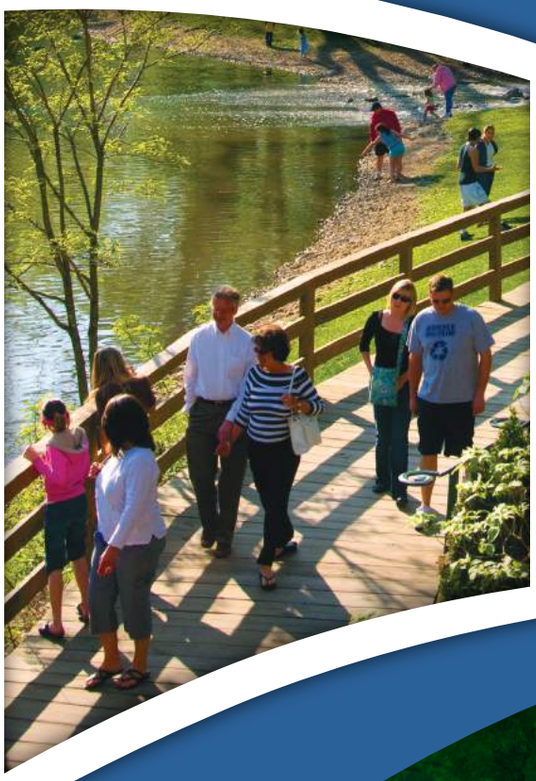
2017 Proposed Budget



CITY OF GAHANNA, OHIO

2017 Proposed Budget

City of Gahanna, Ohio

Thomas R. Kneeland, Mayor

City Council

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

Kim Banning, CMC, Clerk of Council

Shane Ewald, City Attorney

Executive Team

Jennifer Teal, City Administrator
Joann Bury, Director of Finance
Abby Cochran, Director of Human Resources
Anthony Jones, Director of Planning & Development
Rory Gaydos, Director of Information Technology
Dennis Murphy, Chief of Police
Dottie Franey, Director of Public Service
Troy Euton, Director of Parks & Recreation
David Kusz, Director of Marketing & Communications
Mark Thomas, Director of Public Safety

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of Gahanna

Ohio

For the Fiscal Year Beginning

January 1, 2016

Executive Director

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CITY OF GAHANNA

October 24, 2016

Residents of Gahanna and Members of Council:

It's a new day in Gahanna!

My proposed 2017 Budget for the City of Gahanna demonstrates this in many ways. It is the first budget I am proposing as Mayor, and the first City budget that is built using the City's *GoForward Gahanna* strategic plan as a guide. The 2017 budget is built upon the City's Sustainable Operating Model, which matches ongoing revenue with our ongoing operations. It allocates one-time resources to invest in high priority one-time capital and operating expenditures that align with the City's strategic priorities.

This memo will outline the environment, issues and strategies that guided the development of the 2017 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 2017 Budget Development

Priorities and Issues

For the 2017 Budget, the City's departments have prioritized their work based upon the strategic priorities identified by the community and adopted by City Council in the *GoForward Gahanna* strategic plan. These priorities include:

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

The 2017 budget also incorporates many initiatives related to my *Commitment to Gahanna*, the 10-Point Plan that I shared with the City upon taking office in January. It includes:

- Lead by example. The Mayor's office will be the leader in customer service for the city.
- Create and implement an aggressive road and infrastructure plan and a sustainable parks and recreation program.
- Implement and maintain a comprehensive economic development plan that will excel at business development, job creation and revenue growth.
- Review all city departments and reorganize where needed to serve the community's needs more effectively and develop ways to use resources more efficiently.
- Create and institute a plan where all departments will develop standard, proven processes to measure explicit, quantifiable and measurable results.
- Actively recruit and encourage Gahanna residents to apply for key city positions.

- Review our tax abated areas (CRA's) and tax increment financing districts (TIF's) to confirm they've met their commitment to job growth and tax revenue generation and adjust each agreement if commitments aren't met.
- Work with council to earmark and commit a percentage of the general fund for specific uses such as roads and infrastructure.
- Find new, non-tax revenue and implement tighter cost controls, cost containment and cost avoidance measures by encouraging collaboration with other municipalities.
- Establish neighborhood commissions to build better communication channels with the city and its residents that will help guide planning and reinvestment strategies for all four wards of the city.

Revenue Environment

The City's focus on financial sustainability is driven in large part by the changes in our revenue environment. After the Great Recession, the structure of the City's General Fund revenue has changed dramatically. The City has had to shift its 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, and Grants, which are now fewer in number and have more stringent matching requirements. The City is more reliant than ever on those sources over which we maintain greater control, such as Income Tax, Recreational Income, Licenses & Permits and Fines & Fees.

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 2017. Despite the growth in in our Income Tax collections and other internally controlled revenue sources, General Fund receipts are still estimated to come in 1% below 2007 levels, reinforcing the importance of sound fiscal planning and focusing on long-term financial sustainability.

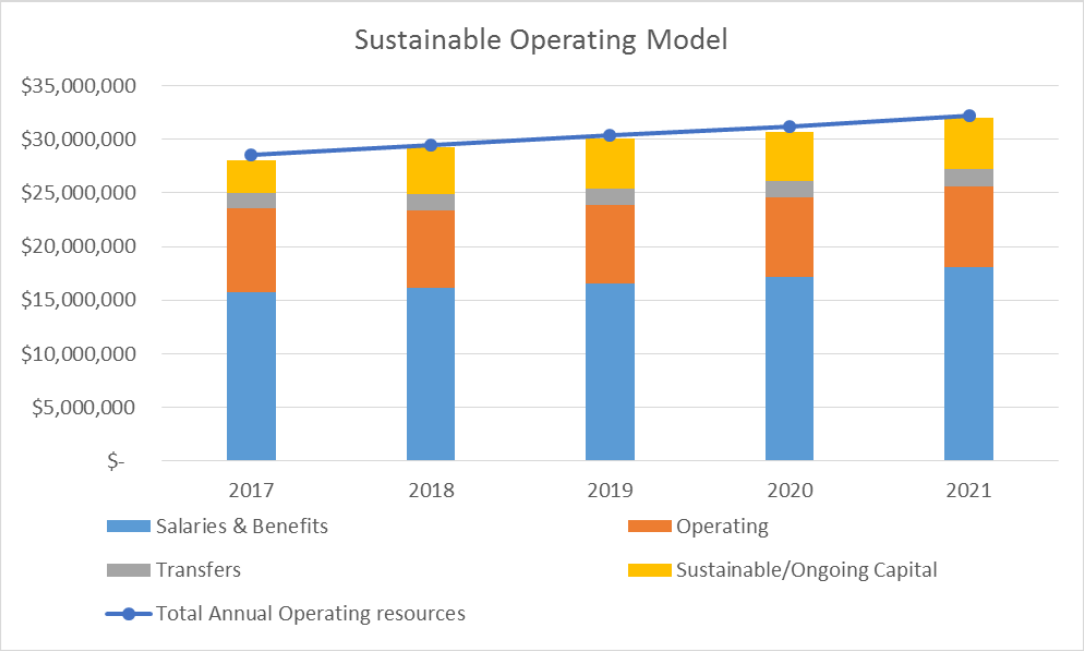
General Fund Revenue Source	2007		2017 Est.		Change Since 2007	
INCOME TAX	$ 14,580,160	50%	$ 19,838,400	69%	$ 5,258,241	36%
REAL ESTATE TAXES	$ 1,719,826	6%	$ 1,677,900	6%	$ (41,926)	-2%
FINES & FEES	$ 999,443	3%	$ 1,604,500	6%	$ 605,057	61%
TRANSFERS	$ 1,921,200	7%	$ 1,389,370	5%	$ (531,830)	-28%
RECREATIONAL INCOME	$ 626,926	2%	$ 1,364,580	5%	$ 737,654	118%
LOCAL GOVERNMENT FUND	$ 1,624,049	6%	$ 700,000	2%	$ (924,049)	-57%
LICENSES & PERMITS	$ 420,454	1%	$ 601,300	2%	$ 180,846	43%
OTHER TAXES	$ 719,804	2%	$ 554,400	2%	$ (165,404)	-23%
INTEREST & INVESTMENT INCOME	$ 2,517,956	9%	$ 487,800	2%	$ (2,030,156)	-81%
ADMINISTRATIVE/SERVICE CHARGES	$ 481,136	2%	$ 543,553	2%	$ 62,417	13%
MISCELLANEOUS INCOME	$ 703,772	2%	$ 77,000	0%	$ (626,772)	-89%
GRANTS	$ 2,899,578	10%	$ 45,000	0%	$ (2,854,578)	-98%
Total	**$ 29,214,302**	**100%**	**$ 28,883,803**	**100%**	**$ (330,500)**	**-1%**

Sustainable Operating Model

The Sustainable Operating Model (SOM) was developed in 2014 and has been improved upon through the 2015 and 2016 budgets. It 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 SOM is the core of the Administration's 2017 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 expenditure forecast is based upon current operating levels as a baseline, with conservative increases for salaries, benefits and other operating expenses. It includes steady annual funding for an appropriate level of ongoing Operating Capital expenditures, which has been updated in 2017 and beyond to include a continuing bridge replacement program and cash-funding for the City's remaining Detroit-style street replacements beginning in 2018, as well as other capital projects and equipment needed on an ongoing basis to sustain current operations.

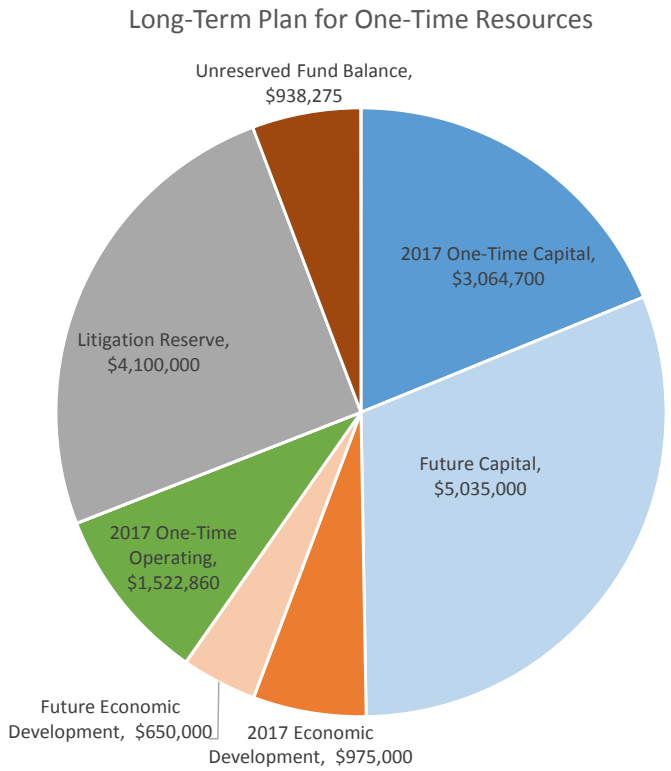
By providing steady annual funding for the City's ongoing capital needs, the City will be able to proactively manage and minimize the operations and maintenance costs that would be required to service aging infrastructure.

Long-Term Plan for One-Time Resources

While the City is able to provide for ongoing operating capital expenditures in the SOM, we do not have sufficient resources to fund all needed capital improvement projects and other strategic one-time initiatives without making dramatic cuts to operations. To address this, we have developed a multi-year plan for funding the City's highest priority one-time projects using one-time resources. 2017 will be the third year that this plan is in place.

Finance staff estimate that the City will begin 2017 with $12.9M in one-time resources over and above the $6.9M mandatory emergency reserve for the General Fund. This is made up of the estimated unencumbered balances of the General Fund ($9.1M), Capital Improvement Fund ($2.7M), Permanent Improvement Fund ($1.1M) and Olde and West Gahanna TIF Fund ($60K). Finance staff also estimate that the City will have an additional $3.3M in additional one-time resources over the five-year planning period.

The 2017-2021 Capital Needs Assessment identified $46.1M in projects related to implementing the *GoForward Gahanna* strategic plan and an additional $24.6M in additional high priority projects over the five-year period. The proposed plan for one-time investment addresses the most pressing of these needs, but leaves many unfunded due to limited resources. 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.



Long-Term Plan for One-Time Resources

	2017	2018-2021	Total
One-Time Capital Expenses			
620 McCutcheon Park Purchase	$ 178,700	$ -	$ 178,700
BWC Conservation Land Purchase	$ 175,000	$ 125,000	$ 300,000
Big Walnut Trail Section 4	$ 1,400,000	$ -	$ 1,400,000
Code Enforcement, Zoning & Asset Management Software	$ 24,000		$ 24,000
Carpenter Road Rebuild	$ 60,000	$ 400,000	$ 460,000
Walnut Street Rebuild (Est 2019-2020)	$ -	$ 460,000	$ 460,000
South Stygler Widening	$ 150,000	$ 600,000	$ 750,000
Rocky Fork Sidewalks	$ 85,000	$ -	$ 85,000
West Johnstown Road Improvements	$ 200,000	$ 2,150,000	$ 2,350,000
Groundskeeping Equipment Lift	$ 12,000	$ -	$ 12,000
Hamilton & Lustron House Demolition	$ 80,000	$ -	$ 80,000
Morse Rd Columbus Project - Hamilton to Trellis Ln	$ 700,000	$ 1,300,000	$ 2,000,000
Subtotal, One-Time Capital Expenses	**$ 3,064,700**	**$ 5,035,000**	**$ 8,099,700**
One-Time Operating Expenses			
Aquatics Cost Supplement	$ 182,860		$ 182,860
Brand Launch	$ 80,000	$ -	$ 80,000
Water Fund Loan	$ 1,260,000	$ -	$ 1,260,000
Subtotal, One-Time Operating Expenses	**$ 1,522,860**	**$ -**	**$ 1,522,860**
Economic Development Strategy Implementation			
Marketing	$ 50,000	$ 50,000	$ 100,000
Contract Services	$ 100,000	$ 100,000	$ 200,000
Strategic Result Planning	$ 100,000	$ -	$ 100,000
Land Bank Program	$ 350,000	$ 350,000	$ 700,000
Fiber Optic Expansion	$ 300,000	$ 100,000	$ 400,000
Site Certification Program	$ 75,000	$ 50,000	$ 125,000
Subtotal, EDS Implementation	**$ 975,000**	**$ 650,000**	**$ 1,625,000**
Other Uses			
Litigation Reserve			$ 4,100,000
Subtotal, Other Uses	**$ -**	**$ -**	**$ 4,100,000**
Total used/reserved	**$ 5,562,560**	**$ 5,685,000**	**$ 15,347,560**
One-Time Resources Remaining			**$ 938,275**

Additional Cost-Cutting and Efficiency Measures

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

The City's Lean Gahanna program is a great example of this. The purpose of the Lean Gahanna program is to make Gahanna government simpler, faster, better and less costly. Through this program, 12% of the City's current full-time staff have participated in at least 40 hours of training in Lean and Six Sigma methods and have completed numerous projects that have reduced red-tape for customers, reduced the staff-time required to perform several complicated tasks, and created direct cost-savings for Gahanna's taxpayers.

In addition, we are currently working with the Ohio Performance Team, a group from the State Auditor's office to complete a LEAP (Leverage for Efficiency, Accountability and Performance) Fund audit of the City's programs. This performance audit will provide Gahanna elected officials and employees with an objective, third-party analysis of our operations to help us improve performance, reduce costs, and make informed, data-driven decisions. Gahanna's LEAP audit began this fall and is expected to conclude mid-year in 2017.

Long-Term Financial and Results Planning

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

These financial policies and the strong work on linking resources to results will continue in 2017 and beyond as my Administration begins to implement the next steps of the Managing for Results program that our *GoForward Gahanna* strategic planning process began. Throughout 2017, City departments will work with the City Administrator to develop results-oriented Strategic Business Plans that will enable Gahanna departments and programs to demonstrate accountability to our taxpayers. This program will provide a common framework for strategic and operations planning, budgeting and performance measurement.

Budget Overview

The 2017 Budget Request includes the City's General Fund as well as our special revenue, proprietary and agency funds. The total budget request for 2017, inclusive of all funds, is $65.6 million. The table below provides a summary comparison, by major fund type, of the 2017 request and previous budget years.

Fund Type	2014 Actual	2015 Actual	2016 Appropriated	2017 Request
General Funds	$ 23,886,166	$ 24,922,623	$ 29,929,807	$ 31,457,422
Special Revenue Funds	$ 5,841,431	$ 6,123,268	$ 6,021,805	$ 6,647,390
Capital Funds	$ 934,169	$ 5,072,977	$ 3,057,166	$ 4,154,110
Debt Service	$ 2,013,016	$ 10,268,891	$ 2,282,900	$ 2,248,100
Enterprise Funds	$ 15,338,890	$ 17,544,293	$ 20,491,605	$ 19,059,730
Internal Service Funds	$ 142,888	$ 172,763	$ 229,500	$ 230,800
Agency Funds	$ 2,046,016	$ 1,945,743	$ 2,034,300	$ 1,812,100
Total	**$ 50,202,577**	**$ 66,050,558**	**$ 64,047,083**	**$ 65,609,652**

Capital outlay related to the SOM and five-year plan are responsible for the increases in the General Fund and Capital Improvement fund for 2017. Spending in the Debt Service funds are less in 2017 due to the payoff of the City's 2005 bonds through a combination of direct repayment and partial refunding in 2013 and 2015. The City's Enterprise Funds will see lower spending due to a reduction in capital outlay.

Operations

The 2017 budget request for operating expenditures across all funds is 4% greater than 2016. This includes funding for negotiated union wage increases, increasing insurance costs and other contractual and mandatory increases. These increases were offset considerably by cost-cutting measures across the City which were achieved by focusing spending on core City services, and reducing funding in non-essential areas.

The 2017 budget request includes a modest adjustment in staffing levels related to key City operations. These are described in detail in the individual department's chapters, and include:

- Conversion of a contract Assistant City Attorney to a part-time Assistant City Attorney (supporting planning commission),
- Reduction of one part-time support position in the Council Office and reclassification of the Records Coordinator position to be filled by the previous part-timer after the retirement of the incumbent,
- Re-alignment of the budget for a part-time administrative support position to reflect the employee's support of the City's internal support departments (HR, Finance and IT),
- Conversion of one part-time administrative support position to full-time to address the growing needs of the Mayor's Office and Marketing and Communications departments,
- Re-alignment of a part-time employee working on Public Information from the Parks and Recreation department to the Marketing and Communications department to better align operations and messaging,
- Addition of one full-time and four part-time employees to support the Parks and Recreation Department's Facilities operations, address upcoming succession planning, and enhance the City's ability to appropriately maintain its parks facilities,
- Two full-time Police Officer positions will be temporarily added in the department of Public Safety to accommodate the long-lead time for hiring and training officers in the wake of recent promotions and anticipated retirements in 2017,
- One full-time Project Engineer is added to the Public Service Department to support the increased workload of the department due to the surge in projects related to the *GoForward Gahanna* strategic plan,
- One part-time Facilities Technician is added to the Public Service Department to support the single employee that is currently responsible for maintaining all of the City's aging public facilities,
- One part-time Code Enforcement Officer is added to the Public Service Department to provide weekend and vacation coverage for code enforcement, as identified in the *GoForward Gahanna* strategic plan.

Capital Program

The 2017 budget request includes $7.8M in capital outlay across all funds. This includes the City's operating capital expenditures included in the Sustainable Operating Model as well as planned investment in priority one-time capital projects outlined in the City's five-year plan for one-time resources.

The capital program includes $3.2M for General Government sustainable operating capital included in the SOM, $1.3M in enterprise fund sustainable operating capital, $3.3M in General Government one-time capital investment and $12K in enterprise fund one-time capital investment.

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

Conclusion

The creation of the annual budget request document is the culmination of a full year of hard work by City staff, Council and our community stakeholders. It is always our goal to do the very best that we can for the citizens of Gahanna with the valuable tax dollars that we have available to us. The 2017 budget request takes this even farther by aligning our expenditures and operations with the strategic priorities identified by the community in the *GoForward Gahanna* strategic plan.

This budget is the product of countless hours of hard work by City staff in every department. I want to specifically thank Joann Bury, Director of Finance, Jessica Gleich, Finance Coordinator, and staff members from across the administrative team that volunteered to participate in the City's Budget Committee.

Respectfully,

Thomas R. Kneeland, Mayor

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HOW TO USE THIS BUDGET DOCUMENT

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

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

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

Introduction

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

Gahanna Overview

This section of the document contains useful, quick reference information about the City and the organization "Gahanna at a Glance," 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 the upcoming year and detailed project information sheets which include in-depth information on each of the proposed projects.

Proprietary Funds

This section includes detailed descriptions of the activities, planned revenues and expenses of the City's two proprietary fund types: enterprise funds and internal service funds. Enterprise funds are used to account for operations that are financed and operated in a manner similar to 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- Line Item Detail
Appendix B- Debt Policy
Appendix C-Investment Policy
Appendix D-Emergency Reserve Policy
Appendix E- Glossary of Terms

GAHANNA AT A GLANCE DOCUMENT

Form of Government

Strong Mayor-Council

Popularly Elected Mayor serves as Chief Executive Officer of the City

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

Land and Infrastructure

Area in Square Miles: 12.43 square miles

Streets Maintained: 325.84 lane miles

Pavement Condition Rating (2015): 84.7

Water Main Miles: 152.76

Sanitary Sewer Miles: 151.38

Storm Sewer Miles: 126.04

City Owned Miles of Fiber: 14.58

Parks

- 791 acres
- 52 parks
- 17.1 miles of trails

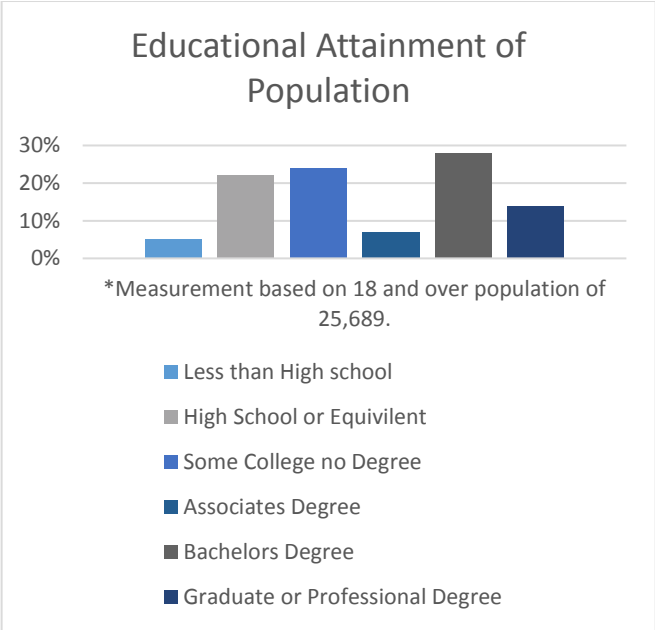
Demographics

Population: 33,359

Median Age: 38.8 years old
76% of population over 18 years
12.5% over 65 years

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

- 82.7% White
- 12.5% Black
- 1.4% Latino
- 2.6% Asian



Unemployment Rate: 3.3%
Households: 12,931
Average Size: 2.6 people
69.17% households are families
73.4% Owner-occupied
Median Household Income: $72,474
Median Home Value: $187,000
Average Home Sales Price: $210,000

Education

Public-Gahanna Jefferson School District

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

School Enrollment (2015): 7,243

Private

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

Post-Secondary

Columbus State Community College
Everest College

Economics

Sales & Use Tax: 7.50%

Real Estate Tax (2015)

Total tax rate assessed per one thousand dollars of assessed valuation in Gahanna-Jefferson: 113.43 Gahanna City portion: 2.4 mills (2014 mill rate levied for taxes payable in 2015)

Real Value (2015)

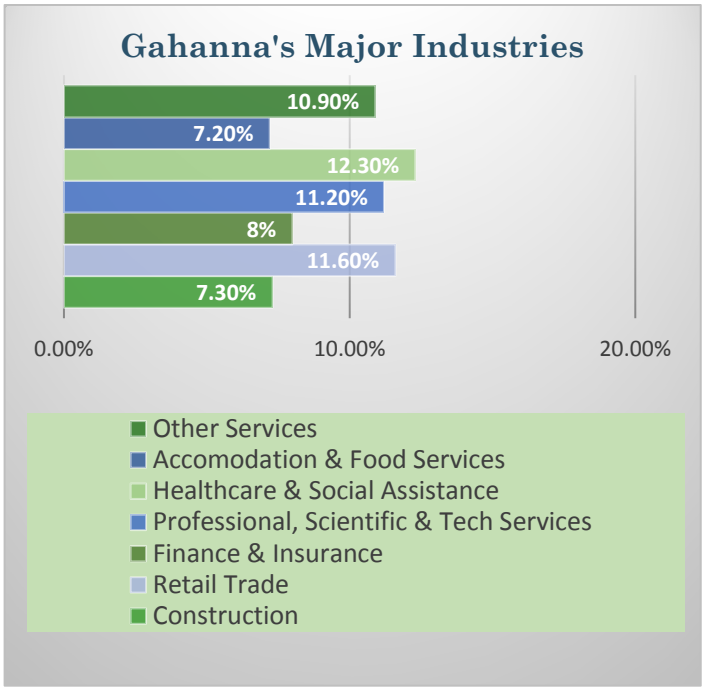
County Auditor assessed value of real property within the City of Gahanna $927,927,580. The real estate tax rate would be applied to this value to generate property tax receipts for 2016.

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

$5,152 total, City share is $432 (Based on 2015 mill rate, excludes rollback & homestead exemptions)

Top Ten Real Estate Taxpayers (2015)

- Ohio Power Company
- Stoneridge Plaza Shops
- Vista at Rocky Fork LP
- Central Park LLC
- Columbus Southern Power Co
- AERC Christopher Wren, Inc.
- Cole of Phoenix AZ LLC
- McGraw-Hill Inc., Educational Materials Supplier
- Creekside Equity Partners LLC
- Meritex Properties LLC



Income Tax Collections

Municipal Income Tax Rate: 1.5%

Income Tax Collections by Type (2015)

- Withholding $12,106,831 or 68.95%
- Individual $3,542,776 or 20.18%
- Net Profit $1,909,759 or 10.88%

Top Ten Income Tax Withholders (2015)

- 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
- Ohio Health Physicians Group, Health Care Provider
- Donato's Pizzeria LLC, Food Service
- ADP Totalsource III, Inc., Human Resource

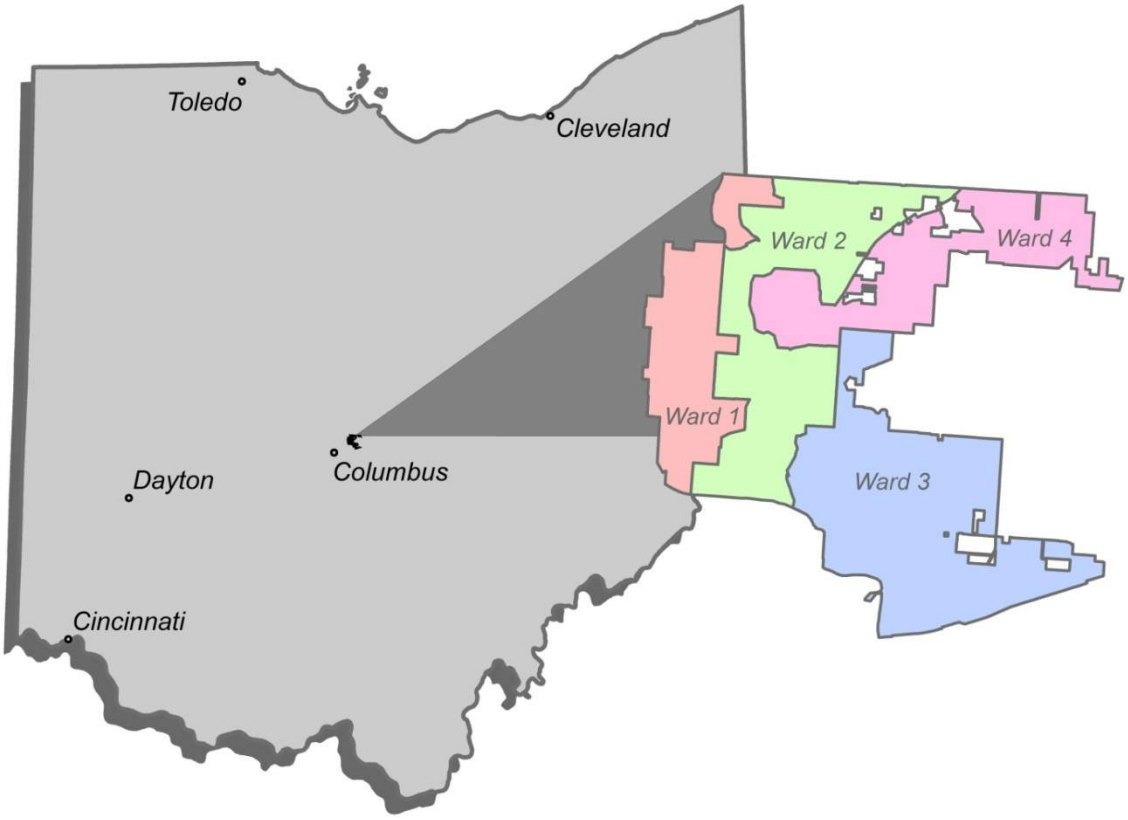
GAHANNA CITY HISTORY AND GOVERNMENT

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

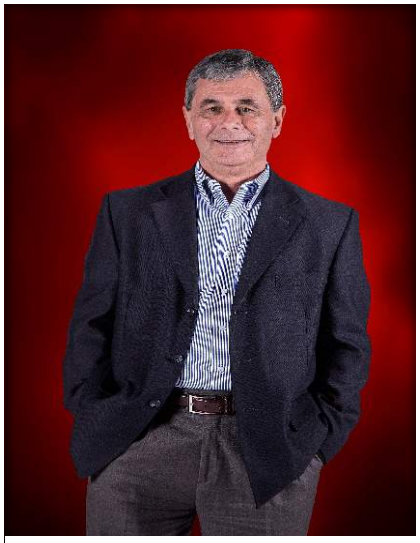
The City is governed by the laws of Ohio and the City Charter, its constitution, which can only be amended by a majority of the City's voters.

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



Gahanna Mayor, Tom Kneeland

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

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

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

City Attorney, Shane Ewald

City Attorney

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

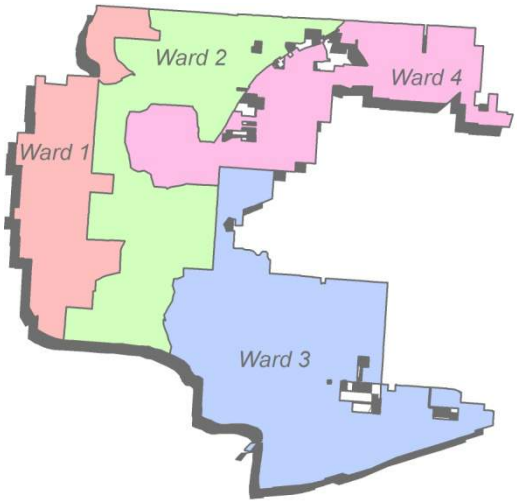
All legislative powers of the City are vested in the City Council. City Council members exercise their duties by adopting legislation in the form of ordinances or resolutions. Four Council members are elected from geographic wards and three are elected at-large, by all voters of the City. All members 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 Vice-President Brian D. Larick, Ward 3
Council President, Stephen A. Renner, Ward 1
Council Member Karen J. Angelou, At Large

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

Gahanna Ward Map



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GUIDING PRINCIPLES

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

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

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

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

Beginning in 2017, the Administration will lead City departments in developing departmental Strategic Business Plans that will further define the linkages between department performance and strategic results and include robust operational performance measures to help measure progress.

Strategic Plan Overview

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

Vision

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

Mission

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

Strategic Priorities and Results

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

1. Business & Job Development

1.1) By 2021, the City will encourage and create a livable, walkable downtown district characterized by arts, culture, retail and entertainment.

1.2) By 2021, 2,750 well-paying jobs will be developed by businesses locating in southeast and southwest Gahanna, targeting finance and insurance, education and health, professional and business services and manufacturing sectors.

1.3) By 2019, in order to maximize economic impact for Gahanna, newly developed jobs will be at a wage level and density that is greater than or equal to the 2015 average.

1.4) By the end of 2017, the development and business community, city leaders and investors, residents and neighborhoods will have easy access to an updated, unified development plan for the City of Gahanna.

2. Roads, Bridges & Infrastructure

2.1) By 2019, Gahanna residents and visitors will be able to travel on major arterial roads that have been improved and maintained to a Pavement Condition Rating of 70 or better (28 centerline miles).

2.2) By 2021, Gahanna residents and visitors will be able to travel on local roads that have been improved and maintained to a Pavement Condition Rating of 65 or better (106 centerline miles).

2.3) By 2021, West Gahanna residents and visitors will be able to travel through improved and maintained intersections on Stygler, Agler and US 62, according to traffic flow and traffic safety standards so that development and redevelopment projects can proceed.

2.4) By 2019, roads and bridge infrastructure improvements, and ongoing maintenance will be supported by a dedicated funding mechanism.

3. Parks, Trails & Recreation

3.1) By 2020, residents and visitors will be able to walk and bike along a completed trail system that connects Gahanna trails, paths, and parks and that connects Gahanna to neighboring communities.

3.2) By the end of 2018, Gahanna residents will have an approved plan for a park in the Southwest Floodplain that addresses sports fields, a community pool and connected trails and paths, including ongoing maintenance.

3.3) By the end of 2021, Gahanna residents and visitors will be able to enjoy a completed park in the Southwest Floodplain that is well planned and maintained.

3.4) By 2018, Gahanna residents will have an approved plan in place for waterways development, use and promotion.

4. Character of the City

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

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

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

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

5. Good Government

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

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

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

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

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

5.6) By 2017, the business community, neighborhoods, and developers will have updated, enforced City codes, which are reviewed every 3 years.

Strategic Planning and the Budget

The strategic plan, in part, directs the City to align spending with community priorities. City departments and programs are working to align their operations with the priorities and strategic results identified in the plan. Over the course of 2016, the Administration developed detailed implementation plans for these strategic results and began working to achieve them.

Throughout the 2017 budget document, department operations and projects that are aligned with these strategic results will be highlighted using the graphical logos for each strategic priority area developed in the planning process.

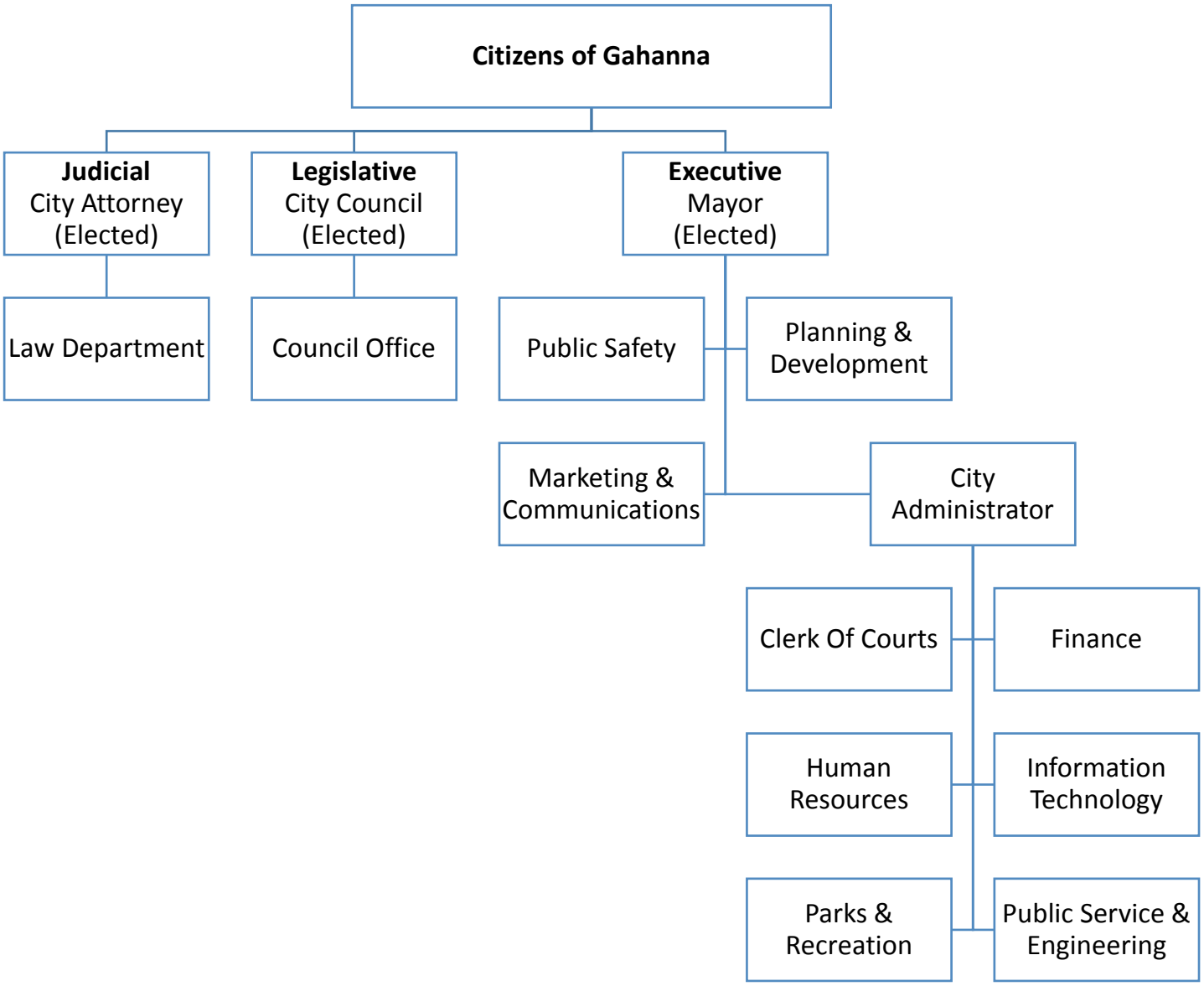
Funding for the following capital and one-time operating projects related to the strategic plan is proposed in the 2017 budget request and five-year capital plan:

PROJECT	STRATEGIC RESULT(S)
Olde Gahanna Street Rebuild-Carpenter (2017-2018)	1.1 Walkable Downtown District 2.2 Residential Streets 65 PCR
Olde Gahanna Street Rebuild-Walnut (2019-2020)	1.1 Walkable Downtown District 2.2 Residential Streets 65 PCR
Land Acquisition Strategy for Development	1.2 Create 2,750 New Jobs
Asphalt Overlay Program	2.1 Arterial Roads 70 PCR 2.2 Residential Streets 65 PCR
Bridge Replacement Program	2.1 Arterial Roads 70 PCR
Detroit Street Rebuilds	2.1 Arterial Roads 70 PCR 2.2 Residential Streets 65 PCR
Morse Rd. (Hamilton – Trellis)	2.1 Arterial Roads 70 PCR
S. Stygler Widening	2.3 West Side Intersection Completed
W. Johnstown Rd. Improvements	2.3 West Side Intersection Completed
BWT Section 4	3.1 Completed Trail System
Rocky Fork Dr. Sidewalks	3.1 Completed Trail System
Brand Launch	4.4 Brand Launch
Code Enforcement, Zoning & Asset Management Software	5.6 Code Review, Update and Enforcement

CITY ORGANIZATIONAL STRUCTURE

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

City of Gahanna 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	2014 Actual	2015 Actual	2016 Appropriated	2017 Request	2016 to 2017 Difference
Council, Boards & Commissions	25	25	25	25	0
City Attorney	2	2	2	3	1
Council Office	4	4	4	3	(1)
Office of the Mayor	3	4	4	3	(1)
Marketing & Communications	1	1	1	3	2
Clerk of Courts	4	4	4	4	0
Finance	5	6	5	5.33	.33
Human Resources	3	3	3	3.33	.33
Information Technology	5	5	6	7.34	1.34
Parks & Recreation	149	191	203	207	4
Planning and Development	4	4	4	4	0
Public Safety	78	79	76	77	1
Public Service	44	43	43	46	3
Total	**327**	**372**	**380**	**391**	**11**

Employment Status	2014 Actual	2015 Actual	2016 Appropriated	2017 Request	2016 to 2017 Difference
Elected/ Appointed Officials	40	40	40	40	0
Full-Time	142	147	146	149	3
Part-Time/Seasonal	145	185	194	202	8
Total Positions	**327**	**372**	**380**	**391**	**11**

Total Personnel by Classification	2014 Actual	2015 Actual	2016 Appropriated	2017 Request	2016 to 2017 Difference
City Council	7	7	7	7	0
Boards & Commissions	30	30	30	30	0
City Attorney	1	1	1	1	0
Mayor	1	1	1	1	0
Director	12	12	12	12	0
Deputy Director	5	5	4	4	0
Superintendents	5	5	5	5	0
Supervisors	6	4	7	7	0
Full-Time Admin Salary	11	13	13	14	1
Full-Time Admin Hourly	11	11	12	12	0
Full-Time Steelworkers	29	29	29	30	1
Lieutenants/Sergeants	9	9	9	9	0
Officers	46	46	44	46	2
Dispatchers	10	11	11	10	(1)
Part-Time/seasonal	144	185	194	202	8
Total Positions	**327**	**372**	**380**	**391**	**11**

FINANCIAL MANAGEMENT POLICIES

Financial Policies

As a part of the 2017 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 and the Mayor

Reserve Policy

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

Capital Assets

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

Capital Improvement Planning

- The City will develop a five-year Capital 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 B).

Revenue Policies

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

Purchasing Policies

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

Investment Policy

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

Accounting, Auditing and Financial Reporting

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

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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

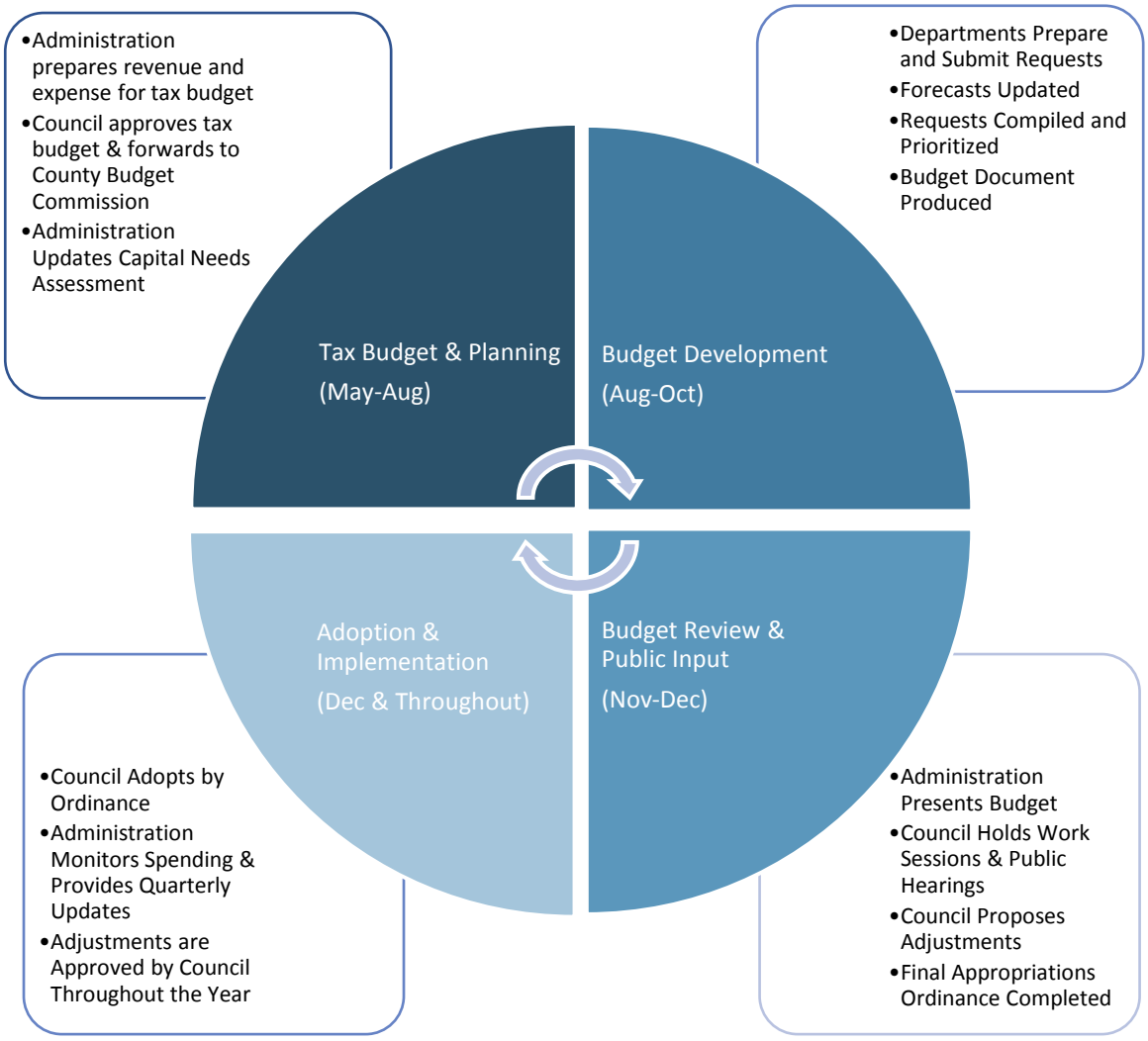
Agency Funds – These funds are used for resources received and held by the City in a fiduciary capacity from an outside party. Disbursements from these funds are made in accordance with the trust or other agreements or conditions of the trust for the particular source of funds.

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 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 the City's website at www.gahanna.gov.This year's budget will be provided to the Government Finance Officers Association (GFOA) to be considered for the Distinguished Budget Presentation Award. Gahanna has received this award for the past three consecutive budget years.



Tax Budget

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

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

Capital Needs Assessment

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

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

Appropriations

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

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

2017 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
May 4	Administration Capital Needs Assessment kickoff
May 20	Capital Needs Assessment project sheets due to Finance
June 13	*Council Committee Meeting* 2017-2021 Capital Needs Assessment presented to Council
June 27	*Council Committee Meeting* Tax Budget (based on Sustainable Operating Model) provided to Council for review and adoption
July 5	*Formal City Council Meeting* Council adoption of Tax budget by motion resolution
August 8	Administration Budget kickoff 2017 Budget workbooks/templates distributed to departments
September 9	Completed budget request workbooks & narratives due to Finance
September 9-October 13	Finance compiles budget requests, coordinates resource allocation decisions with the Mayor and finalizes budget book
October 14	Budget book sent to the printer
October 24	*Council Committee Meeting* Budget request provided to Council
November 7	*Formal City Council Meeting* Overview presentation from Administration Public comment permitted
November 14	*Council Committee Meeting* Budget discussion Administration prepared to answer Council questions
November 21	*Formal City Council Meeting* Public comment permitted
November 28	*Council Committee Meeting* Budget discussion Administration prepared to answer Council questions
December 5	*Formal City Council Meeting* Public comment permitted
December 12	*Council Committee Meeting* Budget discussion Administration prepared to answer Council questions
December 19	*Formal City Council Meeting* Public comment permitted Adoption of appropriations ordinance requested

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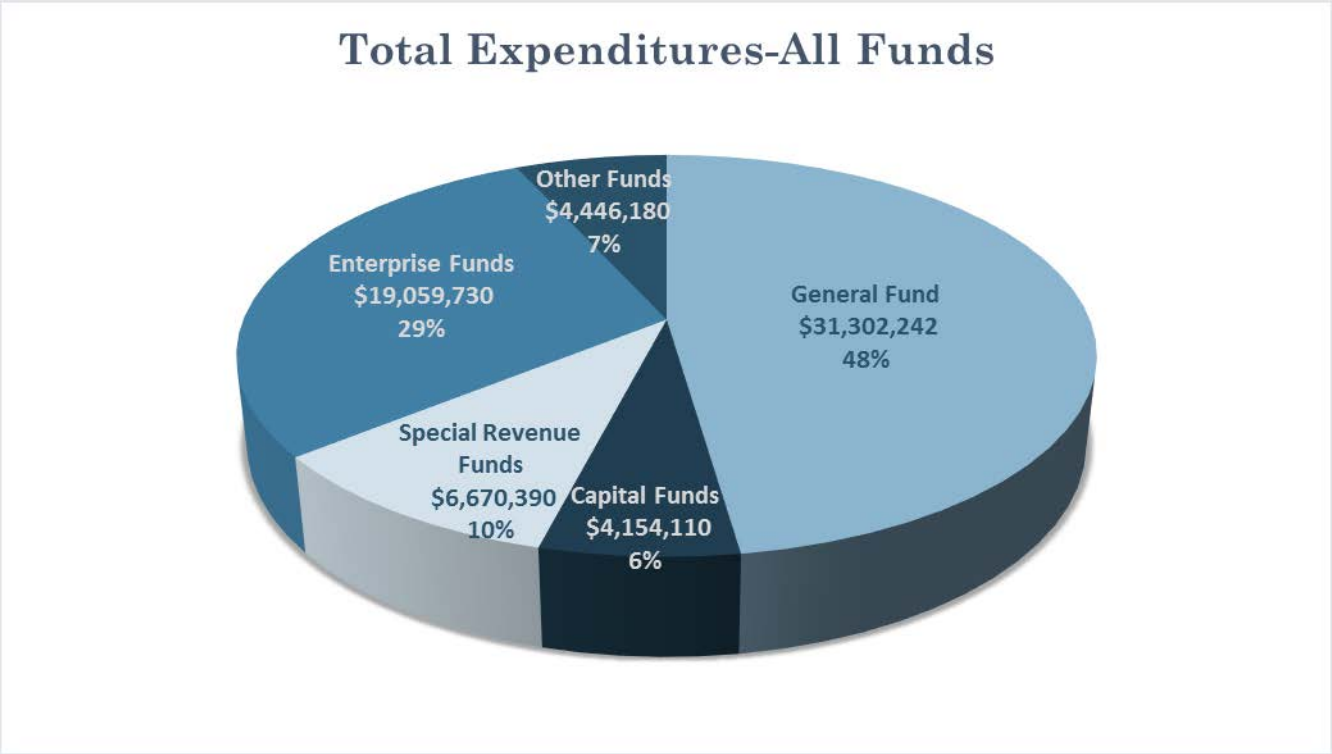
ALL FUNDS SUMMARY

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			31,302,242
Capital Funds			4,154,110
Special Revenue Funds			6,670,390
Enterprise Funds			19,059,730
	Stormwater	1,714,470	
	Water	9,148,880	
	Water Capital Improvement	196,000	
	Sewer	7,352,180	
	Sewer Capital Improvement	648,200	
Other Funds			4,446,180
All Funds Total			**65,632,652**

Fund Balance and Appropriation Summary

Fund	2016 Beginning Unencumbered Fund Balance	Revenue 2016 Est.	Expenditures 2016 Est.	Est. Funds Available to Appropriate 1/1/17	Revenue 2017 Budget	Expenditures 2017 Budget	Estimated Ending Fund Balance
GOVERNMENTAL FUNDS							
GENERAL FUNDS							
101-General Fund	18,740,387	26,660,470	29,774,627	15,626,230	28,885,803	31,302,242	13,209,791
750-Reserve for Sick & Vacation Fund	529,182	25,000	155,180	399,002	75,000	155,180	318,822
SPECIAL REVENUE FUNDS							
220-Street Fund	196,708	1,621,000	1,717,605	100,103	1,631,000	1,729,410	1,693
222-State Highway Fund	192,700	108,000	94,150	206,550	108,000	97,050	217,500
224-Tax Increment Fund	1,504,962	2,482,000	2,913,890	1,073,072	2,526,800	2,584,790	1,015,082
225-State Law Enforcement Trust Fund	112,263	47,600	15,000	144,863	9,100	15,000	138,963
226 - Enforcement & Education	29,922	3,700	0	33,622	3,700	0	37,322
228-Permanent Improvement Fund	1,130,401	0	0	1,130,401	0	1,130,400	1
229-Clerk of Court Computer Fund	238,510	42,900	25,700	255,710	42,900	27,500	271,110
231-County Permissive Tax Fund	57,409	150,000	200,000	7,409	150,000	0	157,409
232-Cul-de-sac Maintenance Fund	42,027	0	0	42,027	0	0	42,027
234-Court Computerization Fund	0	0	0	0	16,740	3,000	13,740
235-Federal Law Enforcement Seizure Fund	154,549	27,000	15,000	166,549	27,000	19,000	174,549
236-Treasury Law Enforcement Seizure	4,733	0	0	4,733	0	0	4,733
237-AG Peace Officer Training	9,440	0	0	9,440	0	9,440	0
241-Right of Way	410,675	30,000	0	440,675	50,000	0	490,675
327-Park Fund	258,757	20,000	44,466	234,291	20,000	0	254,291
328-Park-in-Lieu of Fees Fund	68,477	44,466	0	112,943	0	0	112,943
329-Court Building Fund	230,868	26,700	0	257,568	26,700	3,500	280,768
510-Police Pension Fund	885,786	1,020,160	1,020,160	885,786	923,300	1,043,300	765,786
515-Police Duty Weapon Fund	14,252	12,500	13,300	13,452	12,500	8,000	17,952
530-Public Landscape Trust Fund	7,816	0	7,000	816	0	0	816
CAPITAL FUNDS							
323-OPWC Local Trans Improve	0	2,531,700	0	2,531,700	0	0	2,531,700
324-Bond Capital Improvement	3,665	0	0	3,665	0	0	3,665
325-Capital Improvement Fund	2,921,267	2,762,700	3,012,700	2,671,267	2,653,710	4,154,110	1,170,867
DEBT SERVICE							
431-General Bond Retirement Fund	1,348,547	2,362,900	2,282,900	1,428,547	2,248,200	2,248,100	1,428,647
PROPRIETARY FUNDS							
ENTERPRISE FUNDS							
631-Stormwater Fund	1,663,972	1,139,300	1,037,650	1,765,622	1,141,400	1,714,470	1,192,552
641-OEPA Federal Grant	0	333,400	0	333,400	0	0	333,400
651-Water Fund	2,238,286	5,972,587	6,854,059	1,356,814	9,912,000	9,148,880	2,119,934
652-Water System Capital Improvement Fund	2,270,370	679,500	2,648,800	301,070	1,225,700	196,000	1,330,770
661-Sewer Fund	0	10,215,788	8,293,296	1,922,492	6,920,100	7,352,180	1,490,412
662-Sewer System Capital Improvement Fund	2,539,458	931,100	1,657,800	1,812,758	943,700	648,200	2,108,258
INTERNAL SERVICE FUNDS							
900-Workers Compensation Self Insurance Fund	321,833	267,540	229,500	359,873	276,040	230,800	405,113
AGENCY FUNDS							
800-Unclaimed Funds	30,397	0	0	30,397	0	0	30,397
835-Senior Escrow Fund	5,106	100	100	5,106	100	0	5,206
837-Veterans Memorial Fund	8,379	100	100	8,379	100	0	8,479
840-Landfill Escrow Fund	0	100	0	100	100	0	200
850-Refuse Escrow Fund	123,277	2,053,302	2,022,000	154,579	1,812,100	1,812,100	154,579
860-Developers Escrow Fund	360,354	100	100	360,354	100	0	360,454
870-TIZ Real Estate Escrow Fund	0	16,842	12,000	4,842	0	0	4,842
ALL FUNDS TOTAL	38,654,735	61,588,555	64,047,083	36,196,207	61,641,893	65,632,652	32,205,448

Use of Funds by Department

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

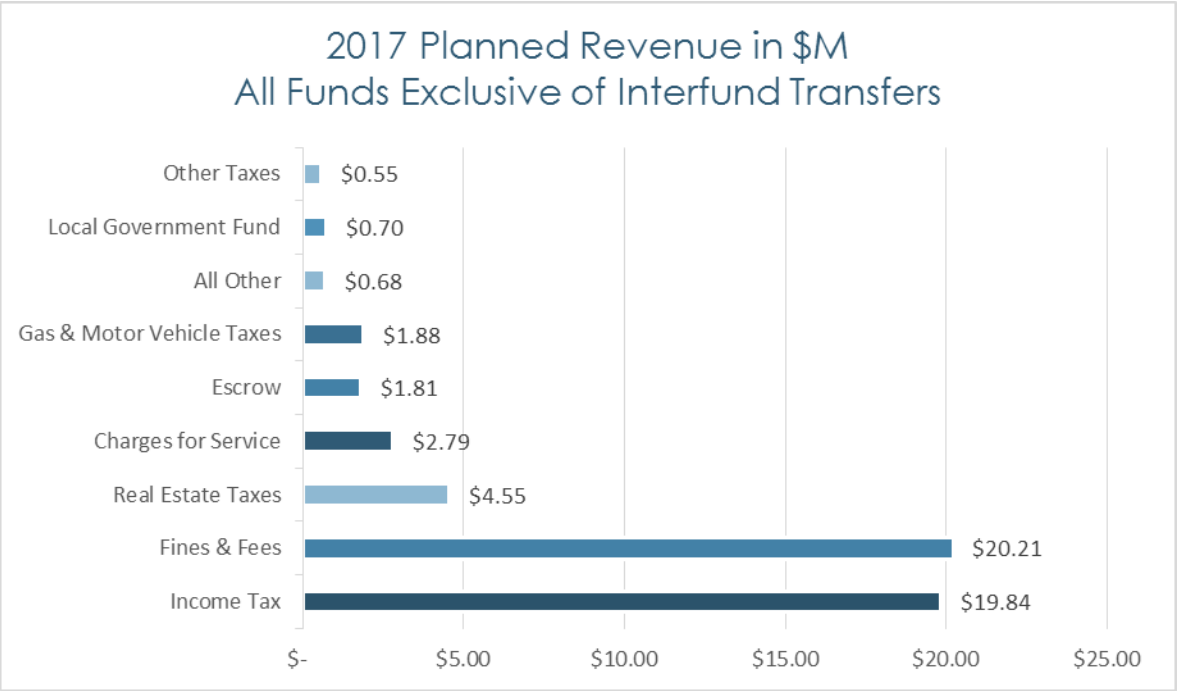
Revenue Sources

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

The following pages provide estimates of the City's largest revenue sources, including actual historical collection data and revenue forecasts for 2017-2021

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 2017 exclusive of inter-fund transfers and advances, which are anticipated to total $8,622,380.



Income Tax

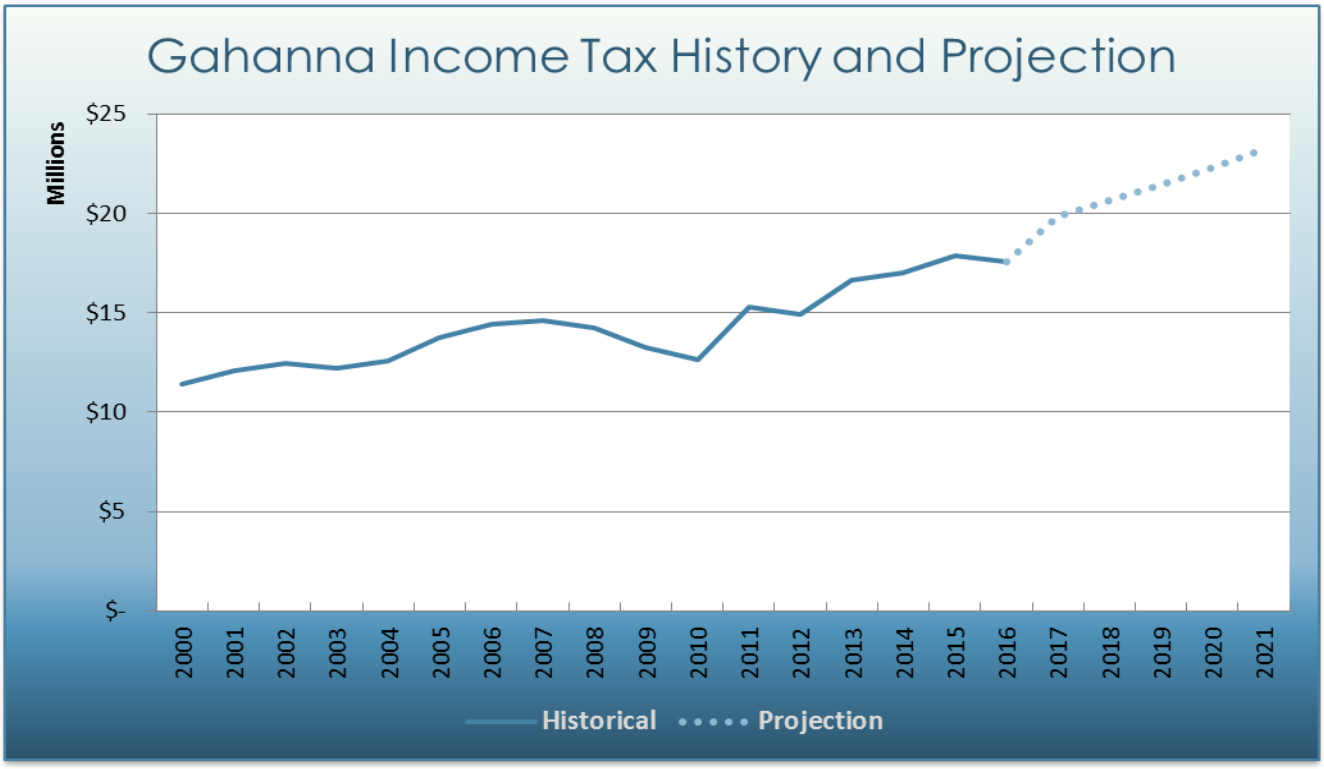
Income tax revenues received by the General Fund are the primary source of revenue for the General Fund. In 2016, income tax collections are estimated to be $17.5M.

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 2015, 69% of Gahanna's local income tax came from business withholdings, 11% from the net profits of Gahanna businesses and 20% from resident returns.

