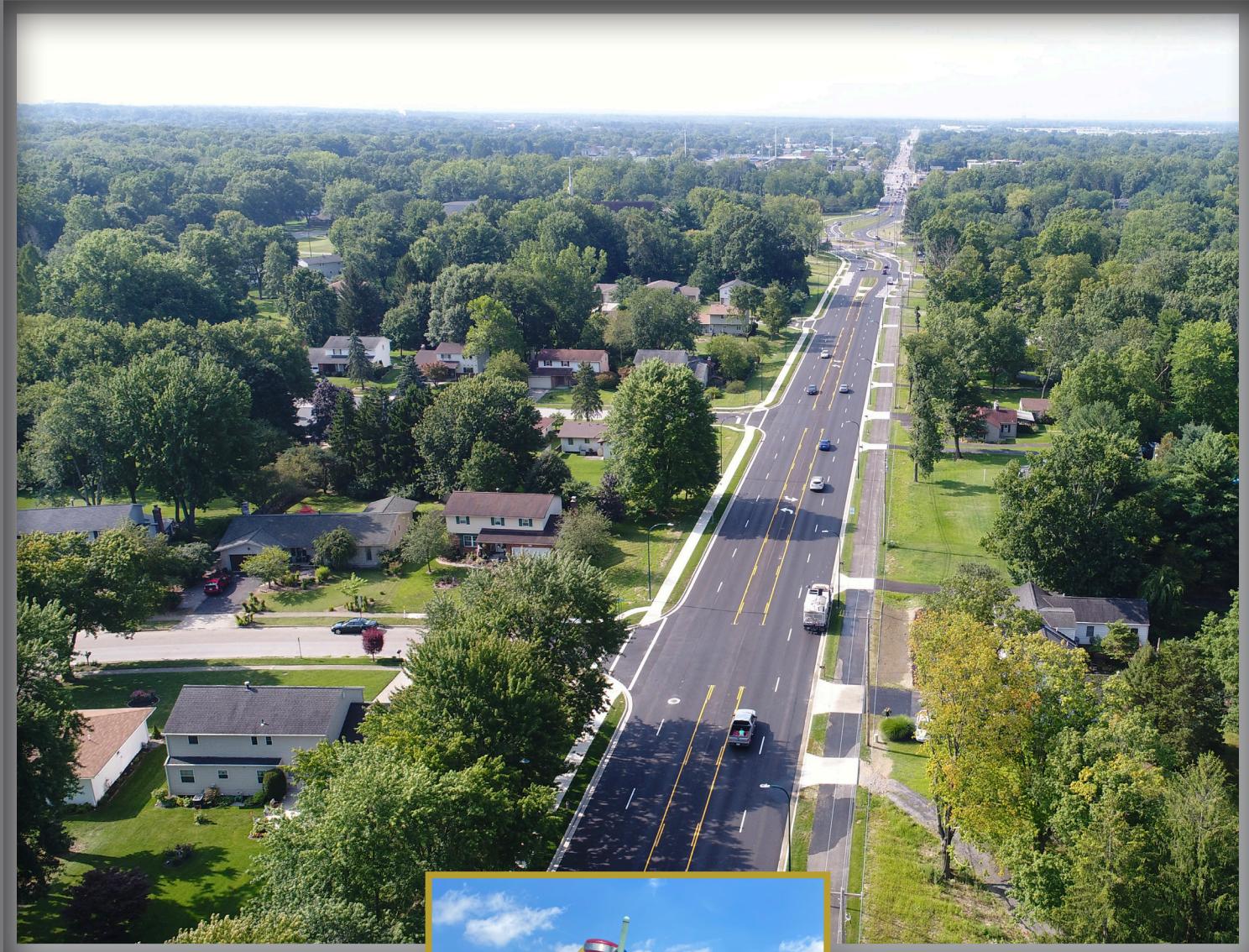




2023 Proposed Budget





2023 Proposed Budget

City of Gahanna, Ohio

Laurie Jadwin, Mayor

City Council

Stephen A. Renner, President
Merisa Bowers, Vice President
Karen Angelou
Nancy McGregor
Kaylee Padova
Michael Schnetzer
Trenton Weaver

Jeremy VanMeter, Clerk of Council

Raymond Mularski, City Attorney

Executive Team

Joann Bury, Director of Finance
Miranda Volmer, Director of Administrative Services
Michael Blackford, Director of Planning
Nathan Strum, Economic Development Director
Vacant, Director of Public Safety

Jeff Spence, Chief of Police
Vacant, Director of Public Service
Tom Komlanc, City Engineer
Stephanie Bernard-Ferrell, Director of Parks & Recreation
Amanda Parker, Clerk of Courts
Kevin Schultz, Information Technology Manager

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November 7, 2022

Dear Residents of Gahanna and Members of Council:

The following is a presentation of the Administration's proposed 2023 budget request for the City of Gahanna.

As we prepared to transition from 2021 into 2022, there were strong indicators that recovery from the pandemic had occurred earlier than anticipated. Original forecasts estimated recovery would begin in 2023. The City's Income tax revenue rebounded strongly in 2021, with a 13% increase over 2020 and state shared revenue, which is based on general revenue collections of the State, were also up. This, along with economic growth for the City, were all suggesting recovery. However, inflation was on the rise, supply chain shortages were causing major delays, and the labor force was in disarray due to a shortage of human capital. It was noted that income tax payments related to business net profits served as the main driver of the income tax increase, and that this type of increase would not be sustainable because businesses would adjust operations or make capital investments to reduce overall tax obligations. It was unknown whether economic growth would continue to generate enough of an increase in income taxes withheld to offset any reductions in net profit taxes. Based on the factors above, and with the fragile state of the economy at that time, zero growth in income tax was forecasted for 2022.

Through the third quarter of 2022, economic growth has continued for the City and income tax collections have increased by 4% overall. As predicted, there has been a significant decrease of 20% in net profit taxes, with withholding taxes experiencing a 12% increase. The Federal Reserve has continued to enact policy to increase interest rates to slow inflation and ultimately lower it to an ideal 2%. Unemployment remains low, and there are still more job openings than there are people actively seeking employment. The supply chain disruptions are slowly recovering, but they are being driven by several factors, such as labor shortages, increased consumer demand, and lack of storage space, and it may take many years before returning to an acceptable supply vs demand ratio.

What does all of this mean for the 2023 budget? The costs of operating the City have increased, both in terms of time and money. While the City has no control over increased costs related to inflation and supply chain delays, the new procurement policy, passed in 2022, promotes competition and will work to ensure the best product or service at the lowest cost. Recruiting and retaining employees also will continue to be a focus. The City completed negotiations for two out of three union contracts and completed the unclassified compensation study. Negotiations on the third union contract began in 2022. These items will position the City to successfully compete with surrounding jurisdictions for talent.

Revenue also is expected to increase as economic growth is projected to continue into 2023, with a 3% increase in income taxes forecasted. The City was able to manage a relatively short-term investment portfolio of two years or less during the low interest rate environment and is now positioned to take advantage of the increase in interest rates that will continue until inflation is slowed. This is expected to result in a significant increase to investment income of \$1.2 million. State shared revenue and property taxes also are expected to increase into 2023.

Factors Influencing 2022 Budget Development

Priorities and Issues

2021 was the final year of the GoForward Gahanna plan, which was adopted in 2016. In the first quarter of 2020, the Administration began preliminary work on updating strategic priorities under the plan. However, the onset of the pandemic in March 2020 necessitated that this work be postponed for several months, and continued fallout from the pandemic has hindered progress on the project. With the passage



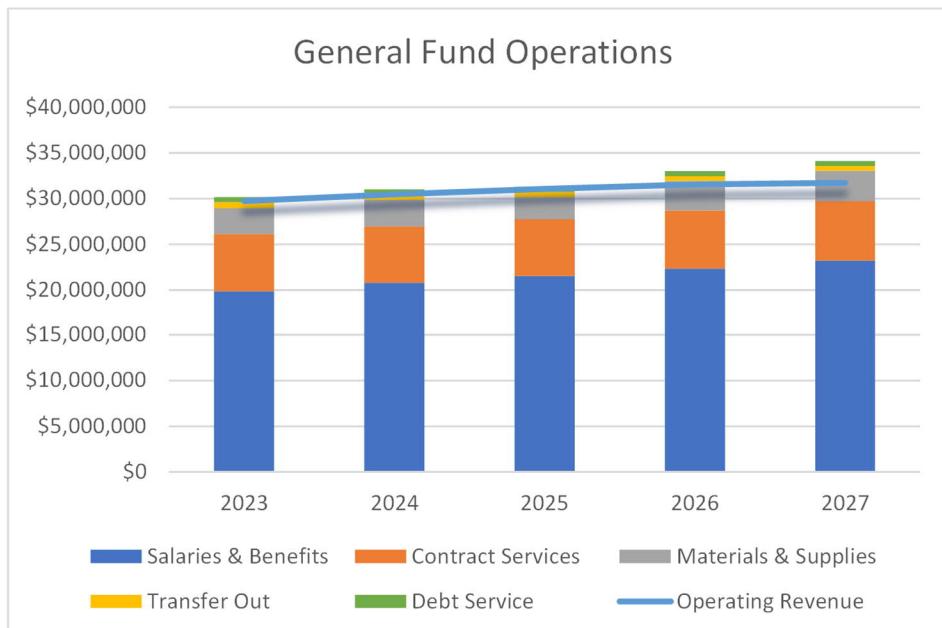
of Issue 12 in May 2019 and the growth that is occurring within the City, a defined and practical strategic plan that effectively addresses the critical needs of the City and prioritizes initiatives previously identified by residents must be developed. While work continues on updating the plan in 2023, the Administration will continue to adhere to the existing strategic priorities previously identified in GoForward Gahanna for 2023, which are:

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

Revenue & Expenditure Environments

For 2023, General Fund revenues are anticipated to be \$29.7 million, a 9% increase from original 2022 estimates. This increase is related to continued economic development for the City, a raising interest rate environment, and continued recovery for the State.

Expenditures for the General Fund are estimated to be \$30.2 million, which represents a 10% increase over 2022 revised estimates. The main drivers of this increase are an expected 34% increase in cost of materials and supplies and an expected 10% increase in salaries and benefits. The increase in materials and supplies is purely driven by the historically high inflation rate. Factors contributing to the 10% increase in salary and benefits are two newly negotiated union contracts as well as an updated compensation program for unclassified employees to attract and retain talent and enable to the City to effectively compete with other entities for human capital.





Long-Term Financial Planning

Beyond 2023, the Central Ohio area is expected to grow rapidly with the addition of Intel. The challenge for the City will be the limited amount of land available for development and re-development and how to balance this growth with a need for housing throughout the region. A 2% increase in income tax has been projected into the future while the City analyzes demand and available space. The Economic Development and Land Use Plans will help guide the City through this process.

In addition to completing the strategic plan as we move into 2023, the City will continue developing its first-ever, long-term Capital Improvement Plan. While the City historically has prepared a five-year capital needs assessment, a longer-term vision that prioritizes projects and identifies projected timelines and resources for capital projects has never been done. The previous capital needs assessment was simply a general inventory of needed capital maintenance and improvements, as it was impossible to devise a meaningful long-term capital improvement plan without a permanent dedicated resource for capital improvements. Thanks to the passage of the income tax increase in 2019 (Issue 12), it not only is now possible to create a long-term plan, but it also is a best practice to formulate a plan that directs strategic investment of these resources in order to continue moving the City forward in a responsible manner. The City has made significant progress on this plan during 2022, and it is the goal of the Administration to have a completed plan by the end of the first quarter of 2023.

Budget Overview

The 2023 budget request includes the City's General Fund, Capital Projects, Special Revenue, and the Proprietary and Custodial Enterprise Funds. The total expenditure budget request for 2023 is \$73.7 million. The following table provides a summary comparison, by major fund type, of the 2023 request and previous budget years.

Fund	2020 Actuals	2021 Actuals	2022 Revised	2023 Request
GENERAL FUND	22,642,998	22,780,821	27,334,579	30,158,312
SPECIAL REVENUE FUNDS	7,296,848	9,239,029	14,804,414	13,023,977
CAPITAL PROJECTS FUNDS	4,810,628	6,911,408	14,832,746	6,498,000
ENTERPRISE FUNDS	18,938,112	19,675,661	24,469,052	21,175,997
OTHER	7,668,973	2,693,365	4,420,010	2,891,271
Grand Total	61,357,559	61,300,284	85,860,801	73,747,557

Operations

The 2023 budget request for operating expenditures, which excludes capital outlay and debt service transactions, increased in most funds. The decreases reflected in the table above by fund type are the result of a reduction in capital outlay requests as the City continues to evaluate current on-going projects and develop a Capital Improvement Plan. The capital plan is discussed below. There is also a decrease in American Rescue Plan (ARP) funds requested for 2023. The final tranche was received by the City in 2022 and no further funding will be received. Finally, the City received and appropriated a security deposit related to a State Infrastructure Bank loan project in 2022.

The General Fund increased by \$2.8 million, or 10%. A portion of this increase across all funds is the result of increases in salaries and benefits. For most funds, salaries and benefits increased based on negotiated union increases, anticipated increases for union contracts expiring at the end of 2022, the amended unclassified salary ordinance, and the addition of needed staff to align with operational needs. In 2023, health insurance premiums will increase by 3.5%, which is the result of various programs implemented by



the City to contain healthcare costs, including a wellness program, near-site wellness center, and transition of three out of four employee groups into a new and more sustainable health plan. The City is projected to receive approximately \$133,814 for a 2023 insurance premium reduction from the Central Ohio Healthcare Consortium (COHCC) from excess reserve funds. These funds are to be used for employee benefits, including health and wellness. These excess reserve funds returned to the City will be used in the Human Resources budget to add additional dollars to the wellness program and offset the cost of the Near Site Wellness Center to the General Fund.

Capital Program

The 2023 budget request includes \$8.26 million in capital outlay across all funds. This includes the City's capital maintenance expenditures and planned investment in one-time capital projects. As the City has worked on developing the Capital Improvement Plan (CIP), part of the process has included evaluating project backlog and considering the capacity of each department to complete projects currently in progress in order to determine what projects are possible for 2023. The high number of projects already underway is the main driver of the \$12.2 million decrease from 2022. An analysis of current maintenance programs is underway to identify needed improvements as well as a more effective process to estimate the various stages and costs of future capital projects. These will be key to the successful development of the CIP.

Debt Service

The 2023 budget request includes annual debt service payments of \$2.7 million for bonds and Ohio Public Works Commission loans. In total, \$18.9 million is currently outstanding, with interest and annual debt service payments comparable to 2022 levels. The City will close on an \$8.5 million one-year note before the end of 2022 for the purchase of a new building that will house the Police Headquarters, City Hall, and the Senior Center. The purchase of the building, along with associated renovations and improvements, will require the issuance of general obligation long-term bonds. This will also be a major component of the CIP.

Conclusion

The City is moving into 2023 with strategic planning at the forefront. While there are many challenges ahead, the completion of the strategic plan and CIP will provide a long-term vision for the City to ensure a collaborative and responsible path forward for the continuity, success, and growth of the City. This will include a sustainable plan for facilities, maintenance of the City's aging infrastructure, and new projects that promote safety, economic development, and a high quality of life for all stakeholders. I look forward to continuing our work together as we move Gahanna forward.

Respectfully,

Laurie A. Jadwin, Mayor

HOW TO USE THIS BUDGET DOCUMENT

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

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

The budget document is divided into ten major sections and provides financial and operational information about the City from a variety of perspectives and in degrees of detail.

Introduction

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

Gahanna Overview

This section of the document contains useful, quick reference information about the City, its organization, the City's history, Government structure, the City's guiding principles (which includes the City's strategic plan), and a City-wide organizational chart with staffing details.

Financial Policies

This section details the City's financial management policies, accounting and fund structures, and the budget process and timelines.

Appropriations Summary

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

General Fund and Department Summaries

General Fund Overview

The General Fund provides most of the resources for services cities typically offer, including public safety, maintenance, and general government functions that are required to support direct services to the community. The General Fund section of the budget document provides an overview of planned General Fund revenues and expenditures.

Department Summaries

This section includes detailed departmental descriptions and budget summaries for each of the City's departments. These detailed descriptions include departmental organizational charts, historical, current, and planned spending and staffing data, descriptions of departmental activities and objectives, challenges and, if applicable, performance measurement data.

Capital Improvements

The Capital Improvements section provides background on the City's annual capital planning process with a summary of planned projects for the upcoming year. The City is currently in the process of developing its first-ever Capital Improvement Plan (CIP) to replace the previously used Capital Needs Assessment. The Administration is planning to complete the first draft and present to Council in the first quarter of 2023. The adopted CIP will be appended to the budget book to provide details on capital improvements planned for the upcoming and future years. This section also provides information regarding the portion of income taxes (30% of the 2.5% levied) restricted for capital maintenance and improvements.

Proprietary Funds

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

Other Funds

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

Special Revenue Funds

The Special Revenue Funds section provides a detailed explanation of the purpose, planned revenues, and planned expenditures for each of the Special Revenue Funds with planned activity in 2023. The Special Revenue Funds included in this section are (1) City's Tax Increment Finance (TIF) districts and their associated funding, (2) 10% of the 2.5% income tax levied that is restricted for public safety, parks & recreation, and public service operational activities, (3) Other funds that have restricted or committed resources for purposes other than capital or debt service.

Debt Service

This section provides detail of the City's outstanding debt, debt service and debt limitation levels, and the anticipated revenues and expenditures to the Debt Service Fund.

Custodial Funds

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

Appropriation Ordinance

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

Appendices

This budget document includes multiple appendices:

Appendix A- Line-Item Detail

Appendix B- Debt Policy

Appendix C- Investment Policy

Appendix D- Emergency Reserve Policy

Appendix E- Glossary of Terms

GAHANNA AT A GLANCE

Form of Government

Strong Mayor-Council

Popularly Elected Mayor serves as Chief Executive Officer of the City

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

Land and Infrastructure

Area in Square Miles: 12.43 square miles

Streets Maintained: 327.72 lane miles

Streetlights: 1,899

Traffic Signals: 40

Pavement Condition Rating (2021): 85.65%

Water Main Miles: 148

Sanitary Sewer Miles: 152.6

Storm Sewer Miles: 114.9

City Owned Miles of Fiber: 34.8

Parks

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

Demographics

Population: 36,718 (2022 ESRI Report)

Median Age: 41.9 years old

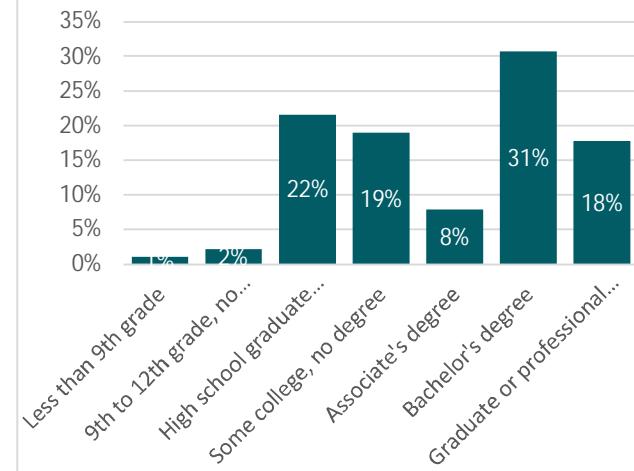
79.3% of population over 18 years

18.9% over 65 years

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

- 73.1% White
- 15.0% Black
- 6.9% Two or More Races
- 3.8% Hispanic
- 3.2% Asian

Educational Attainment of 25 and Over



Unemployment Rate: 3.3%

Households: 14,353

- Average Size: 2.54 people
- 67.56% Households are families
- 74.0% Owner-occupied

Median Household Income: \$98,050

Median Home Value: \$256,868

Average Home Sales Price: \$386,882

Education

Public-Gahanna Jefferson School District

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

School Enrollment (2021): 7,567

Private

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

Economics

Sales & Use Tax: 7.50%

Real Estate Tax (2021)

Total tax rate assessed per \$1,000 of assessed valuation in Gahanna-Jefferson: \$130.50

Gahanna City portion: 2.4 mills (2021 mill rate levied for taxes payable in 2022)

Real Value (2021)

The County Auditor assessed value of real property within the City of Gahanna: \$1,244,313,740. The real estate tax rate would be applied to this value to generate property tax receipts for 2022.

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

\$5,034 total, City share is \$151 (Based on 2021 mill rate, excludes rollback & homestead exemptions)

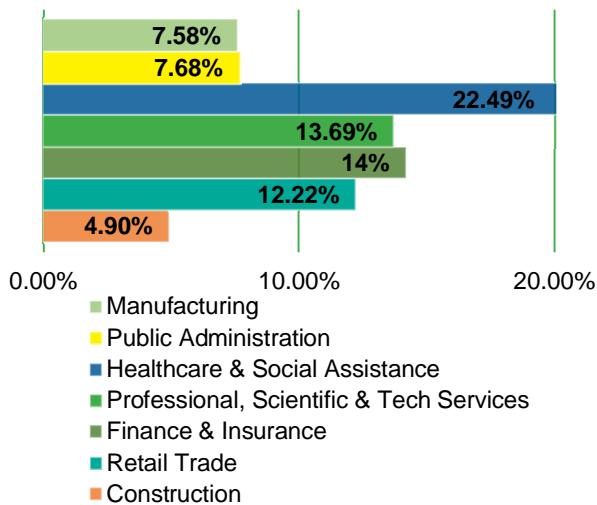
— Your Real Estate Tax Dollar At Work —



Top Ten Real Estate Taxpayers (2021)

- Ohio Power Company
- Distribution Land Co.
- Abbott Laboratories
- Stoneridge Plaza Shops, LLC
- Vista at Rocky Fork, LP
- Columbus Southern Power Co.
- Columbia Gas of Ohio Inc.
- AERC Christopher Wren, Inc
- McCutcheon GE, LLC
- Casto Reynoldsburg New Albany, LTD

Gahanna's Major Industries



Income Tax Collections

Municipal Income Tax Rate: 2.5%

Income Tax Collections by Type (2021)

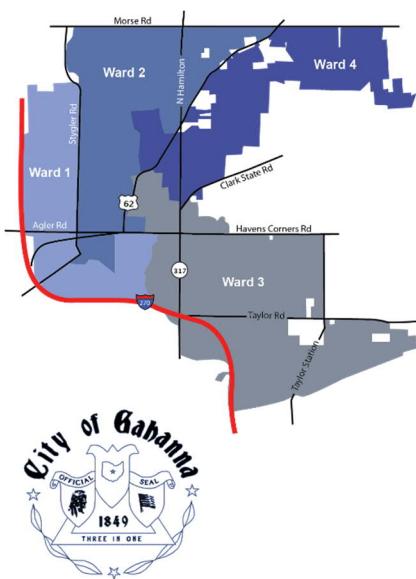
- Withholding \$23.73 M, 71.49%
- Individual \$3.93 M, 11.85%
- Net Profit \$5.53 M 16.66%

Top Ten Income Tax Withholders (2021)

Employer	Type
Gahanna-Jefferson Schools	Public School District
American Electric Power	Public Utility
Ohio Power Company	Public Utility
Columbus Academy	Private School K-12
Ohio Health Physicians Group	Healthcare Provider
City of Gahanna	Municipal Government
The Ohio State University	Healthcare Provider
McGraw Hill Education LLC	Education Materials Supplier
Donatos Pizzeria LLC	Food Service
ADP Total Services	Human Resource Management

GAHANNA CITY HISTORY & GOVERNMENT

History



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

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

Today, Gahanna is a 12.6 square mile home-rule municipality located within Franklin County in central Ohio.

City Government

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

The City's elected officials are the Mayor, the City Attorney, and the seven members of the City Council. The City Charter provides the constitutional framework within which city government operates. The City's codified ordinances contain the laws of the City.

City Council



Back Row (from left to right): Council Member Kaylee Padova, Ward 3; Council Member Trenton Weaver, Ward 4; Council Member Michael Schnetzer, Ward 2; Council President Stephen Renner, Ward 1.

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

All legislative powers of the City are vested in the City Council. City Council members exercise their duties by adopting legislation in the form of ordinances or resolutions. Four Council members are elected from geographic wards and three are elected at-large by all voters of the City. All members serve four-year terms. The City Council is responsible for passing an annual appropriations ordinance and authorizing the Mayor to sign contracts and agreements as applicable. City Council determines its own rules of procedure, and each year elects from its membership a President and Vice-President to preside over its meetings. Council meetings and their proceedings are open to the public.

Gahanna's Mayor

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

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

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



Mayor, Laurie A. Jadwin

City Attorney



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

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

City Attorney, Raymond J. Mularski

GUIDING PRINCIPLES

In 2015, the City began a process to develop a community-driven strategic plan rooted in and focused on achieving measurable results for the community. The overall planning process included public engagement events, beginning in January 2016. An Outreach Team comprised of community leaders and volunteers were tasked with spreading the word about this opportunity and personally invited their contacts in the community to get involved.

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

City leadership and consulting partners worked to sort and analyze community input. It was then collated with information gathered in one-on-one interviews with current and former elected officials and employee focus groups.

The product of this work is *GoForward Gahanna: Results that Matter*, a citywide strategic plan that intended to guide the policy agenda, budgets and management for the next five years. The plan was adopted by City Council in March 2016 and spanned the years 2016 through 2021.

The Administration has begun the process of updating this plan. As part of the refresh, the mission and vision statements have been evaluated and modernized. These refreshed statements were presented to City Council in 2022. In 2023, the Administration will continue to work on a strategic plan with input from the community and city leadership to ensure that a defined and achievable path forward is created that will guide the City for future years.

Go FORWARD GAHANNA

results that matter



Strategic Plan Overview

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

Vision

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

Mission

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

Strategic Priorities and Results

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

in the Plan, financial instability of the City throughout most of the life of the Plan, combined with a recent worldwide pandemic, hampered the City's ability to reach many of the objectives that were identified. The following outlines the objectives under the original plan:

1. Business & Job Development



- 1.1) By 2021, the City will encourage and create a livable, walkable downtown district characterized by arts, culture, retail and entertainment.
- 1.2) By 2021, 2,750 well-paying jobs will be developed by businesses locating in southeast and southwest Gahanna, targeting finance and insurance, education and health, professional and business services and manufacturing sectors.
- 1.3) By 2019, in order to maximize economic impact for Gahanna, newly developed jobs will be at a wage level and density that is greater than or equal to the 2015 average.
- 1.4) By the end of 2017, the development and business community, city leaders and investors, residents and neighborhoods will have easy access to an updated, unified development plan for the City of Gahanna.

2. Roads, Bridges & Infrastructure



- 2.1) By 2019, Gahanna residents and visitors will be able to travel on major arterial roads that have been improved and maintained to a Pavement Condition Rating of 70 or better (28 centerline miles).
- 2.2) By 2021, Gahanna residents and visitors will be able to travel on local roads that have been improved and maintained to a Pavement Condition Rating of 65 or better (106 centerline miles).
- 2.3) By 2021, West Gahanna residents and visitors will be able to travel through improved and maintained intersections on Stybler, Agler and US 62, according to traffic flow and traffic safety standards so that development and redevelopment projects can proceed.
- 2.4) By 2019, roads and bridge infrastructure improvements, and ongoing maintenance will be supported by a dedicated funding mechanism.

3. Parks, Trails & Recreation



- 3.1) By 2020, residents and visitors will be able to walk and bike along a completed trail system that connects Gahanna trails, paths, and parks and that connects Gahanna to neighboring communities.
- 3.2) By the end of 2018, Gahanna residents will have an approved plan for a park in the Southwest Floodplain that addresses sports fields, a community pool and connected trails and paths, including ongoing maintenance.
- 3.3) By the end of 2021, Gahanna residents and visitors will be able to enjoy a completed park in the Southwest Floodplain that is well planned and maintained.
- 3.4) By 2018, Gahanna residents will have an approved plan in place for waterways development, use and promotion.

4. Character of the City

- 4.1) By 2021, 50% of targeted existing and new businesses in Gahanna will partner with the City to participate in and meaningfully contribute to community engagement initiatives, events and other activities that bring together business leaders, city leaders, employee volunteers and residents.
- 4.2) By 2019, City neighborhood, development and new commercial development plans will be consistent with established architectural standards and guidelines that supports, maintains and promotes the character of the City.
- 4.3) By 2019, entrances to the City and neighborhoods within city boundaries will have consistent and unified signage, including street signs, that is consistent with our brand.
- 4.4) By mid-year 2017, the City will launch a new brand that expresses the character of our community.