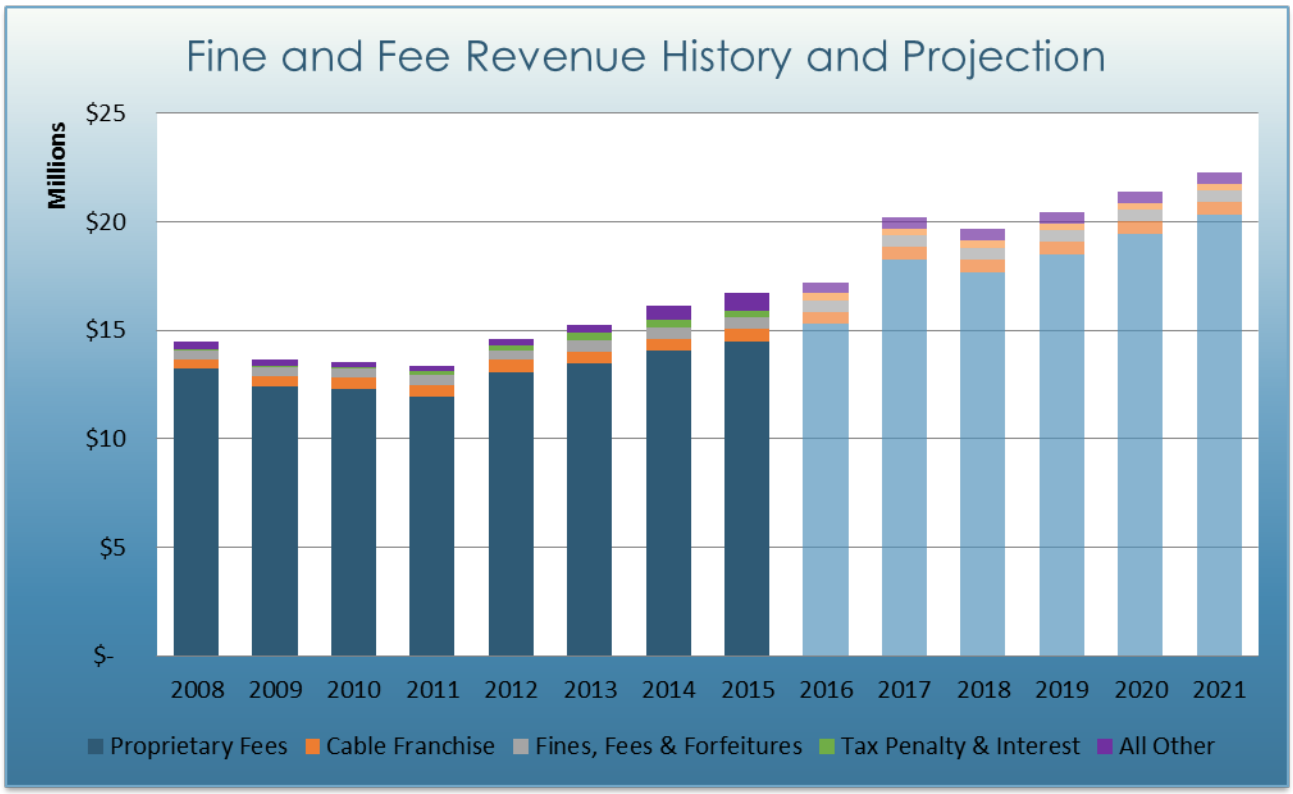
Income tax revenue is forecasted using historical collection data and twelve-month rolling collections analysis. Tax collections are sensitive to economic pressures which affect employment and earnings. Income tax collections have exceeded pre-recession collections for a number of years indicating a complete recovery and growth of the City's economic base. The current budget estimates approximately 4% growth per year 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 $20.2M in revenue planned for 2017. Nearly 90% of this, $18.2M is made up of proprietary fee revenue for the City's Water, Sewer and Stormwater Utilities. These enterprise funds are operated in a manner similar to private businesses, where the cost of providing services is recovered by user charges. Each year, the Director of Public Service develops a fee structure that is adequate to fund current operations and capital needs, as well as maintain an appropriate reserve level. These fees are adopted by City Council annually. More information about the City's enterprise fund rates can be found in the Enterprise Funds section of this budget document.

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



Three other primary sources of fine and fee revenue account for the remainder of this revenue category. All three are collected in the General Fund, and include cable franchise fees ($590,000 planned for 2017), fines and fees collected by the City's Mayor's Court ($533,000 planned for 2017) and income tax penalty and interest ($312,900 planned for 2017). These revenue sources are estimated based on historical collection trends, with no significant changes anticipated in 2017 or beyond.

Real Estate Taxes

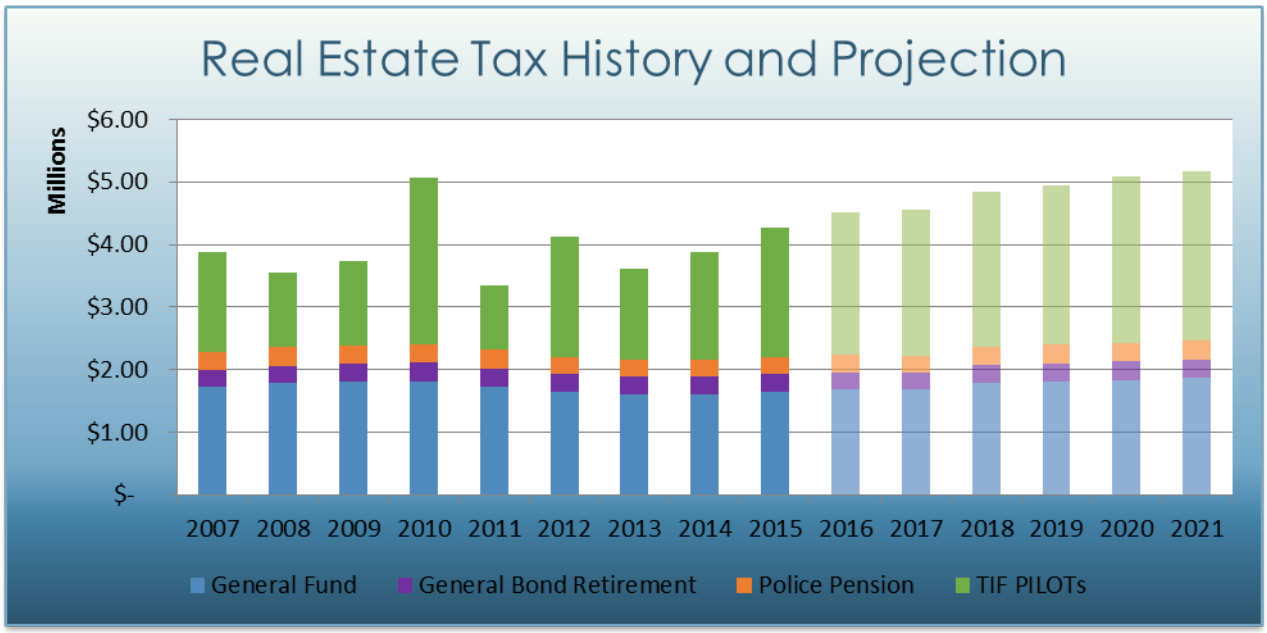
Real estate taxes are the third largest source of revenue City-wide, and are estimated to total $4.5M in 2017. This category includes real estate tax payments received in the General Fund, Police Pension Fund and General Bond Retirement Fund, as well as payments in-lieu-of taxes (PILOTS) received in 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 2015 for taxes collected in 2016.

Property Classification	Amount	Percent
Real Estate	$910,565,310	98%
Public Utility	$17,362,270	2%
Total	**$927,927,580**	**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% to 1.5% growth each year. TIF PILOT revenue is anticipated to grow between 2017 and 2021 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. 2017 escrow revenue is estimated at $1.81M.

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 $2.79M.

Gas and Motor Vehicle Taxes

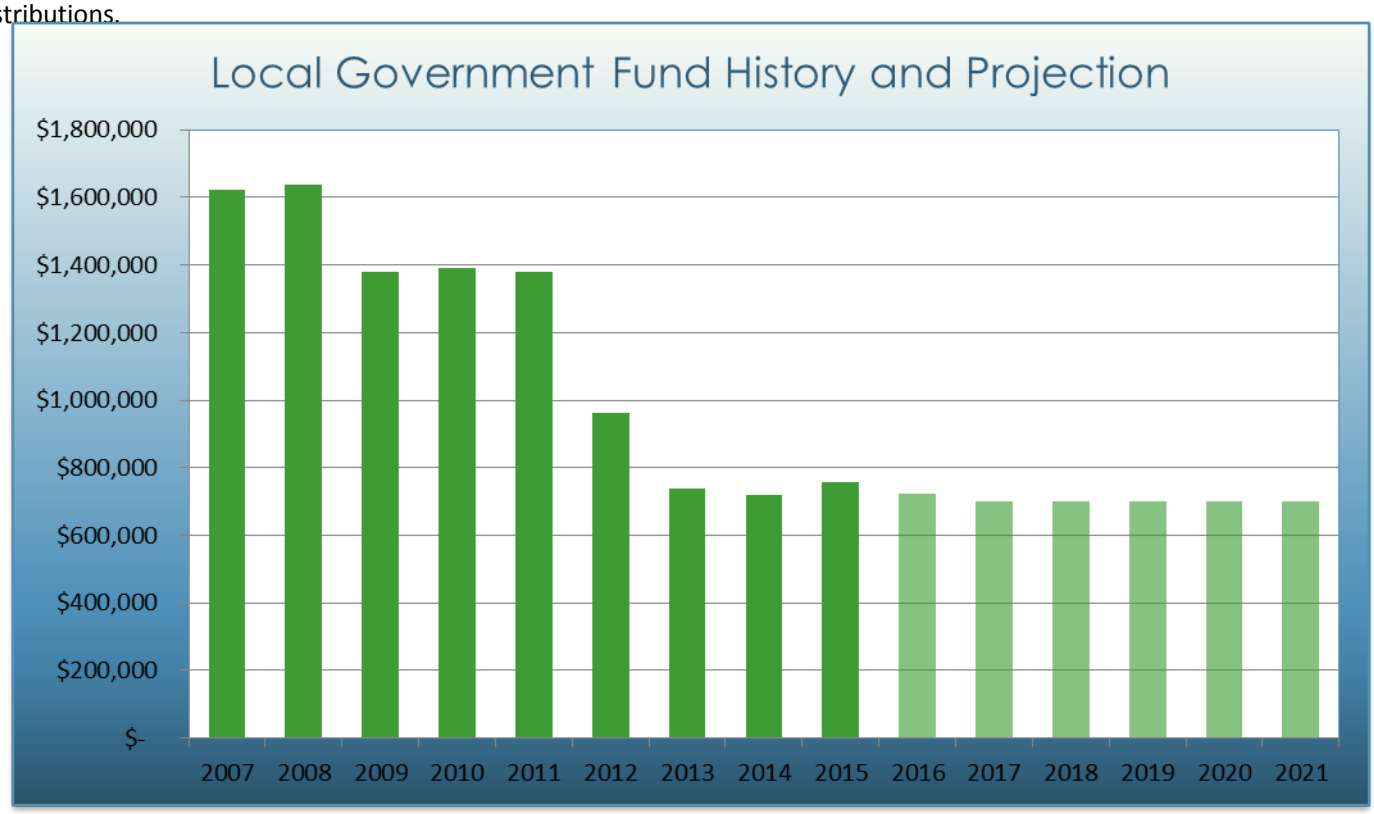
The gas tax is distributed to the City from the State of Ohio based upon the number of vehicles registered in Gahanna compared to the total number of vehicles registered in Ohio. The state levies an excise tax of $0.28 per gallon of gasoline, a portion of which is allocated to Cities according to formulas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

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

The number of vehicles registered in Gahanna fluctuates very little. Consequently, the revenue in these funds remains fairly consistent year to year. Total receipts in 2017 are estimated to be $1.73M 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 distrubuted to the City is based on a formula established by the Ohio Revised Code as a proportionate share of all major general state tax revenues. 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 2017, 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 2017, estimated revenue for the Local Government Fund will be $0.7M.

All Other Sources

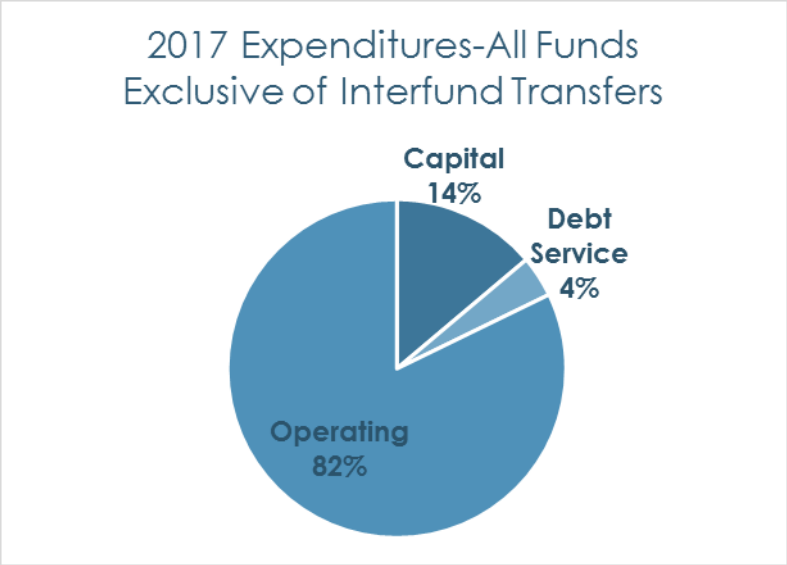
The remaining sources of City-wide revenue are described below:

Source	Description	Planned 2017 Revenue
Other Taxes	The City's Lodging Tax (6% of hotel revenue).	$553,500
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.	$489,800
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.	$187,000
Grants	In 2017, 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 2017, 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 $46.8M or 82% of current expenditures. Total capital outlay is estimated at $7.8M or 14% of total expenditures. Expenditures toward debt service are estimated to be $2.2M or 4% of total expenditures. This consolidated financial overview combines all expenditures proposed in the budget.



Operating Expenditures

The 2017 total operating expenditures of $46.8M are 4% more than 2016 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 2014 and 2015 along with estimated actual for 2016 and the 2017 budget request. Line item revenue and expenditure details are provided in Appendix A of this document.

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

The 2017 budget includes funding for 149 full-time and 202 full-year part-time or seasonal positions.

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

Union	Staff Participation	Members	2017 Increase	Contract Terms
Fraternal Order of Police (FOP)	Police officers, sergeants and lieutenants	55	2.75% Jan 1	January 1, 2016 – December 31, 2018
Ohio Patrolmen's Benevolent Association (OPBA)	Radio dispatchers	10	2.5% Jan 1	January 1, 2016 – December 31, 2018
United Steelworkers (USW)	Streets, utilities, parks and administrative technicians and foremen	30	2.5% Jan 1 (Pending Negotiations)	January 1, 2017 – January 1, 2019

For all other employees, who include the City's unclassified, supervisory, command officers and part-time staff, 2.5% 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 2017, health insurance premiums are increasing by 4%, 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 $7.9M 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 2017.

Debt Service

Debt service in the amount of $2.2M is included in the 2017 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		
	2015 Actual	2016 Budget	2017 Budget	2015 Actual	2016 Budget	2017 Budget
Revenues						
Income Taxes	$ 17,600,048	$ 17,549,200	$ 19,838,400	$ -	$ -	$ -
Property Taxes	1,460,673	1,480,672	1,486,200	-	-	-
Other Local Taxes	540,602	548,000	553,500	-	-	-
Revenue in Lieu of Taxes	-	-	-	2,025,314	2,253,200	2,297,600
Charges for Services	1,721,624	1,771,100	1,844,433	116,601	199,500	199,500
Licenses, Permits & Fees	1,307,179	1,204,700	1,261,000	-	-	-
Fines & Forfeitures	929,842	952,500	914,300	-	-	-
Intergovernmental	1,448,492	1,019,728	991,800	35,643	29,300	29,700
Investment Income	459,940	483,000	487,800	-	-	-
Rental Income	19,495	42,000	42,000	-	-	-
Contributions & Donations	-	5,000	-	-	-	-
Other	207,347	31,000	46,000	-	-	-
Total Revenues	25,695,242	25,086,900	27,465,433	2,177,558	2,482,000	2,526,800
Expenditures						
Current						
General Government	4,306,221	5,099,674	5,075,080	-	-	-
Security of Persons & Property	8,508,289	9,137,110	9,344,210	-	-	-
Public Health & Welfare	258,421	270,700	294,000	-	-	-
Transportation	891,326	1,328,083	1,331,080	-	-	-
Community Environment	2,858,627	4,026,716	4,039,250	955,508	1,183,200	1,115,700
Leisure Time Activity	3,377,596	3,842,331	4,140,662	-	-	-
Utility Services	500,066	683,620	611,350	-	-	-
Capital Outlay	984,757	987,356	1,116,000	104,286	104,290	164,290
Debt Service	-	-	-	-	-	-
Total Expenditures	21,685,303	25,375,590	25,951,632	1,059,794	1,287,490	1,279,990
Excess (Deficiency) of Revenue Over Expenditures	4,009,939	(288,690)	1,513,801	1,117,764	1,194,510	1,246,810
Other Financing Sources (Uses)						
Transfers In	1,422,177	1,542,570	1,389,370	19,312	-	-
Transfers Out	(3,091,476)	(4,399,037)	(4,090,610)	(1,705,400)	(1,626,400)	(1,304,800)
Advances Out	-	-	(1,260,000)	-	-	-
Proceeds from sale of capital assets	44,216	31,000	31,000	-	-	-
Refunding Bonds Issued	-	-	-	-	-	-
Premium on Refunding Bonds Issued	-	-	-	-	-	-
General Obligaton Bonds Issued	-	-	-	-	-	-
Premium on General Obligation Bonds	-	-	-	-	-	-
Payment to Refunding Bond Escrow Agent	-	-	-	-	-	-
Total Other Financing Sources (Uses)	(1,625,083)	(2,825,467)	(3,930,240)	(1,686,088)	(1,626,400)	(1,304,800)
Net Change in Fund Balances	2,384,856	(3,114,157)	(2,416,439)	(568,324)	(431,890)	(57,990)
Fund Balances, January 1	20,692,305	23,077,161	19,963,004	2,073,285	1,504,961	1,073,071
Fund Balances, December 31	$ 23,077,161	$ 19,963,004	$ 17,546,565	$ 1,504,961	$ 1,073,071	$ 1,015,081

	Capital Improvement Fund			Other Governmental Funds		
	2015 Actual	2016 Budget	2017 Budget	2015 Actual	2016 Budget	2017 Budget
Revenues						
Income Taxes	$ -	$ -	$ -	$ -	$ -	$ -
Property Taxes	-	-	-	486,529	483,202	485,200
Other Local Taxes	-	-	-	-	-	-
Revenue in Lieu of Taxes	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Licenses, Permits & Fees	-	-	-	152,854	50,000	70,000
Fines & Forfeitures	-	-	-	77,018	73,300	90,040
Intergovernmental	-	-	-	2,566,844	4,476,498	1,940,600
Investment Income	-	-	-	5,742	2,000	2,000
Rental Income	-	-	-	-	-	-
Contributions & Donations	-	-	-	-	-	-
Other	-	-	-	264,975	86,100	47,600
Total Revenues	-	-	-	3,553,962	5,171,100	2,635,440
Expenditures						
Current						
General Government	-	-	-	455,044	190,380	194,580
Security of Persons & Property	-	-	-	1,000,891	1,063,460	1,094,740
Public Health & Welfare	-	-	-	-	-	-
Transportation	-	-	-	1,164,205	1,165,355	1,206,060
Community Environment	-	-	-	-	-	-
Leisure Time Activity	-	-	-	-	7,000	-
Utility Services	-	-	-	14,270	18,300	17,200
Capital Outlay	2,562,313	3,012,700	4,154,110	2,991,211	333,500	1,284,400
Debt Service	-	-	-	2,033,502	2,273,400	2,242,700
Total Expenditures	2,562,313	3,012,700	4,154,110	7,659,123	5,051,395	6,039,680
Excess (Deficiency) of Revenue Over Expenditures	(2,562,313)	(3,012,700)	(4,154,110)	(4,105,161)	119,705	(3,404,240)
Other Financing Sources (Uses)						
Transfers In	1,997,550	2,762,700	2,653,710	2,450,733	2,902,526	2,698,700
Transfers Out	-	-	-	(493,244)	(539,066)	(449,200)
Advances Out	-	-	-	-	-	-
Proceeds from sale of capital assets	-	-	-	33,500	-	10,000
Refunding Bonds Issued	-	-	-	7,620,000	-	-
Premium on Refunding Bonds Issued	-	-	-	726,287	-	-
General Obligaton Bonds Issued	-	-	-	5,095,000	-	
Premium on General Obligation Bonds	-	-	-	183,402	-	
Payment to Refunding Bond Escrow Agent	-	-	-	(8,134,295)	-	-
Total Other Financing Sources (Uses)	1,997,550	2,762,700	2,653,710	7,481,383	2,363,460	2,259,500
Net Change in Fund Balances	(564,763)	(250,000)	(1,500,400)	3,376,222	2,483,165	(1,144,740)
Fund Balances, January 1	4,998,211	4,433,448	4,183,448	5,989,865	9,366,087	11,849,252
Fund Balances, December 31	$ 4,433,448	$ 4,183,448	$ 2,683,048	$ 9,366,087	$ 11,849,252	$ 10,704,512

	Total Governmental Funds		
	2015 Actual	2016 Budget	2017 Budget
Revenues			
Income Taxes	$ 17,600,048	$ 17,549,200	$ 19,838,400
Property Taxes	1,947,202	1,963,874	1,971,400
Other Local Taxes	540,602	548,000	553,500
Revenue in Lieu of Taxes	2,025,314	2,253,200	2,297,600
Charges for Services	1,838,225	1,970,600	2,043,933
Licenses, Permits & Fees	1,460,033	1,254,700	1,331,000
Fines & Forfeitures	1,006,860	1,025,800	1,004,340
Intergovernmental	4,050,979	5,525,526	2,962,100
Investment Income	465,682	485,000	489,800
Rental Income	19,495	42,000	42,000
Contributions & Donations	-	5,000	-
Other	472,322	117,100	93,600
Total Revenues	31,426,762	32,740,000	32,627,673
Expenditures			
Current			
General Government	4,761,265	5,290,054	5,269,660
Security of Persons & Property	9,509,180	10,200,570	10,438,950
Public Health & Welfare	258,421	270,700	294,000
Transportation	2,055,531	2,493,438	2,537,140
Community Environment	3,814,135	5,209,916	5,154,950
Leisure Time Activity	3,377,596	3,849,331	4,140,662
Utility Services	514,336	701,920	628,550
Capital Outlay	6,642,567	4,437,846	6,718,800
Debt Service	2,033,502	2,273,400	2,242,700
Total Expenditures	32,966,533	34,727,175	37,425,412
Excess (Deficiency) of Revenue Over Expenditures	(1,539,771)	(1,987,175)	(4,797,739)
Other Financing Sources (Uses)			
Transfers In	5,889,772	7,207,796	6,741,780
Transfers Out	(5,290,120)	(6,564,503)	(5,844,610)
Advances Out	-	-	(1,260,000)
Proceeds from sale of capital assets	77,716	31,000	41,000
Refunding Bonds Issued	7,620,000	-	-
Premium on Refunding Bonds Issued	726,287	-	-
General Obligaton Bonds Issued	5,095,000	-	-
Premium on General Obligation Bonds	183,402	-	-
Payment to Refunding Bond Escrow Agent	(8,134,295)	-	-
Total Other Financing Sources (Uses)	6,167,762	674,293	(321,830)
Net Change in Fund Balances	4,627,991	(1,312,882)	(5,119,569)
Fund Balances, January 1	33,753,666	38,381,657	37,068,775
Fund Balances, December 31	$ 38,381,657	$ 37,068,775	$ 31,949,206

	Water Funds			Sewer Funds		
	2015 Actual	2016 Budget	2017 Budget	2015 Actual	2016 Budget	2017 Budget
Revenues						
Charges for Services	$ 7,291,972	$ 6,182,700	$ 9,439,100	$ 5,947,474	$ 7,832,900	$ 7,520,300
License Permits & Fees	-	1,000	1,300	-	1,000	1,300
Fines & Forfeitures	66,431	69,700	73,200	48,734	77,200	95,700
Intergovernmental	-	-	-	-	-	-
Contributions & Donations	-	-	-	-	-	-
Other	41,717	10,000	10,000	3,406	-	-
Total Revenues	7,400,120	6,263,400	9,523,600	5,999,614	7,911,100	7,617,300
Expenditures						
Personal Services	528,981	564,390	587,440	528,976	564,390	587,440
Contract Services	4,706,508	5,291,650	7,499,050	6,644,075	6,726,216	6,108,750
Materials & Supplies	326,331	273,230	266,500	34,661	42,000	40,800
Claims Expense	-	-	-	-	-	-
Community Environment	-	-	-	-	-	-
Leisure Time Activities	-	-	-	-	-	-
Other	152,763	244,300	229,300	441,261	666,500	354,700
Capital Outlay	1,085,693	296,999	154,000	282,186	738,000	274,000
Total Expenditures	6,800,276	6,670,569	8,736,290	7,931,159	8,737,106	7,365,690
Excess (Deficiency) of Revenue Over Expenditures	599,844	(407,169)	787,310	(1,931,545)	(826,006)	251,610
Other Financing Sources (Uses)						
Transfers In	451,400	388,687	354,100	766,000	3,235,788	246,500
Transfers Out	(454,248)	(2,832,290)	(608,590)	(1,110,968)	(1,213,990)	(634,690)
Advance In	-	-	1,260,000	-	-	-
Proceeds from Sale of Capital Assets	8,061	-	-	7,062	-	-
Total Other Financing Sources (Uses)	5,213	(2,443,603)	1,005,510	(337,906)	2,021,798	(388,190)
Net Change in Fund Balance	605,057	(2,850,772)	1,792,820	(2,269,451)	1,195,792	(136,580)
Fund Balance, January 1	6,950,170	7,555,227	4,704,455	6,767,821	4,498,370	5,694,162
Fund Balance, December 31	$ 7,555,227	$ 4,704,455	$ 6,497,275	$ 4,498,370	$ 5,694,162	$ 5,557,582

	Stormwater Fund			Internal Service		
	2015 Actual	2016 Budget	2017 Budget	2015 Actual	2016 Budget	2017 Budget
Revenues						
Charges for Services	$ 1,096,714	$ 1,110,300	$ 1,112,400	$ 243,343	$ 267,540	$ 276,040
License Permits & Fees	-	-	-	-	-	-
Fines & Forfeitures	8,958	9,000	9,000	-	-	-
Intergovernmental	182,625	333,400	-	-	-	-
Contributions & Donations	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Revenues	1,288,297	1,452,700	1,121,400	243,343	267,540	276,040
Expenditures						
Personal Services	326,494	353,960	382,480	-	-	-
Contract Services	111,636	72,100	129,700	112,911	156,500	160,290
Materials & Supplies	1,174	3,800	3,800	-	-	-
Claims Expense	-	-	-	59,852	73,000	70,510
Community Environment	-	-	-	-	-	-
Leisure Time Activities	-	-	-	-	-	-
Other	152,747	172,000	172,000	-	-	-
Capital Outlay	272,557	163,000	752,000	-	-	-
Total Expenditures	864,608	764,860	1,439,980	172,763	229,500	230,800
Excess (Deficiency) of Revenue Over Expenditures	423,689	687,840	(318,580)	70,580	38,040	45,240
Other Financing Sources (Uses)						
Transfers In	131,200	20,000	20,000	-	-	-
Transfers Out	(383,036)	(272,790)	(274,490)	-	-	-
Advance In	-	-	-	-	-	-
Proceeds from Sale of Capital Assets	-	-	-	-	-	-
Total Other Financing Sources (Uses)	(251,836)	(252,790)	(254,490)	-	-	-
Net Change in Fund Balance	171,853	435,050	(573,070)	70,580	38,040	45,240
Fund Balance, January 1	2,217,099	2,388,952	2,824,002	251,253	321,833	359,873
Fund Balance, December 31	$ 2,388,952	$ 2,824,002	$ 2,250,932	$ 321,833	$ 359,873	$ 405,113

	Total Proprietary Funds			Agency Funds		
	2015 Actual	2016 Budget	2017 Budget	2015 Actual	2016 Budget	2017 Budget
Revenues						
Charges for Services	$ 14,579,503	$ 15,393,440	$ 18,347,840	$ 1,893,181	$ 2,022,000	$ 1,812,100
License Permits & Fees	-	2,000.00	2,600	225,530	-	-
Fines & Forfeitures	124,123	155,900	177,900	-	-	-
Intergovernmental	182,625	333,400	-	-	-	-
Contributions & Donations	-	-	-	753	100	100
Other	45,123	10,000	10,000	1,828	17,142	300
Total Revenues	14,931,374	15,894,740	18,538,340	2,121,292	2,039,242	1,812,500
Expenditures						
Personal Services	1,384,451	1,482,740	1,557,360	-	-	-
Contract Services	11,575,130	12,246,466	13,897,790	-	-	-
Materials & Supplies	362,166	319,030	311,100	-	-	-
Claims Expense	59,852	73,000	70,510	-	-	-
Community Environment	-	-	-	1,944,113	2,034,100	1,812,100
Leisure Time Activities	-	-	-	1,630	200	-
Other	746,771	1,082,800	756,000	-	-	-
Capital Outlay	1,640,436	1,197,999	1,180,000	-	-	-
Total Expenditures	15,768,806	16,402,035	17,772,760	1,945,743	2,034,300	1,812,100
Excess (Deficiency) of Revenue Over Expenditures	(837,432)	(507,295)	765,580	175,549	4,942	400
Other Financing Sources (Uses)						
Transfers In	1,348,600	3,644,475	620,600	-	31,302	-
Transfers Out	(1,948,252)	(4,319,070)	(1,517,770)	-	-	-
Advance In	-	-	1,260,000	-	-	-
Proceeds from Sale of Capital Assets	15,123	-	-	-	-	-
Total Other Financing Sources (Uses)	(584,529)	(674,595)	362,830	-	31,302	-
Net Change in Fund Balance	(1,421,961)	(1,181,890)	1,128,410	175,549	36,244	400
Fund Balance, January 1	16,186,343	14,764,382	13,582,492	901,122	1,076,671	1,112,915
Fund Balance, December 31	$ 14,764,382	$ 13,582,492	$ 14,710,902	$ 1,076,671	$ 1,112,915	$ 1,113,315

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	Total Governmental Funds			Total Proprietary Funds		
	2015 Actual	2016 Budget	2017 Budget	2015 Actual	2016 Budget	2017 Budget
Revenues						
Income Taxes	$ 17,600,048	$ 17,549,200	$ 19,838,400	$ -	$ -	$ -
Property Taxes	1,947,202	1,963,874	1,971,400	-	-	-
Other Local Taxes	540,602	548,000	553,500	-	-	-
Revenue in Lieu of Taxes	2,025,314	2,253,200	2,297,600	-	-	-
Charges for Services	1,838,225	1,970,600	2,043,933	14,579,503	15,393,440	18,347,840
Licenses, Permits & Fees	1,460,033	1,254,700	1,331,000	-	2,000	2,600
Fines & Forfeitures	1,006,860	1,025,800	1,004,340	124,123	155,900	177,900
Intergovernmental	4,050,979	5,525,526	2,962,100	182,625	333,400	-
Investment Income	465,682	485,000	489,800	-	-	-
Rental Income	19,495	42,000	42,000	-	-	-
Contributions & Donations	-	5,000	-	-	-	-
Other	472,322	117,100	93,600	45,123	10,000	10,000
Total Revenues	$ 31,426,762	$ 32,740,000	$ 32,627,673	14,931,374	15,894,740	18,538,340
Expenditures						
Current						
General Government	4,761,265	5,290,054	5,269,660	-	-	-
Security of Persons & Property	9,509,180	10,200,570	10,438,950	-	-	-
Public Health & Welfare	258,421	270,700	294,000	-	-	-
Transportation	2,055,531	2,493,438	2,537,140	-	-	-
Community Environment	3,814,135	5,209,916	5,154,950	-	-	-
Leisure Time Activity	514,336	701,920	628,550	-	-	-
Utility Services	514,336	701,920	628,550	-	-	-
Personal Services	-	-	-	1,384,451	1,482,740	1,557,360
Contract Services	-	-	-	11,575,130	12,246,466	13,897,790
Materials & Supplies	-	-	-	362,166	319,030	311,100
Claims Expense	-	-	-	59,852	73,000	70,510
Other	-	-	-	746,771	1,082,800	756,000
Capital Outlay	6,642,567	4,437,846	6,718,800	1,640,436	1,197,999	1,180,000
Debt Service	2,033,502	2,273,400	2,242,700	-	-	-
Total Expenditures	30,103,273	31,579,764	33,913,300	15,768,806	16,402,035	17,772,760
Excess (Deficiency) of Revenue Over Expenditures	1,323,489	1,160,236	(1,285,627)	(837,432)	(507,295)	765,580
Other Financing Sources (Uses)						
Transfers In	5,889,772	7,207,796	6,741,780	1,348,600	3,644,475	620,600
Transfers Out	(5,290,120)	(6,564,503)	(5,844,610)	(1,948,252)	(4,319,070)	(1,517,770)
Advance In	-	-	-	-	-	1,260,000
Advance Out	-	-	(1,260,000)	-	-	-
Proceeds from sale of capital assets	77,716	31,000	41,000	15,123	-	-
Refunding Bonds Issued	7,620,000	-	-	-	-	-
Premium on Refunding Bonds Issued	726,287	-	-	-	-	-
General Obligation Bonds Issued	5,095,000	-	-			
Premium on General Obligation Bonds	183,402	-	-			
Bond Issuance Cost	-	-	-	-	-	-
Payment to Refunding Bond Escrow Agent	(8,134,295)	-	-	-	-	-
Refund of Prior Year Expenditure	-	-	-	-	-	-
Refund of Prior Year Revenue	-	-	-	-	-	-
Total Other Financing Sources (Uses)	6,167,762	674,293	(321,830)	(584,529)	(674,595)	362,830
Net Change in Fund Balances	7,491,251	1,834,529	(1,607,457)	(1,421,961)	(1,181,890)	1,128,410
Fund Balances, January 1	33,753,666	38,381,657	37,068,775	16,186,343	14,764,382	13,582,492
Fund Balances, December 31	$ 41,244,917	$ 40,216,186	$ 35,461,318	$ 14,764,382	$ 13,582,492	$ 14,710,902

	Agency Funds			Total Entity-Wide		
	2015 Actual	2016 Budget	2017 Budget	2015 Actual	2016 Budget	2017 Budget
Revenues						
Income Taxes	$ -	$ -	$ -	$ 17,600,048	$ 17,549,200	$ 19,838,400
Property Taxes	-	-	-	1,947,202	1,963,874	1,971,400
Other Local Taxes	-	-	-	540,602	548,000	553,500
Revenue in Lieu of Taxes	-	-	-	2,025,314	2,253,200	2,297,600
Charges for Services	1,893,181	2,022,000	1,812,100	18,310,909	19,386,040	22,203,873
Licenses, Permits & Fees	225,530	-	-	1,685,563	1,256,700	1,333,600
Fines & Forfeitures	-	-	-	1,130,983	1,181,700	1,182,240
Intergovernmental	-	-	-	4,233,604	5,858,926	2,962,100
Investment Income	-	-	-	465,682	485,000	489,800
Rental Income	-	-	-	19,495	42,000	42,000
Contributions & Donations	753	100	100	753	5,100	100
Other	1,828	17,142	300	519,273	144,242	103,900
Total Revenues	2,121,292	2,039,242	1,812,500	48,479,428	50,673,982	52,978,513
Expenditures						
Current						
General Government	-	-	-	4,761,265	5,290,054	5,269,660
Security of Persons & Property	-	-	-	9,509,180	10,200,570	10,438,950
Public Health & Welfare	-	-	-	258,421	270,700	294,000
Transportation	-	-	-	2,055,531	2,493,438	2,537,140
Community Environment	1,944,113	2,034,100	1,812,100	5,758,248	7,244,016	6,967,050
Leisure Time Activity	1,630	200	-	515,966	702,120	628,550
Utility Services	-	-	-	514,336	701,920	628,550
Personal Services	-	-	-	1,384,451	1,482,740	1,557,360
Contract Services	-	-	-	11,575,130	12,246,466	13,897,790
Materials & Supplies	-	-	-	362,166	319,030	311,100
Claims Expense	-	-	-	59,852	73,000	70,510
Other	-	-	-	746,771	1,082,800	756,000
Capital Outlay	-	-	-	8,283,003	5,635,845	7,898,800
Debt Service	-	-	-	2,033,502	2,273,400	2,242,700
Total Expenditures	1,945,743	2,034,300	1,812,100	47,817,822	50,016,099	53,498,160
Excess (Deficiency) of Revenue Over Expenditures	175,549	4,942	400	661,606	657,883	(519,647)
Other Financing Sources (Uses)						
Transfers In	-	31,302	-	7,238,372	10,883,573	7,362,380
Transfers Out	-	-	-	(7,238,372)	(10,883,573)	(7,362,380)
Advance In	-	-	-	-	-	1,260,000
Advance Out	-	-	-	-	-	(1,260,000)
Proceeds from sale of capital assets	-	-	-	92,839	31,000	41,000
Refunding Bonds Issued	-	-	-	7,620,000	-	-
Premium on Refunding Bonds Issued	-	-	-	726,287	-	-
General Obligation Bonds Issued				5,095,000		
Premium on General Obligation Bonds				183,402		
Bond Issuance Cost	-	-	-	-	-	-
Payment to Refunding Bond Escrow Agent	-	-	-	(8,134,295)	-	-
Refund of Prior Year Expenditure	-	-	-	-	-	-
Refund of Prior Year Revenue	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	31,302	-	5,583,233	31,000	41,000
Net Change in Fund Balances	175,549	36,244	400	6,244,839	688,883	(478,647)
Fund Balances, January 1	901,122	1,076,671	1,112,915	50,841,131	57,085,970	57,774,853
Fund Balances, December 31	$ 1,076,671	$ 1,112,915	$ 1,113,315	$ 57,085,970	$ 57,774,853	$ 57,296,206

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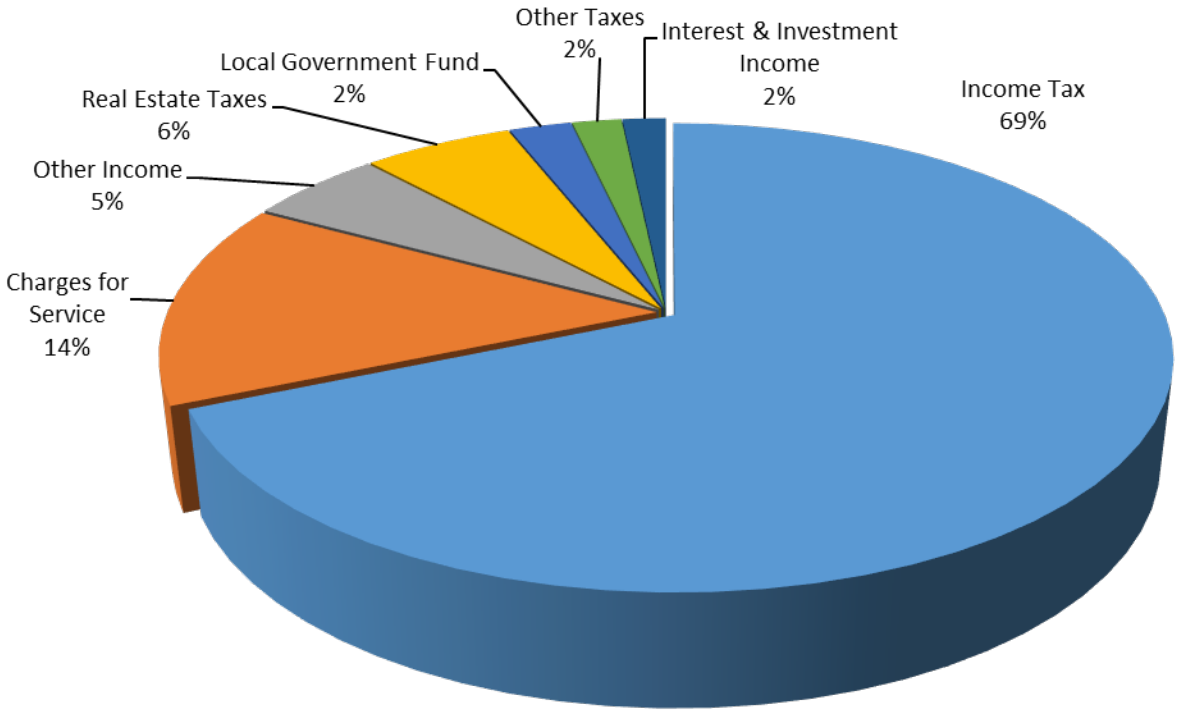
GENERAL FUND OVERVIEW

General Fund Revenue Estimate.....$28,885,803

General Fund resources in 2017 are estimated to total $28,885,803 which is an increase of $2,225,333 over 2016 planned revenue.



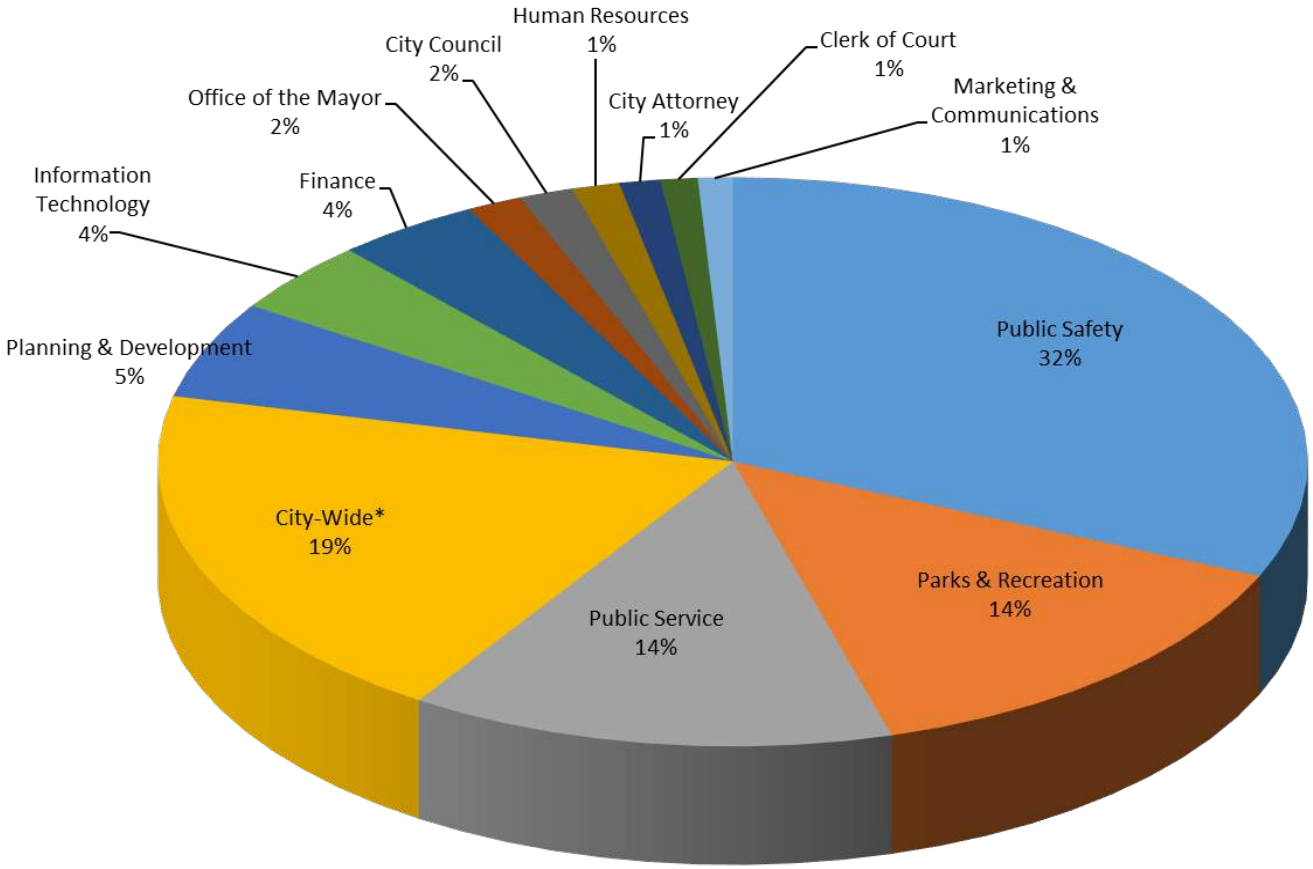
Other Income includes Miscellaneous Income, Grants and Transfers.
Other Taxes includes Hotel/Motel Tax, Cigarette Tax, and final distributions of the recently eliminated Estate Tax.

	2014 Actual	2015 Actual	2016 Est.	2017 Est.	2016 to 2017 Difference
Income Tax	17,000,159	17,600,048	17,549,200	19,838,400	2,289,200
Real Estate Taxes	1,610,873	1,653,047	1,679,000	1,677,900	(1,100)
Fines & Fees	1,618,741	1,646,938	1,601,300	1,604,500	3,200
Recreational Income	1,207,893	1,322,474	1,357,700	1,364,580	6,880
Local Government Fund	721,240	757,629	722,000	700,000	(22,000)
Other Taxes	650,692	615,743	548,900	554,400	5,500
Interest & Investment Income	352,311	459,940	483,000	487,800	4,800
Licenses & Permits	672,697	625,158	589,300	601,300	12,000
Administrative/Service Charges	427,895	438,798	475,500	545,553	70,053
Miscellaneous Income	146,907	251,563	67,000	77,000	10,000
Grants	49,065	368,090	45,000	45,000	0
Transfers	1,339,486	1,422,177	1,542,570	1,389,370	(153,200)
Total	**25,797,959**	**27,161,606**	**26,660,470**	**28,885,803**	**2,225,333**

General Fund Expenditure Appropriation.....$31,302,242

2017 planned General Fund expenditures total $31,302,242. Of the total planned General Fund expenditures, $28,061,802 are for ongoing operating costs associated with the Sustainable Operating Model and $3,240,440 are transfers or expenses related to one-time projects.

General Fund spending includes $1,116,000 in direct capital outlay and a transfer of $2,653,710 to the Capital Improvement Fund for critical capital and infrastructure investment as outlined in the Capital Needs Assessment.



	2014 Actual	2015 Actual	2016 Appropriated	2017 Request	2016 to 2017 Difference
Salaries & Benefits	13,367,020	14,072,637	15,524,060	16,101,822	577,762
Operating	6,758,236	6,624,721	8,864,174	8,733,810	(130,364)
Capital Outlay	354,601	984,757	987,356	1,116,000	128,644
Transfers	3,208,721	3,091,476	4,399,037	5,350,610	951,573
Total	**23,688,579**	**24,773,591**	**29,774,627**	**31,302,242**	**1,527,615**

General Fund Appropriations Request

Sustainable Operating Model

The 2017 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.

2017 Sustainable Operating Model	
Planned Revenue	$ 28,517,523
Sustainable Operating Model Expenses	$ (28,061,802)
Balance	**$ 455,721**

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 2017 budget request includes $3,240,440 one-time expenses in the General Fund.

Impact to Fund Balance

For 2017, total General Fund expenses, including one-time expenses and transfers, are expected to exceed revenue by $2.4 million. This difference will be offset by excess reserves in the fund balance of the General Fund. At the beginning of 2017, the fund balance of the General Fund is expected to be $15.6 million. Once the 25% mandatory reserve of $6.7 million is held aside, there will be an estimated $8.9 million of excess reserves available in the fund balance. The use of $2.4 million will still leave the fund balance at a healthy level for the future.

2017 Impact to Fund Balance	
Anticipated Beginning Fund Balance	$ 15,626,230
Planned Revenue	$ 28,885,803
Sustainable Operating Model Expenses	$ (28,061,802)
Requested One-Time Expenses	$ (3,240,440)
Balance	**$ 13,209,791**

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 2017, the proceeds related to 161.18 are estimated to be approximately $1.7, although based upon historical actuals. The 2017 budget request includes a total of $2.0M in capital outlay investment in these three areas.

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LAW DEPARTMENT

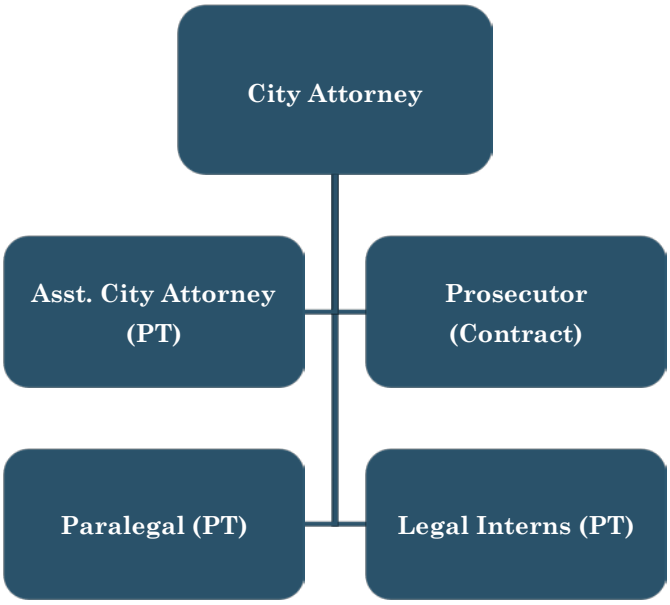
Department Description

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 effectively limits Gahanna's legal exposure through preparation and/or review of all contracts, bonds and other instruments in which the City is concerned. It also provides 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.

Organizational Chart



Conditions Affecting Service Levels, Performance and Cost

Priorities and Strategic Results

	5.6 Code Review, Update and Enforcement The City Attorney is the team lead for the strategic result for code review and update that spans all city departments. Planned results in 2017 include completion of a thorough review and update of all City codes and development of a schedule for ensuring this takes place every three years.

The Department of Law has identified the following specific strategic goals for 2017 and beyond. Accomplishing these goals will contribute to the City's continued success:

- Collaborating with City Departments to improve and modernize the City's records retention and retrieval system thereby providing a more efficient and faster response time to residents.
- Partnering with the Ohio Attorney General's Office to pursue collection of outstanding debts owed to the City.
- As part of the GoForward Gahanna strategic plan reviewing and/or updating all City Ordinances.
- Providing legal research and opinions to all departments to promote informed and legally sound responsible decision-making.
- Work closely with the Mayor and Council leadership in 2017 to expedite requests.

Challenges

The challenge for the Department of Law comprises being fiscally responsible while proactively limiting the City's exposure to costly litigation and balancing the requirements of each department for the use of legal counsel in a dynamic environment.

Non-Routine or New Items

Changes to Operating

The 2017 budget includes one part-time assistant city attorney position to be added to the Department of Law which will assume the duties being covered under contract services for Planning Commission. This adjustment creates greater transparency and is necessary to address the increased workload associated with the new administration.

The 2017 operating budget request has been adjusted to account for the alignment of expenses and the position expense is offset by a reduction in contract and labor operational expenses.

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 2016:

- Reduced costs by researching and compiling a City-Wide Records Retention Schedule and City Records Policy, thereby reducing the amount of records required to be kept beyond a reasonable period of time
- As part of the GoForward Gahanna strategic plan, reviewed City Code for accuracy and compliance. This year several new ordinances were researched, drafted and submitted to City Council for adoption.
- Utilized interns to assist the Mayor's Court thereby reducing the waiting time for cases to be heard.
- The Department of Law worked with City Departments to identify all current City-owned property by parcel number, location and current value.
- Performed mediation services to residents as an alternative to administrative action by City boards, commissions and departments.

Budget Information

Revenue, Appropriation and Position Summary

General Fund	Law Revenue	2014 Actuals	2015 Actuals	2016 Estimate	2017 Estimate	Change
	Administrative/Service Charges	$ -	$ 15,000	$ -	$ -	$ -
	Law Total	**$ -**	**$ 15,000**	**$ -**	**$ -**	**$ -**

General Fund	Use of Funds	2014 Actual	2015 Actual	2016 Appropriated	2017 Request	2016-2017 Difference
	Salaries and Benefits	$ 120,403	$ 92,172	$ 120,940	$ 123,860	$ 2,920
	Operating	$ 235,631	$ 282,738	$ 252,250	$ 241,750	$ (10,500)
	Operating Capital	$ -	$ -	$ -	$ -	$ -
	Departmental total	**$ 356,033**	**$ 374,911**	**$ 373,190**	**$ 365,610**	**$ (7,580)**
	Elected/Appointed Officials	**2014 Actual**	**2015 Actual**	**2016 Appropriated**	**2017 Request**	**2016-2017 Difference**
	City Attorney	1	1	1	1	0
	Total Elected/Appointed Officials	**1**	**1**	**1**	**1**	**0**
	Part-Time	**2014 Actual**	**2015 Actual**	**2016 Appropriated**	**2017 Request**	**2016-2017 Difference**
	Assistant City Attorney	0	0	0	1	1
	Paralegal	1	1	1	1	0
	Total Part-Time	**1**	**1**	**1**	**2**	**1**

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COUNCIL OFFICE

Department Description

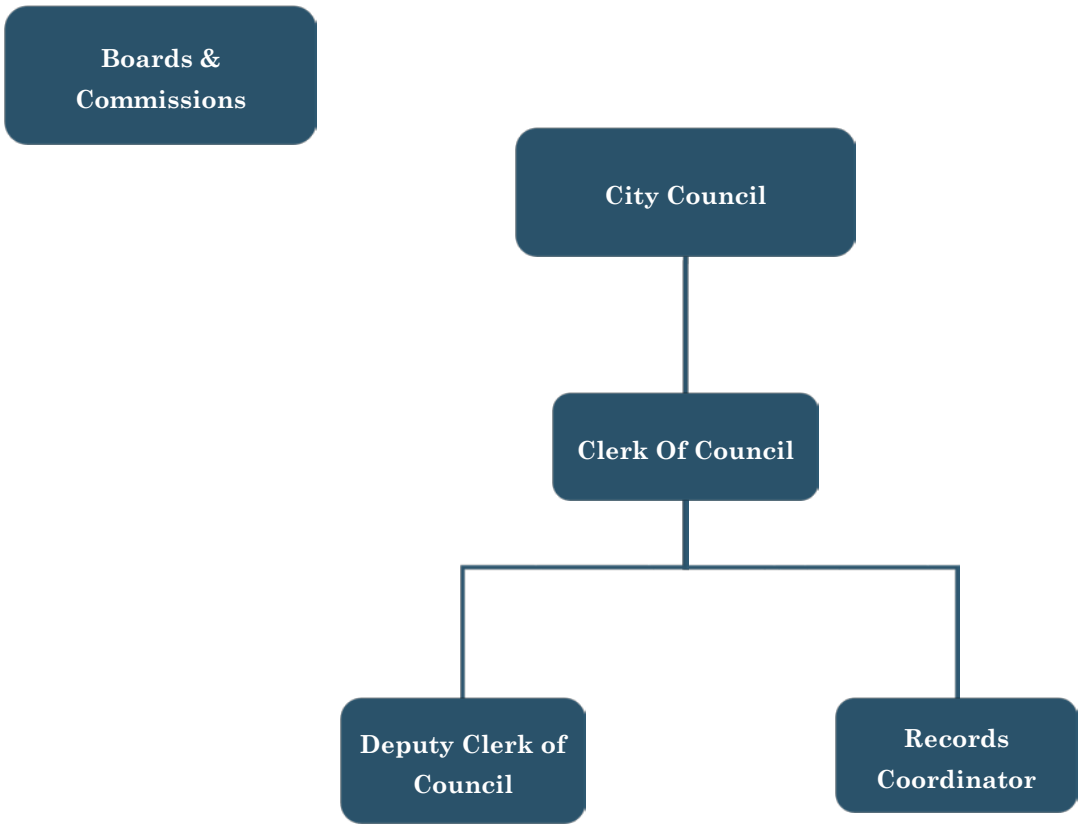
The City Council Office is led by the Clerk of Council. The office supports the City Council, Planning Commission, Board of Zoning & Building Appeals, Civil Service Commission, and records administration functions. It also works closely with the City Attorney. The office also oversees the Charter Review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

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

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

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

Organizational Chart



Conditions Affecting Service Levels, Performance and Cost

Challenges

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

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

Non-Routine or New Items

Changes to Operating

The Charter Review Commission convened to review the City's Charter and submit proposed changes to the voters on November 8, 2016. This Commission was comprised of seven qualified electors, four appointments by Council and three by the Mayor. The nine ballot issues, if passed, will go into effect on January 1, 2017.

The City's long-time Records Administrator will be retiring in 2016. To address the changing needs of the City, the 2017 budget proposes to reclassify the position to Records Coordinator. This position would be filled by an existing part-time staff member, and the part time position would be eliminated.

Department Performance

Accomplishments and Innovation

The Council office launched new City-wide electronic records software in 2016 to move forward with creating a digital footprint for records management and to reduce reliance on paper-based solutions. We have worked with each department to come up with the most cost-effective way to simplify storage and speed up retrieval of electronic and scanned paper documents.

During 2016, the Council Office has:

- Updated an off-site records inventory.
- Collaborated with City departments to improve and modernize the City's records retention and retrieval system, thereby providing a more efficient and faster response time to residents.
- Improved the efficiency of the City's records process, and worked to further Gahanna's ability to manage all City records by researching and compiling a City-Wide Records Retention Schedule and City Records Policy, thereby reducing the amount of records required to be kept beyond a reasonable period of time and, as a result, reducing costs.
- Disposed of approximately 400 boxes of paper records.
- Digitized all Planning Commission files for retrieval.
- Updated City code sections related to trees, cell towers, and the Planning & Zoning Chapter.
- Changed our codification vendor to allow us to process codification in a more efficient manner, and provided the community and staff immediate access to passed legislation and an updated code online.

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

Budget Information

Revenue, Appropriation and Position Summary

General Fund

Council Revenue	2014 Actuals	2015 Actuals	2016 Estimate	2017 Estimate	Change
Fines & Fees	$ 7,070	$ -	$ 2,500	2,500	$ 700
Licenses & Permits	$ 47,897	$ 55,257	$ 53,500	54,200	$ 700
Council Total	**$ 54,967**	**$ 55,257**	**$ 56,000**	**$ 56,700**	**$ 1,400**

General Fund

Use of Funds	2014 Actual	2015 Actual	2016 Appropriated	2017 Request	2016-2017 Difference
Salaries and Benefits	$ 365,960	$ 353,596	$ 381,270	$ 354,710	$ (26,560)
Operating	$ 77,841	$ 115,422	$ 301,000	$ 129,500	$ (171,500)
Operating Capital	$ -	$ -	$ -	$ -	$ -
Departmental total	**$ 443,801**	**$ 469,018**	**$ 682,270**	**$ 484,210**	**$ (198,060)**
Elected/Appointed Officials	**2014 Actual**	**2015 Actual**	**2016 Appropriated**	**2017 Request**	**2016-2017 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	**2014 Actual**	**2015 Actual**	**2016 Appropriated**	**2017 Request**	**2016-2017 Difference**
Clerk of Council	1	1	1	1	0
Senior Deputy Clerk of Council	1	0	0	0	0
Deputy Clerk of Council III	0	0	1	1	0
Records Coordinator	1	1	1	1	0
Total Full-Time	**3**	**2**	**3**	**3**	**0**
Part-Time	**2014**	**2015**	**2016**	**2017**	**2016-2017**
Office Support Worker II	1	0	0	0	0
Office Support Worker III	0	1	1	0	-1
Total Part-Time	**0**	**1**	**1**	**0**	**-1**

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OFFICE OF THE MAYOR

Department Description

The Mayor's Office is the central hub for all City business and affairs. The Mayor serves as the Chief Executive Officer of the City, and has ultimate responsibility for all aspects of City administration, including ensuring that all Departments operate in accordance with the City's Mission, Vision and strategic plan. The City Administrator is appointed by the Mayor to oversee the daily operations of the City and lead City-wide initiatives like the implementation of the strategic plan and the Lean Gahanna program.

Organizational Chart

Conditions Affecting Service Levels, Performance and Cost

Priorities and Strategic Results

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

Commitment to Gahanna:

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

The Mayor's Office oversees the implementation of the GoForward Gahanna strategic plan in its entirety, with the City Administrator serving as the Project Manager for the entire program. In addition, the City Administrator is the lead on the following strategic results:

	1.1 Walkable Downtown District The City Administrator is the lead for this strategic result that spans several departments. Planned results in 2017 include development of a community based group for the arts, culture and entertainment in downtown, updates to the Capital Needs Assessment to include projects that will close walkability gaps downtown, and updates to City code to support, control and promote food trucks and other mobile retail service industries.
	2.3 Westside Intersection Complete The City Administrator is the lead for this strategic result that spans several departments. Planned results in 2017 include the completion of the analysis of intersection design alternatives and economic impacts, development and implementation of a community engagement strategy to gain consensus on the final recommended intersection design, and continued pursuit of grant funding to support the project.

	5.2 Online Access to Strategic Plan Performance In 2017, the City Administrator will begin providing annual updates to Council and the public on the implementation of the GoForward Gahanna strategic plan. This update, along with quarterly reports and other pertinent information will be maintained online at www.GoForwardGahanna.org.
	5.3 Results Performance Measurement In 2017, results performance measurement data related to the GoForward Gahanna strategic plan will be provided to Council and the public in the quarterly and annual updates. In addition, a phased approach for developing strategic business plans and associated results performance information will be implemented for all City departments.
	5.4 Online Access to Results Performance Information In 2017, results performance measurement data related to the GoForward Gahanna strategic plan will be reported online. Results performance information related to departments' strategic business plans will be reported online as the plans are completed.
	5.5 Recurring Citizen Survey In 2017, results from the 2016 Citizen Survey will be reviewed, analyzed and made available to the public. Planning for the 2018 biennial survey will also take place.
	5.6 Code Review, Update and Enforcement The City Administrator is the lead for this strategic result that spans several departments. Planned results in 2017 include completion of a thorough review and update of all City codes and development of a schedule for ensuring this takes place every three years. In addition, availability of code enforcement staff will be increased to seven days a week, and an enhanced interface for code enforcement reporting will be implemented.

In 2017, the Mayor's Office plans to continue and update the Lean Gahanna program. Since state-funded grants for staff training were eliminated the most recent state budget, the City will finalize its own in-house curriculum and training program in partnership with the Lean Ohio program. This will create a potential opportunity for shared services and revenue generation if neighboring municipalities choose to participate along with City staff.

The Ohio Performance Team will complete its Performance Audit for the City in 2017, which the Mayor's Office is currently facilitating. In 2017, the Mayor's Office will facilitate and implement recommendations and improvements identified in this audit as appropriate.

Challenges

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

Non-Routine or New Items

Changes to Operating

In 2016, multiple staff realignments took place with the advent of a new administration. These include the creation of the full-time City Administrator position, elimination of the part-time Emergency Management Director position (the duties for which were absorbed by the Police Department) and creation of a part-time Director of Marketing and Communications position. The Mayor's Office budget now stands alone, with a separate department budget sections for Marketing and Communications and Mayor's Court.

In 2016, a part-time administrative assistant that had previously been assigned to the Mayor's office was functionally re-assigned to the City's internal support departments, including Finance, Human Resources and Information Technology. This adjustment addresses a long-standing need in these departments for administrative and surge support. The 2017 budget request formalizes this re-assignment by shifting the funding for this position from the Mayor's office to the Finance, Human Resources and Information Technology Departments.

The 2017 operating budget request has been adjusted to account for the alignment of expenses previously paid by the Finance Department for the Lean Gahanna program and performance measurement systems.

Department Performance

Accomplishments and Innovation

In 2016, The Mayor's Office:

- Successfully managed the transition to the City's first new Mayor in 14 years, including the creation and successful implementation of the City Administrator role and reorganization of several City functions to be more efficient and customer focused.
- The Mayor re-invigorated the City's economic development strategies, personally visiting more than 97 businesses located in Gahanna, contributing to business growth, retention and attraction success.
- Led the development and implementation of the GoForward Gahanna strategic plan, including 11 public meetings with over 300 participants.
- Developed implementation plans and provided ongoing project management for the GoForward Gahanna strategic plan.
- Improved City programs and processes and continued building a culture of continuous improvement through several successful Lean Gahanna projects and training opportunities.

Budget Information

Revenue, Appropriation and Position Summary

General Fund

Mayor's Office Revenue	2014 Actuals	2015 Actuals	2016 Estimate	2017 Estimate	Change
Charges for Services	$ -	$ -	$ -	2,000	$ 2,000
Mayor's Office Total	**$ -**	**$ -**	**$ -**	**$ 2,000**	**$ 2,000**

General Fund

Use of Funds	2014 Actual	2015 Actual	2016 Appropriated	2017 Request	2016-2017 Difference
Salaries and Benefits	$ 186,164	$ 195,312	$ 333,150	$ 361,840	$ 28,690
Operating	$ 105,726	$ 102,841	$ 108,000	$ 125,000	$ 17,000
Operating Capital	$ -	$ -	$ -	$ -	$ -
Departmental total	**$ 291,890**	**$ 298,154**	**$ 441,150**	**$ 486,840**	**$ 45,690**
Elected/Appointed Officials	**2014 Actual**	**2015 Actual**	**2016 Appropriated**	**2017 Request**	**2016-2017 Difference**
Mayor	1	1	1	1	0
Total Elected/Appointed Officials	**1**	**1**	**1**	**1**	**0**
Full-Time	**2014 Actual**	**2015 Actual**	**2016 Appropriated**	**2017 Request**	**2016-2017 Difference**
City Administrator	1	1	1	1	0
Administrative Assistant	0	0	0	1	1
Total Full-Time	**1**	**1**	**1**	**2**	**0**
Part-Time	**2014**	**2015**	**2016**	**2017**	**2016-2017**
Office Support Worker III	2	2	2	0	-2
Total Part-Time	**2**	**2**	**2**	**0**	**-2**

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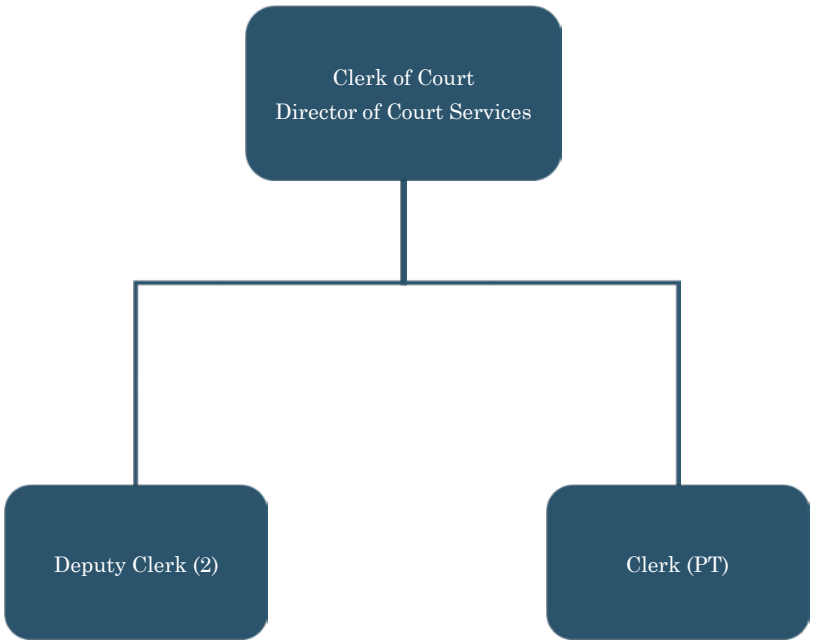
CLERK OF COURTS

Department 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.

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

Organizational Chart



Conditions Affecting Service Levels, Performance and Cost

Priorities and Strategic Results

In 2017 the Clerk of Court will finalize the implementation of an electronic ticket import module. Once fully operational, court personnel will be trained and use it on a daily basis. The module will significantly reduce manual data entry and opportunities for human error.

In 2017, court personnel will increase their use of scanning software to retain a more complete digital record of court cases. This will improve data retention and retrieval efforts. It will also reduce our paper storage requirements.

Challenges

The ticket import initiative which began in 2015 but was stalled due to integration issues, has been restarted. Turn-over of involved personnel from the court software vendor has presented a challenge for this project with the loss of institutional and programming knowledge related to our systems.

Non-Routine or New Items

Changes to Operating

Beginning in August 2016, a $3 Court Computerization fee was created and added to the court cost schedule. These proceeds will be deposited into a special revenue fund that will allow for further computerization of the court chambers in the future.

Department Performance

Accomplishments and Innovation

In 2016, Department accomplishments included:

- The Clerk attended 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 implement a ticket import process within the Clerk's Office
- Facilitated a committee consisting of the Clerk of Court, Mayor, Magistrate, City Attorney and Police Department to improve communication, efficiencies and streamline operations.
- Clerk attended LEAN Gahanna training and received Camo belt from LEAN Ohio

Performance Measures

Clerk of Court Division

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	2016 (thru July 2016)
Cases Filed	4,547	4,191	5,598	5,985	6026	2461
Mayor's Court Staff (FTE)	3.5	3.5	3.5	3.5	3.5	3.5

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	2016 (thru July 2016)
Cases Beyond Time Guideline	0	1	1	0	0	0
Percentage Compliance	100%	99.99%	99.99%	100%	100%	100%

Budget Information

Revenue, Appropriation and Position Summary

General Fund

Clerk of Court Revenue	2014 Actuals	2015 Actuals	2016 Estimate	2017 Estimate	Change
Fines & Fees	$ 526,576	$ 578,980	$ 560,100	$ 560,100	$ -
Clerk of Court Total	**$ 526,576**	**$ 578,980**	**$ 560,100**	**$ 560,100**	**$ -**

General Fund

Use of Funds	2014 Actual	2015 Actual	2016 Appropriated	2017 Request	2016-2017 Difference
Salaries and Benefits	$ 233,611	$ 239,942	$ 247,680	$ 253,490	$ 5,810
Operating	$ 73,324	$ 69,930	$ 81,300	$ 73,600	$ (7,700)
Operating Capital	$ -	$ -	$ -	$ -	$ -
Departmental total	**$ 306,935**	**$ 309,871**	**$ 328,980**	**$ 327,090**	**$ (1,890)**
Full-Time	**2014 Actual**	**2015 Actual**	**2016 Appropriated**	**2017 Request**	**2016-2017 Difference**
Clerk of Court	1	1	1	1	0
Deputy Clerk	2	2	2	2	0
Total Full-Time	**3**	**3**	**3**	**3**	**0**
Part-Time/Seasonal	**2014 Actual**	**2015 Actual**	**2016 Appropriated**	**2017 Request**	**2016-2017 Difference**
Office Support Worker II	1	1	1	1	0
Total Part-Time/ Seasonal	**1**	**1**	**1**	**1**	**0**

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MARKETING & COMMUNICATIONS DEPARTMENT

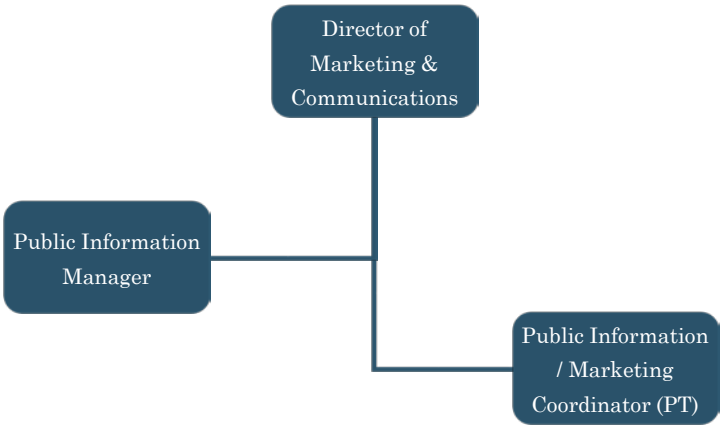
Department Description

The Marketing & Communication Department's purpose is to lead planning, development, implementation and measurement of communications and related activity for the City. The Department serves as "brand manager" for the City, ensuring communications are unified in look, feel and tone and drive the desired perceptions and behaviors amongst residents and businesses – both inside and outside the City. The Department is also a support function for other City departments including Gahanna Police and supports the specialized communications needs of each of these areas with brand and strategic oversight, consultation and management of projects.

The Department is led by a part-time Director, who oversees a full-time Public Information Manager and a part-time Public Information / Marketing Coordinator. Collectively, the team is responsible for an extensive list of outputs and activities including:

- Marketing calendar and annual plan.
- Digital media including website, social media platforms, e-newsletters, video content, etc.
- Print materials including brochures, flyers, signage and other marketing collateral.
- Media relations and PR including news releases, press events, State of the City annual address, etc.
- Special events in support of strategic initiatives and other priorities.
- Collaboration with external stakeholders including Gahanna Convention & Visitors Bureau, Gahanna Chamber of Commerce, Gahanna-Jefferson Schools, etc.

Organizational Chart



Conditions Affecting Service Levels, Performance and Cost

Priorities and Strategic Results

In 2017, the Marketing & Communications Department will lead and/or support the following Strategic Results from the GoForward Gahanna strategic Plan

G	**Strategic Result: 4.4 Brand Launch** In 2016, the Marketing & Communications Department commenced a major branding project for the City. An advisory committee of internal and external stakeholders was assembled to oversee an RFP process. An external agency partner was selected and the insights phase of the project was completed. The brand launch is slated for late-2017.
G	**Strategic Result: 4.3 Gateways and Signage** The final design and strategy for the gateways and signage will be dependent on the development and launch of the City brand in late-2017

The department will also finalize and deploy a re-designed website in 2017.

Challenges

Challenges facing the Marketing & Communications Department include:

- The need for a website that supports mobility, intuitive navigation and quick access to desired content by various users and stakeholders.
- The need for a brand for the City rooted in research and insights.
- The need for a brand standards manual and agreed upon templates to achieve consistency in communications across the enterprise.
- Fragmentation amongst key external stakeholder groups – and the opportunity for better communication, collaboration and cooperation with them.
- Department leadership is only part-time.

Non-Routine or New Items

Changes to Operating

In 2016, a part-time Marketing & Communications Director was hired to:

- Provide strategic oversight, facilitate planning, establish marketing systems and improve consistency of communication materials across the organization.
- Lead the strategic initiative to launch a new brand for the City in 2017.
- Develop marketing knowledge, expertise and capacity within the organization.

The 2017 budget request re-assigns a part-time Public Information/Marketing Coordinator currently working in the Parks and Recreation department on public communication to the Marketing and Communication department.

One Time Investments

Items Funded From One Time Resources	2017	2018-2021	TOTAL
Brand Launch	$ 80,000	$ -	$ 80,000

Department Performance

Accomplishments and Innovation

In 2016, the following were achieved:

- Established City's first marketing calendar as a vehicle for city-wide planning and oversight.
- Implemented a new marketing process and creative brief to achieve strategic alignment, brand consistency and better planning and management of requests for communications support from City departments.
- Successfully coordinated a community conversation to strengthen the relationships between law enforcement and community.
- Worked with Gahanna Police to launch Facebook and Twitter platforms to enhance two-way communication with citizens.
- Collaborated with Development Department to: 1) launch a video series to attract and retain businesses in Gahanna, and 2) launch the CEO Roundtable Series.
- Executed a communications plan to increase awareness about the bi-annual 2016 National Citizen Survey.
- Established reoccurring meetings with external stakeholders (Gahanna Convention & Visitors Bureau, Gahanna Chamber of Commerce and Gahanna-Jefferson Schools) to foster planning and collaboration.

Budget Information

Revenue, Appropriation and Position Summary

General Fund	Marketing & Communications Revenue	2014 Actuals	2015 Actuals	2016 Estimate	2017 Estimate	Change
	**********	$ -	$ -	$ -	$ -	$ -
	Marketing & Communications Total	$ -	$ -	$ -	$ -	$ -

General Fund	Use of Funds	2014 Actual	2015 Actual	2016 Appropriated	2017 Request	2016-2017 Difference
	Salaries and Benefits	$ 82,783	$ 86,343	$ 131,652	$ 181,870	$ 50,218
	Operating	$ 11,546	$ 27,781	$ 95,100	$ 125,100	$ 30,000
	Operating Capital	$ -	$ -	$ -	$ -	$ -
	Departmental total	**$ 94,329**	**$ 114,124**	**$ 226,752**	**$ 306,970**	**$ 80,218**
	Full-Time	2014 Actual	2015 Actual	2016 Appropriated	2017 Request	2016-2017 Difference
	Public Information Manager	1	1	1	1	0
	Total Full-Time	**1**	**1**	**1**	**1**	**0**
	Part-Time	2014 Actual	2015 Actual	2016 Appropriated	2017 Request	2016-2017 Difference
	Director of Marketing & Communication	0	0	0	1	1
	Public Information/Marketing Coordinator	0	0	0	1	1
	Total Part-Time	**0**	**0**	**0**	**2**	**2**

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HUMAN RESOURCES DEPARTMENT

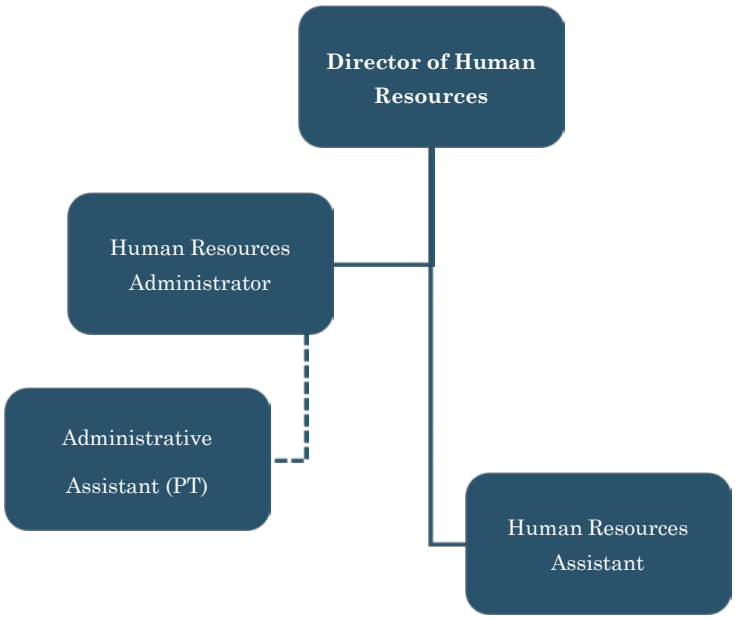
Department Description

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

Areas of responsibility include:

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

Organizational Chart



Conditions Affecting Service Levels, Performance and Cost

Priorities and Strategic Results

The Human Resources Department is focused on improving the service provided to our customers (City departments) to ensure that they are positioned to be able to achieve the results set forth in the City's strategic plan.

Some areas that we have made improvements on during 2016 are: Onboarding, Recruitment, and Performance Management. We are in the process of electronically converting all our personnel files and working to streamline paperwork processes to manage electronically as well.

In 2017, the Human Resources Department plans to finalize the rollout of revised City employee policy program which will ensure City policies are up-to-date and available to all City employees electronically.

Challenges

Challenges facing the Human Resources Department include:

- Ensuring ongoing compliance to applicable state and federal local laws within a rapidly changing environment
- The need for updated policies and procedures for City employees
- Attracting and retaining well-qualified employees in key City positions
- Maintaining cost of employee benefits within the *changing healthcare environment*

Non-Routine or New Items

Changes to Operating

In 2016, a part-time administrative assistant that had previously been assigned to the Mayor's office was functionally re-assigned to the City's internal support departments, including Finance, Human Resources and Information Technology. This adjustment addresses a long-standing need in these departments for administrative and surge support. The 2017 budget request formalizes this re-assignment by shifting the funding for this position from the Mayor's office to the Finance, Human Resources and Information Technology Departments.

Department Performance

Accomplishments and Innovation

Onboarding Improvements

- The Human Resources Department implemented an online onboarding system in 2016 so that candidates are able to complete their new hire paperwork online. The HR department can then transfer it into their digital personnel file.
- A goal for 2017 is to add more content and training to the onboarding system to ensure a consistent onboarding experience for every employee.

Recruitment Improvements

- Through a Lean Gahanna project, we analyzed the recruitment process for full-time staff (excluding Police Officer recruitment). Several improvements have been implemented which have resulted in a reduction of time of 41 days (37%) between the identification of a vacancy to the time to fill.
- Police Officer recruiting was excluded from the project above due to the unique process those candidates go through, much of which is handled through our Police Department. Partnering with the Police Department, a goal for 2017 is to streamline our Police Officer recruitment process to ensure that we are able to attract and keep top candidates in the process.

Performance Management

- The HR Department has implemented an online Performance Management tool to assist managers in documenting performance throughout the year and also completing Performance Evaluations for their staff. The online process greatly reduces the amount of administrative work required of the manager since it is completed within an automated workflow.
- Employees are given regular feedback about their performance and are given goals which are tied directly back to departmental and/or strategic results. This process allows us to recognize employees who are top performers and effectively communicate our desire to be accountable to the outcomes we stated in our strategic plan.

Performance Measures

Recruitment and Retention

The City has a high performing team of employees who are dedicated to providing excellent service. Our goal is to be able to grow and retain these employees within the City's employment. 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	2016
Target	16.3%	16.5%	16.1%	9.7%	TBD
Actual	17.0%	22.4%	11.6%	14.6%	TBD

Employee Benefits Administration: Renewals

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	2016	2017
Target	<8%	<12%	<8%	<9%	<7.8%*	TBD
Actual	0%	5.5%	6.5%	5.0%	5.0%	TBD

*Source: 2016 Segal Consulting: Segal Health Plan Cost Trend Survey, Comparison for PPO Plans

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. 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	2016
Target	<$649,649	<$686,648	<$725,404	<$767,411	<$799,110
Actual	$216,265	$268,820	$212,688	$199,441	TBD

*Actual #'s for 2012-2015 are updated in this budget document from previous years to include payments made in salary continuation.

Budget Information

Revenue, Appropriation and Position Summary

General Fund	Human Resources Revenue	2014 Actuals	2015 Actuals	2016 Estimate	2017 Estimate	Change
	Fines & Fees	$ 840	$ 600	$ 500	500	$ -
	Human Resources Total	**$ 840**	**$ 600**	**$ 500**	**$ 500**	**$ -**

General Fund	Use of Funds	2014 Actual	2015 Actual	2016 Appropriated	2017 Request	2016-2017 Difference
	Salaries and Benefits	$ 280,298	$ 283,555	$ 290,120	$ 317,210	$ 27,090
	Operating	$ 47,504	$ 63,439	$ 104,900	$ 103,600	$ (1,300)
	Operating Capital	$ -	$ -	$ -	$ -	$ -
	Departmental total	**$ 327,803**	**$ 346,994**	**$ 395,020**	**$ 420,810**	**$ 25,790**
	Full-Time	**2014 Actual**	**2015 Actual**	**2016 Appropriated**	**2017 Request**	**2016-2017 Difference**
	Director of Human Resources	1	1	1	1	0
	Human Resources Administrator	1	1	1	1	0
	Human Resources Assistant	1	1	1	1	0
	Total Full-Time	**3**	**3**	**3**	**3**	0
	Part-Time	**2014 Actual**	**2015 Actual**	**2016 Appropriated**	**2017 Request**	**2016-2017 Difference**
	Administrative Assistant	0	0	0	0.33	0.33
	Total Part-Time	**0**	**0**	**0**	**0.33**	**0.33**

FINANCE DEPARTMENT

Department Description

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

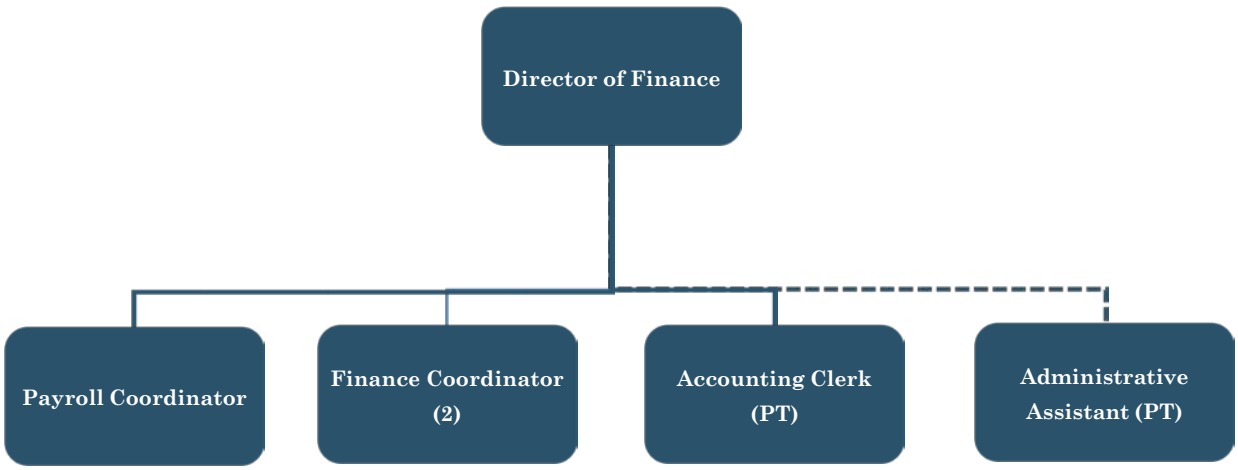
The Finance Department oversees the collection and proper distribution of all City revenues, including the local income tax, property tax and all other streams of income for the City.

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

The Department's day-to-day responsibilities include payroll processing for more than 250 full-time, part-time and seasonal employees on a biweekly basis totaling more than $12 Million annually, as well as processing more than 4,400 annual vendor payments totaling over $34 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 and debt management.

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

Organizational Chart



Conditions Affecting Service Levels, Performance and Cost

Priorities and Strategic Results

	2.4 Dedicated Funding for Roads and Bridges The Director of Finance is the lead for this strategic result. The planned progress for 2017 is to provide information to Council regarding current dedicated funding and options that exist for new funding sources.

In 2017, the Finance Department's plans are to identify an acceptable replacement for the City's accounting, human resources and timekeeping systems. The current systems have been in place for 10 years or more and no longer meet the reporting and processing requirements of the City. The first part of this process will be to conduct a comprehensive needs analysis City-wide to ensure an appropriate match of City requirements and system capabilities. The 2017 Budget includes a contract service request to obtain the professional services of a consulting firm to assist with the needs analysis, preparation of the RFP and analysis and selection of a new vendor for the City's accounting and timekeeping systems.

The Finance Department also plans to issue a Popular Annual Financial Report (PAFR), which is an easily understandable report to the general public highlighting important financial information and accomplishments.

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, as well as, an outdated and inefficient accounting system.

Non-Routine or New Items

Changes to Operating

In 2016, a part-time administrative assistant that had previously been assigned to the Mayor's office was functionally re-assigned to the City's internal support departments, including Finance, Human Resources and Information Technology. This adjustment addresses a long-standing need in these departments for administrative and surge support. The 2017 budget request formalizes this re-assignment by shifting the funding for this position from the Mayor's office to the Finance, Human Resources and Information Technology Departments.

In 2016, the Deputy Finance Director position remained unfilled while the Department's operations and staffing levels are being analyzed to determine if the position is necessary. This will be an on-going analysis each year as the City continues to make strides with the GoForward Gahanna Strategic Plan and Lean Gahanna Program. As these programs progress there will be a desire for additional reporting on the City's accomplishments which may increase the Department's work load. The Finance Coordinator of Budget and Performance not only assists with the Department of Finance initiatives but also provides support to the Mayor's Office for the Lean Gahanna program and performance measurement.

Department Performance

Accomplishments and Innovation

During 2016 the Finance Department:

- Received the Distinguished Budget Presentation Award from the Government Finance Officers Association (GFOA) for the second consecutive year.
- Received the Excellence in Financial Reporting Award for its Comprehensive Annual Financial Report (CAFR) for the second consecutive year. The City also received an unmodified or clean opinion from the Auditor of State.
- Performed an analysis of vendor transactions with the assistance of Huntington National Bank to maximize the City's purchasing card program to increase rebates and reduce the number of paper checks that are issued to vendors.
- Made changes to the City's merchant services to reduce the cost of processing credit card payments for City services provided to the public.
- Obtained the services of Capital Partnerships to perform an analysis of the City's strategic plan and capital needs assessment to identify grant funding opportunities that might support these initiatives.
- Streamlined department operations by changing the process for returned deposits to make the process more efficient, and eliminating an underutilized City bank account and its associated fees.

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. *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	$17.30	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. *Note: Audit opinion is provided by the Auditor of State or its designee.*

Financial Reporting Outcomes

Year	2012	2013	2014	2015	2016
CAFR / BFS	BFS	CAFR	CAFR	CAFR	CAFR
In-House or Contracted	In-House	In-House	In-House	In-House	In-House
Audit Opinion	Clean	Clean	Clean	Clean	TBD

Financial Communication

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

GFOA Financial Communications Awards

Year	2012	2013	2014	2015	2016
Budget Award	N/A	Applied, No Award	Awarded	Awarded	Awarded
CAFR Award	N/A	Awarded	Awarded	TBD	TBD

Budget Information

Revenue, Appropriation and Position Summary

General Fund	Finance Revenue	2014 Actuals	2015 Actuals	2016 Estimate	2017 Estimate	Change
	Fines & Fees	$ 380,409	$ 310,416	$ 351,200	313,000	$ (38,200)
	Grants	$ 32,276	$ 360,812	$ -	0	$ -
	Income Tax	$ 17,000,159	$ 17,600,048	$ 17,549,200	19,838,400	$ 2,289,200
	Interest & Investment Income	$ 352,311	$ 459,940	$ 483,000	487,800	$ 4,800
	Local Government Fund	$ 721,240	$ 757,629	$ 722,000	700,000	$ (22,000)
	Miscellaneous Income	$ 38,173	$ 147,950	$ 26,000	26,000	$ -
	Other Taxes	$ 650,683	$ 615,722	$ 548,900	554,400	$ 5,500
	Real Estate Taxes	$ 1,610,873	$ 1,653,047	$ 1,679,000	1,677,900	$ (1,100)
	Transfers	$ 1,839,486	$ 1,983,577	$ 1,567,570	1,464,370	$ (103,200)
	Finance Total	**$ 22,625,611**	**$ 23,889,140**	**$ 22,926,870**	**$ 25,061,870**	**$ 2,135,000**

General Fund	Use of Funds	2014 Actual	2015 Actual	2016 Appropriated	2017 Request	2016-2017 Difference
	Salaries and Benefits	$ 601,044	$ 612,636	$ 541,020	$ 534,150	$ (6,870)
	Operating	$ 433,239	$ 495,423	$ 516,200	$ 590,100	$ 73,900
	Operating Capital	$ 20,285	$ -	$ -	$ 150,000	$ 150,000
	Departmental total	**$ 1,054,568**	**$ 1,108,059**	**$ 1,057,220**	**$ 1,274,250**	**$ 217,030**
	Full-Time	**2014 Actual**	**2015 Actual**	**2016 Appropriated**	**2017 Request**	**2016-2017 Difference**
	Director of Finance	1	1	1	1	0
	Deputy Director of Finance	1	1	0	0	0
	Finance Coordinator	1	2	2	2	0
	Payroll Coordinator	1	1	1	1	0
	Total Full-Time	**4**	**5**	**4**	**4**	0
	Part-Time	**2014**	**2015**	**2016**	**2017**	**2016-2017**
	Office Support Worker III	1	1	1	1	0
	Administrative Assistant	0	0	0	0.33	0.33
	Total Part-Time	**1**	**1**	**1**	**1.33**	**0.33**

INFORMATION TECHNOLOGY DEPARTMENT

Department Description

The Information Technology Department is comprised of a diverse team of 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.

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.

Division Descriptions

Information Technology Operations Division

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:

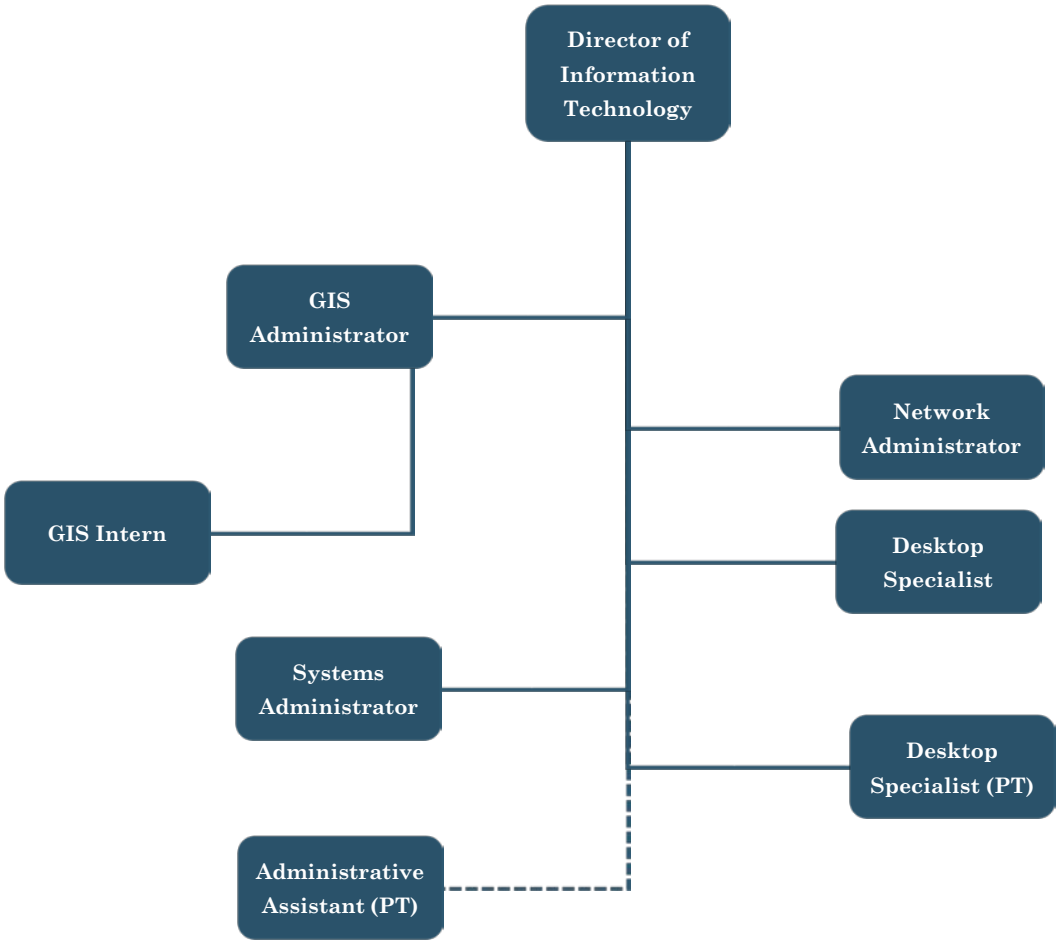
- Maintaining network infrastructure and physical end points (225 desktops, laptops, and tablets) dispersed across 10 locations;
- Business application configuration, support, maintenance for numerous program-specific platforms;
- Network monitoring, security, and penetration testing;
- Wireless infrastructure for city hall, police department, and numerous satellite facilities as well as traffic signals and other specialized equipment;
- Maintaining enterprise storage, virtually hosted terminals and servers;
- Providing IT-related training and support for City staff for areas including telecommunications, computer software and hardware, as well as mobile unit support for public safety operations
- Jointly ensure Payment Card Industry (PCI) and Law Enforcement Agencies Data System (LEADS) compliance;
- Managing fiber interconnectivity and vendor management for GNET;
- Supporting and maintaining income generating services for neighboring municipalities

Geographic Information Systems (GIS) Division

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 boundaries, 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

Organizational Chart



Conditions Affecting Service Levels, Performance and Cost

Priorities and Strategic Results

In 2017, 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 $21,600 annually in exchange for providing GIS hosting services to the City of Whitehall.

In 2017, the Operations Division will continue with a Shared Services agreement with the City of Whitehall to leverage Gahanna's IT leadership and networking capabilities and provide an overall savings to the taxpayers of both municipalities. Through this agreement, Gahanna will receive $60,000 annually in exchange for providing leadership and networking services to the City of Whitehall.

Ensure equipment is patched, maintained, and upgraded for maximum uptime, usability, and minimal security vulnerabilities (some examples include):

- Creation & adherence to SOP's regarding system patching, system roll out, and endpoint upgrades
- Patch all production systems per standard operating procedures
- Patch all devices (firewalls, systems, etc.) per standard operating procedures
- Patch all end points per standard operating procedures

Ensure IS systems are patched, maintained, and updated to ensure maximum uptime, usability, and minimal security vulnerabilities (some examples include):

- Implement standard operating procedures with regard to GIS updating schedules (LBRS, Franklin County)
- Eliminate and redesign (if usage is prevalent) any GIS Silverlight application possible
- Partner with our Parks and Recreation Department for a successful roll out of RecTrac.
- Implement O365 Email for all City of Gahanna users

Provide excellent customer service, regular and meaningful communication, as well as training programs with IT stakeholders (some examples include):

- Standard onboarding IT orientation
- Hold regular meetings with department directors to ensure standard and regular communication occurs and to potentially build on technologies or projects in the pipeline to solve/achieve business problems
- Roll out SANS STH cyber awareness program

Streamline budgeting and procurement of Information Systems and Information Technology equipment to improve awareness and avoid unnecessary spending (some examples include):

- Consolidate city issued cellular phones with one carrier
- Implement phone stipend across city
- Implement workflow for all IT related purchases including the Department of Technology
- Investigate new technologies and hardware options for vehicles and public safety

Improve our fault tolerance and redundancy from an Information System and Information Technology standpoint (some examples include):

- Investigate and determine the most cost effective data center to move equipment from our current Fleet Garage location
- Investigate and determine our approach to refresh disaster recovery and business continuity plans
- Update VMWare and SQL to the most current/available architecture

Challenges

Information Technology Operations Division

IT Operations supports all departments and divisions with a high level of complexity across our City. The department cross-trains, though developing depth of knowledge is challenging due to the deep expertise many of the City's systems require. The wide ranging spectrum of IT systems and urgency for immediate response for many of 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. Consequently new projects and initiatives must be prioritized and cannot all be accomplished in the manner or timeframe desired.

Geographic Information Systems (GIS) Division

GIS is leveraged across many departments through our City and is available to our residents. Many departments utilize GIS functions and features on a regular basis with new initiatives and projects ranging from snow plow tracking and real time OUPS field editing, to public facing work order applications. New public facing apps are being developed and updated on a regular basis for our residents to access.

A majority of the Division's time is spent maintaining datasets and maps to ensure accuracy and validity of our Geographic Information Systems. Ensuring we pursue the right projects with the best return on investment has been a challenge for the staff.

Non-Routine or New Items

Changes to Operating

In 2016, a part-time administrative assistant that had previously been assigned to the Mayor's office was functionally re-assigned to the City's internal support departments, including Finance, Human Resources and Information Technology. This adjustment addresses a long-standing need in these departments for administrative and surge support. The 2017 budget request formalizes this re-assignment by shifting the funding for this position from the Mayor's office to the Finance, Human Resources and Information Technology Departments.

Department Performance

Accomplishments and Innovation

Information Technology Operations Division

The IT Operations division improved redundancy, security, and stability for our internal stakeholders by

- Upgrading from a single core router to a dual core router for the City's primary data center
- Obtaining penetration (PEN) testing from a third party security analyst for the City's IT resources
- Implementing IP phones throughout all City buildings
- Decommissioning outdated SCADA systems and upgrading to modern SCADA systems
- Upgrading our VMWare Environment
- Upgrading our Active Directory Environment
- Passing LEADS technical security audit

Geographic Information Systems (GIS) Division

The GIS Division improved accessibility and accuracy to our internal and external stakeholders by:

- Updating location based response system (LBRS) and master street address guide (MSAG) data which provides accurate locational information on all roads and addresses throughout our county
- Updating Franklin County Auditor data and imagery
- Removal and upgrade of outdated application technology within our GIS platforms (Silverlight to HTML5
- Creation of a new application for Ward Districts with enhanced search features (Council) (Public)
- Creation of multiple mobile applications for the Service Department such as:
  - Sanitary editing application
  - Water editing application
  - Storm editing application
  - OUPS viewing application

The Gahanna Network (GNET) Fiber Committee contributed to the partnership with Gahanna-Jefferson Public School District by providing an avenue for all elementary schools to have fiber optic access and connectivity through Gahanna Network (GNET) thereby allowing substantial cost savings for network transmission services to the schools.

The Fiber Committee also contributed to the growth of GNET by planning and purchasing a fiber route on the northern border of the City running across Morse Rd. from Stygler Road to Route 62 at a substantial savings. We were able to procure twice the linear miles of fiber at half the cost of initial estimates by taking advantage of a project that was already underway and partnering with our fiber optic vendor at the right time.

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	2016
225	205	213	223	TBD

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	2016
$3,082	$4,151	$3,914	$3,528	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	2016
99.754%	99.964%	99.956%	99.980%	TBD

Budget Information

Revenue, Appropriation and Position Summary

General Fund

Information Technology Revenue	2014 Actuals	2015 Actuals	2016 Estimate	2017 Estimate	Change
Administrative/Service Charges	$ 29,897	$ 26,038	$ 32,000	95,853	$ 63,853
Information Technology Total	**$ 29,897**	**$ 26,038**	**$ 32,000**	**$ 95,853**	**$ 63,853**

General Fund

Use of Funds	2014 Actual	2015 Actual	2016 Appropriated	2017 Request	2016-2017 Difference
Salaries and Benefits	$ 401,303	$ 323,221	$ 480,076	$ 530,190	$ 50,114
Operating	$ 418,040	$ 425,731	$ 636,800	$ 605,800	$ (31,000)
Operating Capital	$ 45,516	$ 20,530	$ 55,000	$ 160,000	$ 105,000
Departmental total	**$ 864,859**	**$ 769,482**	**$ 1,171,876**	**$ 1,295,990**	**$ 124,114**
Full-Time	**2014 Actual**	**2015 Actual**	**2016 Appropriated**	**2017 Request**	**2016-2017 Difference**
Director of Information Technology	1	1	1	1	0
GIS Administrator	1	1	1	1	0
Network Administrator	1	1	1	1	0
Systems Administrator	1	1	1	1	0
IT Support Specialist	1	1	1	1	0
Total Full-Time	**5**	**5**	**5**	**5**	**0**
Part-Time	**2014 Actual**	**2015 Actual**	**2016 Appropriated**	**2017 Request**	**2016-2017 Difference**
Administrative Assistant	0	0	0	0.34	0.34
GIS Intern	0	0	0	1	1
Office Support Worker III	0	1	1	1	0
Total Part-Time	**0**	**1**	**1**	**2.34**	**1.34**

DEPARTMENT OF PARKS & RECREATION

Department Description

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

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

The Department is responsible for managing, maintaining and programming more than 769 diverse acres of open space, parkland and parks and recreation facilities. The Department is responsible for the second largest amount of acreage owned by a municipality in suburban Franklin County. It includes:

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

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

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

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

Division Descriptions

Administrative Division

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

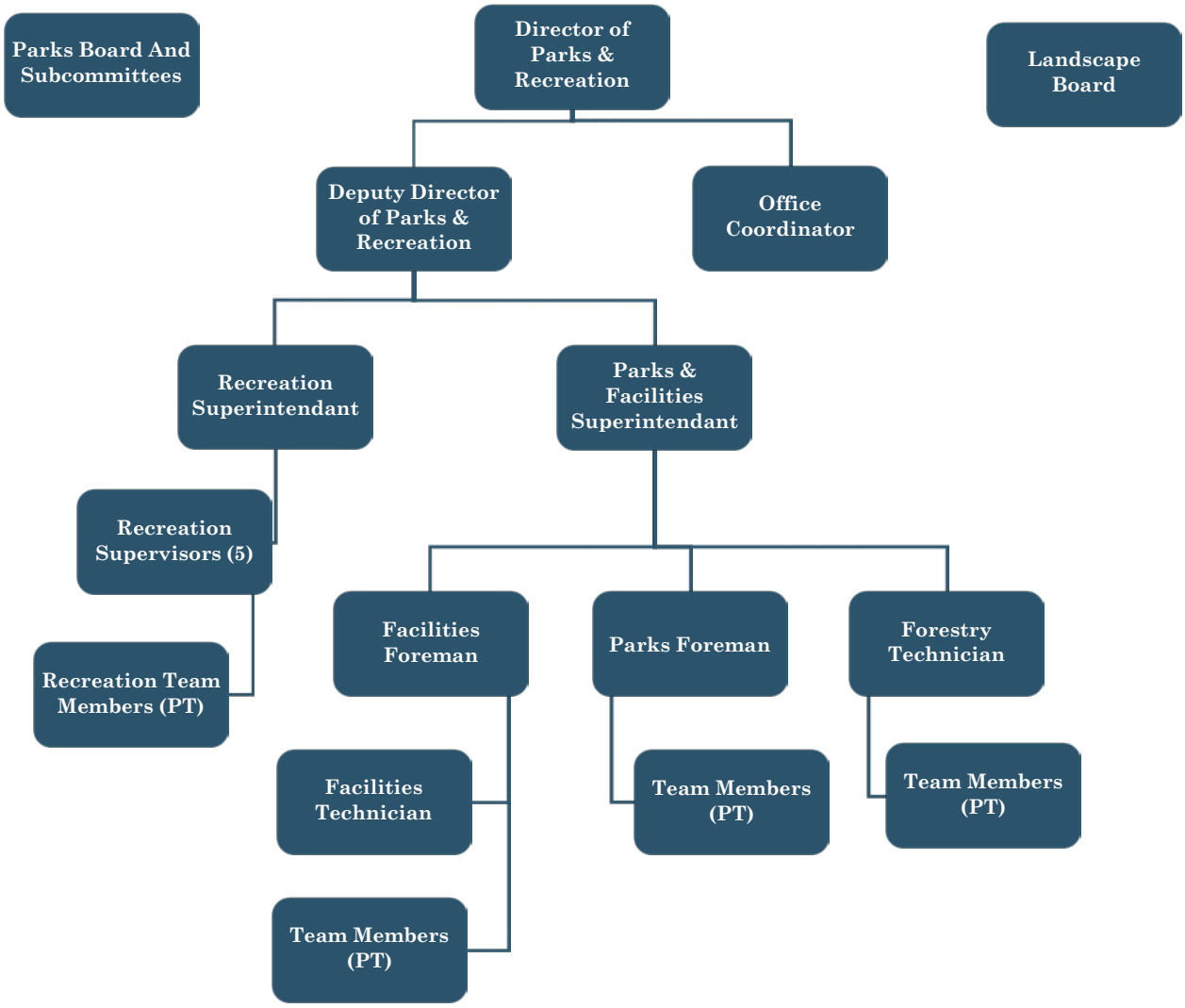
Parks and Facilities Division

Through well maintained, attractive, clean and safe parks and facilities the Parks and Facilities Division provides accessible parks for active and passive recreation opportunities and preservation. The Parks and Facilities Division provides accessible parks that are well maintained, attractive, clean and safe for active and passive recreation opportunities. The Division is also responsible for asset and environment preservation.

Recreation Division

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

Organizational Chart



Conditions Affecting Service Levels, Performance and Cost

The Department's 2017 efforts will focus on priorities defined in GoForward Gahanna, the Gahanna Parks & Recreation Masterplan, and remedying the departmental challenges identified below.

Priorities and Strategic Results

	3.1 Completed Trail System By 2020, residents and visitors will be able to walk and bike along a completed trail system that connects Gahanna trails, paths and parks and that connects Gahanna to neighboring communities. To this end we will have the design of Big Walnut Trail (BWT) 4 complete by June 1 of 2017, with construction of this section complete by December 31, 2017. In addition to the BWT effort we will engage our Bicycle and Trail Advisory Committee (BTAC) to begin a trail master plan process for the remainder of trail system throughout the city in 2017 (by December 31, 2017).
	3.2 Southwest Floodplain Park Plan By the end of 2018, Gahanna residents will have an approved plan in place for the Southwest Floodplain that addresses sports fields, a community pool and connected trails and paths, including ongoing maintenance. ➢ By January 31, 2017 there will be conceptual plans of active or passive options for park development. ➢ By the 2nd half of 2017, Parks and Recreation, Council and the Mayor will have a workshop to determine what components the park plan will include. ➢ By August 1, 2017, the community will be engaged in planning process
	3.4 Waterway Plan By (end of) 2018, Gahanna residents will have an approved plan in place for waterways development, use and promotion. ➢ By February 1, 2017 issue the RFP for the Plan ➢ By May 1, 2017, secure a consultant to complete the plan ➢ By August 1, 2017, the community will be engaged in planning process
	4.1 Business Involvement By 2021, 50% of targeted existing and new businesses in Gahanna will partner with the City to participate in and meaningfully contribute to community engagement initiatives, events and other activities that bring together business leaders, city leaders, employee volunteers and residents. By December 31, 2017, all business engagement materials will be aligned with the city's new brand.

2017 priorities that support the City's Parks & Recreation Master Plan include:

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

Challenges

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

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

In 2006 the City adopted the first master plan for The Department of Parks & Recreation and this planning document was most recently updated in 2015. The funding to achieve maintenance standards and provide subsidized education programs and special events for the Gahanna community has been insufficient to meet the identified needs in the adopted master plan. To achieve these objectives, additional resources must be obtained. As identified in the Master Plan, underserved areas of our community exist. To provide resources to these neighborhoods, social equity investments are needed. Furthermore, capital improvements and repairs of existing park assets across the city are needed to maintain assets.

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

Non-Routine or New Items

Changes to Operating

In the 2017 budget request, The Department of Parks & Recreation has requested additional staffing resources to achieve adequate maintenance of existing parks and facilities.

Specifically, the Department needs a highly skilled, full-time technician for maintenance and repair of the pumps, electrical, mechanical, plumbing and structural systems. The City's single facility foreman provides repairs, planning and support for our 100+ park based features including playgrounds, aquatic infrastructure, Herb Center and associated tourist destinations, irrigation systems, restroom facilities, rental facilities and park shelters, concession stands, field lighting, drainage, Creekside water features and program equipment. This employee also plays an essential role in departmental and community event logistics.

Additionally, by adding four part-time team members to the Facilities Division the Department will be able to address the demands created by the City's park operations used by our public seven days a week, 15+ hours a day. The current staffing model creates deficiencies in our day to day operations and compounds deferred maintenance and safety concerns as we are unable to adequately schedule staff to cover existing demands.

By adding these key positions to our team, the Department will be able to right-size our facilities team to properly address the currently identified areas of need in maintenance, organization, procedure and safety.

The 2017 budget request re-assigns a part-time Public Information/Marketing Coordinator currently working in the Parks and Recreation department on public communication to the Marketing and Communication department.

One Time Investments

Items Funded from One Time Resources	2017	2018-2021	TOTAL
620 McCutcheon Park Purchase	$ 178,700	$ -	$ 178,700
BWC Conservation Land Purchase	$ 175,000	$ 125,000	$ 300,000
Big Walnut Trail Section 4	$ 1,400,000	$ -	$ 1,400,000
Aquatics Cost Supplement	$ 186,150	$ -	$ 186,150

Department Performance

Accomplishments and Innovation

2016 successes for The Department of Parks & Recreation included:

	1.1 Walkable Downtown District In 2016, the Parks & Recreation Department worked on a team to identify walkability gaps in the downtown area, evaluated the safety gaps in the parking facility and the downtown area.
	3.1 Completed Trail System In 2016, Parks & Recreation submitted a grant application to Clean Ohio Trail Fund and Recreational Trail Program requesting $850,000 for this project. In addition, the Department began engagement with a consultant for the design of the BWT section 4.
	3.4 Waterway Plan In 2016, our Natural Resource Advisory Committee was engaged in the planning process to assist with the asset assessment and the development of the RFQ for development of the plan. We also completed a comprehensive existing asset assessment and reviewed all relevant existing plans.
	4.1 Business Involvement In 2016, the Development team began communicating with Recreation coordinating visits between the departments. This multi-functional team is developing a CRM system to better organize this effort.

In addition to these strategic results, the Department also accomplished the following in 2016:

- Completion of Big Walnut Trail Section 5, which includes 4,400 lineal feet connecting Creekside Island Park north along the Gahanna Municipal Golf Course and Lower McCorkle Park to Rivers Edge Drive.
- Completed two grant applications for Big Walnut Trail Section 4 totaling $850,000 in requests and completed qualification based design firm selection.
- Initiated planning of west-side park on McCutcheon Road by holding two public input meetings with 93 participants and actively began engaging community organizations to financially support park development.
- Raised $18,000 in two months for Independence Day festivities and hosted family events at Creekside and fireworks at the Gahanna Municipal Golf Course.
- Improved public communication through Gateway enhancements and increased distribution by returning to homebased mailing.
- Realized an estimated 10% increase in departmental fee based revenues.
- Increased community engagement, programs, sponsorship and membership at the Gahanna Senior Center through site redesign, volunteer gardening program, rentals, and expanded active adult programming.
- Hosted 7 regional sporting events at fields and aquatics sites resulting in thousands of visits to park sites.
- Held, partnered with and/or hosted 67 events in Creekside area.

- Upgrade of RecTrac, the departmental database used to process the Department's $1,400,000 in annual revenues. The system handles point of sale transactions, tee times, web based sales, facility reservations, and activity enrollments. Upgrades to be completed in December 2016
- Increased community engagement with local organizations resulting in enhanced and new events, volunteer park projects and public art. These programming and projects include bridge murals, Herb N' Art Fair, Art is for Everyone, and Keys to the City. Further, over 500 volunteer hours of work went to park projects at the golf course, BWT, Price Road, Creekside, Woodside Green, Hannah and aquatic facilities.

Performance Measures

Parks and Facilities Division

Parks Acreage (Developed & Undeveloped)

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

Park Lands Statistics

Year	2012	2013	2014	2015	2016
Total Acreage	759	759	759	769	769
Acres Per 1,000 Residents	22.3	22.3	22.3	22.6	22.6

Miles of Bike, Walking and Hiking Trails

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

Total Miles of Trails

2012	2013	2014	2015	2016
16.6	17.1	17.1	17.1	17.9

Recreation Division

Recreation Only Expenses

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

Total Annual Recreation Expenses

2012	2013	2014	2015	2016
$1,406,152	$1,405,534	$1,351,466	$1,505,051	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	2016
89%	83%	92%	91%	TBD

Budget Information

Revenue, Appropriation and Position Summary

General Fund

Parks & Recreation Revenue	2014 Actuals	2015 Actuals	2016 Estimate	2017 Estimate	Change
Administrative/Service Charges	$ 38,483	$ 169	$ -	$ -	$ -
Miscelaneous Income	$ -	$ 4,417	$ 11,000	$ 6,000	$ (5,000)
Other Taxes	$ 9	$ 21	$ -	$ -	$ -
Recreation Income	$ 1,207,920	$ 1,322,502	$ 1,357,700	$ 1,364,580	$ 6,880
Parks & Recreation Total	**$ 1,246,412**	**$ 1,327,110**	**$ 1,368,700**	**$ 1,370,580**	**$ 1,880**

General Fund

Use of Funds	2014 Actual	2015 Actual	2016 Appropriated	2017 Request	2016-2017 Difference
Salaries and Benefits	$ 1,986,717	$ 2,271,576	$ 2,716,920	$ 2,875,602	$ 158,682
Operating	$ 1,025,568	$ 1,169,392	$ 1,216,581	$ 1,349,510	$ 132,929
Operating Capital	$ 19,353	$ 108,579	$ 160,000	$ 165,000	$ 5,000
Departmental total	**$ 3,031,638**	**$ 3,549,547**	**$ 4,093,501**	**$ 4,390,112**	**$ 296,611**

Elected/Appointed Officials	2014 Actual	2015 Actual	2016 Appropriated	2017 Request	2016-2017 Difference
Parks & Recreation Board	7	7	7	7	0
Landscape Board	5	5	5	5	0
Total Officials	**12**	**12**	**12**	**12**	0

Full-Time	2014 Actual	2015 Actual	2016 Appropriated	2017 Request	2016-2017 Difference
Director of Parks & Recreation	1	1	1	1	0
Office Coordinator	0	1	1	1	0
Administrative Assistant	1	0	0	0	0
Deputy Director of Parks & Recreation	1	1	1	1	0
Recreation Superintendent	1	1	1	1	0
Parks & Facilities Superintendent	1	1	1	1	0
Recreation Supervisor	2	3	4	4	0
Senior Center Supervisor	1	1	0	0	0
Golf Course Supervisor	0	0	1	1	0
Facilities Foreman	1	1	1	1	0
Parks Foreman	1	1	1	1	0
Facilities Technician	0	0	0	1	1
Forestry Technician	1	1	1	1	0
Total Full-Time	**11**	**12**	**13**	**14**	**1**

Part-Time/Seasonal	2014	2015	2016	2017	2016-2017
Parks Intern	0	0	1	1	0
Guest Services-Aquatics	5	7	7	7	0
Lifeguard	0	30	32	32	0
Office Support Worker I	3	3	3	3	0
Office Support Worker II	2	3	3	3	0
Parks Service Coordinator I	6	6	5	5	0
Parks Service Coordinator II	2	2	5	5	0
Parks Skilled Tech I	4	3	1	1	0
Pool Concession Team Member	0	10	17	17	0
Recreation Coordinator 1 & 2	8	7	4	3	-1
Recreation Crew Member	29	39	50	50	0
Recreation Programmer	19	16	16	16	0
Recreation Team Member	13	12	9	9	0
Seasonal Parks/Service	3	1	2	2	0
Team Member-Parks/Service	32	28	23	27	4
Total Part-Time/ Seasonal	**126**	**167**	**178**	**181**	**3**

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PLANNING & DEVELOPMENT DEPARTMENT

Department Description

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

Division Descriptions

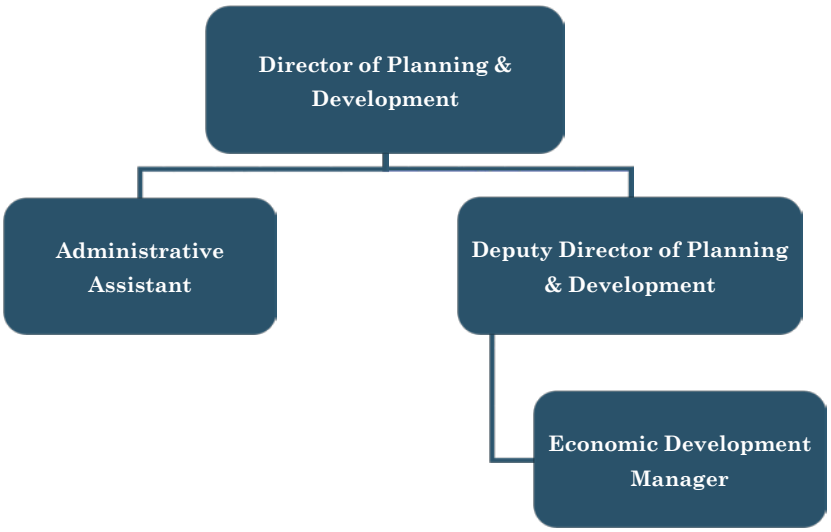
Economic Development Division

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

Planning Division

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

Organizational Chart



Conditions Affecting Service Levels, Performance and Cost

Priorities and Strategic Results

	Strategic Result 1.2: Create 2,750 New Jobs The Planning & Development Department is the lead for this strategic result. Results to be completed in 2017 include the development of 916 new well-paying jobs within the southeast and southwest Gahanna. Long term strategies that may require funding include infrastructure improvements in targeted areas and land acquisition for development.
	Strategic Result 1.3: Job Wages and Density The Planning & Development Department is the lead for this strategic result. There are no interim results for 2017. The baselines for average wages and density have been determined. The average annual wage level in the City of Gahanna is $37,456. Job density equals 10.92 jobs per acre of commercial property.
	Strategic Result 1.4: Updated and Accessible Development Plans The Planning & Development Department is lead for this strategic result. A strategy that is planned for completion in 2017 is to develop a matrix of all City plans to identify similarities and contradictions. This result is tied to Result 4.2. Analysis and presentation of the various City plans is ongoing.
	Strategic Result 4.1: Business Involvement The Planning & Development Department is the lead for this strategic result. Both Planning & Development and Parks & Recreation have worked closely to develop a shared database to track, share, and communicate the efforts made by each department. There are no interim results for 2017.
	Strategic Result 4.2: Updated Architectural Standards The Planning and Development Department is the lead for this strategic result. An interim result for 2017 includes a presentation before Council of the existing architectural standards. This result is tied to Result 1.4. The Short term strategy is to secure a consultant to assist in the process.
	Strategic Result 4.3: Gateways and Signage The Planning & Development Department is the lead for this strategic result. Interim results for 2017 include the following: the City will launch a new brand that expresses the character of the community; a firm will provide designs for City entryways and plans for implementation; drivers and pedestrians will experience high reflectivity street signs that are easy to read in both day and night at 85% of Gahanna's intersections.
	Description of Strategic Result 5.1: Neighborhood Commissions The Planning & Development Department is the lead for this strategic result. This strategic result is anticipated to be completed and fully implemented by the beginning of 2017. The framework that sets the responsibilities and makeup of the area commission has been completed. Solicitation of members is ongoing.

Challenges

Economic Development Division

Challenges facing the Economic Development division include:

- The need for strategic infrastructure investments to make land accessible for development.
- The need for additional commercial space to accommodate business attraction and expansion.
- Current territorial boundaries limit future commercial development opportunities.
- The need for a comprehensive community-wide marketing and branding campaign.
- The need for shovel ready commercial properties.
- The Division needs outside expertise to successfully accomplish the Economic Development Strategy.
- The need to increase the economic incentive toolbox to assist small to medium size businesses.

Planning Division

Challenges facing the Planning Division include:

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

Non-Routine or New Items

Changes to Operating

In 2016, the Department of Planning & Development was restructured in an effort to increase our ability to better meet the ever changing needs of the business community. The restructuring included the shifting of the Zoning and Building Divisions to the Service Department. The restructuring allowed the Department to realign its priorities to coincide with the Go Forward Gahanna Strategic Plan, the Mayor's Commitment to Gahanna, and the Economic Development Strategy.

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, in 2016, the Department of Planning & Development requested funding over a three year period to successfully implement the city's new Economic Development Strategy. The 2016 budget allocated dollars for Marketing, Contract Services, City Gateway Improvements, Land Bank Program, Fiber Optic Expansion, Site Certification Program, and a Development Fund. In 2017, the Department will continue to aggressively pursue several initiatives directly correlated to the Economic Development Strategy and aligned with the Go Forward Gahanna Strategic Plan and the Mayor's Commitment to Gahanna, which will require continued budget support in order to be successful.

One Time Investments

Economic Development Strategy Implementation

Items Funded from One Time Resources	2017	2018-2021	TOTAL
Marketing	$ 50,000	$ 50,000	$ 100,000
Contract Services	$ 100,000	$ 100,000	$ 200,000
Strategic Result Planning	$ 100,000	$ -	$ 100,000
Land Bank Program	$ 350,000	$ 350,000	$ 700,000
Fiber Optic Expansion	$ 300,000	$ 100,000	$ 400,000
Site Certification Program	$ 75,000	$ 50,000	$ 125,000

Department Performance

Accomplishments and Innovation

	Strategic Result 1.1: Walkable Downtown District In 2016, the Planning & Development Department successfully completed several short-term strategies in 2016 related to a walkable downtown which include encouraging retail, residential and mixed use projects, and supporting statewide legislation that supports economic development in downtowns.
	Strategic Result 1.2: Create 2,750 New Jobs In 2016, the Planning & Development Department successfully implemented a performance reporting system to the Mayor and City Council in regards to the development of new jobs and capital investment. As of August 31, over 800 new jobs have been developed or committed to be developed. This job count is based upon the definition found within Strategic Result 1.2. An additional short term strategy that has been completed is the investigation and review of data that provides industry information needed for ongoing trend analysis.
	Strategic Result 1.3: Job Wages and Density In 2016, the Planning & Development Department successfully calculated the job wage and density baselines as outlined for this strategic result. An additional short-term strategy that has been completed is the calculation of non-residential square footage in the City.
	Strategic Result 1.4: Updated and Accessible Development Plans In 2016, the Planning & Development Department successfully reviewed three of the eight existing land use plans and presented a summary of that analysis to the Planning Commission. An additional interim operation result that has been completed is providing the development and business community, city leaders and investors, residents and neighborhoods with online access to all of the existing land use plans.
	Strategic Result 4.1: Business Involvement In 2016, the Mayor and the Planning & Development Department successfully began sharing information with Gahanna businesses about potential engagement opportunities with the Parks and Recreation Department. In addition, collateral materials have been shared between the Planning & Development and Parks and Recreation Department for distribution to businesses.
	Strategic Result 5.1: Neighborhood Commissions In 2016, the Planning & Development Department successfully engaged a consultant to assist in creating the framework for the area commissions. The framework document identifies the following: goals and objectives of the commission; roles and responsibilities of the commission; phasing of implementation; and other charter documentation.
	Strategic Result 5.6: Code Review In 2016, the Planning & Development Department successfully participated in several meetings related to the reviewing and updating of City codes. Specifically, the Planning & Development Department, in partnership with the Parks and Recreation Department, wrote tree preservation and planting code and received code adoption by Gahanna City Council. This marks the first time since 2013 the City has had code language pertaining to tree preservation and planting.

In 2016 the Planning & Development Department made significant progress addressing items raised in the Economic Development strategy and the Mayor's commitment to Gahanna. These accomplishments include:

Mayor's Commitment to Gahanna

- ### Implement and maintain a comprehensive economic development plan
  In 2016, the Mayor and the Planning & Development Department successfully met with over 100 existing businesses. Several of these meetings have resulted in projects that have generated new investments and/or job retention and expansion activities. As of August 31, over 1,000 jobs have been retained or developed and over $66,000,000 in capital investment has been invested. This job count includes those jobs as defined by Strategic Result 1.2 and all other jobs types throughout the community.

- ### Review tax abated areas and tax increment financing districts
  In 2016, the Mayor and the Planning & Development Department successfully reviewed all incentive agreements to confirm contractual compliance. Based upon this review, it has been determined that the job commitments have been met or exceeded.

- ### Establish area commissions to improve communication
  In 2016, the Planning & Development Department successfully completed the framework document that identifies the following: goals and objectives of the commission; roles and responsibilities of the commission; phasing of implementation; and other charter documentation.

Economic Development Strategy

- ### Create CEO Roundtable
  In 2016, the Planning & Development Department successfully established a CEO Roundtable that brought together local business leaders to discuss relevant topics on business and community engagement.

- ### Residential Annexation Strategy
  In 2016, the Planning & Development Department successfully established a residential annexation strategy that requires all new residential annexation projects to generate additional revenue for the city. Specifically, the Planning & Development Department negotiated a Pre-Annexation Agreement for ten residential parcels. This agreement requires the property owner to become part of a New Community Authority in order to generate additional revenue from the project.

- ### Workforce Development
  In 2016, the Planning & Development Department successfully connected with Franklin University, Eastland-Fairfield Vocational School and Gahanna-Jefferson School District in order to establish a formal connection between these institutions and the local business community.