5. Good Government



- 5.1) By the end of 2016, residents will experience improved community engagement opportunities & participation through the creation of area commissions.
- 5.2) By 2017, Council, Mayor and residents will have on-line access to results performance information regarding the implementation of the City Strategic Plan.
- 5.3) By mid-2017, Council and the Mayor will be able to make decisions using regularly provided performance reports with results measures.
- 5.4) By mid-2017, residents, businesses and interested stakeholders will have on-line access to results performance information about City operations.
- 5.5) By 2017, Gahanna residents will experience a responsive government that measures citizen satisfaction and concerns in a statistically valid & actionable manner every 3 years.
- 5.6) By 2017, the business community, neighborhoods, and developers will have updated, enforced City codes.

Strategic Planning and the Budget

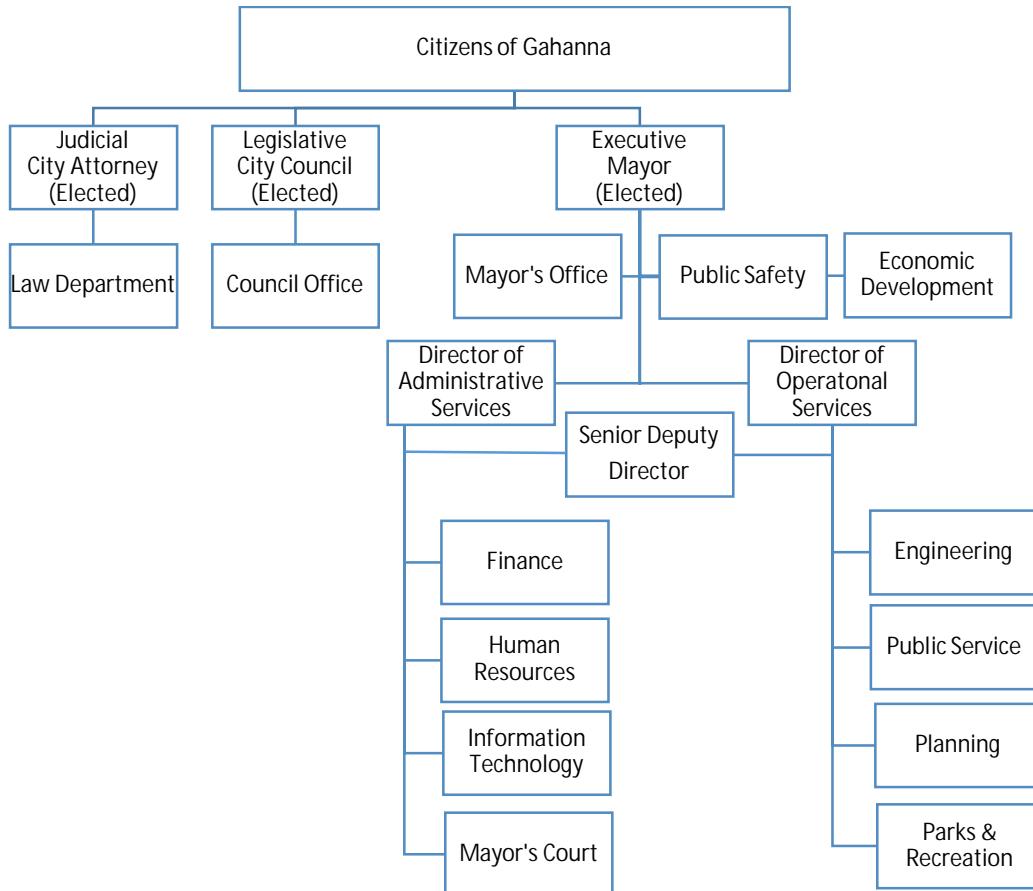
The strategic plan assists the City in aligning spending with community priorities. The 2023 budget is consistent with priorities and strategic results identified in *GoForward Gahanna*. The successful passage of the 1% income tax increase in 2019 has provided funding for all capital maintenance as well as several capital improvements projects which align with the Plan. These are discussed in the Capital Improvement section of the book.

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

CITY ORGANIZATIONAL STRUCTURE

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

City of Gahanna Organizational Chart



Given the nature of the services provided by the City, personnel costs are a primary driver of the City's budget each year. Staffing levels in each department are monitored closely for budgetary impacts throughout the year. Additionally, when a position is vacated through retirement or attrition, a thorough analysis is completed of the functions that were being performed in the position, the long-term needs for those functions, and whether there are any opportunities to realign or reduce the functions to improve operational and cost efficiencies.

City of Gahanna Personnel Detail

The below charts provide a summary of staffing levels at the City for years 2020 through 2023, and an overview of the staffing levels requested for 2023. It should be noted that 2020 was not typical for the City. The onset of COVID-19 in 2020 resulted in the City making a number of reductions to 2020 staffing for cancelled events and programming.

Total Personnel by Department		2020 ** Actual	2021 Actual	2022 Appropriated	2023 Request	2022 vs. 2023 Difference
	Council, Boards & Commissions	26	26	26	26	0
	City Attorney	2	2.25	2.25	2.25	0
	Council Office	2	2	2	3	1
	Office of the Mayor	5	6	7	6.7	-.3
	Clerk of Courts	3	3	3	3	0
	Finance	4	4	5	6.5	1.5
	Human Resources	3.5	3.5	4	6.5	2.5
	Information Technology	5	5	5	6.15	1.15
	Parks & Recreation *	82.5	167.5	190.5	193	2.5
	Development	2	2	3	4	1
	Planning	0	11	11	10.2	-.8
	Public Safety	80	65.75	85.75	87.5	1.75
	Public Service ***	42	36	43.5	32.45	-11.05
	Engineering ***	0	0	0	9.75	9.75
	Total	257	334	388	397	9

Employment Status		2020 ** Actual	2021 Actual	2022 Appropriated	2023 Request	2022 vs. 2023 Difference
	Elected/Appointed Officials	40	40	40	40	0
	Full-Time	158	157	191	196	5
	Part-Time/Seasonal *	59	137	157	161	4
	Total Positions	257	334	388	397	9

Total Personnel by Classification		2020 ** Actual	2021 Actual	2022 Appropriated	2023 Request	2022 vs. 2023 Difference
	City Council	7	7	7	7	0
	Boards & Commissions	31	31	31	31	0
	City Attorney	1	1	1	1	0
	Mayor	1	1	1	1	0
	Director	8	8	8	10	2
	Chief of Police	1	1	1	1	0
	Deputy Chief of Police	1	1	1	1	0
	Deputy Directors	1	1	1	2	1
	Managers	4	5	8	7	-1
	Superintendents	4	4	4	4	0
	Supervisors	5	3	5	7	2
	Full-Time Salary	16	19	25	34	9
	Full-Time Hourly	20	23	26	19	-7
	Full-Time Steelworkers	31	37	42	42	0
Lieutenants/Sergeants	10	10	10	10	0	
Officers	46	37	49	48	-1	
Dispatchers	12	9	12	13	1	
Part-Time/Seasonal *	58	136	156	159	3	
Total Positions	256	334	388	397	9	

* - Seasonal staff fluctuates from year to year based on hours of operation and availability of staff to work. Seasonal staffing levels for 2023 were based on the 2022 season.

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

*** - Public Service & Engineering are two separate departments effective January 1, 2023.

FINANCIAL MANAGEMENT POLICIES

Financial Policies

As a part of the 2023 Budget process, the Administration requests that Council adopt the following City financial policies by Resolution. These policies describe the Administration's approach to overall fiscal planning and management.

Budget Policies

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

General Fund- Fund Balance Policy

- The City will maintain a mandatory Emergency Reserve in the General Fund, calculated as 25% of planned operating expenses. The Fund Balance Policy was adopted in 2014 and restructured in 2021 by City Council by Ordinance ORD-0010-2021 (see Appendix D).
- Unencumbered fund balance will be utilized for current or future appropriations but shall be maintained at a level of at least two months of operations.
- Self-insurance reserves will be maintained at a level which, together with purchased insurance policies, will adequately indemnify the City's risks.

Capital Assets

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

Capital Improvement Planning

- The City will develop a long-term Capital Improvement Plan on an annual basis, prioritizing capital projects across all city departments and classifying them by priority category.
- The Capital Improvement Plan will align resources with projects based on high priority projects and focus areas.
- The capital expense budget for each year will be developed from the first year of the Capital Improvement Plan.
- Capital improvement life cycle costs will be considered in the development of the budget. Future operating, maintenance and replacement costs associated with new capital improvements will be estimated for inclusion in the budget.
- The City will utilize an equipment replacement program for equipment-type assets that is based on the useful life of each equipment category, usage, and damage, and will set aside funds annually to fund priority equipment replacements.
- The City will use a street and bridge rating program to identify streets and bridges most in need of repair or replacement.

Debt Management Policies

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

Revenue Policies

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

Purchasing Policies

- Purchasing will be accomplished in accordance with all applicable federal, state, and local requirements.
- Ohio Revised Code (ORC) requires that certification of funds availability be issued by the fiscal officer before any purchase is made. ORC prohibits cities from making any contract or order unless it has been certified that the expenditure is appropriated, and the funds are available.
- Should an expenditure occur prior to the certification of a purchase order, and the expenditure is \$3,000 or less, the Finance Director is enabled by ORC to provide a certification, both at the time that the order was made and at the time that the invoice was processed, that sufficient funds were appropriated and available for this purpose. Should such expenditure exceed \$3,000, Council approval for payment is required before the invoice can be paid.
- The values of impartiality, economy, competitiveness, and fairness will be applied consistently in all purchasing decisions. Purchases exceeding \$10,000 that are not exempt from competition must have three vendor quotes and purchases exceeding \$250,000 (\$50,000 for those in accordance with ORC 735.05) generally require competitive bidding.

- ORC prohibits any state agency or political subdivision, including the City of Gahanna, from awarding a contract for goods, services, or construction to any person against whom a finding for recovery has been issued by the Auditor of State if that finding is unresolved.

Investment Policy

- The City will invest its public funds in a manner that provides maximum safety and preservation of principal, while meeting all liquidity and operating demands, at reasonable market interest rates available.
- Funds will be invested in accordance with Ohio Revised Code and the City's formal investment policy as adopted by Council Ordinance ORD-0009-2021 (Appendix C).

Accounting, Auditing and Financial Reporting

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

ACCOUNTING AND FUND STRUCTURE

Basis of Accounting

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

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

Fund Accounting

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

The separation of the City's activities into funds allows the City to maintain the appropriate (required) controls over expenditures for each activity and to report on compliance for specific activities to various stakeholders including the citizens of Gahanna.

All funds are classified into one of three fund types. These fund types and the components of each are described below.

Governmental Funds

General Fund

The General Fund is the primary operating fund of the City and is used to account for all financial resources except those required to be accounted for in another fund. Principal sources of revenue consist 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 & supplies, purchased services, and transfers to other funds. The General Fund is used to finance the administrative, public safety, parks & recreation, community development, and technology functions of the City.

Special Revenue Funds

Multiple special revenue funds are in place to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes other than debt service or capital projects. These funds include the Public Safety, Parks & Recreation and Public Service Funds to demonstrate compliance with the 10% of the 2.5% income tax levy restricted by the voters for operational activities within these areas. Also included in the Special Revenue Funds are the Street Maintenance and Repair Fund and the State Highway Fund. These two funds receive funding from the City's share of motor vehicle registration fees and gasoline taxes. The Street Maintenance and Repair Fund and the State Highway Fund provide for the maintenance of streets and State highways within City limits. The City's Tax Increment Financing (TIF) fund is also considered a special revenue fund.

Capital Improvement Funds

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

Debt Service Fund

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

Proprietary Funds

Enterprise Funds

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

Water Fund

The Water Fund is an enterprise 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 water, as well as the ongoing maintenance of the system.

Sewer Fund

The Sewer Fund is an enterprise 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 an enterprise fund that accounts for the activities associated with managing runoff in a manner that is consistent with the EPA's National Pollutant Discharge Elimination System (NPDES) standards. Citizens are charged a stormwater management fee in conjunction with their water and sewer bills to accommodate these expenses.

Internal Service Funds

Internal service funds are used to account for the financing of goods or services provided by one department to other departments of the City on a cost-reimbursement basis. The City maintains one internal service fund – a workers' compensation self-insurance fund. Citywide worker compensation claims are incurred by the Internal Service Fund, and the City's departments contribute to the Internal Service Fund for these costs.

Fiduciary Funds

Custodial Funds

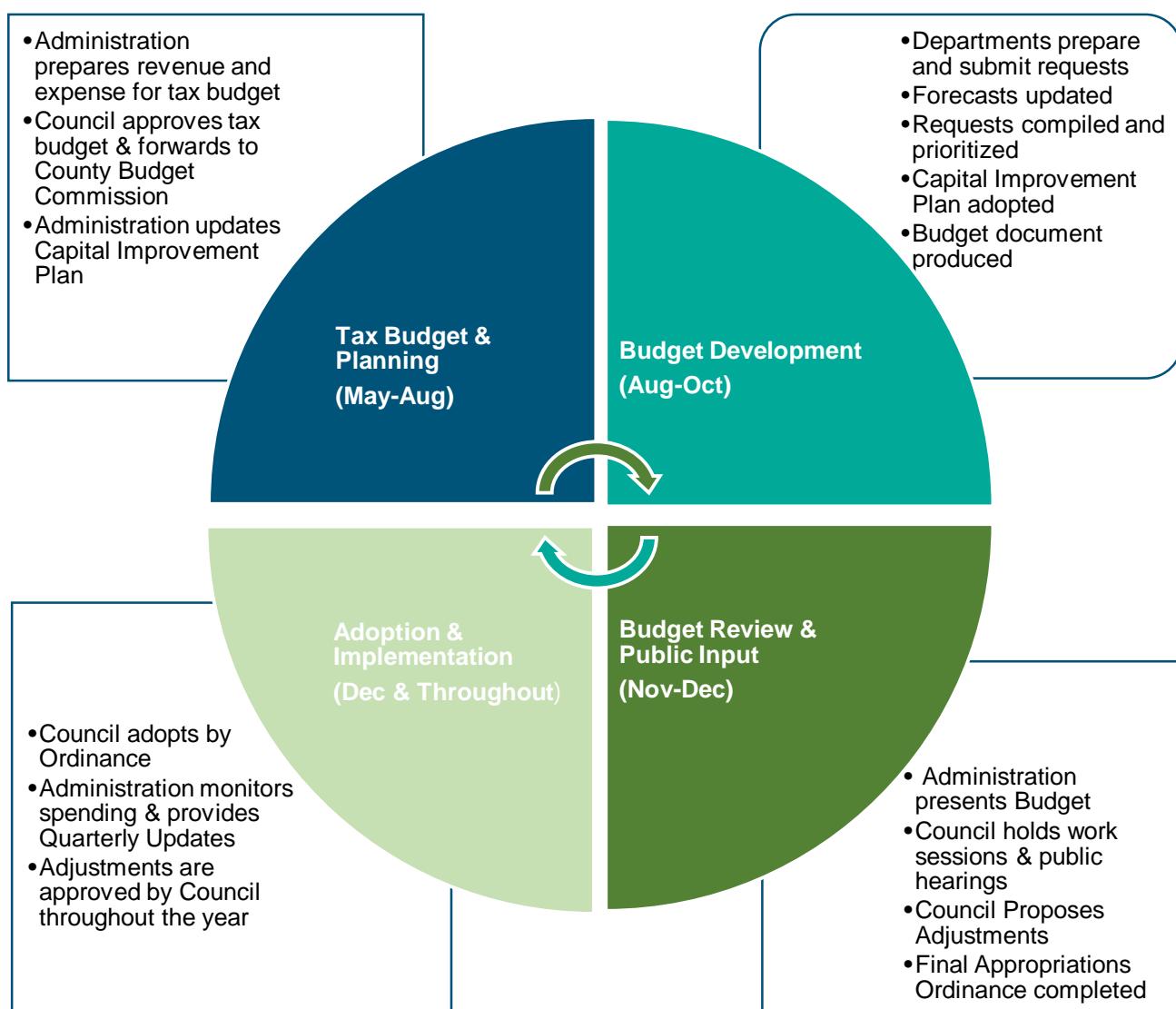
These funds are used for resources received and held by the City in a fiduciary capacity from an outside party. Disbursements from these funds are made as directed by the purchasing agent from the outside party.

BUDGET PROCESS

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

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

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



Tax Budget

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

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

Capital Improvement Plan

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

The Administration is currently developing the first CIP for the City. Delivery to Council for adoption is scheduled for the first quarter of 2023. The 2023 capital budget request was based on work completed to date. Once the CIP is adopted, budget amendments may be needed for 2023. The CIP will be reviewed, amended, and adopted annually as part of the budget process. The first year of the CIP will be incorporated into appropriations for the capital budget request.

Appropriations

The City of Gahanna is required by Ohio Rev. Code Chapter 5705 and City Charter Section 3.08 to adopt an appropriation ordinance by December 31st of each year for the ensuing fiscal year. This appropriation ordinance controls expenditures at the fund, department, and object levels (the legal level of control) and is effective January 1. The appropriations may be amended or supplemented during the year by action of Council. The appropriations ordinance sets spending limitations within each fund and department by category: salaries & benefits, operating expenditures, capital outlay, and transfers. City Council, in the appropriations ordinance, gives the Finance Director the authority to make transfers up to \$3,000 between appropriation line items within any department and fund. Any requests for appropriation transfers between departments or in excess of \$3,000 must be approved by Council.

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

2023 Budget Calendar

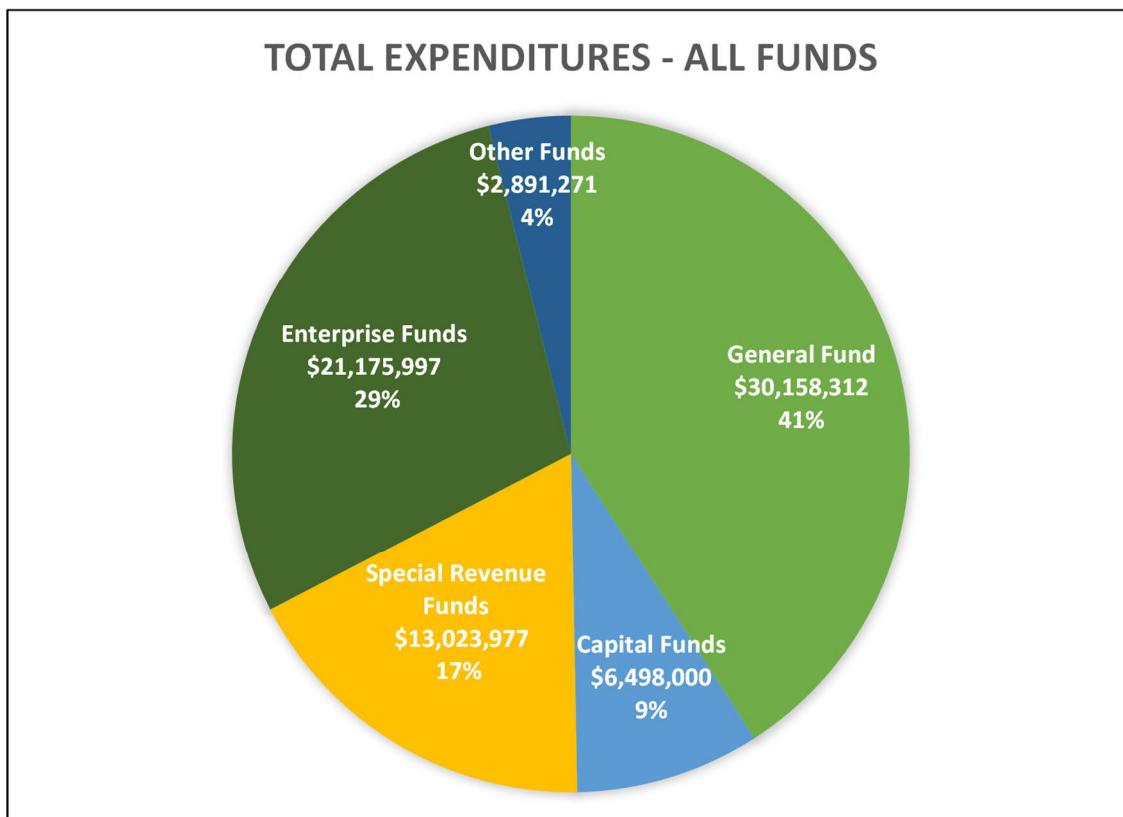
The following calendar lists the internal and external schedule for budget development and proposed budget adoption. In addition to the upcoming schedule of City Council formal meetings and committee meetings, additional special meetings or public hearings may be scheduled.

Date	Milestone/Meeting
Feb 21	Administration Capital Improvement Plan (CIP)
June 13	<i>Council Committee Meeting</i> Tax Budget provided to Council for review and adoption
June 20	<i>Formal City Council Meeting</i> Council adoption of Tax budget by motion resolution
July 19	Administration begins 2023 staffing projections
August 1	Administration Operating Budget kickoff 2023 Budget Projection loaded into accounting system for departments to begin working on operating budgets.
August 9	Mayor approves final 2023 staffing plan
August 22	All 2023 operating budget requests to Finance in accounting system.
September 12	Directors finalize narratives.
September 12 – October 3	Finance uses the accounting system to compile all requests and coordinates meetings with Directors and the Mayor to discuss requests and finalizes budget book.
October 10	Finalize CIP with Directors
October 24	<i>Council Committee Meeting</i> Council discussion on CIP
November 7	<i>Formal City Council Meeting</i> Budget request provided to Council. Formal Presentation. Public comment permitted
November 14	<i>Council Committee Meeting</i> Budget discussion Administration prepared to answer Council questions
November 28	<i>Council Committee Meeting</i> Budget discussion Administration prepared to answer Council questions
December 5	<i>Formal City Council Meeting</i> Public comment permitted
December 12	<i>Council Committee Meeting</i> Budget discussion Administration prepared to answer Council questions
December 19	<i>Formal City Council Meeting</i> Council approves the 2023 Appropriation Ordinance

ALL FUNDS SUMMARY

Consolidated Financial Overview

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



Fund	Requested Appropriations
General Fund	30,158,312
Capital Funds	6,498,000
Special Revenue Funds	13,023,977
Enterprise Funds	21,175,997
Stormwater	963,013
Water	8,747,013
Water Capital Improvement	60,676
Sewer	8,623,519
Sewer Capital Improvement	235,676
Refuse	2,546,100
Other Funds	2,891,271
All Funds Total	73,747,557

Fund Balance and Appropriation Summary

Fund	2022 Beginning Unencumbered Fund Balance	Revenue 2022 Budget	Expenditures 2022 Budget	Est. Funds Available to Appropriation 1/1/23	Revenue 2023 Budget	Expenditures 2023 Budget	Estimated 2023 Ending Fund Balance
GOVERNMENTAL FUNDS							
GENERAL FUNDS							
101-General Fund	22,289,770	27,224,016	27,334,579	22,179,207	29,744,845	30,158,312	21,765,740
750-Reserve for Sick & Vacation Fund	153,416	239,000	238,844	153,572	239,000	238,844	153,728
SPECIAL REVENUE FUNDS							
220-Street Fund	866,386	2,275,000	2,402,831	738,555	2,170,800	2,544,173	365,182
222-State Highway Fund	530,109	161,000	164,303	526,806	153,200	120,424	559,582
224-Tax Increment Fund	3,917,088	3,831,350	3,938,100	3,810,338	3,736,110	2,174,300	5,372,148
225-State Law Enforcement Trust Fund	54,463	0	0	54,463	60,000	60,000	54,463
226 - Enforcement & Education	40,175	0	17,500	22,675	1,200	18,500	5,375
227 - Parks & Rec Donation	12,796	0	0	12,796	0	0	12,796
228-Permanent Improvement Fund	97,215	0	0	97,215	0	0	97,215
229-Clerk of Court Computer Fund	236,138	29,000	79,500	185,638	25,000	36,000	174,638
231-County Permissive Tax Fund	65,991	0	0	65,991	0	0	65,991
232-Cul-de-sac Maintenance Fund	42,027	0	0	42,027	0	0	42,027
233-ARP Fund	1,672,441	1,858,441	2,100,000	1,430,882	0	780,000	650,882
234-Court Computerization Fund	43,194	11,000	2,000	52,194	7,000	2,800	56,394
235-Federal Law Enforcement Seizure Fund	9,307	30,000	30,000	9,307	10,000	10,000	9,307
236-Treasury Law Enforcement Seizure	62,295	70,000	70,000	62,295	55,000	55,000	62,295
237-AG Peace Officer Training	6,459	0	0	6,459	32,000	32,000	6,459
238-Street Tree	47,215	0	0	47,215	0	0	47,215
240-Public Safety Fund	606,500	1,346,135	1,426,948	525,687	1,458,956	1,670,995	313,648
241-Right of Way	630,239	60,000	60,000	630,239	60,000	70,000	620,239
242-Parks & Recreation Fund	937,619	1,627,980	1,720,434	845,165	1,973,938	2,161,832	657,271
243-Public Service Fund	751,218	1,168,135	1,257,846	661,507	1,435,700	1,650,649	446,558
510-Police Pension Fund	671,133	1,271,608	1,291,108	651,633	1,380,160	1,380,160	651,633
515-Police Duty Weapon Fund	18,516	5,000	5,000	18,516	18,300	18,300	18,516
530-Public Landscape Trust Fund	7,816	0	0	7,816	0	0	7,816
838-Recreation Scholarship	16,116	0	0	16,116	0	0	16,116
CAPITAL FUNDS							
322-State Capital Grant	0	0	0	0	0	0	0
325-Capital Improvement	6,552,757	9,149,750	14,832,746	869,761	10,472,000	6,498,000	4,843,761
327-Park Fund	113,037	0	0	113,037	0	0	113,037
328-Park-in-Lieu of Fees Fund	12,943	0	0	12,943	0	0	12,943
329-Court Building Fund	320,190	19,000	0	339,190	15,000	0	354,190
330-Federal Highway Grant Fund	65,316	0	0	65,316	0	0	65,316
DEBT SERVICE							
431-General Bond Retirement Fund	1,148,547	2,208,097	2,208,010	1,148,634	2,196,830	2,196,774	1,148,693
432-SIB Security Deposit	0	1,500,000	1,500,000	0	0	0	0
PROPRIETARY FUNDS							
ENTERPRISE FUNDS							
631-Stormwater Fund	1,827,375	1,234,700	1,187,646	1,874,429	1,209,700	963,013	2,121,116
651-Water Fund	4,618,597	8,834,218	8,756,527	4,696,288	9,184,100	8,747,013	5,133,375
652-Water System Capital Improvement Fund	3,280,572	1,765,552	1,750,851	3,295,273	536,000	60,676	3,770,597
661-Sewer Fund	4,167,193	8,104,664	8,189,027	4,082,830	8,411,900	8,623,519	3,871,211
662-Sewer System Capital Improvement Fund	2,582,688	1,724,565	2,025,851	2,281,402	1,165,243	235,676	3,210,969
850-Refuse Escrow Fund	573,056	2,629,800	2,559,150	643,706	2,329,800	2,546,100	427,406
INTERNAL SERVICE FUNDS							
900-Workers Compensation Self Insurance Fund	649,646	264,000	312,000	601,646	288,524	294,500	595,670
CUSTODIAL FUNDS							
800-Unclaimed Funds	31,327	0	0	31,327	0	0	31,327
835-Senior Escrow Fund	9,578	0	0	9,578	0	0	9,578
836-Park Facility Deposit Fund	19,531	0	0	19,531	0	0	19,531
837-Veterans Memorial Fund	5,199	0	0	5,199	0	0	5,199
840-Insurance Demolition Fund	0	0	0	0	0	0	0
860-Developers Escrow Fund	7,278	400,000	400,000	7,278	400,000	400,000	7,278
ALL FUNDS TOTAL	59,770,469	79,042,011	85,860,801	52,951,679	78,770,306	73,747,557	57,974,428

Use of Funds By Department

Fund Title	Department of Law	City Council Office	Office of the Mayor	Clerk of Courts	Human Resources	Finance	Information Technology	Parks & Recreation	Development	Public Safety	Public Service	Planning	Engineering
101-General Fund	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦
220-Street Fund										♦	♦		♦
222-State Highway Fund										♦	♦		♦
224-Tax Increment Fund				♦		♦	♦			♦			♦
225-State Law Enforcement Trust Fund									♦				
226-Enforcement & Education Fund									♦				
227-Parks & Rec Donation Fund								♦					
229-Clerk Computer Fund			♦										
231-County Permissive Tax Fund													♦
232-Cul-de-sac Maintenance Fund												♦	
233-ARP Fund			♦	♦	♦	♦	♦		♦	♦		♦	
234-Court Computer Fund			♦										
235-Federal Law Enforcement Seizure Fund										♦			
236-Treasury Law Enforcement Seizure Fund										♦			
237-AG Peace Officer Training Fund										♦			
238-Street Tree Fund								♦			♦		
240-Public Safety Fund										♦			♦
241-Right of Way Fund										♦			♦
242-Parks & Recreation Fund								♦					
243-Public Service Fund											♦		♦
325-Capital Improvement Fund				♦	♦	♦		♦	♦	♦	♦		♦
327-Park Fund								♦					
328-Park-in-Lieu of Fees Fund								♦					
329-Court Building Fund			♦										
431-General Bond Retirement Fund						♦							
432-SIB Security Deposit Fund					♦								
510-Police Pension Fund										♦			
515-Police Duty Weapon Fund										♦			
530-Public Landscape Trust Fund								♦					
631-Stormwater Fund											♦		♦
651-Water Fund											♦		♦
652-Water System Capital Improvement Fund											♦		♦
661-Sewer Fund											♦		♦
662-Sewer System Capital Improvement Fund											♦		♦
750-Reserve for Sick & Vacation Fund							♦						
800-Unclaimed Funds						♦							
835-Senior Escrow Fund								♦					
836-Park Facility Deposit Fund								♦					
837-Veterans Memorial Fund								♦					
838-Recreation Scholarship Fund								♦					
850-Refuse Escrow Fund										♦			
860-Developers Escrow Fund												♦	
900-Workers Compensation Self Insurance Fund							♦						

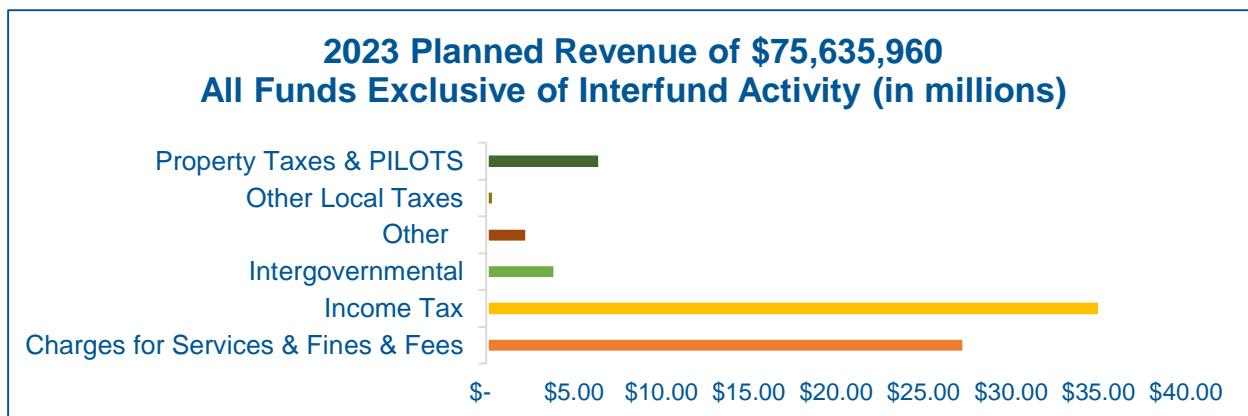
Revenue Sources

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

The following pages provide estimates of the City's largest revenue sources, including actual historical collection data and revenue forecasts for 2023-2027.

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

The graph below identifies all City revenue sources planned for 2023 exclusive of inter-fund transfers and advances, which are anticipated to total \$3,134,346.



Income Tax

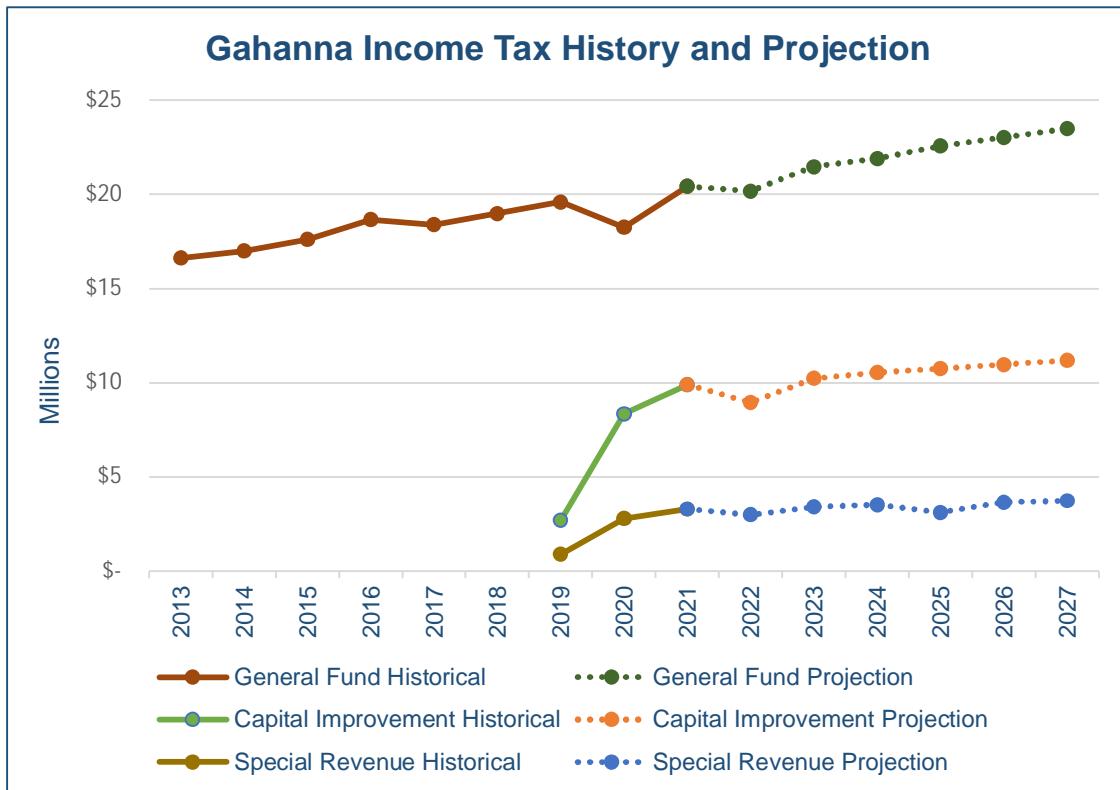
Gahanna's local income tax rate is 2.5% on income earned, with 100% credit applied to the lesser of Gahanna's income tax or the income tax residents pay to another municipality. Businesses are subject to the rate of 2.5% on net profits. Of the 2.5% assessed, 1.5% of the total amount assessed is for general operations of the City and is projected to be \$21.5 million for 2023. The remaining 1% of the total amount assessed is split between multiple funds. Seventy-five percent (75%) of the 1% is restricted for capital improvements. This portion is posted to the Capital Improvement Fund and is projected to be \$10.2 million for 2023. The remaining 25% of the 1% is restricted for operational costs associated with public safety, public service and parks and recreation, and is posted to one of three separate Special Revenue Funds for each purpose. The total projected for special revenue in 2023 is \$3.4 million. The amount posted to each Special Revenue Fund is based on the percentage of total net costs planned for each activity within the Special Revenue Funds, along with unreserved fund balance carried forward. This is the largest source of revenue for the public safety and public service funds.

Like most of our peer cities, Gahanna utilizes the Regional Income Tax Agency (RITA) to administer income tax collections for the City, resulting in an offsetting Finance Department operational expense of approximately 1.4% of total collections each year. Gahanna's income tax revenues are made up of three sources: business withholdings, net profits of businesses in Gahanna, and resident returns. In 2021, 71% of Gahanna's local income tax came from business withholdings, 17% from the net profits of Gahanna businesses, and 12% from resident returns.

Income tax revenue is forecasted using historical collection data and twelve-month rolling collections analysis. Tax collections are sensitive to economic pressures, which affect employment and earnings. The City's income tax rebounded in 2021 with a 13% increase over 2020. Over 50% of this increase was the result of an increase in taxes paid by businesses on net profits. This is an anomaly caused by the pandemic, as many businesses experienced a reduction to operating costs or were a part of the economic sector with increased demand because of the pandemic. However, the City also experienced economic growth during 2021 with a 6% increase in withholding tax. The question leading into 2022 was whether a reduction in business net profit taxes would be offset by continued economic growth? Also pending is an ongoing lawsuit regarding tax withholdings during the pandemic that may result in refunds for 2020 collections. Leading into 2022, no growth in income tax was projected until further analysis could be performed.

Through the third quarter of 2022, the City continues to experience economic growth with a 12% increase in withholding taxes. This is offset by the predicted reduction in business net profit taxes of 20%, netting an overall increase in income tax collections of 4%. Nationally, inflation is still trending at historic levels and Federal Reserve policy is aimed at slowing this trend with multiple interest rate increases. Supply chain disruptions will likely take multiple years before returning to an acceptable supply vs demand ratio, as labor shortages, continued increase demand, and lack of storage remain an issue. There are some indications of a recession; however, with the addition of the mega Intel economic development project nearby, there is a lower risk this will cause disruption with the City's current economic expansion. Because of labor shortages, inflation, and supply chain disruptions, it will take more time and cost for projects to evolve. Taking all of this into consideration, a 3% income tax revenue increase is planned for 2023, dropping to a 2% increase for 2024 to 2027. Refunds will also be projected to double compared to pre-pandemic levels pending the result of multiple lawsuits and realization of the impacts from an increase in remote work.

The chart on the following page reflects historical and projected income tax revenue for the City. Income tax revenue for the Capital and Special Revenue Funds began in July 2019 with the passage of an income tax increase.

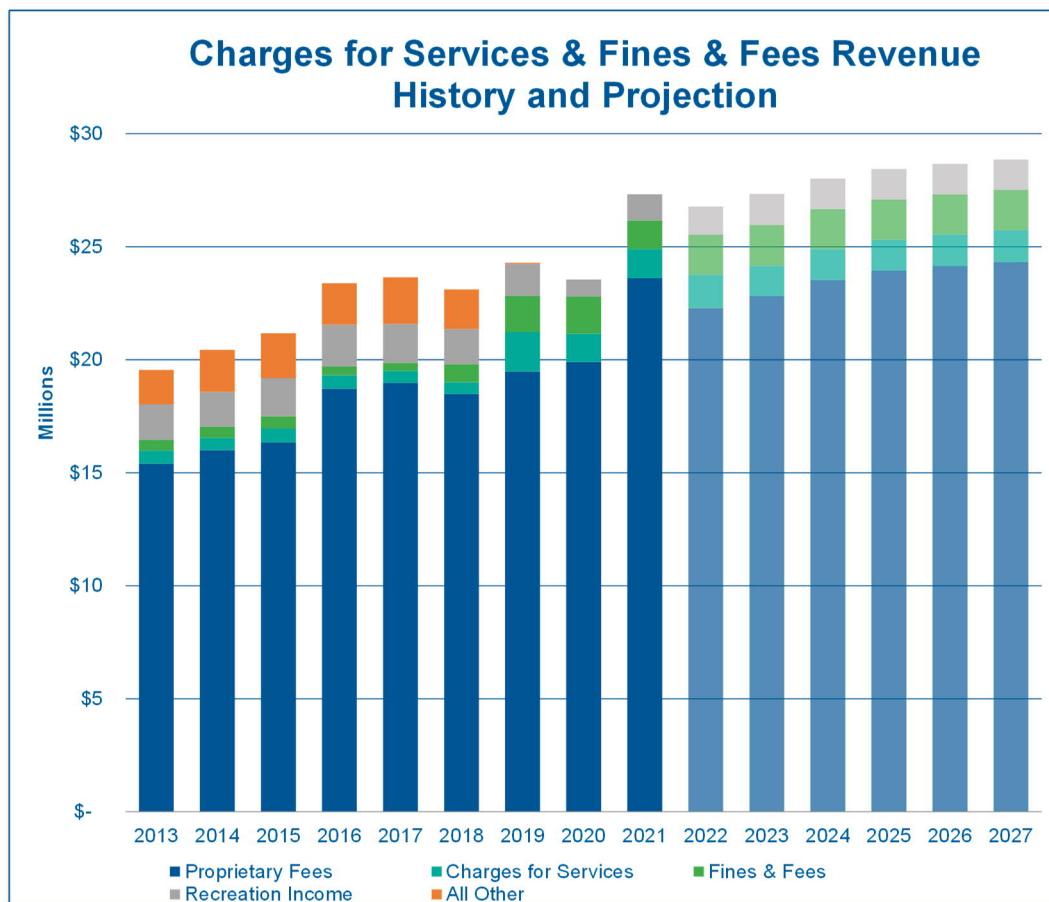


Note: 2019 represents five months of collections for the Capital and Special Revenue Funds. 2020 represents the first full year of collections for these funds.

Charges for Services & Fines and Fees

The second largest source of revenue across all funds is Charges for Services and Fines & Fees, with an estimated \$27.3 million in revenue planned for 2023. Over 83% of this revenue source, or \$23 million, is comprised of proprietary charges for services for the City's Water, Sewer, Stormwater and Refuse Utilities. These Enterprise Funds are operated similar to private businesses, where the cost of providing services is recovered by user charges. Each year, the Director of Public Service develops a fee structure that is adequate to fund current operations and capital needs, as well as to maintain an appropriate reserve level. These fees are adopted by City Council annually. More information about the City's Enterprise Fund rates can be found in the Enterprise Funds section of this budget document.

Proprietary fee revenue continues to increase, as water and sewer rates set by the City of Columbus continue to rise. The City purchases water and sewer services from the City of Columbus and sells these services to businesses and residents in the City. This, along with increased operational costs and needed infrastructure improvements, necessitates rate increases.



Other primary sources of charges for services and fine and fee revenue collected include parks and recreation charges for services (\$1,371,938 planned for 2023), administrative charges for services (\$476,900 planned for 2023), cable franchise & cell tower rental fees (\$514,780 planned for 2023), fines and fees collected by the City's Mayor's Court and charges for services for providing court services to the City of New Albany (\$397,000 planned for 2023), and income tax penalty and interest (\$423,751 planned for 2023). These revenue sources are estimated based on historical collection trends. COVID-19 had a significant impact on recreation income in 2020 as reflected in the chart above. As the City moves into the first and second quarters of 2023, conditions and trends will be monitored to determine whether these revenue sources need to be re-evaluated and adjusted.

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

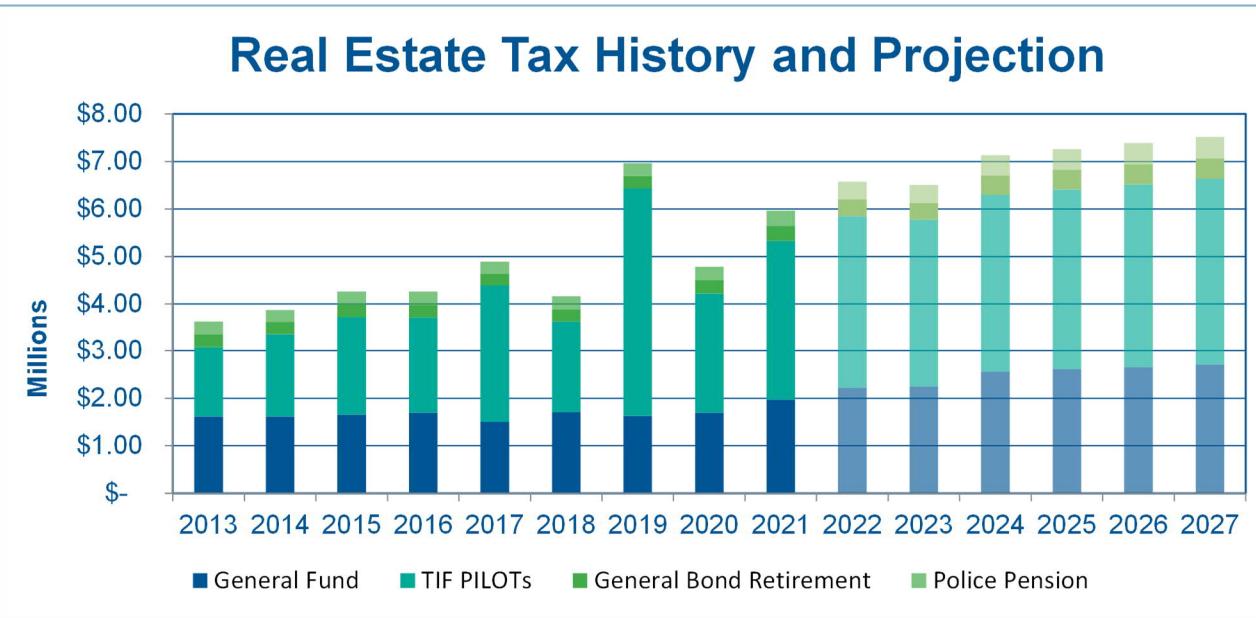
Real estate taxes and payments in-lieu-of taxes (PILOTS) are the third largest source of revenue citywide and are estimated to total \$6.5 million in 2023. This category includes real estate tax payments received in the General Fund, Police Pension Fund and General Bond Retirement Fund, as well as payments 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 unvoted 10-mill limitation. The City has no voted millage.

Properties in Gahanna are taxed on 35% of their assessed valuation, with partial credits provided for statewide homestead and rollback programs to encourage homeownership. The State reimburses Gahanna for revenue lost by these credit programs, and these reimbursements are included as part of intergovernmental revenue. The taxable assessed value for properties in Gahanna was most recently calculated in 2021 for taxes collected in 2022.

Property Classification	Amount	Percent
Real Estate	\$1,196,392,730	96%
Public Utility	\$47,921,010	4%
Total	\$1,244,313,740	100%

The County completes a comprehensive appraisal of properties every six years with an update every three years following the appraisal. The most recent update took place in 2017 for tax year 2018, with property values increasing by 13% on average. The County conducted its three-year update in tax year 2020 (for 2021 collections) and actual collections were 16% more than 2020. The County Auditor projected a 13% increase for 2022, and collections are largely in line with this estimate. The next sexennial appraisal will be conducted in tax year 2023 (for 2024 collections) and a 14% increase has been projected similar to the past appraisal in 2017. For 2023, values are estimated to remain relatively consistent and a 1% increase has been estimated. Beyond 2024, a 2% increase has been projected. TIF PILOT revenue is anticipated to grow as parcels within the TIF districts begin to produce incremental revenue through property improvements.



Intergovernmental

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

Gas and Motor Vehicle Taxes

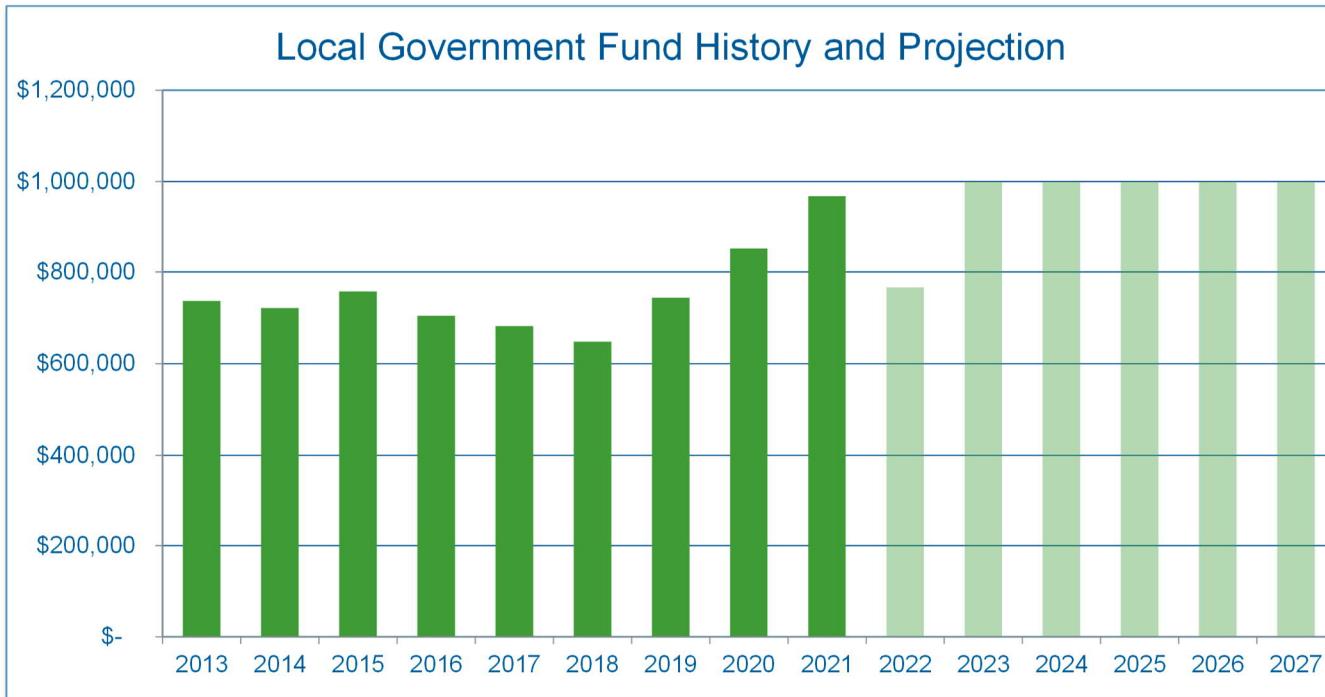
The gas tax is distributed to the City from the State of Ohio based upon the number of vehicles registered in Gahanna compared to the total number of vehicles registered in Ohio. The State levies an excise tax which was increased July 2019 to \$.385 per gallon of gasoline; diesel and all other fuel types to \$.47 per gallon; and compressed natural to \$.10 per gallon. A portion of these taxes are allocated to cities according to formulas set forth in ORC §§5735.23, 5735.26 and 5735.291.

The City also receives motor vehicle license taxes in the amount of \$6.80 per passenger vehicle, and vehicle registration permissive tax in the amount of \$7.50 per registered vehicle. In July 2019, the State increased the permissive tax cap per taxing district from \$25 to a cap of \$30, which would allow the City to enact an additional \$5 of permissive license tax under ORC §4504.173. Council would be required to pass an ordinance levying the new tax. To date, Council has not opted to levy this additional tax.

For 2022, the City estimated a 6% increase over 2021 estimates as recovery from the pandemic was spurring increased travel. This target will not be met for 2022 as gas prices have increased substantially in 2022. While the gas tax is based on consumption and not price, a substantial increase in prices creates lower consumption. For 2023, the remainder of 2022 has been projected at a 5% decrease compared to 2022 estimates. It is predicted that it will remain stagnant at zero growth through 2027 until gas prices normalize. As the movement to electric or other alternative fuels for vehicles continues, it is anticipated this source of revenue will decline significantly, though this is not expected to occur over the next five years. It is expected that phase out will begin between 2027 and 2035, with full phase out planned between 2040 and 2050.

Local Government Fund

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



With its 2012-2013 Budget, the State Legislature changed the calculations for distribution of these funds to help balance the State budget. As a result of these changes, the City has experienced a significant, phased decrease from this source of funding since 2011. During 2019, a slight change was made to the amount of state general revenue allocated to the Local Government Fund, increasing the percentage of state tax revenue credited to the General Fund each month from 1.66% to 1.68%. This equates to approximately \$5M more going into the Fund. This, along with continued revenue growth for the State, has resulted in increases to LGF revenue through 2022.

Actual revenue for 2022 is projected to exceed revenue estimates by 37% for anticipated collections of \$1,050,000. During the most recent biennium budget, the percentage of state tax revenue credited to the General Fund was dropped back to 1.66%. However, the State continues to outperform revenue projections, and the City has not experienced a reduction in distributions as of the effective date of the 2022-2023 State budget on July 1, 2022. As a result, it is anticipated future LGF distributions will be close to 2022 actual levels. State policy, along with economic conditions, will impact future distributions which is difficult to predict. As a result, LGF revenue is estimated to remain stagnant from 2023-2027.

Other Intergovernmental

Other Intergovernmental Revenue consists of homestead and rollback reimbursements, federal forfeiture revenue sharing, state forfeiture revenue sharing, and grants. For 2021, the City received \$2.3 million in revenue from these resources, with \$1.8 million representing ARP funds. In total, the City received \$3.7 million in ARP funds through 2022. The US Treasury made a number of changes to the rules for Non-entitled Units of government, allowing for greater flexibility in using the ARP funds received.

For 2023, no additional funding will be received for recovery from the pandemic. Revenue estimates for Other Intergovernmental Revenues are estimated to be \$635,710, which is consistent with pre-pandemic levels.

All Other Sources

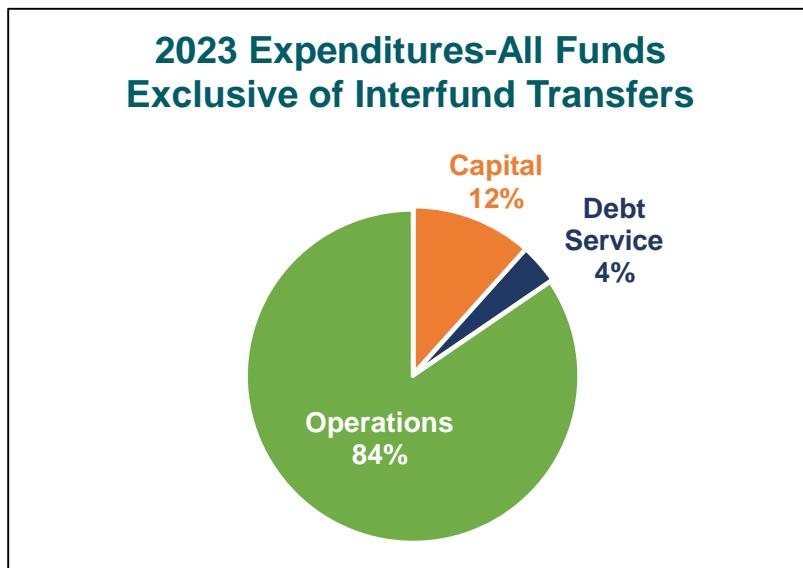
The remaining sources of citywide revenue are described below:

Source	Description	Planned 2023 Revenue
Other Taxes	The City's Lodging Tax (6% of hotel revenue)	\$400,000
Interest & Investment Income	Investment earnings are a function of the cash available for investments, market interest rates and allowable investments per the City's investment policy.	\$1,621,000
Miscellaneous Income	Miscellaneous income includes unanticipated amounts received from donations, the sale of assets, insurance settlements, and any other unforeseen sources that do not fit any of the other identified categories.	\$44,500
Licenses & Permits	City Code requires individuals to obtain a license or permit for various activities to be conducted within City limits, such as building permits, solicitor permits, installer licenses for water and sewer services, etc.	\$676,800

Lodging taxes are slowly rebounding and the hospitality industry continues to have challenges post-pandemic. This revenue stream will remain stagnant until further analysis can be performed. Investment income is projected to increase significantly from \$400,000 to \$1.6M. During the low interest rate environment, the City was able to keep the average duration of investments at two years or less. This has positioned the City to take advantage of the rising rate environment and it is expected the City will be able to quadruple investment earnings.

Expenditures

The current expenditures in the consolidated financial overview are divided into three separate components: operating expenditures, capital outlay and debt service. In 2023, 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 \$59.6 million, or 84% of current expenditures. Total capital outlay is estimated at \$8.2 million, or 12% of total expenditures. Expenditures toward debt service are estimated to be \$2.7 million, or 4% of total expenditures. This consolidated financial overview combines all expenditures proposed in the budget.



Operating Expenditures

The 2023 total operating expenditures of \$59.6 million are 4% more than 2022 appropriations as amended. As the City continues to increase services and the community continues to grow, operational expenditures will also increase.

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

- General Government: Overarching management and general administration of City government and operations; includes City Council, Mayor's Office, City Attorney, Mayor's Court, Civil Service, Records Administration, Human Resources, Finance and Public Services.
- Security of Persons & Property: Provides for public safety of the City; includes Police, Dispatch/911, and Emergency Management.
- Transportation: Provides for the safe and effective transport within the City; includes fleet, street maintenance and engineering.
- Community Environment: Economic Development, Planning, and Information Technology
- Leisure Time Activities: Operation & maintenance of City-owned parks, recreation programming, pools, golf course and Senior Center.

The Department narratives that follow summarize actual operating expenditures for 2020 and 2021, appropriations for 2022 as amended, and the 2023 budget request for the General Fund. Line-item revenue and expenditure details are provided in Appendix A of this document.

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

Salaries and Benefits

Salaries and benefits include the funds needed to pay all salaries and wages, employee benefits (such as health insurance), and legally mandated fringe benefit expenses (such as pension contributions and Medicare). In general, salaries and benefits make up 39% of total operating expenditures citywide. Of the City's 2.5% income tax levy, 10% is restricted for the operations of public safety, parks & recreation, and public service. The following programs have been established within these special revenue funds for 2023:

- Public Safety Fund – accounts for the school resource officer program, community liaison officer, mental health clinician, CAD administrator (proportional share), and subsidizing police pension. Property taxes levied specifically for police pension cover a portion of pension expense. The remainder is funded with transfers from the public safety fund.
- Parks & Recreation Fund – accounts for camps, Gahanna Swim Club and Hunter's Ridge Pool, Senior Center, Gahanna Golf Course, asset administrator (proportional share), and horticulturalist.
- Public Service Fund – accounts for engineering activities and parking garage maintenance.