- ### GahannaNet Program
  In 2016, the Planning & Development Department successfully partnered with the Gahanna Community Improvement Corporation to attract three new businesses to the GahannaNet Program. This effort will directly help to retain the businesses within the city and create an alternative revenue stream for the Gahanna Community Improvement Corporation. In addition, the Planning & Development Department assisted in expanding the city's municipal fiber network in the North Triangle Priority Development Area.

- ### Site Certification Program
  In 2016, the Planning & Development Department successfully completed a Phase 2 Environmental Analysis on the city-owned commercially zoned property within Gahanna Central Park. This analysis is a part of the due diligence effort required to prepare the site for future commercial development.

Performance Measures

Business Visitation

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

Business Visits

Year	2016	2017	2018	2019
Target	425	425	425	425
Business Connections	97 YTD	TBD	TBD	TBD

Projects

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

Development Response to Leads

Year	2016	2017	2018	2019
Target Project Completion	50	50	50	50
Leads	82 YTD	TBD	TBD	TBD
Projects	58	TBD	TBD	TBD
Projects Completed	14	TBD	TBD	TBD

Job Development and Capital Investment

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

Job Development and Capital Investment

Year	2016	2017	2018	2019
Target Jobs (Strategic Result 1.2)	458	458	458	458
Target Job Development	874 YTD	TBD	TBD	TBD
City-Wide Job Development (All New and Retained)	1,483 YTD	TBD	TBD	TBD
Capital Investment	$71 million YTD	TBD	TBD	TBD

Budget Information

Revenue, Appropriation and Position Summary

General Fund	Planning & Development Revenue	2014 Actuals	2015 Actuals	2016 Estimate	2017 Estimate	Change
	Administrative/Service Charges	$ 102,983	$ 146,255	$ 146,000	$ 146,000	$ -
	Fines & Fees	$ 40,767	$ 12,405	$ 12,200	$ 12,200	$ -
	Planning & Development Total	**$ 143,749**	**$ 158,660**	**$ 158,200**	**$ 158,200**	**$ -**

General Fund	Use of Funds	2014 Actual	2015 Actual	2016 Appropriated	2017 Request	2016-2017 Difference
	Salaries and Benefits	$ 365,131	$ 396,678	$ 411,100	$ 423,960	$ 12,860
	Operating	$ 899,512	$ 589,592	$ 1,390,100	$ 1,317,600	$ (72,500)
	Departmental total	**$ 1,264,643**	**$ 986,270**	**$ 1,801,200**	**$ 1,741,560**	**$ (59,640)**
	Full-Time	**2014**	**2015**	**2016**	**2017**	**2016-2017**
	Director of Planning & Development	1	1	1	1	0
	Administrative Assistant	1	1	1	1	0
	Deputy Director of Planning & Develc	1	1	1	1	0
	Economic Development Manager	1	1	1	1	0
	Total Full-Time	**4**	**4**	**4**	**4**	0

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PUBLIC SAFETY DEPARTMENT

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 33,359 residents, covering an area of 12.43 square miles with 325.84 lane miles of roadway. The Public Safety Department is led by the Director of Public Safety, who is appointed by the Mayor. The Director and 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
- Effectively building relationships with the community
- Preservation of the public peace
- Protection of property
- Prevention and deterrence of crime
- Enforcement of State and local law
- Detection, investigation and apprehension of criminal offenders
- Promoting public and roadway safety through enforcement of motor vehicle statutes and regulations
- Working in close cooperation with federal, state and local law enforcement agencies, and court systems
- Ensuring the health and well-being of the public through a robust contractual relationship with the Franklin County Board of Health
- Providing emergency management and disaster recovery services in collaboration with the local, state and federal Emergency Management Agencies (EMA)

To accomplish its mission, the Division of Police engages in Constitutional-based policing built upon community partnerships to ensure fair and effective enforcement without regard for affluence or race. The Division is further committed to transparent and proportional policing that preserves the respect and dignity of all while emphasizing accountability and professionalism among its members.

The Division 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:

> *"It is the mission of the Gahanna Division of Police to safeguard the lives and property of the people we serve, to reduce the incidence and fear of crime, and to enhance public safety while embracing our diverse community in order to make Gahanna a desirable, safe city in which to live, work, raise a family, shop, study, play and grow old."*

Division Descriptions

Operations Bureau

The Operations Bureau encompasses the Division's uniformed patrol personnel, school resource officers (SRO's) deployed within the Gahanna-Jefferson Public Schools and support patrol personnel which includes reserve officers and chaplains. Providing continuous service, the Operation's Bureau is comprised of three patrol shifts which responded to over 40,000 calls for service in 2015. The most visible and recognized operation within the Division, the marked fleet, logs over 400,000 miles annually. With a focus on efficient response and superior enforcement services, the Operation Bureau combines equipment, technology, staffing and training to ensure a high level of service delivery with an emphasis on positive law enforcement.

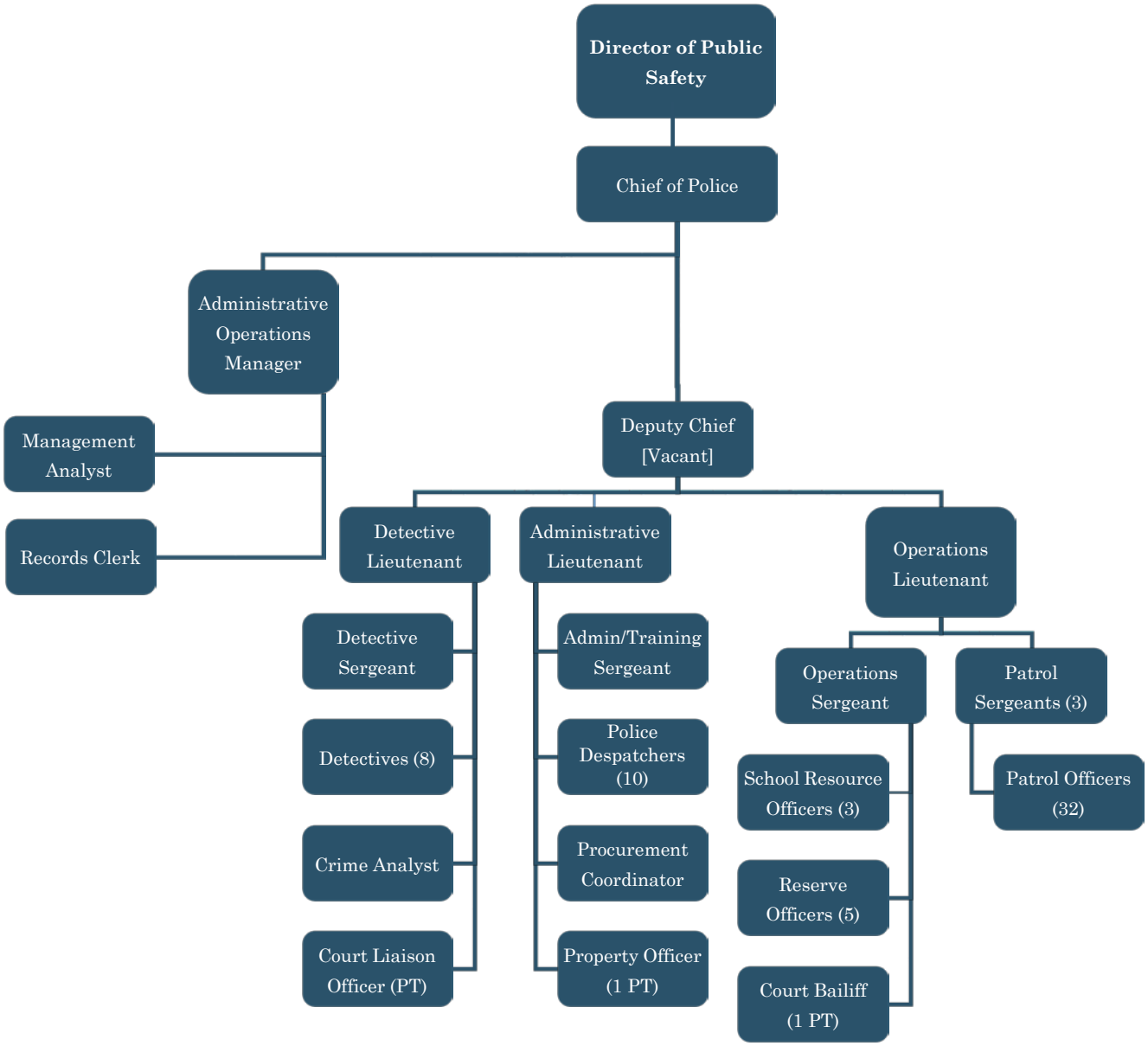
Detective Bureau

The Detective Bureau is tasked with the Division's investigative and crime analysis functions. Non-uniformed investigators are highly trained in various areas of investigations, to include property and financial crimes, crimes against persons and sexual assaults. Personnel within the Detective Bureau maintain a high level of effectiveness and investigative ability through continual training and adapting to evolving crime trends and methods. The Detective Bureau's expertise and effective application of technology has earned the notice and respect of outside law enforcement agencies as the Division is often called upon to partner with area law enforcement on multi-jurisdictional cases and task force type investigative operations. Charged with monitoring crime trends and statistics, the Division provides valuable information ensuring efficient allocation of personnel. Recognizing the importance of citizen involvement in assisting law enforcement, the Detective Bureau effectively utilizes multiple social media platforms to keep the public informed and involved with all aspects of public safety which impact the Gahanna community.

Administrative Bureau

The Administrative Bureau provides for the service, support, and logistical needs of the Division. In its oversight of the Emergency Communications Center, it is responsible for primary "9-1-1" emergency call services throughout the city. The Administrative Bureau ensures prompt and efficient response to service requests. In 2015, the Division's communications staff handled approximately 5,000 "9-1-1" calls which were answered within an average of 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. Personnel within the Administrative Bureau are tasked with city-wide emergency management planning, documentation, response and coordination of recovery operations. Lastly, the Administrative Bureau is charged with the fiscal operations of the Division to include budget formulation, oversight and management.

Organizational Chart



Conditions Affecting Service Levels, Performance and Cost

Priorities and Strategic Results

The Department of Public Safety does not have any strategic results directly attributed to it in the form of deliverables within the Strategic Plan, the Division of Police does play in integral part in many of the strategic results identified by the City.

Political Initiatives

The Ohio Collaborative Police Advisory Board was formed in December of 2014 by Governor 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 in regards to best practices available to communities. In June 2016, the Division embraced the task of completing a review of policies to ensure compliance with the requirements as set forth by the Ohio Collaborative Police Advisory Board and to adopt best practice methodologies in the field of law enforcement. The Division's goal is to meet and exceed the Collaborative certification standards prior to its first report being published in March 2017.

Licensing and Regulation

As part of the City's strategic initiative to create a livable and walkable downtown, the many departments involved including Public Safety quickly realized that the City's existing ordinances pertaining to the licensing of food trucks, push-carts, pedi-cabs and livery vehicles that are typical to a vibrant downtown area were significantly out of date for today's rapidly growing market for such services. Working in concert with Service, Parks and the Mayor's Office, the Division has actively sought the assistance of the City of Columbus Division of Support Services to aid in the rewriting of code to address the many regulatory requirements that are incumbent on responsible government when these types of businesses operate within a municipality. The Division will actively work with stakeholders to modernize the regulatory sections of the code in order to create a business-friendly environment with sufficient licensing and enforcement provisions to provide a safe environment for the City's residents and visitors.

Challenges

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

- 9-1-1 Consolidation Efforts – Changes within the Ohio Revised Code and initiatives at the State and County level will impact the funding for 9-1-1 call center operations. Consolidation of 9-1-1 centers is mandated by law to occur in 2016 through 2018. The Division is entering into its seventh year of a collaborative effort between the City of Whitehall and the Metropolitan Emergency Communications Center (MECC) in delivering a Next Generation 911 (NG911) call system to these entities and the residents they serve. This beneficial joint-venture has expanded in 2016 with the inclusion of the cities of Bexley and New Albany, and will welcome the City of Reynoldsburg into the collaboration in 2017. However, challenges such as minimum call center staffing, training requirements for police, fire and medical dispatching, Computer Aided Dispatch (CAD) integration, policy and protocol development and lifecycle management of critical systems may require additional financial resources.
- Increased Training Requirements-Throughout 2016, standards for law enforcement training and certification, to include minimum training hours required, has increased exponentially due to the Ohio Collaborative Police Advisory Board standards. The basic training academy requirement has been expanded from four (4) to seven (7) months

which significantly impacts the lead time necessary to prepare and fill vacancies within the sworn ranks of the Division.

Non-Routine or New Items

Changes to Operations

The Division intends to focus its efforts on addressing staffing challenges in the hiring of qualified police candidates while faced with the environmental factors impacting the law enforcement profession at a national level. The Division continues to expand its partnerships with local agencies in the interest of increasing efficiencies and containing costs. As part of this process, Gahanna has partnered with the Columbus Division of Police training academy to provide basic recruit training as well as fulfilling continued educational requirements for its sworn members.

Department Performance

Accomplishments

The Division is dedicated to ensuring and forging positive relationships with the community it serves. As such, Gahanna's residents deserve a voice in the manner in which they are policed. To assist in providing that voice, valuable methodologies have been adopted from the publication, *The Final Report of the President's Task Force on 21ST Century Policing*:

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

Similarly, the Division is in the final stages of a policy initiative to comport with new law enforcement standards established by the Ohio Collaborative Community-Police Advisory Board. Accreditation through the Collaborative in the near future is anticipated. Division policies will be available to agency personnel through an online format to enhance knowledge, promote training, and to facilitate rapid response to evolving agency mandates. To support transparency, Division policies will also be available for online public access through the City's website.

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

- To simply start the conversation
- Develop community partnerships between the agency and other stakeholders
- Systematically identify crime-related and other community problems and development of solutions
- Proactively address the immediate conditions that give rise to public safety issues such as crime, social disorder and the fear of crime
- Transform the Division to support community partnerships and problem solving at every level

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

Performance Measures

Average Cost Per Call for Service

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

Average Cost Per Call for Service (CFS)

2012	2013	2014	2015	2016
$237.86	$207.39	$228.16	$230.81	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	2016
Sworn Positions	55	52	55	56	55
Civilian Support Staff	5	5	5	5	5
Dispatchers	10	10	10	11	10
Total Positions	**70**	**67**	**70**	**72**	**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	2016
Part I Violent Crimes	239	210	228	248	TBD
Part I Property Crimes	824	732	680	707	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	2016
Traffic Citations	3,872	5,146	5,955	6,175	TBD
Crashes (Property Damage Only)	705	724	633	665	TBD
Crashes (With Injuries)	146	134	133	148	TBD
Crashes (With Fatalities)	1	1	1	0	TBD

Budget Information

Revenue, Appropriation and Position Summary

General Fund

Public Safety Revenue	2014 Actuals	2015 Actuals	2016 Estimate	2017 Estimate	Change
Administrative/Service Charges	$ 140,904	$ 149,768	$ 166,200	176,400	$ 10,200
Fines & Fees	$ 16,296	$ 17,617	$ 17,200	18,600	$ 1,400
Grants	$ 16,789	$ 7,279	$ 45,000	45,000	$ -
Licenses & Permits	$ 75,062	$ 59,490	$ 51,600	54,700	$ 3,100
Public Safety Total	**$ 249,051**	**$ 234,153**	**$ 280,000**	**$ 294,700**	**$ 14,700**

General Fund

Use of Funds	2014 Actual	2015 Actual	2016 Appropriated	2017 Request	2016-2017 Difference
Salaries and Benefits	$ 7,487,889	$ 7,931,784	$ 8,476,998	$ 8,680,110	$ 203,112
Operating	$ 830,317	$ 834,927	$ 931,512	$ 958,100	$ 26,588
Operating Capital	$ 45,693	$ 530,588	$ 405,000	$ 300,000	$ (105,000)
Departmental total	**$ 8,363,899**	**$ 9,297,299**	**$ 9,813,510**	**$ 9,938,210**	**$ 124,700**

Elected/Appointed Officials	2014 Actual	2015 Actual	2016 Appropriated	2017 Request	2016-2017 Difference
Director of Public Safety	1	1	1	1	0
Total Elected/Appointed Officials	**1**	**1**	**1**	**1**	**0**

Full-Time	2014	2015	2016	2017	2016-2017
Chief of Police	1	1	1	1	0
Deputy Chief of Police	1	1	1	1	0
Administrative Operations Manager	0	1	1	1	0
Office Manager	1	0	0	0	0
Lieutenant	3	3	3	3	0
Sergeant	6	6	6	6	0
Crime Analyst	1	1	1	1	0
Police Officers	46	46	44	46	2
Dispatchers	10	11	11	10	-1
Procurement Coordinator	1	1	1	1	0
Records Clerk	1	1	1	1	0
Administrative Assistant	1	1	1	1	0
Total Full-Time	**72**	**73**	**71**	**72**	**1**

Part-Time	2014	2015	2016	2017	2016-2017
Police Officers	4	4	4	4	0
Total Part-Time	**4**	**4**	**4**	**4**	**0**

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PUBLIC SERVICE DEPARTMENT

Department Description

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

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

Division Descriptions

Administrative Division

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

Engineering Division

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

Building Division

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

Zoning Division

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

Facilities Maintenance Division

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

Fleet Maintenance Division

The purpose of the Fleet Maintenance Division is to procure and maintain effective, safe, reliable equipment for user groups at the lowest cost possible. This division primarily provides maintenance and support to Gahanna (over 400 pieces of equipment). In addition, the division provides fleet management services for Minerva Park Police Department (4 police cruisers and 1 medic) and the Valleyview Police Department (3 cruisers). The Fleet Superintendent also provides purchasing and technical assistance for all of its user groups as required.

Streets Division

The purpose of the Streets Division is to maintain safe and aesthetically pleasing roadway corridors. The Division maintains 325.84 lane miles of streets and is responsible for snow and ice removal, pothole repairs, berm repair, 58 street light banners, 40 flags, and thousands of street signs. Additionally, the Division oversees refuse pick-up, street cleaning, and street light repair.

Water Division

The purpose of the Water Division is to properly distribute quality water in a manner that is consistent with the Environmental Protection Agency's (EPA) standards. The Division provides field customer service for 10,660 accounts and maintains 152.48 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 field customer service for 10,660 accounts and maintains 151.38 miles of sanitary sewer lines, 5 sanitary sewer lift stations, and performs biannual inspections on 146 private grease traps.

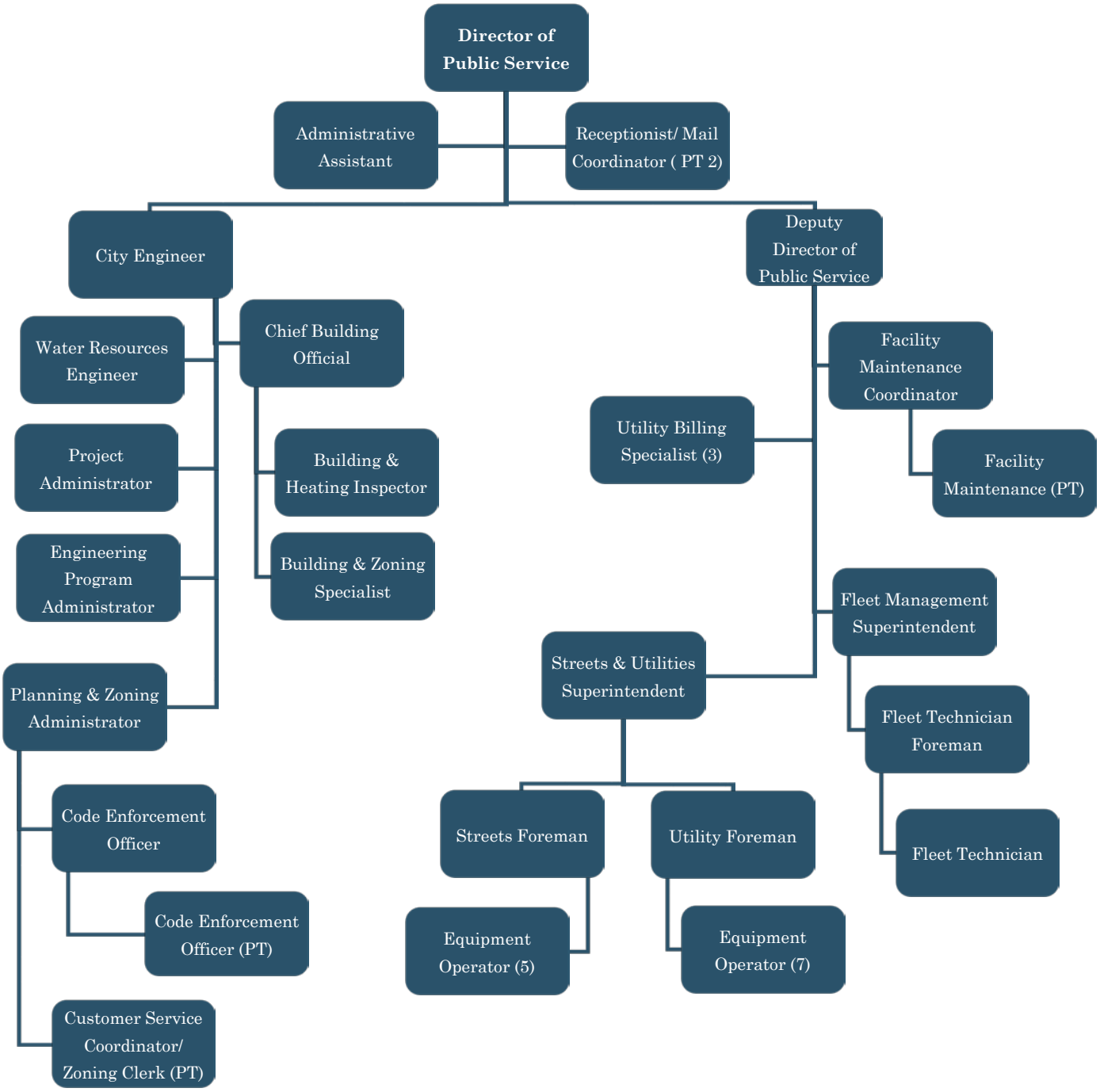
Stormwater Division

The purpose of the Stormwater Division is to properly convey stormwater from structures in a manner consistent with the EPA's National Pollutant Discharge Elimination System (NPDES) standards. The division manages Gahanna's four major watersheds and a number of drainage ditches, provides field customer service for 10,660 accounts and maintains 126.04 miles of storm sewer lines, 66 detention/retention ponds, 5,285 catch basins, and 23 trash racks.

Utility Billing Division

The purpose of the Utility Billing Division is to provide fair, accurate invoicing, and excellent customer service. Water and sanitary sewage processing are provided by the City of Columbus, with billing to the residents of Gahanna performed by the City of Gahanna's Utility Billing Division. Through innovation and secure technology, this division processes approximately 50,000 water/sanitary/storm/refuse invoices annually in addition to providing customer service to 10,660 accounts for issues related to utilities and refuse collection.

Organizational Chart



Conditions Affecting Service Levels, Performance and Cost

Priorities and Strategic Results

	2.1 Arterial Roads 70 PCR The City Engineer is the lead for this strategic result. The planned result for 2017 is that drivers will experience a smooth comfortable ride (70 PCR) on 97.4% of Gahanna's arterial roads.
	2.2 Local Road 65 PCR The City Engineer is the lead for this strategic result. The planned result for 2017 is that drivers will experience a smooth comfortable ride (65 PCR) on 96.1% of Gahanna's local roads
	4.3 Gateways and Signage The Director of Planning & Development is the lead for this strategic result; however, the Streets Division of the Service Department is the lead for the portion that relates to the installation of new street signs. The planned result for 2017 is that 85% of Gahanna's streets will have the new street signs.
	5.6 Code Review, Update and Enforcement The City Administrator is the lead for this strategic result. However, one initiative involves increased access to code enforcement. The planned result for 2017 is to expand enforcement to 7 days a week by employing a part-time code enforcement officer to augment the existing full-time code enforcement officer. Additionally, software has been included in the 2017 budget that will make reporting zoning code violation concerns more efficient for the public.

Additional Priorities for the Public Service Department Include:

- Implement performance measurement practices.
- Develop/continue sustainable infrastructure/asset maintenance programs.
- Replace old and deteriorated waterlines to reduce breaks and water loss.
- Evaluate City facilities and implement additional energy saving recommendations.
- Continually monitor alternative fuels and evaluate their benefits based upon Gahanna's fleet.
- Maintain an active sanitary sewer inspection, cleaning, and repair program to proactively maintain sanitary sewer infrastructure and reduce the possibility of sanitary sewer overflows.
- Maintain stormwater collection system and stream water quality through periodic dredging, stream bank stabilization along public properties and minor stormwater projects.
- Reenergize Gahanna's Adopt-A-Highway program to support improve beautification efforts of the community.
- Quickly respond to citizen requests to install street lights at unlit intersections.
- The Hamilton House, 87 S. Hamilton Rd. has outlived its useful life and needs razed.
- Review and update procedures for each division within the Service Department.
- Improve walkability within the City by installing sidewalks along Rocky Fork Dr. N.
- Install GPS units on City snowplows to improve efficiency and service to the public.
- Replace Utility Billing software with new more efficient software.
- Reduce congestion along Morse Rd. by widening it from Hamilton Rd. to Trellis Ln. in a joint project with the City of Columbus.
- Reduce congestion near US-62 and W. Johnstown Rd. by widening S. Stygler Rd.
- Reduce congestion, improve road conditions and improve drainage by widening W. Johnstown Rd. between Stygler Rd. and Olde Ridenour Rd.
- Improve the Olde Gahanna area and expand walkability by rebuilding Carpenter Rd. and Walnut St.
- Extend sanitary sewer to all unsewered, developed properties for the public's health and welfare.
- Techcenter Drive Extension (Science Blvd. to Taylor Station Rd.).
- Design and add bridge enhancements when ODOT reconstructs the S. Hamilton Rd. bridge over I-270.
- Alleviate street and yard flooding by installing a 60" trunk storm sewer along Havens Corners Rd.
- Improve stormwater drainage in the Royal Manor/Brentwood through construction of new branch sewers and a 72" trunk sewer along E. McCutcheon Rd.

- Replace decades old municipal compound HVAC equipment with energy efficient models.
- Replace existing street lights with energy efficient LED lighting.
- Construct a new Service Operations Complex to replace the currently aging and inadequate City facility or renovate the existing facility on Oklahoma Avenue.
- Create an online utility customer portal for user to review usage and account details.
- Evaluate the benefits of transitioning to monthly utility billing from quarterly and implement if the benefits outweigh the negatives.

Challenges

Administration Division

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

Facilities Maintenance Division

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

Streets Division

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

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

Water, Sanitary Sewer, Stormwater, and Utility Billing

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

Non-Routine or New Items

Changes to Operating

Engineering Division

In 2016, the Building and Zoning divisions were shifted from the Department of Planning and Development to the Department of Public Service & Engineering and they now report to the City Engineer. The purpose of this change was two-fold. One desire was to co-locate these divisions within a department that could offer additional administrative support during seasonal workload increases. The second benefit realized by the shift is that staff in the Department of Planning and Development are now able to fully focus their efforts on business attraction and retention.

The 2017 budget includes the addition of a Project Engineer. This position is necessary in order to maintain an effective Engineering Division for the following reasons: 1) The City's commitment to fully funding sustainable infrastructure maintenance programs, creates a number of projects annually; 2) Multiple Strategic Plan Results are either led by or require direct support from the City Engineer; and 3) The City Engineer has taken on management of the Building and Zoning Divisions, which require a significant percentage of his time. These three areas alone create a need for assistance so that the City Engineer can focus on his numerous responsibilities.

Go Forward Gahanna, Strategic Result 5.6 Code Review, Update and Enforcement states that "By the first quarter of 2017, residents will have code enforcement available seven days a week." Currently, the City has one full-time code enforcement officer. In order to fulfill Strategic Result 5.6, a part-time code enforcement officer was added to the 2017 budget.

Facilities Maintenance Division

The City of Gahanna has one position that handles maintenance of City owned buildings. In 2015, Gahanna's Facilities Maintenance Coordinator completed 814 work orders and performed 481 routine inspections. This translates into closing 3 work orders and performing 2 inspections each work day for 52 weeks. When holidays and vacation days are considered, the daily workload is actually higher. A part-time assistant has been included in the 2017 budget to perform routine inspections and to assist in projects that need two employees in order to be accomplished safely and efficiently.

Stormwater

Gahanna has a strong commitment toward sustainable programs that provide the resources necessary to properly maintain our existing infrastructure. In line with that commitment, a Bridge Replacement Program was developed and has been incorporated into the 2017 budget. This program evaluates the age and condition of existing bridges and projects the annual funding necessary to maintain or replace as necessary through the year 2037.

One Time Investments

Items Funded from One Time Resources	2017	2018-2021	TOTAL
Code Enforcement, Zoning & Asset Management Software	$ 24,000		$ 24,000
Carpenter Road Rebuild #	$ 60,000	$ 400,000	$ 460,000
Walnut Street Rebuild # (Est 2019-2020)	$ -	$ 460,000	$ 460,000
South Stygler Widening	$ 150,000	$ 600,000	$ 750,000
Rocky Fork Sidewalks	$ 85,000	$ -	$ 85,000
West Johnstown Road Improvements	$ 200,000	$ 2,150,000	$ 2,350,000
Groundskeeping Equipment Lift	$ 12,000	$ -	$ 12,000
Hamilton & Lustron House Demolition	$ 80,000	$ -	$ 80,000
Morse Rd Columbus Project - Hamilton to Trellis Ln	$ 700,000	$ 1,300,000	$ 2,000,000

Department Performance

Accomplishments and Innovation

	2.1 Arterial Roads 70 PCR and 2.2 Local Roads 65 PCR The 2016 Street Program was fully funded and supported a contract amount of $2,776,671. This program consists of asphalt resurfacing, crack sealing, and Detroit Street rebuilds. This program directly supports Strategic Results 2.1 Arterial Roads 70 PCR and 2.2 Local Roads 65 PCR.
	2.3 West Side Intersection Completed The 2016 interim operational result for this strategy is to complete an alternative analysis for intersection designs, including costs and impacts. Through the Quality Based Selection process, Carpenter Marty was selected to perform the analysis at a cost of $114,769.
	3.1 Trail Completed The 2016 goal of this strategic result was to complete the Big Walnut Trail Section 4 Design and Section 8 Alternative Analysis. Through the Quality Based Selection process, EMH&T was hired for the design portion of this project.

Administrative Division

Controlling expenses is a key factor in the City's economic success. Utility costs must be properly managed in order to control expenses. Agreements with power suppliers are an essential part of controlling costs. In 2016, through the assistance of the City's energy consultant, Tradition Energy, we were able to secure an electric supply rate for years 2018 through 2020 with Champion Energy that is a 14% reduction from our current rate. (Note: The 14% savings would be on the supplier's charge only – not AEP's. When we factor in AEP's charges and possible increases, the overall cost reduction would be closer to 10%.)

Engineering Division

2016 accomplishments of the Engineering Division include:

- Ashmead Dr. Green Street Demonstration Project ST 1031
  The City secured an Ohio EPA Section 319 Grant in the amount of $167,000 towards the Ashmead Drive Green Street Demonstration Project. The grant provides 60% of the funds for the design, construction, and monitoring of "green" stormwater management control measures on Ashmead Drive. The total cost of this project will be approximately $255,000 and it will implement pervious pavement and underground storage of stormwater to help further reduce the peak rate of stormwater run-off, improve water quality, and reduce erosion in Souder Ditch.

- ODOT D06 Regional Pedestrian Signals
  The City secured a $67,000 grant through the Ohio Department of Transportation and Mid-Ohio Regional Planning Commission to improve the safety of pedestrian crossings. This grant funds the installation of rectangular rapid flash beacons at the following locations at no cost to the City of Gahanna:
  - Mill Street at Town Street
  - Cherry Bottom Road at Coldwell Drive
  - Clotts Road, 175' north of Haversham Drive
  - Riva Ridge Boulevard at Gahanna East Middle School

- Ohio Public Works Commission (OPWC) for Grant Funding
  The City regularly applies for OPWC grant funds in an effort to secure funding for capital improvements. In 2016, we submitted an application for both the South Stygler Road and West Johnstown Road Widening Projects, which will help increase capacity of these sections of roadway, alleviate congestion, improve pedestrian connectivity and encourage economic development in the area. These projects are directly tied to the 2.3 West Side Intersection Completed Strategic Result.

- Mid-Ohio Regional Planning Commission (MORPC) Surface Transportation Program (STIP)
  In an effort to secure funding for Capital Improvements related to Strategic Result 2.3 Westside Intersection Completed of our Strategic Plan, in 2016, we applied for grant funds through the MORPC Surface Transportation Program. The hope is to secure grant funds in an effort to offset the costs to improve the US 62/Stygler, and Stygler/Agler intersections that will increase capacity of these sections of roadway and intersections, alleviate congestion, reduce crashes, improve pedestrian connectivity and encourage economic development in this area.

- Carpenter Road Bridge Replacement
  Vehicular safety is a top priority for the City of Gahanna and this $452,000 project replaced the deficient structure that carries Carpenter Road over Sycamore Run. Additionally, the bridges on both Heil Drive and in Pizzurro Park are in need of replacement and $90,000 was spent to design replacements.

- Right-of-way permit
  Historically, Right of Way permits were submitted to the City via hand printed, hard copy. The submission was reviewed by several members of Department staff and signed. City staff then scanned the approved documents and returned to the applicant via email. By utilizing Lean Concepts and employing the 5-whys technique, we reviewed the necessity for multiple sign-offs and paper based submissions. After reviewing how the process could be streamlined, the process was made electronic. Submitted forms are automatically attached to a pre-filled email addressed to the City's single reviewer for approval. The new approval process has resulted in significant time savings for applicants and internal staff.

- US-62 Resurfacing Improvements
  Ohio Department of Transportation (ODOT) - A handful of roads in Gahanna are maintained through a partnership with the Ohio Department of Transportation. US-62 is one of these roads and ODOT has begun resurfacing US-62 from 670 to just north of Morse Road. ODOT Urban Paving Program will provide 80% of the cost to complete the 5.23 miles of resurfacing and the City's contribution will be 20% of the project cost which is estimated at $230,988.

- Interactive Roundabout Decal
  Created a "lifesized" decal that will serve as our "classroom" where we can educate experienced drivers who are not familiar with roundabout navigation, as well as new drivers who have little to no experience at all. This tool will help our community be safer by providing a proactive education. Reducing accidents and injuries that could result from motorist improperly navigating their motor vehicle in the new Hamilton Road roundabouts will help the community feel more at ease with these intersections.

- Bridge Replacement Program
  Created a Sustainable Operating Model for the replacement and maintenance of our twenty (20) City owned and maintained bridges that meet the State of Ohio definition of a bridge and require annual inspection. This model will help to reduce one time impacts to annual budgets by creating a "savings account" that annually allocates specified amount of funds for bridge replacement and maintenance.

Building Division

2016 accomplishments of the Building Division include:

- Implemented new building software that streamlines the building permit process, by reducing work associated with preparing paperwork and permit documents, electronically filing building plans, allow records to be easily researched, managed, and disposed of according to their records retention schedule.
- Created a new internal process for logging in permit applications, building plans and inspections to prevent back-log and batching to increase efficiency and save time for permit and inspection processing.

Zoning Division

2016 accomplishments of the Zoning Division include:

- Implemented a series of Planning Commission Process Meetings that process mapped all Zoning application processes. The modifications from these meetings create time savings for internal and external customers by providing a clear and definitive step by step processes for each zoning application.
- A team from Service and Council created a process map for cell tower requests that allowed us to create a streamlined cell tower application process and properly reflect that process in the revisions to our cell tower code.

Facilities Maintenance Division

2016 accomplishments of the Facility Maintenance Division include:

- The City of Gahanna owns a house at 79 S. Hamilton Road that had been used by the Gahanna-Jefferson School District in the past and most recently by the City for storage. In 2016, the City decided to lease the facility in an effort to derive revenue and have the property maintained without the use of City manpower.
- City Hall Modifications – The shift of the Building and Zoning Divisions to the Department of Public Service required a major modification to the north wing of the first floor of City Hall to accommodate the addition of six employees. Conversely, the area that was vacated by these employees on the second floor of City Hall was modified to support the City's focus on business attraction and retention.

Fleet Division

2016 accomplishments of the Fleet Division include:

- By utilizing Lean Concepts and employing the 5-whys technique, the invoicing review and submission process was analyzed. The result within the Fleet Maintenance Division was noticeable as the new process reduced processing time for purchase orders by 57% - saving two hours of staff time per week. Additionally, 90 minutes of staff time per week was recovered by reducing the processing time for statements.
- As part of our efforts to improve customer service, the Fleet Maintenance Division launched a new electronic service request system. This system allows electronic requests to be logged by the customer which are sent directly to our existing Fleet Maintenance Software. This allows for an electronic record of requests and enables Fleet Maintenance to develop a list of needed repairs for scheduling and planning purposes.
- In the past each department expended an average of 1.25 man hours for each unit that had to be transported via trailer to Fleet Maintenance for servicing. By utilizing Lean Concepts and employing the 5-whys technique, it was determined that it would be more efficient and more customer focused to bring the service to the customer. A fleet service truck was brought online and to complete many repairs in the field, which has resulted in significant time savings for the customer.

Streets Division

The addition of a pickup broom has saved time and money for our field staff. In the past, staff would have to manually broom and load material from accidents, milling operations, and other general cleanup tasks. Alternatively, crews could utilize a machine powered broom to consolidate large areas of materials, but again would have to manually assist in loading materials to a loader for transfer to a truck. These processes were not only time consuming, but also placed staff in precarious situations. With the use of a pick-up broom, materials are swept and collected in the machine and can be loaded in a truck without the need to assist manually. The new process reduces time spent on clean-up tasks and increases the level of safety for field staff.

Water Division

Claycraft Generator Booster Station – A core responsibility of the City is to provide basic services to our residential and business community. A high quality, sufficient water supply is a basic service that we provide. In order to keep the City's water tank operating properly even through the loss of commercial power, a $202,000 generator was added to the City's Claycraft booster station.

Stormwater Division

Academy Ct Stream Bank Stabilization Project – 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 resulting in water overtopping the roadway during frequent rainfall events. Therefore, a $99,000 project was implemented that removed existing debris under the bridge and created a defined stream channel downstream of the bridge that will maintain stream velocity, ultimately reducing the collection of debris and silt at the bridge structure, to help reduce overtopping of the bridge for storm events up to and including the 25 year storm event.

Utility Billing Division

2016 accomplishments of the Utility Billing Division include:

- Historically, collection attempts related to Non-Sufficient Funds (NSF) payments were handled jointly by the Finance Department and the Utility Billing Division. Using the Lean TIMUWOOD concepts, it was found to be most effective and efficient to keep the entire process within the Utility Billing Division. The new process reduces the time Finance is involved and makes the payment recovery more streamlined while maintaining an accurate depiction of the customer's account.
- In the past, field appointments for Utility Billing related items, including water meter replacements and utility inspections, were scheduled using paper documents that were then compiled and sent to field staff daily. Through the use of an electronic calendar, Utility Billing staff are able to view the current schedule, quickly know what appointments are available, and update the calendar while on the phone with the customer. This process change eliminated the need to compile the appointment information and send the schedule to field staff as the calendar is live. In addition, as field staff are able to view and update the live calendar they can better anticipate what is needed for upcoming appointments.

Performance Measures

Administration Division

Risk Management – Property Losses

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

Number of Property Losses (By Year)

2012	2013	2014	2015	2016
10	9	13	9	TBD

Engineering Division

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

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

Lane Miles of Bike Paths (By Year)

2012	2013	2014	2015	2016
23.84	24.00	24.00	24.15	TBD

Fleet Division

Gallons of Fuel Purchased

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

Gallons of Fuel Purchased (By Year)

2012	2013	2014	2015	2016
84,528	82,805	80,842	85,322	TBD

Facility Division

Total Electricity Usage: kWh

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

Total Electricity Usage (KWH Per Year)

2012	2013	2014	2015	2016
2,019,401	2,028,038	1,895,130	1,678,365	TBD

Streets Division

Street Condition

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

Street Condition and Pavement Rating Comparison

Year	2012	2013	2014	2015	2016
Assessed Paved Lane Miles	324.89	325.09	325.09	325.84	TBD
Average Pavement Condition Rating	86.2	87.4	87.6	84.7	TBD
Mileage Rated Satisfactory (75) or Better	87.7%	91.5%	92.2%	81.1%	TBD

Water, Sanitary Sewer, Stormwater, and Utility Billing Divisions

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	2016
Target	19.0%	19.0%	18.0%	17.0%	15%
Actual	18.1%	14.3%	5.9%	3%	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	2016
Target	≤8	≤8	≤8	≤8	≤8
Actual	9	9	4	7	TBD

Stormwater Catch Basin Maintenance

Catch basins are used to collect pavement runoff throughout the City. This measure represents the number of catch basin repairs and replacements that the Division completes annually. Proactive catch basin maintenance helps remove contaminates 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	2016
Target	≥30	≥30	≥30	≥30	≥30
Actual	32	40	57	59	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	2016
Recycling Accounts	9,807	9,842	9,837	9,904	TBD
Recycling Collected (Tons)	2,395	2,602	2,568	2,714	TBD
Refuse Accounts	9,807	9,842	9,837	9,904	TBD
Refuse Collected (Tons)	9,128	9,234	9,278	9,351	TBD

Budget Information

Revenue, Appropriation and Position Summary

General Fund

Public Service Revenue	2014 Actuals	2015 Actuals	2016 Estimate	2017 Estimate	Change
Administrative/Service Charges	$ 115,628	$ 101,569	$ 131,300	125,300	$ (6,000)
Fines & Fees	$ 646,784	$ 726,920	$ 657,600	697,600	$ 40,000
Licenses & Permits	$ 549,739	$ 510,412	$ 484,200	492,400	$ 8,200
Miscellaneous Income	$ 108,733	$ 99,196	$ 30,000	45,000	$ 15,000
Public Service Total	**$ 1,420,883**	**$ 1,438,097**	**$ 1,303,100**	**$ 1,360,300**	**$ 57,200**

General Fund

Use of Funds	2014 Actual	2015 Actual	2016 Appropriated	2017 Request	2016-2017 Difference
Salaries and Benefits	$ 1,451,370	$ 1,434,854	$ 1,548,314	$ 1,620,010	$ 71,696
Operating	$ 1,819,221	$ 1,700,638	$ 2,386,371	$ 2,327,250	$ (59,121)
Operating Capital	$ 223,755	$ 325,059	$ 367,356	$ 341,000	$ (26,356)
Departmental total	**$ 3,494,346**	**$ 3,460,551**	**$ 4,302,041**	**$ 4,288,260**	**$ (13,781)**

Full-Time	2014 Actual	2015 Actual	2016 Appropriated	2017 Request	2016-2017 Difference
Director of Public Service	1	1	1	1	0
Deputy Director of Public Service	1	0.25	0.25	0.25	0
Administrative Assistant	1.2	0.5	0	0	0
Administrative Coordinator	0	0	0.5	0.5	0
Administrative Technician	0	0.7	0.7	0.7	0
City Engineer	1	1	1	1	0
Water Resources Engineer	1	1	1	1	0
Project Administrator	1	1	1	1	0
Engineering Program Administrator	1	1	1	1	0
Planning and Zoning Administrator	1	1	1	1	0
Code Enforcement Officer	1	1	1	1	0
Chief Building Official	1	1	1	1	0
Building and Heating Inspector	1	1	1	1	0
Building and Zoning Specialist	1	1	1	1	0
Facility Maintenance Coordinator	1	1	1	1	0
Fleet Superintendent	1	1	1	1	0
Fleet Foreman	1	1	1	1	0
Fleet Technician	3	3	3	3	0
Total Full-Time	**18.2**	**17.45**	**17.45**	**17.45**	**0**

Part-Time	2014 Actual	2015 Actual	2016 Appropriated	2017 Request	2016-2017 Difference
Office Support Worker I	2	2	2	2	0
Office Support Worker II	1	1	1	1	0
Code Enforcement Officer	0	0	0	1	1
Facility Maintenance	0	0	0	1	1
Total Part-Time	**3**	**3**	**3**	**5**	**2**

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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 (2017 – 2021) to execute the Mayor's Commitment to Gahanna and the GoForward Gahanna Strategic Plan, 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

Alignment With Strategic Results

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

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

Sustainable Operating Model

GoForward Gahanna: Parks, Trails and Recreation

GoForward Gahanna: Business and Job Development

GoForward Gahanna: Character of the City

GoForward Gahanna: Roads, Bridges and Infrastructure

GoForward Gahanna: Good Government

Economic Development Strategy

Parks Master Plan

2017 Capital Improvement Plan

Sustainable Ongoing Operating Capital

The Sustainable Ongoing Operating Capital projects identified in the 2017 budget include:

Fund	Department	Planned Capital Improvements		2017 Request
General				
	Finance	Finance Software Upgrade/Replacement	$	150,000
	Parks & Recreation	Creekside Park and Plaza Repairs	$	125,000
	Parks & Recreation	Golf Cart Replacement Program	$	30,000
	Parks & Recreation	Parks/Facility Security Camera Systems	$	10,000
	Public Safety	Police Radio Replacement Program	$	75,000
	Public Service	Equipment Replacement Program (Excluding Police)	$	225,000
	Public Service	Police Equipment Replacement Program	$	225,000
	Technology	Network Switch/Dual Core Lifecycle Replacement Program	$	50,000
	Technology	Physical Server Lifecycle Replacement	$	30,000
	Technology	SAN Equipment Replacement Program	$	80,000
		Total General Fund	**$**	**1,000,000**
Capital Improvement				
	Parks & Recreation	Park / Golf Course Asphalt Resurfacing	$	120,000
	Parks & Recreation	Play Elements & Surfacing Replacement	$	55,000
	Public Service	Bridge Replacement Program	$	648,000
	Public Service	Asphalt Overlay	$	1,087,410
	Public Service	Street Lights at Intersections	$	20,000
	Public Service	Municipal Compound Flooring Replacements	$	50,000
	Technology	GNET Fiber Network Growth & Redundancy Program	$	115,000
		Total Capital Improvement Fund	**$**	**2,095,410**
Street Fund				
	Public Service	Equipment Replacement Program (Excluding Police)	$	150,000
		Total Street Fund	**$**	**150,000**
		Total, Governmental Funds	**$**	**3,245,410**

Fund	Department	Planned Capital Improvements		2017 Request
Sewer				
	Public Service	Sanitary Sewer System Maintenance	$	220,000
	Public Service	Enterprise Equipment Replace Program	$	50,000
		Total Sewer Fund	**$**	**270,000**
Storm Water				
	Public Service	Enterprise Equipment Replace Program	$	50,000
	Public Service	Bridge Replacement Program	$	648,000
	Public Service	Stormwater System Maintenance	$	50,000
		Total Storm Water Fund	**$**	**748,000**
Water				
	Public Service	Enterprise Equipment Replace Program	$	50,000
	Public Service	Replace Older Existing Waterlines	$	100,000
		Total Water Fund	**$**	**150,000**
		Total Enterprise Fund	**$**	**1,168,000**
Grand Total, All Funds			**$**	**4,413,410**

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 2017 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.

Fund	Department	One-Time Project Request	2017 Request
General			
Priority I	Public Service	Groundskeeping Equipment Lift	$ 12,000
Priority II	Public Service	Hamilton & Lustron House Demolition	$ 80,000
Priority III	Public Service	Code Enforcement, Zoning & Asset Management Software	$ 24,000
		Total General Fund	**$ 92,000**
Capital Improvement			
Priority II	Parks & Recreation	620 McCutcheon Park Purchase	$ 178,700
Priority II	Parks & Recreation	BWC Conservation Land Purchase	$ 175,000
Priority II	Parks & Recreation	Big Walnut Trail Section 4	$ 270,000
Priority I	Public Service	Morse Rd Columbus Project - Hamilton to Trellis Ln	$ 700,000
Priority III	Public Service	South Stygler Widening	$ 150,000
Priority III	Public Service	Rocky Fork Sidewalks	$ 85,000
Priority III	Public Service	West Johnstown Road Improvements	$ 200,000
Priority II	Planing & Development	Fiber Optic Expansion	$ 300,000
		Total Capital Improvement Fund	**$ 2,058,700**
Tax Increment Fund			
Priority II	Public Service	Carpenter Road Rebuild	$ 60,000
		Total Tax Increment Fund	**$ 60,000**
Permanent Improvement Fund			
Priority II	Parks & Recreation	Big Walnut Trail Section 4	$ 1,130,000
		Total Permanent Improvement Fund	**$ 1,130,000**
Street			
Priority III	Public Service	Code Enforcement, Zoning and Asset Management Software	$ 4,000
		Total Street Fund	**$ 4,000**
		Total, Governmental Funds	**$ 3,344,700**

Fund	Department	One-Time Enterprise Request	2017 Request
Storm Water			
Priority III	Public Service	Code Enforcement, Zoning and Asset Management Software	$ 4,000
		Total Storm Water Fund	**$ 4,000**
Water			
Priority III	Public Service	Code Enforcement, Zoning and Asset Management Software	$ 4,000
		Total Water Fund	**$ 4,000**
Sewer			
Priority III	Public Service	Code Enforcement, Zoning and Asset Management Software	$ 4,000
		Total Sewer Fund	**$ 4,000**
		Total, Enterprise Funds	**$ 12,000**
Grand Total, All Funds			**$ 3,356,700**

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 $2,653,710 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 2017.

Revenue	2014 Actuals	2015 Actuals	2016 Appropriated	2017 Request	Change
325122-CAPITAL IMPROVEMENT					
4931-GENERAL FUND TRANSFER	$ 1,635,640	$ 1,997,550	$ 2,762,700	$ 2,653,710	$ (108,990)
4960-REFUND PY EXPENDITURES	$ 32,963	$ -	$ -	$ -	$ -
325122-CAPITAL IMPROVEMENT Total	$ 934,169	$ 2,562,313	$ 3,012,700	$ 5,404,110	$ 2,391,410
325122-CAPITAL IMPROVEMENT Total	$ 934,169	$ 2,562,313	$ 3,012,700	$ 5,404,110	$ 2,391,410

Expendiatures	2014 Actuals	2015 Actuals	2016 Appropriated	2017 Request	Change
325122-CAPITAL IMPROVEMENT					
5512-CAPITAL EQUIPMENT	$ 75,355	$ -	$ -	$ -	$ -
5513-CAPITAL - STREETS	$ 453,976	$ 674,818	$ 1,107,000	$ 2,785,410	$ 1,678,410
5531-LAND ACQUISITION	$ -	$ 197,563	$ 628,700	$ 353,700	$ (275,000)
5596-CAPITAL PROJ/IMP	$ 404,838	$ 1,689,932	$ 1,277,000	$ 1,015,000	$ (262,000)
Capital Total	$ 934,169	$ 2,562,313	$ 3,012,700	$ 4,154,110	$ 1,141,410
325122-CAPITAL IMPROVEMENT Total	$ 934,169	$ 2,562,313	$ 3,012,700	$ 5,404,110	$ 2,391,410

CAPITAL PROJECT INFORMATION

Project Name:

Finance Software Upgrade/Replacement

Strategic Plan Linkages:

Not Applicable

Project Images

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

Briefly describe project and its importance:

The purpose of this project is to upgrade or replace the City's finance software, which is utilized for accounting functions such as payables, receivables, payroll and other accounting and finance related tasks. The City's current software solution was purchased in 2006 and last updated in 2014. The City's current software doesn't meet our emerging needs and is no longer adequately supported by its provider. Upgrading software allows the City to stay current with technological innovations and capabilities and is necessary every 4-6 years to keep abreast of changing hardware and software requirements

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

Ongoing operating and maintenance expenditures will be similar to current expenditure levels

Project Financial Estimates

Fund	2017 estimate	2018 estimate	2019 estimate	2020 estimate	2021 estimate	Total
General	$150,000					$150,000
						$ 0
						$ 0
						$ 0
Total	$150,000	$ 0	$ 0	$ 0	$ 0	$150,000

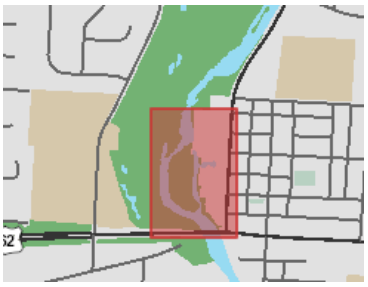
CAPITAL PROJECT INFORMATION

Project Name:

Creekside Park and Plaza Repairs

Strategic Plan Linkages:

Not Applicable



Project Images

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

Briefly describe project and its importance:

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

Specific items currently identified for these funds are:

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

These funds are simply repair funds. Complete rebuild of many of the Creekside plaza park areas will be needed in the next 5-10 years which will cost an additional $2 - $4 million dollars. Once this rebuild is complete, these annual maintenance dollars will no longer be needed.

Description and estimate of 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 Estimates

Fund	2017 estimate	2018 estimate	2019 estimate	2020 estimate	2021 estimate	Total
General	$125,000	$125,000	$125,000	$125,000	$125,000	$625,000
						$ 0
						$ 0
						$ 0
Total	$125,000	$125,000	$125,000	$125,000	$125,000	$625,000

CAPITAL PROJECT INFORMATION

Project Name:

Golf Cart Replacement Program

Strategic Plan Linkages:

Not Applicable

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

Project Images

Briefly describe project and its importance:

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

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

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

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

Project Financial Estimates

Fund	2017 estimate	2018 estimate	2019 estimate	2020 estimate	2021 estimate	Total
General	$30,000	$30,000	$30,000			$90,000
						$ 0
						$ 0
						$ 0
Total	$30,000	$30,000	$30,000	$ 0	$ 0	$90,000

CAPITAL PROJECT INFORMATION

Project Name:

Park/Facility Security Camera Systems

Strategic Plan Linkages:

Not Applicable

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

Project Images

Briefly describe project and its importance:

Replace existing security camera systems at City park facilities with newer technology systems that are web based for easier viewing by City staff.
Many of our current systems that have been installed are no longer operable, or only partially operable at this time.
Security cameras have proven invaluable to the operations of our parks and facilities. Not only have our camera systems assisted the police department with the apprehension of offenders, but use of these systems have provided valuable information on the care custody and control of the children within our programs.
This project will work to replace our camera systems and keep them updated over time for consistent use. This project will be continuous over time.

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

Security camera systems at our parks and facilities need to keep up with new and improved technology and computer operating systems before becoming obsolete and unusable to Parks & Recreation staff.

Project Financial Estimates

Fund	2017 estimate	2018 estimate	2019 estimate	2020 estimate	2021 estimate	Total
General	$10,000	$10,000	$10,000	$10,000	$10,000	$50,000
						$ 0
						$ 0
						$ 0
Total	$10,000	$10,000	$10,000	$10,000	$10,000	$50,000

CAPITAL PROJECT INFORMATION

Project Name:

Police Radio Replacement Program

Strategic Plan Linkages:

Not Applicable

Project Images

Project Lead:	**Lieutenant Jeff Spence**
Department:	**Public Safety**
Priority Category:	**Operating Capital**
Fund Type:	**General Government**
Offsetting Revenue:	**No**
Project Ward:	**City Wide**

Briefly describe project and its importance:

The purpose of this project is to create a sustainable 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. In 2016, the Division utilized funds within this account to purchase and deploy new portable radios and upgrade the entire radio infrastructure to the MARCS P25 system. Through savings and incentives in migrating to the new system, the Division realized an overall cost reduction of approximately $90,000.

Description and estimate of 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 Estimates

Fund	2017 estimate	2018 estimate	2019 estimate	2020 estimate	2021 estimate	Total
General	$75,000	$75,000	$75,000	$75,000	$75,000	$375,000
						$ 0
						$ 0
						$ 0
Total	$75,000	$75,000	$75,000	$75,000	$75,000	$375,000

CAPITAL PROJECT INFORMATION

Project Name:

Equipment Replacement Program (Excluding Police)

Strategic Plan Linkages:

Not Applicable

Project Images

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

Briefly describe project and its importance:

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

This program is built on the premise that a set amount of money can be counted on each year. The money is saved from year to year for more expensive equipment. If the program is shorted, it undermines the saving process and the entire program. Additionally, proceeds from the General Fund equipment that is sold at auction goes into this program for use by the department that sold the equipment.

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

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

Project Financial Estimates

Fund	2017 estimate	2018 estimate	2019 estimate	2020 estimate	2021 estimate	Total
General	$225,000	$225,000	$225,000	$225,000	$225,000	$1,125,000
Street	$150,000	$150,000	$150,000	$150,000	$150,000	$750,000
						$ 0
						$ 0
Total	$375,000	$375,000	$375,000	$375,000	$375,000	$1,875,000

CAPITAL PROJECT INFORMATION

Project Name:

Police Equipment Replacement Program

Strategic Plan Linkages:

Not Applicable

Project Images

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

Briefly describe project and its importance:

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

This program is built on the premise that a set amount of money can be counted on each year. The money is saved from year to year for more expensive equipment. If the program is shorted, it undermines the saving process and the entire program. Additionally, proceeds from the General Fund equipment that is sold at auction goes into this program for use by the department that sold the equipment.

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

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

Project Financial Estimates

Fund	2017 estimate	2018 estimate	2019 estimate	2020 estimate	2021 estimate	Total
General	$225,000	$225,000	$225,000	$225,000	$225,000	$1,125,000
						$ 0
						$ 0
						$ 0
Total	$225,000	$225,000	$225,000	$225,000	$225,000	$1,125,000

CAPITAL PROJECT INFORMATION

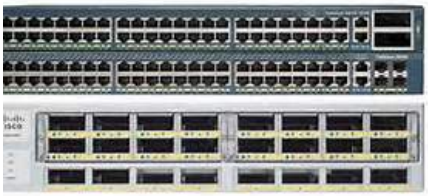
Project Name:

Network Switch/Dual Core Lifecycle Replacement Program

Strategic Plan Linkages:

Not Applicable

Project Images



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

Briefly describe project and its importance:

The purpose of this program is to create a sustainable lifecycle equipment replacement program for our access layer switches and network core switches.

The City has 2 access layer switches, one in City Hall and one in the Police Department. These switches provide network capabilities and connectivity for end points and servers. Standard lifecycle for our access layer switches range between 4 and 6 years depending on manufacture support and reliability of the equipment.

The City has 1 dual core switch which is the backbone of our networking infrastructure. This switch provides network capabilities to our access layer switches (mentioned above) thereby providing networking capabilities throughout the entire city. Standard lifecycle for our dual core switch is 5-6 years depending on manufacture support and reliability of the equipment.

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

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

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

Project Financial Estimates

Fund	2017 estimate	2018 estimate	2019 estimate	2020 estimate	2021 estimate	Total
General Fund	$50,000	$50,000	$50,000	$50,000	$50,000	$250,000
						$ 0
Total	$50,000	$50,000	$50,000	$50,000	$50,000	$250,000

CAPITAL PROJECT INFORMATION

Project Name:

Physical Server Lifecycle Replacement

Strategic Plan Linkages:

Not Applicable

Project Images

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

Briefly describe project and its importance:

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

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

Operation and maintenance costs will not be an issue as these servers will come with 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 Estimates

Fund	2017 estimate	2018 estimate	2019 estimate	2020 estimate	2021 estimate	Total
General	$30,000	$30,000	$30,000	$30,000	$30,000	$150,000
						$ 0
						$ 0
						$ 0
Total	$30,000	$30,000	$30,000	$30,000	$30,000	$150,000

CAPITAL PROJECT INFORMATION

Project Name:

SAN Equipment Replacement Program

Strategic Plan Linkages:

Not Applicable

Project Images

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

Briefly describe project and its importance:

The purpose of this project is to create a sustainable Information Technology Storage Area Network (SAN) equipment replacement program. Currently we have two SAN's, one at our primary data center and one at our disaster recovery site. The SANs provide digital storage and act as a platform for many critical information systems and technology related services we provide to internal and external stakeholders. As technology advances and software become more complex, our storage demands increase and must continue to remain reliable, responsive, and usable. To meet these needs, our replacement cycle for our SAN's is 6 years.

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

SAN will be replaced with the latest technologies, leveraging the most cost effective strategies and designs possible. SAN lifecycle is estimated to be 6 years and includes maintenance as well as support.

Project Financial Estimates

Fund	2017 estimate	2018 estimate	2019 estimate	2020 estimate	2021 estimate	Total
General Fund	$80,000	$30,000	$30,000	$20,000	$20,000	$180,000
						$ 0
						$ 0
						$ 0
Total	$80,000	$30,000	$30,000	$20,000	$20,000	$180,000

CAPITAL PROJECT INFORMATION

Project Name:

Park and Golf Course Asphalt Resurfacing

Strategic Plan Linkages:

Not Applicable

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

Project Images

Briefly describe project and its importance:

The purpose of this project is to create a sustainable ongoing program for the maintenance of asphalt surfaces in our park system. These funds would be utilized to resurface failing asphalt throughout the parks including the golf course. We have many parking lots, walkways and trails that will require resurfacing in the future. Some of the parks that are most in need of resurfacing include Headley, Pizzurro, Woodside Green Park, Shull park, Rathburn Woods path, and Trapp Park walkway.
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. The Recreation and Parks department will collaborate with the Service department to ensure that the work is bid alongside their asphalt projects to ensure competitive pricing.

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

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

Project Financial Estimates

Fund	2017 estimate	2018 estimate	2019 estimate	2020 estimate	2021 estimate	Total
Capital Improvement	$120,000	$100,000	$100,000	$100,000	$100,000	$520,000
						$ 0
						$ 0
						$ 0
Total	$120,000	$100,000	$100,000	$100,000	$100,000	$520,000

CAPITAL PROJECT INFORMATION

Project Name:

Play Elements and Surfacing Replacement

Strategic Plan Linkages:

Not Applicable

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

Project Images

Briefly describe project and its importance:

The purpose of this project is to ensure the City's play elements are safe and up-to-date. These funds will be used to replace surfacing and playground elements that are at the end of their life cycle.

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

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

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

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

Project Financial Estimates

Fund	2017 estimate	2018 estimate	2019 estimate	2020 estimate	2021 estimate	Total
Capital Improvement	$55,000	$55,000	$60,000	$60,000	$60,000	$290,000
						$ 0
						$ 0
						$ 0
Total	$55,000	$55,000	$60,000	$60,000	$60,000	$290,000

CAPITAL PROJECT INFORMATION

Project Name:

Bridge Replacement Program

Strategic Plan Linkages:

2.1 Roads, Bridges & Infrastructure: Arterial Roads 70 PCR

2.2 Roads, Bridges and Infrastructure: Local Roads 65 PCR

Project Images

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

Briefly describe project and its importance:

The purpose is to create a sustainable bridge program that will annually allocate funds towards the future replacement of bridges. Annually we inspect twenty (20) structures that meet the state definition of a bridge. These structures are assigned a general rating of 1-10 with 10 being perfect. Our goal will be to target bridges that rate a 4 (poor) or less for replacement as part of this program. Note that year 2017 is much higher than subsequent years due to the current need for replacement of 3 bridges. The three bridges that require immediate attention are the Heil Drive, Pizzurro Park, and Larry Lane bridges.

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

Ongoing maintenance costs would be minimal.