The 2023 budget includes funding for full-time, part-time, and seasonal positions. The new full-time and part-time requests for 2023 are outlined below. Unless otherwise noted, the funding for these positions is from the General Fund. The budget narratives for each department include the proposed 2023 organization chart for each department.

The Administration has spent a considerable amount of time in 2022 evaluating the organizational structure of the City. As positions have been vacated, an assessment of each position has been conducted and the overall effectiveness of operations has been assessed. Examples of realignments that were implemented to streamline operations and enhance opportunities for worker attraction include transitioning Economic Development Manager to an Economic Development Administrator, Assistant City Engineer to Senior Civil Engineer – Transportation and Mobility, Development Engineer to Project Administrator I, and Marketing Manager to Marketing & Communications Specialist. In addition, the Department of Public Service & Engineering was split into two (2) Departments, allowing the Department of Public Service to focus on maintenance of the City's infrastructure and the Department of Engineering to focus on improvements to and design of public infrastructure. This departmental shift resulted in the removal of Manager – Operations (Public Service) from the budget.

With the City's continued economic growth and the passage of Issue 12, the Administration also is experiencing a significant increase in projects and strategical initiatives which has necessitated a review of operational processes as well as project management capacity and oversight. As a result of these reviews, the Administration is proposing the following change to the organizational chart with requested positions: the re-titling to Senior Director of Administrative Services, the creation of the Senior Director of Operations, and the creation of a Senior Deputy Director position.

- **Senior Director of Administrative Services:** In 2022, the role of Director of Administrative Services was established within the Mayor's Office. This position allowed the internal-facing departments within the City - Human Resources, Finance, and Information Technology – to be aligned under a single Director for purposes of improving consistency in administrative operations and overall efficiencies between these departments. This position will be retitled to a Senior Director of Administrative Services to align with the organizational chart more appropriately. In addition to the existing duties, this position will assume responsibility for managing the risk management program and insurance for the City, including establishing a safety plan and training program. The citywide strategic plan will be developed and managed under this position, and the daily operations of Mayor's Court will be overseen by this Director. Funding for this position is split at 25% between Human Resources, Finance, Information Technology, and the Mayor's Office.
- **Senior Director of Operations:** Building upon the successful implementation of the 2022 Administrative Services organizational structure redesign, the Senior Director of Operations will work to align the external-facing operational departments of Parks & Recreation, Planning, Engineering, and Public Service. This position will focus on improving consistency in operations, developing interdepartmental efficiencies, and increasing the overall operational awareness within these departments. This position will manage the implementation of the Capital Improvement Plan

(CIP), champion the asset management system (CityWorks), and work to realign communications related to these departments. Funding for this position is split 20% between Parks & Recreation, Public Service, Planning, Engineering (Special Revenue-Public Service Fund), and the Mayor's Office.

- **Senior Deputy Director:** A Senior Deputy Director is budgeted to provide direct support and assistance to the two Senior Directors as well as ancillary support to citywide departments. The Senior Deputy Director position will provide support to ensure initiatives are being completed timely and efficiently, and that reporting is enhanced. In addition, this role will complete strategic analyses of city processes and procedures with the focus on improving services provided to residents and employees. Funding for this position is split at 25% between Human Resources, Finance, Information Technology, and the Mayor's Office.

The Human Resources Department is requesting the following:

- **Risk Management & Safety Administrator:** The City's risk management and insurance program is being realigned under the Department of Administrative Services in 2023. This position will re-establish and update the City's safety programs and policies to augment and expand the City's risk management program. This position will create and manage a comprehensive safety training program for City employees, as well as review and update outdated policies for compliance, audit work areas, and ensure that best practices are implemented. This position will also assist in maintaining the City's risk insurance program. The need to maintain employee safety is vital to ensure compliance with federal and state laws, mitigate risk, and boost employee morale and engagement.

The Department of Information Technology is requesting the following:

- **Asset Administrator:** The primary function of this position is to serve as technical expert to the CityWorks asset management application as it is being utilized by Public Service, Engineering, and Parks & Recreation. This position will be responsible for ensuring continuity across the platform, implement requested changes, and provide technical support and training to the end user community, while following best management practices. This position will work closely with the GIS Administrator as the two applications are highly dependent on one another. Routine tasks will include managing database records including users, equipment, labor rates, materials, and supplies, adjusting and creating individual service requests, work orders, and inspection templates. This role also will collect assets in the field at the request of different departments, work with departments to develop and implement more effective workflows and maintain critical attribute details contained in the GIS. This position is partially funded by the Special Parks & Recreation Fund (30%) and Special Public Service Fund (30%).
- **CAD Administrator:** The primary function of this position is to serve as technical expert to the Computer Aided Dispatch (CAD) and Records Management System (RMS) application utilized by the City of Gahanna Division of Police. This position will play a critical part in the implementation of a new CAD\RMS system that is planned to begin in 2023. This position will work closely with the implementation team to ensure the product is being configured to meet the needs of the Division. Data conversion from the existing CAD\RMS system into the new system is a critical component and a major charge of this position. The attention to detail in this phase of the project will determine the success of the implementation. This position will work closely with the System Administrator to ensure end user software and mobile solutions are kept current. In future years, this position will be responsible for the day-to-day management of the system. This position is partially funded from the Special Public Safety Fund (75%).

The Department of Finance is requesting the following:

- **Reclassify the Administrative Coordinator to a Finance Analyst.** This reclassification will allow the position to perform higher level tasks related to the accounts payable process, financial reconciliations, financial reporting, and data analysis.

- **Finance Analyst:** This position will assist with the oversight and coordination of the Procurement Policy and Procedures that were adopted by Council during 2022. This position will ensure compliance with the policy and procedure. In addition, this position will streamline procurement by assisting other departments with procurement issues, such as pricing and shipping.

The Department of Public Safety is requesting the following:

- **Mental Health Clinician:** This position will work with the Community Liaison Officer and Mifflin Township Community medic to assist with mental health responses in the community. This position will develop processes for officers to refer community members to assure appropriate connections with mental health services. In addition, this position will follow up on referrals from officers and community medic regarding matters concerning mental health, homelessness, dependency and addiction, and elderly to bridge available providers to social services. This position is funded from the Special Public Safety Fund and a projected \$40,000, annually, for the next three (3) years from Mifflin Township (pending approval by Township).

The Department of Public Service is requesting the following:

- **Maintenance Worker:** Hiring of one (1) full-time Maintenance Worker and eliminating two (2) part-time Team Member I and seasonal laborers. The ongoing challenges in the labor market have made it difficult to recruit for and retain employees in these positions. The maintenance worker is funded from the Special Street Fund (25%), and Enterprise Funds (75%).
- **Manager- Operations (Public Service):** This position is removed from the 2023 budget after the split of Engineering from Public Service. The Department of Public Service will complete a staffing assessment during 2023 to identify existing and future staffing needs as the City begins the 825 Tech Center project and as the Department is realigned.

The Parks & Recreation Department is requesting the following:

- **Supervisor – Forestry:** A job audit was conducted for the position of Foreman-Forestry by Clemans, Nelson and Associates. The results of the job audit revealed that the work being completed was at a supervisory level. This includes reviews of new development, consultations with residents and businesses, street trees, sidewalk program coordination, applying for Tree City status, etc. Based on the audit results, the position of Supervisor – Forestry is included in the 2023 staffing budget. The Foreman-Forestry position will remain in the budget with the focus of leading team members in the field.
- **Reclassify the Recreation Coordinator II – Events position to a Recreation Supervisor.** This position is responsible for community events and activities. In addition, this position manages seasonal staff for events and paddle boats. The Department of Parks and Recreation realigned the Recreation Coordinator II - Events to report under the direction of the Recreation Superintendent, formally the Parks & Facilities Superintendent. Although there will continue to be coordination with the Parks and Facilities Division, the budget and programming coordination was better aligned with the Recreation Division. This position is funded from the Special Parks & Recreation Fund.
- **Recreation Coordinator I (Aquatics) (part time):** The Aquatics Division requires months of preparation to provide adequate training and implementation of a large operation. At this time, there is one full-time supervisor dedicated to the operation, year-round. There is a need for additional, year-round support to manage the Aquatics Division. This position is funded from the Special Parks & Recreation Fund.

The Council Office is requesting the following:

- **Management Analyst - Records:** The Council Office is responsible for managing the City's record retention policy and fulfilling public record requests. The City previously employed one full-time position for records management and opted to absorb these responsibilities with existing staff in 2016. With a steady increase in public record requests and additional responsibilities surrounding public meetings, there is a need to request this position be added back to the budget.

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*	2023 Increase	Contract Terms
Fraternal Order of Police (FOP)	Police officers, sergeants, and lieutenants	58	3.25% Established Step 3 for Lt & Sgt	January 1, 2022–December 31, 2024
Fraternal Order of Police-Ohio Labor Council (FOP-OLC)	Radio dispatchers	13	3.25%	January 1, 2022 – December 31, 2024
United Steelworkers (USW)	Streets, utilities, parks administrative technicians and foremen	42	Contract under negotiations	January 2, 2023 – January 1, 2025

*includes 2023 budgeted positions

As approved by City Council on October 3, 2022, all full-time and part-time unclassified employees were moved on a step plan compensation program (Steps, Start – 5). When employees reach step 5 or midpoint, the employee will receive the wage increase included in the following year's budget. Unclassified employees will move through the compensation program on their anniversary date as opposed to receiving an increase in January each year. The 2023 budget includes a 3.25% increase for all unclassified employees at or over the midpoint.

For union contracts expiring at the end of 2022, a 3% increase was budgeted pending the outcome of negotiations.

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

Other fringe benefits include health, vision, dental and life insurance, workers' compensation, and Medicare. The City provides health insurance to eligible employees through the Central Ohio Healthcare Consortium (COHCC), a joint self-insurance pool made up of 12 local governments in Central Ohio. The COHCC has worked aggressively in recent years to contain health insurance costs despite industry-wide spikes. In 2023, health insurance premiums are increasing by 3.5%, which is the result of various programs implemented by the City to contain healthcare costs including a wellness program, near-site wellness center, and transition of union members onto the High Deductible Healthcare Plan (HDHP) with a Healthcare Savings Account (HSA). The HDHP/HSA plan is the only health plan available for unclassified employees, FOP, and FOP-OLC members. The City is projected to receive an approximately \$133,814 reduction in insurance premiums for 2023 because of excess reserve funds from the COHCC. These funds are to be used for employee benefits, including health and wellness. These excess reserve funds returned to the City will be used in the Human Resources budget to add additional dollars to the wellness program and offset the cost of the Near Site Wellness Center to the General Fund.

Operating Expense

The remainder of the City's overall operating budget, 61%, is made up of non-personnel related operating expenses including water and sewer utility operations, contract services, supplies and materials and other expenses necessary to provide for ongoing city operations.

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

The City budgets these operating expenditures by department based on current and new contracts and needs for materials and supplies. The 2023 budget reflects a decrease of \$553,000 or 2% decrease, in operating expenses related to contract services. This decrease is the result of a reduction of contract services requests from ARP funds. Materials & Supplies are increasing by \$659,000, or 20%, and is directly related to historically high inflation rates. The areas most impacted are citywide utility costs and fleet materials and supplies, which includes fuel purchases. Included within the 2023 budget request are one-time operational requests for modernizing the City's street rating program, plan for redesigning the City's gateways, and the creation of the City's first Diversity, Equity, and Inclusion (DE&I) program.

Capital Outlay

This budget request includes \$8.2 million in capital outlay - a decrease of \$12.9 million or 61%. This includes the City's capital maintenance programs, equipment/vehicle replacement programs, and planned investment in priority one-time capital projects. The Administration is currently creating the City's first Capital Improvement Plan (CIP), scheduled for delivery to Council for adoption the first quarter of 2023. Previously, the City used a five-year Capital Needs Assessment to identify capital projects to fund. The CIP will be a long-term plan aligning resources with capital initiatives. The CIP will also establish policy for capital maintenance and investment, create focus areas, prioritize projects, and include appropriate phasing of projects from identification of need to completion. As part of the development of the CIP, the Administration has identified backlog projects from previous years that will be completed throughout the remainder of 2022 and 2023. The 2023 budget request is based on capacity to complete previous years' projects, identified high priority projects, and capital maintenance. Of the City's 2.5% income tax levy, 30% is restricted for capital maintenance and improvements.

For 2023, this will fund 100% of capital maintenance or \$6.4 million in capital maintenance for governmental funds, with 63% (\$4.1M) for streets; 10% (\$690,000) for parks and recreation; and the remaining 27% (\$1.6M) of capital maintenance for vehicles, equipment, and fiber. The remaining \$1.8 million is for one-time projects planned for 2023 and includes funding for the Big Walnut Trail Section 8, land acquisition for development, Price Road House renovations, police software upgrades, Hamilton Road Bridge enhancements, and Taylor Station & Claycraft Intersection improvements. The Capital section of the budget document provides a listing of planned projects and capital outlay included in the budget request for 2023.

The 2023 budget does not include any capital requests for proprietary funds or water, stormwater, and sewer. There are funds that will be expended from previous years' requests throughout the remainder of 2022 and 2023. The Director of Public Service position is currently vacant. Once this position is filled and work continues on the CIP, a fully developed capital maintenance and improvement plan will be developed for these activities.

Debt Service

Debt service in the amount of \$2.7M is included in the 2023 budget. This is for interest and principal payments for the 2020 judgement bond related to the income tax lawsuit; 2013 and 2015 refunding bonds; 2015 street rebuild bonds; and OPWC Loans. A detailed description of the City's outstanding debt and planned debt service revenue and expenditures is provided in the Debt Service section of the budget document.

	General Fund			Tax Increment Fund		
	2021 Actual	2022 Budget	2023 Budget	2021 Actual	2022 Budget	2023 Budget
Revenues						
Income Taxes	\$ 20,437,954	\$ 20,174,100	\$ 21,476,200	\$ -	\$ -	\$ -
Property Taxes	1,968,635	2,220,486	2,242,615	-	-	-
Other Local Taxes	299,270	400,000	400,000	-	-	-
Revenue in Lieu of Taxes	-	-	-	3,357,447	3,623,600	3,528,100
Charges for Services	918,809	1,189,190	882,600	169,753	159,300	164,500
Licenses & Permits	536,739	519,880	674,400	-	-	-
Fines & Fees	636,657	1,057,540	1,053,480	-	-	-
Intergovernmental	1,218,122	996,000	1,259,200	37,952	48,450	43,510
Investment Income	442,047	400,000	1,621,000	-	-	-
Other	28,139	6,000	6,200	-	-	-
Total Revenues	\$ 26,486,372	\$ 26,963,196	\$ 29,615,695	\$ 3,565,152	\$ 3,831,350	\$ 3,736,110
Expenditures						
Current						
General Government	4,807,070	7,211,601	8,204,884	-	-	-
Security of Persons & Property	9,872,556	11,202,101	12,360,483	-	-	-
Transportation	998,983	1,168,450	1,439,653	-	-	-
Community Environment	3,054,190	3,281,704	3,486,183	1,052,927	1,068,100	1,064,300
Public Health & Welfare	-	-	-	-	-	-
Leisure Time Activity	2,305,004	3,401,548	3,441,809	-	-	-
Capital Outlay	406,272	-	-	3,194	2,240,000	750,000
Debt Service	518,063	527,375	531,500	-	-	-
Total Expenditures	\$ 21,962,136	\$ 26,792,779	\$ 29,464,512	\$ 1,056,121	\$ 3,308,100	\$ 1,814,300
Excess (Deficiency) of Revenue Over Expenditures	4,524,235	170,417	151,183	2,509,031	523,250	1,921,810
Other Financing Sources (Uses)						
Transfers In	-	-	-	-	-	-
Transfers Out	(818,845)	(541,800)	(693,800)	(580,693)	(630,000)	(360,000)
Advances In	266,490	260,820	129,150	-	-	-
Proceeds from sale of capital assets	30,545	-	-	-	-	-
Proceeds from insurance	28,332	-	-	-	-	-
Issuance of Debt	-	-	-	-	-	-
Total Other Financing Sources (Uses)	\$ (493,478)	\$ (280,980)	\$ (564,650)	\$ (580,693)	\$ (630,000)	\$ (360,000)
Net Change in Fund Balances	4,030,757	(110,563)	(413,467)	1,928,338	(106,750)	1,561,810
Fund Balances, January 1	20,252,644	24,283,401	24,172,838	3,816,306	5,744,644	5,637,894
Fund Balances, December 31	\$ 24,283,401	\$ 24,172,838	\$ 23,759,371	\$ 5,744,644	\$ 5,637,894	\$ 7,199,704

	Capital Improvement Fund			Public Safety Fund		
	2021 Actual	2022 Budget	2023 Budget	2021 Actual	2022 Budget	2023 Budget
Revenues						
Income Taxes	\$ 9,893,492	\$ 8,949,750	\$ 10,224,000	\$ 1,286,154	\$ 1,133,635	\$ 1,192,800
Property Taxes	-	-	-	-	-	-
Other Local Taxes	-	-	-	-	-	-
Revenue in Lieu of Taxes	-	-	-	-	-	-
Charges for Services	-	-	-	121,303	203,000	250,843
Licenses & Permits	-	-	-	-	-	-
Fines & Fees	140,392	150,000	150,000	18,251	9,500	15,313
Intergovernmental	-	-	98,000	-	-	-
Investment Income	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Revenues	\$ 10,033,884	\$ 9,099,750	\$ 10,472,000	\$ 1,425,708	\$ 1,346,135	\$ 1,458,956
Expenditures						
Current						
General Government	-	-	-	-	-	-
Security of Persons & Property	-	-	-	387,482	559,045	703,442
Transportation	-	-	-	-	-	-
Community Environment	-	-	-	-	-	-
Public Health & Welfare	-	-	-	-	-	-
Leisure Time Activity	-	-	-	-	-	-
Capital Outlay	6,911,408	14,832,746	6,498,000	-	-	-
Debt Service	-	-	-	-	-	-
Total Expenditures	\$ 6,911,408	\$ 14,832,746	\$ 6,498,000	\$ 387,482	\$ 559,045	\$ 703,442
Excess (Deficiency) of Revenue Over Expenditures	3,122,476	(5,732,996)	3,974,000	1,038,226	787,090	755,514
Other Financing Sources (Uses)						
Transfers In	-	50,000	-	-	-	-
Transfers Out	-	-	-	(816,470)	(867,903)	(967,553)
Advances In	-	-	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-	-	-
Proceeds from insurance	-	-	-	-	-	-
Issuance of Debt	-	-	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ 50,000	\$ -	\$ (816,470)	\$ (867,903)	\$ (967,553)
Net Change in Fund Balances	3,122,476	(5,682,996)	3,974,000	221,756	(80,813)	(212,039)
Fund Balances, January 1	14,700,519	17,822,995	12,139,999	384,736	606,492	525,679
Fund Balances, December 31	\$ 17,822,995	\$ 12,139,999	\$ 16,113,999	\$ 606,492	\$ 525,679	\$ 313,640

	Parks & Recreation Fund			Public Service Fund		
	2021 Actual	2022 Budget	2023 Budget	2021 Actual	2022 Budget	2023 Budget
Revenues						
Income Taxes	\$ 593,610	\$ 715,980	\$ 852,000	\$ 1,418,067	\$ 1,133,635	\$ 1,363,200
Property Taxes	-	-	-	-	-	-
Other Local Taxes	-	-	-	-	-	-
Revenue in Lieu of Taxes	-	-	-	-	-	-
Charges for Services	979,333	906,000	1,111,000	-	-	-
Licenses & Permits	-	-	-	-	-	-
Fines & Fees	8,424	6,000	10,938	76,776	34,500	72,500
Intergovernmental	-	-	-	-	-	-
Investment Income	-	-	-	-	-	-
Other	585	-	-	-	-	-
Total Revenues	\$ 1,581,952	\$ 1,627,980	\$ 1,973,938	\$ 1,494,843	\$ 1,168,135	\$ 1,435,700
Expenditures						
Current						
General Government	-	-	-	907,756	1,257,846	1,650,649
Security of Persons & Property	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Community Environment	-	-	-	-	-	-
Public Health & Welfare	-	-	-	-	-	-
Leisure Time Activity	1,424,988	1,720,434	2,161,832	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Total Expenditures	\$ 1,424,988	\$ 1,720,434	\$ 2,161,832	\$ 907,756	\$ 1,257,846	\$ 1,650,649
Excess (Deficiency) of Revenue Over Expenditures	156,964	(92,454)	(187,894)	587,087	(89,711)	(214,949)
Other Financing Sources (Uses)						
Transfers In	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Advances In	-	-	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-	-	-
Proceeds from insurance	-	-	-	-	-	-
Issuance of Debt	-	-	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balances	156,964	(92,454)	(187,894)	587,087	(89,711)	(214,949)
Fund Balances, January 1	898,135	1,055,099	962,645	962,559	1,549,646	1,459,935
Fund Balances, December 31	\$ 1,055,099	\$ 962,645	\$ 774,751	\$ 1,549,646	\$ 1,459,935	\$ 1,244,986

	Other Governmental Funds			Total Governmental Funds		
	2021 Actual	2022 Budget	2023 Budget	2021 Actual	2022 Budget	2023 Budget
Revenues						
Income Taxes	\$ -	\$ -	\$ -	\$ 33,629,277	\$ 32,107,100	\$ 35,108,200
Property Taxes	\$ 642,495	\$ 725,513	\$ 732,794	\$ 2,611,130	\$ 2,945,999	\$ 2,975,409
Other Local Taxes	\$ -	\$ -	\$ -	\$ 299,270	\$ 400,000	\$ 400,000
Revenue in Lieu of Taxes	\$ -	\$ -	\$ -	\$ 3,357,447	\$ 3,623,600	\$ 3,528,100
Charges for Services	\$ 7,775	\$ -	\$ 7,800	\$ 2,196,973	\$ 2,457,490	\$ 2,416,743
Licenses & Permits	\$ -	\$ -	\$ -	\$ 536,739	\$ 519,880	\$ 674,400
Fines & Fees	\$ 104,083	\$ 119,000	\$ 108,200	\$ 984,583	\$ 1,376,540	\$ 1,410,431
Intergovernmental	\$ 4,613,844	\$ 4,463,241	\$ 2,551,200	\$ 5,869,918	\$ 5,507,691	\$ 3,951,910
Investment Income	\$ 9,273	\$ -	\$ -	\$ 451,320	\$ 400,000	\$ 1,621,000
Other	\$ 10,610	\$ 1,505,000	\$ 18,300	\$ 39,334	\$ 1,511,000	\$ 24,500
Total Revenues	\$ 5,388,080	\$ 6,812,754	\$ 3,418,294	\$ 49,975,991	\$ 50,849,300	\$ 52,110,693
Expenditures						
Current						
General Government	\$ 221,360	\$ 320,344	\$ 277,644	\$ 5,936,186	\$ 8,789,791	\$ 10,133,177
Security of Persons & Property	\$ 1,319,054	\$ 1,413,608	\$ 1,573,960	\$ 11,579,092	\$ 13,174,754	\$ 14,637,885
Transportation	\$ 1,431,833	\$ 1,692,580	\$ 1,559,280	\$ 2,430,816	\$ 2,861,030	\$ 2,998,933
Community Environment	\$ -	\$ -	\$ -	\$ 4,107,117	\$ 4,349,804	\$ 4,550,483
Public Health & Welfare	\$ 130,065	\$ 1,890,000	\$ 180,000	\$ 130,065	\$ 1,890,000	\$ 180,000
Leisure Time Activity	\$ -	\$ -	\$ -	\$ 3,729,992	\$ 5,121,982	\$ 5,603,641
Capital Outlay	\$ 200,000	\$ 385,000	\$ 1,015,000	\$ 7,520,874	\$ 17,457,746	\$ 8,263,000
Debt Service	\$ 2,254,641	\$ 3,708,010	\$ 2,196,771	\$ 2,772,704	\$ 4,235,385	\$ 2,728,271
Total Expenditures	\$ 5,556,953	\$ 9,409,542	\$ 6,802,655	\$ 38,206,845	\$ 57,880,492	\$ 49,095,390
Excess (Deficiency) of Revenue Over Expenditures	(168,873)	(2,596,788)	(3,384,361)	\$ 11,769,145	(7,031,192)	\$ 3,015,303
Other Financing Sources (Uses)						
Transfers In	\$ 2,954,026	\$ 2,924,392	\$ 3,005,196	\$ 2,954,026	\$ 2,974,392	\$ 3,005,196
Transfers Out	\$ (763,207)	\$ (759,554)	\$ (760,317)	\$ (2,979,215)	\$ (2,799,257)	\$ (2,781,670)
Advances In	\$ -	\$ -	\$ -	\$ 266,490	\$ 260,820	\$ 129,150
Proceeds from sale of capital assets	\$ -	\$ -	\$ -	\$ 30,545	\$ -	\$ -
Proceeds from insurance	\$ 3,223	\$ -	\$ -	\$ 31,555	\$ -	\$ -
Issuance of Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources (Uses)	\$ 2,194,042	\$ 2,164,838	\$ 2,244,879	\$ 303,401	\$ 435,955	\$ 352,676
Net Change in Fund Balances	\$ 2,025,169	\$ (431,950)	\$ (1,139,482)	\$ 12,072,546	\$ (6,595,237)	\$ 3,367,979
Fund Balances, January 1	\$ 6,140,029	\$ 8,165,198	\$ 7,733,248	\$ 47,154,928	\$ 59,227,474	\$ 52,632,237
Fund Balances, December 31	\$ 8,165,198	\$ 7,733,248	\$ 6,593,766	\$ 59,227,474	\$ 52,632,237	\$ 56,000,216

Fund Summary - Proprietary & Custodial Funds

	Water Funds			Sewer Funds		
	2021 Actual	2022 Budget	2023 Budget	2021 Actual	2022 Budget	2023 Budget
Revenues						
Charges for Services	\$ 10,246,612	\$ 9,259,470	\$ 9,629,800	\$ 8,257,367	\$ 8,149,029	\$ 8,661,943
Licenses & Permits	1,350	1,200	1,200	1,200	1,200	1,200
Fines & Fees	85,736	69,100	69,100	1,011,727	964,000	914,000
Intergovernmental	-	1,225,000	-	-	715,000	-
Contributions & Donations	-	-	-	-	-	-
Other	26,039	20,000	20,000	1,659	-	-
Total Revenues	10,359,737	10,574,770	9,720,100	\$ 9,271,953	\$ 9,829,229	\$ 9,577,143
Expenditures						
Personal Services	671,604	731,042	740,791	671,604	731,047	740,815
Contract Services	6,710,424	7,353,920	7,546,140	7,122,710	7,627,580	8,052,840
Materials & Supplies	218,523	445,745	365,932	47,100	40,400	39,864
Claims Expense	-	-	-	-	-	-
General Government	-	-	-	-	-	-
Community Environment	-	-	-	-	-	-
Leisure Time Activities	-	-	-	-	-	-
Other	-	-	-	-	-	-
Capital Outlay	110,655	1,690,000	-	611,927	1,790,000	-
Total Expenditures	7,711,206	10,220,707	8,652,863	\$ 8,453,341	\$ 10,189,027	\$ 8,833,519
Excess (Deficiency) of Revenue Over Expenditures	2,648,531	354,063	1,067,237	818,612	(359,798)	743,624
Other Financing Sources (Uses)						
Transfers In	250,693	25,000	-	-	-	-
Transfers Out	(25,905)	(25,851)	(25,676)	(25,905)	(25,851)	(25,676)
Advance In	-	-	-	-	-	-
Advance Out	(266,490)	(260,820)	(129,150)	-	-	-
Proceeds from Sale of Capital Assets	3,421	-	-	3,421	-	-
Total Other Financing Sources (Uses)	(38,281)	(261,671)	(154,826)	\$ (22,484)	\$ (25,851)	\$ (25,676)
Net Change in Fund Balance	2,610,250	92,392	912,411	796,128	(385,649)	717,948
Fund Balance, January 1	9,362,683	11,972,933	12,065,325	10,199,341	10,995,469	10,609,820
Fund Balance, December 31	11,972,933	12,065,325	12,977,736	\$ 10,995,469	\$ 10,609,820	\$ 11,327,768

Fund Summary - Proprietary & Custodial Funds

	Stormwater Fund			Refuse Fund		
	2021 Actual	2022 Budget	2023 Budget	2021 Actual	2022 Budget	2023 Budget
Revenues						
Charges for Services	\$ 1,368,936	\$ 1,200,000	\$ 1,200,000	\$ 2,589,573	\$ 2,602,800	\$ 2,302,800
Licenses & Permits	-	-	-	-	-	-
Fines & Fees	12,461	9,700	9,700	25,795	27,000	27,000
Intergovernmental	-	-	-	-	-	-
Contributions & Donations	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Revenues	\$ 1,381,397	\$ 1,209,700	\$ 1,209,700	\$ 2,615,368	\$ 2,629,800	\$ 2,329,800
Expenditures						
Personal Services	386,661	391,513	434,659	-	-	-
Contract Services	183,407	261,640	322,540	2,328,691	2,559,150	2,546,100
Materials & Supplies	44,518	53,160	33,640	-	-	-
Claims Expense	-	-	-	-	-	-
General Government	-	-	-	-	-	-
Community Environment	-	-	-	-	-	-
Leisure Time Activities	-	-	-	-	-	-
Other	-	-	-	-	-	-
Capital Outlay	75,843	307,900	-	-	-	-
Total Expenditures	\$ 690,429	\$ 1,014,213	\$ 790,839	\$ 2,328,691	\$ 2,559,150	\$ 2,546,100
Excess (Deficiency) of Revenue Over Expenditures	690,968	195,487	418,861	286,677	70,650	(216,300)
Other Financing Sources (Uses)						
Transfers In	-	25,000	-	-	-	-
Transfers Out	(173,694)	(173,433)	(172,174)	-	-	-
Advance In	-	-	-	-	-	-
Advance Out	-	-	-	-	-	-
Proceeds from Sale of Capital Assets	-	-	-	-	-	-
Total Other Financing Sources (Uses)	\$ (173,694)	\$ (148,433)	\$ (172,174)	\$ -	\$ -	\$ -
Net Change in Fund Balance	517,274	47,054	246,687	286,677	70,650	(216,300)
Fund Balance, January 1	3,235,054	3,752,328	3,799,382	471,154	757,831	828,481
Fund Balance, December 31	\$ 3,752,328	\$ 3,799,382	\$ 4,046,069	\$ 757,831	\$ 828,481	\$ 612,181

Fund Summary - Proprietary & Custodial Funds

	Internal Service			Total Proprietary Funds		
	2021 Actual	2022 Budget	2023 Budget	2021 Actual	2022 Budget	2023 Budget
Revenues						
Charges for Services	\$ 220,008	\$ 264,000	\$ 288,524	\$ 22,682,496	\$ 21,475,299	\$ 22,083,067
Licenses & Permits	-	-	-	2,550	2,400	2,400
Fines & Fees	-	-	-	1,135,719	1,069,800	1,019,800
Intergovernmental	-	-	-	-	1,940,000	-
Contributions & Donations	-	-	-	-	-	-
Other	7,665	-	-	35,363	20,000	20,000
Total Revenues	\$ 227,673	\$ 264,000	\$ 288,524	\$ 23,856,128	\$ 24,507,499	\$ 23,125,267
Expenditures						
Personal Services	-	-	-	1,729,869	1,853,602	1,916,265
Contract Services	97,279	142,000	124,500	16,442,511	17,944,290	18,592,120
Materials & Supplies	-	-	-	310,141	539,305	439,436
Claims Expense	107,076	170,000	170,000	107,076	170,000	170,000
General Government	-	-	-	-	-	-
Community Environment	-	-	-	-	-	-
Leisure Time Activities	-	-	-	-	-	-
Other	-	-	-	-	-	-
Capital Outlay	-	-	-	798,425	3,787,900	-
Total Expenditures	\$ 204,355	\$ 312,000	\$ 294,500	\$ 19,388,022	\$ 24,295,097	\$ 21,117,821
Excess (Deficiency) of Revenue Over Expenditures	23,318	(48,000)	(5,976)	4,468,106	212,402	2,007,446
Other Financing Sources (Uses)						
Transfers In	-	-	-	250,693	50,000	-
Transfers Out	-	-	-	(225,504)	(225,135)	(223,526)
Advance In	-	-	-	-	-	-
Advance Out	-	-	-	(266,490)	(260,820)	(129,150)
Proceeds from Sale of Capital Assets	-	-	-	6,842	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ (234,459)	\$ (435,955)	\$ (352,676)
Net Change in Fund Balance	23,318	(48,000)	(5,976)	4,233,647	(223,553)	1,654,770
Fund Balance, January 1	534,278	557,596	509,596	23,802,510	28,036,157	27,812,604
Fund Balance, December 31	\$ 557,596	\$ 509,596	\$ 503,620	\$ 28,036,157	\$ 27,812,604	\$ 29,467,374

Fund Summary - Entity-Wide

	Total Governmental Funds			Total Proprietary Funds		
	2021 Actual	2022 Budget	2023 Budget	2021 Actual	2022 Budget	2023 Budget
Revenues						
Income Taxes	\$ 33,629,277	\$ 32,107,100	\$ 35,108,200	\$ -	\$ -	\$ -
Property Taxes	2,611,130	2,945,999	2,975,409	-	-	-
Other Local Taxes	299,270	400,000	400,000	-	-	-
Revenue in Lieu of Taxes	3,357,447	3,623,600	3,528,100	-	-	-
Charges for Services	2,196,973	2,457,490	2,416,743	22,682,496	21,475,299	22,083,067
Licenses, Permits & Fees	536,739	519,880	674,400	2,550	2,400	2,400
Fines & Forfeitures	984,583	1,376,540	1,410,431	1,135,719	1,069,800	1,019,800
Intergovernmental	5,869,918	5,507,691	3,951,910	-	1,940,000	-
Investment Income	451,320	400,000	1,621,000	-	-	-
Other	39,334	1,511,000	24,500	35,363	20,000	20,000
Total Revenues	\$ 49,975,991	\$ 50,849,300	\$ 52,110,693	\$ 23,856,128	\$ 24,507,499	\$ 23,125,267
Expenditures						
Current						
General Government	5,936,186	8,789,791	10,133,177	-	-	-
Security of Persons & Property	11,579,092	13,174,754	14,637,885	-	-	-
Transportation	2,430,816	2,861,030	2,998,933	-	-	-
Community Environment	4,107,117	4,349,804	4,550,483	-	-	-
Public Health & Welfare	130,065	1,890,000	180,000	-	-	-
Leisure Time Activity	3,729,992	5,121,982	5,603,641	-	-	-
Personal Services	-	-	-	1,729,869	1,853,602	1,916,265
Contract Services	-	-	-	16,442,511	17,944,290	18,592,120
Materials & Supplies	-	-	-	310,141	539,305	439,436
Claims Expense	-	-	-	107,076.00	170,000	170,000
Other	-	-	-	-	-	-
Capital Outlay	7,520,874	17,457,746	8,263,000	798,425	3,787,900	-
Debt Service	2,772,704	4,235,385	2,728,271	-	-	-
Total Expenditures	\$ 38,206,845	\$ 57,880,492	\$ 49,095,390	\$ 19,388,022	\$ 24,295,097	\$ 21,117,821
Excess (Deficiency) of Revenue Over Expenditures	11,769,145	(7,031,192)	3,015,303	4,468,106	212,402	2,007,446
Other Financing Sources (Uses)						
Transfers In	2,954,026	2,974,392	3,005,196	250,693	50,000	-
Transfers Out	(2,979,215)	(2,799,257)	(2,781,670)	(225,504)	(225,135)	(223,526)
Advance In	266,490	260,820	129,150	-	-	-
Advance Out	-	-	-	(266,490)	(260,820)	(129,150)
Proceeds from sale of capital assets	30,545	-	-	-	-	-
Proceeds from insurance	31,555	-	-	6,842	-	-
Refunding Bonds Issued	-	-	-	-	-	-
Total Other Financing Sources (Uses)	\$ 303,401	\$ 435,955	\$ 352,676	\$ (234,459)	\$ (435,955)	\$ (352,676)
Net Change in Fund Balances	12,072,546	(6,595,237)	3,367,979	4,233,647	(223,553)	1,654,770
Fund Balances, January 1	47,154,928	59,227,474	52,632,237	23,802,510	28,036,157	27,812,604
Fund Balances, December 31	\$ 59,227,474	\$ 52,632,237	\$ 56,000,216	\$ 28,036,157	\$ 27,812,604	\$ 29,467,374

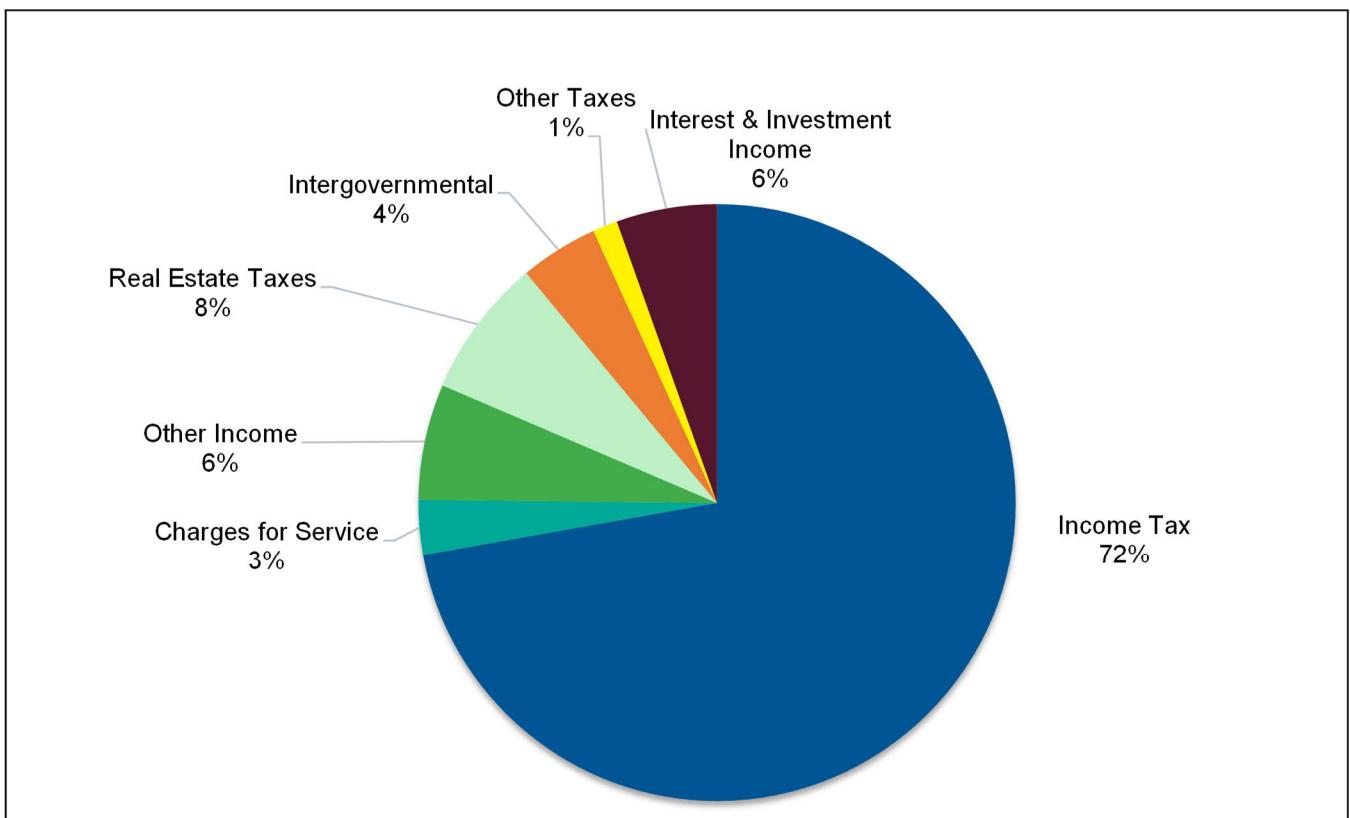
Fund Summary - Entity-Wide

	Custodial Funds			Total Entity-Wide		
	2021 Actual	2022 Budget	2023 Budget	2021 Actual	2022 Budget	2023 Budget
	\$ -	\$ -	\$ -	\$ 33,629,277	\$ 32,107,100	\$ 35,108,200
Revenues						
Income Taxes	\$ -	\$ -	\$ -	\$ 2,611,130	\$ 2,945,999	\$ 2,975,409
Property Taxes	-	-	-	299,270	400,000	400,000
Other Local Taxes	-	-	-	3,357,447	3,623,600	3,528,100
Revenue in Lieu of Taxes	-	-	-	24,895,610	23,932,789	24,499,810
Charges for Services	16,141	-	-	539,289	522,280	676,800
Licenses, Permits & Fees	-	-	-	301,163	400,000	2,830,231
Fines & Forfeitures	301,163	400,000	400,000	2,421,465	2,846,340	5,869,918
Intergovernmental	-	-	-	5,869,918	7,447,691	3,951,910
Investment Income	-	-	-	451,320	400,000	1,621,000
Other	1,167	-	-	75,864	1,531,000	44,500
Total Revenues	\$ 318,471	\$ 400,000	\$ 400,000	\$ 74,150,590	\$ 75,756,799	\$ 75,635,960
Expenditures						
Current						
General Government	232,702	-	-	6,168,888	8,789,791	10,133,177
Security of Persons & Property	-	-	-	11,579,092	13,174,754	14,637,885
Transportation	-	-	-	2,430,816	2,861,030	2,998,933
Community Environment	232,702	400,000	400,000	4,339,819	4,749,804	4,950,483
Public Health & Welfare	-	-	-	130,065	1,890,000	180,000
Leisure Time Activity	1,666	-	-	3,731,658	5,121,982	5,603,641
Personal Services	-	-	-	1,729,869	1,853,602	1,916,265
Contract Services	-	-	-	16,442,511	17,944,290	18,592,120
Materials & Supplies	-	-	-	310,141	539,305	439,436
Claims Expense	-	-	-	107,076.00	170,000	170,000
Other	-	-	-	-	-	-
Capital Outlay	-	-	-	8,319,299	21,245,646	8,263,000
Debt Service	-	-	-	2,772,704	4,235,385	2,728,271
Total Expenditures	\$ 467,070	\$ 400,000	\$ 400,000	\$ 58,061,937	\$ 82,575,589	\$ 70,613,211
Excess (Deficiency) of Revenue Over Expenditures	(148,599)	-	-	16,088,653	(6,818,790)	5,022,749
Other Financing Sources (Uses)						
Transfers In	-	-	-	3,204,719	3,024,392	3,005,196
Transfers Out	-	-	-	(3,204,719)	(3,024,392)	(3,005,196)
Advance In	-	-	-	266,490	260,820	129,150
Advance Out	-	-	-	(266,490)	(260,820)	(129,150)
Proceeds from sale of capital assets	-	-	-	30,545	-	-
Proceeds from insurance	-	-	-	38,397	-	-
Refunding Bonds Issued	-	-	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ 68,942	\$ -	\$ -
Net Change in Fund Balances	(148,599)	-	-	16,157,595	(6,818,790)	5,022,749
Fund Balances, January 1	650,684	502,085	502,085	71,608,122	87,765,717	80,946,927
Fund Balances, December 31	\$ 502,085	\$ 502,085	\$ 502,085	\$ 87,765,717	\$ 80,946,927	\$ 85,969,676

GENERAL FUND OVERVIEW

General Fund Revenue Estimate.....\$29,744,845

General Fund resources in 2023 are estimated to total \$29,744,845, which is an increase of \$2.5 million over 2022 original planned revenue. No amendments have been made to General Fund planned revenue for 2022. All revenue resources, with the exception of charges for services, are expected to increase in 2023. Increases projected for income taxes and investment income represents the majority of the \$2.5 million increase for 2023.



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

As we prepared to transition from 2021 into 2022, there were strong indicators that recovery from the pandemic had occurred earlier than anticipated. Original forecasts estimated recovery would begin in 2023. The City's Income tax revenue rebounded strongly in 2021, with a 13% increase over 2020 with economic growth occurring for the City. It was noted that income tax payments related to business net profits served as the main driver of the income tax increase, and that this type of increase would not be sustainable because businesses would adjust operations or make capital investments to reduce overall tax obligations. It was unknown whether economic growth would continue to generate enough of an increase in income taxes withheld to offset any reductions in net profit taxes. Based on the factors above, and with the fragile state of the economy at that time, zero growth in income tax was forecasted for 2022.

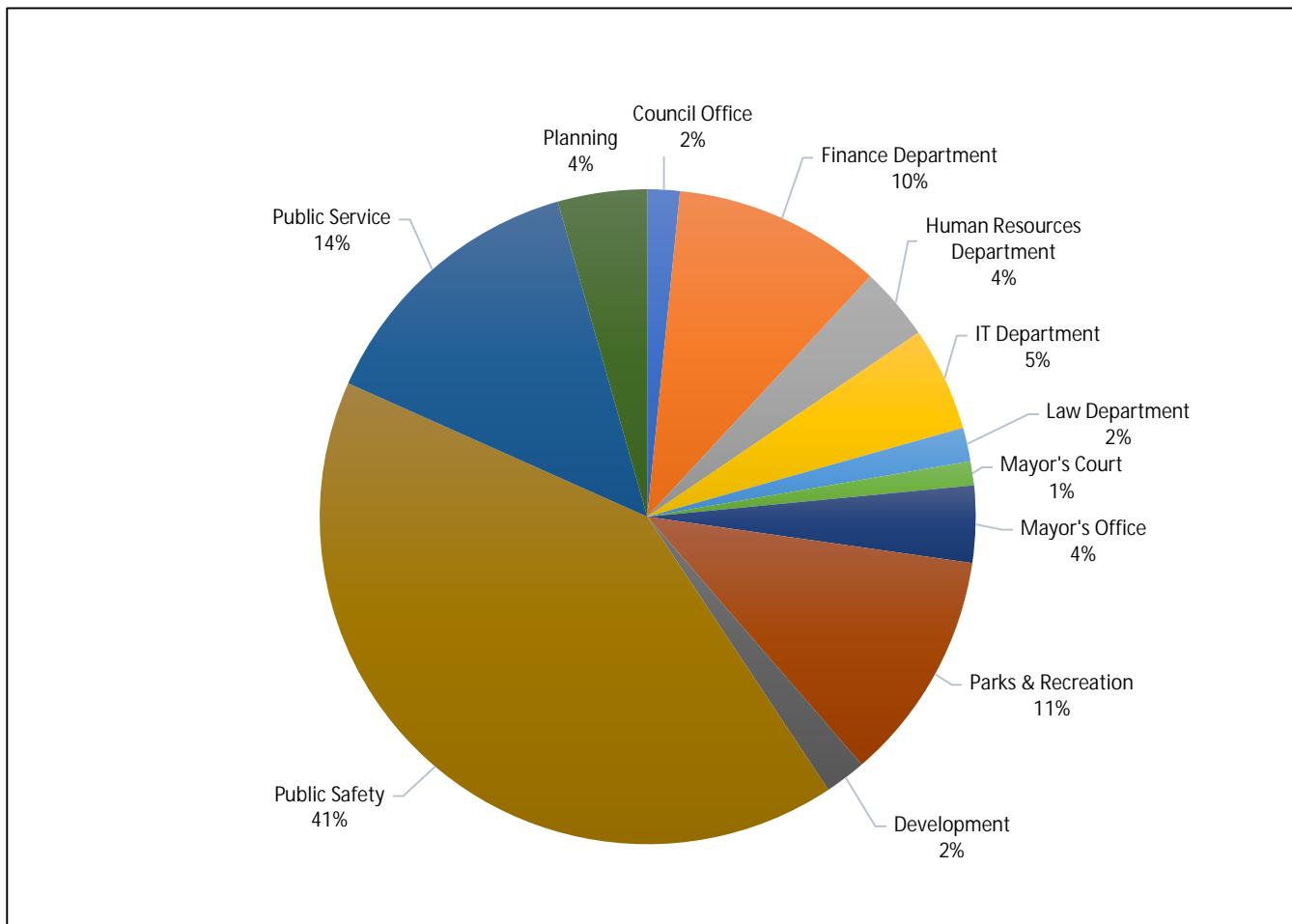
Through the third quarter of 2022, economic growth has continued for the City and income tax collections have increased by 4% overall. As predicted, there has been a significant decrease of 20% in net profit taxes, with withholding taxes experiencing a 12% increase. Even though the economy is still fragile, with inflation remaining high and labor and supply shortages continuing, it is expected that economic growth will continue for the City into 2023. There are concerns of a recession however, with Intel, a mega economic development project in the

neighboring City of New Albany, a recession may slow economic progress but would not stop it. Another consideration is the continued lawsuits over how local income taxes were withheld during the pandemic. The outcome of these lawsuits could result in the City refunding income taxes from 2020. Based on these factors a 3% increase in income taxes is predicted for 2023 while refunds will be budgeted higher than pre-pandemic levels.

The Federal Reserve has continued to enact policy to increase interest rates to slow inflation and ultimately lower it to an ideal 2%. The City was able to manage a relatively short-term investment portfolio of two years or less during the low interest rate environment and is now positioned to take advantage of the increase in interest rates that will continue until inflation is slowed. This is expected to result in a significant increase to investment income of \$1.2 million.

General Fund Expenditure Appropriation..... \$30,158,312

2023 planned General Fund expenditures total \$30,158,312, which is an increase of \$2.8 million over amended 2022 appropriations. The 10% increase is mainly driven by increases expected for salaries & benefits and materials & supplies.



Obj Description	2020 Actuals	2021 Actuals	2022 Revised	2023 Request	2022 vs 2023
Salaries & Benefits	\$ 14,179,307	\$ 15,254,746	\$ 18,060,419	\$ 19,858,127	\$ 1,797,708
Contract Services	4,080,290	4,275,650	6,104,075	6,265,075	161,000
Materials & Supplies	1,869,034	1,507,245	2,100,910	2,809,810	708,900
Interest & Fiscal Charges	176,669	63,063	57,375	51,500	-5,875
Capital Outlay	553,518	406,272	0	0	0
Transfer Out	1,784,180	818,845	541,800	693,800	152,000
Principal Retirement	0	455,000	470,000	480,000	10,000
Grand Total	\$ 22,642,998	\$ 22,780,821	\$ 27,334,579	\$ 30,158,312	\$ 2,823,733

As a service organization, the majority of appropriations requested for the General Fund are for salaries & benefits and contract services. The \$2.8 million increase is a result of:

- The USW union contract is ending December 31, 2022, pending negotiations, a 3% increase has been projected.
- The unclassified employee salary ordinance was amended in 2022 as part of the on-going compensation study. Changes include:
 - Creating a step increase program rather than using a range, min-mid-max.
 - Once an employee reaches the top step, which equates to the midpoint for the position, they will be eligible for percentage increases as approved by Council up to a maximum rate for the position.
 - The compensation study included an audit of a number of positions and based on the results, pay grade adjustments were included.
- Upon approval in 2022, adjustments were made to place employees on the proper step for their position based on years within the current position. For those who were earning more than the maximum step but were not at the maximum rate for the position, a 3.25% increase has been projected for 2023.
- A 3.25% increase in wages for the FOP and FOP/OLC union groups based on negotiated agreements for 2022 to 2024.
- The following addition or changes have been made to positions within the General Fund. More information on these additions and changes can be found in the All Funds Summary under Salaries and Benefits.
 - Organizational changes to support the management of the City's departments by:
 - Reclassifying the Director of Administrative Services to Senior Director of Administrative Services
 - Adding a Senior Director of Operational Services
 - Adding a Senior Deputy Director
 - Adding a Risk Management & Safety Administrator to Human Resources
 - Adding an Asset Administrator for IT, Parks & Recreation, and Public Service
 - Adding a CAD Administrator for IT and Public Safety
 - Reclassification of a Finance Administrative Coordinator to Finance Analyst
 - Adding an additional Finance Analyst
 - Adding a Management Analyst – Records for Council Office
 - Adding a Forestry Supervisor for Parks & Recreation
- Health insurance premiums will increase by 3.5%.
- The City is projected to receive approximately \$133,814 for a 2023 insurance premium reduction from the Central Ohio Healthcare Consortium (COHCC) from excess reserve funds which will be used toward the wellness program and to offset the cost of the Near Site Wellness Center.
- Contract services are expected to increase by 3% or \$161,000. There were a number of initiatives in 2022 that did not require additional funding in 2023. The increase is the result of known contract increases for existing contracts and some new initiatives such as a cost to plan the re-design of the City's gateways, completion of the first CIP, and creation of the City's first DE&I program.

Material & Supplies and transfers out have increased compared to 2022 by 34% and 28% respectively. The increase in Materials & Supplies is directly linked to historically high inflation and energy prices. Materials & Supplies for fleet and utilities are the hardest hit and make up the majority of the increase. Transfers out are related to debt service and represents the portion of bonds due that restricted funds were unable to cover.

Other funds that pay for a portion of debt are the bond retirement fund, street fund, water capital fund, sewer capital fund, and TIF fund. Principal retirement and interest and fiscal charges in the General Fund represents the amount due for the litigation bonds.

Fund Balance Impact

Planned revenue and appropriations for 2023 results in a request to use \$413,000 of unreserved fund balance as indicated below.

2023 General Fund Operations	
Planned Revenue	\$ 29,744,845
Planned Operating Expenditures	\$ (30,158,312)
Balance	\$ (413,467)

The corresponding impact on General Fund unassigned fund balance is within the City's General Fund, Fund Balance Policy requirements. The policy requires that an emergency reserve equivalent to 25% of operational expenditures be set aside annually. As calculated below, this is equivalent to \$7.45 million dollars. The policy requires that unreserved/unassigned fund balance be maintained at a level equivalent to two (2) months of operations and anything above that amount may be used along with planned revenue for appropriations. As calculated below the use of the \$413,000 for 2023 leaves almost three times that amount or 5.8 months of operating expenditures.

General Fund Analysis Unassigned Fund Balance	
Total General Fund Appropriations 2023	\$ 30,158,312
Less Debt Service	531,500
Total Operating Appropriations 2023	\$ 29,626,812
25% of Operating Appropriations for Emergency Reserve	\$ 7,406,703
Rounded Reserve to be set aside	\$ 7,450,000
Projected Ending Fund Balance Plus/Minus	
Planned Use	\$ 21,765,740
Less Emergency Reserve	7,450,000
Remaining Projected Unassigned Fund Balance	\$ 14,315,740
Total Operating Appropriations 2023	\$ 29,626,812
Divide by 12 for approximately 1 month	2,468,901
Times 2 for 2 months of operations	4,937,802
Amount of Projected Unassigned in Excess of 2 Months	\$ 9,377,938
Projected Number of Months in Remaining Unassigned Fund Balance	5.80

DEPARTMENT OF LAW

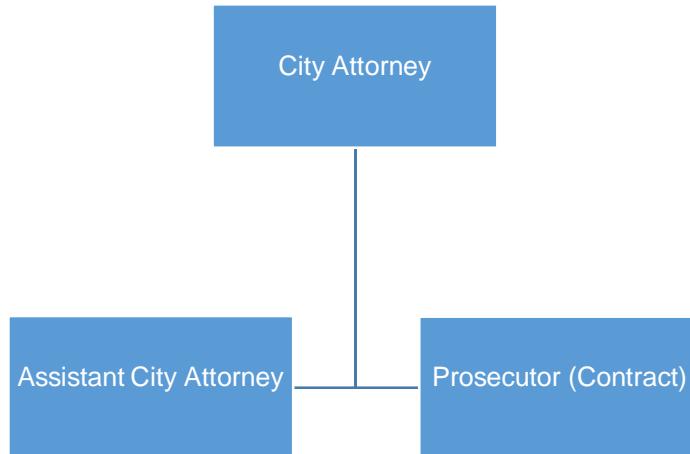
Department Description

The Department of Law is headed by the City Attorney, who is elected to serve a four-year term as the Law Director, advisor, and legal counsel for the City of Gahanna. The City Attorney provides advice and legal representation to the City, including all elected and appointed officials, boards and commissions, and employees of the City in their official capacities.

Additionally, the City Attorney prosecutes or defends all lawsuits for and on behalf of the City and may appoint assistants as Council may authorize. The City Attorney is the manager of all legal services for the City and hires and manages any specialized outside legal counsel required by the City.

The Department of Law prepares and/or reviews all contracts, bonds and other instruments concerning the business of the City. It also provides legal opinions to City officials pertaining to City business, assistance in preparation of ordinances, resolutions and other legal documents pertaining to the business of the City; and working with City Council and the Administration to proactively address and/or mediate any potential legal issues facing the City.

Organizational Chart



Conditions Affecting Service Levels, Performance and Cost

Priorities

The Department of Law has identified the following specific strategic goals for 2023 and beyond. Accomplishing these goals will contribute to the City's continued success:

- Reviewing and/or updating all City Ordinances as part of the strategic plan.
- Providing legal research and opinions to all departments to promote informed and legally sound responsible decision-making.
- Working closely with the Mayor and Council leadership in 2023 to expedite requests for items needing review by the Department.

Challenges

The challenge for the Department of Law is maintaining fiscal responsibility while proactively limiting the City's exposure to costly litigation and balancing the requirements of each department for the use of legal counsel in a dynamic environment.