Project Financial Estimates

Fund	2017 estimate	2018 estimate	2019 estimate	2020 estimate	2021 estimate	Total
Capital Improvement	$648,000	$229,000	$229,000	$229,000	$229,000	$1,564,000
Storm Water	$648,000	$229,000	$229,000	$229,000	$229,000	$1,564,000
						$ 0
						$ 0
Total	$1,296,000	$458,000	$458,000	$458,000	$458,000	$3,128,000

CAPITAL PROJECT INFORMATION

Project Name:

Asphalt Overlay

Strategic Plan Linkages:

2.1 Roads, Bridges & Infrastructure: Arterial Roads 70 PCR

2.2 Roads, Bridges and Infrastructure: Local Roads 65 PCR

Project Images

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

Briefly describe project and its importance:

The purpose of this project is to prolong the life of our streets by doing an overlay of asphalt when certain criteria are met. The City uses a street rating system that is based upon a scale of 1-100 (100 represents a perfect rating). The system rates the streets in four categories: Extent 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. Additionally, our GoForward Gahanna strategic plans identifies that by 2021 Local roads will be maintained to a PCR rating of 65 or better, and that by 2019 Arterial Roads will be maintained to a PCR rating of 70 or better. At this time, the funding levels as requested, are projected to meet the minimum requirements to sustain our goals for the City's streets

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

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

Project Financial Estimates

Fund	2017 estimate	2018 estimate	2019 estimate	2020 estimate	2021 estimate	Total
Capital Improvement	$1,087,410	$1,087,410	$1,293,330	$1,293,330	$1,293,330	$6,054,810
						$ 0
						$ 0
Total	$1,087,410	$1,087,410	$1,293,330	$1,293,330	$1,293,330	$6,054,810

CAPITAL PROJECT INFORMATION

Project Name:

Street Lights at Intersections/LED Replacement Program

Strategic Plan Linkages:

Not Applicable

Project Images

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

Briefly describe project and its importance:

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

Additionally, it is our desire to change our existing street lights to LED technology in an effort to reduced our energy costs and improve safety through more effective lighting.

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

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

A streetlight retrofit to LED has approximately a 2.5 year payback with energy savings.

Project Financial Estimates

Fund	2017 estimate	2018 estimate	2019 estimate	2020 estimate	2021 estimate	Total
Capital Improvement	$20,000	$20,000	$20,000	$20,000	$20,000	$100,000
						$ 0
						$ 0
						$ 0
Total	$20,000	$20,000	$20,000	$20,000	$20,000	$100,000

CAPITAL PROJECT INFORMATION

Project Name:

Municipal Compound Flooring Replacements

Strategic Plan Linkages:

Not Applicable

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

Project Images

Briefly describe project and its importance:

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 of 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 Estimates

Fund	2017 estimate	2018 estimate	2019 estimate	2020 estimate	2021 estimate	Total
Capital Improvement	$50,000	$50,000	$50,000	$50,000	$50,000	$250,000
						$ 0
						$ 0
						$ 0
Total	$50,000	$50,000	$50,000	$50,000	$50,000	$250,000

CAPITAL PROJECT INFORMATION

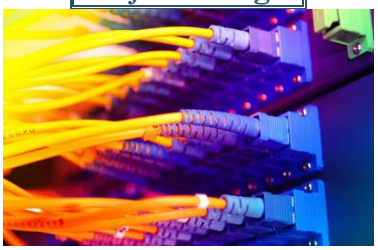
Project Name:

GNET Fiber Network Redundancy Program

Strategic Plan Linkages:

Not Applicable

Project Images



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

Briefly describe project and its importance:

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

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

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

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

Project Financial Estimates

Fund	2017 estimate	2018 estimate	2019 estimate	2020 estimate	2021 estimate	Total
Capital Improvement	$115,000	$115,000	$100,000	$100,000	$100,000	$530,000
						$ 0
						$ 0
						$ 0
Total	$115,000	$115,000	$100,000	$100,000	$100,000	$530,000

CAPITAL PROJECT INFORMATION

Project Name:

Sanitary Sewer System Maintenance

Strategic Plan Linkages:

Not Applicable

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

Project Images

Briefly describe project and its importance:

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

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

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

Project Financial Estimates

Fund	2017 estimate	2018 estimate	2019 estimate	2020 estimate	2021 estimate	Total
Sewer Capital Improvement	$220,00	$220,000	$220,000	$220,000	$220,000	$1,100,000
						$ 0
						$ 0
						$ 0
Total	$220,000	$220,000	$220,000	$220,000	$220,000	$1,100,000

CAPITAL PROJECT INFORMATION

Project Name:

Enterprise Equipment Replace Program

Strategic Plan Linkages:

Not Applicable

Project Images

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

Briefly describe project and its importance:

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

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

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

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

Project Financial Estimates						
Fund	**2017 estimate**	**2018 estimate**	**2019 estimate**	**2020 estimate**	**2021 estimate**	**Total**
Storm Water	$50,000	$5,0000	$50,000	$50,000	$50,000	$250,000
Water Capital Improvement	$50,000	$150,000	$150,000.00	$150,000	$150,000	$750,000
Sewer Capital Improvement	$50,000	$150,000	$150,000.00	$150,000	$150,000	$750,000
						$ 0
Total	$350,000	$350,000	$350,000	$350,000	$350,000	$1,700,000

CAPITAL PROJECT INFORMATION

Project Name:

Stormwater System Maintenance

Strategic Plan Linkages:

Not Applicable

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

Project Images

Briefly describe project and its importance:

The purpose of this project is to create a sustainable program for maintaining the stormwater collection system. The project includes items like dredging stormwater ponds and performing stabilization projects to creek banks. Periodic requirement for removing buildup of silt and debris from retention and detention ponds through draining and dredging processes. This is needed to maintain the stormwater management capability of the ponds and to maintain aesthetics as many are located in public parks and subdivisions.

Stream bank stabilization of creek banks meandering through public properties is necessary to maintain safety of residents should the creek be in a park or near a play area or walking/bike path trail. Also helps maintain better downstream water quality for the Big Walnut Creek by minimizing sediment being transported.

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

Pond dredging usually required every 10 to 20 years.

Bank stabilization projects have minimal to no operations and maintenance costs

Project Financial Estimates

Fund	2017 estimate	2018 estimate	2019 estimate	2020 estimate	2021 estimate	Total
Storm Water	$50,000		$50,000		$50,000	$150,000
						$ 0
						$ 0
						$ 0
Total	$50,000	$ 0	$50,000	$ 0	$50,000	$150,000

CAPITAL PROJECT INFORMATION

Project Name:

Replace Older Existing Waterlines

Strategic Plan Linkages:

Not Applicable

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

Project Images

Briefly describe project and its importance:

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

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

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

Project Financial Estimates

Fund	2017 estimate	2018 estimate	2019 estimate	2020 estimate	2021 estimate	Total
Water Capital Improvement	$100,000	$100,000	$100,000	$100,000	$100,000	$500,000
						$ 0
						$ 0
						$ 0
Total	$100,000	$100,000	$100,000	$100,000	$100,000	$500,000

CAPITAL PROJECT INFORMATION

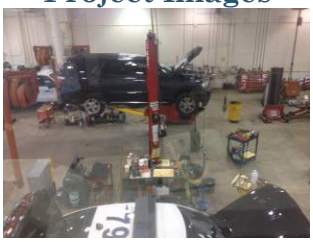
Project Name:

Groundskeeping Equipment Lift

Strategic Plan Linkages:

Not Applicable

Project Images



Project Lead:	**Greg Knoblock**
Department:	**Public Service**
Priority Category:	**Priority 1**
Fund Type:	**General Government**
Offsetting Revenue:	**No**
Project Ward:	**City Wide**

Briefly describe project and its importance:

Safety of employees is critical. Employees that perform maintenance on our grounds keeping equipment must often work on the ground with jacks or lift the equipment using the overhead shop crane. While the utilization of this equipment is suitable for smaller repairs, it is not adequate for the larger repairs or offseason overhaul of the equipment. To increase the safety and ease of maintaining Z-mowers, multi-deck mowers, and UTV's, the Fleet Maintenance Division is in need of a Turf Lift.

A Turf Lift is a free standing parallel column automotive style lift which is specially configured to hoist grounds keeping equipment such as Z-mowers, multi-deck mowers, and UTV's. The City of Gahanna currently operates 23 units that require this particular type of lift. This lift has interchangeable lift arms that would allow it to be used for the specific equipment by just changing the lift arms. The lifts currently in use in the Fleet Garage are not capable of safely lifting these units and cannot be reconfigured to do so.

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

Labor/operational savings would be realized as preventive maintenance actions can be streamlined while utilizing this lift for the above 23 grounds keeping units.

Project Financial Estimates

Fund	2017 estimate	2018 estimate	2019 estimate	2020 estimate	2021 estimate	Total
General	$ 12,000					$ 12,000
						$ 0
						$ 0
						$ 0
Total	$ 12,000	$ 0	$ 0	$ 0	$ 0	$ 12,000

CAPITAL PROJECT INFORMATION

Project Name:

Demolition of City Owned Properties

Strategic Plan Linkages:

Not Applicable

Project Lead:	**Matthew Holdren**
Department:	**Public Service**
Priority Category:	**Priority 2**
Fund Type:	**General Government**
Offsetting Revenue:	**No**
Project Ward:	**City Wide**

Project Images

Briefly describe project and its importance:

The City currently owns two properties near the corner of the Hamilton and Granville intersection. One property is often referred to as the Lustron House which is located at 79 S Hamilton Road and the other is known as the Hamilton House which is located at 87 S Hamilton Road.
These properties were once utilized by the Gahanna school system. The Hamilton House has been vacant since the school system has last used the facility. An inspection was performed in 2015, which discovered mold in several areas of the Hamilton house. Due to the age of the structure, mold remediation costs, and insurance implications it is recommended that this structure be demolished (approximate costs $60,000).
The Lustron House has historical value to a select population. The removal of the home requires asbestos abatement of approximately $5,000. The past President of the Whitehall Historical Society contacted us and has offered to assist us with the sale of the house or finding a proper historical use. It is hard to estimate the cost of disassembling such a specialized building, but we estimate approximately $15,000.

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

It is estimated that a savings of $3,800 (mowing, winter sidewalk clearing, and gas/electric utilities) per year would be obtained by the demolition and removal of the above structures.

Project Financial Estimates

Fund	2017 estimate	2018 estimate	2019 estimate	2020 estimate	2021 estimate	Total
General	$80,000					$80,000
						$ 0
						$ 0
						$ 0
Total	$80,000	$ 0	$ 0	$ 0	$ 0	$80,000

CAPITAL PROJECT INFORMATION

Project Name:

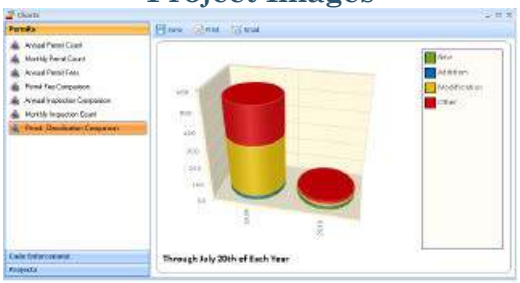
Code Enforcement, Zoning and Asset Management Software

Strategic Plan Linkages:

5.6 Good Government: Code Review, update and enforcement

Project Lead:	**Robert Priestas**
Department:	**Public Service**
Priority Category:	**Priority 3**
Fund Type:	**General Government**
Offsetting Revenue:	**No**
Project Ward:	**Ward One**

Project Images



Briefly describe project and its importance:

The purpose of this project is to improve the tracking and processing of Zoning applications and formalize the City's asset management program through software. This project also improves the accessibility of our staff to the community by implementing an online interface that will allow citizens to log concerns 24/7. This meets a need as identified in the GoForward Gahanna Strategic Plan to increase citizen's access to code enforcement and create an enhanced, customer focused interface.

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

Minimal operation and maintenance costs of approximately $500.00 will be needed on an annual basis.

Project Financial Estimates

Fund	2017 estimate	2018 estimate	2019 estimate	2020 estimate	2021 estimate	Total
General	$24,000					$24,000
Street	$4,000					$4,000
Water	$4,000					$4,000
Storm Water	$4,000					$4,000
Sewer	$4,000					$4,000
Total	$40,000	$ 0	$ 0	$ 0	$ 0	$40,000

CAPITAL PROJECT INFORMATION

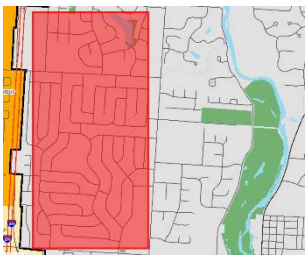
Project Name:

620 McCutcheon Road Park Purchase

Strategic Plan Linkages:

Parks Master Plan

Project Lead:	**Troy Euton**
Department:	**Parks and Recreation**
Priority Category:	**Priority 2**
Fund Type:	**General Government**
Offsetting Revenue:	**No**
Project Ward:	**Ward One**



Project Images

Briefly describe project and its importance:

Since the adoption of the first Parks & Recreation Master Plan in 2015, 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 which included a 3 year payment term. The remaining balance of the purchase price will be paid in 2017.

The West Side Neighborhood Park project that is also proposed will take this park purchase to and make it into a viable community space.

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

Operating costs will be limited to mowing and lawn care until the park is fully developed. Annual costs for this activity are approximately $3,000 - $5,000

Project Financial Estimates

Fund	2017 estimate	2018 estimate	2019 estimate	2020 estimate	2021 estimate	Total
Capital Improvement	$178,700					$178,700
						$ 0
						$ 0
						$ 0
Total	$178,700	$ 0	$ 0	$ 0	$ 0	$178,700

CAPITAL PROJECT INFORMATION

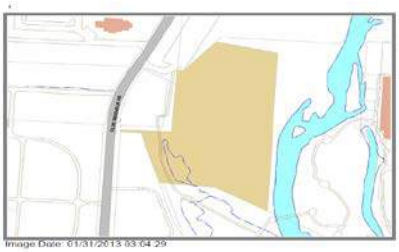
Project Name:

BWC Conservation Land Purchase

Strategic Plan Linkages:

3.4 Parks, Trails & Recreation: Waterway Plan

Project Lead:	**Troy Euton**
Department:	**Parks and Recreation**
Priority Category:	**Priority 3**
Fund Type:	**General Government**
Offsetting Revenue:	**Yes**
Project Ward:	**City Wide**



Project Images

Briefly describe project and its importance:

This acquisition project will provide riparian corridor and wetland protection along the Big Walnut Creek (BWC) in the area of Creekside Island. The property is 5.48 acres and contains significant wooded wetlands and "the bog" that can be viewed from the boardwalk on the west bank of BWC near the golf course. In addition to preserving these sites which are contained within the parcel, placing this site into long term preservation will help ensure riparian corridor health for this section of BWC. This site is on the west bank of BWC across from Creekside, just south of the golf course.

The bog and wetlands on this property are very high quality with extraordinary populations of turtles, salamanders and many other species of aquatic and plant life. Preserving this property in a natural state will aide in the success of our waterways development plan (3.4 above).

We have in been discussions with the owners for a number of years and it appears the timing might be right for them to sell the property.

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

Long term waterway maintenance costs will be minimized with a healthy riparian corridor. This area will remain a natural area with minimal maintenance costs. Any costs associated with the wooden boardwalk exist whether we own the property or not.

Project Financial Estimates

Fund	2017 estimate	2018 estimate	2019 estimate	2020 estimate	2021 estimate	Total
Capital Improvement	$175,000	$125,000				$300,000
						$ 0
						$ 0
						$ 0
Total	$175,000	$125,000	$ 0	$ 0	$ 0	$300,000

CAPITAL PROJECT INFORMATION

Project Name:

Multi-Purpose Trails Including Land and Easement Acquisition

Strategic Plan Linkages:

3.1 Parks, Trails & Recreation: Trail System

Project Images

Project Lead:	**Troy Euton**
Department:	**Parks and Recreation**
Priority Category:	**Priority 2**
Fund Type:	**General Government**
Offsetting Revenue:	**Yes**
Project Ward:	**City Wide**

Briefly describe project and its importance:

The purpose of this project is to complete sections 4 and 8 of the Big Walnut Trail, the main north/ south spine of Gahanna's trail system. After these are complete these funds will be used to continue trail development citywide to link neighborhoods, schools, commerce centers and parks to the Big Walnut Trail.

Development of trails has consistently been indicated as a top priority of our residents and was identified in the GoForward Gahanna Strategic Plan.

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 30% to 80% of this project cost.

A sewer trunk crossing of the big walnut creek is included in the 2017 trail project (delineated below) in 2017 as part of the BWT section 4 project.

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

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 cleaning and pavement maintenance and associated mowing.

Project Financial Estimates

Fund	2017 estimate	2018 estimate	2019 estimate	2020 estimate	2021 estimate	Total
Capital Improvement	$2,700,000	$200,000	$2,500,000	$500,000	$500,000	$6,050,000
Sewer Capital Improvement		$60,000				$60,000
Permanent Improvement	$1,130,000					$ 0
Total	$1,400,000	$260,000	$2,500,000	$500,000	$500,000	$6,110,000

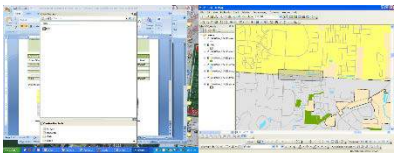
CAPITAL PROJECT INFORMATION

Project Name:

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

Strategic Plan Linkages:

2.1 Roads, Bridges & Infrastructure: Arterial Roads 70 PCR



Project Images

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

Briefly describe project and its importance:

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

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

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

Project Financial Estimates

Fund	2017 estimate	2018 estimate	2019 estimate	2020 estimate	2021 estimate	Total
Capital Improvement	$700,000	$1,300,000				$2,000,000
						$ 0
						$ 0
						$ 0
Total	$700,000	$1,300,000	$ 0	$ 0	$ 0	$2,000,000

CAPITAL PROJECT INFORMATION

Project Name:

S. Stygler Rd Widen(US-62- W. Johnstown Rd)

Strategic Plan Linkages:

2.3 Roads, Bridges & Infrastructure: West Side

Project Images

Project Lead:	**Robert Priestas**
Department:	**Public Service**
Priority Category:	**Priority 3**
Fund Type:	**General Government**
Offsetting Revenue:	**No**
Project Ward:	**Ward One**

Briefly describe project and its importance:

The purpose of this project is to widen South Stygler Road between US-62 and W. Johnstown Road to relieve congestion on W. Johnstown Road and increase the capacity of the US-62 and Stygler Road intersection. The project includes installation of curbs and other needed infrastructure as well as an upgrade to the pedestrian and vehicle access to the roadway.
Stormwater funds will be used for work such as inlet, catch basin and manhole replacement, new storm pipe and ditch re-grading. Water funds will be used to fund any work related to the waterline such as waterline/hydrant relocation, waterline lowering, etc.
This project contains both Governmental and Proprietary Funds. This project sheet will be in included in both the Governmental and Proprietary sections of the Capital Needs Assessment.

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

This project will have minimal impact on long term maintenance

Project Financial Estimates

Fund	2017 estimate	2018 estimate	2019 estimate	2020 estimate	2021 estimate	Total
Capital Improvement	$150,000	$600,000				$750,000
Storm Water		$90,000				$90,000
Water Capital Improvement		$136,000				$136,000
						$ 0
Total	$150,000	$826,000	$ 0	$ 0	$ 0	$976,000

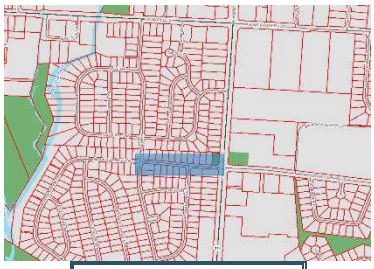
CAPITAL PROJECT INFORMATION

Project Name:

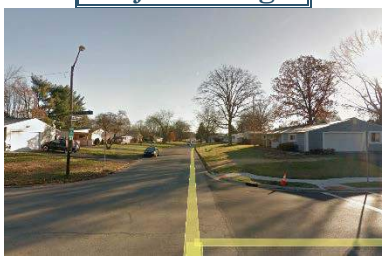
Rocky Fork Drive North Sidewalks

Strategic Plan Linkages:

3.1 Parks, Trails & Recreation: Trail System



Project Images



Project Lead:	**Robert Priestas**
Department:	**Public Service**
Priority Category:	**Priority 3**
Fund Type:	**General Government**
Offsetting Revenue:	**Yes**
Project Ward:	**Ward Three**

Briefly describe project and its importance:

Sidewalks on Flint Ridge Drive will be completed in 2016. This project would continue building a sidewalk network in this neighborhood from Flint Ridge Drive to Hamilton Road on both sides of Rocky Fork Drive North. This would provide pedestrian access through the middle of the Gramercy Park subdivision and connection between Hamilton Road, 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 of 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 Estimates

Fund	2017 estimate	2018 estimate	2019 estimate	2020 estimate	2021 estimate	Total
Capital Improvement	$85,000					$85,000
						$ 0
						$ 0
						$ 0
Total	$85,000	$ 0	$ 0	$ 0	$ 0	$85,000

CAPITAL PROJECT INFORMATION

Project Name:

West Johnstown Road Improvements

Strategic Plan Linkages:

2.3 Roads, Bridges & Infrastructure: West Side

Project Images

Project Lead:	**Robert Priestas**
Department:	**Public Service**
Priority Category:	**Priority 3**
Fund Type:	**General Government**
Offsetting Revenue:	**No**
Project Ward:	**Ward One**

Briefly describe project and its importance:

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

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

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

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

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

Project Financial Estimates

Fund	2017 estimate	2018 estimate	2019 estimate	2020 estimate	2021 estimate	Total
Capital Improvement	$200,000	$2,150,000				$2,350,000
Sewer Capital Improvement			$25,000			$25,000
Storm Water			$250,000			$250,000
Water Capital Improvement			$250,000			$250,000
Total	$200,000	$2,150,000	$750,000	$ 0	$ 0	$2,875,000

CAPITAL PROJECT INFORMATION

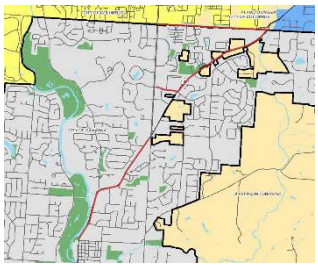
Project Name:

Fiber optic expansion for development

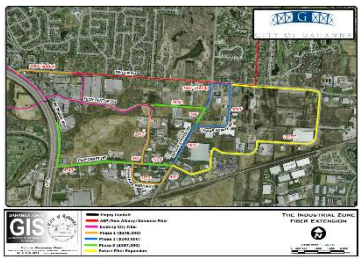
Strategic Plan Linkages:

Economic Development Strategy

Project Lead:	**Rory Gaydos/Anthony Jones/ Robert Priestas**
Department:	**Development/Public Service/IT**
Priority Category:	**Priority 2**
Fund Type:	**General Government**
Offsetting Revenue:	**Yes**
Project Ward:	**City Wide**



Project Images



Briefly describe project and its importance:

The City has expanded fiber optic infrastructure over a number of years to increase capacity for governmental services and providing the GahannaNet Incentive Program. This program is designed to attract and retain businesses within the City of Gahanna. The City plans to continue to expand on fiber optic infrastructure to continue incentivizing business retention and expansion. The City's Long Term Fiber Network Plan will provide a basis to determine areas that are in need of this investment that will result in an acceptable rate of return. As these areas are identified, the IT, Service and Development departments will combine efforts to ensure 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 of ongoing operating and maintenance costs and/or savings

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

Project Financial Estimates

Fund	2017 estimate	2018 estimate	2019 estimate	2020 estimate	2021 estimate	Total
Capital Improvement	$300,000	$200,000	$200,000	$200,000	$200,000	$1,000,000
						$ 0
						$ 0
						$ 0
Total	$200,000	$200,000	$200,000	$200,000	$200,000	$1,000,000

CAPITAL PROJECT INFORMATION

Project Name:

Olde Gahanna Street Rebuild – Carpenter Rd.

Strategic Plan Linkages:

1.1 Business & Job Development: Walkable Downtown

2.2 Roads, Bridges and Infrastructure: Local Roads 65 PCR

Project Images

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

Briefly describe project and its importance:

This project rebuilds a section of Carpenter Road from Mill Street to High Street including the installation of curb and sidewalks. This project is part of an overall effort to improve the Olde Gahanna area and encourage redevelopment by addressing aging infrastructure and providing adequate pedestrian access.

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

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

Project Financial Estimates

Fund	2017 estimate	2018 estimate	2019 estimate	2020 estimate	2021 estimate	Total
Tax Increment Fund	$60,000	$400,000				$460,000
						$ 0
						$ 0
						$ 0
Total	$60,000	$400,000	$ 0	$ 0	$ 0	$460,000

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.

	Rate Type	2014	2015	2016	2017*
Per 1,000 Gallons	Water	$ 6.68	$ 6.68	$ 6.68	$ 7.01
	Sewer	$ 5.38	$ 5.92	$ 6.81	$ 7.01
	Water Capital Improvement	$ 0.89	$ 0.89	$ 0.85	$ 0.38
	Sewer Capital Improvement	$ 0.35	$ 0.35	$ 0.51	$ 1.02
	Total Per Thousand Gallons	**$ 13.30**	**$ 13.84**	**$ 14.85**	**$ 15.42**

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.

	Fee Type	2014	2015	2016	2017*
Quarterly Fees	Columbus Consent Order Surcharge	$ 7.62	$ 7.80	$ 7.88	$ 7.98
	Storm Water	$ 13.00	$ 13.00	$ 13.00	$ 13.00
	Quarterly Refuse Pickup	$ 52.17	$ 50.19	$ 50.19	$ 50.19
	Total	**$ 72.79**	**$ 70.99**	**$ 71.07**	**$ 71.17**

**2017 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.

2017 Enterprise Capital Improvement Plan

The 2017 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

Fund	Department	Planned Capital Improvements	2017 Request
Sewer			
	Public Service	Sanitary Sewer System Maintenance	$ 220,000
	Public Service	Enterprise Equipment Replace Program	$ 50,000
		Total Sewer Fund	**$ 270,000**
Storm Water			
	Public Service	Enterprise Equipment Replace Program	$ 50,000
	Public Service	Bridge Replacement Program	$ 648,000
	Public Service	Stormwater System Maintenance	$ 50,000
		Total Storm Water Fund	**$ 748,000**
Water			
	Public Service	Enterprise Equipment Replace Program	$ 50,000
	Public Service	Replace Older Existing Waterlines	$ 100,000
		Total Water Fund	**$ 150,000**
		Total Enterprise Fund	**$ 1,168,000**

One-Time Capital Projects

Fund	Department	One-Time Enterprise Request	2017 Request
Storm Water			
Priority III	Public Service	Code Enforcement, Zoning and Asset Management Software	$ 4,000
		Total Storm Water Fund	**$ 4,000**
Water			
Priority III	Public Service	Code Enforcement, Zoning and Asset Management Software	$ 4,000
		Total Water Fund	**$ 4,000**
Sewer			
Priority III	Public Service	Code Enforcement, Zoning and Asset Management Software	$ 4,000
		Total Sewer Fund	**$ 4,000**
		Total, Enterprise Funds	**$ 12,000**

Enterprise Fund Revenue

Enterprise Fund	Revenue	2014 Actuals	2015 Actuals	2016 Estimate	2017 Estimate	Change
	631362-STORMWATER Total					
	4309-GRANTS	$ -	$ 182,625	$ -	$ -	$ -
	4401-SALES/INCOME/FEES	$ 1,068,559	$ 1,096,714	$ 1,110,300	$ 1,112,400	$ 2,100
	4601-PENALTY	$ 10,102	$ 8,958	$ 9,000	$ 9,000	$ -
	4931-GENERAL FUND TRANSFER	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ -
	631362-STORMWATER Total	$ 1,098,660	$ 1,308,297	$ 1,139,300	$ 1,141,400	$ 2,100
	641362-OEPA Federal Grant					
	4309-GRANTS	$ -	$ -	$ 333,400	$ -	$ (333,400)
	4933-TRANSFER FROM STORMWATER	$ -	$ 111,200	$ -	$ -	$ -
	641362-OEPA FEDERAL GRANT Total	$ -	$ 111,200	$ 333,400	$ -	$ (333,400)
	651350-WATER					
	4214-S/W INSTALLER LICENSE	$ -	$ -	$ 1,000	$ 1,300	$ 300
	4401-SALES/INCOME/FEES	$ 6,245,982	$ 6,399,998	$ 5,797,100	$ 8,515,500	$ 2,718,400
	4402-TAP FEES	$ 3,903	$ 770	$ 1,800	$ 1,500	$ (300)
	4403-INSPECTION FEES	$ 1,520	$ 2,800	$ 1,600	$ 1,600	$ -
	4405-WATER METERS	$ 74,226	$ 29,020	$ 50,700	$ 46,600	$ (4,100)
	4406-WATER HYDRANT SALES	$ 150	$ 2,823	$ 6,500	$ 2,300	$ (4,200)
	4601-PENALTY	$ 71,591	$ 66,431	$ 69,700	$ 73,200	$ 3,500
	4632-MISCELLANEOUS INCOME	$ 25,012	$ 34,308	$ 10,000	$ 10,000	$ -
	4634-INSURANCE SETTLEMENTS	$ 18,810	$ 7,409	$ -	$ -	$ -
	4641-SALE OF ASSETS	$ -	$ 8,061	$ -	$ -	$ -
	4931-TRANSFER FROM GENERAL FUND	$ -	$ -	$ 34,187	$ -	$ (34,187)
	4951-ADVANCE FROM GENERAL FUND	$ -	$ -	$ -	$ 1,260,000	$ 1,260,000
	651350-WATER Total	$ 6,441,194	$ 6,551,619	$ 5,972,587	$ 9,912,000	$ 3,939,413
	652351-WATER SYSTEM CAPITAL IMP					
	4421-CAPACITY CHARGES	$ 337,416	$ 68,492	$ 268,700	$ 216,900	$ (51,800)
	4422-FRONT FOOT CHARGES	$ 25,800	$ 5,400	$ 21,600	$ 19,200	$ (2,400)
	4425-CAPITAL IMPROVEMENTS	$ 693,850	$ 782,670	$ 34,700	$ 635,500	$ 600,800
	4940-TRANSFER FROM TAX INC.	$ -	$ 451,400	$ 354,500	$ 354,100	$ (400)
	4960-REFUND PY EXPENDITURES	$ 18,976	$ -	$ -	$ -	$ -
	652351-WATER SYSTEM CAPITAL IMP Total	$ 1,076,041	$ 1,307,961	$ 679,500	$ 1,225,700	$ 546,200
	661360-SEWER					
	4214-S/W INSTALLER LICENSE	$ -	$ -	$ 1,000	$ 1,300	$ 300
	4401-SALES/INCOME/FEES	$ 4,304,545	$ 4,757,829	$ 6,344,900	$ 5,890,400	$ (454,500)
	4403-INSPECTION FEES	$ 960	$ 2,480	$ 1,000	$ 1,500	$ 500
	4409-COL ERU SURCHARGE	$ 643,997	$ 676,385	$ 702,000	$ 725,700	$ 23,700
	4601-PENALTY	$ 52,346	$ 48,734	$ 77,200	$ 95,700	$ 18,500
	4602-COL CONSNT PENALTY (CCOP)	$ 6,123	$ 5,426	$ 5,500	$ 5,500	$ -
	4634-INSURANCE SETTLEMENTS	$ 11,248	$ -	$ -	$ -	$ -
	4641-SALE OF ASSETS	$ -	$ 7,062	$ -	$ -	$ -
	4931-TRANSFER FROM GENERAL FUND	$ -	$ -	$ 34,188	$ -	$ (34,188)
	4937-TRANSFER FROM WSCI FUND	$ -	$ 750,000	$ 2,300,000	$ -	$ (2,300,000)
	4939-TRANSFER FROM SSCI FUND	$ -	$ -	$ 750,000	$ 200,000	$ (550,000)
	661360-SEWER Total	$ 5,019,218	$ 6,247,915	$ 10,215,788	$ 6,920,100	$ (3,295,688)
	662361-SEWER SYSTEM CAPITAL IMP					
	4129.01-W SIDE SANITARY SP ASSESS	$ 26,620	$ 36,352	$ 26,700	$ 26,700	$ -
	4129.02-TRIANGLE E SP ASSESS	$ 578	$ 578	$ 500	$ 500	$ -
	4129.03-LARRY LN SAN SEWER	$ -	$ 638	$ 600	$ 600	$ -
	4129.04-JOHNSTOWN RD SP ASSESS	$ -	$ -	$ 600	$ 600	$ -
	4421-CAPACITY CHARGES	$ 202,444	$ 158,036	$ 223,800	$ 201,800	$ (22,000)
	4422-FRONT FOOT CHARGES	$ 11,700	$ 19,140	$ 16,900	$ 19,100	$ 2,200
	4425-CAPITAL IMPROVEMENTS	$ 283,578	$ 290,609	$ 510,400	$ 647,900	$ 137,500
	4632-MISCELLANEOUS INCOME	$ -	$ 3,406	$ -	$ -	$ -
	4937-TRANSFER FROM WSCI	$ -	$ 16,000	$ 100,000	$ -	$ (100,000)
	4940-TRANSFER FROM TAX INC.	$ -	$ -	$ 51,600	$ 46,500	$ (5,100)
	662361-SEWER SYSTEM CAPITAL IMP Total	$ 524,920	$ 524,760	$ 931,100	$ 943,700	$ 12,600
	Grand Total	$ 14,160,034	$ 16,051,753	$ 19,271,675	$ 20,142,900	$ 871,225

Enterprise Fund Expenditures

Enterprise Fund

Expenditures	2014 Actuals	2015 Actuals	2016 Estimate	2017 Estimate	Change
631350-STORMWATER					
Salaries & Benefits					
5102-DEPUTY DIRECTOR	$ 17,102	$ 18,535	$ 19,110	$ 19,620	$ 510
5103-SUPERINTENDENTS	$ 23,733	$ 23,844	$ 23,920	$ 24,460	$ 540
5105-FT ADMIN SALARY	$ 25,773	$ 40,988	$ 46,030	$ 60,660	$ 14,630
5106-FT ADMIN HOURLY	$ 9,972	$ 6,428	$ 6,960	$ 7,110	$ 150
5107-FT STEELWORKERS	$ 113,689	$ 116,655	$ 119,880	$ 123,570	$ 3,690
5111-PART TIME	$ 2,681	$ 1,282	$ 5,000	$ 5,000	$ -
5116-SERVICE CREDIT	$ 1,741	$ 2,130	$ 2,840	$ 2,780	$ (60)
5117-OVERTIME	$ 14,209	$ 13,312	$ 15,000	$ 15,000	$ -
5122-EMPLOYEE WELLNESS	$ 690	$ 701	$ 1,370	$ 1,470	$ 100
5123-CELL STIPEND	$ -	$ -	$ -	$ 860	$ 860
5131-PERS	$ 28,805	$ 31,099	$ 33,610	$ 36,470	$ 2,860
5132-WORKERS COMPENSATION	$ 4,182	$ 4,471	$ 4,810	$ 5,210	$ 400
5133-HEALTH INSURANCE	$ 47,443	$ 57,772	$ 64,620	$ 68,540	$ 3,920
5134-LIFE INSURANCE	$ 540	$ 709	$ 710	$ 850	$ 140
5135-DENTAL INSURANCE	$ 2,442	$ 3,086	$ 3,260	$ 3,220	$ (40)
5136-VISION INSURANCE	$ 495	$ 661	$ 710	$ 760	$ 50
5137-UNIFORM ALLOWANCE	$ 1,865	$ 1,597	$ 2,530	$ 3,000	$ 470
5138-MEDICARE	$ 2,945	$ 3,121	$ 3,490	$ 3,780	$ 290
5142-EAP	$ 97	$ 104	$ 110	$ 120	$ 10
Salaries & Benefits Total	**$ 298,404**	**$ 326,494**	**$ 353,960**	**$ 382,480**	**$ 28,520**
Operating					
5221-STORMWATER REPAIR	$ 21,285	$ 91,284	$ 50,000	$ 100,000	$ 50,000
5249-CONTRACT SERVICES	$ 5,913	$ 7,988	$ 6,600	$ 6,600	$ -
5251-TECHNOLOGY	$ 6,256	$ 7,897	$ 8,600	$ 15,100	$ 6,500
5256-RAGS & TOWELS	$ 283	$ 819	$ 1,200	$ 1,200	$ -
5279-TRAINING	$ 813	$ 90	$ 1,400	$ 1,400	$ -
5282-INSURANCE	$ 3,558	$ 3,559	$ 4,300	$ 5,400	$ 1,100.00
5318-SMALL TOOLS	$ 1,261	$ 284	$ 1,900	$ 1,900	$ -
5325-SAFETY SUPPLIES	$ 921	$ 890	$ 1,900	$ 1,900	$ -
5416-REPAIR	$ 41,727	$ 50,400	$ 50,000	$ 50,000	$ -
5445-ENGINEERING EXPENSES	$ 11,406	$ 13,204	$ 32,000	$ 32,000	$ -
5456-OPERATIONAL EXPENSES	$ 23,488	$ 30,391	$ 40,000	$ 40,000	$ -
5470-REGULATORY REQUIREMENTS	$ 16,000	$ 58,753	$ 50,000	$ 50,000	$ -
Operating Total	**$ 132,909**	**$ 265,557**	**$ 247,900**	**$ 305,500**	**$ 57,600**
Capital					
5512-CAPITAL EQUIPMENT	$ -	$ 3,250	$ -	$ -	$ -
5515-EQUIP REPLACEMENT PROGRAM	$ -	$ -	$ 50,000	$ 50,000	$ -
5596-CAPITAL PROJ/IMP	$ 218,456	$ 269,307	$ 113,000	$ 702,000	$ 589,000
Capital Total	**$ 218,456**	**$ 272,557**	**$ 163,000**	**$ 752,000**	**$ 589,000**
Transfers					
5930.1-GARAGE CHARGES	$ 25,790	$ 25,790	$ 25,790	$ 25,790	$ -
5930.2-ADMINISTRATIVE CHARGES	$ 69,456	$ 71,286	$ 72,100	$ 72,300	$ 200
5933-TRANS TO GBR	$ 180,638	$ 174,760	$ 174,900	$ 176,400	$ 1,500.00
5944-TRANSFER	$ -	$ 111,200	$ -	$ -	$ -
Transfers Total	**$ 275,884**	**$ 383,036**	**$ 272,790**	**$ 274,490**	**$ 1,700**
631350-STORMWATER TOTAL	**$ 925,655**	**$ 1,247,645**	**$ 1,037,650**	**$ 1,714,470**	**$ 676,820**

Enterprise Fund

Expenditures	2014 Actuals	2015 Actuals	2016 Estimate	2017 Estimate	Change
651350-WATER					
Salaries & Benefits					
5102-DEPUTY DIRECTOR	$ 17,102	$ 18,535	$ 19,110	$ 19,620	$ 510
5103-SUPERINTENDENTS	$ 23,733	$ 23,844	$ 23,920	$ 24,460	$ 540
5105-FT ADMIN SALARY	$ 25,032	$ 40,250	$ 45,260	$ 59,870	$ 14,610
5106-FT ADMIN HOURLY	$ 10,007	$ 6,465	$ 7,000	$ 7,150	$ 150
5107-FT STEELWORKERS	$ 239,947	$ 248,357	$ 256,070	$ 261,030	$ 4,960
5111-PART TIME	$ 2,682	$ 1,282	$ 5,000	$ 5,000	$ -
5116-SERVICE CREDIT	$ 3,731	$ 3,966	$ 5,100	$ 4,920	$ (180)
5117-OVERTIME	$ 23,505	$ 21,120	$ 20,500	$ 20,500	$ -
5122-EMPLOYEE WELLNESS	$ 1,166	$ 1,046	$ 2,350	$ 2,450	$ 100
5123-CELL STIPEND	$ -	$ -	$ -	$ 1,150	$ 1,150
5131-PERS	$ 47,544	$ 50,722	$ 53,800	$ 56,860	$ 3,060
5132-WORKERS COMPENSATION	$ 6,927	$ 7,286	$ 7,690	$ 8,130	$ 440
5133-HEALTH INSURANCE	$ 77,232	$ 92,950	$ 103,660	$ 100,750	$ (2,910)
5134-LIFE INSURANCE	$ 894	$ 1,162	$ 1,160	$ 1,340	$ 180
5135-DENTAL INSURANCE	$ 3,637	$ 4,257	$ 4,530	$ 4,200	$ (330)
5136-VISION INSURANCE	$ 706	$ 870	$ 940	$ 930	$ (10)
5137-UNIFORM ALLOWANCE	$ 1,865	$ 1,597	$ 2,530	$ 3,000	$ 470
5138-MEDICARE	$ 4,875	$ 5,089	$ 5,580	$ 5,890	$ 310
5142-EAP	$ 170	$ 180	$ 190	$ 190	$ -
Salaries & Benefits Total	**$ 490,755**	**$ 528,981**	**$ 564,390**	**$ 587,440**	**$ 23,050**
Operating					
5241-BANK CHARGES	$ 17,724	$ 19,819	$ 21,300	$ 21,300	$ -
5249-CONTRACT SERVICES	$ 6,961	$ 12,342	$ 11,300	$ 11,300	$ -
5251-TECHNOLOGY	$ 12,796	$ 18,666	$ 38,600	$ 40,900	$ 2,300
5256-RAGS & TOWELS	$ 283	$ 819	$ 1,200	$ 1,200	$ -
5262-PRINTING	$ 4,119	$ 3,294	$ 4,000	$ 4,000	$ -
5265-BILL PRINTING SERVICES	$ 4,880	$ 5,539	$ 6,500	$ 6,500	$ -
5268-WATER PURCHASES	$ 4,083,006	$ 4,639,711	$ 5,200,000	$ 7,404,800	$ 2,204,800
5279-TRAINING	$ 1,142	$ 813	$ 1,800	$ 1,800	$ -
5282-INSURANCE	$ 5,203	$ 5,381	$ 6,700	$ 7,000	$ 300
5295-CO AUDITOR & TREAS FEES	$ -	$ 126	$ 250	$ 250	$ -
5306-MAINTENANCE SUPPLIES	$ 27,164	$ 22,885	$ 27,000	$ 27,000	$ -
5318-SMALL TOOLS	$ 1,283	$ 648	$ 1,900	$ 1,900	$ -
5320-OPERATING EQUIPMENT	$ 907	$ 950	$ 2,800	$ 2,800	$ -
5325-SAFETY SUPPLIES	$ 942	$ 913	$ 2,900	$ 2,900	$ -
5332-METERS	$ 221,106	$ 260,598	$ 177,000	$ 177,000	$ -
5333-FIRE HYDRANTS	$ 7,740	$ 7,609	$ 16,530	$ 11,000	$ (5,530)
5401-OFFICE EXPENSE	$ 737	$ 1,410	$ 3,000	$ 3,000	$ -
5402-POSTAGE	$ 9,662	$ 9,766	$ 12,500	$ 12,500	$ -
5416-REPAIR	$ 44,385	$ 40,762	$ 50,000	$ 50,000	$ -
5445-ENGINEERING EXPENSES	$ 74,388	$ 62,350	$ 38,000	$ 38,000	$ -
5470-REGULATORY REQUIREMENTS	$ 25,501	$ 26,330	$ 42,800	$ 42,800	$ -
5475-WATER LICENSE FEE	$ 12,056	$ 12,144	$ 13,000	$ 13,000	$ -
5481-UTILITIES - GAS	$ 3,646	$ 3,092	$ 6,400	$ 6,400	$ -
5482-UTILITIES - ELECTRIC	$ 23,394	$ 27,965	$ 36,300	$ 36,300	$ -
5483-UTILITIES - CELL PHONE	$ 2,334	$ 1,672	$ 2,400	$ 1,200	$ (1,200)
Operating Total	**$ 4,591,359**	**$ 5,185,602**	**$ 5,724,180**	**$ 7,924,850**	**$ 2,200,670**
Capital					
5512-CAPITAL EQUIPMENT	$ 18,984	$ 20,203	$ -		$ -
5515-EQUIP REPLACEMENT PROGRAM	$ -	$ -	$ 150,999	$ 50,000	$ (100,999)
5596-CAPITAL PROJ/IMP	$ -	$ -	$ 8,000	$ 4,000	$ (4,000)
Capital Total	**$ 18,984**	**$ 20,203**	**$ 158,999**	**$ 54,000**	**$ (104,999)**
Transfers					
5930.1-GARAGE CHARGES	$ 25,790	$ 25,790	$ 25,790	$ 25,790	$ -
5930.2-ADMINISTRATIVE CHARGES	$ 412,801	$ 402,700	$ 380,700	$ 556,800	$ 176,100
5930-TRANS TO GENERAL FUND	$ -	$ -	$ -		$ -
Transfers Total	**$ 438,591**	**$ 428,490**	**$ 406,490**	**$ 582,590**	**$ 176,100**
651350-WATER TOTAL	**$ 5,539,690**	**$ 6,163,275**	**$ 6,854,059**	**$ 9,148,880**	**$ 2,294,821**

Enterprise Fund

Expenditures	2014 Actuals	2015 Actuals	2016 Estimate	2017 Estimate	Change
661360-SEWER					
Salaries & Benefits					
5102-DEPUTY DIRECTOR	$ 17,102	$ 18,535	$ 19,110	$ 19,620	$ 510.00
5103-SUPERINTENDENTS	$ 23,733	$ 23,844	$ 23,920	$ 24,460	$ 540
5105-FT ADMIN SALARY	$ 25,032	$ 40,250	$ 45,260	$ 59,870	$ 14,610.00
5106-FT ADMIN HOURLY	$ 10,007	$ 6,465	$ 7,000	$ 7,150	$ 150
5107-FT STEELWORKERS	$ 239,965	$ 248,355	$ 256,070	$ 261,030	$ 4,960.00
5111-PART TIME	$ 2,682	$ 1,282	$ 5,000	$ 5,000	$ -
5116-SERVICE CREDIT	$ 3,731	$ 3,966	$ 5,100	$ 4,920	$ (180.00)
5117-OVERTIME	$ 23,256	$ 21,120	$ 20,500	$ 20,500	$ -
5122-EMPLOYEE WELLNESS	$ 1,166	$ 1,046	$ 2,350	$ 2,450	$ 100.00
5123-CELL STIPEND	$ -	$ -	$ -	$ 1,150	$ 1,150
5131-PERS	$ 47,511	$ 50,722	$ 53,800	$ 56,860	$ 3,060.00
5132-WORKERS COMPENSATION	$ 6,922	$ 7,287	$ 7,690	$ 8,130	$ 440
5133-HEALTH INSURANCE	$ 77,236	$ 92,949	$ 103,660	$ 100,750	$ (2,910.00)
5134-LIFE INSURANCE	$ 892	$ 1,162	$ 1,160	$ 1,340	$ 180
5135-DENTAL INSURANCE	$ 3,636	$ 4,257	$ 4,530	$ 4,200	$ (330.00)
5136-VISION INSURANCE	$ 705	$ 870	$ 940	$ 930	$ (10)
5137-UNIFORM ALLOWANCE	$ 1,865	$ 1,597	$ 2,530	$ 3,000	$ 470.00
5138-MEDICARE	$ 4,872	$ 5,089	$ 5,580	$ 5,890	$ 310
5142-EAP	$ 170	$ 179	$ 190	$ 190	$ -
Salaries & Benefits Total	**$ 490,481**	**$ 528,976**	**$ 564,390**	**$ 587,440**	**$ 23,050**
Operating					
5222-BACK-UPS	$ 14,158	$ 13,461	$ 30,000	$ 30,000	$ -
5241-BANK CHARGES	$ 17,725	$ 19,819	$ 20,700	$ 20,700	$ -
5249-CONTRACT SERVICES	$ 24,015	$ 26,190	$ 24,900	$ 24,900	$ -
5251-TECHNOLOGY	$ 13,095	$ 18,724	$ 38,600	$ 37,800	$ (800)
5256-RAGS & TOWELS	$ 283	$ 819	$ 1,200	$ 1,200	$ -
5262-PRINTING	$ 3,401	$ 3,294	$ 4,000	$ 4,000	$ -
5265-BILL PRINTING SERVICES	$ 4,880	$ 5,539	$ 6,500	$ 6,500	$ -
5269-SEWER RENTAL	$ 5,386,018	$ 5,876,230	$ 5,891,066	$ 5,250,000	$ (641,066)
5270-COLUMBUS SEWER SURCHARGE	$ 656,309	$ 675,879	$ 702,000	$ 726,000	$ 24,000
5279-TRAINING	$ 730	$ 133	$ 1,700	$ 1,700	$ -
5282-INSURANCE	$ 3,769	$ 3,773	$ 5,000	$ 5,400	$ 400
5295-CO AUDITOR & TREAS FEES	$ -	$ 126	$ 250	$ 250	$ -
5306-MAINTENANCE SUPPLIES	$ 21,639	$ 22,503	$ 25,000	$ 25,000	$ -
5318-SMALL TOOLS	$ 1,301	$ 488	$ 1,800	$ 1,800	$ -
5320-OPERATING EQUIPMENT	$ 907	$ 950	$ 2,800	$ 2,800	$ -
5325-SAFETY SUPPLIES	$ 921	$ 1,079	$ 1,800	$ 1,800	$ -
5401-OFFICE EXPENSE	$ 472	$ 903	$ 2,000	$ 2,000	$ -
5402-POSTAGE	$ 9,662	$ 9,766	$ 12,500	$ 12,500	$ -
5416-REPAIR	$ 26,720	$ 37,147	$ 67,000	$ 67,000	$ -
5445-ENGINEERING EXPENSES	$ 15,258	$ 4,720	$ 38,000	$ 38,000	$ -
5470-REGULATORY REQUIREMENTS	$ 9,300	$ 15,996	$ 33,300	$ 33,300	$ -
5481-UTILITIES - GAS	$ 2,054	$ 1,648	$ 2,600	$ 2,600	$ -
5482-UTILITIES - ELECTRIC	$ 5,199	$ 6,322	$ 5,600	$ 5,600	$ -
5483-UTILITIES - CELL PHONE	$ 2,143	$ 1,672	$ 2,400	$ 1,200	$ (1,200)
Operating Total	**$ 6,219,957**	**$ 6,747,181**	**$ 6,920,716**	**$ 6,302,050**	**$ (618,666)**
Capital					
5512-CAPITAL EQUIPMENT	$ 18,984	$ 20,203	$ -		$ -
5515-EQUIP REPLACEMENT PROGRAM	$ -	$ -	$ 150,000	$ 50,000	$ (100,000)
5596-CAPITAL PROJ/IMP	$ -	$ 66,750	$ 220,000	$ 4,000	$ (216,000)
Capital Total	**$ 18,984**	**$ 86,952**	**$ 370,000**	**$ 54,000**	**$ (316,000)**
Transfers					
5930.1-GARAGE CHARGES	$ 25,790	$ 25,790	$ 25,790	$ 25,790	$ -
5930.2-ADMINISTRATIVE CHARGES	$ 279,858	$ 309,420	$ 412,400	$ 382,900	$ (29,500)
Transfers Total	**$ 305,648**	**$ 335,210**	**$ 438,190**	**$ 408,690**	**$ (29,500)**
661360-SEWER Total	**$ 7,035,070**	**$ 7,698,318**	**$ 8,293,296**	**$ 7,352,180**	**$ (941,116)**

Enterprise Fund	Expenditures	2014 Actuals	2015 Actuals	2016 Estimate	2017 Estimate	Change
	652351-WATER CAPITAL IMPROVEMENT					
	Operating					
	5476-CAPITAL MAINTENANCE	$ 52,703	$ -	$ 85,000	$ 70,000	$ (15,000)
	Operating Total	$ 52,703	$ -	$ 85,000	$ 70,000	$ (15,000)
	Capital					
	5512-CAPITAL EQUIPMENT	$ -	$ 6,968	$ -		$ -
	5596-CAPITAL PROJ/IMP	$ 1,189,810	$ 1,058,522	$ 138,000	$ 100,000	$ (38,000)
	Capital Total	$ 1,189,810	$ 1,065,490	$ 138,000	$ 100,000	$ (38,000)
	Transfers					
	5933-TRANS TO GBR	$ 27,558	$ 25,758	$ 25,800	$ 26,000	$ 200
	5940-TRANS TO SEWER FUND	$ -	$ -	$ 2,300,000		$ (2,300,000)
	5942-TRANS TO SSCI	$ -	$ -	$ 100,000		$ (100,000)
	Transfers Total	$ 27,558	$ 25,758	$ 2,425,800	$ 26,000	$ (2,399,800)
	652351-WATER CAPITAL IMPROVEMENT	$ 1,270,071	$ 1,091,248	$ 2,648,800	$ 196,000	$ (2,452,800)

Enterprise Fund	Expenditures	2014 Actuals	2015 Actuals	2016 Estimate	2017 Estimate	Change
	662361-SEWER CAPITAL IMPROVEMENT					
	Operating					
	5295-CO AUDITOR & TREAS FEES	$ 119	$ 88	$ 300	$ 300	$ -
	5474-CAPACITY CHARGES	$ 160,330	$ 56,822	$ 248,700	$ 201,900	$ (46,800)
	5476-CAPITAL MAINTENANCE	$ 163,769	$ 315,906	$ 265,000	$ -	$ (265,000)
	Operating Total	$ 324,218	$ 372,817	$ 514,000	$ 202,200	$ (311,800)
	Capital					
	5512-CAPITAL EQUIPMENT	$ -	$ 38,992	$ -		$ -
	5596-CAPITAL PROJ/IMP	$ 216,629	$ 156,242	$ 368,000	$ 220,000	$ (148,000)
	Capital Total	$ 216,629	$ 195,234	$ 368,000	$ 220,000	$ (148,000)
	Transfers					
	5933-TRANS TO GBR	$ 27,558	$ 25,758	$ 25,800	$ 26,000	$ 200
	5940-TRANS TO SEWER FUND	$ -	$ 750,000	$ 750,000	$ 200,000	$ (550,000)
	Transfers Total	$ 27,558	$ 775,758	$ 775,800	$ 226,000	$ (549,800)
	662361-SEWER CAPITAL IMPROVEMENT	$ 568,405	$ 1,343,808	$ 1,657,800	$ 648,200	$ (1,009,600)

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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 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 2017) 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	2014 Actuals	2015 Actuals	2016 Estimate	2017 Estimate	Change
900-SELF INS WORKERS COMP FUND					
4944-TRANSFER FROM LIABILITY A	$ 233,587	$ 243,343	$ 267,540	$ 276,040	$ 8,500
900-SELF INS WORKERS COMP FUND Total	**$ 233,587**	**$ 243,343**	**$ 267,540**	**$ 276,040**	**$ 8,500**

Workers Compensation Self-Insurance Fund Expenditures

Expendiatures	2014 Actuals	2015 Actuals	2016 Appropriated	2017 Request	Change
900125-WORKERS COMP SELF INS					
Operating					
5249-CONTRACT SERVICES	$ 64,779	$ 96,391	$ 80,700	$ 80,700	$ -
5282-INSURANCE	$ 46,514	$ 16,520	$ 75,800	$ 79,590	$ 3,790
5284-WORKERS COMP CLAIMS	$ 31,595	$ 59,852	$ 73,000	$ 70,510	$ (2,490)
900125-WORKERS COMP SELF INS Total	**$ 142,888**	**$ 172,763**	**$ 229,500**	**$ 230,800**	**$ 1,300**

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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 2017 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		
Clerk's Office Computer Fund		
County Permissive		
Court Computer Fund		
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 2017.

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 identifies the appropriate level of service delivery and investment in equipment and infrastructure to remain within available resources.

Street Fund Revenue

Revenues	2014 Actuals	2015 Actuals	2016 Estimate	2017 Estimate	Change
220-STREET					
4157-PERMISSIVE LICENSE TAX	$ 256,717	$ 263,263	$ 255,000	$ 255,000	$ -
4158-AUTO LICENSE	$ 223,622	$ 229,794	$ 245,000	$ 245,000	$ -
4159-GAS TAX	$ 1,129,203	$ 1,142,964	$ 1,120,000	$ 1,120,000	$ -
4632-MISCELLANEOUS INCOME	$ 6,205	$ 28,999	$ 1,000	$ 1,000	$ -
4634-INSURANCE SETTLEMENTS	$ 11,057	$ 210	$ -	$ -	$ -
4641-SALE OF ASSETS	$ 13,755	$ 33,500	$ -	$ 10,000	$ 10,000
STREETS Total	$ 1,640,558	$ 1,698,729	$ 1,621,000	$ 1,631,000	$ 10,000

Street Fund Expenditures

Expendiatures	2014 Actuals	2015 Actuals	2016 Appropriated	2017 Request	Change
220330-Streets					
Salaries & Benefits					
5103-SUPERINTENDENTS	$ 23,733	$ 23,844	$ 23,920	$ 24,460	$ 540
5105-FT ADMIN SALARY	$ -	$ 11,068	$ 13,830	$ 29,020	$ 15,190
5107-FT STEELWORKERS	$ 340,932	$ 343,973	$ 353,550	$ 364,450	$ 10,900
5111-PART TIME	$ 9,783	$ 10,835	$ 12,000	$ 12,000	$ -
5116-SERVICE CREDIT	$ 5,238	$ 4,562	$ 5,550	$ 6,540	$ 990
5117-OVERTIME	$ 66,717	$ 48,013	$ 60,000	$ 60,000	$ -
5122-EMPLOYEE WELLNESS	$ 446	$ 1,323	$ 2,570	$ 2,670	$ 100
5123-CELL STIPEND	$ -	$ -	$ -	$ 2,010	$ 2,010
5131-PERS	$ 61,179	$ 61,886	$ 67,400	$ 70,160	$ 2,760
5132-WORKERS COMPENSATION	$ 8,927	$ 8,854	$ 9,630	$ 10,030	$ 400
5133-HEALTH INSURANCE	$ 121,214	$ 132,022	$ 147,690	$ 157,940	$ 10,250
5134-LIFE INSURANCE	$ 1,046	$ 1,365	$ 1,380	$ 1,470	$ 90
5135-DENTAL INSURANCE	$ 4,749	$ 5,188	$ 5,580	$ 5,490	$ (90)
5136-VISION INSURANCE	$ 787	$ 882	$ 960	$ 990	$ 30
5137-UNIFORM ALLOWANCE	$ 3,381	$ 2,389	$ 4,850	$ 5,000	$ 150
5138-MEDICARE	$ 5,172	$ 5,158	$ 6,990	$ 7,270	$ 280
5142-EAP	$ 194	$ 198	$ 200	$ 210	$ 10
Salaries & Benefits Total	**$ 653,499**	**$ 661,556**	**$ 716,100**	**$ 759,710**	**$ 43,610**
Operating					
5216-TRAFFIC LIGHT REPAIR	$ 138,935	$ 34,699	$ 35,000	$ 35,000	$ -
5249-CONTRACT SERVICES	$ 28,850	$ 84,875	$ 56,800	$ 56,800	$ -
5251-TECHNOLOGY	$ -	$ 6,813	$ 9,100	$ 12,000	$ 2,900
5256-RAGS & TOWELS	$ 298	$ 819	$ 2,300	$ 2,300	$ -
5279-TRAINING	$ 442	$ 196	$ 800	$ 800	$ -
5282-INSURANCE	$ 8,580	$ 8,725	$ 11,100	$ 12,500	$ 1,400
5306-MAINTENANCE SUPPLIES	$ 219,738	$ 286,785	$ 220,105	$ 200,000	$ (20,105)
5318-SMALL TOOLS	$ 1,793	$ 511	$ 2,800	$ 2,800	$ -
5320-OPERATING EQUIPMENT	$ 8,793	$ -	$ 17,700	$ 27,700	$ 10,000
5325-SAFETY SUPPLIES	$ 915	$ 1,270	$ 1,900	$ 1,900	$ -
5401-OFFICE EXPENSE	$ 485	$ 359	$ 1,400	$ 1,400	$ -
5416-REPAIR	$ 3,116	$ 3,436	$ 3,600	$ 3,600	$ -
5481-UTILITIES - GAS	$ 2,054	$ 1,648	$ 2,900	$ 2,900	$ -
5482-UTILITIES - ELECTRIC	$ 3,545	$ 4,105	$ 5,200	$ 5,200	$ -
5483-UTILITIES - CELL PHONE	$ 2,272	$ 1,674	$ 2,700	$ 1,600	$ (1,100)
Operating Total	**$ 419,817**	**$ 435,914**	**$ 373,405**	**$ 366,500**	**$ (6,905)**
Capital					
5512-CAPITAL EQUIPMENT	$ 112,635	$ 303,790	$ -	$ -	$ -
5513-CAPITAL - STREETS	$ 186,216	$ -	$ -	$ -	$ -
5515-EQUIP REPLACEMENT PROGRAM	$ -	$ 13,755	$ 112,500	$ 150,000	$ 37,500
5596-CAPITAL PROJ/IMP	$ -	$ -	$ 21,000	$ 4,000	$ (17,000)
Capital Total	**$ 298,851**	**$ 317,545**	**$ 133,500**	**$ 154,000**	**$ 20,500**
Transfers					
5933-TRANS TO GBR	$ 506,200	$ 493,244	$ 494,600	$ 449,200	$ (45,400)
5943-TRANS TO PERMISSIVE TAX	$ 39,419	$ -	$ -		$ -
Transfers Total	**$ 545,619**	**$ 493,244**	**$ 494,600**	**$ 449,200**	**$ (45,400)**
220330-STREETS TOTAL	**$ 1,917,784**	**$ 1,908,259**	**$ 1,717,605**	**$ 1,729,410**	**$ 11,805**

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 State Highway 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	2014 Actuals	2015 Actuals	2016 Estimate	2017 Estimate	Change
222-STATE HIGHWAY					
4158-AUTO LICENSE	$ 18,131	$ 18,735	$ 18,000	$ 18,000	$ -
4159-GAS TAX	$ 91,557	$ 92,673	$ 90,000	$ 90,000	$ -
222331-STATE HIGHWAY Total	$ 109,689	$ 111,408	$ 108,000	$ 108,000	$ -

State Highway Expenditures

Expendiatures	2014 Actuals	2015 Actuals	2016 Appropriated	2017 Request	Change
222331-State Highway					
Salaries & Benefits					
5117-OVERTIME	$ 13,565	$ 16,262	$ 25,500	$ 25,500	$ -
5131-PERS	$ 1,899	$ 2,277	$ 3,570	$ 3,570	$ -
5132-WORKERS COMPENSATION	$ 271	$ 325	$ 510	$ 510	$ -
5138-MEDICARE	$ 191	$ 228	$ 370	$ 370	$ -
Salaries & Benefits Total	$ 15,927	$ 19,092	$ 29,950	$ 29,950	$ -
Operating					
5216-TRAFFIC LIGHT REPAIR	$ 75,247	$ 20,629	$ 20,000	$ 20,000	$ -
5249-CONTRACT SERVICES	$ 4,200	$ 8,536	$ 8,500	$ 8,500	$ -
5251-TECHNOLOGY	$ -	$ 6,163	$ 8,300	$ 11,200	$ 2,900
5306-MAINTENANCE SUPPLIES	$ 23,100	$ 19,743	$ 19,900	$ 19,900	$ -
5482-UTILITIES - ELECTRIC	$ 5,647	$ 6,843	$ 7,500	$ 7,500	$ -
Operating Total	$ 108,194	$ 61,913	$ 64,200	$ 67,100	$ 2,900
Capital					
5512-CAPITAL EQUIPMENT	$ 16,756	$ 5,292	$ -		$ -
Capital Total	$ 16,756	$ 5,292	$ -		$ -
222331-STATE HIGHWAY TOTAL	$ 140,877	$ 86,297	$ 94,150	$ 97,050	$ 2,900

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

Revenue	2014 Actuals	2015 Actuals	2016 Estimate	2017 Estimate	Change
225-STATE LAW ENFORCEMENT					
4632-MISCELLANEOUS INCOME	$ 39,727	$ 31,444	$ 47,600	$ 9,100	$ (38,500)
225211-STATE LAW ENFORCEMENT TOTAL	$ 109,689	$ 111,408	$ 108,000	$ 108,000	$ (38,500)

State Law Enforcement Trust Fund Expenditures

Expendiatures	2014 Actuals	2015 Actuals	2016 Appropriated	2017 Request	Change
225-STATE LAW ENFORCEMENT					
Operating					
5411-LAW ENFORCEMENT EXPENSE	$ 9,750	$ 10,770	$ 15,000	$ 15,000	$ -
Operating Total	$ 9,750	$ 10,770	$ 15,000	$ 15,000	$ -
Capital					
5512-CAPITAL EQUIPMENT	$ 33,000	$ -	$ -		$ -
Capital Total	$ 33,000	$ -	$ -		$ -
225211-STATE LAW ENFORCEMENT TOTAL	$ 42,750	$ 10,770	$ 15,000	$ 15,000	$ -

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

Revenue	2014 Actuals	2015 Actuals	2016 Estimate	2017 Estimate	Change
226-ENFORCEMENT & EDUCATION					
4306-ENF & EDUCATION/MUNI	$ -	$ -	$ 500	$ 500	$ -
4316-ENF & EDUCATION	$ 2,727	$ 2,850	$ 3,200	$ 3,200	$ -
226211-POLICE TOTAL	$ 2,727	$ 2,850	$ 3,700	$ 3,700	$ -

Enforcement & Education Expenditures

Expendiatures	2014 Actuals	2015 Actuals	2016 Appropriated	2017 Request	Change
226-ENFORCEMENT & EDUCATION					
Capital					
5512-CAPITAL EQUIPMENT	$ 17,773	$ -	$ -	$ -	$ -
Capital Total	$ 33,000	$ -	$ -		$ -
226151-MAYORS COURT TOTAL	$ 33,000	$ -	$ -	$ -	$ -

Permanent Improvement Fund

The Permanent Improvement Fund received rental payments under leases of parcels of land owned by the City in the TIZ (The Industrial Zone) located in the urban renewal area of the City. The last of the 30 year leases expired in 2016 and no further revenue will be received by this fund. Resources received are restricted under City of Gahanna Code, section 133.04 for permanent improvements including the acquisition of land, repayment of debt associated with permanent improvements for any public purpose and cost for maintaining and operating property purchased for public purpose, except for, permanent improvements or property located within the urban renewal area or any area included in or directly serving a TIF (Tax Increment Financing) District.

For 2017, the administration analyzed all capital projects and the location of the projects as it relates to the City's TIF Districts and the urban renewal area to determine the best use of the Permanent Improvement fund balance that remains. Based on this analysis it was determined that the remaining funds should be used for the construction of the Big Walnut Trail section 4.

Permanent Improvement Fund Revenue

This fund will no longer receive revenue

Permanent Improvement Fund Expenditures

Expendiatures	2014 Actuals	2015 Actuals	2016 Appropriated	2017 Request	Change
228122-PERMANENT IMPROVEMENT FUND					
5596-CAPITAL IMPROVEMENT	$ -	$ -	$ -	$ 1,130,400	$ 1,130,400
228122-PERMANENT IMPROVEMENT Total	$ -	$ -	$ -	$ 1,130,400	$ 1,130,400

Clerk's Office 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 for the Clerk of Courts Office under City of Gahanna Code, section 133.093 and Auditor of State Bulletin 97-019.

Anticipated revenues are based on historical trends. For 2017 the Mayor's Court evaluated the fund balance and anticipated revenues and court computerization needs to identify the most effective way to expend these funds.

Clerk's Office Computer Fund Revenue

Revenue	2014 Actuals	2015 Actuals	2016 Estimate	2017 Estimate	Change
229-COURT					
4675-CAPITAL INCOME	$ 43,330	$ 45,568	$ 42,900	$ 42,900	$ -
229151-MAYOR'S COURT Total	$ 43,330	$ 45,568	$ 42,900	$ 42,900	$ -

Clerk's Office Computer Fund Expenditures

Expendiatures	2014 Actuals	2015 Actuals	2016 Appropriated	2017 Request	Change
229-CLERKS OFFICE COMPUTER FUND					
Operating					
5251 - TECH MAINTENANCE				$ 16,500	$ 16,500
5320-OPERATING EQUIPMENT	$ 8,182	$ 135	$ -	$ -	$ -
5456-OPERATIONAL EXPENSES	$ 13,242	$ 22,270	$ 25,700	$ 11,000	$ (14,700)
Operating Total	$ 21,424	$ 22,404	$ 25,700	$ 27,500	$ 1,800
229151-MAYORS COURT TOTAL	$ 21,424	$ 22,404	$ 25,700	$ 27,500	$ 1,800

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.

County Permissive Tax Revenue

Revenues	2014 Actuals	2015 Actuals	2016 Appropriated	2017 Request	Change
231-General Government					
4932-TRANSFER FROM STREETS	$ 39,419	$ -	$ -	$ -	$ -
231100-GENERAL GOVERNMENT Total	$ 39,419	$ -	$ -	$ -	$ -
231330-Streets					
4157-PERMISSIVE LICENSE TAX	$ 434,000	$ 250,000	$ 150,000	$ 150,000	$ -
231330-STREETS Total	$ 434,000	$ 250,000	$ 150,000	$ 150,000	$ -

County Permissive Tax Expenditures

Expendiatures	2014 Actuals	2015 Actuals	2016 Appropriated	2017 Request	Change
231330-Street					
Capital					
5596-CAPITAL PROJ/IMP	$ 508,735	$ 313,979	$ 200,000		$ (200,000)
Capital Total	$ 508,735	$ 313,979	$ 200,000		$ (200,000)
231330-STREET Total	$ 508,735	$ 313,979	$ 200,000		$ (200,000)

Court Computer Fund

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

Court Computer Revenue

Revenues	2014 Actuals	2015 Actuals	2016 Estimate	2017 Estimate	Change
234-COURT COMPUTER					
4675 - CAPITAL INCOME	$ -	$ -	$ -	$ 16,740	$ 16,740
234151 - MAYOR'S COURT Total	$ -	$ -	$ -	$ 16,740	$ 16,740

Court Computer Expense

Expendiatures	2014 Actuals	2015 Actuals	2016 Appropriated	2017 Request	Change
234151-Mayor's Court					
Operating					
5251 - TECH MAINTENANCE	$ -	$ -	$ -	$ 3,000	$ 3,000
Operating Total				$ 3,000	$ 3,000
234151- MAYOR'S COURT Total				$ 3,000	$ 3,000

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	2014 Actuals	2015 Actuals	2016 Appropriated	2017 Request	Change
235211- Police					
4611-INTEREST INCOME	$ 798	$ 2,076	$ 2,000	$ 2,000	$ -
4632-MISCELLANEOUS INCOME	$ 78,008	$ 168,684	$ 25,000	$ 25,000	$ -
235211-POLICE Total	$ 78,806	$ 170,760	$ 27,000	$ 27,000	$ -

Federal Law Enforcement Seizure Expenditures

Expendiatures	2014 Actuals	2015 Actuals	2016 Appropriated	2017 Request	Change
235211-Law Enforcement Seizure					
Operating					
5411-LAW ENFORCEMENT EXPENSE	$ 7,614	$ 9,779	$ 15,000	$ 19,000	$ 4,000
Operating Total	$ 7,614	$ 9,779	$ 15,000	$ 19,000	$ 4,000
Capital					
5512-CAPITAL EQUIPMENT	$ 141,334	$ 26,244	$ -	$ -	$ -
Capital Total	$ 141,334	$ 26,244	$ -		$ -
235211-LAW ENFORCEMENT SEIZURE Total	$ 148,947	$ 36,023	$ 15,000	$ 19,000	$ 4,000

Right of Way

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

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

Right of Way Revenue

Revenue	2014 Actuals	2015 Actuals	2016 Estimate	2017 Estimate	Change
241-RIGHT OF WAY					
4191-RIGHT OF WAY FEES	$ 63,685	$ 52,888	$ 30,000	$ 50,000	$ 20,000
241141-LANDS & BUILDINGS Total	$ 63,685	$ 52,888	$ 30,000	$ 50,000	$ 20,000

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	2014 Actuals	2015 Actuals	2016 Appropriated	2017 Request	Change
327431-Parks					
4261-PARK FEE	$ 96,000	$ 99,966	$ 20,000	$ 20,000	$ -
327431-PARKS Total	$ 96,000	$ 99,966	$ 20,000	$ 20,000	$ -

Park Fund Expenditures

Expendiatures	2014 Actuals	2015 Actuals	2016 Appropriated	2017 Request	Change
327431-Parks					
Transfers					
5944-TRANSFER	$ -	$ -	$ 44,466		$ (44,466)
Transfers Total	$ -	$ -	$ 44,466		$ (44,466)
327431-PARKS Total	$ -	$ -	$ 44,466		$ (44,466)

Court Building Fund

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

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

Court Building Fund Revenue

Revenues	2014 Actuals	2015 Actuals	2016 Appropriated	2017 Request	Change
329151-Mayor's Court					
4675-CAPITAL INCOME	$ 27,100	$ 28,600	$ 26,700	$ 26,700	$ -
329151-MAYOR'S COURT Total	$ 27,100	$ 28,600	$ 26,700	$ 26,700	$ -

Court Building Fund Expense

Expendiatures	2014 Actuals	2015 Actuals	2016 Appropriated	2017 Request	Change
329151-Mayor's Court					
Operating					
5251 - TECH MAINTENANCE				$ 3,500	$ 3,500
Operating Total				$ 3,500	$ 3,500
329151 - MAYOR'S COURT Total				$ 3,500	$ 3,500

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	2014 Actuals	2015 Actuals	2016 Estimate	2017 Estimate	Change
510211-Police					
4121-REAL ESTATE TAX	$ 236,515	$ 242,095	$ 245,696	$ 246,700	$ 1,004
4123-PERSONAL TANGIBLE	$ 19	$ 26	$ -	$ -	$ -
4153-ROLLBACK & HOMESTEAD	$ 32,069	$ 31,933	$ 31,304	$ 31,800	$ 496
4931-GENERAL FUND TRANSFER	$ 641,975	$ 688,844	$ 743,160	$ 644,800	$ (98,360)
510211-POLICE Total	$ 910,578	$ 962,898	$ 1,020,160	$ 923,300	$ (96,860)

Police Pension Expenditures

Expendiatures	2014 Actuals	2015 Actuals	2016 Appropriated	2017 Request	Change
510211-Police					
Salaries & Benefits					
5140-POLICE PENSION	$ 907,868	$ 959,118	$ 1,014,560	$ 1,038,300	$ 23,740
Salaries & Benefits Total	$ 907,868	$ 959,118	$ 1,014,560	$ 1,038,300	$ 23,740
Operating					
5295-CO AUDITOR & TREAS FEES	$ 2,570	$ 3,781	$ 5,600	$ 5,000	$ (600)
Operating Total	$ 2,570	$ 3,781	$ 5,600	$ 5,000	$ (600)
510211-POLICE Total	$ 910,438	$ 962,898	$ 1,020,160	$ 1,043,300	$ 23,140

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	2014 Actuals	2015 Actuals	2016 Estimate	2017 Estimate	Change
515211-Police					
4001-ADVANCE	$ 19,320	$ -	$ -	$ -	$ -
4690-POLICE WEAPONS FUND	$ 14,245	$ 17,138	$ 12,500	$ 12,500	$ -
510211-POLICE Total	$ 910,578	$ 962,898	$ 1,020,160	$ 923,300	$ -

Police Duty Weapon Expense

Expendiatures	2014 Actuals	2015 Actuals	2016 Appropriated	2017 Request	Change
510211-Police					
Operating					
5437-WEAPONS PURCHASES	$ 13,079	$ 17,444	$ 13,300	$ 8,000	$ (5,300)
Operating Total	$ 13,079	$ 17,444	$ 13,300	$ 8,000	$ (5,300)
515211-POLICE Total	$ 13,079	$ 17,444	$ 13,300	$ 8,000	$ (5,300)

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 ten active TIF Districts which are administered through the TIF Fund. A brief description of each TIF District and the associated 2017 planned revenues and expenses are on the following pages.

Eastgate—Crossroads (Triangle) TIF

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

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

(Eastgate Crossroads TIF highlighted in green)

This TIF District is subject to the City's Comprehensive School Compensation Agreement and requires reimbursement to Gahanna-Jefferson Public Schools in the amount of 75% in years 1 through 10 and 100% in years 11 through 30. 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	2014 Actuals	2015 Actuals	2016 Estimate	2017 Estimate	Change
224701-Eastgate Triangle TIF					
4140-TIF PILOT	$ 519,143	$ 456,601	$ 521,000	$ 590,000	$ 69,000
224701-EASTGATE TRIANGLE TIF Total	$ 519,143	$ 456,601	$ 521,000	$ 590,000	$ 69,000

Eastgate—Crossroads Expenditures

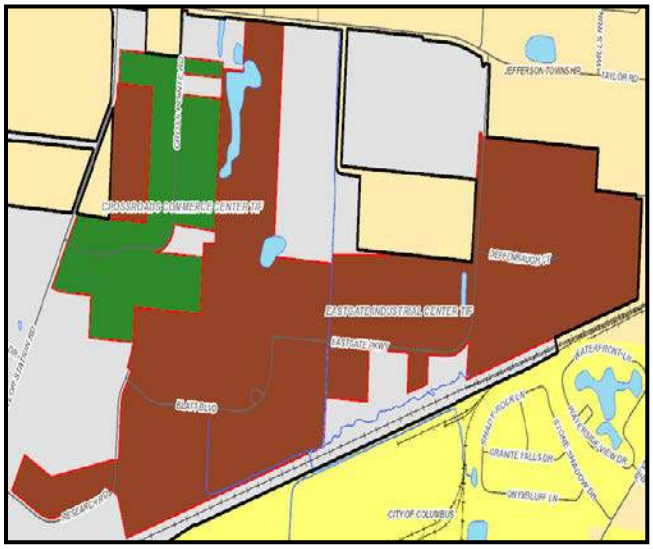
Expendiatures	2014 Actuals	2015 Actuals	2016 Appropriated	2017 Request	Change
224701-Eastgate Triangle TIF					
Operating					
5249-CONTRACT SERVICES	$ 4,000	$ -	$ -	$ -	$ -
5295-CO AUDITOR & TREAS FEES	$ 7,158	$ 6,588	$ 10,400	$ 11,800	$ 1,400
5490-SCHOOL DIST COMPENSATION	$ 268,762	$ 231,100	$ 263,700	$ 323,900	$ 60,200
5850-TIF REPAYMENT-DEVELOPER	$ 241,100	$ 221,200	$ 246,900	$ 254,300	$ 7,400
Operating Total	$ 521,020	$ 458,888	$ 521,000	$ 590,000	$ 69,000
224701-EASTGATE TRIANGLE TIF Total	$ 521,020	$ 458,888	$ 521,000	$ 590,000	$ 69,000

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.

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 (WSCI) Fund for $2.3 million in expenditures associated with building a water booster station on Taylor Station Road.



(Eastgate Pizzutti TIF highlighted in red)

This TIF District is subject to the City's Comprehensive School Compensation Agreement and requires reimbursement to Gahanna-Jefferson Public Schools (GJPS) in the amount of 75% of the revenue the GJPS would have received if not for the TIF in years 1 through 10 and 100% of the revenue GJPS would have received in years 11 through 30.

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

Eastgate—Pizzutti Revenue

Revenues	2014 Actuals	2015 Actuals	2016 Estimate	2017 Estimate	Change
224702-Eastgate Pizutti TIF					
4140-TIF PILOT	$ 569,034	$ 609,206	$ 694,200	$ 679,100	$ (15,100)
4153-ROLLBACK & HOMESTEAD	$ 590	$ 527	$ 600	$ 600	
4471-TIF MUP/MSP	$ -	$ -	$ 6,000	$ 6,000	
224702-EASTGATE PIZUTTI TIF Total	$ 569,624	$ 609,733	$ 700,800	$ 685,700	$ (15,100)

Eastgate—Pizzutti Expenditures

Expendiatures	2014 Actuals	2015 Actuals	2016 Appropriated	2017 Request	Change
224702-Eastgate Pizutti TIF					
Operating					
5249-CONTRACT SERVICES	$ 4,000	$ -	$ -		$ -
5295-CO AUDITOR & TREAS FEES	$ 4,166	$ 13,728	$ 14,000	$ 13,700	$ (300)
5490-SCHOOL DIST COMPENSATION	$ 294,590	$ 323,203	$ 351,300	$ 372,600	$ 21,300
Operating Total	$ 302,756	$ 336,931	$ 365,300	$ 386,300	$ 21,000
Capital					
5513-CAPITAL - STREETS	$ 128,731	$ -	$ -	$ -	$ -
Capital Total	$ 128,731	$ -	$ -	$ -	$ -
Transfers					
5930-TRANS TO GENERAL FUND	$ 500,000	$ 500,000	$ 500,000	$ 200,000	$ (300,000)
5941-TRANSFER TO WSCI	$ -	$ 450,000	$ 350,000	$ 350,000	$ -
Transfers Total	$ 500,000	$ 950,000	$ 850,000	$ 550,000	$ (300,000)
224701-EASTGATE TRIANGLE TIF Total	$ 521,020	$ 458,888	$ 521,000	$ 590,000	$ (279,000)

Manor Homes TIF

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

(Manor Homes TIF highlighted in blue)

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

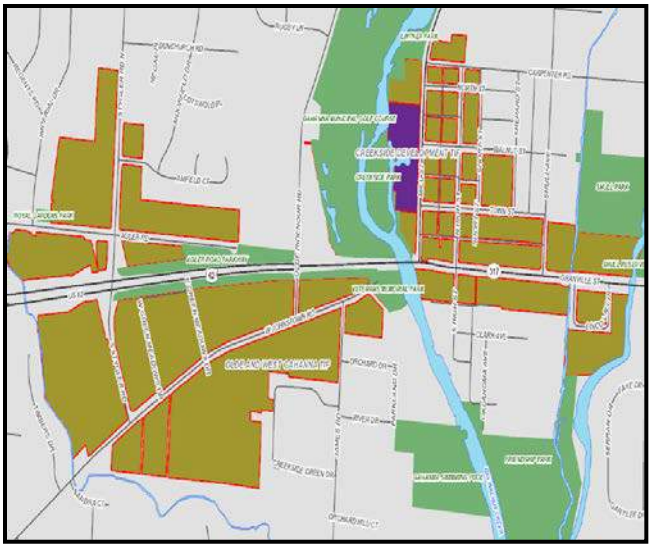
Revenues	2014 Actuals	2015 Actuals	2016 Estimate	2017 Estimate	Change
224703-Manor Homes TIF					
4140-TIF PILOT	$ 153,154	$ 209,949	$ 240,300	$ 274,800	$ 34,500
4153-ROLLBACK & HOMESTEAD	$ 21,242	$ 26,964	$ 21,500	$ 21,800	$ 300
224703-MANOR HOMES TIF Total	$ 174,397	$ 236,914	$ 261,800	$ 296,600	$ 34,500

Manor Homes Expenditures

Expendiatures	2014 Actuals	2015 Actuals	2016 Appropriated	2017 Request	Change
224703-Manor Homes TIF					
Operating					
5249-CONTRACT SERVICES	$ 4,000	$ -	$ -	$ -	$ -
5295-CO AUDITOR & TREAS FEES	$ 1,480	$ 2,786	$ 5,200	$ 5,900	$ 700
Operating Total	$ 5,480	$ 2,786	$ 5,200	$ 5,900	$ 700
Transfers					
5933-TRANS TO GBR	$ 180,600	$ 222,200	$ 256,600	$ 260,500	$ 3,900
Transfers Total	$ 180,600	$ 222,200	$ 256,600	$ 260,500	$ 3,900
224703-MANOR HOMES TIF Total	$ 186,080	$ 224,986	$ 261,800	$ 266,400	$ 4,600

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

This TIF District is a non-school TIF and the Gahanna-Jefferson Public Schools receive property tax revenue directly from the County Auditor. The City does have a compensation agreement with Mifflin Township for the amount of property tax revenue the township would have received if not for the TIF District. Proposed future uses of the funds generated from the Olde and West Gahanna TIF are township compensation payments, installment payments to the Gahanna Community Improvement Corporation (CIC) for the purchase of 181 Granville Street, rebuild of Carpenter Rd and Walnut Street, and future public infrastructure improvements.

Olde Gahanna and West Gahanna Revenue

Revenues	2014 Actuals	2015 Actuals	2016 Estimate	2017 Estimate	Change
224704-West Gahanna TIF					
4140-TIF PILOT	$ 208,049	$ 263,403	$ 244,600	$ 219,600	$ (25,000)
4153-ROLLBACK & HOMESTEAD	$ 372	$ 341	$ 400	$ 400	$ -
224704-WEST GAHANNA TIF Total	$ 208,421	$ 263,743	$ 245,000	$ 220,000	$ (25,000)

Olde Gahanna and West Gahanna Expenditures

Expendiatures	2014 Actuals	2015 Actuals	2016 Appropriated	2017 Request	Change
224704-West Gahanna TIF					
Operating					
5249-CONTRACT SERVICES	$ 4,000	$ -	$ -	$ -	$ -
5295-CO AUDITOR & TREAS FEES	$ 3,680	$ 5,732	$ 4,900	$ 4,400	$ (500)
5851-TIF TOWNSHIP REIMB	$ 81,549	$ 107,186	$ 85,500	$ 74,800	$ (10,700)
Operating Total	$ 89,229	$ 112,918	$ 90,400	$ 79,200	$ (11,200)
Capital					
5513-CAPITAL - STREETS	$ 1,499	$ -	$ -	$ 60,000	$ 60,000
5596-CAPITAL PROJ/IMP	$ 104,286	$ 104,286	$ 104,290	$ 104,290	$ -
Capital Total	$ 105,785	$ 104,286	$ 104,290	$ 164,290	$ 60,000
224704-WEST GAHANNA TIF Total	$ 195,013	$ 217,204	$ 194,690	$ 243,490	$ 48,800

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 and replacement of water and sewer lines
- Streets and alleys reconstruction, traffic calming, pavement treatments, and installation of landscaped medians
- The addition of lighting, signage, street fixtures, trees, landscaping, street furniture, and other decorative features
- Improvements to the right-of-way, and gateway and beautification improvements

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

Creekside Revenue

Revenues	2014 Actuals	2015 Actuals	2016 Estimate	2017 Estimate	Change
224705-Creekside TIF					
4140-TIF PILOT	$ 131,806	$ 318,910	$ 248,500	$ 227,900	$ (20,600)
4153-ROLLBACK & HOMESTEAD	$ 6,770	$ 7,811	$ 6,800	$ 6,900	$ 100
4471-TIF MUP/MSP	$ 120,959	$ 116,601	$ 113,500	$ 113,500	$ -
4931-GENERAL FUND TRANSFER	$ -	$ 19,312	$ -	$ -	$ -
224705-CREEKSIDE TIF Total	$ 259,534	$ 462,634	$ 368,800	$ 348,300	$ (20,500)

Creekside Expenditures

Expendiatures	2014 Actuals	2015 Actuals	2016 Appropriated	2017 Request	Change
224705-Creekside TIF					
Operating					
5249-CONTRACT SERVICES	$ 4,000	$ -	$ -	$ -	$ -
5295-CO AUDITOR & TREAS FEES	$ 1,123	$ 13,990	$ 5,100	$ 4,600	$ (500)
5815-REFUND OF PY REVENUE	$ 233,907		$ -	$ -	$ -
Operating Total	$ 239,030	$ 13,990	$ 5,100	$ 4,600	$ (500)
Transfers					
5933-TRANS TO GBR	$ -	$ 454,400	$ 363,700	$ 343,700	$ (20,000)
Transfers Total	$ -	$ 454,400	$ 363,700	$ 343,700	$ (20,000)
224705-CREEKSIDE TIF Total	$ 239,030	$ 468,390	$ 368,800	$ 348,300	$ (20,500)

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.

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.

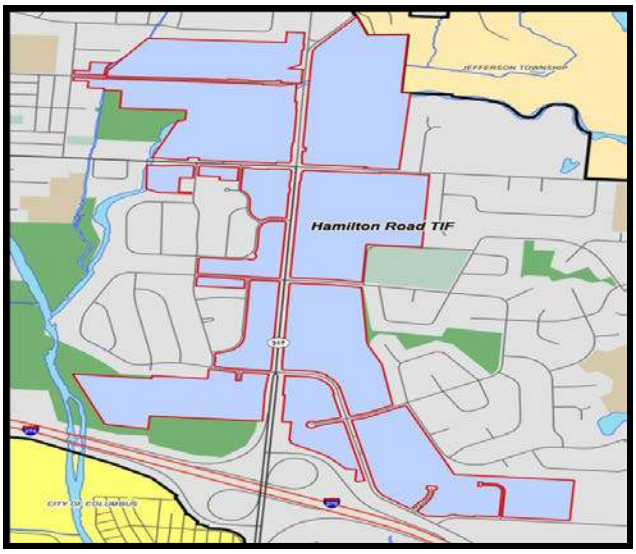
Buckles Tract Phase I Revenue

Revenues	2014 Actuals	2015 Actuals	2016 Estimate	2017 Estimate	Change
224706-Buckles TIF					
4140-TIF PILOT	$ 118,366	$ 167,245	$ 169,700	$ 169,300	$ (400)
224706-BUCKLES TIF Total	$ 174,397	$ 236,914	$ 261,800	$ 296,600	$ (400)

Buckles Tract Phase I Expenditures

Expendiatures	2014 Actuals	2015 Actuals	2016 Appropriated	2017 Request	Change
224706-Buckles TIF					
Operating					
5295-CO AUDITOR & TREAS FEES	$ -	$ -	$ 2,600	$ -	$ (2,600)
5850-TIF REPAYMENT-DEVELOPER	$ -	$ -	$ 147,400	$ -	$ (147,400)
Operating Total	$ -	$ -	$ 150,000		$ (150,000)
224706-BUCKLES TIF Total	$ -	$ -	$ 150,000	$ -	$ (150,000)

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.

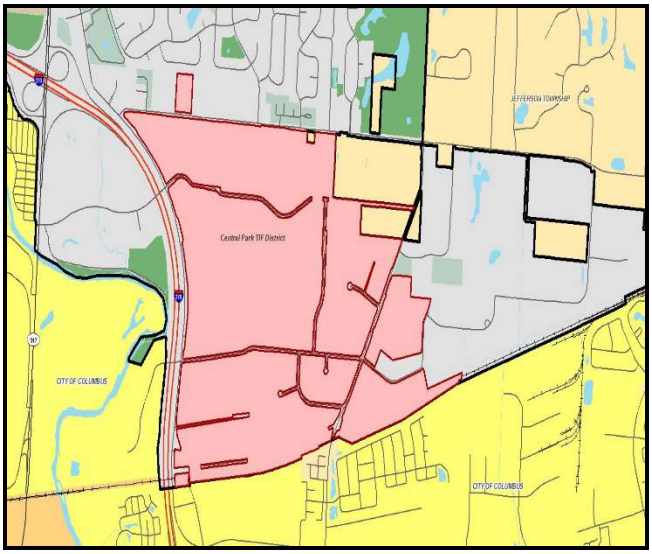
Hamilton Road Revenue

Revenues	2014 Actuals	2015 Actuals	2016 Estimate	2017 Estimate	Change
224707-Hamilton Rd TIF					
4140-TIF PILOT	$ -	$ -	$ 134,900	$ 136,900	$ 2,000
4471-TIF MUP/MSP	$ -	$ -	$ 80,000	$ 80,000	$ -
224707-HAMILTON RD TIF Total	$ -	$ -	$ 214,900	$ 216,900	$ 2,000

Hamilton Road Expenditures

Expendiatures	2014 Actuals	2015 Actuals	2016 Appropriated	2017 Request	Change
224707-Hamilton Rd TIF					
Operating					
5295-CO AUDITOR & TREAS FEES	$ -	$ -	$ 2,600	$ -	$ (2,600)
5850-TIF REPAYMENT-DEVELOPER	$ -	$ -	$ 147,400	$ -	$ (147,400)
Operating Total	$ -	$ -	$ 150,000		$ (150,000)
224707-Hamilton Rd TIF	$ -	$ -	$ 150,000	$ -	$ (150,000)

Central Park TIF

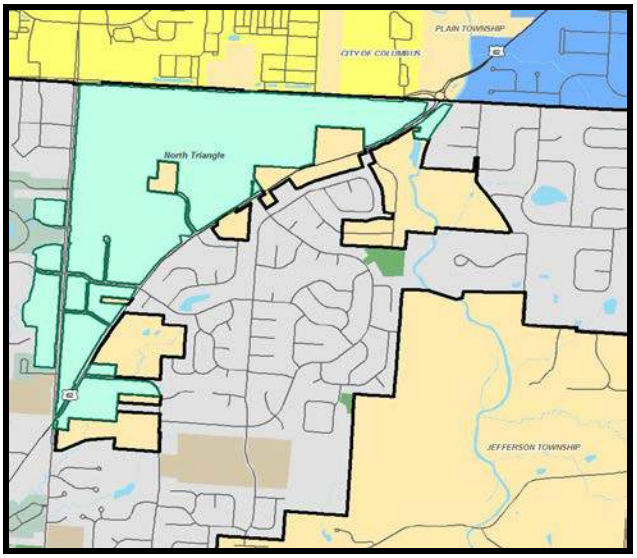


In late 2013, the Central Park TIF district was authorized for the public infrastructure improvements related to the commercial, business, and light industrial development and job creation in the Central Park of Gahanna. As businesses locate in Central Park public infrastructure improvements will be 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 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.

Revenue and Expense for the Central Park TIF are not expected to begin until 2017. Information to calculated estimated resources and expenditures was not readily available upon preparing the budget.

North Triangle TIF



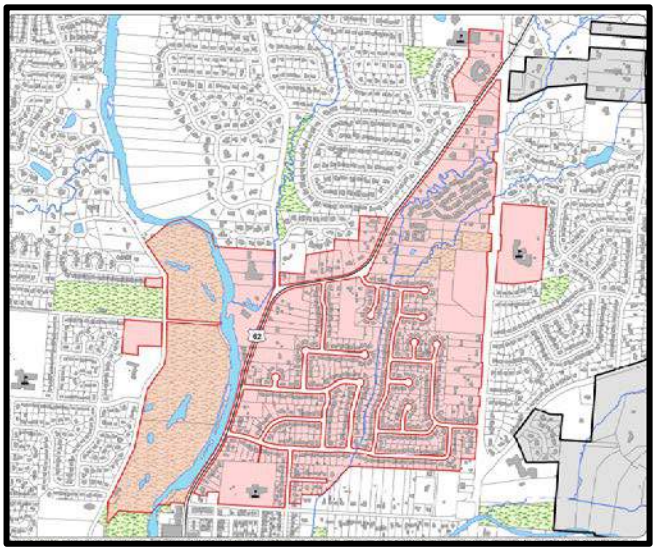
In spring of 2014 the North Triangle TIF district was authorized. The area has recently seen a significant amount of private investment that makes it advantageous for the creation of a TIF. In addition, the Department anticipates that there are multiple locations that could be developed and/or improved 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. Information to calculated estimated resources and expenditures was not readily available upon preparing the budget.

Johnstown Road TIF

December of 2015 the Johnstown Road TIF was authorized. The TIF District is bounded roughly by Olde Ridenour Road to the west, Johnstown Road to the north, Hamilton Road to the east and Carpenter Road to the south. The Department has seen a significant amount of private investment within the Johnstown Road District that makes it advantageous for the creation of a TIF District. In addition, the Department anticipates that there are multiple locations that could be developed and/or improved within the Johnstown Road TIF District over the next 30 years. Based on these market trends and the potential for continued redevelopment within the district, the establishment of a TIF district to fund public investments is necessary.



The Gahanna-Jefferson Public Schools and the Eastland-Fairfield Career & Technical Schools will not be impacted by the creation of this TIF District as this TIF District is a non-school TIF. The City does have a compensation agreement with Mifflin Township for the amount of property tax revenue the township would have received if not for the TIF District. Proposed uses of the funds generated from the TIF are auditor deductions, compensation payments to Mifflin Township and other infrastructure investments that may encourage further development within the TIF District. Future infrastructure needs of the Johnstown Road District include, but are not limited to, the following: various roadway improvements; sanitary sewer extension along E Johnstown Road from Andalus Drive to Larry Lane; fiber optic expansion along East Johnstown Road, from N. Hamilton Road to Mill Street.

Revenue and Expense for the Johnstown Road TIF are not expected until the first tax year in which improvements first appear on the tax list and duplicate of real and public utility property for parcels within the TIF District.

DEBT SERVICE

The City maintains a single fund for debt service, identified as the General Bond Retirement fund. This fund is used to accumulate resources to pay the City's various types of debt principal and interest. Historically, the City has issued debt sparingly, preferring to finance capital investments with cash whenever possible, which has kept the City's debt obligations well within the legal debt margin.

City Council adopted a conservative Debt Policy in 2013, which governs the issuance and management of all City debt. This policy can be found in Appendix B.

Outstanding Debt

Municipal Bonds

The City currently has $21,075,000 in outstanding municipal bond issues as outlined in the table below:

Bond Issue	Issue Amount	Outstanding
Various Purpose, Series 2007 (partially refunded in 2015) *Projects Funded*: 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	540,000
Various Purpose Refunding, Series 2013 Partially refunded 2005 bonds	8,975,000	8,555,000
Various Purpose & Refunding, Series 2015 Partially refunded remaining 2005 & 2007 bonds *Projects Funded:* Road projects including Detroit-style street rebuilds and Morse Road widening.	12,715,000	11,980,000

Other City Debt

The City has additional $1,324,624 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	47,857
OPWC: US 62 & Stygler Rd	735,124	551,343
OPWC: US 62 Improvements	1,036,320	725,424

Debt Limitation

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

	Total Outstanding Debt	Unvoted (Limited)	Limited & Unlimited
Limited Tax Debt	$21,075,000	$540,000	$540,000
Unlimited Tax Debt	$0	N/A	$0
Total Subject to Limitation		$540,000	$540,000
G.O. Debt Exempt From Limitations		$20,535,000	$21,905,000
Maximum Allowable		$51,036,017	$97,432,396
Balance of Limitation		$50,496,017	$96,892,396

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 2017 bond retirement payments of $2,106,000, $731,000 will be interest and the remaining $1,375,000 will be principal. As the bonds age toward maturity, the portion the City pays towards interest will diminish.

General Bond Retirement Fund

The General Bond Retirement Fund is funded by a portion of the City's Real Estate Tax as well as transfers from other City funds dependent on the projects funded by debt. The General Bond Retirement fund sees revenue and expenditure fluctuations each year depending on whether a bond deal takes place. No deals are anticipated in 2017.

General Bond Retirement Fund Revenue

Revenues	2014 Actuals	2015 Actuals	2016 Estimate	2017 Estimate	Change
431100-GENERAL GOVERNMENT					
4121-REAL ESTATE TAX	$ 237,558	$ 244,383	$ 237,506	$ 238,500	$ 238,497
4123-PERSONAL TANGIBLE	$ 19	$ 25	$ -	$ -	$ (3)
4153-ROLLBACK & HOMESTEAD	$ 31,000	$ 30,860	$ 35,494	$ 30,800	$ 30,797
4613-BOND PROCEEDS	$ -	$ 7,620,000	$ -	$ -	$ (3)
4616-PREMIUM ON SALE OF BONDS	$ -	$ 726,287	$ -	$ -	$ (3)
4931-GENERAL FUND TRANSFER	$ 821,886	$ 365,770	$ 748,500	$ 697,100	$ 697,097
4932-TRANSFER FROM STREETS	$ 506,200	$ 493,244	$ 494,600	$ 449,200	$ 449,197
4933-TRANSFER FROM STORMWATER	$ 180,638	$ 174,760	$ 174,900	$ 176,400	$ 176,397
4937-TRANSFER FROM WSCI FUND	$ 27,558	$ 25,758	$ 25,800	$ 26,000	$ 25,997
4939-TRANSFER FROM SSCI FUND	$ 27,558	$ 25,758	$ 25,800	$ 26,000	$ 25,997
4940-TRANSFER FROM TAX INC.	$ 180,600	$ 676,600	$ 620,300	$ 604,200	$ 604,197
431100-GENERAL GOVERNMENT Total	**$ 2,013,016**	**$ 10,383,444**	**$ 2,362,900**	**$ 2,248,200**	**$ 2,248,167**

General Bond Retirement Fund Expenditures

Expenditures	2014 Actuals	2015 Actuals	2016 Estimate	2017 Estimate	Change
431-GENERAL BOND RETIREMENT					
431810-GENERAL BOND RETIREMENT					
Debt Service					
5811-GENERAL BOND RETIREMENT	$ 2,010,532	$ 2,033,502	$ 2,273,400	$ 2,242,700	$ (30,700)
5812-PAYMENT TO BOND ESCROW AGENT	$ -	$ 8,134,295	$ -		$ -
Debt Service Total	**$ 2,010,532**	**$ 10,167,797**	**$ 2,273,400**	**$ 2,242,700**	**$ (30,700)**
Operating					
5286-BOND ISSUANCE COST	$ -	$ 97,440	$ -		$ -
5295-CO AUDITOR & TREAS FEES	$ 2,484	$ 3,654	$ 5,500	$ 5,400	$ (100)
5495-REFUNDS	$ -	$ -	$ 4,000	$ -	$ (4,000)
Operating Total	**$ 2,484**	**$ 101,094**	**$ 9,500**	**$ 5,400**	**$ (4,100)**
431-GENERAL BOND RETIREMENT FUND Total	**$ 2,013,016**	**$ 10,268,891**	**$ 2,282,900**	**$ 2,248,100**	**$ (26,600)**

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AGENCY FUNDS

Overview

The City maintains five agency funds. Agency funds are maintained by the City in a fiduciary capacity on behalf of an outside third party. The agency funds consist of unclaimed funds, senior escrow, Veterans Memorial, refuse escrow and developers' escrow. The TIZ Real Estate Fund will not be active after 2016 as all properties have been transferred. This section will provide a brief description of each of the City's agency funds followed by revenue and expenditure tables with the associated line-item detail.

Fund Descriptions

Unclaimed Funds

The Unclaimed Funds Fund accounts for cash due to citizens or other outside parties. It is funded by checks issued by the City which remain outstanding beyond 180 days. The City is required by State law to hold these funds until claimed by the appropriate party. There is no way to estimate the number of stale dated checks the City will incur in any one year or which parties may claim the funds held by the City. As a result, there are no anticipated revenues or expenditures for 2017.

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.

Veterans Memorial

The Veterans Memorial Fund accounts for donations made by citizens or other third parties to purchase engraved bricks to be place 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.

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 2017 estimated revenues and expenditures are $1,812,100.

Developers Escrow

The Developers Escrow Fund accounts for payments made by real estate developers to be held by the City Engineer to cover the cost of inspections and potential site work related to private real estate development projects in the City. Cash received by the City for these purposes is held in the escrow fund until actual inspection and/or site work is completed. The number of projects and cost sharing amounts vary widely year to year.

Agency Fund Revenue

Revenues	2014 Actuals	2015 Actuals	2016 Estimate	2017 Estimate	Change
835434-SENIOR CENTER					
4632-MISCELLANEOUS INCOME	$ 295	$ 40	$ 100	$ 100	$ -
835434-SENIOR CENTER Total	**$ 295**	**$ 40**	**$ 100**	**$ 100**	**$ -**
837431-PARKS					
4691-DONATIONS	$ 1,385	$ 753	$ 100	$ 100	$ -
837431-PARKS Total	**$ 1,385**	**$ 753**	**$ 100**	**$ 100**	**$ -**
840140-PUBLIC SERVICE					
4921-ESCROW	$ -	$ -	$ 100	$ 100	$ -
840140-PUBLIC SERVICE Total	**$ -**	**$ -**	**$ 100**	**$ 100**	**$ -**
850345-REFUSE ESCROW					
4921-ESCROW	$ 1,935,050	$ 1,893,181	$ 2,022,000	$ 1,812,100	$ (209,900)
4931-ESCROW	$ -	$ -	$ 31,302	$ -	$ (31,302)
850345-REFUSE ESCROW Total	**$ 1,935,050**	**$ 1,893,181**	**$ 2,053,302**	**$ 1,812,100**	**$ (209,900)**
860145-ENGINEERING					
4257-ENGINEERING FEES	$ 87,047	$ 225,530	$ -	$ -	$ -
4921-ESCROW	$ -	$ -	$ 100	$ 100	$ -
860145-ENGINEERING Total	**$ 87,047**	**$ 225,530**	**$ 100**	**$ 100**	**$ -**
870343-DEVELOPMENT					
4018-TRANSFER	$ 69,900	$ -	$ -	$ -	$ -
4125-TAX INCREMENT EQUIVALENT	$ 8,067	$ 1,788	$ 16,842	$ -	$ (16,842)
870343-DEVELOPMENT Total	**$ 77,967**	**$ 1,788**	**$ 16,842**	**$ -**	**$ (16,842)**
Grand Total	**$ 2,101,743**	**$ 2,121,292**	**$ 2,070,544**	**$ 1,812,500**	**$ (226,742)**

Agency Fund Expenditures

Expenditures	2014 Actuals	2015 Actuals	2016 Estimate	2017 Estimate	Change
835434-SENIOR SERVICES					
5420-PROGRAM ESCROW	$ 104	$ 730	$ 100	$ 100	$ -
835434-SENIOR SERVICES Total	**$ 104**	**$ 730**	**$ 100**	**$ 100**	**$ -**
837431-PARKS					
5420-PROGRAM ESCROW	$ 1,246	$ 900	$ 100		$ (100)
837431-PARKS Total	**$ 1,246**	**$ 900**	**$ 100**		**$ (100)**
850345-REFUSE					
5420-PROGRAM ESCROW	$ 1,946,095	$ 1,801,595	$ 2,022,000	$ 1,812,100	$ (209,900)
850345-REFUSE Total	**$ 1,946,095**	**$ 1,801,595**	**$ 2,022,000**	**$ 1,812,100**	**$ (209,900)**
860343-DEVELOPMENT					
5420-PROGRAM ESCROW	$ 88,885	$ 132,631	$ 100	$ -	$ (100)
860343-DEVELOPMENT Total	**$ 88,885**	**$ 132,631**	**$ 100**	**$ 1,812,100**	**$ (100)**
870135-MISCELLANEOUS					
5299-TAX PAYMENTS	$ 9,687	$ 9,888	$ 12,000	$ 100	$ (11,900)
870135-MISCELLANEOUS Total	**$ 9,687**	**$ 9,888**	**$ 12,000**	**$ 100**	**$ (11,900)**
Grand Total	**$ 2,046,016**	**$ 1,945,743**	**$ 2,034,300**	**$ 1,812,100**	**$ (222,000)**

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ORD-0XXX-2016

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, 2017.

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, 2017, 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	$	46,020
Contractual Services	$	500
Supplies & Materials	$	7,500
Council Office Total	**$**	**54,020**
Finance		
Supplies & Materials	$	380,400
Finance Total	**$**	**380,400**
Information Technology		
Salaries & Benefits	$	555,190
Contractual Services	$	245,800
Supplies & Materials	$	335,000
Capital	$	160,000
Information Technology Total	**$**	**1,295,990**
Parks & Recreation		
Capital	$	125,000
Parks & Recreation Total	**$**	**125,000**
Planning & Development		
Salaries & Benefits	$	423,960
Contractual Services	$	393,500
Supplies & Materials	$	924,100
Planning & Development Total	**$**	**1,741,560**
Public Service		
Salaries & Benefits	$	484,430
Contractual Services	$	224,100
Supplies & Materials	$	112,500
Capital	$	24,000
Public Service Total	**$**	**845,030**
Community Environment Total	**$**	**4,442,000**

Debt Service		
Finance		
Transfers	$	697,100
Finance Total	**$**	**697,100**
Debt Service Total	**$**	**697,100**

General Government		
Council Office		
Salaries & Benefits	$	308,690
Contractual Services	$	81,500
Supplies & Materials	$	40,000
Council Office Total	**$**	**430,190**
Department of Law		
Salaries & Benefits	$	123,860
Contractual Services	$	227,250
Supplies & Materials	$	14,500
Department of Law Total	**$**	**365,610**
Finance		
Salaries & Benefits	$	378,970
Contractual Services	$	954,600
Supplies & Materials	$	42,000
Capital	$	150,000
Finance Total	**$**	**1,525,570**
Human Resources		
Salaries & Benefits	$	317,210
Contractual Services	$	60,600
Supplies & Materials	$	43,000
Human Resources Total	**$**	**420,810**
Office of the Mayor		
Salaries & Benefits	$	361,840
Contractual Services	$	110,000
Supplies & Materials	$	15,000
Office of the Mayor Total	**$**	**486,840**
Public Service		
Salaries & Benefits	$	640,500
Contractual Services	$	474,050
Supplies & Materials	$	654,300
Capital	$	80,000
Public Service Total	**$**	**1,848,850**

Clerk of Courts	
Salaries & Benefits	$ 253,490
Contractual Services	$ 67,600
Supplies & Materials	$ 6,000
Clerk of Courts Total	**$ 327,090**
Marketing & Communications	
Salaries & Benefits	$ 181,870
Contractual Services	$ 124,100
Supplies & Materials	$ 1,000
Marketing & Communications Total	**$ 306,970**
General Government Total	**$ 5,711,930**
Leisure Time Activities	
Parks & Recreation	
Salaries & Benefits	$ 2,869,312
Contractual Services	$ 344,460
Supplies & Materials	$ 1,005,050
Capital	$ 46,290
Parks & Recreation Total	**$ 4,265,112**
Leisure Time Activities Total	**$ 4,265,112**
Other Uses of Funds	
Finance	
Transfers	$ 4,008,710
Finance Total	**$ 4,008,710**
Other Uses of Funds Total	**$ 4,008,710**
Public Health Services	
Public Safety	
Contractual Services	$ 294,000
Public Safety Total	**$ 294,000**
Public Health Services Total	**$ 294,000**
Security of Persons & Property	
Public Safety	
Salaries & Benefits	$ 8,680,110
Contractual Services	$ 396,800
Supplies & Materials	$ 267,300
Capital	$ 300,000
Transfers	$ 644,800
Public Safety Total	**$ 10,289,010**
Security of Persons & Property Total	**$ 10,289,010**

Transportation		
Public Service		
Salaries & Benefits	$	495,080
Contractual Services	$	12,100
Supplies & Materials	$	850,200
Capital	$	237,000
Public Service Total	**$**	**1,594,380**
Transportation Total	**$**	**1,594,380**
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	**$**	**31,302,242**

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

220-Street Fund		
Public Service		
Salaries & Benefits	$	759,710
Contractual Services	$	119,400
Supplies & Materials	$	247,100
Capital	$	154,000
Transfers	$	449,200
Public Service Total	**$**	**1,729,410**
220-Street Fund Total	**$**	**1,729,410**

222-State Highway Fund		
Public Service		
Salaries & Benefits	$	29,950
Contractual Services	$	39,700
Supplies & Materials	$	27,400
Public Service Total	**$**	**97,050**
222-State Highway Fund Total	**$**	**97,050**

224-Tax Increment Fund		
Finance		
Contractual Services	$	1,115,700
Capital	$	164,290
Transfers	$	1,304,800
Finance Total	**$**	**2,584,790**
224-Tax Increment Fund Total	**$**	**2,584,790**

225-State Law Enforcement Trust Fund		
Public Safety		
Supplies & Materials	$	15,000
Public Safety Total	**$**	**15,000**
225-State Law Enforcement Trust Fund Total	**$**	**15,000**

228-Permanent Improvement Fund	
Finance	
Capital	$ 1,130,400
Finance Total	**$ 1,130,400**
228-Permanent Improvement Fund Total	**$ 1,130,400**

229-Clerk Computer Fund	
Clerk of Courts	
Contractual Services	$ 16,500
Supplies & Materials	$ 11,000
Clerk of Court Total	**$ 27,500**
229-Clerk Computer Fund Total	**$ 27,500**

234-Court Computer Fund	
Clerk of Courts	
Contractual Services	$ 3,000
Clerk of Courts Total	**$ 3,000**
234-Court Computer Fund Total	**$ 3,000**

235-Federal Law Enforcement Seizure Fund	
Public Safety	
Supplies & Materials	$ 19,000
Public Safety Total	**$ 19,000**
235-Federal Law Enforcement Seizure Fund Total	**$ 19,000**

237-AG Peace Officer Training Fund	
Public Safety	
Contractual Services	$ 9,440
Public Safety Total	**$ 9,440**
237-AG Peace Officer Training Fund Total	**$ 9,440**

510-Police Pension Fund	
Finance	
Salaries & Benefits	$ 1,038,300
Contractual Services	$ 5,000
Finance Total	**$ 1,043,300**
510-Police Pension Fund Total	**$ 1,043,300**

515-Police Duty Weapon Fund	
Public Safety	
Supplies & Materials	$ 8,000
Public Safety Total	**$ 8,000**
515-Police Duty Weapon Fund Total	**$ 8,000**

750-Reserve for Sick & Vacation Fund	
Finance	
Salaries & Benefits	$ 155,180
Finance Total	**$ 155,180**
750-Reserve for Sick & Vacation Fund Total	**$ 155,180**
TOTAL SPECIAL REVENUE FUNDS	**$ 6,822,070**

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

325-Capital Improvement Fund	
Finance	
Capital	$ 4,154,110
Finance Total	**$ 4,154,110**
325-Capital Improvement Fund Total	**$ 4,154,110**

329-Court Building Fund	
Finance	
Contractual Services	$ 3,500
Finance Total	**$ 3,500**
329-Court Building Fund Total	**$ 3,500**
TOTAL CAPITAL PROJECTS FUNDS	**$ 4,157,610**

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

431-General Bond Retirement Fund	
Finance	
Bond Retirement	$ 2,242,700
Contractual Services	$ 5,400
Finance Total	**$ 2,248,100**
431-General Bond Retirement Fund Total	**$ 2,248,100**
TOTAL DEBT SERVICE FUND	**$ 2,248,100**

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

631-Stormwater Fund	
Public Service	
Salaries & Benefits	$ 382,480
Contractual Services	$ 129,700
Supplies & Materials	$ 175,800
Capital	$ 752,000
Transfers	$ 274,490
Public Service Total	**$ 1,714,470**
631-Stormwater Fund Total	**$ 1,714,470**

651-Water Fund	
Public Service	
Salaries & Benefits	$ 587,440
Contractual Services	$ 7,499,050
Supplies & Materials	$ 425,800
Capital	$ 54,000
Transfers	$ 582,590
Public Service Total	**$ 9,148,880**
651-Water Fund Total	**$ 9,148,880**

652-Water System Capital Improvement Fund	
Public Service	
Supplies & Materials	$ 70,000
Capital	$ 100,000
Transfers	$ 26,000
Public Service Total	**$ 196,000**
652-Water System Capital Improvement Fund Total	**$ 196,000**

661-Sewer Fund	
Public Service	
Salaries & Benefits	$ 587,440
Contractual Services	$ 6,108,450
Supplies & Materials	$ 193,600
Capital	$ 54,000
Transfers	$ 408,690
Public Service Total	**$ 7,352,180**
661-Sewer Fund Total	**$ 7,352,180**

662-Sewer System Capital Improvement Fund		
Public Service		
Contractual Services	$	300
Supplies & Materials	$	201,900
Capital	$	220,000
Transfers	$	226,000
Public Service Total	**$**	**648,200**
662-Sewer System Capital Improvement Fund Total	**$**	**648,200**
TOTAL ENTERPRISE FUNDS	**$**	**19,059,730**

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

850-Refuse Escrow Fund		
Public Service		
Supplies & Materials	$	1,812,100
Public Service Total	**$**	**1,812,100**
850-Refuse Escrow Fund Total	**$**	**1,812,100**
TOTAL AGENCY FUNDS	**$**	**1,812,100**

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

900-Workers Compensation Self Insurance Fund		
Human Resources		
Contractual Services	$	230,800
Human Resources Total	**$**	**230,800**
900-Workers Compensation Self Insurance Fund Total	**$**	**230,800**
TOTAL INTERNAL SERVICE FUND	**$**	**230,800**
TOTAL ALL FUNDS	**$**	**65,632,652**

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	Brian Metzbower, Council Member
Brian Larick, Council Member	Stephen Renner, Council Member
Nancy McGregor, Council Member	Michael Schnetzer, Council Member

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APPENDIX-A REVENUE LINE ITEM DETAIL

FUND/DEPARTMENT/ACCOUNT	2014 ACTUALS	2015 ACTUALS	2016 ESTIMATE	2017 PLAN	CHANGE
101-GENERAL FUND					
Council Office					
4156-LIQUOR PERMITS	$ 47,897	$ 55,257	$ 53,500	$ 54,200	$ 700
4271-PASSPORT FEES	$ 7,070	$ -	$ 2,500	$ 2,500	$ -
Council Office Total	$ 54,967	$ 55,257	$ 56,000	$ 56,700	$ 700
Finance					
4101-INCOME TAX	$ 17,387,213	$ 18,041,575	$ 17,990,000	$ 20,325,000	$ 2,335,000
4115-HOTEL/MOTEL TAX	$ 459,793	$ 495,550	$ 548,000	$ 553,500	$ 5,500
4121-REAL ESTATE TAX	$ 1,417,534	$ 1,460,519	$ 1,480,672	$ 1,486,200	$ 5,528
4123-PERSONAL TANGIBLE	$ 115	$ 154	$ -	$ -	$ -
4124-INHERITANCE TAX	$ 148,201	$ 74,323	$ -	$ -	$ -
4151-LOCAL GOVERNMENT FUND	$ 721,240	$ 757,629	$ 722,000	$ 700,000	$ (22,000)
4152-CIGARETTE TAX	$ 908	$ 818	$ 900	$ 900	$ -
4153-ROLLBACK & HOMESTEAD	$ 193,224	$ 192,374	$ 198,328	$ 191,700	$ (6,628)
4309-GRANTS	$ 32,276	$ 360,812	$ -	$ -	$ -
4460-OHEC HOTEL/MOTEL TAX	$ 41,781	$ 45,030	$ -	$ -	$ -
4610-REBATES	$ -	$ 277	$ 1,000	$ 1,000	$ -
4611-INTEREST INCOME	$ 461,489	$ 449,705	$ 475,000	$ 479,800	$ 4,800
4612-INVESTMENT INCOME	$ (109,178)	$ 10,234	$ 8,000	$ 8,000	$ -
4632-MISCELLANEOUS INCOME	$ 28,426	$ 147,186	$ 25,000	$ 25,000	$ -
4653-TAX P&I COLLECTED	$ 379,179	$ 309,538	$ 350,000	$ 312,900	$ (37,100)
4659-TAX MISC FEES & NSF FEES	$ 1,230	$ 879	$ 1,200	$ 100	$ (1,100)
4801-INCOME TAX REFUNDS	$ (387,053)	$ (441,527)	$ (440,800)	$ (486,600)	$ (45,800)
4934-TRANSFER-GARAGE CHARGES	$ 77,370	$ 77,370	$ 77,370	$ 77,370	$ -
4935-TRANSFER-ADMIN CHARGES	$ 762,116	$ 783,407	$ 865,200	$ 1,012,000	$ 146,800
4940-TRANSFER FROM TAX INC.	$ 500,000	$ 561,400	$ 600,000	$ 300,000	$ (300,000)
4951-ADVANCE FROM WATER	$ -	$ -	$ -	$ -	$ -
4960-REFUND PY EXPENDITURES	$ 9,747	$ 487	$ -	$ -	$ -
Finance Total	$ 22,125,611	$ 23,327,740	$ 22,901,870	$ 24,986,870	$ 2,085,000
Parks & Rec					
4155.01-GOLF COURSE SALES TAX	$ 22	$ 5	$ -	$ -	$ -
4155.03-OHEC SALES TAX	$ (13)	$ 16	$ -	$ -	$ -
4411-GC GREEN FEES	$ 128,589	$ 132,745	$ 155,800	$ 138,000	$ (17,800)
4412-GC EQUIPMENT RENTAL	$ 60,010	$ 61,426	$ 59,800	$ 68,000	$ 8,200
4413-GC PRO SHOP	$ 8,569	$ 9,447	$ 8,900	$ 9,500	$ 600
4414-GC CLUB HOUSE RENTAL	$ 26,495	$ 39,326	$ 32,000	$ 38,000	$ 6,000
4415-GOLF COURSE MEMBERSHIPS	$ 18,548	$ 16,254	$ 19,400	$ 18,000	$ (1,400)
4416-GC LEAGUE FEES	$ 31,848	$ 30,248	$ 30,200	$ 32,000	$ 1,800
4417-GC KITCHEN/BAR	$ 179	$ 223	$ -	$ -	$ -
4418-GC SNACKS- TAXABLE	$ 36,659	$ 32,134	$ 38,200	$ 36,000	$ (2,200)
4419-GC MISC	$ 2,061	$ 150	$ -	$ -	$ -
4424-GOLF COURSE PROGRAMS	$ 3,251	$ 3,947	$ 1,500	$ -	$ (1,500)
4431-RECREATION INCOME	$ 382,043	$ 454,409	$ 434,000	$ 472,000	$ 38,000
4432.1-SENIORS Program Revenue	$ -	$ 10,442	$ 14,000	$ 16,000	$ 2,000
4432.2-SENIORS Center Rental	$ -	$ 6,545	$ 7,000	$ 14,000	$ 7,000
4432.3-SENIORS Misc	$ -	$ 32	$ 200	$ 50	$ (150)
4432-SENIORS Memberships	$ 20,284	$ 10,918	$ 14,000	$ 10,750	$ (3,250)
4433-NONRESIDENT SPORT FEE	$ 29,195	$ 23,600	$ 29,200	$ 20,000	$ (9,200)
4434-PARK RENTAL FEES	$ 90,257	$ 36,630	$ 50,000	$ 40,000	$ (10,000)
4435-PARK USE FEES***	$ -	$ 51,489	$ 23,400	$ 43,500	$ 20,100
4451-POOL GATE RECEIPTS	$ 23,609	$ 26,066	$ 26,000	$ 28,000	$ 2,000
4452-POOL SWIM LESSONS	$ 11,882	$ -	$ 13,100	$ 950	$ (12,150)
4453-POOL PROGRAM REVENUE	$ 1,520	$ 1,680	$ 1,600	$ 2,500	$ 900
4454-POOL FACILITY RENTAL	$ 3,245	$ 3,455	$ 3,400	$ 3,400	$ -
4455-POOL MEMBERSHIPS	$ 197,709	$ 193,275	$ 200,900	$ 190,000	$ (10,900)
4456-POOL SWIM/DIVE TEAMS	$ 8,416	$ 8,454	$ 9,000	$ 10,930	$ 1,930
4457-POOL CONCESSIONS	$ 15	$ 15,399	$ 15,200	$ 15,500	$ 300
4458-POOL SNACKS - NONTAXABLE	$ 832	$ -	$ 1,200	$ -	$ (1,200)
4459-POOL MISC	$ 1,003	$ 1,602	$ 1,100	$ -	$ (1,100)

APPENDIX A-REVENUE LINE ITEM DETAIL

FUND/DEPARTMENT/ACCOUNT	2014 ACTUALS	2015 ACTUALS	2016 ESTIMATE	2017 PLAN	CHANGE
4461-OHEC PROGRAM REVENUE	$ 15,468	$ 14,033	$ 19,300	$ 15,500	$ (3,800)
4463.01-OHEC MERCHANDISE-TAXABLE	$ 8,900	$ 7,580	$ 14,800	$ 6,750	$ (8,050)
4463.02-OHEC MERCHANDISE-NONTAX	$ 14,788	$ 16,053	$ 21,000	$ 16,250	$ (4,750)
4464-OHEC RENTAL	$ 1,040	$ 1,003	$ 4,100	$ 2,000	$ (2,100)
4481-GSC GATE	$ 34,354	$ 41,012	$ 41,000	$ 43,000	$ 2,000
4482-GSC SWIM LESSONS	$ -	$ 2,862	$ -	$ 2,600	$ 2,600
4483-GSC PROGRAM	$ 7,800	$ 1,500	$ 13,300	$ 16,300	$ 3,000
4484-GSC FACILITY	$ 1,945	$ 4,925	$ 2,200	$ 3,500	$ 1,300
4485-GSC MEMBERSHIPS	$ 3,942	$ 2,820	$ 4,100	$ 3,000	$ (1,100)
4486-GSC SWIM/DIVE	$ -	$ 7,500	$ -	$ -	$ -
4487-GSC CONCESSIONS	$ 48	$ 19,915	$ 19,900	$ 22,000	$ 2,100
4488-GSC SNACK NON-TAXABLE	$ 1,184	$ -	$ 2,300	$ -	$ (2,300)
4489-GSC MISCELLANEOUS	$ 32,232	$ 33,404	$ 26,600	$ 26,600	$ -
4603-COMMUNITY EVENT REIMBURSEMENT	$ 38,483	$ 169	$ -	$ -	$ -
4634-INSURANCE SETTLEMENTS	$ -	$ 1,606	$ -	$ -	$ -
4641-SALE OF ASSETS	$ -	$ 2,811	$ 6,000	$ 6,000	$ -
4692-P&R DONATIONS	$ -	$ -	$ 5,000	$ -	$ (5,000)
Parks & Rec Total	$ 1,246,412	$ 1,327,110	$ 1,368,700	$ 1,370,580	$ 1,880
Police					
4213-STREET VENDORS LICENSE	$ -	$ 100	$ 400	$ 2,300	$ 1,900
4215-AMUSEMENT DEVICES PERMIT	$ 13,300	$ 12,600	$ 15,000	$ 15,300	$ 300
4235-SOLICITORS PERMITS	$ 682	$ 500	$ 600	$ 600	$ -
4238-ALARM PERMITS	$ 61,080	$ 46,290	$ 35,600	$ 36,500	$ 900
4267-REPORT/DATA FEES	$ 689	$ 633	$ 2,200	$ 2,300	$ 100
4268-IMMOBILIZATION FEE	$ 3,935	$ 3,350	$ 3,000	$ 3,100	$ 100
4269-FINGERPRINTING FEES	$ 11,672	$ 13,634	$ 12,000	$ 13,200	$ 1,200
4272-911 CHARGES	$ 9,000	$ 4,750	$ 14,100	$ 14,500	$ 400
4273-DEER HUNTING PERMITS	$ 1,840	$ 1,890	$ 2,000	$ 2,100	$ 100
4275-SPECIAL DUTY CRUISER	$ 5,466	$ 13,542	$ 4,000	$ 7,100	$ 3,100
4300.01-OVERTIME GRANT	$ 16,789	$ 7,279	$ 45,000	$ 45,000	$ -
4311-SRO CHARGES	$ 124,599	$ 129,586	$ 146,100	$ 152,700	$ 6,600
Police Total	$ 249,051	$ 234,153	$ 280,000	$ 294,700	$ 14,700
Development					
4470-CREEKSIDE RENT	$ 102,983	$ 146,255	$ 146,000	$ 146,000	$ -
4471-TIF MUP/MSP	$ 19,312	$ -	$ -	$ -	$ -
4660-TAX INCENTIVE FEES	$ 21,455	$ 12,405	$ 12,200	$ 12,200	$ -
Development Total	$ 143,749	$ 158,660	$ 158,200	$ 158,200	$ -
HR					
4258-EMPLOYEE TESTING FEES	$ 840	$ 600	$ 500	$ 500	$ -
HR Total	$ 840	$ 600	$ 500	$ 500	$ -
Mayor's Office					
4318 -CHARGES FOR SERVICES	$ -	$ -	$ -	$ 2,000	$ 2,000
Mayor's Office Total	$ -	$ -	$ -	$ 2,000	$ 2,000
					$ -
IT					$ -
4312-IT CHARGES FOR SERVICE	$ 18,000	$ 26,038	$ 18,000	$ 78,000	$ 60,000
4314-FIBER BOND REPAYMENT	$ 10,886	$ -	$ 11,300	$ 15,153	$ 3,853
4315-FIBER MAINTENANCE FEES	$ 1,011	$ -	$ 2,700	$ 2,700	$ -
IT Total	$ 29,897	$ 26,038	$ 32,000	$ 95,853	$ 63,853
City Attorney					
4317-FIBER PROJECT SHARED SVC	$ -	$ 15,000	$ -	$ -	$ -
City Attorney Total	$ -	$ 15,000	$ -	$ -	$ -