Non-Routine and New Items

None

Department Performance

Accomplishments and Innovation

The Department of Law is continually working to be more efficient and fiscally responsible, and contributed to the City's overall success in 2022 by:

- Working with City Departments to optimize proposed needed cell tower sites and maximize the potential future revenue from those towers.
- Continuing to review City Code for accuracy and compliance as part of the Gahanna strategic plan.
- Collaborating with other City Departments to review and update bidding procedures and documents, assist in conducting an RFP process for City towing services, sell excess City property, and ensure agreements with third parties appropriately protect City assets.
- Performing mediation services to residents as an alternative to administrative action by City boards, commissions, and departments.

Budget Information

Revenue, Appropriation and Position Summary

General Fund	Use of Funds	2020 Actual	2021 Actual	2022 Appropriated	2023 Request	2022-2023 Difference
	Salaries & Benefits	\$ 219,975	\$ 268,182	\$ 275,755	\$ 282,973	\$ 7,218
	Materials & Supplies	\$ 13,244	\$ 9,820	\$ 20,000	\$ 21,400	\$ 1,400
	Contract Services	\$ 165,115	\$ 182,726	\$ 195,000	\$ 195,000	\$ -
	Departmental Total	\$ 398,334	\$ 460,728	\$ 490,755	\$ 499,373	\$ 8,618
	Elected/Appointed Officials	2020 Actual	2021 Actual	2022 Appropriated	2023 Request	2022-2023 Difference
City Attorney	1	1	1	1	1	0
Total Officials	1	1	1	1	1	0
Full-Time		2020 Actual	2021 Actual	2022 Appropriated	2023 Request	2022-2023 Difference
Assistant City Attorney	1	1	1	1	1	0
Court Liason/Victim Advocate Coordinator	0	0.25	0.25	0.25	0.25	0
Total Full-Time	1	1.25	1.25	1.25	1.25	0
General Fund	Law Department Revenue	2020 Actual	2021 Actual	2022 Appropriated	2023 Request	2022-2023 Difference
		\$ -	\$ -	\$ -	\$ -	\$ -
	Law Department Total	\$ -	\$ -	\$ -	\$ -	\$ -

COUNCIL OFFICE

Department Description

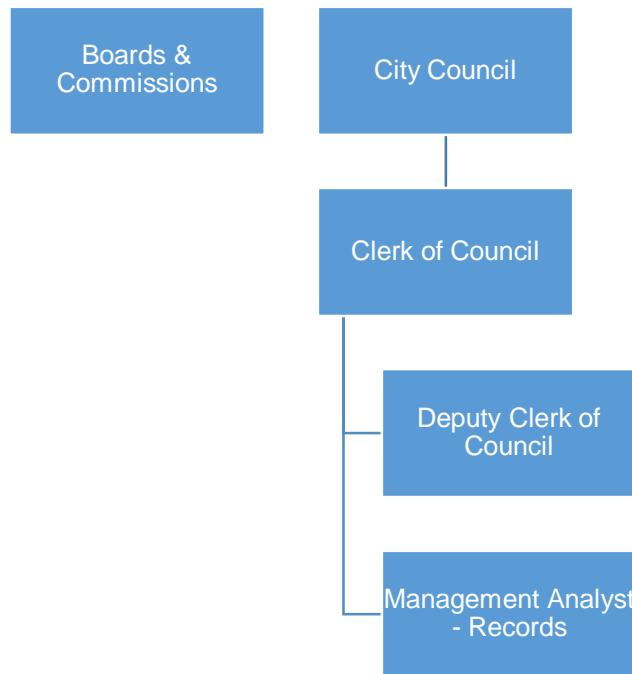
The City Council Office is led by the Clerk of Council. The office supports City Council, Planning Commission, Board of Zoning & Building Appeals, Civil Service Commission, Records Commission, Property Appeals Board, and Charter Review Commission Members in various capacities. The office also works closely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

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

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

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

Organizational Chart



Conditions Affecting Service Levels, Performance and Cost

Priorities

The Council Office will continue to operate as efficiently as possible while maintaining a modestly sized staff. The following priorities have been identified for 2023 and beyond:

- Assessing the City's Records Program to further improve upon public records request responses, document management systems, storage, preservation, and disposal requirements.
- Identifying and implementing ways to promote and foster ongoing communications with residents to increase public awareness of and participation in the business of Council, boards, and commissions.

Challenges

The City has seen a steady increase in the number of public records requests, which requires additional staffing to help support and fulfill this demand. This includes ensuring timely response, thoroughness in response, review of Ohio Revised Code and other statutes for applicable exemptions and redactions, understanding case law as it pertains to public records and social media, and equipping staff with training on public records management.

Due to the COVID-19 Pandemic, which stretched into 2022, the challenges surrounding virtual meetings remained. Such challenges included managing the livestreaming of meetings and ensuring resident participation. Public Outreach Meetings, such as the "Coffee with Council" were canceled through August 2021. Since then, council members have individually or within small groups offered various constituent hours throughout the year in a variety of settings to maintain open dialogue with residents.

Non-Routine and New Items

Changes to Operations

- The 2023 Budget includes a request for an additional staff member to support the office priorities and help address the main challenges.
- The 2023 Budget request for operating expenses (non-salary, wages, and benefits) represents a reduction of \$39,905 (or 30 percent) from the 2022 Budget. The main part of the reductions include Professional Services (such as print media and court reporting services) and Tech Services reduced by \$15,000 and \$16,600 respectively. This reduction is largely due to efficiencies gained through upgrades and integrations of new systems in 2022 that were one-time costs and will only require ongoing support or licensing, as well as line-by-line analysis comparing budget versus actual expenditures historically.

Department Performance

Accomplishments and Innovation

During 2022, the Council Office has:

- In collaboration with the Police Department, Council Office implemented a new records request portal through NextRequest. This portal helps streamline and address the increasing complexity around retrieving and responding to records requests, in part due to ever-changing technology. The all-in-one format for the new system includes data and metric tools and maximizes efficiency when coordinating between departments, among other features. As the Council Office continues to work with the public to provide records, ensuring transparency and expediency remains a top priority.
- In collaboration with the Information Technology Department, Council Office implemented the new Council rule for accepting public comment via video submission.
- Worked with the Engineering Division and City Attorney's Office on managing the appeals and notification components of the Property Appeals Board and Sidewalk Maintenance Program.

Budget Information

Revenue, Appropriation and Position Summary

General Fund	Use of Funds	2020 Actual	2021 Actual	2022 Appropriated	2023 Request	2022-2023 Difference
	Salaries & Benefits	\$ 326,396	\$ 310,325	\$ 331,605	\$ 387,436	\$ 55,831
	Materials & Supplies	\$ 5,800	\$ 5,595	\$ 15,200	\$ 15,195	\$ (5)
	Contract Services	\$ 69,569	\$ 76,949	\$ 117,500	\$ 77,600	\$ (39,900)
	Departmental total	\$ 401,765	\$ 392,869	\$ 464,305	\$ 480,231	\$ 15,926
General Fund	Elected/Appointed Officials	2020 Actual	2021 Actual	2022 Appropriated	2023 Request	2022-2023 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
General Fund	Records Commission	1	2	2	2	0
	Total Officials	25	26	26	26	0
	Full-Time	2020 Actual	2021 Actual	2022 Appropriated	2023 Request	2022-2023 Difference
	Clerk of Council	1	1	1	1	0
	Deputy Clerk of Council	1	1	1	1	0
General Fund	Management Analyst - Records	0	0	0	1	1
	Total Full-Time	2	2	2	3	1
	Part-Time/Seasonal	2020 Actual	2021 Actual	2022 Appropriated	2023 Request	2022-2023 Difference
	Office Support Worker III	0.5	0	0	0	0
	Total Part-Time/ Seasonal	0.5	0	0	0	0
General Fund	Council Revenue	2020 Actual	2021 Actual	2022 Appropriated	2023 Request	2022-2023 Difference
	Licenses & Permits	\$ 52,738	\$ 39,353	\$ 50,000	\$ 40,000	\$ (10,000)
	Council Total	\$ 52,738	\$ 39,353	\$ 50,000	\$ 40,000	\$ (10,000)

MAYOR'S OFFICE

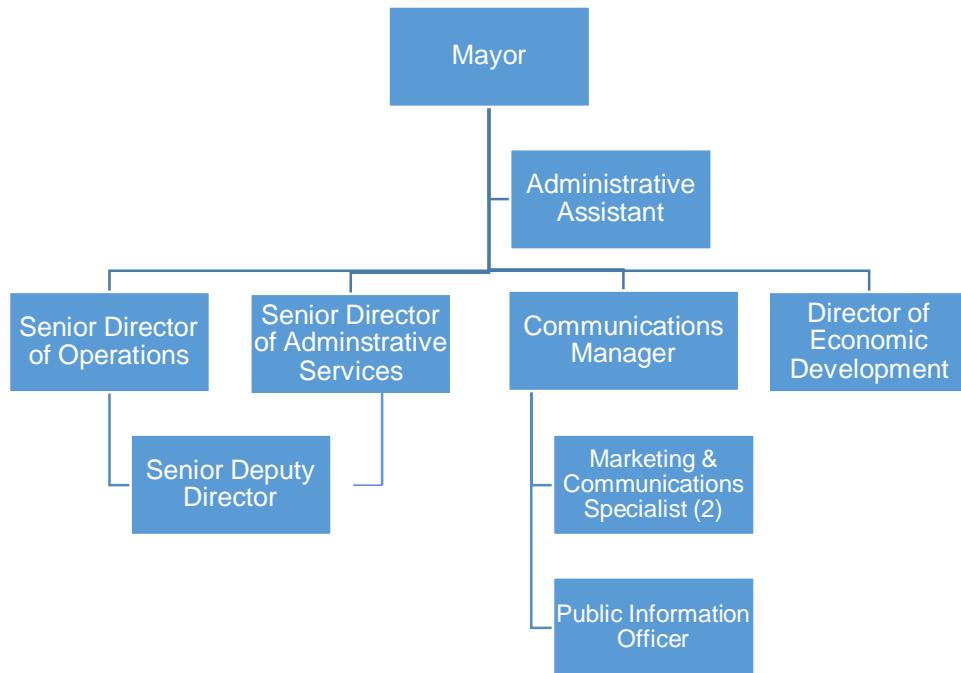
Department Description

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

The Director of Administrative Services reports directly to the Mayor and provides oversight and management of the internal facing departments of the City, which consist of Finance, Human Resources, and Information Technology.

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

Organizational Chart



Conditions Affecting Service Levels, Performance and Cost

Priorities

The Mayor's Office remains focused on establishing the framework needed for successful growth within the City and enhancing communications between the City and its citizens. Priorities for 2023 include:

- Finalize the overall refresh of the City's strategic plan, including the adoption of an actionable plan for the future vision of the City that is based on overarching goals set by City Staff, Council, and citizens.
- Ongoing evaluation of internal processes for opportunities to modernize and streamline efficiencies in order to enhance customer service levels and speed to market.
- Pursue an aggressive marketing approach that highlights the City for development, workforce/job attraction, and business retention.
- With the build out of a new website to make information more easily accessible to citizens, identify and incorporate new avenues for community engagement to expand accessible opportunities for resident engagement.
- Conclude work on development of the City's first citywide Sustainability Plan that identifies actionable goals to pursue and incorporate initiatives for residents, businesses, future development projects and infrastructure, that augment Gahanna's "green" status.
- Reinforce relationships with community partner organizations and stakeholders to build a unified vision within the City, identify opportunities for collaboration, and strengthen overall communications.
- Finalize the development of the City's first-ever long-term Capital Improvement Plan, which will establish an itemized roadmap that prioritizes and directs implementation of and investment in capital projects, and present the plan to Council for adoption.

As part of their initiatives in 2023, the Marketing & Communications Division will continue to proactively seek opportunities to provide enhanced communications to residents and stakeholders, as well as provide responsive marketing support to city departments. Other initiatives include building citywide brand consistency, renewed focus on marketing development opportunities, creating a new and improved city website that will be more accessible to the end user, and utilizing new methods of communication with residents and members of the business community.

Challenges

Managing the current and anticipated growth of the City responsibly and balancing the demands of years of deferred maintenance, while still providing high quality services to our residents and businesses.

Non-Routine and New Items

Facilities

As part of the City's long term strategic planning, an existing office building at 825 Tech Center - of sufficient size and capacity to accommodate City Hall, Police Headquarters, and the Senior Center - was identified in mid-2022. The facilities committee, comprised of the Mayor and principals from various city departments, began engaging City Council and initiated public outreach forums to educate and inform residents and other stakeholders about the critical need for a broad-scale facilities solution. In early September, City Council gave its approval to enter into a purchase agreement that will enable the City to address significant facility needs for the decades to come.

A comprehensive process to renovate, modify, and expand the facility is anticipated to take place over the next 18 to 24 months following final purchase. This will require the navigation of a variety of logistical and operational challenges, including critical technology infrastructural needs, ensuring the secure transfer of property and confidential information, relocating fleet and other materials, and adapting to a new complex.

Changes to Operations

The Administration has spent considerable time in 2022 evaluating the overall organizational structure of the City. As positions have been vacated, an assessment of each position has been conducted and the overall effectiveness of operations and roles has been assessed. Examples of realignments that were implemented to streamline operations and enhance opportunities for worker attraction include transitioning the Economic Development Manager to an Administrator, Assistant City Engineer to Senior Civil Engineer – Transportation

and Mobility, Development Engineer to Project Administrator I, and Marketing Manager to Marketing & Communications Specialist. In addition, the Department of Public Service & Engineering was split into two (2) Departments, allowing the Department of Public Service to focus on maintenance of the City's infrastructure while the Department of Engineering focuses on improvements to and design of public infrastructure. This departmental shift resulted in the removal of Manager – Operations (Public Service) from the budget.

With the City's continued economic growth and the passage of Issue 12, the Administration also is experiencing a significant increase in projects and strategical initiatives which has necessitated a review of operational processes as well as project management capacity and oversight. As a result of these reviews, the Administration is proposing the following change to the organizational chart with requested positions: the retitling of Director of Administrative Services to Senior Director of Administrative Services, the creation of Senior Director of Operations, and the creation of a Senior Deputy Director position.

In 2022, the role of Director of Administrative Services was established within the Mayor's Office. This position allowed the internal-facing departments within the City - Human Resources, Finance, and Information Technology – to be aligned under a single Director for purposes of improving consistency in administrative operations and overall efficiencies between these departments. This position will be retitled to a Senior Director of Administrative Services to align with the organizational chart more appropriately. In addition to the existing duties, this position will assume responsibility for overseeing the risk management program and insurance for the City, including the establishment of a safety plan and training program. The citywide strategic plan also will be developed and managed under this position, and the daily operations of Mayor's Court will be overseen by this Director.

Building upon the successful implementation of the 2022 Administrative Services organizational structure redesign, the Senior Director of Operations will work to align the external-facing operational departments of Parks & Recreation, Planning, Engineering, and Public Service. This position will focus on improving consistency in operations, developing interdepartmental efficiencies, and increasing the overall operational awareness within these departments. This position will manage the implementation of the Capital Improvement Plan (CIP), champion the asset management system (CityWorks), and work to realign communications related to these departments.

A Senior Deputy Director is budgeted to provide direct support and assistance to the two Senior Directors and ancillary support to citywide departments. The Senior Deputy Director position will provide support to ensure initiatives are being completed timely and efficiently, and that reporting is enhanced. In addition, this role will complete strategic analysis of city processes and procedures with the focus on improving services provided to residents and employees.

Marketing & Communications Division

The Division was realigned in the summer of 2022. The Public Information Officer was hired in June 2022, and the Marketing Manager role was reimaged into a Marketing & Communications Specialist, which was filled in July 2022.

Department Performance

Accomplishments and Innovation

In 2022, the Mayor's Office:

- Completed initial phase of the Capital Improvement Plan, with goal of establishing a workable, long-term roadmap that both prioritizes capital projects and identifies funding mechanisms, to guide strategic, responsible and cost-effective investments in infrastructure over multiple years

- Continued the process of refreshing the *GoForward Gahanna* strategic plan, effectively incorporating existing plans and surveys, including issuing surveys for updating the City's mission, vision, and values to reflect the City's current state and future vision
- Engaged with the City's Community Improvement Corporation on strategic land investments that support the City's economic development strategy for the Creekside District, and held public engagement sessions to gain input from citizens on a future vision for the City's downtown area
- Created an internal facilities committee and worked with the committee on overall approach to development of facilities plan for City, leading to the purchase of 825 Tech Center Drive
- Continued to grow the Supporting Gahanna Together program, designed to bring together community partners, residents, and stakeholders to coordinate service projects and uplift community spirits
- Furthered development of sustainability initiatives within the City, including partnering with regional stakeholders in utilizing grant dollars to launch of new food composting program
- Expanded opportunities for resident engagement by conducting multiple "town hall" discussions to share information and update residents on projects and initiatives
- Reorganized the Marketing & Communications team to streamline job functions and enhance support for departments by modifying the role of Marketing Manager to that of Marketing & Communications Specialist

Accomplishments for the Marketing & Communications Division in 2022 included:

- Hired and onboarded a Public Information Officer and a full-time Marketing & Communications Specialist
- Realigned tasks between employees to improve efficiencies
- Established working relationships with city departments
- Continued to work on citywide brand consistency
- Designed and delivered four editions of *Uniquely Gahanna* to all Gahanna residents
- Coordinated and enhanced the Parks and Recreation Department's summer, fall, and winter printed program guide, including bi-monthly Senior Spotlight
- Worked with the Department of Information Technology to select a website vendor, with implementation to begin in quarter four of 2022
- Coordinated town hall workshops, offered both in-person and via livestreaming, to provide an opportunity for City departments to update residents on ongoing projects
- Created and distributed communications through social media posts, press releases and more for the Big Walnut Country Club historical marker dedication
- Worked with members of the media to share stories of Gahanna's successes with both residents and the greater Central Ohio community
- Enhanced the use of various city social media accounts, increasing followers and interactions as follows:
 - City of Gahanna social media pages interactions increased over 2021 by 165% on Instagram reach, 117% on Instagram profile visits, and 126% on Facebook profile visits
 - City of Gahanna Parks & Recreation social media pages interactions increased over 2021 by 26% on Instagram reach, 140% Instagram profile visits, 235% Facebook profile visits and 51% Facebook reach.

Budget Information

Revenue, Appropriation and Position Summary

General Fund	Use of Funds	2020 Actual	2021 Actual	2022 Appropriated	2023 Request	2022-2023 Difference
	Salaries & Benefits	\$ 437,785	\$ 637,486	\$ 758,375	\$ 745,070	\$ (13,305)
	Materials & Supplies	\$ 5,195	\$ 10,965	\$ 10,200	\$ 15,000	\$ 4,800
	Contract Services	\$ 68,764	\$ 184,075	\$ 337,530	\$ 380,210	\$ 42,680
	Departmental total	\$ 511,744	\$ 832,526	\$ 1,106,105	\$ 1,140,280	\$ 34,175
	Elected/Appointed Officials	2020 Actual	2021 Actual	2022 Appropriated	2023 Request	2022-2023 Difference
	Mayor	1	1	1	1	0
	Total Officials	1	1	1	1	0
	Full-Time	2020 Actual	2021 Actual	2022 Appropriated	2023 Request	2022-2023 Difference
	Senior Director of Administrative Services	0	1	1	0.25	-0.75
	Senior Director of Operational Services	0	0	0	0.2	0.2
	Senior Deputy Director	0	0	0	0.25	0.25
	Administrative Assistant	1	1	1	1	0
	Public Information Officer	0	0	1	1	0
	Communications Manager	1	1	1	1	0
	Marketing Manager	1	1	0	0	0
	Marketing & Communications Specialist	0	0	2	2	0
	Total Full-Time	3	4	6	5.7	-0.3
	Part-Time/Seasonal	2020 Actual	2021 Actual	2022 Appropriated	2023 Request	2022-2023 Difference
	Office Support Worker III	1	1	0	0	0
	Total Part-Time/ Seasonal	1	1	0	0	0
General Fund	Mayor's Office Revenue	2020 Actual	2021 Actual	2022 Appropriated	2023 Request	2022-2023 Difference
		\$ -	\$ -	\$ -	\$ -	\$ -
	Mayor's Office Total	\$ -	\$ -	\$ -	\$ -	\$ -

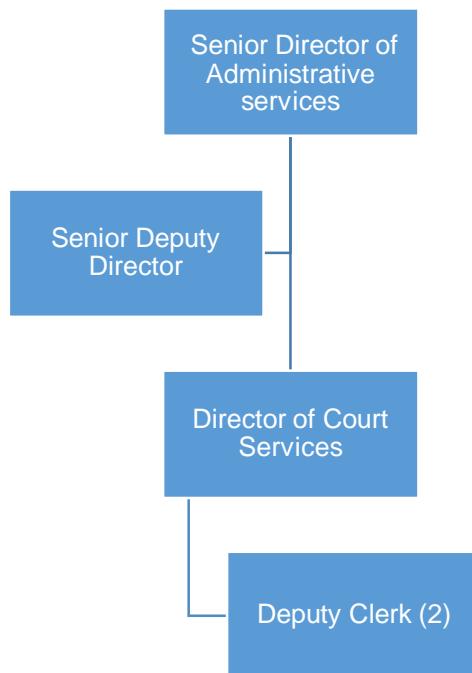
MAYOR'S COURT

Department Description

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

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

Organizational Chart



Conditions Affecting Service Levels, Performance and Cost

Priorities

The Mayor's Court has identified the following specific strategic goals for 2023 and beyond. Accomplishing these goals will contribute to the City's continued success:

- Continue to collaborate with New Albany Mayor's Court to generate revenue for the General Fund and reduce expenses by utilizing a shared service model.
- Collaborate with the Police Department to fully implement the e-Citation capability in all cruisers along with the supporting ticket import module within the Court Software

Challenges

The challenge for the Mayor's Court is continuing to give great customer service with the current level of staffing, despite the fact that the case load is increasing, not only from the addition of New Albany Mayor's Court, but also from the rising number of Gahanna citations.

Non-Routine and New Items

Changes to Operations

The 2023 operating budget request will include increases in office expenses, professional services, and salary line items to cover up front costs for the New Albany Mayor's Court collaboration, which will be recouped by quarterly invoices throughout the year.

Department Performance

Accomplishments and Innovation

The Mayor's Court is continually working to be more efficient and fiscally responsible, and contributed to the City's overall success in 2022 by:

- Collaborating with New Albany in creating a shared services model for Mayor's Courts which will bring new revenue to the General Fund annually.
- Acquiring a Payment Kiosk, to be housed in the Police Department lobby, for afterhours payouts and bonds on cases with warrants. This offsets the loss of the communication technicians' ability to perform these functions at their new location, without the addition of staff.
- Beginning the first stages of an e-Citation and ticket import collaboration with the Police Department which will ultimately reduce duplication of effort and allow our staffing levels to remain the same despite the rise in workload.

Performance Measures

Measure	2019	2020	2021	2022	2023
% Defendants with cases reviewed and/or decided upon promptly in alignment with Supreme Court guidelines.	100%	100%	100%	YTD 100%	TBD

Budget Information

Revenue, Appropriation and Position Summary

General Fund	Use of Funds	2020 Actual	2021 Actual	2022 Appropriated	2023 Request	2022-2023 Difference
	Full-Time	2020 Actual	2021 Actual	2022 Appropriated	2023 Request	2022-2023 Difference
Salaries & Benefits	\$ 265,879	\$ 268,583	\$ 276,062	\$ 304,450	\$ 28,388	
Materials & Supplies	\$ 538	\$ 1,138	\$ 550	\$ 1,000	\$ 450	
Contract Services	\$ 40,962	\$ 60,334	\$ 62,200	\$ 59,300	\$ (2,900)	
Departmental total	\$ 307,379	\$ 330,056	\$ 338,812	\$ 364,750	\$ 25,938	
Director of Court Services	1	1	1	1	0	
Deputy Clerk	2	2	2	2	0	
Total Full-Time	3	3	3	3	0	

General Fund	Clerk of Court Revenue	2020 Actual	2021 Actual	2022 Appropriated	2023 Request	2022-2023 Difference
	Charges for Services	\$ -	\$ -	\$ 145,000	\$ 100,000	\$ (45,000)
Fines & Fees	\$ 247,044	\$ 236,702	\$ 275,000	\$ 250,000	\$ 250,000	\$ (25,000)
Clerk of Court Total	\$ 247,044	\$ 236,702	\$ 275,000	\$ 250,000	\$ 250,000	\$ (25,000)

DEPARTMENT OF HUMAN RESOURCES

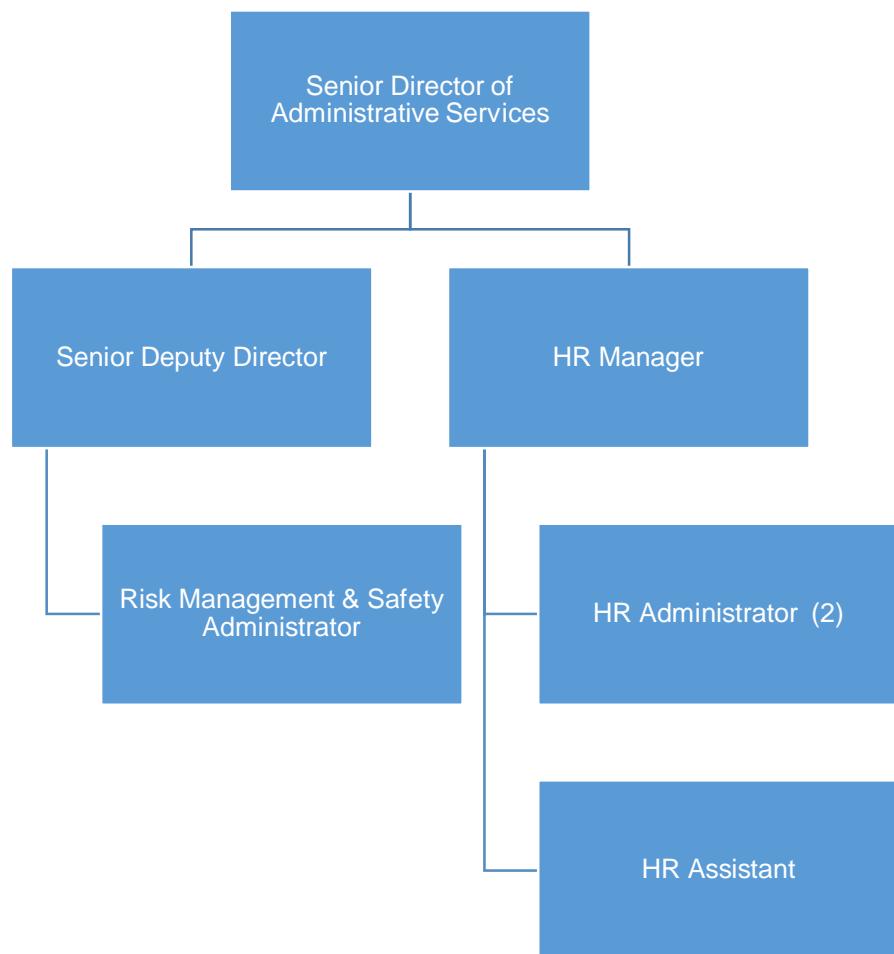
Department Description

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

Areas of responsibility include:

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

Organizational Chart



Conditions Affecting Service Levels, Performance and Cost

Priorities

The Human Resource Department has identified the following specific strategic goals for 2023 and beyond. Accomplishing these goals will contribute to the City's continued success.

- Establish a quarterly training plan for supervisors and employees.
- Establish professional development plans for Directors and managers.
- Reduce the cost of health insurance by using a wellness program and the near-site wellness center.
- Establish a Safety program and policies.
- Implement safety related training citywide.
- Work with each Department to forecast staffing needs to ensure continuity of efficient and effective government operations.
- Partner with the Division of Police on wellness initiatives for police officers and dispatchers, including Psychological First Aid and the Peer Assistance Team.

Challenges

The primary challenges for the Human Resources Department are:

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

Non-Routine or New Items

Non-Routine

The impact of the worldwide pandemic continues to affect the Department of Human Resources into 2023. The Department will stay up to date on developing issues surrounding the pandemic, including vaccinations, facial coverings, quarantine requirements, and close contact tracking and management. The Department communicates regularly with employees to ensure relevant and accurate information is shared.

The Department was responsible to recruit, hire and onboard new positions funded in the 2022 budget. The added vacancies in classified positions resulted in the Department administering 9 civil service examinations.

New Items

The following position is being requested in the 2023 staffing budget:

- Risk Management & Safety Administrator
Under the direction of the Senior Deputy Director, this position will re-establish and update the City's Safety programs and policies. This position will create and manage a comprehensive safety training program for City employees in addition to reviewing outdated policies for compliance, audit work areas, and ensure best practices are put into place. This position will also assist in maintaining the City's Risk Insurance program. The need to maintain employee safety is vital to ensure compliance with federal and state laws, risk mitigation, employee morale and engagement.
- Intern- Human Resources
A part-time, year-round intern is being requested in the 2023 budget. This position will assist the Human Resources staff with seasonal hiring and onboarding of seasonal staff. In addition, this position will assist with regular recruitment of positions.