APPENDIX A-REVENUE LINE ITEM DETAIL

FUND/DEPARTMENT/ACCOUNT	2014 ACTUALS	2015 ACTUALS	2016 ESTIMATE	2017 PLAN	CHANGE
Public Service					
4181-CABLE FRANCHISE FEES	$ 539,453	$ 596,436	$ 550,000	$ 590,000	$ 40,000
4211-CONTRACTORS LICENSE	$ 21,000	$ 27,530	$ 18,800	$ 20,000	$ 1,200
4212-SIGN ERECTORS LICENSE	$ 950	$ 805	$ 600	$ 600	$ -
4214-S/W INSTALLER LICENSE	$ 2,625	$ 2,625	$ -	$ -	$ -
4232-BUILDING PERMITS	$ 375,880	$ 294,772	$ 322,000	$ 322,000	$ -
4233-ELECTRICAL PERMITS	$ 79,268	$ 90,020	$ 73,000	$ 73,000	$ -
4234-PLUMBING PERMITS	$ 62,641	$ 87,460	$ 63,000	$ 70,000	$ 7,000
4236-CONDITIONAL USE PERMIT	$ 800	$ 600	$ 800	$ 800	$ -
4237-FENCE PERMITS	$ 2,675	$ 3,000	$ 3,000	$ 3,000	$ -
4239-VARIANCE PERMITS	$ 3,900	$ 3,600	$ 3,000	$ 3,000	$ -
4251-PWSF FEES	$ 2,000	$ -	$ 500	$ 500	$ -
4255-PLAT FEES	$ 5,525	$ 3,175	$ 4,000	$ 4,000	$ -
4256-ZONING FEES	$ 7,865	$ 5,641	$ 7,000	$ 7,000	$ -
4257-ENGINEERING FEES	$ 42,762	$ 75,300	$ 50,000	$ 50,000	$ -
4260-CERT OF APPROP PERMIT FEE	$ 5,801	$ 3,619	$ 3,000	$ 3,000	$ -
4264-FLOOD PLAIN USE/LOT SPLIT	$ 75	$ 50	$ 100	$ 100	$ -
4265-ZONING CHANGE	$ 1,510	$ 2,900	$ 2,000	$ 2,000	$ -
4266.01-BBS 3% COMM FEE	$ 11,955	$ 10,534	$ 11,000	$ 11,000	$ -
4266.02-BBS 1% RES FEE	$ 1,157	$ 1,158	$ 1,000	$ 1,000	$ -
4270-CITY MAPS	$ 156	$ 66	$ -	$ -	$ -
4307-FLEET CHARGES FOR SERVICE	$ 2,676	$ -	$ 11,000	$ 5,000	$ (6,000)
4308-JEFFERSON GARAGE CHARGES	$ 1,540	$ -	$ -	$ -	$ -
4313-SVC DEPT MINERVA PARK CHG	$ 6,628	$ 8,047	$ -	$ -	$ -
4407-PARKING GARAGE INCOME	$ 612	$ 8,179	$ 7,000	$ 7,000	$ -
4600-REFUSE INCOME	$ 70,178	$ 65,848	$ 71,300	$ 71,300	$ -
4601-PENALTY	$ 28,524	$ 28,041	$ 29,000	$ 29,000	$ -
4634-INSURANCE SETTLEMENTS	$ 27,871	$ 57,791	$ 5,000	$ 20,000	$ 15,000
4641-SALE OF ASSETS	$ 80,863	$ 41,405	$ 25,000	$ 25,000	$ -
4912-RENT MBC	$ 33,995	$ 19,495	$ 42,000	$ 42,000	$ -
Public Service Total	$ 1,420,883	$ 1,438,097	$ 1,303,100	$ 1,360,300	$ 57,200
Clerk of Court					
4301-FRANKLIN CO MUNI COURT	$ 22,426	$ 30,107	$ 27,100	$ 27,100	$ -
4501-FINES,FEES,FORFEITURES	$ 504,150	$ 548,873	$ 533,000	$ 533,000	$ -
Clerk of Court Total	$ 526,576	$ 578,980	$ 560,100	$ 560,100	$ -
					$ -
101-GENERAL FUND Total	**$ 25,797,986**	**$ 27,161,633**	**$ 26,660,470**	**$ 28,885,803**	**$ 2,225,333**
220-STREET					
Public Service					
4157-PERMISSIVE LICENSE TAX	$ 256,717	$ 263,263	$ 255,000	$ 255,000	$ -
4158-AUTO LICENSE	$ 223,622	$ 229,794	$ 245,000	$ 245,000	$ -
4159-GAS TAX	$ 1,129,203	$ 1,142,964	$ 1,120,000	$ 1,120,000	$ -
4632-MISCELLANEOUS INCOME	$ 6,205	$ 28,999	$ 1,000	$ 1,000	$ -
4634-INSURANCE SETTLEMENTS	$ 11,057	$ 210	$ -	$ -	$ -
4641-SALE OF ASSETS	$ 13,755	$ 33,500	$ -	$ 10,000	$ 10,000
Public Service Total	$ 1,640,558	$ 1,698,729	$ 1,621,000	$ 1,631,000	$ 10,000
220-STREET Total	**$ 1,640,558**	**$ 1,698,729**	**$ 1,621,000**	**$ 1,631,000**	**$ 10,000**
222-STATE HIGHWAY					
Public Service					
4158-AUTO LICENSE	$ 18,131	$ 18,735	$ 18,000	$ 18,000	$ -
4159-GAS TAX	$ 91,557	$ 92,673	$ 90,000	$ 90,000	$ -
Public Service Total	$ 109,689	$ 111,408	$ 108,000	$ 108,000	$ -
222-STATE HIGHWAY Total	**$ 109,689**	**$ 111,408**	**$ 108,000**	**$ 108,000**	**$ -**

APPENDIX A-REVENUE LINE ITEM DETAIL

FUND/DEPARTMENT/ACCOUNT	2014 ACTUALS	2015 ACTUALS	2016 ESTIMATE	2017 PLAN	CHANGE
224-TAX INCREMENT					
Development					
4140-TIF PILOT	$ 1,699,552	$ 2,025,314	$ 2,253,200	$ 2,297,600	$ 44,400
4153-ROLLBACK & HOMESTEAD	$ 28,974	$ 35,643	$ 29,300	$ 29,700	$ 400
4471-TIF MUP/MSP	$ 120,959	$ 116,601	$ 199,500	$ 199,500	$ -
4631-TIZ MISCELLANEOUS REVENUE	$ 3,500	$ -	$ -	$ -	$ -
4931-GENERAL FUND TRANSFER	$ -	$ 19,312	$ -	$ -	$ -
Development Total	$ 1,852,985	$ 2,196,871	$ 2,482,000	$ 2,526,800	$ 44,800
224-TAX INCREMENT Total	**$ 1,852,985**	**$ 2,196,871**	**$ 2,482,000**	**$ 2,526,800**	**$ 44,800**
225-LAW ENFORCEMENT TRUST					
Police					
4632-MISCELLANEOUS INCOME	$ 39,727	$ 31,444	$ 47,600	$ 9,100	$ (38,500)
Police Total	$ 39,727	$ 31,444	$ 47,600	$ 9,100	$ (38,500)
225-LAW ENFORCEMENT TRUST Total	**$ 39,727**	**$ 31,444**	**$ 47,600**	**$ 9,100**	**$ (38,500)**
226-ENFORCEMENT & EDUCATION					
Police					
4306-ENF & EDUCATION/MUNI	$ -	$ -	$ 500	$ 500	$ -
4316-ENF & EDUCATION	$ 2,727	$ 2,850	$ 3,200	$ 3,200	$ -
Police Total	$ 2,727	$ 2,850	$ 3,700	$ 3,700	$ -
226-ENFORCEMENT & EDUCATION Total	**$ 2,727**	**$ 2,850**	**$ 3,700**	**$ 3,700**	**$ -**
228-PERMANENT IMPROVEMENT					
Development					
4671-TIZ LEASE PAYMENTS	$ 2,660	$ -	$ -	$ -	$ -
Development Total	$ 2,660	$ -	$ -	$ -	$ -
228-PERMANENT IMPROVEMENT Total	**$ 2,660**	**$ -**	**$ -**	**$ -**	**$ -**
229-COURT					
Clerk of Court					
4675-CAPITAL INCOME	$ 43,330	$ 45,568	$ 42,900	$ 42,900	$ -
Clerk of Court Total	$ 43,330	$ 45,568	$ 42,900	$ 42,900	$ -
229-COURT Total	**$ 43,330**	**$ 45,568**	**$ 42,900**	**$ 42,900**	**$ -**
231-COUNTY PERMISSIVE					
Public Service					
4157-PERMISSIVE LICENSE TAX	$ 434,000	$ 250,000	$ 150,000	$ 150,000	$ -
4932-TRANSFER FROM STREETS	$ 39,419	$ -	$ -	$ -	$ -
Public Service Total	$ 473,419	$ 250,000	$ 150,000	$ 150,000	$ -
					$ -
231-COUNTY PERMISSIVE Total	**$ 473,419**	**$ 250,000**	**$ 150,000**	**$ 150,000**	**$ -**
232-CUL-DE-SAC MAINTENANCE					
Public Service					
4263-CUL-DE-SAC MAINTENANCE	$ -	$ 18,500	$ -	$ -	$ -
Public Service Total	$ -	$ 18,500	$ -	$ -	$ -
232-CUL-DE-SAC MAINTENANCE Total	**$ -**	**$ 18,500**	**$ -**	**$ -**	**$ -**
234 - COURT COMPUTER					
Clerk of Court					
4675 - CAPITAL INCOME	$ -	$ -	$ -	$ 16,740	$ 16,740
Clerk of Court Total	$ -	$ -	$ -	$ 16,740	$ 16,740
234 - COURT COMPUTER Total	**$ -**	**$ -**	**$ -**	**$ 16,740**	**$ 16,740**

APPENDIX A-REVENUE LINE ITEM DETAIL

FUND/DEPARTMENT/ACCOUNT	2014 ACTUALS	2015 ACTUALS	2016 ESTIMATE	2017 PLAN	CHANGE
235-DOJ LAW ENF SEIZURE					
Police					
4611-INTEREST INCOME	$ 798	$ 2,076	$ 2,000	$ 2,000	$ -
4632-MISCELLANEOUS INCOME	$ 78,008	$ 168,684	$ 25,000	$ 25,000	$ -
Police Total	$ 78,806	$ 170,760	$ 27,000	$ 27,000	$ -
235-DOJ LAW ENF SEIZURE Total	**$ 78,806**	**$ 170,760**	**$ 27,000**	**$ 27,000**	**$ -**
237-AG PEACE OFFICER TRAINING					
Police					
4309-GRANTS	$ -	$ 4,560	$ -	$ -	$ -
Police Total	$ -	$ 4,560	$ -	$ -	$ -
237-AG PEACE OFFICER TRAINING Total	**$ -**	**$ 4,560**	**$ -**	**$ -**	**$ -**
241-RIGHT OF WAY					
Public Service					
4191-RIGHT OF WAY FEES	$ 63,685	$ 52,888	$ 30,000	$ 50,000	$ 20,000
Public Service Total	$ 63,685	$ 52,888	$ 30,000	$ 50,000	$ 20,000
241-RIGHT OF WAY Total	**$ 63,685**	**$ 52,888**	**$ 30,000**	**$ 50,000**	**$ 20,000**
323-OPWC LOCAL TRANS IMPROVE					
Public Service					
4309-GRANTS	$ -	$ 502,062	$ 2,531,700	$ -	$ (2,531,700)
Public Service Total	$ -	$ 502,062	$ 2,531,700	$ -	$ (2,531,700)
323-OPWC LOCAL TRANS IMPROVE Total	**$ -**	**$ 502,062**	**$ 2,531,700**	**$ -**	**$ (2,531,700)**
324-BOND CAPITAL IMPROVEMENT					
Finance					
4611-INTEREST INCOME	$ -	$ 3,665	$ -	$ -	$ -
4613-BOND PROCEEDS	$ -	$ 5,095,000	$ -	$ -	$ -
4616-PREMIUM ON SALE OF BONDS	$ -	$ 183,402	$ -	$ -	$ -
Finance Total	$ -	$ 5,282,067	$ -	$ -	$ -
324-BOND CAPITAL IMPROVEMENT Total	**$ -**	**$ 5,282,067**	**$ -**	**$ -**	**$ -**
325-CAPITAL IMPROVEMENTS					
Finance					
4931-GENERAL FUND TRANSFER	$ 1,635,640	$ 1,997,550	$ 2,762,700	$ 2,653,710	$ (108,990)
4960-REFUND PY EXPENDITURES	$ 32,963	$ -	$ -	$ -	$ -
Finance Total	$ 1,668,603	$ 1,997,550	$ 2,762,700	$ 2,653,710	$ (108,990)
					$ -
325-CAPITAL IMPROVEMENTS Total	**$ 1,668,603**	**$ 1,997,550**	**$ 2,762,700**	**$ 2,653,710**	**$ (108,990)**
327-PARK					
Parks & Rec					
4261-PARK FEE	$ 96,000	$ 99,966	$ 20,000	$ 20,000	$ -
Parks & Rec Total	$ 96,000	$ 99,966	$ 20,000	$ 20,000	$ -
327-PARK Total	**$ 96,000**	**$ 99,966**	**$ 20,000**	**$ 20,000**	**$ -**
328-PARK-IN-LIEU OF FEES					
Parks & Rec					
4931-TRANSFER	$ -	$ -	$ 44,466	$ -	$ (44,466)
Parks & Rec Total	$ -	$ -	$ 44,466	$ -	$ (44,466)
328-PARK-IN-LIEU OF FEES Total	**$ -**	**$ -**	**$ 44,466**	**$ -**	**$ (44,466)**

APPENDIX A-REVENUE LINE ITEM DETAIL

FUND/DEPARTMENT/ACCOUNT	2014 ACTUALS	2015 ACTUALS	2016 ESTIMATE	2017 PLAN	CHANGE
329-COURT BUILDING					
Clerk of Court					
4675-CAPITAL INCOME	$ 27,100	$ 28,600	$ 26,700	$ 26,700	$ -
Clerk of Court Total	$ 27,100	$ 28,600	$ 26,700	$ 26,700	$ -
329-COURT BUILDING Total	**$ 27,100**	**$ 28,600**	**$ 26,700**	**$ 26,700**	**$ -**
431-GENERAL BOND RETIREMENT					
Finance					
4121-REAL ESTATE TAX	$ 237,558	$ 244,383	$ 237,506	$ 238,500	$ 994
4123-PERSONAL TANGIBLE	$ 19	$ 25	$ -	$ -	$ -
4153-ROLLBACK & HOMESTEAD	$ 31,000	$ 30,860	$ 35,494	$ 30,800	$ (4,694)
4613-BOND PROCEEDS	$ -	$ 7,620,000	$ -	$ -	$ -
4616-PREMIUM ON SALE OF BONDS	$ -	$ 726,287	$ -	$ -	$ -
4931-GENERAL FUND TRANSFER	$ 821,886	$ 365,770	$ 748,500	$ 697,100	$ (51,400)
4932-TRANSFER FROM STREETS	$ 506,200	$ 493,244	$ 494,600	$ 449,200	$ (45,400)
4933-TRANSFER FROM STORMWATER	$ 180,638	$ 174,760	$ 174,900	$ 176,400	$ 1,500
4937-TRANSFER FROM WSCI FUND	$ 27,558	$ 25,758	$ 25,800	$ 26,000	$ 200
4939-TRANSFER FROM SSCI FUND	$ 27,558	$ 25,758	$ 25,800	$ 26,000	$ 200
4940-TRANSFER FROM TAX INC.	$ 180,600	$ 676,600	$ 620,300	$ 604,200	$ (16,100)
Finance Total	$ 2,013,016	$ 10,383,444	$ 2,362,900	$ 2,248,200	$ (114,700)
431-GENERAL BOND RETIREMENT Total	**$ 2,013,016**	**$ 10,383,444**	**$ 2,362,900**	**$ 2,248,200**	**$ (114,700)**
510-POLICE PENSION					
Finance					
4121-REAL ESTATE TAX	$ 236,515	$ 242,095	$ 245,696	$ 246,700	$ 1,004
4123-PERSONAL TANGIBLE	$ 19	$ 26	$ -	$ -	$ -
4153-ROLLBACK & HOMESTEAD	$ 32,069	$ 31,933	$ 31,304	$ 31,800	$ 496
4931-GENERAL FUND TRANSFER	$ 641,975	$ 688,844	$ 743,160	$ 644,800	$ (98,360)
Finance Total	$ 910,578	$ 962,898	$ 1,020,160	$ 923,300	$ (96,860)
510-POLICE PENSION Total	**$ 910,578**	**$ 962,898**	**$ 1,020,160**	**$ 923,300**	**$ (96,860)**
515-POLICE DUTY WEAPON					
Finance					
4001-ADVANCE	$ 19,320	$ -	$ -	$ -	$ -
4690-POLICE WEAPONS FUND	$ 14,245	$ 17,138	$ 12,500	$ 12,500	$ -
Finance Total	$ 33,565	$ 17,138	$ 12,500	$ 12,500	$ -
515-POLICE DUTY WEAPON Total	**$ 33,565**	**$ 17,138**	**$ 12,500**	**$ 12,500**	**$ -**
580-VENDING MACHINES					
Finance					
4695-VENDING - CITY HALL	$ 37	$ -	$ -	$ -	$ -
Finance Total	$ 37	$ -	$ -	$ -	$ -
580-VENDING MACHINES Total	**$ 37**	**$ -**	**$ -**	**$ -**	**$ -**
631-STORMWATER					
Public Service					
4309-GRANTS	$ -	$ 182,625	$ -	$ -	$ -
4401-SALES/INCOME/FEES	$ 1,068,559	$ 1,096,714	$ 1,110,300	$ 1,112,400	$ 2,100
4601-PENALTY	$ 10,102	$ 8,958	$ 9,000	$ 9,000	$ -
4931-GENERAL FUND TRANSFER	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ -
Public Service Total	$ 1,098,660	$ 1,308,297	$ 1,139,300	$ 1,141,400	$ 2,100
631-STORMWATER Total	**$ 1,098,660**	**$ 1,308,297**	**$ 1,139,300**	**$ 1,141,400**	**$ 2,100**

APPENDIX A-REVENUE LINE ITEM DETAIL

FUND/DEPARTMENT/ACCOUNT	2014 ACTUALS	2015 ACTUALS	2016 ESTIMATE	2017 PLAN	CHANGE
641-OEPA FEDERAL GRANT					
Public Service					
4309-GRANTS	$ -	$ -	$ 333,400	$ -	$ (333,400)
4933-TRANSFER FROM STORMWATER	$ -	$ 111,200	$ -	$ -	$ -
Public Service Total	$ -	$ 111,200	$ 333,400	$ -	$ (333,400)
641-OEPA FEDERAL GRANT Total	**$ -**	**$ 111,200**	**$ 333,400**	**$ -**	**$ (333,400)**
651-WATER					
Public Service					
4214-S/W INSTALLER LICENSE	$ -	$ -	$ 1,000	$ 1,300	$ 300
4401-SALES/INCOME/FEES	$ 6,245,982	$ 6,399,998	$ 5,797,100	$ 8,515,500	$ 2,718,400
4402-TAP FEES	$ 3,903	$ 770	$ 1,800	$ 1,500	$ (300)
4403-INSPECTION FEES	$ 1,520	$ 2,800	$ 1,600	$ 1,600	$ -
4405-WATER METERS	$ 74,226	$ 29,020	$ 50,700	$ 46,600	$ (4,100)
4406-WATER HYDRANT SALES	$ 150	$ 2,823	$ 6,500	$ 2,300	$ (4,200)
4601-PENALTY	$ 71,591	$ 66,431	$ 69,700	$ 73,200	$ 3,500
4632-MISCELLANEOUS INCOME	$ 25,012	$ 34,308	$ 10,000	$ 10,000	$ -
4634-INSURANCE SETTLEMENTS	$ 18,810	$ 7,409	$ -	$ -	$ -
4641-SALE OF ASSETS	$ -	$ 8,061	$ -	$ -	$ -
4931-TRANSFER FROM GENERAL FUND	$ -	$ -	$ 34,187	$ -	$ (34,187)
4951-ADVANCE FROM GENERAL FUND	$ -	$ -	$ -	$ 1,260,000	$ 1,260,000
Public Service Total	$ 6,441,194	$ 6,551,619	$ 5,972,587	$ 9,912,000	$ 3,939,413
651-WATER Total	**$ 6,441,194**	**$ 6,551,619**	**$ 5,972,587**	**$ 9,912,000**	**$ 3,939,413**
652-WATER SYSTEM CAPITAL IMP					
Public Service					
4421-CAPACITY CHARGES	$ 337,416	$ 68,492	$ 268,700	$ 216,900	$ (51,800)
4422-FRONT FOOT CHARGES	$ 25,800	$ 5,400	$ 21,600	$ 19,200	$ (2,400)
4425-CAPITAL IMPROVEMENTS	$ 693,850	$ 782,670	$ 34,700	$ 635,500	$ 600,800
4940-TRANSFER FROM TAX INC.	$ -	$ 451,400	$ 354,500	$ 354,100	$ (400)
4960-REFUND PY EXPENDITURES	$ 18,976	$ -	$ -	$ -	$ -
Public Service Total	$ 1,076,041	$ 1,307,961	$ 679,500	$ 1,225,700	$ 546,200
652-WATER SYSTEM CAPITAL IMP Total	**$ 1,076,041**	**$ 1,307,961**	**$ 679,500**	**$ 1,225,700**	**$ 546,200**
661-SEWER					
Public Service					
4214-S/W INSTALLER LICENSE	$ -	$ -	$ 1,000	$ 1,300	$ 300
4401-SALES/INCOME/FEES	$ 4,304,545	$ 4,757,829	$ 6,344,900	$ 5,890,400	$ (454,500)
4403-INSPECTION FEES	$ 960	$ 2,480	$ 1,000	$ 1,500	$ 500
4409-COL ERU SURCHARGE	$ 643,997	$ 676,385	$ 702,000	$ 725,700	$ 23,700
4601-PENALTY	$ 52,346	$ 48,734	$ 77,200	$ 95,700	$ 18,500
4602-COL CONSNT PENALTY (CCOP)	$ 6,123	$ 5,426	$ 5,500	$ 5,500	$ -
4634-INSURANCE SETTLEMENTS	$ 11,248	$ -	$ -	$ -	$ -
4641-SALE OF ASSETS	$ -	$ 7,062	$ -	$ -	$ -
4931-TRANSFER FROM GENERAL FUND	$ -	$ -	$ 34,188	$ -	$ (34,188)
4937-TRANSFER FROM WSCI FUND	$ -	$ 750,000	$ 2,300,000	$ -	$ (2,300,000)
4939-TRANSFER FROM SSCI FUND	$ -	$ -	$ 750,000	$ 200,000	$ (550,000)
Public Service Total	$ 5,019,218	$ 6,247,915	$ 10,215,788	$ 6,920,100	$ (3,295,688)
661-SEWER Total	**$ 5,019,218**	**$ 6,247,915**	**$ 10,215,788**	**$ 6,920,100**	**$ (3,295,688)**

APPENDIX A-REVENUE LINE ITEM DETAIL

FUND/DEPARTMENT/ACCOUNT	2014 ACTUALS	2015 ACTUALS	2016 ESTIMATE	2017 PLAN	CHANGE
662-SEWER SYSTEM CAPITAL IMP					
Public Service					
4129.01-W SIDE SANITARY SP ASSESS	$ 26,620	$ 36,352	$ 26,700	$ 26,700	$ -
4129.02-TRIANGLE E SP ASSESS	$ 578	$ 578	$ 500	$ 500	$ -
4129.03-LARRY LN SAN SEWER	$ -	$ 638	$ 600	$ 600	$ -
4129.04-JOHNSTOWN RD SP ASSESS	$ -	$ -	$ 600	$ 600	$ -
4421-CAPACITY CHARGES	$ 202,444	$ 158,036	$ 223,800	$ 201,800	$ (22,000)
4422-FRONT FOOT CHARGES	$ 11,700	$ 19,140	$ 16,900	$ 19,100	$ 2,200
4425-CAPITAL IMPROVEMENTS	$ 283,578	$ 290,609	$ 510,400	$ 647,900	$ 137,500
4632-MISCELLANEOUS INCOME	$ -	$ 3,406	$ -	$ -	$ -
4937-TRANSFER FROM WSCI	$ -	$ 16,000	$ 100,000	$ -	$ (100,000)
4940-TRANSFER FROM TAX INC.	$ -	$ -	$ 51,600	$ 46,500	$ (5,100)
Public Service Total	$ 524,920	$ 524,760	$ 931,100	$ 943,700	$ 12,600
662-SEWER SYSTEM CAPITAL IMP Total	**$ 524,920**	**$ 524,760**	**$ 931,100**	**$ 943,700**	**$ 12,600**
750-RESERVE FOR SICK/VACATION					
Finance					
4632-MISCELLANEOUS INCOME	$ -	$ -	$ -	$ -	$ -
4931-GENERAL FUND TRANSFER	$ -	$ -	$ 25,000	$ 75,000	$ 50,000
Finance Total	$ -	$ -	$ 25,000	$ 75,000	$ 50,000
750-RESERVE FOR SICK/VACATION Total	**$ -**	**$ -**	**$ 25,000**	**$ 75,000**	**$ 50,000**
835-SENIOR ESCROW					
Parks & Rec					
4632-MISCELLANEOUS INCOME	$ 295	$ 40	$ 100	$ 100	$ -
Parks & Rec Total	$ 295	$ 40	$ 100	$ 100	$ -
835-SENIOR ESCROW Total	**$ 295**	**$ 40**	**$ 100**	**$ 100**	**$ -**
837-VETERANS MEMORIAL					
Parks & Rec					
4691-DONATIONS	$ 1,385	$ 753	$ 100	$ 100	$ -
Parks & Rec Total	$ 1,385	$ 753	$ 100	$ 100	$ -
837-VETERANS MEMORIAL Total	**$ 1,385**	**$ 753**	**$ 100**	**$ 100**	**$ -**
840-LANDFILL ESCROW					
Public Service					
4921-ESCROW	$ -	$ -	$ 100	$ 100	$ -
Public Service Total	$ -	$ -	$ 100	$ 100	$ -
840-LANDFILL ESCROW Total	**$ -**	**$ -**	**$ 100**	**$ 100**	**$ -**
850-REFUSE ESCROW					
Public Service					
4921-ESCROW	$ 1,935,050	$ 1,893,181	$ 2,022,000	$ 1,812,100	$ (209,900)
4931-ESCROW	$ -	$ -	$ 31,302	$ -	$ (31,302)
Public Service Total	$ 1,935,050	$ 1,893,181	$ 2,053,302	$ 1,812,100	$ (241,202)
					$ -
850-REFUSE ESCROW Total	**$ 1,935,050**	**$ 1,893,181**	**$ 2,053,302**	**$ 1,812,100**	**$ (241,202)**
860-DEVELOPERS ESCROW					
Public Service					
4257-ENGINEERING FEES	$ 87,047	$ 225,530	$ -	$ -	$ -
4921-ESCROW	$ -	$ -	$ 100	$ 100	$ -
Public Service Total	$ 87,047	$ 225,530	$ 100	$ 100	$ -
860-DEVELOPERS ESCROW Total	**$ 87,047**	**$ 225,530**	**$ 100**	**$ 100**	**$ -**

APPENDIX A-REVENUE LINE ITEM DETAIL

FUND/DEPARTMENT/ACCOUNT	2014 ACTUALS	2015 ACTUALS	2016 ESTIMATE	2017 PLAN	CHANGE
870-TIZ REAL ESTATE ESCROW					
Development					
4018-TRANSFER	$ 69,900	$ -	$ -	$ -	$ -
4125-TAX INCREMENT EQUIVALENT	$ 8,067	$ 1,788	$ 16,842	$ -	$ (16,842)
Development Total	$ 77,967	$ 1,788	$ 16,842	$ -	$ (16,842)
870-TIZ REAL ESTATE ESCROW Total	**$ 77,967**	**$ 1,788**	**$ 16,842**	**$ -**	**$ (16,842)**
900-SELF INS WORKERS COMP FUN					
Finance					
4944-TRANSFER FROM LIABILITY A	$ 233,587	$ 243,343	$ 267,540	$ 276,040	$ 8,500
Finance Total	$ 233,587	$ 243,343	$ 267,540	$ 276,040	$ 8,500
					$ -
900-SELF INS WORKERS COMP FUN Total	**$ 233,587**	**$ 243,343**	**$ 267,540**	**$ 276,040**	**$ 8,500**
Grand Total	**$ 51,349,834**	**$ 69,435,325**	**$ 61,588,555**	**$ 61,641,893**	**$ 53,338**

APPENDIX A-EXPENDITURE LINE ITEM DETAIL

FUND/DEPARTMENT/ACCOUNT	2014 ACTUALS	2015 ACTUALS	2016 ESTIMATE	2017 PLAN	CHANGE
101-General Fund					
City-Wide					
5126-RETIREMENT PAY	$ 1,934	$ -	$ -	$ -	$ -
5289-MUNICIPAL COURT	$ 19,702	$ 23,426	$ 31,982	$ 30,000	$ (1,982)
5291-UNEMPLOYMENT COMPENSATION	$ 2,345	$ 1,130	$ 15,000	$ 15,000	$ -
5293-AUDIT EXPENSES	$ 26,876	$ 26,281	$ 40,000	$ 40,000	$ -
5294-ELECTIONS	$ 72,576	$ -	$ 38,769	$ 15,000	$ (23,769)
5295-CO AUDITOR & TREAS FEES	$ 17,550	$ 26,131	$ 30,809	$ 30,000	$ (809)
5296-TAX DELINQUENT LAND	$ 67	$ 29	$ 500	$ 500	$ -
5299-TAX PAYMENTS	$ 235,353	$ 242,705	$ 250,000	$ 250,000	$ -
5433-LEGAL ADVERTISING	$ 3,954	$ 4,068	$ 5,000	$ 5,000	$ -
5455-MISCELLANEOUS EXPENSES	$ -	$ 16,236	$ -	$ -	$ -
5456-OPERATIONAL EXPENSES	$ 371,976	$ 406,010	$ 421,000	$ 390,400	$ (30,600)
5463-SETTLEMENTS & JUDGEMENTS	$ 368	$ -	$ 10,000	$ 10,000	$ -
5495-REFUNDS	$ -	$ 100	$ 1,000	$ 1,000	$ -
5496-STATUTORY REFUNDS	$ -	$ 750	$ -	$ -	$ -
5815-REFUND OF PY REVENUE	$ 30,000	$ -	$ -	$ -	$ -
5931-TRANS TO POLICE PENSION	$ 641,975	$ 688,844	$ 743,160	$ 644,800	$ (98,360)
5933-TRANS TO GBR	$ 821,886	$ 365,770	$ 748,500	$ 697,100	$ (51,400)
5934-TRANS TO STORMWATER	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ -
5936-TRANS TO CAPITAL IMP	$ 1,635,640	$ 1,997,550	$ 2,762,700	$ 2,653,710	$ (108,990)
5938-TRANS TO RESERVE SICK/VAC	$ -	$ -	$ 25,000	$ 75,000	$ 50,000
5944-TRANSFER	$ 69,900	$ 19,312	$ 99,677	$ -	$ (99,677)
5950-ADVANCE	$ 19,320	$ -	$ -	$ 1,260,000	$ 1,260,000
City-Wide Total	$ 3,991,422	$ 3,838,342	$ 5,243,097	$ 6,137,510	$ 894,413
Clerk of Courts					
5101-DIRECTOR	$ 69,193	$ 69,518	$ 70,910	$ 72,740	$ 1,830
5107-FT STEELWORKERS	$ 105,664	$ 106,216	$ 108,410	$ 111,120	$ 2,710
5111-PART TIME	$ 12,921	$ 15,026	$ 17,000	$ 15,150	$ (1,850)
5116-SERVICE CREDIT	$ 1,850	$ 2,100	$ 2,950	$ 2,950	$ -
5117-OVERTIME	$ 37	$ -	$ 500	$ 500	$ -
5122-EMPLOYEE WELLNESS	$ 415	$ 445	$ 1,200	$ 1,200	$ -
5123-CELL STIPEND	$ -	$ -	$ -	$ 480	$ 480
5131-PERS	$ 26,084	$ 27,000	$ 28,140	$ 28,580	$ 440
5132-WORKERS COMPENSATION	$ 3,842	$ 3,906	$ 4,020	$ 4,090	$ 70
5133-HEALTH INSURANCE	$ 8,701	$ 9,261	$ 7,860	$ 10,130	$ 2,270
5134-LIFE INSURANCE	$ 511	$ 652	$ 660	$ 670	$ 10
5135-DENTAL INSURANCE	$ 1,273	$ 2,365	$ 2,450	$ 2,280	$ (170)
5136-VISION INSURANCE	$ 217	$ 504	$ 530	$ 510	$ (20)
5138-MEDICARE	$ 2,778	$ 2,824	$ 2,920	$ 2,960	$ 40
5142-EAP	$ 124	$ 124	$ 130	$ 130	$ -
5240-COUNSEL - INDIGENT	$ 4,834	$ 4,646	$ 7,400	$ 7,600	$ 200
5241-BANK CHARGES	$ 12,094	$ 11,311	$ 13,800	$ 8,000	$ (5,800)
5242-CONTRACT MAGISTRATE	$ 51,500	$ 51,000	$ 52,000	$ 52,000	$ -
5301-OFFICE SUPPLIES	$ 149	$ -	$ -	$ -	$ -
5401-OFFICE EXPENSE	$ 339	$ 310	$ 1,000	$ 1,000	$ -
5456-OPERATIONAL EXPENSES	$ 4,408	$ 2,662	$ 7,100	$ 5,000	$ (2,100)
Clerk of Courts Total	$ 306,935	$ 309,871	$ 328,980	$ 327,090	$ (1,890)

APPENDIX A-EXPENDITURE LINE ITEM DETAIL

FUND/DEPARTMENT/ACCOUNT	2014 ACTUALS	2015 ACTUALS	2016 ESTIMATE	2017 PLAN	CHANGE
Council Office					
5001-COUNCIL,BOARDS,COMMISSION	$ 95,500	$ 95,250	$ 106,200	$ 106,200	$ -
5101-DIRECTOR	$ 76,404	$ 78,006	$ 79,570	$ 81,620	$ 2,050
5105-FT ADMIN SALARY	$ -	$ 42,218	$ 81,760	$ 25,130	$ (56,630)
5106-FT ADMIN HOURLY	$ 87,865	$ 39,654	$ -	$ 35,060	$ 35,060
5111-PART TIME	$ 14,767	$ 12,865	$ 21,530	$ -	$ (21,530)
5116-SERVICE CREDIT	$ 2,100	$ 850	$ 1,250	$ -	$ (1,250)
5117-OVERTIME	$ 2,715	$ 1,325	$ 500	$ 700	$ 200
5122-EMPLOYEE WELLNESS	$ 425	$ 75	$ 1,200	$ 1,200	$ -
5131-PERS	$ 38,652	$ 37,422	$ 39,130	$ 36,840	$ (2,290)
5132-WORKERS COMPENSATION	$ 5,595	$ 5,413	$ 5,860	$ 5,520	$ (340)
5133-HEALTH INSURANCE	$ 33,119	$ 31,080	$ 34,310	$ 52,730	$ 18,420
5134-LIFE INSURANCE	$ 450	$ 586	$ 630	$ 820	$ 190
5135-DENTAL INSURANCE	$ 4,042	$ 3,928	$ 3,950	$ 3,690	$ (260)
5136-VISION INSURANCE	$ 796	$ 932	$ 1,020	$ 1,010	$ (10)
5138-MEDICARE	$ 3,433	$ 3,883	$ 4,250	$ 4,000	$ (250)
5142-EAP	$ 96	$ 109	$ 110	$ 190	$ 80
5249-CONTRACT SERVICES	$ 39,588	$ 70,374	$ 170,000	$ 15,000	$ (155,000)
5251-TECHNOLOGY	$ 11,534	$ 28,679	$ 40,000	$ 53,000	$ 13,000
5255-MICROFILMING	$ 232	$ -	$ -		$ -
5274-SEMINARS/MEETINGS	$ 138	$ 1,536	$ 5,000	$ 2,500	$ (2,500)
5275-ANNUAL DUES	$ 4,032	$ 315	$ 4,000	$ 4,500	$ 500
5276-LEASE EXPENSE	$ 3,154	$ 516	$ -		$ -
5279-TRAINING	$ -	$ 25	$ 13,500	$ 7,000	$ (6,500)
5301-OFFICE SUPPLIES	$ 413	$ -	$ -		$ -
5320-OPERATING EQUIPMENT	$ -	$ -	$ 16,500	$ 2,000	$ (14,500)
5401-OFFICE EXPENSE	$ 10,083	$ 4,722	$ 20,000	$ 17,500	$ (2,500)
5404-LEGAL EXPENSES	$ 5,596	$ 6,676	$ 20,000	$ 15,000	$ (5,000)
5408-CONTINGENCY	$ -	$ -	$ 4,000	$ 4,000	$ -
5433-LEGAL ADVERTISING	$ 2,432	$ 2,579	$ 4,000	$ 5,000	$ 1,000
5466-TRANSCRIPTS & RECORDS	$ 639	$ -	$ 4,000	$ 4,000	$ -
5512-CAPITAL EQUIPMENT	$ -	$ -	$ -		$ -
Council Office Total	$ 443,802	$ 469,018	$ 682,270	$ 484,210	$ (198,060)
Department of Law					
5003-CITY ATTORNEY	$ 65,563	$ 65,563	$ 65,570	$ 65,570	$ -
5111-PART TIME	$ 30,454	$ 6,523	$ 30,460	$ 39,830	$ 9,370
5115-CONTRACT LABOR	$ 7,500	$ 7,500	$ 8,080	$ -	$ (8,080)
5131-PERS	$ 13,514	$ 10,092	$ 13,450	$ 14,760	$ 1,310
5132-WORKERS COMPENSATION	$ 1,931	$ 1,442	$ 1,930	$ 2,110	$ 180
5134-LIFE INSURANCE	$ 14	$ 2	$ 15	$ 20	$ 5
5138-MEDICARE	$ 1,396	$ 1,045	$ 1,400	$ 1,530	$ 130
5142-EAP	$ 31	$ 5	$ 35	$ 40	$ 5
5231-RECORDING/FILING FEES	$ 255	$ 620	$ 2,000	$ 1,000	$ (1,000)
5232-COUNSEL - SPECIAL	$ 71,321	$ 125,302	$ 71,000	$ 60,000	$ (11,000)
5233-COUNSEL-PROSECUTOR	$ 110,912	$ 113,705	$ 126,000	$ 126,000	$ -
5234-COUNSEL-LABOR	$ 26,321	$ 17,644	$ 28,000	$ 35,000	$ 7,000
5238-COUNSEL - TIF	$ 7,558	$ 1,200	$ 2,000	$ 1,500	$ (500)
5239-COUNSEL - CREEKSIDE	$ 5,542	$ -	$ -	$ -	$ -
5249-CONTRACT SERVICES	$ -	$ 11,308	$ 7,500	$ 2,500	$ (5,000)
5275-ANNUAL DUES	$ -	$ 710	$ -	$ -	$ -
5279-TRAINING	$ 709	$ -	$ 1,250	$ 1,250	$ -
5304-OPERATIONAL SUPPLIES	$ 11,666	$ 12,250	$ 12,500	$ 12,500	$ -
5401-OFFICE EXPENSE	$ 1,347	$ -	$ 1,500	$ 1,500	$ -
5466-TRANSCRIPTS & RECORDS	$ -	$ -	$ 500	$ 500	$ -
Department of Law Total	$ 356,033	$ 374,911	$ 373,190	$ 365,610	$ (7,580)

APPENDIX A-EXPENDITURE LINE ITEM DETAIL

FUND/DEPARTMENT/ACCOUNT	2014 ACTUALS	2015 ACTUALS	2016 ESTIMATE	2017 PLAN	CHANGE
Finance					
5101-DIRECTOR	$ 95,718	$ 95,982	$ 89,480	$ 92,890	$ 3,410
5102-DEPUTY DIRECTOR	$ 78,191	$ 78,786	$ 3,040	$ -	$ (3,040)
5106-FT ADMIN HOURLY	$ 113,723	$ 125,063	$ 143,150	$ 144,700	$ 1,550
5111-PART TIME	$ 10,304	$ 18,364	$ 25,600	$ 29,920	$ 4,320
5116-SERVICE CREDIT	$ 2,750	$ 1,250	$ 1,250	$ 1,900	$ 650
5117-OVERTIME	$ -	$ 365	$ 500	$ 500	$ -
5122-EMPLOYEE WELLNESS	$ 1,143	$ 1,308	$ 1,600	$ 1,600	$ -
5123- CELL STIPEND	$ -	$ -	$ -	$ 480	$ 480
5131-PERS	$ 41,347	$ 44,800	$ 37,050	$ 38,080	$ 1,030
5132-WORKERS COMPENSATION	$ 6,069	$ 6,426	$ 5,300	$ 5,440	$ 140
5133-HEALTH INSURANCE	$ 44,038	$ 77,798	$ 67,380	$ 53,790	$ (13,590)
5134-LIFE INSURANCE	$ 816	$ 1,126	$ 850	$ 860	$ 10
5135-DENTAL INSURANCE	$ 4,064	$ 6,136	$ 5,300	$ 3,680	$ (1,620)
5136-VISION INSURANCE	$ 913	$ 1,544	$ 1,340	$ 1,010	$ (330)
5138-MEDICARE	$ 4,234	$ 4,484	$ 3,840	$ 3,950	$ 110
5142-EAP	$ 148	$ 174	$ 160	$ 170	$ 10
5241-BANK CHARGES	$ 12,324	$ 22,075	$ 22,000	$ 22,000	$ -
5249-CONTRACT SERVICES	$ 364,519	$ 423,340	$ 430,900	$ 511,800	$ 80,900
5251-TECHNOLOGY	$ 35,569	$ 34,640	$ 38,000	$ 38,000	$ -
5279-TRAINING	$ -	$ 1,914	$ 2,000	$ 2,000	$ -
5282-INSURANCE	$ 100	$ 100	$ 300	$ 300	$ -
5301-OFFICE SUPPLIES	$ 102	$ 356	$ -		$ -
5401-OFFICE EXPENSE	$ 5,877	$ 5,003	$ 8,000	$ 6,000	$ (2,000)
5462-DELINQUENT TAX CASES	$ 14,747	$ 7,997	$ 15,000	$ 10,000	$ (5,000)
5596-CAPITAL PROJ/IMP	$ 20,285	$ -	$ -	$ 150,000	$ 150,000
Finance Total	$ 856,981	$ 959,027	$ 902,040	$ 1,119,070	$ 217,030
Human Resources					
5101-DIRECTOR	$ 84,185	$ 84,579	$ 86,280	$ 81,690	$ (4,590)
5105-FT ADMIN SALARY	$ 61,172	$ 61,459	$ 62,690	$ 56,700	$ (5,990)
5106-FT ADMIN HOURLY	$ 35,889	$ 37,674	$ 38,850	$ 39,860	$ 1,010
5111-PART TIME	$ -	$ -	$ -	$ 7,430	$ 7,430
5116-SERVICE CREDIT	$ -	$ 650	$ 1,950	$ 1,300	$ (650)
5117-OVERTIME		$ -	$ 1,200	$ 1,200	$ -
5122-EMPLOYEE WELLNESS	$ 1,176	$ 1,145	$ 1,200	$ 1,200	$ -
5123-CELL STIPEND	$ -	$ -	$ -	$ 960	$ 960
5131-PERS	$ 24,879	$ 25,811	$ 26,810	$ 26,650	$ (160)
5132-WORKERS COMPENSATION	$ 3,645	$ 3,705	$ 3,830	$ 3,810	$ (20)
5133-HEALTH INSURANCE	$ 52,805	$ 55,985	$ 58,810	$ 86,530	$ 27,720
5134-LIFE INSURANCE	$ 513	$ 666	$ 670	$ 590	$ (80)
5135-DENTAL INSURANCE	$ 3,743	$ 3,950	$ 3,940	$ 5,080	$ 1,140
5136-VISION INSURANCE	$ 846	$ 988	$ 1,010	$ 1,340	$ 330
5138-MEDICARE	$ 2,450	$ 2,487	$ 2,780	$ 2,760	$ (20)
5142-EAP	$ 93	$ 93	$ 100	$ 110	$ 10
5143-DRUG TESTING	$ 8,903	$ 4,363	$ -	$ -	$ -
5251-SOFTWARE				$ 500	$ 500
5251-TECHNOLOGY	$ 14,818	$ 18,849	$ 16,000	$ 16,000	$ -
5278-TESTING MATERIAL	$ 1,146	$ 1,979	$ 2,500	$ 2,500	$ -
5279-TRAINING	$ 4,822	$ 11,525	$ 15,000	$ 15,000	$ -
5280-EMPLOYEE RELATIONS	$ 2,593	$ 980	$ 2,500	$ 2,500	$ -
5281-WELLNESS PLAN	$ 2,761	$ 9,004	$ 10,200	$ 10,200	$ -
5292-FLEXIBLE SPENDING ACCOUNT	$ -	$ -	$ 10,000	$ 8,000	$ (2,000)
5297-MISCELLANEOUS	$ 719	$ 6,194	$ 5,200	$ 5,900	$ 700
5301-OFFICE SUPPLIES	$ 1,142	$ -	$ -	$ -	$ -
5325-SAFETY SUPPLIES	$ 6,159	$ 6,684	$ 10,000	$ 10,000	$ -
5401-OFFICE EXPENSE	$ 2,674	$ 1,355	$ 3,500	$ 3,000	$ (500)
5405-EMPLOYEE SCREENINGS		$ -	$ 20,000	$ 20,000	$ -
5432-ADVERTISING	$ 10,671	$ 6,869	$ 10,000	$ 10,000	$ -
Human Resources Total	$ 327,803	$ 346,994	$ 395,020	$ 420,810	$ 25,790

APPENDIX A-EXPENDITURE LINE ITEM DETAIL

FUND/DEPARTMENT/ACCOUNT	2014 ACTUALS	2015 ACTUALS	2016 ESTIMATE	2017 PLAN	CHANGE
Information Technology					
5101-DIRECTOR	$ 62,521	$ 89,476	$ 92,310	$ 95,760	$ 3,450
5105-FT ADMIN SALARY	$ 67,196	$ 107,106	$ 161,182	$ 193,590	$ 32,408
5106-FT ADMIN HOURLY	$ 144,768	$ 28,886	$ 41,909	$ 41,340	$ (569)
5111-PART TIME	$ -	$ 6,884	$ 16,350	$ 37,910	$ 21,560
5114-INTERN/COOP	$ -	$ -	$ 3,360	$ -	$ (3,360)
5116-SERVICE CREDIT	$ 850	$ 1,050	$ 1,050	$ 1,700	$ 650
5117-OVERTIME	$ 2,934	$ 1,211	$ 500	$ 1,000	$ 500
5122-EMPLOYEE WELLNESS	$ 232	$ 453	$ 2,000	$ 2,000	$ -
5123-CELL STIPEND	$ -	$ -	$ -	$ 2,400	$ 2,400
5131-PERS	$ 38,310	$ 32,832	$ 47,285	$ 52,610	$ 5,325
5132-WORKERS COMPENSATION	$ 5,574	$ 4,716	$ 6,770	$ 7,520	$ 750
5133-HEALTH INSURANCE	$ 67,919	$ 41,127	$ 92,890	$ 79,720	$ (13,170)
5134-LIFE INSURANCE	$ 746	$ 786	$ 1,120	$ 1,160	$ 40
5135-DENTAL INSURANCE	$ 5,100	$ 4,226	$ 6,570	$ 6,130	$ (440)
5136-VISION INSURANCE	$ 1,155	$ 1,057	$ 1,680	$ 1,680	$ -
5138-MEDICARE	$ 3,855	$ 3,295	$ 4,900	$ 5,460	$ 560
5142-EAP	$ 142	$ 115	$ 200	$ 210	$ 10
5249-CONTRACT SERVICES	$ -	$ 54,732	$ 25,600	$ 30,000	$ 4,400
5251-TECHNOLOGY	$ 178,307	$ 188,551	$ 239,100	$ 239,000	$ (100)
5273-MILEAGE REIMBURSEMENT	$ 167	$ 90	$ 500	$ 1,800	$ 1,300
5274-SEMINARS/MEETINGS	$ -	$ 139,002	$ -	$ -	$ -
5320-OPERATING EQUIPMENT	$ 162,987	$ -	$ 189,000	$ 210,000	$ 21,000
5321-IT ENDPOINT LIFECYCLE EQ	$ -	$ -	$ 68,000	$ 68,000	$ -
5401-OFFICE EXPENSE	$ 116	$ 25	$ 400	$ 500	$ 100
5465-IT LICENSING	$ 12,163	$ -	$ 26,200		$ (26,200)
5483-UTILITIES - CELL PHONE	$ 10,304	$ 7,819	$ 14,000	$ 29,000	$ 15,000
5484-UTILITIES - TELEPHONE	$ 53,997	$ 35,513	$ 74,000	$ 27,500	$ (46,500)
5512-CAPITAL EQUIPMENT	$ 45,516	$ -	$ 55,000	$ 160,000	$ 105,000
5596-CAPITAL PROJ/IMP	$ -	$ 20,530	$ -	$ -	$ -
Information Technology Total	$ 864,860	$ 769,482	$ 1,171,876	$ 1,295,990	$ 124,114
Marketing & Communications					
5105-FT ADMIN SALARY	$ 62,259	$ 65,101	$ 66,410	$ 68,120	$ 1,710
5111-PART TIME	$ -	$ -	$ 36,400	$ 75,740	$ 39,340
5116-SERVICE CREDIT	$ -	$ -	$ -	$ -	$ -
5122-EMPLOYEE WELLNESS	$ 325	$ 255	$ 400	$ 400	$ -
5123-CELL STIPEND	$ -	$ -	$ -	$ 1,440	$ 1,440
5131-PERS	$ 8,716	$ 9,114	$ 14,456	$ 20,400	$ 5,944
5132-WORKERS COMPENSATION	$ 1,252	$ 1,307	$ 2,068	$ 2,920	$ 852
5133-HEALTH INSURANCE	$ 7,591	$ 7,722	$ 8,480	$ 8,830	$ 350
5134-LIFE INSURANCE	$ 178	$ 236	$ 240	$ 260	$ 20
5135-DENTAL INSURANCE	$ 1,248	$ 1,317	$ 1,320	$ 1,230	$ (90)
5136-VISION INSURANCE	$ 282	$ 329	$ 340	$ 340	$ -
5138-MEDICARE	$ 901	$ 931	$ 1,498	$ 2,120	$ 622
5142-EAP	$ 31	$ 31	$ 40	$ 70	$ 30
5249-CONTRACT SERVICES	$ 1,073	$ 7,638	$ 30,500	$ 100,870	$ 70,370
5251-TECHNOLOGY	$ -	$ -	$ 600	$ 1,630	$ 1,030
5254-PROMOTION	$ 1,973	$ 9,201	$ 10,000	$ 10,000	$ -
5274-SEMINARS/MEETINGS	$ -	$ -	$ -	$ 600	$ 600
5290-WEB SITE	$ 7,800	$ 10,455	$ 50,000	$ 11,000	$ (39,000)
5401-OFFICE EXPENSE	$ 700	$ 487	$ 4,000	$ 1,000	$ (3,000)
Marketing & Communications Total	$ 94,328	$ 114,125	$ 226,752	$ 306,970	$ 80,218

APPENDIX A-EXPENDITRE LINE ITEM DETAIL

FUND/DEPARTMENT/ACCOUNT	2014 ACTUALS	2015 ACTUALS	2016 ESTIMATE	2017 PLAN	CHANGE
Office of the Mayor					
5002-MAYOR	$ 103,809	$ 103,809	$ 103,810	$ 103,810	$ -
5105-FT ADMIN SALARY	$ -	$ 3,887	$ 96,440	$ 102,600	$ 6,160
5106-FT ADMIN HOURLY	$ 20,560	$ -	$ -	$ 35,750	$ 35,750
5111-PART TIME	$ 7,881	$ 37,548	$ 37,490	$ -	$ (37,490)
5116-SERVICE CREDIT	$ -	$ -	$ 650	$ 650	$ -
5117-OVERTIME	$ -	$ -	$ -	$ 250	$ 250
5122-EMPLOYEE WELLNESS	$ -	$ -	$ -	$ 1,200	$ 1,200
5123-CELL STIPEND	$ -	$ -	$ -	$ 960	$ 960
5131-PERS	$ 18,515	$ 20,307	$ 33,490	$ 34,330	$ 840
5132-WORKERS COMPENSATION	$ 2,645	$ 2,906	$ 4,790	$ 4,910	$ 120
5133-HEALTH INSURANCE	$ 28,370	$ 22,687	$ 48,880	$ 68,240	$ 19,360
5134-LIFE INSURANCE	$ 356	$ 402	$ 760	$ 900	$ 140
5135-DENTAL INSURANCE	$ 1,773	$ 1,317	$ 2,580	$ 3,680	$ 1,100
5136-VISION INSURANCE	$ 399	$ 329	$ 660	$ 930	$ 270
5138-MEDICARE	$ 1,797	$ 2,030	$ 3,470	$ 3,560	$ 90
5142-EAP	$ 60	$ 91	$ 130	$ 70	$ (60)
5249-CONTRACT SERVICES	$ 24,347	$ 26,135	$ 20,000	$ 25,000	$ 5,000
5251-TECHNOLOGY	$ -	$ -	$ -	$ 15,000	$ 15,000
5261-RESIDENT SURVEY	$ -	$ -	$ 5,000	$ -	$ (5,000)
5262-PRINTING	$ 10,365	$ 171	$ -	$ -	$ -
5272-EMPLOYEE REMBURSEMENT	$ 18,312	$ 17,879	$ 30,000	$ 20,000	$ (10,000)
5274-SEMINARS/MEETINGS	$ 51,312	$ 55,914	$ 50,000	$ 50,000	$ -
5301-OFFICE SUPPLIES	$ 191	$ -	$ -	$ -	$ -
5401-OFFICE EXPENSE	$ 1,200	$ 2,742	$ 3,000	$ 15,000	$ 12,000
Office of the Mayor Total	$ 291,890	$ 298,154	$ 441,150	$ 486,840	$ 45,690
Parks & Recreation					
5001-COUNCIL,BOARDS,COMMISSION	$ 6,600	$ 8,300	$ 11,400	$ 11,400	$ -
5101-DIRECTOR	$ 99,776	$ 94,967	$ 91,780	$ 94,140	$ 2,360
5102-DEPUTY DIRECTOR	$ 81,765	$ 77,944	$ 78,020	$ 76,100	$ (1,920)
5103-SUPERINTENDENTS	$ 132,854	$ 112,274	$ 130,530	$ 134,270	$ 3,740
5104-SUPERVISORS	$ 107,853	$ 169,354	$ 255,110	$ 252,440	$ (2,670)
5105-FT ADMIN SALARY	$ -	$ 46,202	$ 50,030	$ 51,340	$ 1,310
5106-FT ADMIN HOURLY	$ 43,860	$ 1,663	$ -	$ -	$ -
5107-FT STEELWORKERS	$ 178,668	$ 179,055	$ 183,740	$ 237,830	$ 54,090
5111-PART TIME	$ 661,109	$ 738,632	$ 808,910	$ 907,060	$ 98,150
5112-SEASONAL	$ 72,970	$ 141,206	$ 250,900	$ 260,700	$ 9,800
5113-SEASONAL ESCROW	$ 147,150	$ 176,490	$ 180,000	$ 184,310	$ 4,310
5114 - INTERN/COOP	$ -	$ -	$ 6,720	$ 10,400	$ 3,680
5116-SERVICE CREDIT	$ 8,025	$ 8,425	$ 9,080	$ 6,740	$ (2,340)
5117-OVERTIME	$ 11,048	$ 20,235	$ 17,320	$ 17,320	$ -
5122-EMPLOYEE WELLNESS	$ 1,272	$ 1,310	$ 5,610	$ 5,610	$ -
5123-CELL STIPEND	$ -	$ -	$ -	$ 5,772	$ 5,772
5131-PERS	$ 214,578	$ 247,043	$ 289,144	$ 312,730	$ 23,586
5132-WORKERS COMPENSATION	$ 31,071	$ 35,527	$ 45,180	$ 44,930	$ (250)
5133-HEALTH INSURANCE	$ 145,251	$ 166,724	$ 245,510	$ 202,140	$ (43,370)
5134-LIFE INSURANCE	$ 2,221	$ 2,755	$ 3,295	$ 3,610	$ 315
5135-DENTAL INSURANCE	$ 9,391	$ 10,879	$ 15,330	$ 13,220	$ (2,110)
5136-VISION INSURANCE	$ 2,021	$ 2,667	$ 3,771	$ 3,430	$ (341)
5137-UNIFORM ALLOWANCE	$ 6,642	$ 3,946	$ 1,150	$ 5,750	$ 4,600
5138-MEDICARE	$ 21,338	$ 24,667	$ 32,790	$ 32,600	$ (190)
5142-EAP	$ 1,096	$ 1,311	$ 1,600	$ 1,760	$ 160
5143-DRUG TESTING	$ 161	$ -	$ -	$ -	$ -
5241-BANK CHARGES	$ 13,841	$ 15,368	$ 20,390	$ 21,700	$ 1,310
5249-CONTRACT SERVICES	$ 409,107	$ 454,275	$ 289,250	$ 316,000	$ 26,750
5250-JANITORIAL CONTRACT	$ 5,700	$ 6,175	$ 7,900	$ 8,060	$ 160
5251-TECHNOLOGY	$ 6,014	$ 8,825	$ 8,000	$ 11,700	$ 3,700
5254-PROMOTION	$ 11,746	$ 22,755	$ 28,085	$ 43,400	$ 15,315
5273-MILEAGE REIMBURSEMENT	$ 64	$ -	$ 2,200	$ 500	$ (1,700)
5279-TRAINING	$ 1,595	$ 1,009	$ 3,500	$ 3,500	$ -
5282-INSURANCE	$ 12,290	$ 12,698	$ 12,930	$ 9,600	$ (3,330)
5301-OFFICE SUPPLIES	$ 60	$ -	$ -	$ -	$ -

APPENDIX A-EXPENDITRE LINE ITEM DETAIL

FUND/DEPARTMENT/ACCOUNT	2014 ACTUALS	2015 ACTUALS	2016 ESTIMATE	2017 PLAN	CHANGE
5303-BOATING SAFETY	$ -	$ -	$ 26,818	$ -	$ (26,818)
5304-OPERATIONAL SUPPLIES	$ 652	$ 2,179	$ 2,300	$ 2,400	$ 100
5305-SALEABLE SUPPLIES	$ 35,453	$ 52,900	$ 63,620	$ 63,850	$ 230
5306-MAINTENANCE SUPPLIES	$ 159,751	$ 199,771	$ 257,965	$ 268,600	$ 10,635
5310-MAINTENANCE BUILDING	$ 102	$ 1,660	$ 1,200	$ 10,000	$ 8,800
5318-SMALL TOOLS	$ -	$ -	$ 1,500	$ 1,500	$ -
5320-OPERATING EQUIPMENT	$ 81,025	$ 106,890	$ 110,500	$ 167,100	$ 56,600
5325-SAFETY SUPPLIES	$ 2,972	$ 8,788	$ 8,400	$ 7,100	$ (1,300)
5401-OFFICE EXPENSE	$ 4,337	$ 3,266	$ 5,900	$ 11,050	$ 5,150
5403-SPECIAL EVENTS	$ 4,492	$ 5,651	$ 10,000	$ 5,000	$ (5,000)
5415-FOURTH OF JULY	$ 4,845	$ -	$ -	$ -	$ -
5420-PROGRAM ESCROW	$ 133,907	$ 154,718	$ 172,053	$ 164,000	$ (8,053)
5421 - REC PROGRAM SERVICES	$ -	$ -	$ 18,000	$ -	$ (18,000)
5421-REC PROGRAM SERVICES	$ 15,933	$ 840	$ -	$ 57,000	$ 57,000
5428-SENIOR SERVICES PROGRAMS	$ 7,202	$ 6,305	$ 9,800	$ 15,000	$ 5,200
5456-OPERATIONAL EXPENSES	$ 31,066	$ 27,268	$ 56,300	$ 69,900	$ 13,600
5476-CAPITAL MAINTENANCE	$ 22,652	$ 14,680	$ 8,700	$ 8,000	$ (700)
5480-UTILITIES - WATER & SEWER	$ 22,823	$ 23,510	$ 29,710	$ 29,500	$ (210)
5481-UTILITIES - GAS	$ 11,649	$ 10,010	$ 16,460	$ 15,300	$ (1,160)
5482-UTILITIES - ELECTRIC	$ 26,018	$ 29,853	$ 34,900	$ 29,450	$ (5,450)
5483-UTILITIES - CELL PHONE	$ 273	$ -	$ 10,100	$ 10,200	$ 100
5494-OVER/SHORT	$ -	$ -	$ 100	$ 100	$ -
5512-CAPITAL EQUIPMENT	$ -	$ 12,208	$ -	$ 10,000	$ 10,000
5515-EQUIP REPLACEMENT PROGRAM	$ -	$ 29,864	$ 30,000	$ 30,000	$ -
5525-CAPITAL MAINTENANCE	$ -	$ 31,092	$ 125,000	$ 125,000	$ -
5596-CAPITAL PROJ/IMP	$ 19,353	$ 35,416	$ 5,000	$ -	$ (5,000)
Parks & Recreation Total	$ 3,031,638	$ 3,549,547	$ 4,093,501	$ 4,390,112	$ 296,611
Planning & Development					
5101-DIRECTOR	$ 92,257	$ 92,690	$ 94,550	$ 96,990	$ 2,440
5102-DEPUTY DIRECTOR	$ 52,920	$ 73,655	$ 75,940	$ 78,450	$ 2,510
5105-FT ADMIN SALARY	$ 65,445	$ 65,752	$ 67,070	$ 68,800	$ 1,730
5106-FT ADMIN HOURLY	$ 43,668	$ 43,878	$ 44,760	$ 45,910	$ 1,150
5116-SERVICE CREDIT	$ 1,300	$ 1,300	$ 1,950	$ 1,950	$ -
5117-OVERTIME	$ 21	$ 79	$ 500	$ 500	$ -
5122-EMPLOYEE WELLNESS	$ 765	$ 470	$ 1,600	$ 1,600	$ -
5123-CELL STIPEND	$ -	$ -	$ -	$ 1,440	$ 1,440
5131-PERS	$ 35,235	$ 38,830	$ 40,090	$ 41,390	$ 1,300
5132-WORKERS COMPENSATION	$ 5,135	$ 5,556	$ 5,730	$ 5,920	$ 190
5133-HEALTH INSURANCE	$ 58,103	$ 62,960	$ 67,020	$ 69,320	$ 2,300
5134-LIFE INSURANCE	$ 724	$ 1,001	$ 1,010	$ 1,030	$ 20
5135-DENTAL INSURANCE	$ 4,771	$ 5,266	$ 5,250	$ 4,900	$ (350)
5136-VISION INSURANCE	$ 1,085	$ 1,317	$ 1,340	$ 1,340	$ -
5138-MEDICARE	$ 3,584	$ 3,799	$ 4,160	$ 4,290	$ 130
5142-EAP	$ 117	$ 124	$ 130	$ 130	$ -
5243-COMMUNITY SUPPORT	$ 50,000	$ -	$ 50,000	$ 50,000	$ -
5249-CONTRACT SERVICES	$ -	$ -	$ 100,000	$ 100,000	$ -
5251-TECHNOLOGY	$ 2,699	$ 2,920	$ 4,000	$ 4,000	$ -
5253-PLANNING	$ -	$ 99,600	$ 50,000	$ 150,000	$ 100,000
5254-PROMOTION	$ -	$ 850	$ 125,000	$ 50,000	$ (75,000)
5275-ANNUAL DUES	$ 34,152	$ 35,766	$ 37,000	$ 39,500	$ 2,500
5301-OFFICE SUPPLIES	$ 23	$ -	$ -	$ -	$ -
5401-OFFICE EXPENSE	$ 1,889	$ 1,881	$ 5,100	$ 5,100	$ -
5419-LAND BANK PROGRAM	$ -	$ 75,000	$ 350,000	$ 350,000	$ -
5456-OPERATIONAL EXPENSES	$ -	$ -	$ 275,000	$ 175,000	$ (100,000)
5490-SCHOOL DIST COMPENSATION	$ 474,552	$ -	$ -	$ -	$ -
5491-DEVELOPMENT TAX REBATES	$ 336,197	$ 373,575	$ 394,000	$ 394,000	$ -
Planning & Development Total	$ 1,264,642	$ 986,271	$ 1,801,200	$ 1,741,560	$ (59,640)

APPENDIX A-EXPENDITRE LINE ITEM DETAIL

FUND/DEPARTMENT/ACCOUNT	2014 ACTUALS	2015 ACTUALS	2016 ESTIMATE	2017 PLAN	CHANGE
Public Safety					
5101-DIRECTOR	$ 155,563	$ 147,580	$ 125,040	$ 128,020	$ 2,980
5102-DEPUTY DIRECTOR	$ 99,069	$ 72,480	$ 105,700	$ 108,010	$ 2,310
5104-SUPERVISORS	$ 59,390	$ 64,098	$ 67,460	$ 69,220	$ 1,760
5106-FT ADMIN HOURLY	$ 124,223	$ 132,081	$ 134,730	$ 138,210	$ 3,480
5107-FT STEELWORKERS	$ 48,881	$ 49,055	$ 50,070	$ 51,320	$ 1,250
5108-LIEUTENANTS/SERGEANTS	$ 860,870	$ 911,467	$ 913,790	$ 915,970	$ 2,180
5109.1-SCHOOL RESOURCE OFFICER	$ 85,391	$ 167,847	$ 169,900	$ 175,020	$ 5,120
5109-OFFICERS	$ 3,155,017	$ 3,313,710	$ 3,475,790	$ 3,624,840	$ 149,050
5110-DISPATCHERS	$ 503,645	$ 528,599	$ 611,380	$ 589,270	$ (22,110)
5111-PART TIME	$ 150,578	$ 131,921	$ 157,640	$ 161,590	$ 3,950
5116-SERVICE CREDIT	$ 64,200	$ 67,525	$ 72,010	$ 71,530	$ (480)
5117.001-OVERTIME GRANT	$ -	$ -	$ 17,000	$ 17,000	$ -
5117-OVERTIME	$ 216,849	$ 226,782	$ 263,000	$ 263,000	$ -
5118-HOLIDAY OVERTIME	$ 99,800	$ 110,068	$ 104,700	$ 104,700	$ -
5119-TRU OVERTIME	$ 6,681	$ 5,879	$ 10,900	$ 10,900	$ -
5120-SHIFT PAY	$ 62,557	$ 70,434	$ 63,000	$ 65,000	$ 2,000
5122-EMPLOYEE WELLNESS	$ 39,465	$ 43,580	$ 52,200	$ 51,800	$ (400)
5123-CELL STIPEND	$ -	$ -	$ -	$ 6,240	$ 6,240
5131-PERS	$ 144,954	$ 152,121	$ 167,054	$ 165,560	$ (1,494)
5132-WORKERS COMPENSATION	$ 114,809	$ 121,019	$ 127,912	$ 129,200	$ 1,288
5133-HEALTH INSURANCE	$ 1,157,983	$ 1,263,250	$ 1,414,250	$ 1,453,460	$ 39,210
5134-LIFE INSURANCE	$ 14,468	$ 19,019	$ 19,580	$ 19,860	$ 280
5135-DENTAL INSURANCE	$ 82,883	$ 85,940	$ 91,350	$ 85,250	$ (6,100)
5136-VISION INSURANCE	$ 17,863	$ 21,633	$ 23,170	$ 22,830	$ (340)
5137.002-BODY ARMOUR	$ 18,108	$ 20,538	$ 18,500	$ 20,000	$ 1,500
5137-UNIFORM ALLOWANCE	$ 120,608	$ 116,977	$ 125,850	$ 135,000	$ 9,150
5138-MEDICARE	$ 81,842	$ 85,964	$ 92,732	$ 95,020	$ 2,288
5142-EAP	$ 2,191	$ 2,217	$ 2,290	$ 2,290	$ -
5249-CONTRACT SERVICES	$ 250,694	$ 288,000	$ 311,400	$ 335,900	$ 24,500
5251.001-TECH MAINTENANCE - PD	$ 107,032	$ 126,115	$ 122,912	$ 126,600	$ 3,688
5251.002-TECH MAINTENANCE - IT	$ 6,585	$ 2,082	$ 10,600	$ -	$ (10,600)
5257-LEADS	$ 8,964	$ 7,494	$ 10,600	$ 10,900	$ 300
5258-DEPARTMENT OF HEALTH	$ -	$ -	$ -	$ -	$ -
5259-CRUISER WASHING	$ 14,461	$ 16,534	$ 17,600	$ 18,000	$ 400
5267-EMERGENCY SERVICES	$ 56,773	$ 69,050	$ 61,800	$ 62,900	$ 1,100
5274-SEMINARS/MEETINGS	$ -	$ -	$ -	$ 1,500	$ 1,500
5277-EXAMS	$ 12,544	$ 4,062	$ 6,500	$ 13,000	$ 6,500
5279-TRAINING	$ 35,469	$ 39,272	$ 45,900	$ 50,500	$ 4,600
5282-INSURANCE	$ 50,174	$ 45,603	$ 63,000	$ 59,900	$ (3,100)
5283-INSURANCE DEDUCTIBLE	$ 7,017	$ -	$ 16,100	$ 11,600	$ (4,500)
5301-OFFICE SUPPLIES	$ 3,329	$ 652	$ -	$ -	$ -
5310-MAINTENANCE BUILDING	$ 10,664	$ 1,914	$ -	$ -	$ -
5320-OPERATING EQUIPMENT	$ 2,934	$ 21,930	$ 15,600	$ 15,600	$ -
5327-WEAPONS & TRNG SUPPLIES	$ 63,978	$ 53,932	$ 50,900	$ 51,500	$ 600
5328-DETECTIVE BUREAU SUPPLIES	$ 10,015	$ 7,169	$ 13,000	$ 11,800	$ (1,200)
5401-OFFICE EXPENSE	$ 18,905	$ 13,423	$ 15,600	$ 16,000	$ 400
5447-JAIL EXPENSE	$ 4,124	$ 8,069	$ 5,100	$ 5,300	$ 200
5448-SPECIAL INVESTIGATIONS	$ 26,537	$ 25,432	$ 26,500	$ 27,300	$ 800
5449-ELECTRONIC EXPENSES	$ 49,221	$ 45,843	$ 46,900	$ 51,400	$ 4,500
5452-FINGERPRINTING FEES	$ 7,404	$ 9,872	$ 10,300	$ 10,600	$ 300
5456-OPERATIONAL EXPENSES	$ 83,492	$ 48,477	$ 80,500	$ 77,800	$ (2,700)
5483-UTILITIES - CELL PHONE	$ -	$ -	$ 700	$ -	$ (700)
5512-CAPITAL EQUIPMENT	$ 3,778	$ 221,222	$ 155,000	$ 75,000	$ (80,000)
5515-EQUIP REPLACEMENT PROGRAM	$ 41,915	$ 287,301	$ 250,000	$ 225,000	$ (25,000)
5596-CAPITAL PROJ/IMP	$ -	$ 22,065	$ -	$ -	$ -
Public Safety Total	$ 8,363,899	$ 9,297,299	$ 9,813,510	$ 9,938,210	$ 124,700

APPENDIX A-EXPENDITRE LINE ITEM DETAIL

FUND/DEPARTMENT/ACCOUNT	2014 ACTUALS	2015 ACTUALS	2016 ESTIMATE	2017 PLAN	CHANGE
Public Service					
5101-DIRECTOR	$ 203,311	$ 176,746	$ 181,480	$ 187,860	$ 6,380
5102-DEPUTY DIRECTOR	$ 17,102	$ 18,535	$ 19,110	$ 19,620	$ 510
5103-SUPERINTENDENTS	$ 140,223	$ 126,660	$ 139,400	$ 142,980	$ 3,580
5104-SUPERVISORS	$ 121,750	$ 122,321	$ 124,780	$ 128,000	$ 3,220
5105-FT ADMIN SALARY	$ 49,665	$ 78,314	$ 96,850	$ 85,690	$ (11,160)
5106-FT ADMIN HOURLY	$ 84,175	$ 56,945	$ 59,070	$ 60,550	$ 1,480
5107-FT STEELWORKERS	$ 342,430	$ 347,678	$ 354,950	$ 363,850	$ 8,900
5111-PART TIME	$ 43,797	$ 44,632	$ 52,690	$ 88,930	$ 36,240
5114-INTERN/COOP	$ -	$ -	$ 4,049	$ 10,400	$ 6,351
5116-SERVICE CREDIT	$ 12,950	$ 11,250	$ 13,310	$ 14,390	$ 1,080
5117-OVERTIME	$ 26,879	$ 26,972	$ 35,510	$ 33,300	$ (2,210)
5122-EMPLOYEE WELLNESS	$ 3,012	$ 4,208	$ 6,180	$ 6,180	$ -
5123-CELL STIPEND	$ -	$ -	$ -	$ 1,560	$ 1,560
5131-PERS	$ 143,293	$ 141,386	$ 152,260	$ 160,090	$ 7,830
5132-WORKERS COMPENSATION	$ 20,911	$ 20,286	$ 21,785	$ 22,910	$ 1,125
5133-HEALTH INSURANCE	$ 205,957	$ 221,254	$ 243,410	$ 247,360	$ 3,950
5134-LIFE INSURANCE	$ 2,733	$ 3,349	$ 3,460	$ 3,560	$ 100
5135-DENTAL INSURANCE	$ 12,810	$ 13,703	$ 14,280	$ 13,300	$ (980)
5136-VISION INSURANCE	$ 2,733	$ 3,119	$ 3,390	$ 3,350	$ (40)
5137-UNIFORM ALLOWANCE	$ 2,233	$ 2,531	$ 5,940	$ 8,850	$ 2,910
5138-MEDICARE	$ 14,893	$ 14,415	$ 15,800	$ 16,610	$ 810
5142-EAP	$ 511	$ 550	$ 610	$ 670	$ 60
5214-STREET LIGHTS	$ 67,474	$ 62,203	$ 86,320	$ 81,200	$ (5,120)
5241-BANK CHARGES	$ 3,594	$ 4,352	$ 3,000	$ 4,500	$ 1,500
5246-CONTRACT PLAN REVIEW SERV	$ 41,594	$ 55,374	$ 80,000	$ 60,000	$ (20,000)
5247-CONTRACT ELECTRICAL INSP	$ 43,955	$ 55,088	$ 50,000	$ 60,000	$ 10,000
5249.001-CONTRACT SERVICES-FIBER	$ 30,959	$ 25,835	$ 35,000	$ 35,000	$ -
5249-CONTRACT SERVICES	$ 194,280	$ 159,387	$ 207,800	$ 207,400	$ (400)
5250-JANITORIAL CONTRACT	$ 45,276	$ 47,074	$ 54,900	$ 54,900	$ -
5251-TECHNOLOGY	$ 12,864	$ 16,682	$ 33,300	$ 53,350	$ 20,050
5252-BUILDING, STATE FEE	$ 13,053	$ 11,692	$ 9,000	$ 16,000	$ 7,000
5256-RAGS & TOWELS	$ 1,872	$ 652	$ 3,400	$ -	$ (3,400)
5262-PRINTING	$ -	$ 13,129	$ 20,000	$ 20,000	$ -
5273-MILEAGE REIMBURSEMENT	$ -	$ -	$ 500	$ 500	$ -
5276-LEASE EXPENSE	$ 28,608	$ 32,205	$ 38,188	$ 34,000	$ (4,188)
5279-TRAINING	$ 590	$ 2,609	$ 7,500	$ 7,500	$ -
5282-INSURANCE	$ 100,870	$ 100,881	$ 110,200	$ 89,900	$ (20,300)
5297-MISCELLANEOUS	$ 613	$ 3,935	$ 6,000	$ 6,000	$ -
5301-OFFICE SUPPLIES	$ 35,150	$ 29,758	$ 39,000	$ 39,000	$ -
5304-OPERATIONAL SUPPLIES	$ 6,067	$ 7,136	$ 7,000	$ 7,000	$ -
5306-MAINTENANCE SUPPLIES	$ 2,683	$ 3,030	$ 6,500	$ 6,500	$ -
5310-MAINTENANCE BUILDING	$ 32,280	$ 44,982	$ 55,500	$ 55,500	$ -
5316-GAS & OIL	$ 277,290	$ 188,411	$ 400,000	$ 400,000	$ -
5317.001-VENDOR REPAIR SVC	$ -	$ -	$ 63,900	$ 127,300	$ 63,400
5317.002-REPAIR PARTS	$ -	$ -	$ 279,750	$ 220,000	$ (59,750)
5317-PARTS	$ 257,397	$ 220,447	$ 1,363	$ -	$ (1,363)
5318-SMALL TOOLS	$ 6,111	$ 1,903	$ 7,600	$ 7,600	$ -
5319-TIRES	$ 31,308	$ 23,901	$ 55,000	$ 50,800	$ (4,200)
5320-OPERATING EQUIPMENT	$ 1,955	$ 4,799	$ 7,500	$ 7,500	$ -
5325-SAFETY SUPPLIES	$ 482	$ 160	$ 4,000	$ 4,000	$ -
5401-OFFICE EXPENSE	$ 6,541	$ 8,471	$ 10,500	$ 11,200	$ 700
5402-POSTAGE	$ 10,048	$ 20,026	$ 27,100	$ 22,400	$ (4,700)
5442-PROPERTY CLEANUP SERVICES	$ 5,700	$ 5,113	$ 6,000	$ 6,000	$ -
5445-ENGINEERING EXPENSES	$ 42,076	$ 63,917	$ 60,000	$ 60,000	$ -
5451-PLUMBING FEES	$ 30,168	$ 53,421	$ 40,000	$ 40,000	$ -
5456-OPERATIONAL EXPENSES	$ 42,815	$ 40,704	$ 66,800	$ 61,800	$ (5,000)
5480-UTILITIES - WATER & SEWER	$ 20,471	$ 22,843	$ 24,600	$ 24,600	$ -
5481-UTILITIES - GAS	$ 40,692	$ 28,954	$ 41,200	$ 42,100	$ 900
5482-UTILITIES - ELECTRIC	$ 382,636	$ 340,063	$ 433,000	$ 396,100	$ (36,900)
5483-UTILITIES - CELL PHONE	$ 1,751	$ 1,503	$ 4,950	$ 7,600	$ 2,650
5512-CAPITAL EQUIPMENT	$ -	$ 7,909	$ 25,000	$ 12,000	$ (13,000)
5513-CAPITAL - STREETS	$ 40,094	$ -	$ -	$ -	$ -
5515.001-ADMIN POOL REPLACE PROG	$ -	$ -	$ 7,075	$ -	$ (7,075)
5515.003-PARK DEPT REPLACE PROGRAM	$ -	$ -	$ 6,281	$ -	$ (6,281)
5515-EQUIP REPLACEMENT PROGRAM	$ 179,451	$ 300,163	$ 300,000	$ 225,000	$ (75,000)
5596-CAPITAL PROJ/IMP	$ 4,211	$ 16,988	$ 29,000	$ 104,000	$ 75,000
Public Service Total	$ 3,494,346	$ 3,460,552	$ 4,302,041	$ 4,288,260	$ (13,781)
101-General Fund Total	**$ 23,688,579**	**$ 24,773,591**	**$ 29,774,627**	**$ 31,302,242**	**$ 1,527,615**

APPENDIX A-EXPENDITRE LINE ITEM DETAIL

FUND/DEPARTMENT/ACCOUNT	2014 ACTUALS	2015 ACTUALS	2016 ESTIMATE	2017 PLAN	CHANGE
220-Street Fund					
Public Service					
5103-SUPERINTENDENTS	$ 23,733	$ 23,844	$ 23,920	$ 24,460	$ 540
5105-FT ADMIN SALARY	$ -	$ 11,068	$ 13,830	$ 29,020	$ 15,190
5107-FT STEELWORKERS	$ 340,932	$ 343,973	$ 353,550	$ 364,450	$ 10,900
5111-PART TIME	$ 9,783	$ 10,835	$ 12,000	$ 12,000	$ -
5116-SERVICE CREDIT	$ 5,238	$ 4,562	$ 5,550	$ 6,540	$ 990
5117-OVERTIME	$ 66,717	$ 48,013	$ 60,000	$ 60,000	$ -
5122-EMPLOYEE WELLNESS	$ 446	$ 1,323	$ 2,570	$ 2,670	$ 100
5123-CELL STIPEND	$ -	$ -	$ -	$ 2,010	$ 2,010
5131-PERS	$ 61,179	$ 61,886	$ 67,400	$ 70,160	$ 2,760
5132-WORKERS COMPENSATION	$ 8,927	$ 8,854	$ 9,630	$ 10,030	$ 400
5133-HEALTH INSURANCE	$ 121,214	$ 132,022	$ 147,690	$ 157,940	$ 10,250
5134-LIFE INSURANCE	$ 1,046	$ 1,365	$ 1,380	$ 1,470	$ 90
5135-DENTAL INSURANCE	$ 4,749	$ 5,188	$ 5,580	$ 5,490	$ (90)
5136-VISION INSURANCE	$ 787	$ 882	$ 960	$ 990	$ 30
5137-UNIFORM ALLOWANCE	$ 3,381	$ 2,389	$ 4,850	$ 5,000	$ 150
5138-MEDICARE	$ 5,172	$ 5,158	$ 6,990	$ 7,270	$ 280
5142-EAP	$ 194	$ 198	$ 200	$ 210	$ 10
5216-TRAFFIC LIGHT REPAIR	$ 138,935	$ 34,699	$ 35,000	$ 35,000	$ -
5249-CONTRACT SERVICES	$ 28,850	$ 84,875	$ 56,800	$ 56,800	$ -
5251-TECHNOLOGY	$ -	$ 6,813	$ 9,100	$ 12,000	$ 2,900
5256-RAGS & TOWELS	$ 298	$ 819	$ 2,300	$ 2,300	$ -
5279-TRAINING	$ 442	$ 196	$ 800	$ 800	$ -
5282-INSURANCE	$ 8,580	$ 8,725	$ 11,100	$ 12,500	$ 1,400
5306-MAINTENANCE SUPPLIES	$ 219,738	$ 286,785	$ 220,105	$ 200,000	$ (20,105)
5318-SMALL TOOLS	$ 1,793	$ 511	$ 2,800	$ 2,800	$ -
5320-OPERATING EQUIPMENT	$ 8,793	$ -	$ 17,700	$ 27,700	$ 10,000
5325-SAFETY SUPPLIES	$ 915	$ 1,270	$ 1,900	$ 1,900	$ -
5401-OFFICE EXPENSE	$ 485	$ 359	$ 1,400	$ 1,400	$ -
5416-REPAIR	$ 3,116	$ 3,436	$ 3,600	$ 3,600	$ -
5481-UTILITIES - GAS	$ 2,054	$ 1,648	$ 2,900	$ 2,900	$ -
5482-UTILITIES - ELECTRIC	$ 3,545	$ 4,105	$ 5,200	$ 5,200	$ -
5483-UTILITIES - CELL PHONE	$ 2,272	$ 1,674	$ 2,700	$ 1,600	$ (1,100)
5512-CAPITAL EQUIPMENT	$ 112,635	$ 303,790	$ -	$ -	$ -
5513-CAPITAL - STREETS	$ 186,216	$ -	$ -	$ -	$ -
5515-EQUIP REPLACEMENT PROGRAM	$ -	$ 13,755	$ 112,500	$ 150,000	$ 37,500
5596-CAPITAL PROJ/IMP	$ -	$ -	$ 21,000	$ 4,000	$ (17,000)
5933-TRANS TO GBR	$ 506,200	$ 493,244	$ 494,600	$ 449,200	$ (45,400)
5943-TRANS TO PERMISSIVE TAX	$ 39,419	$ -	$ -	$ -	$ -
Public Service Total	$ 1,917,784	$ 1,908,259	$ 1,717,605	$ 1,729,410	$ 11,805
220-Street Fund Total	**$ 1,917,784**	**$ 1,908,259**	**$ 1,717,605**	**$ 1,729,410**	**$ 11,805**
222-State Highway Fund					
Public Service					
5117-OVERTIME	$ 13,565	$ 16,262	$ 25,500	$ 25,500	$ -
5131-PERS	$ 1,899	$ 2,277	$ 3,570	$ 3,570	$ -
5132-WORKERS COMPENSATION	$ 271	$ 325	$ 510	$ 510	$ -
5138-MEDICARE	$ 191	$ 228	$ 370	$ 370	$ -
5216-TRAFFIC LIGHT REPAIR	$ 75,247	$ 20,629	$ 20,000	$ 20,000	$ -
5249-CONTRACT SERVICES	$ 4,200	$ 8,536	$ 8,500	$ 8,500	$ -
5251-TECHNOLOGY	$ -	$ 6,163	$ 8,300	$ 11,200	$ 2,900
5306-MAINTENANCE SUPPLIES	$ 23,100	$ 19,743	$ 19,900	$ 19,900	$ -
5482-UTILITIES - ELECTRIC	$ 5,647	$ 6,843	$ 7,500	$ 7,500	$ -
5512-CAPITAL EQUIPMENT	$ 16,756	$ 5,292	$ -	$ -	$ -
Public Service Total	$ 140,877	$ 86,297	$ 94,150	$ 97,050	$ 2,900
222-State Highway Fund Total	**$ 140,877**	**$ 86,297**	**$ 94,150**	**$ 97,050**	**$ 2,900**

APPENDIX A-EXPENDITRE LINE ITEM DETAIL

FUND/DEPARTMENT/ACCOUNT	2014 ACTUALS	2015 ACTUALS	2016 ESTIMATE	2017 PLAN	CHANGE
224-Tax Increment Fund					
Finance					
5249-CONTRACT SERVICES	$ 20,000	$ -	$ -	$ -	$ -
5295-CO AUDITOR & TREAS FEES	$ 18,469	$ 44,719	$ 45,500	$ 43,700	$ (1,800)
5490-SCHOOL DIST COMPENSATION	$ 593,991	$ 582,403	$ 657,900	$ 742,900	$ 85,000
5513-CAPITAL - STREETS	$ 130,230	$ -	$ -	$ 60,000	$ 60,000
5596-CAPITAL PROJ/IMP	$ 119,363	$ 104,286	$ 104,290	$ 104,290	$ -
5815-REFUND OF PY REVENUE	$ 233,907	$ -	$ -	$ -	$ -
5850-TIF REPAYMENT-DEVELOPER	$ 241,100	$ 221,200	$ 394,300	$ 254,300	$ (140,000)
5851-TIF TOWNSHIP REIMB	$ 81,549	$ 107,186	$ 85,500	$ 74,800	$ (10,700)
5930-TRANS TO GENERAL FUND	$ 500,000	$ 561,400	$ 600,000	$ 300,000	$ (300,000)
5933-TRANS TO GBR	$ 180,600	$ 676,600	$ 620,300	$ 604,200	$ (16,100)
5941-TRANSFER TO WSCI	$ -	$ 451,400	$ 354,500	$ 354,100	$ (400)
5942-TRANSFER TO SSCI	$ -	$ 16,000	$ 51,600	$ 46,500	$ (5,100)
Finance Total	$ 2,119,209	$ 2,765,194	$ 2,913,890	$ 2,584,790	$ (329,100)
224-Tax Increment Fund Total	**$ 2,119,209**	**$ 2,765,194**	**$ 2,913,890**	**$ 2,584,790**	**$ (329,100)**
225-State Law Enforcement Trust Fund					
Public Safety					
5411-LAW ENFORCEMENT EXPENSE	$ 9,750	$ 10,770	$ 15,000	$ 15,000	$ -
5512-CAPITAL EQUIPMENT	$ 33,000	$ -	$ -	$ -	$ -
Public Safety Total	$ 42,750	$ 10,770	$ 15,000	$ 15,000	$ -
225-State Law Enforcement Trust Fund Total	**$ 42,750**	**$ 10,770**	**$ 15,000**	**$ 15,000**	**$ -**
226 - Enforcement & Education					
Public Safety					
5512-CAPITAL EQUIPMENT	$ 17,773	$ -	$ -	$ -	$ -
Public Safety Total	$ 17,773	$ -	$ -	$ -	$ -
226 - Enforcement & Education Total	**$ 17,773**	**$ -**	**$ -**	**$ -**	**$ -**
228-Permanent Improvement Fund					
Public Service					
5596-CAPITAL IMPROVEMENT	$ -	$ -	$ -	$ 1,130,400	$ 1,130,400
Public Service Total	$ -	$ -	$ -	$ 1,130,400	$ 1,130,400
228-Permanent Improvement Fund Total	**$ -**	**$ -**	**$ -**	**$ 1,130,400**	**$ 1,130,400**
229-Clerks Office Computer Fund					
Clerk of Courts					
5251 - TECH MAINTENANCE	$ -	$ -	$ -	$ 16,500	$ 16,500
5320-OPERATING EQUIPMENT	$ 8,182	$ 135	$ -	$ -	$ -
5456-OPERATIONAL EXPENSES	$ 13,242	$ 22,270	$ 25,700	$ 11,000	$ (14,700)
Clerk of Courts Total	$ 21,424	$ 22,404	$ 25,700	$ 27,500	$ 1,800
229-Clerks Office Computer Fund Total	**$ 21,424**	**$ 22,404**	**$ 25,700**	**$ 27,500**	**$ 1,800**
231-County Permissive Tax Fund					
Public Service					
5596-CAPITAL PROJ/IMP	$ 508,735	$ 313,979	$ 200,000	$ -	$ (200,000)
Public Service Total	$ 508,735	$ 313,979	$ 200,000	$ -	$ (200,000)
231-County Permissive Tax Fund Total	**$ 508,735**	**$ 313,979**	**$ 200,000**	**$ -**	**$ (200,000)**
234- Court Computer Fund					
Clerk of Courts					
5251 - TECH MAINTENANCE	$ -	$ -	$ -	$ 3,000	$ 3,000
Clerk of Courts Total	$ -	$ -	$ -	$ 3,000	$ 3,000
234- Court Computer Fund Total	**$ -**	**$ -**	**$ -**	**$ 3,000**	**$ 3,000**
235-Federal Law Enforcement Seizure Fund					
Public Safety					
5411-LAW ENFORCEMENT EXPENSE	$ 7,614	$ 9,779	$ 15,000	$ 19,000	$ 4,000
5512-CAPITAL EQUIPMENT	$ 141,334	$ 26,244	$ -	$ -	$ -
Public Safety Total	$ 148,947	$ 36,023	$ 15,000	$ 19,000	$ 4,000
235-Federal Law Enforcement Seizure Fund Total	**$ 148,947**	**$ 36,023**	**$ 15,000**	**$ 19,000**	**$ 4,000**

APPENDIX A-EXPENDITRE LINE ITEM DETAIL

FUND/DEPARTMENT/ACCOUNT	2014 ACTUALS	2015 ACTUALS	2016 ESTIMATE	2017 PLAN	CHANGE
237-AG Peace Officer Training					
Public Safety					
5279-TRAINING	$ -	$ -	$ -	$ 9,440	$ 9,440
Public Safety Total	$ -	$ -	$ -	$ 9,440	$ 9,440
237-AG Peace Officer Training Total	**$ -**	**$ -**	**$ -**	**$ 9,440**	**$ 9,440**
323-OPWC Local Trans Improve					
Public Service					
5513-CAPITAL - STREETS	$ -	$ 502,062	$ -	$ -	$ -
Public Service Total	$ -	$ 502,062	$ -	$ -	$ -
323-OPWC Local Trans Improve Total	**$ -**	**$ 502,062**	**$ -**	**$ -**	**$ -**
324-Bond Capital Improvement					
Public Service					
5286-BOND ISSUANCE COST	$ -	$ 182,514	$ -	$ -	$ -
5513-CAPITAL - STREETS	$ -	$ 1,826,088	$ -	$ -	$ -
Public Service Total	$ -	$ 2,008,602	$ -	$ -	$ -
324-Bond Capital Improvement Total	**$ -**	**$ 2,008,602**	**$ -**	**$ -**	**$ -**
325-Capital Improvement Fund					
Finance					
5512-CAPITAL EQUIPMENT	$ 75,355	$ -	$ -	$ -	$ -
5513-CAPITAL - STREETS	$ 453,976	$ 674,818	$ 1,107,000	$ 2,785,410	$ 1,678,410
5531-LAND ACQUISITION	$ -	$ 197,563	$ 628,700	$ 353,700	$ (275,000)
5596-CAPITAL PROJ/IMP	$ 404,838	$ 1,689,932	$ 1,277,000	$ 1,015,000	$ (262,000)
Finance Total	$ 934,169	$ 2,562,313	$ 3,012,700	$ 4,154,110	$ 1,141,410
325-Capital Improvement Fund Total	**$ 934,169**	**$ 2,562,313**	**$ 3,012,700**	**$ 4,154,110**	**$ 1,141,410**
327-Park Fund					
Parks & Recreation					
5944-TRANSFER	$ -	$ -	$ 44,466	$ -	$ (44,466)
Parks & Recreation Total	$ -	$ -	$ 44,466	$ -	$ (44,466)
327-Park Fund Total	**$ -**	**$ -**	**$ 44,466**		**$ (44,466)**
329-Court Building					
Clerk of Courts					
5251 - TECH MAINTENANCE	$ -	$ -	$ -	$ 3,500	$ 3,500
Clerk of Courts Total	$ -	$ -	$ -	$ 3,500	$ 3,500
329-Court Building Total	**$ -**	**$ -**	**$ -**	**$ 3,500**	**$ 3,500**
431-General Bond Retirement Fund					
Finance					
5286-BOND ISSUANCE COST	$ -	$ 97,440	$ -	$ -	$ -
5295-CO AUDITOR & TREAS FEES	$ 2,484	$ 3,654	$ 5,500	$ 5,400	$ (100)
5495-REFUNDS	$ -	$ -	$ 4,000	$ -	$ (4,000)
5811-GENERAL BOND RETIREMENT	$ 2,010,532	$ 2,033,502	$ 2,273,400	$ 2,242,700	$ (30,700)
5812-PAYMENT TO BOND ESCROW AGENT	$ -	$ 8,134,295	$ -	$ -	$ -
Finance Total	$ 2,013,016	$ 10,268,891	$ 2,282,900	$ 2,248,100	$ (34,800)
431-General Bond Retirement Fund Total	**$ 2,013,016**	**$ 10,268,891**	**$ 2,282,900**	**$ 2,248,100**	**$ (34,800)**
510-Police Pension Fund					
Finance					
5140-POLICE PENSION	$ 907,868	$ 959,118	$ 1,014,560	$ 1,038,300	$ 23,740
5295-CO AUDITOR & TREAS FEES	$ 2,570	$ 3,781	$ 5,600	$ 5,000	$ (600)
Finance Total	$ 910,438	$ 962,898	$ 1,020,160	$ 1,043,300	$ 23,140
510-Police Pension Fund Total	**$ 910,438**	**$ 962,898**	**$ 1,020,160**	**$ 1,043,300**	**$ 23,140**
515-Police Duty Weapon Fund					
Public Safety					
5437-WEAPONS PURCHASES	$ 13,079	$ 17,444	$ 13,300	$ 8,000	$ (5,300)
Public Safety Total	$ 13,079	$ 17,444	$ 13,300	$ 8,000	$ (5,300)
515-Police Duty Weapon Fund Total	**$ 13,079**	**$ 17,444**	**$ 13,300**	**$ 8,000**	**$ (5,300)**

APPENDIX A-EXPENDITRE LINE ITEM DETAIL

FUND/DEPARTMENT/ACCOUNT	2014 ACTUALS	2015 ACTUALS	2016 ESTIMATE	2017 PLAN	CHANGE
530-Public Landscape Trust Fund					
Parks & Recreation					
5249-CONTRACT SERVICES	$ -	$ -	$ 7,000	$ -	$ (7,000)
Parks & Recreation Total	$ -	$ -	$ 7,000	$ -	$ (7,000)
530-Public Landscape Trust Fund Total	**$ -**	**$ -**	**$ 7,000**	**$ -**	**$ (7,000)**
580-Vending Machine Fund					
Finance					
5456-OPERATIONAL EXPENSES	$ 415	$ -	$ -	$ -	$ -
Finance Total	$ 415	$ -	$ -	$ -	$ -
580-Vending Machine Fund Total	**$ 415**	**$ -**	**$ -**	**$ -**	**$ -**
631-Stormwater Fund					
Public Service					
5102-DEPUTY DIRECTOR	$ 17,102	$ 18,535	$ 19,110	$ 19,620	$ 510
5103-SUPERINTENDENTS	$ 23,733	$ 23,844	$ 23,920	$ 24,460	$ 540
5105-FT ADMIN SALARY	$ 25,773	$ 40,988	$ 46,030	$ 60,660	$ 14,630
5106-FT ADMIN HOURLY	$ 9,972	$ 6,428	$ 6,960	$ 7,110	$ 150
5107-FT STEELWORKERS	$ 113,689	$ 116,655	$ 119,880	$ 123,570	$ 3,690
5111-PART TIME	$ 2,681	$ 1,282	$ 5,000	$ 5,000	$ -
5116-SERVICE CREDIT	$ 1,741	$ 2,130	$ 2,840	$ 2,780	$ (60)
5117-OVERTIME	$ 14,209	$ 13,312	$ 15,000	$ 15,000	$ -
5122-EMPLOYEE WELLNESS	$ 690	$ 701	$ 1,370	$ 1,470	$ 100
5123-CELL STIPEND	$ -	$ -	$ -	$ 860	$ 860
5131-PERS	$ 28,805	$ 31,099	$ 33,610	$ 36,470	$ 2,860
5132-WORKERS COMPENSATION	$ 4,182	$ 4,471	$ 4,810	$ 5,210	$ 400
5133-HEALTH INSURANCE	$ 47,443	$ 57,772	$ 64,620	$ 68,540	$ 3,920
5134-LIFE INSURANCE	$ 540	$ 709	$ 710	$ 850	$ 140
5135-DENTAL INSURANCE	$ 2,442	$ 3,086	$ 3,260	$ 3,220	$ (40)
5136-VISION INSURANCE	$ 495	$ 661	$ 710	$ 760	$ 50
5137-UNIFORM ALLOWANCE	$ 1,865	$ 1,597	$ 2,530	$ 3,000	$ 470
5138-MEDICARE	$ 2,945	$ 3,121	$ 3,490	$ 3,780	$ 290
5142-EAP	$ 97	$ 104	$ 110	$ 120	$ 10
5221-STORMWATER REPAIR	$ 21,285	$ 91,284	$ 50,000	$ 100,000	$ 50,000
5249-CONTRACT SERVICES	$ 5,913	$ 7,988	$ 6,600	$ 6,600	$ -
5251-TECHNOLOGY	$ 6,256	$ 7,897	$ 8,600	$ 15,100	$ 6,500
5256-RAGS & TOWELS	$ 283	$ 819	$ 1,200	$ 1,200	$ -
5279-TRAINING	$ 813	$ 90	$ 1,400	$ 1,400	$ -
5282-INSURANCE	$ 3,558	$ 3,559	$ 4,300	$ 5,400	$ 1,100
5318-SMALL TOOLS	$ 1,261	$ 284	$ 1,900	$ 1,900	$ -
5325-SAFETY SUPPLIES	$ 921	$ 890	$ 1,900	$ 1,900	$ -
5416-REPAIR	$ 41,727	$ 50,400	$ 50,000	$ 50,000	$ -
5445-ENGINEERING EXPENSES	$ 11,406	$ 13,204	$ 32,000	$ 32,000	$ -
5456-OPERATIONAL EXPENSES	$ 23,488	$ 30,391	$ 40,000	$ 40,000	$ -
5470-REGULATORY REQUIREMENTS	$ 16,000	$ 58,753	$ 50,000	$ 50,000	$ -
5512-CAPITAL EQUIPMENT	$ -	$ 3,250	$ -	$ -	$ -
5515-EQUIP REPLACEMENT PROGRAM	$ -	$ -	$ 50,000	$ 50,000	$ -
5596-CAPITAL PROJ/IMP	$ 218,456	$ 269,307	$ 113,000	$ 702,000	$ 589,000
5930.1-GARAGE CHARGES	$ 25,790	$ 25,790	$ 25,790	$ 25,790	$ -
5930.2-ADMINISTRATIVE CHARGES	$ 69,456	$ 71,286	$ 72,100	$ 72,300	$ 200
5933-TRANS TO GBR	$ 180,638	$ 174,760	$ 174,900	$ 176,400	$ 1,500
5944-TRANSFER	$ -	$ 111,200	$ -	$ -	$ -
Public Service Total	$ 925,655	$ 1,247,645	$ 1,037,650	$ 1,714,470	$ 676,820
631-Stormwater Fund Total	**$ 925,655**	**$ 1,247,645**	**$ 1,037,650**	**$ 1,714,470**	**$ 676,820**

APPENDIX A-EXPENDITRE LINE ITEM DETAIL

FUND/DEPARTMENT/ACCOUNT	2014 ACTUALS	2015 ACTUALS	2016 ESTIMATE	2017 PLAN	CHANGE
651-Water Fund					
Public Service					
5102-DEPUTY DIRECTOR	$ 17,102	$ 18,535	$ 19,110	$ 19,620	$ 510
5103-SUPERINTENDENTS	$ 23,733	$ 23,844	$ 23,920	$ 24,460	$ 540
5105-FT ADMIN SALARY	$ 25,032	$ 40,250	$ 45,260	$ 59,870	$ 14,610
5106-FT ADMIN HOURLY	$ 10,007	$ 6,465	$ 7,000	$ 7,150	$ 150
5107-FT STEELWORKERS	$ 239,947	$ 248,357	$ 256,070	$ 261,030	$ 4,960
5111-PART TIME	$ 2,682	$ 1,282	$ 5,000	$ 5,000	$ -
5116-SERVICE CREDIT	$ 3,731	$ 3,966	$ 5,100	$ 4,920	$ (180)
5117-OVERTIME	$ 23,505	$ 21,120	$ 20,500	$ 20,500	$ -
5122-EMPLOYEE WELLNESS	$ 1,166	$ 1,046	$ 2,350	$ 2,450	$ 100
5123-CELL STIPEND	$ -	$ -	$ -	$ 1,150	$ 1,150
5131-PERS	$ 47,544	$ 50,722	$ 53,800	$ 56,860	$ 3,060
5132-WORKERS COMPENSATION	$ 6,927	$ 7,286	$ 7,690	$ 8,130	$ 440
5133-HEALTH INSURANCE	$ 77,232	$ 92,950	$ 103,660	$ 100,750	$ (2,910)
5134-LIFE INSURANCE	$ 894	$ 1,162	$ 1,160	$ 1,340	$ 180
5135-DENTAL INSURANCE	$ 3,637	$ 4,257	$ 4,530	$ 4,200	$ (330)
5136-VISION INSURANCE	$ 706	$ 870	$ 940	$ 930	$ (10)
5137-UNIFORM ALLOWANCE	$ 1,865	$ 1,597	$ 2,530	$ 3,000	$ 470
5138-MEDICARE	$ 4,875	$ 5,089	$ 5,580	$ 5,890	$ 310
5142-EAP	$ 170	$ 180	$ 190	$ 190	$ -
5241-BANK CHARGES	$ 17,724	$ 19,819	$ 21,300	$ 21,300	$ -
5249-CONTRACT SERVICES	$ 6,961	$ 12,342	$ 11,300	$ 11,300	$ -
5251-TECHNOLOGY	$ 12,796	$ 18,666	$ 38,600	$ 40,900	$ 2,300
5256-RAGS & TOWELS	$ 283	$ 819	$ 1,200	$ 1,200	$ -
5262-PRINTING	$ 4,119	$ 3,294	$ 4,000	$ 4,000	$ -
5265-BILL PRINTING SERVICES	$ 4,880	$ 5,539	$ 6,500	$ 6,500	$ -
5268-WATER PURCHASES	$ 4,083,006	$ 4,639,711	$ 5,200,000	$ 7,404,800	$ 2,204,800
5279-TRAINING	$ 1,142	$ 813	$ 1,800	$ 1,800	$ -
5282-INSURANCE	$ 5,203	$ 5,381	$ 6,700	$ 7,000	$ 300
5295-CO AUDITOR & TREAS FEES	$ -	$ 126	$ 250	$ 250	$ -
5306-MAINTENANCE SUPPLIES	$ 27,164	$ 22,885	$ 27,000	$ 27,000	$ -
5318-SMALL TOOLS	$ 1,283	$ 648	$ 1,900	$ 1,900	$ -
5320-OPERATING EQUIPMENT	$ 907	$ 950	$ 2,800	$ 2,800	$ -
5325-SAFETY SUPPLIES	$ 942	$ 913	$ 2,900	$ 2,900	$ -
5332-METERS	$ 221,106	$ 260,598	$ 177,000	$ 177,000	$ -
5333-FIRE HYDRANTS	$ 7,740	$ 7,609	$ 16,530	$ 11,000	$ (5,530)
5401-OFFICE EXPENSE	$ 737	$ 1,410	$ 3,000	$ 3,000	$ -
5402-POSTAGE	$ 9,662	$ 9,766	$ 12,500	$ 12,500	$ -
5416-REPAIR	$ 44,385	$ 40,762	$ 50,000	$ 50,000	$ -
5445-ENGINEERING EXPENSES	$ 74,388	$ 62,350	$ 38,000	$ 38,000	$ -
5470-REGULATORY REQUIREMENTS	$ 25,501	$ 26,330	$ 42,800	$ 42,800	$ -
5475-WATER LICENSE FEE	$ 12,056	$ 12,144	$ 13,000	$ 13,000	$ -
5481-UTILITIES - GAS	$ 3,646	$ 3,092	$ 6,400	$ 6,400	$ -
5482-UTILITIES - ELECTRIC	$ 23,394	$ 27,965	$ 36,300	$ 36,300	$ -
5483-UTILITIES - CELL PHONE	$ 2,334	$ 1,672	$ 2,400	$ 1,200	$ (1,200)
5512-CAPITAL EQUIPMENT	$ 18,984	$ 20,203	$ -	$ -	$ -
5515-EQUIP REPLACEMENT PROGRAM	$ -	$ -	$ 150,999	$ 50,000	$ (100,999)
5596-CAPITAL PROJ/IMP	$ -	$ -	$ 8,000	$ 4,000	$ (4,000)
5930.1-GARAGE CHARGES	$ 25,790	$ 25,790	$ 25,790	$ 25,790	$ -
5930.2-ADMINISTRATIVE CHARGES	$ 412,801	$ 402,700	$ 380,700	$ 556,800	$ 176,100
5930-TRANS TO GENERAL FUND	$ -	$ -	$ -	$ -	$ -
Public Service Total	$ 5,539,690	$ 6,163,275	$ 6,854,059	$ 9,148,880	$ 2,294,821
651-Water Fund Total	**$ 5,539,690**	**$ 6,163,275**	**$ 6,854,059**	**$ 9,148,880**	**$ 2,294,821**
652-Water System Capital Improvement Fund					
Public Service					
5476-CAPITAL MAINTENANCE	$ 52,703	$ -	$ 85,000	$ 70,000	$ (15,000)
5512-CAPITAL EQUIPMENT	$ -	$ 6,968	$ -	$ -	$ -
5596-CAPITAL PROJ/IMP	$ 1,189,810	$ 1,058,522	$ 138,000	$ 100,000	$ (38,000)
5933-TRANS TO GBR	$ 27,558	$ 25,758	$ 25,800	$ 26,000	$ 200
5940-TRANS TO SEWER FUND	$ -	$ -	$ 2,300,000	$ -	$ (2,300,000)
5942-TRANS TO SSCI	$ -	$ -	$ 100,000	$ -	$ (100,000)
Public Service Total	$ 1,270,071	$ 1,091,248	$ 2,648,800	$ 196,000	$ (2,452,800)
652-Water System Capital Improvement Fund Total	**$ 1,270,071**	**$ 1,091,248**	**$ 2,648,800**	**$ 196,000**	**$ (2,452,800)**

APPENDIX A-EXPENDITRE LINE ITEM DETAIL

FUND/DEPARTMENT/ACCOUNT	2014 ACTUALS	2015 ACTUALS	2016 ESTIMATE	2017 PLAN	CHANGE
661-Sewer Fund					
Public Service					
5102-DEPUTY DIRECTOR	$ 17,102	$ 18,535	$ 19,110	$ 19,620	$ 510
5103-SUPERINTENDENTS	$ 23,733	$ 23,844	$ 23,920	$ 24,460	$ 540
5105-FT ADMIN SALARY	$ 25,032	$ 40,250	$ 45,260	$ 59,870	$ 14,610
5106-FT ADMIN HOURLY	$ 10,007	$ 6,465	$ 7,000	$ 7,150	$ 150
5107-FT STEELWORKERS	$ 239,965	$ 248,355	$ 256,070	$ 261,030	$ 4,960
5111-PART TIME	$ 2,682	$ 1,282	$ 5,000	$ 5,000	$ -
5116-SERVICE CREDIT	$ 3,731	$ 3,966	$ 5,100	$ 4,920	$ (180)
5117-OVERTIME	$ 23,256	$ 21,120	$ 20,500	$ 20,500	$ -
5122-EMPLOYEE WELLNESS	$ 1,166	$ 1,046	$ 2,350	$ 2,450	$ 100
5123-CELL STIPEND	$ -	$ -	$ -	$ 1,150	$ 1,150
5131-PERS	$ 47,511	$ 50,722	$ 53,800	$ 56,860	$ 3,060
5132-WORKERS COMPENSATION	$ 6,922	$ 7,287	$ 7,690	$ 8,130	$ 440
5133-HEALTH INSURANCE	$ 77,236	$ 92,949	$ 103,660	$ 100,750	$ (2,910)
5134-LIFE INSURANCE	$ 892	$ 1,162	$ 1,160	$ 1,340	$ 180
5135-DENTAL INSURANCE	$ 3,636	$ 4,257	$ 4,530	$ 4,200	$ (330)
5136-VISION INSURANCE	$ 705	$ 870	$ 940	$ 930	$ (10)
5137-UNIFORM ALLOWANCE	$ 1,865	$ 1,597	$ 2,530	$ 3,000	$ 470
5138-MEDICARE	$ 4,872	$ 5,089	$ 5,580	$ 5,890	$ 310
5142-EAP	$ 170	$ 179	$ 190	$ 190	$ -
5222-BACK-UPS	$ 14,158	$ 13,461	$ 30,000	$ 30,000	$ -
5241-BANK CHARGES	$ 17,725	$ 19,819	$ 20,700	$ 20,700	$ -
5249-CONTRACT SERVICES	$ 24,015	$ 26,190	$ 24,900	$ 24,900	$ -
5251-TECHNOLOGY	$ 13,095	$ 18,724	$ 38,600	$ 37,800	$ (800)
5256-RAGS & TOWELS	$ 283	$ 819	$ 1,200	$ 1,200	$ -
5262-PRINTING	$ 3,401	$ 3,294	$ 4,000	$ 4,000	$ -
5265-BILL PRINTING SERVICES	$ 4,880	$ 5,539	$ 6,500	$ 6,500	$ -
5269-SEWER RENTAL	$ 5,386,018	$ 5,876,230	$ 5,891,066	$ 5,250,000	$ (641,066)
5270-COLUMBUS SEWER SURCHARGE	$ 656,309	$ 675,879	$ 702,000	$ 726,000	$ 24,000
5279-TRAINING	$ 730	$ 133	$ 1,700	$ 1,700	$ -
5282-INSURANCE	$ 3,769	$ 3,773	$ 5,000	$ 5,400	$ 400
5295-CO AUDITOR & TREAS FEES	$ -	$ 126	$ 250	$ 250	$ -
5306-MAINTENANCE SUPPLIES	$ 21,639	$ 22,503	$ 25,000	$ 25,000	$ -
5318-SMALL TOOLS	$ 1,301	$ 488	$ 1,800	$ 1,800	$ -
5320-OPERATING EQUIPMENT	$ 907	$ 950	$ 2,800	$ 2,800	$ -
5325-SAFETY SUPPLIES	$ 921	$ 1,079	$ 1,800	$ 1,800	$ -
5401-OFFICE EXPENSE	$ 472	$ 903	$ 2,000	$ 2,000	$ -
5402-POSTAGE	$ 9,662	$ 9,766	$ 12,500	$ 12,500	$ -
5416-REPAIR	$ 26,720	$ 37,147	$ 67,000	$ 67,000	$ -
5445-ENGINEERING EXPENSES	$ 15,258	$ 4,720	$ 38,000	$ 38,000	$ -
5470-REGULATORY REQUIREMENTS	$ 9,300	$ 15,996	$ 33,300	$ 33,300	$ -
5481-UTILITIES - GAS	$ 2,054	$ 1,648	$ 2,600	$ 2,600	$ -
5482-UTILITIES - ELECTRIC	$ 5,199	$ 6,322	$ 5,600	$ 5,600	$ -
5483-UTILITIES - CELL PHONE	$ 2,143	$ 1,672	$ 2,400	$ 1,200	$ (1,200)
5512-CAPITAL EQUIPMENT	$ 18,984	$ 20,203	$ -	$ -	$ -
5515-EQUIP REPLACEMENT PROGRAM	$ -	$ -	$ 150,000	$ 50,000	$ (100,000)
5596-CAPITAL PROJ/IMP	$ -	$ 66,750	$ 220,000	$ 4,000	$ (216,000)
5930.1-GARAGE CHARGES	$ 25,790	$ 25,790	$ 25,790	$ 25,790	$ -
5930.2-ADMINISTRATIVE CHARGES	$ 279,858	$ 309,420	$ 412,400	$ 382,900	$ (29,500)
Public Service Total	$ 7,035,070	$ 7,698,318	$ 8,293,296	$ 7,352,180	$ (941,116)
661-Sewer Fund Total	**$ 7,035,070**	**$ 7,698,318**	**$ 8,293,296**	**$ 7,352,180**	**$ (941,116)**
662-Sewer System Capital Improvement Fund					
Public Service					
5295-CO AUDITOR & TREAS FEES	$ 119	$ 88	$ 300	$ 300	$ -
5474-CAPACITY CHARGES	$ 160,330	$ 56,822	$ 248,700	$ 201,900	$ (46,800)
5476-CAPITAL MAINTENANCE	$ 163,769	$ 315,906	$ 265,000	$ -	$ (265,000)
5512-CAPITAL EQUIPMENT	$ -	$ 38,992	$ -	$ -	$ -
5596-CAPITAL PROJ/IMP	$ 216,629	$ 156,242	$ 368,000	$ 220,000	$ (148,000)
5933-TRANS TO GBR	$ 27,558	$ 25,758	$ 25,800	$ 26,000	$ 200
5940-TRANS TO SEWER FUND	$ -	$ 750,000	$ 750,000	$ 200,000	$ (550,000)
Public Service Total	$ 568,405	$ 1,343,808	$ 1,657,800	$ 648,200	$ (1,009,600)
662-Sewer System Capital Improvement Fund Total	**$ 568,405**	**$ 1,343,808**	**$ 1,657,800**	**$ 648,200**	**$ (1,009,600)**

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APPENDIX B-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 C-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

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)
- 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

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APPENDIX D-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 Emergency Reserve would result in a balance below the 25% target, City Council shall approve a plan for replenishment at the same time that the use of the Reserve is approved. If feasible, the Reserve shall be restored the year immediately following the use of the Reserve. Full replenishment should take no longer than three years following the use of the Reserve.

Mechanics

In order to maintain separate control and accountability over the Emergency Reserve, the City shall account for the Reserve in a separate fund (Fund 110). Appropriate approval by the Auditor of State to establish this fund will be required. Use of the Emergency Reserve, if approved by City Council, shall be accomplished by transferring funds into the appropriate City Fund for that purpose (e.g. General Fund). Replenishment of the Emergency Reserve shall be accomplished by fund transfer from the appropriate City Fund.

Reporting and Review Provisions

As a part of the annual appropriations process, the Director of Finance shall provide a report to City Council on the balance of the Emergency Reserve, the status of any uses of that fund in the past year and any ongoing replenishment plans in place. Should the balance of the Emergency Reserve be below the 25% target due to conditions not related to the use of the Reserve, the appropriations shall include provisions to bring the Reserve to the target funding level.
The City's Emergency Reserve Policy shall be adopted by Ordinance of the City Council. City Council shall review and reaffirm this policy every five years at a minimum.

APPENDIX E-GLOSSARY OF TERMS

Agency Funds – Accounts for resources held by the City in a fiduciary capacity for an external third party and cannot be used to support the City's own programs.

Annual Budget – A plan for the coordination of resources and expenditures. The budget is the financial plan for the City's allocation of resources to provide services, accomplish the City's goals and objectives, and perform activities.

Appropriation – The legal authorization given by City Council to spend funds that have been designated for a specific purpose.

Balanced Budget – A budget in which sustainable ongoing expenditures are paid for using sustainable ongoing revenue sources.

Basis of Accounting – The City's annual budget is developed using the cash basis of accounting.

Beginning Fund Balance – The unexpended amount in a fund at fiscal year-end that is available for appropriation in the next fiscal year.

Capital Asset – A tangible or intangible item purchased or otherwise received by the City that has a cost or fair market value of $5,000 or more, an estimated useful life of five years or more and is intended to be held and/or used by the City over a period of time.

Capital Improvement – A project of relatively high monetary value (at least $5,000), long life (at least five years), and the outcome of the project results in the creation of a capital asset or a significant revitalization that upgrades and extends the useful life of a capital asset.

Capital Improvements Program (CIP) – An annual updated plan of capital expenditures for public facilities and infrastructure (buildings, streets, etc.) with estimated costs, sources of funding, and schedule of work over a five-year period.

Capital Outlay – A major object category that includes expenditures for land purchase, buildings (purchase or construction), improvements other than building (purchase or construction), or equipment and furniture with a unit cost of $5,000 or more and useful life of 5 years or more.

Capital Projects Fund – Accounts for resources restricted or committed to expenditure for capital improvements.

Cash Basis of Accounting – The basis of accounting which recognizes revenues when received in cash as opposed to when susceptible to accrual under Generally Accepted Accounting Principles (GAAP) and expenditures when paid in cash as opposed to when the liability is incurred under GAAP.

Catalog of Federal Domestic Assistance (CFDA) – A full listing of all Federal programs available to State and local governments; federally recognized Indian tribal governments; territories of the United States; domestic public, quasi-public and private profit and nonprofit organizations and institutions; specialized groups and individuals.

Community Reinvestment Area (CRA) Program – A program which offers real property tax abatement to new or expanding facilities within identified Community Reinvestment Areas in the City. The term and percentage of the abatement is based on the project investment, number of jobs created/retained and annual income tax for the City. There are currently four CRAs located in the City's Office Commerce and Technology District and Olde Gahanna.

Community Improvement Corporation (CIC) – A not-for-profit corporation organized for the purpose of advancing, encouraging and promoting the industrial, economic, commercial and civic development of a community or area.

Convention and Visitors Bureau (CVB) – A not-for-profit organization funded by the local hotel tax and partner support to promote Gahanna as a vibrant destination.

Debt Service – Payment of interest and principal on an obligation resulting from the issuance of long term debt.

Debt Service Fund – Accounts for resources that are restricted or committed to expenditure for debt service.

Enterprise Fund – A proprietary fund type that pays for its costs of operations, predominantly from user fees, and does not receive tax support.

Excess Reserve – The amount of the General Fund's fund balance in excess of the mandatory reserve.

Expenditure – The actual outlay of cash.

Federal Emergency Management Agency (FEMA) – FEMA coordinates the Federal government's role in preparing for, preventing, mitigating the effects of, responding to and recovering from all domestic disasters, whether natural or man-made including acts of terror.

Fiscal Year – A 12-month period at the beginning of which the City implements a new budget based on expected revenue and expenditures and at the end of which the City determines its financial positions and the results of its operations. The City of Gahanna's fiscal year coincides with the calendar year January 1 through December 31.

Full Time Staff – Employees of the City hired to provide services a minimum of 40 hours per week.
Fund – A budgetary and fiscal accounting mechanism for designating a sum of money or other resources set aside for the purpose of providing services and achieving objectives in accordance with state and local laws, regulations, or other limitations. Each fund constitutes an independent budgetary, fiscal, and accounting entity.
Fund Balance – The balance remaining in a fund after all revenues have been added to and expenditures have been subtracted from the fund.
Geographic Information System (GIS) – A computer-based mapping and analytical tool. GIS technology integrates common database operations such as query and statistical analysis with the unique visualization and geographic analysis benefits offered by maps. These abilities distinguish GIS from other information systems and make it valuable to a wide range of public and private enterprises for explaining events, predicting outcomes, and planning strategies.
General Fund – A fund used to account for and report all financial resources not accounted for and reported in another fund. The general fund balance is available for any purpose provided it is expended or transferred according to the general laws of Ohio.
General Obligation Bonds (GO Bonds) – These bonds are typically issued to finance government improvements benefiting the community as a whole and are secured by the full faith and credit and general property taxing powers of the City.
Infrastructure – The underlying foundation or basic framework of the City's physical assets, buildings, roadways, etc.
Internal Service Funds – The Internal Service Fund is a proprietary fund type used to account for the financing of goods or services provided by one department to other City departments on a cost-reimbursement basis.
Levy – The total amount of taxes, special assessments, or service charges imposed by a government.
Mandatory Reserve – City Council has established a mandatory requirement that 25% of the year's General Fund planned revenues be held as an emergency reserve. Each year the reserve amount is calculated and may not be expended without appropriate action of Council.
Objective – A desired result of a group of related activities performed by a department or division in which the achievement satisfies part or all of the department's or division's mission.
Ohio Administrative Code (OAC) – Codification of the State of Ohio's General Assembly's administrative rules and written statements of law adopted by an administrative agency pursuant to authority granted by the General Assembly.
Ohio Herb Education Center (OHEC) – The City of Gahanna was designated as the Herb Capital of Ohio in 1972 and operates OHEC to educate visitors on the many uses of herbs by offering classes, workshops, publications and products.
Ohio Revised Code (ORC) – All statutes of a permanent and general nature of the State of Ohio as revised and consolidated into general provisions, titles, chapters and sections including all legislation filed with the Secretary of State's Office.
One-Time Expenditures—Expenses for operating or capital projects that will not be ongoing. Examples include strategic operating initiatives and capital infrastructure improvements.
One-Time Resources—Revenue and other fiscal resources that will not be replenished on an ongoing basis. Examples include fund balances, one-time financial windfalls for the City and unplanned operating surplus.
Operating Capital – See Sustainable Operating Capital
Operating Budget – The annual expenditures for the routine, ongoing activities and work program of a department or division as opposed to budgets which may also be established for capital projects, grant-funded projects, and other activities of a permanent nature.
Part Time Staff – Employees of the City hired to provide services less than 40 hours per week.
Proprietary Fund – Accounts for activities primarily supported by fees and charges for services.
Revenue – Money received by the City during the fiscal year, which includes taxes, fees, charges, special assessments, grants, and other funds collected that support the services the City provides.
Regional Income Tax Authority (RITA) – A Regional Council of Governments organized to administer and enforce income tax collections for municipalities throughout the State of Ohio.
Special Revenue Funds – Accounts for resources that are restricted or committed to expenditure for specific purposes other than debt service or capital projects.
Salaries & Benefits – Gross compensation for active employees of the City and the City's cost of providing Ohio Public Employee Retirement contributions, healthcare, Medicare, life insurance, paid leave and other benefits provided to those employees.

Sustainable Operating Capital--Capital projects and items that are needed to sustain current operations. Examples include annual road paving and maintenance programs, vehicle and equipment replacement programs and technology lifecycle replacements.

Sustainable Operating Model (SOM)—A five-year plan for General Fund funded operations of the City that pairs ongoing operating expenses with ongoing operating revenues. The SOM is built upon the core ideas that the City will maintain its existing core infrastructure and assets at a professionally appropriate level and that ongoing operating costs must be able to be paid for using ongoing revenue sources.

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

Transfers – A Council approved movement of funding from one fund to another without the 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.