Accomplishments and Innovation

2022 successes for the Human Resources Department include:

- Onboarding and training of Amy Moneypenny and Peyton O'Dell, HR Administrators.
- Hired and onboarded 18 full time unclassified employees, 7 part time unclassified employees, 2 classified employees, 123 seasonal employees, 1 communication technician I and 1 police officer. Promoted 4 full time unclassified employees and 1 part time employee.
- Completed the 2022 police officer hiring process, including lateral hiring process.
- Completed the 2022 Communication Technician I hiring process and created an updated strategy to open the posting for a longer period and moving candidates through the process in groups in an effort to recruit more candidates at a time.
- Administered 9 civil service examinations.
- Continued to ensure a safe workplace during the worldwide pandemic by issuing policy updates, as the guidelines shifted.
- Continued the implementation of a time keeping and attendance system and scheduling system. The new system allows for more reporting for supervisors, ability for seasonal staff to clock in and out from a mobile device that is geographically fenced to their work location, paperless process for adding missed punches and approving timesheets.
- Finalized and implemented an updated Employee Handbook, including employee acknowledgements. The new Handbook incorporated the new Telework Policies and all personnel related policies.
- Completed phase II of the compensation study for unclassified employees, including updating the pay plan, and establishing a step plan. Phase II completes the 4-year compensation project for unclassified employees.
- Mid-level managers completed Management Development Training. Supervisors and future leaders started the Management Development Training in October 2022.
- Completed hands-on snowplow training to ensure safety operations.
- Completed all staff training on Harassment, Ethics, Customer Service and Employee Assistance Program (EAP). Supervisor training completed for Harassment, Leave Management, and Results Driven Leadership.
- Started an Employee Engagement and DE&I (Diversity Equity & Inclusion) survey.
- Successfully negotiated successor agreements and implemented for the Fraternal Order of Police and the Fraternal Order of Police – Ohio Labor Council collective bargaining agreements. The successor agreements were successful in transitioning these groups onto the City's High Deductible Health Plan with Health Savings Account. This transition will lead to health benefit cost savings in future years.
- Started United Steelworker negotiations.
- Established and implemented a performance evaluation system for all employees.
- Continued the partnership with ExpressMed during their transition from Mount Carmel Health to OSU for the employee Wellness Program.
- Hosted 6 employee engagement events.
- Hosted 9 Wellness Program activities and 4 challenges for employees.
- Designed an updated onboarding and mentoring program to launch in 2023.

Performance Measures

Measure	2017	2018	2019	2020	2021	2022
% Vacant positions filled within 60-day timeframe	65%	100%	100%	*16%	**3%	100%
% City employees with a current performance appraisal, including goals in place	92%	96%	100%	N/A	***N/A	100%
% Employees who have acknowledged receipts of understanding of the policies required for their positions with the City	15%	75%	100%	100%	100%	100%
% Bargaining unit employee grievances resolved without escalation to neutral third	100%	100%	N/A	100%	100%	100%

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

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

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

Budget Information

Revenue, Appropriation and Position Summary

General Fund	Use of Funds	2020 Actual	2021 Actual	2022 Appropriated	2023 Request	2022-2023 Difference
	Salaries & Benefits	\$ 307,040	\$ 297,054	\$ 416,635	\$ 605,696	\$ 189,061
	Materials & Supplies	\$ 234,831	\$ 231,812	\$ 260,135	\$ 267,325	\$ 7,190
	Contract Services	\$ 68,575	\$ 116,947	\$ 175,400	\$ 214,385	\$ 38,985
	Departmental total	\$ 610,446	\$ 645,813	\$ 852,170	\$ 1,087,406	\$ 235,236
	Full-Time	2020 Actual	2021 Actual	2022 Appropriated	2023 Request	2022-2023 Difference
Director of Human Resources	1	0	0	0	0	0
Senior Director of Administrative Services	0	0	0	0.25	0.25	0.25
Senior Deputy Director	0	0	0	0.25	0.25	0.25
Human Resources Manager	0	0	1	1	1	0
Human Resources Administrator	1	2	2	2	2	0
Human Resources Assistant	1	1	1	1	1	0
Risk Mgmt Administrator	0	0	0	1	1	1
Total Full-Time	3	3	4	5.5	1.5	
Part-Time/Seasonal	2020 Actual	2021 Actual	2022 Appropriated	2023 Request	2022-2023 Difference	
Intern	0	0	0	1	1	1
Total Part-Time/ Seasonal	0	0	0	1	1	
General Fund	Human Resources Revenue	2020 Actual	2021 Actual	2022 Appropriated	2023 Request	2022-2023 Difference
Other	\$ -	\$ 125	\$ 6,000	\$ 6,000	\$ -	\$ -
Human Resources Total	\$ -	\$ 125	\$ 6,000	\$ 6,000	\$ -	

DEPARTMENT OF FINANCE

Department Description

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

The Department oversees the collection and proper distribution of all City revenues, including the local income tax, property tax and all other streams of income for the City. Provides general accounting services including debt management and investing and banking activity of over \$100 million in pooled cash from all City funds. The Department is also responsible for administering city-wide expenses such as inter-fund transfers, debt service transfers and payments, enforcing revenue sharing agreements and managing Tax Increment Financing transactions.

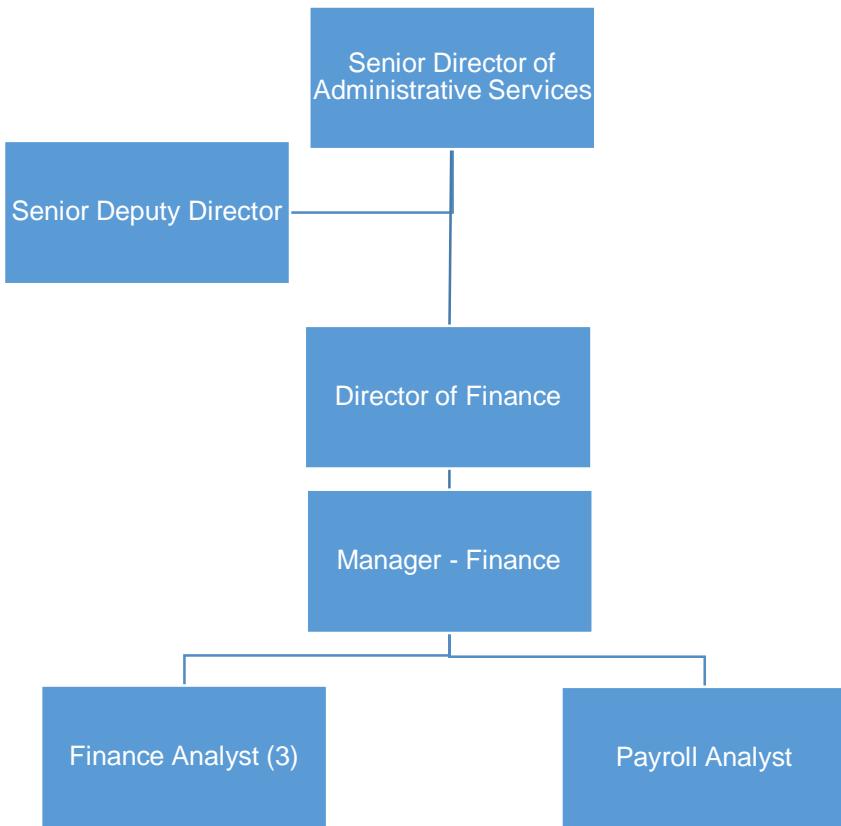
The Department's day-to-day responsibilities include payroll processing, accounts payable processing, batch deposits and treasury management.

2021 activity included:

- Payroll Processing
 - 6,222 paychecks issued averaging over 230 checks per pay period.
 - 394 individual employees
- Accounts Payable Processing
 - 8,152 invoices paid averaging over 150 invoices per week.
 - 4,187 vendor and credit card payment transactions (Checks, EFT/ACH, Virtual Card, Credit Card)
- Batch & Journal Entry Deposits
 - 1,561 batch and journal entry deposits per year

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

Organizational Chart



Conditions Affecting Service Levels, Performance and Cost

Priorities

In 2018, the Finance Department began the implementation process for new accounting and timekeeping systems. The accounting and timekeeping implementations were completed in 2022 and a scheduling system for FOP/OLC and an automated call-in process for USW are currently underway and are scheduled to be completed by the end of the first quarter of 2023.

Other priorities for the Department include:

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

Challenges

The primary challenge for the Finance Department will be maintaining the appropriate level of staffing. There are still shortages within the labor market and the potential for employees to transition to retirement or new employment is high. Identifying and recruiting talent while establishing an appropriate transition and training plan will be difficult. Disruptions to day-to-day operations are more likely to occur during this time.

There are also various capital initiatives including a City-wide facility and capital improvement plan. To be successful, resources will have to be timed appropriately including the potential issuance of long-term general obligation debt or other financing arrangements. While the increase in interest rates has been beneficial for the City's investment portfolio, this will impact the cost of issuing debt on a long-term basis to achieve these initiatives.

The current state of the national and local economy will also provide on-going challenges. High inflation will continue to increase the cost of doing business while indications of a recession continue to loom in the background. Income tax revenue will need to be monitored closely as this revenue source is extremely vulnerable to changes in the economy. While the City is currently in economic expansion this could be slowed during a recession.

Non-Routine or New Items

Staffing

- The position of Administrative Coordinator is being requested to be reclassified as a Finance Analyst. The reclassification will allow the position to perform higher level tasks related to the accounts payable process, financial reconciliations, financial reporting, and data analysis.
- Finance Analyst – Procurement: This position will assist with the oversight and coordination of the Procurement Policy and Procedures that were adopted by Council during 2022. This position will ensure compliance with the policy and procedures. In addition, this position will streamline procurement by assisting other departments with procurement issues, such as pricing and shipping.

Department Performance

Accomplishments and Innovation

2022 successes for the Department of Finance include:

- Go- live with the new timekeeping system.
- Received the Distinguished Budget Presentation Award from the Government Finance Officers Association (GFOA) for the ninth consecutive year.
- Received the Excellence in Financial Reporting Award for the Annual Comprehensive Financial Report (ACFR) for the eighth consecutive year.
- Successfully closed out the Coronavirus Relief Funds.
- Took all necessary steps to receive the second tranche of American Rescue Plan funds.
- Received the Auditor of State Award with Distinction
- Updated the City's procurement policy to meet Uniform Guidance requirements for expending federal funds.
- Director Joann Bury received the Distinguished Local Government Leadership Award from the Association of Governmental Accountants (AGA) and the Excellence in Government Achievement Award from the Governmental Finance Officers Association (GFOA).

Performance Measures

Financial Reporting

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

Financial Reporting Outcomes

Year	2018	2019	2020	2021	2022
ACFR	ACFR	ACFR	ACFR	ACFR	TBD
In-House or Contracted	In-House	In-House	In-House	In-House	In-House
Audit Opinion	Clean	Clean	Clean	Clean	TBD

Financial Communication

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

GFOA Financial Communications Awards

Year	2018	2019	2020	2021	2022
Budget Award	Awarded	Awarded	Awarded	Awarded	Awarded
ACFR Award	Awarded	Awarded	Awarded	TBD	TBD

Cost of Income Tax Collections

Prior to outsourcing income tax collections to the Regional Income Tax Agency (RITA), the average cost of collection was \$30.00 per \$1,000 collected. As the City's tax base increases and RITA offers additional efficiencies of scale, we aim to increase the City's overall efficiency of collection. *Note: The annual cost of collection is calculated by RITA and reported to the City each year. It is measured in dollars spent per \$1,000 collected.*

Year	2018	2019	2020	2021	2022
Target	<\$18.00	<\$18.00	<\$18.00	<\$15.00	<\$15.00
Actual	\$15.70	\$13.70	\$13.90	\$12.10	TBD

Budget Information

Revenue, Appropriation and Position Summary

General Fund	Use of Funds	2020 Actual	2021 Actual	2022 Appropriated	2023 Request	2022-2023 Difference
	Salaries & Benefits	\$ 334,616	\$ 379,321	\$ 510,766	\$ 685,515	\$ 174,749
	Materials & Supplies	\$ 2,702	\$ 5,875	\$ 5,000	\$ 5,000	\$ -
	Contract Services	\$ 1,153,274	\$ 1,097,183	\$ 1,246,650	\$ 1,186,000	\$ (60,650)
	Capital Outlay	\$ 54,144	\$ 33,380	\$ -	\$ -	\$ -
	Transfers	\$ 1,070,900	\$ 818,845	\$ 541,800	\$ 693,800	\$ 152,000
	Debt Service	\$ 176,669	\$ 518,063	\$ 527,375	\$ 531,500	\$ 4,125
	Departmental total	\$ 2,792,305	\$ 2,852,668	\$ 2,831,591	\$ 3,101,815	\$ 270,224
	Full-Time	2020 Actual	2021 Actual	2022 Appropriated	2023 Request	2022-2023 Difference
Senior Director of Administrative Services	0	0	0	0.25	0.25	0.25
Senior Deputy Director	0	0	0	0.25	0.25	0.25
Director of Finance	1	1	1	1	1	0
Finance Manager	0	1	1	1	1	0
Management Analyst	1	0	0	0	0	0
Finance Coordinator	2	1	1	0	0	-1
Finance Analyst	0	0	1	3	2	2
Payroll Analyst	0	0	1	1	0	0
Administrative Coordinator	0	1	0	0	0	0
Total Full-Time	4	4	5	6.5	1.5	
Part-Time/Seasonal	2020 Actual	2021 Actual	2022 Appropriated	2023 Request	2022-2023 Difference	
Office Support Worker III	1	0	0	0	0	0
Management Analyst	0	1	0	0	0	0
Total Part-Time/ Seasonal	1	1	0	0	0	
General Fund	Finance Revenue	2020 Actual	2021 Actual	2022 Appropriated	2023 Request	2022-2023 Difference
	Income Tax	\$ 18,257,831	\$ 20,437,954	\$ 20,174,100	\$ 21,476,200	\$ 1,302,100
	Property Taxes	\$ 1,696,152	\$ 1,968,635	\$ 2,220,486	\$ 2,242,615	\$ 22,129
	Other Local Taxes	\$ 226,888	\$ 299,270	\$ 400,000	\$ 400,000	\$ -
	Intergovernmental	\$ 1,059,492	\$ 1,209,933	\$ 996,000	\$ 1,241,000	\$ 245,000
	Charges for Services	\$ 649,430	\$ 714,440	\$ 687,690	\$ 476,900	\$ (210,790)
	Fines & Fees	\$ 293,306	\$ 324,201	\$ 230,000	\$ 230,000	\$ -
	Investment Income	\$ 849,068	\$ 442,047	\$ 400,000	\$ 1,621,000	\$ 1,221,000
	Other	\$ 21,973	\$ 18,816	\$ -	\$ -	\$ -
	Advance In	\$ 272,160	\$ 266,490	\$ 260,820	\$ 129,150	\$ (131,670)
Issuance of Debt	\$ 45,000	\$ -	\$ -	\$ -	\$ -	
Finance Total	\$ 23,371,300	\$ 25,681,786	\$ 25,369,096	\$ 27,816,865	\$ 2,447,769	

DEPARTMENT OF INFORMATION TECHNOLOGY

Department Description

The Department of Information Technology is comprised of a diverse team of technology professionals focusing on Information Technology (IT) operations and Geographic Information Systems (GIS). The Manager of Information Technology leads this team, oversees budgeting, strategic planning, project management, policy management, departmental standards, project prioritization, and workload balancing. Additionally, the IT Manager provides analytical and technical assistance to the staff when workloads are high and when staffing falls below normal levels.

The Information Technology Department is responsible for all IT infrastructure, networking, system security, systems administration, support of core information systems, Geographic Information Systems administration, telecommunications, and technology related systems and services used by city staff. The IT Department also co-manages the City's fiber network (GNET) with both the Public Service, Planning, and Economic Development Departments. They also work with other municipalities to share resources and develop shared services.

Information Technology Operations

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

- Maintaining network infrastructure and physical end points (275 desktops, laptops, and tablets) dispersed across 9 locations
- Network monitoring, security, and penetration testing
- Wireless infrastructure for city hall, police department, and all satellite facilities including parks, traffic control devices and other specialized equipment
- Maintaining enterprise data storage including backup and recovery both onsite and off.
- Manage over 60 virtual servers and desktop terminals which also provide failover and disaster recovery capabilities
- Business application configuration, support, maintenance for numerous program-specific platforms
- Providing IT-related training and support for all telecommunications, computer software and hardware, as well as mobile unit support for public safety operations
- Jointly ensure Payment Card Industry (PCI) and Law Enforcement Agencies Data System (LEADS) compliance
- Managing fiber interconnectivity and vendor management for GNET

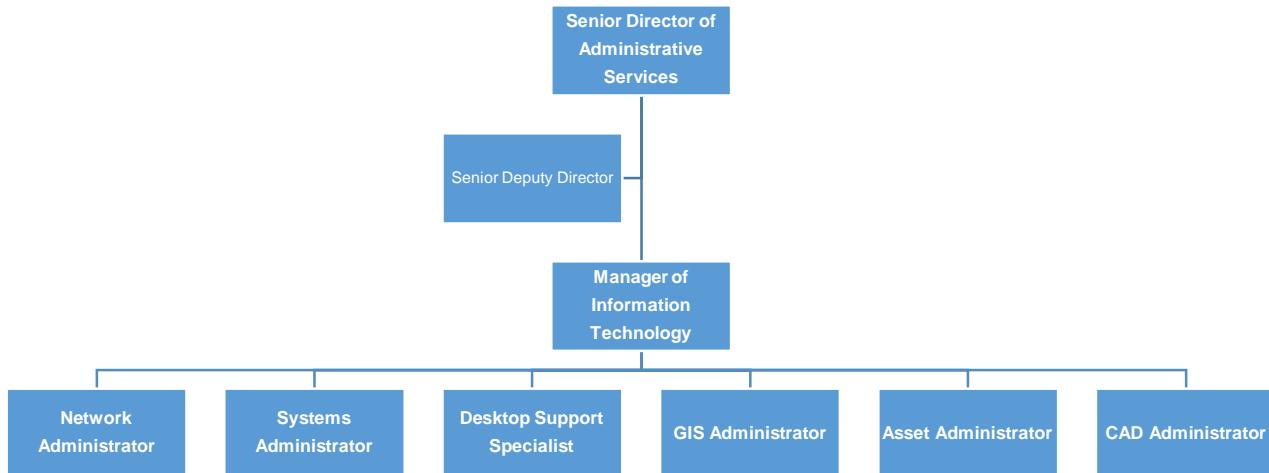
Geographic Information Systems (GIS)

The GIS function provides visual analysis of geospatial data that is used to better understand the City's built infrastructure, natural environment, and public safety needs. This information is shared through GIS applications that allow users to view, query, analyze and visualize data elements within the system. The GIS is also leveraged very heavily by the Asset Management system which was brought on-line in 2022. This core system is utilized by the Service, engineering, and Parks department to drive operational awareness across their operations. The specific efforts the GIS Administrator and IT Department support are:

- Managing over 240 spatial datasets, including City boundaries, assets and infrastructure, parcels, water bodies, flood plains, parks, ward boundaries, and transportation layers
- Updating and supporting mapping applications used by the Police Department, Fire Departments, and other outside entities.
- Providing custom GIS viewers (websites) for internal and external stakeholders

- Processing internal map requests and printing
- Supporting and maintaining shared services for neighboring municipalities
- Operates a drone to capture detailed photography in support of various departments projects.

Organizational Chart



Conditions Affecting Service Levels, Performance and Cost

Priorities

In 2023, the Department will continue to focus on reducing the technology stack by consolidating duplicative platforms, reducing the number of physical assets, and reviewing multi-year agreements that are scheduled to expire to reduce the operating budget. The Department will continue to oversee technology projects that impact the larger City departments and Division of Police operations to ensure end user and administrative efficiencies are achieved when possible.

In 2023, the GIS Division will continue to expand the use of GIS in various departments. Through the asset management project, enhancements to the GIS will continue to be improved. This will create efficiencies in how services, data, and geospatial resources are delivered to our customer base. These efforts will continue to elevate the GIS to a core application\function throughout the Departments of Public Service and Parks & Recreation. In addition, the Department will continue to incorporate these resources into the Public Safety platforms that are co-managed with the Gahanna Division of Police and other Public Safety entities throughout the region.

Challenges

IT Operations support all departments and divisions with a high level of complexity across the city. The Department cross-trains, though developing depth of knowledge is challenging due to the deep expertise many of the City's systems require. The wide-ranging spectrum of IT systems and urgency for immediate response for many of the City's systems (e.g. police dispatching, 9-1-1 call center support, payroll systems support, phone systems, and police in-car equipment) mean that project timelines are impacted when

resources must be shifted in the event of an incident or issue. With 2023 being the first full year utilizing the asset management system it will be critical that GIS Staff can quickly respond to issues as they arise. This system could cause a burden on GIS Staff given the dependance the system as on this technology platform. On occasion, we have worked with MORPC and posted on job boards separately to fill an Intern position to help successfully complete projects.

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

Non-Routine and New Items

Changes to Operations

In 2023, time and resources will be used to plan for the eventual move to 825 Tech Center Drive. Network infrastructure will need to be readied to ensure building security in 2024 and operational needs can be met in 2025. This will also include the redesign of the G-net fiber infrastructure located on our 200 S. Hamilton campus. Revisions to these connections will be planned and executed in preparation for an eventual move. The department will continue to oversee numerous technology projects with Asset management and a new website deployment being the two biggest. The GIS will continue to raise in profile with not only the asset management system but with other related public safety projects as well.

New Items

The 2023 staffing budget includes a request for the following:

- Asset Administrator: The primary function of this position is to serve as technical expert to the CityWorks asset management application as it is being utilized by Public Service, Engineering, and Parks & Recreation. This position will be responsible for ensuring continuity across the platform, implement requested changes, provide technical support and training to the end user community, while following best management practices. This position will work closely with the GIS Administrator as the two applications are highly dependent on one another. Routine tasks will include managing database records including users, equipment, labor rates, materials, and supplies, adjusting and creating individual service requests, workorders, and inspection templates. Collecting assets in the field at the request of different departments. Working with departments to develop and implement more effective workflows. Maintaining critical attribute details contained in the GIS.
- CAD Administrator: The primary function of this position is to serve as technical expert to the Computer Aided Dispatch (CAD) and Records Management System (RMS) application utilized by the City of Gahanna Division of Police. This position will play a critical part in the implementation of a new CAD\RMS system that is planned to begin in 2023. This position will work closely with the implementation team to ensure the product is being configured to meet the needs of the division. Data conversion from the existing CAD\RMS system into the new, is a critical component and a major charge of this position. The attention to detail in this phase of the project will determine the success of the implementation. This position will work closely with the System Administrator to ensure end user software and mobile solutions are kept current. In future years, this position will be responsible for the day-to-day management of the system.

Department Performance

Accomplishments and Innovation

In 2023, the Department managed the implementation, configuration, and deployment of the asset management system. This system will drive operational awareness in the Parks, Engineering and Public Service Departments. A website redevelopment project was kicked off and a vendor was selected as part of an RFP process run by the department. This project will reach completion in 2024.

The Department has continued to play a very high role in the standing-up of the new communications center located at 400 West Johnstown Rd. As this center has matured and partner PSAPs have come on board the IT department has continued to help guide this implementation. This project will continue to grow and expand in 2024.

Cyber security has been a focus of the IT department in 2022. Improvements to our email filtering, our end point detection software, and our ability to secure remote works have all been upgraded. This has been paramount to us meeting the heightened security concerns which have come to light in the past year.

Budget Information

Revenue, Appropriation and Position Summary

General Fund	Use of Funds	2020 Actual	2021 Actual	2022 Appropriated	2023 Request	2022-2023 Difference
	Salaries & Benefits	\$ 503,264	\$ 538,143	\$ 573,389	\$ 718,284	\$ 144,895
	Materials & Supplies	\$ 243,924	\$ 242,014	\$ 156,500	\$ 257,500	\$ 101,000
	Contract Services	\$ 438,613	\$ 408,984	\$ 760,932	\$ 570,850	\$ (190,082)
	Capital Outlay	\$ 8,859	\$ -	\$ -	\$ -	\$ -
	Departmental total	\$ 1,194,660	\$ 1,189,141	\$ 1,490,821	\$ 1,546,634	\$ 55,813
General Fund	Full-Time	2020 Actual	2021 Actual	2022 Appropriated	2023 Request	2022-2023 Difference
	Senior Director of Administrative Services	0	0	0	0.25	0.25
	Senior Deputy Director	0	0	0	0.25	0.25
	Asset Administrator	0	0	0	0.4	0.4
	CAD Administrator	0	0	0	0.25	0.25
	Information Technology Manager	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	6.15	1.15
General Fund	Part-Time/Seasonal	2020 Actual	2021 Actual	2022 Appropriated	2023 Request	2022-2023 Difference
	Office Support Worker III	0.5	0	0	0	0
	Total Part-Time/ Seasonal	0.5	0	0	0	0
General Fund	Information Technology Revenue	2020 Actual	2021 Actual	2022 Appropriated	2023 Request	2022-2023 Difference
	Charges for Services	\$ 31,786	\$ 35,039	\$ 18,000	\$ 18,000	\$ -
	Fines & Fees	\$ 2,907	\$ 3,792	\$ -	\$ -	\$ -
	Other Revenue	\$ -	\$ 5,850	\$ -	\$ -	\$ -
	Information Technology Total	\$ 34,693	\$ 44,681	\$ 18,000	\$ 18,000	\$ -

DEPARTMENT OF PARKS & RECREATION

Department Description

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

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

- Gahanna Woods State Nature Preserve
- 42 City Parks
- 2 Aquatic Facilities
- Gahanna Senior Center
- Dog Park at Pizzurro Park
- 5 Outdoor and 2 Indoor Rentable Facilities
- 17 Playgrounds
- 200 acres of preserved open space
- Creekside Park and Plaza
- Gahanna Municipal Golf Course
- BASE Skate Park
- 3 Athletic Complexes with 30 Fields
- 5 Basketball, 3 Tennis Courts, 1 Pickleball Court

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

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

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

Division Descriptions

Administrative Division

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

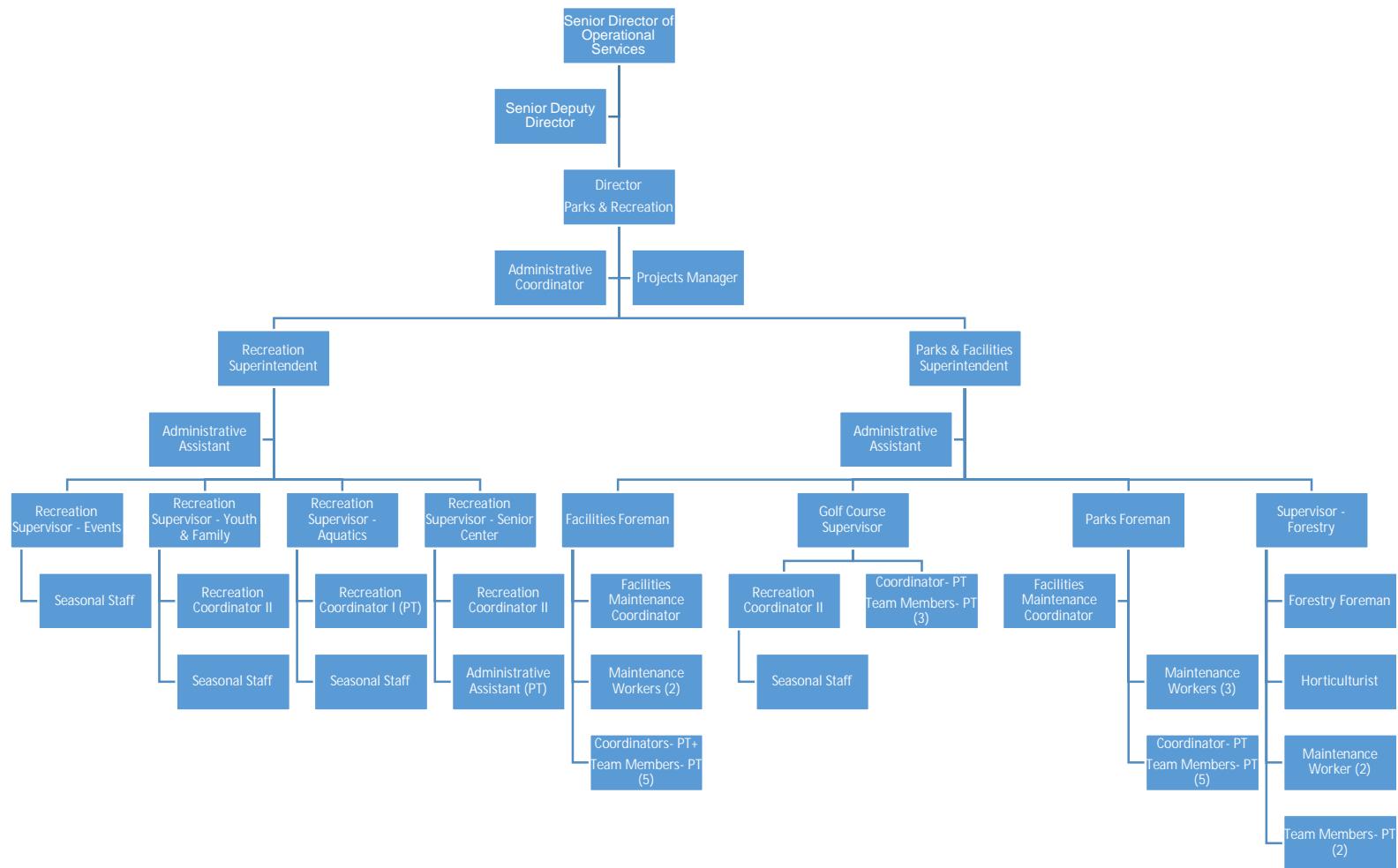
Parks and Facilities Maintenance Division

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

Community Recreation Division

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

Organizational Chart



Conditions Affecting Service Levels, Performance and Cost

Challenges

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

Hiring for all positions has continued to create challenges. Specifically, the seasonal operations were severely understaffed to the point of necessary reductions of program capacity. Expansive recruitment efforts were put in place as early as December of the previous year, for the summer season.

The aquatics division experienced an increase of behavior issues, predominately from teenage participants during open swim. Beginning in mid-July, new rules were implemented at the Hunter's Ridge and Gahanna Swimming pools. The rules were necessary to improve the safety and the overall experience for staff and participants.

Non-Routine or New Items

Changes to Operations

New Items

The 2023 staffing budget includes a request for the following:

- Supervisor – Forestry: A job audit was conducted for the position of Foreman- Forestry. The job audit was completed by Clemans, Nelson, and Associates. The results of the job audit revealed the work being completed was at a supervisory level. This includes reviews of new development, consultations with residents and businesses, street trees, sidewalk program coordination, applying for tree city, etc. As a result, the position of Supervisor – Forestry is included in the 2023 staffing budget. The Foreman-Forestry position will remain in the budget with the focus of leading team members in the field.
- Reclassify the Recreation Coordinator II – Events position to a Recreation Supervisor. This position is responsible for community events and activities. In addition, this position manages seasonal staff for events and paddle boats. The Department of Parks and Recreation realigned the Recreation Coordinator II- Events to report under the direction of the Recreation Superintendent, formally the Parks & Facilities Superintendent. Although there will continue to be coordination with the Parks and Facilities division, the budget and programming coordination was better aligned with the Recreation division.
- Recreation Coordinator I (Aquatics) (part time): The aquatics division requires months of preparation to provide adequate training and implementation of a large operation. At this time, there is one full time supervisor dedicated to the operation, year-round. There is a need for additional, year-round support to manage the aquatics division.

Department Performance

Accomplishments and Innovation

The Department accomplished the following in 2022:

- Initiated a fully comprehensive parks master plan to formalize actionable strategies and set the direction of the department based on community input.
- Formally opened a new splash pad to the Gahanna Swimming Pool
- Secured \$69,500 from Toyota Direct to install 4 shade structures at the new splash pad
- Received \$100,000 in State Capital grant funding for the renovation of the Price Road house to become an Exploration Center
- Renovated 3 restrooms at the Gahanna Swimming Pool, Woodside Green and McCorkle Park
- Opened a new restroom for the Gahanna Swimming Pool splash pad
- Made improvements to Hunter's Ridge, Bryn Mawr, Ashburnham and Trapp Park playgrounds
- Replaced 11 broken or unsightly park signs
- The summer day camp programs sold 1,111 camper spaces at Hannah Park and Friendship Park with 218 unique campers for the summer.
- Creekside Live returned to the Creekside plaza showcasing 18 different musical groups throughout the summer months
- Converted the Friendship Park tennis courts to 4 dedicated pickleball courts
- Improved drainage to Headley Park to provide more usable playing fields
- Will complete replacement of the Trapp Park trail extension to be ADA assessable

Performance Measures

Parks Acreage (Developed & Undeveloped)

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

Park Lands Statistics

Year	2017	2018	2019	2020	2021	2022
Total Acreage	769	769	770	770	770	770
Acres Per 1,000 Residents	22.6	22.6	21.7	21.7	21.7	21.7

Miles of Bike, Walking and Hiking Trails

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

Total Miles of Trails

2017	2018	2019	2020	2021	2022
19.0	19.0	20.3	20.03	20.03	20.3

Department Expenses**Total Annual Expenses**

2017	2018	2019	2020	2021	2022
\$3,873,596	\$4,636,449	\$3,840,075	\$3,042,405	\$3,805,081	TBD

Department Cost Recovery Ratio**Annual Cost Recovery Rate**

2017	2018	2019	2020	2021	2022
39%	31%	38%	24%	32%	TBD

The administrative and parks and facilities divisions of the department are mainly funded from the General Fund and is reflected in the tables that follow. The majority of the recreation divisions are funded by a special income tax levy and are accounted for in the special Parks & Recreation Fund. Refer to the Special Revenue Fund section of this book for financial information related to these divisions.

Budget Information

Revenue, Appropriation and Position Summary

General Fund	Use of Funds	2020 Actual	2021 Actual	2022 Appropriated	2023 Request	2022-2023 Difference
	Salaries & Benefits	\$ 1,823,103	\$ 1,757,079	\$ 2,410,948	\$ 2,536,309	\$ 125,361
	Materials & Supplies	\$ 263,944	\$ 229,617	\$ 268,800	\$ 275,500	\$ 6,700
	Contract Services	\$ 460,427	\$ 318,308	\$ 721,800	\$ 630,000	\$ (91,800)
	Capital Outlay	\$ 24,528	\$ 24,965	\$ -	\$ -	\$ -
	Departmental total	\$ 2,572,002	\$ 2,329,968	\$ 3,401,548	\$ 3,441,809	\$ 40,261
	Elected/Appointed Officials	2020 Actual	2021 Actual	2022 Appropriated	2023 Request	2022-2023 Difference
	Landscape Board	5	5	5	5	0
	Parks & Recreation Board	7	7	7	7	0
	Total Officials	12	12	12	12	0
	Full-Time	2020 Actual	2021 Actual	2022 Appropriated	2023 Request	2022-2023 Difference
Senior Director of Operational Services	0	0	0	0.2	0.2	
Director of Parks & Recreation	1	1	1	1	0	
Projects Manager	0	1	1	1	0	
Facilities Maintenance Coordinator	1	2	2	2	0	
Facilities Foreman	1	1	1	1	0	
Forestry Supervisor	0	0	0	1	1	
Forestry Foreman	1	1	1	1	0	
Golf Course Supervisor	1	0	0	0	0	
Administrative Coordinator	1	1	1	1	0	
Parks & Facilities Superintendent	0	1	1	1	0	
Parks Foreman	1	1	1	1	0	
Recreation Superintendent	1	0	0	1	1	
Recreation Supervisor	1.34	0	0	0	0	
Recreation Coordinator 1 & 2	2.6	0	0	0	0	
Maintenance Worker	0	6	7	7	0	
Administrative Assistant	1.5	1.5	1.5	1.5	0	
Total Full-Time	13.44	16.5	17.5	19.5	2	
Part-Time/Seasonal	2020 Actual	2021 Actual	2022 Appropriated	2023 Request	2022-2023 Difference	
Parks Service Coordinator I	3	2	3	3	0	
Parks Service Coordinator II	2	0	1	1	0	
Recreation Leader	3	0	0	0	0	
Recreation Crew Member	2	0	0	0	0	
Recreation Team Member	6	0	0	0	0	
Seasonal Laborer	5	1	0	0	0	
Team Member	22	12	10	10	0	
Total Part-Time/ Seasonal	43	15	14	14	0	
Parks & Recreation Revenue	2020 Actual	2021 Actual	2022 Appropriated	2023 Request	2022-2023 Difference	
Charges for Services	\$ 678,705	\$ 144,902	\$ 338,500	\$ 250,000	\$ (88,500)	
Intergovernmental	\$ 3,500	\$ -	\$ -	\$ -	\$ -	
Other	\$ 9,371	\$ 4,180	\$ -	\$ -	\$ -	
Parks & Recreation Total	\$ 691,576	\$ 149,082	\$ 338,500	\$ 250,000	\$ (88,500)	

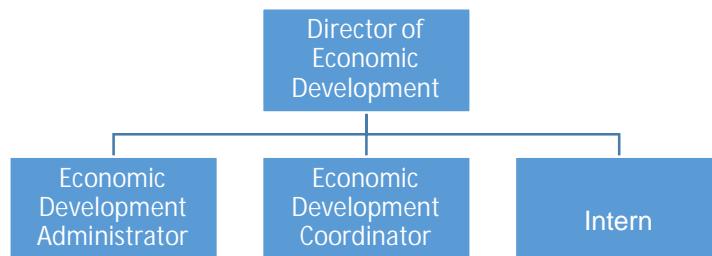
DEPARTMENT OF ECONOMIC DEVELOPMENT

Department Description

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

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

Organizational Chart



Conditions Affecting Service Levels, Performance and Cost

Priorities

Priorities for the Economic Development Department in 2023 include redefining and establishing internal processes for ushering projects through the development cycle, pursuing an update of the City's 2015 Economic Development Strategy, implementing a development strategy specific to the Creekside District, and pursuing development opportunities that enhance and add to job growth within the City.

Challenges

Challenges facing the Economic Development Department include:

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

Non-Routine or New Items

The Way We Do Business

To promote consistent business engagement, the Department implemented a customer relationship management (CRM) tool in 2022. For 2023, the Department intends to fully build out this platform to better track as well as promote transparency with the City's private industry engagement.

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

Staffing

The Department experienced turnover during the year 2022. As vacant positions arose, the Department worked with Human Resources to complete a staffing analysis. As a result of this, the manager (C20) position was reimagined into an Economic Development Administrator at pay grade C17. For 2023, the Department will continue to evaluate staffing needs and identify talent in the role of Economic Development Coordinator.

Department Performance

Accomplishments and Innovation

In 2022, the Department pursued internal key performance indicators (KPIs) focusing economic growth including:

- Over \$12M in economic-sector growth
- An estimated 130 jobs added in various economic-sector jobs
- An estimated \$122K per job commitment over incentivized opportunities

In addition, efforts of the Department were directed to projects initiated in late 2021 that progressed further in the development process and/or came to fruition in 2022, requiring administrative support and collaboration with State economic development partners, including ADB Safegate's development of its R&D facility in the Central Park area, as well as prior commitments for medical office development located in the Crescent area.

For 2023, the Department intends to:

- Continue to pursue economic development opportunities related to the significant interest in the Crescent at Central Park as a premier location for medical providers
- Maximize opportunities for business attraction related to the Intel project
- Engage with the City's Community Improvement Corporation to further direct strategic land investments that support the City's economic development strategy both within the Creekside District and elsewhere within the Gahanna community
- Explore opportunities for expansion of the City's fiber optics resource to bolster business attraction and retention
- Continue meetings with businesses to explore options for business expansion
- Engage with State and local community partners to develop workforce development initiatives

Budget Information

Revenue, Appropriation, and Position Summary

General Fund	Use of Funds	2020 Actual	2021 Actual	2022 Appropriated	2023 Request	2022-2023 Difference
	Salaries & Benefits	\$ 246,185	\$ 203,600	\$ 333,183	\$ 352,977	\$ 19,794
	Materials & Supplies	\$ 41,229	\$ 44,395	\$ 60,700	\$ 78,150	\$ 17,450
	Contract Services	\$ 191,640	\$ 612,949	\$ 171,200	\$ 177,000	\$ 5,800
	Departmental total	\$ 479,054	\$ 860,944	\$ 565,083	\$ 608,127	\$ 43,044
	Full-Time	2020 Actual	2021 Actual	2022 Appropriated	2023 Request	2022-2023 Difference
Director of Planning & Development	1	1	1	1	1	0
Economic Development Administrator	0	0	0	1	1	1
Economic Development Manager	0	1	0	0	0	0
Economic Development Coordinator	0	1	1	1	1	0
Administrative Assistant	1	0	0	0	0	0
Total Full-Time	2	3	2	3	3	1
Part-Time/Seasonal	2020 Actual	2021 Actual	2022 Appropriated	2023 Request	2022-2023 Difference	
Intern	0	0	1	1	0	
Total Part-Time/ Seasonal	0	0	1	1	0	

General Fund	Planning & Development Revenue	2020 Actual	2021 Actual	2022 Appropriated	2023 Request	2022-2023 Difference
	Fines & Fees	\$ 4,992	\$ 10,276	\$ 5,000	\$ 10,000	\$ 5,000
	Other	\$ 1,500	\$ 2,884	\$ -	\$ -	\$ -
	Planning & Development Total	\$ 6,492	\$ 13,160	\$ 5,000	\$ 10,000	\$ -

DEPARTMENT OF PUBLIC SAFETY

Department Description

The Department of Public Safety is led by the Director of Public Safety. The Department of Public Safety is primarily compromised of the Division of Police, which is responsible for the delivery of public safety and policing services for the city's 35,000+ residents and large business community.

The Division of Police is led by the Chief of Police who establishes the Division's mission, determines its organizational structure, and directs its operations. The Division is comprised of three subdivisions, the Field Services Subdivision (patrol operations and school resource officers), the Investigative Services Subdivision (detectives), and the Support Services Subdivision (administration). Each subdivision is led by a subdivision Lieutenant. Under a Deputy Chief, the subdivision lieutenants are responsible for executing the Division's mission....

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

To achieve this mandate and shape the Division's community engagement, the Division leverages its Core Values - *Commitment, Professionalism, Integrity, and Respect*. Through the integration of these principles into its operations, the Division seeks to promote transparency, establish legitimacy, and build trust. These elements form the foundation of an effective police-community partnership, which in turn serves as a "force multiplier". More simply, the Division believes that by working together, the community and police can do more to keep our neighborhoods and streets safe than either could accomplish alone.

To further ensure the public's confidence, the Division focuses on the concepts of procedural justice to promote fair, just, and equitable outcomes to police-community encounters. The Division's policies and procedures are based on recognized best practices and all officers are equipped with body worn cameras following their agency-wide deployment in mid-2021. The Division provides ongoing training to its officers, including daily training bulletins and quarterly in-service training.

The Division of Police compiles an annual report which provides an in-depth view of the agency's operations and analysis gathered during the year. The annual report and other documents can be accessed via the City of Gahanna's website.

Division Descriptions

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

Field Services Subdivision

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

Investigative Services Subdivision

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

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

Support Services Subdivision

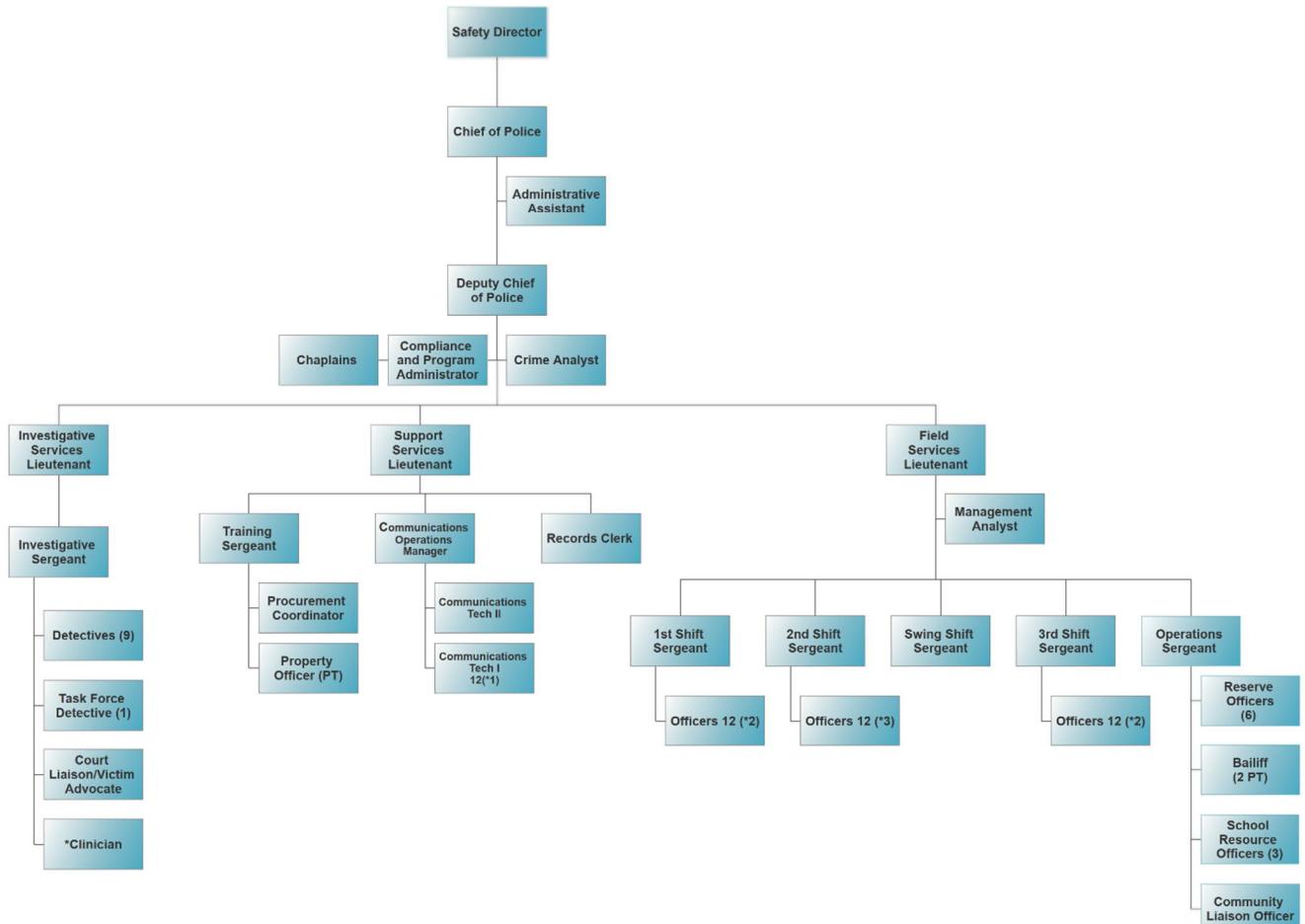
The Support Services Subdivision is responsible for support functions, including the acquisition and sustainment of the Division's equipment, logistical, IT, and communications infrastructure needs. This includes oversight of the Emergency Communications Center, designated as the primary public safety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

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

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



2023 ORGANIZATIONAL CHART



Conditions Affecting Service Levels, Performance and Cost

Priorities

CALEA Accreditation

Beginning in early 2022, as part of the Division's efforts to obtain recognition through the Commission on the Accreditation for Law Enforcement Agencies (CALEA), a Compliance and Program Administrator (CPA) joined the Division's support staff. The CPA immediately initiated a gap analysis of the Division's current policies and procedures, to identify their level of compliance with analogous CALEA standards. While the review demonstrated the Division's policy framework largely satisfied CALEA benchmarks, it identified specific focus areas where policy/operational modifications or additions would be necessary.

Based on their alignment with agency operations, the CPA began working in collaboration with subdivision commanders to ameliorate focus areas within their respective areas of responsibility (operations, administration, or investigations). This process remains ongoing and is expected to be completed by the end of 2022. Additionally, certain CALEA operational guidelines were implemented, such as those related to access and control of the Division's property room and other secure areas.

The Division also added a new module to its existing web-based policy management system, *Lexipol*, to facilitate the submission of agency standards for CALEA review and assessment. As the internal focus area process concludes, content submission via this component will begin through a streamlined online integration process.

Facilities

To relieve a degree of pressure on the Division's current headquarters, the Communications Center and Investigative Services Subdivision was moved in early 2022 to a joint facility operated by Mifflin Township and the City. The official opening ceremony of the Metropolitan Emergency Communications Center (MECC), located at 400 W. Johnstown Road, followed in late June.

The MECC provides fire and EMS dispatching services to tens of thousands of residents in Franklin and Fairfield Counties along with police dispatching services in Gahanna. Moreover, through technology and critical infrastructure upgrades, the facility is poised to expand police dispatching services to other Central Ohio communities in the near future and help them realize the benefits that come with such consolidation.

Challenges

- ✓ Public distrust of policing practices and law enforcement officers
- ✓ Civil unrest and the role of law enforcement in maintaining order
- ✓ The negative view of law enforcement and its impact on police initiatives including staffing, technology, training, and facility needs
- ✓ Ongoing financial, social, and operational impacts in the post-pandemic environment
- ✓ Unfunded mandates on law enforcement to address social and political pressures

Non-Routine or New Items

Changes to Operations

Rising Crime and Its Impact

As influenced by many social and economic factors, incidences of violent crime have risen in many cities across the country. While Gahanna has largely been insulated from an increase in violent crime, other trends have indeed manifested themselves locally.

There has been a pronounced spike in juvenile crime throughout Central Ohio. This trend, fueled by social media platforms, changes in the criminal justice system, and other factors has resulted in a substantial increase in juvenile-related motor vehicle thefts here in the city. Moreover, the pandemic and its lingering effects on student populations has contributed to an increase in behavioral health related calls involving juveniles.

The broader mental health crisis amplified by economic distress has resulted in a growing homeless population, including here in Gahanna. Domestic-related incidents, including domestic violence, remain a threat to the vitality and safety of households as under-resourced families face rising inflation and a flattening economy. Similarly, our city has not been immune to the scourge of opioid and other drug addiction impacting communities in Central Ohio and beyond.

Engagements with those in vulnerable groups and in crisis has been on the rise, straining the capacity of social services and other resources. Compounding this problem, local resources that remain are contracting their services. For example, due to staffing shortages and other challenges, Netcare Access which has been a principal provider of mental health services in Central Ohio is discontinuing operation of its 24/7/365 on-site crisis service unit in late November.

To address these issues and mitigate system shortfalls, the Division seeks to add an “in-house” clinician to its non-sworn staff in 2023. A dedicated clinician, working in concert with the Division’s Community Liaison Officer, will provide a readily available mental health advocate that can be deployed into the community to assist those in crisis.

Sworn Staffing

Maintaining sufficient staffing remained a challenge throughout the year. Like many agencies nationwide, a principal factor has proven to be the reduction in both police officer and dispatcher applicants. Rigorous selection criteria have exacerbated shortages stemming from the dwindling applicant pool. Competition among agencies out of the comparatively low remaining applicant pool has further compounded hiring and retention challenges. Additionally, the inability to complete expansive post-retention training programs has resulted in the loss of some probationary employees who did complete the hiring process, most recently for several dispatcher positions.

For sworn positions, limited police academy slots have hampered the Division’s ability to expedite the completion of state mandated training by recruits. Despite these and other challenges, the Division’s first two officers hired through the lateral police officer program completed their field training in early 2022 and were subsequently assigned to patrol. Another lateral police officer is projected to assume patrol duties by the fourth quarter, and additional lateral candidates have been identified.

Four applicants who completed the traditional recruitment and hiring process completed their academy training mid-year. Now, in the midst of their post-academy field training, all four are projected to assume patrol assignments in late 2022 to early 2023.

New Items

The 2023 staffing budget includes a request for the following:

- Mental Health Clinician: This position will work with the Community Liaison Officer and Mifflin Township Community medic to assist with mental health responses in the community. This position will develop processes for officers to refer community members to assure appropriate connections with mental health services. In addition, this position will follow up on referrals from officers and community medic regarding matters concerning mental health, homelessness, dependency and addiction, and elderly to bridge available providers to social services. This position is funded by a special income tax levy in the Special Revenue Public Safety fund and from charges for services from Mifflin Township projected to be \$40,000, annually, for the next three (3) years (pending approval by Township).

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

In the first quarter of 2002, work towards identifying a new Computer Aided Dispatch (CAD) module and Records Management System (RMS) began. This project was launched to upgrade current technologies that are approaching the end of their software support lifecycles. To assist in this endeavor, the Division engaged the services of Mission Critical Partners (MCP). Among other roles, MCP will help identify whether the Division’s

operations would be best served by a wholistic software suite solution, or through the integration of disparate platforms.

This process began with MCP facilitating onsite working group sessions in mid-April and included an in depth needs assessment of both base and mobile system requirements. Information gleaned from this collaborative process has served as a foundational component as MCP continues to assist through the subsequent Request-For-Proposals (RFP) and selection process.

To enhance field operations and promote the efficacy of Gahanna Mayor's Court, the Division partnered with the Ohio Department of Public Safety (DPS) and implemented an electronic ticketing technology through DPS's cloud-based system SOLVE, the State of Ohio Law Enforcement Virtual Exchange. With a data-sharing agreement, DPS provides access to SOLVE at no cost to participating agencies.

Officers in the field can utilize SOLVE to submit citations electronically to the court through a link with the court's case management system. This electronic submission not only eliminates hand-written citation copies and related records maintained by the Division, it also enhances the court's case management process by reducing citation entry time. In turn, this improves customer service by allowing quicker online payment of citations that may be waived to the public.

Finalized Co-location

The Division of Police will move forward in 2023 with day-to-day operational implementation of co-location of emergency communications operations with the Metropolitan Emergency Communications Center (MECC) and Mifflin Township. The co-location of emergency communications services (police/fire dispatching and 9-1-1 center operations) will ultimately create quicker response times for emergency services (Police, Fire & EMS) to the caller in need regardless of the manner in which the call is placed (landline, cellular or Text-to-911) on the first call – eliminating unnecessary and costly transfers among call centers within Franklin County.

Department Performance

Accomplishments and Innovation

Labor Agreements

The city entered into new collective bargaining agreements with both the Fraternal Order of Police, representing sworn officers, and the Fraternal Order of Police – Ohio Labor Council, representing police communication technicians. The agreements span the calendar years 2022 through 2024. Much of the framework of the respective predecessor agreements remains in place, with some changes related to scheduling and the assignment of overtime. A change in insurance coverage was also instituted to align both bargaining units with employees in other city departments

Annual Training

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

include providing advanced training to those in specialized roles such as investigators, bike patrol, school resource officers and others. All training is planned to the extent possible in the annual training plan to help coordinate and prioritize training to ensure the success of Division personnel.

Personnel Wellness Initiatives

The Division's Peer Assistance Team (PAT) met routinely in 2022. Throughout the year, PAT members regularly engaged with those Division members who were involved in critical incidents to help ensure their physical and mental wellbeing following such events. PAT members also presented a class as part of the Division's in-service training program, helping to educate members about the PAT program, the role of PAT members to include confidentiality standards, and wellness and counseling resources available to Division member's and their families.

Community Engagement

The Division continues to integrate a community-centric focus into all aspects of its service delivery. In addition to "traditional" preventative patrols, the Division promulgates a problem-solving approach to address quality-of-life concerns and improve the vitality of the City's neighborhoods, parks, and other public spaces. The Division maintains an active social media presence to promote transparency, inform the public, enhance community partnerships, and stay abreast of community concerns and desires. Officers participate in regular public engagement opportunities such as National Night Out and quarterly *Coffee with a Cop* events among others.

In 2022 the Division expanded its Starfish reading program, bringing officers into schools to read to elementary students. The program exposes children to police through a positive and collaborative educational environment. In addition to educating children about the role of officers in their communities and dispelling potential misconceptions about police, it reinforces the importance of reading as a fundamental of life-long learning.

The Division's first dedicated Community Liaison Officer (CLO) was deployed in May of this year. Both the Division and community have already benefited from the CLO program as evidenced by the expansion of neighborhood partnerships, youth engagement programs, and community referral services. Additionally, the burgeoning CLO program has laid the foundation for additional community programs to come.

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)

2016	2017	2018	2019	2020*	2021	2022
\$272.02	\$313.76	\$320.47	\$307.67	\$401.66	\$333.26	TBD

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

Staffing

In 2022 the Division of Police had a budgeted strength of 62 full-time sworn, 13 communication technicians and 7 civilian support positions. Throughout 2022 the Division did not operate at its budgeted staffing strength due to unfilled positions, retirements, long-term job-related injuries, military deployments, non-duty related medical leave and other factors. The chart below indicates actual employees at the time of budget publication.

Division of Police Staffing Allocation

	2016	2017	2018	2019	2020	2021	2022
Sworn Positions	55	56	56	54	56	56	62
Civilian Support Staff	5	5	5	6	6	5	7
Comm. Tech.	10	10	10	11	11	11	13
Total Positions	70	71	71	71	73	72	81

Uniform Crime Reporting Data

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

FBI UCR Data 2014-Present

	2016	2017	2018	2019	2020	2021	2022
Part 1 Violent Crimes	249	274	492	315	289	376	TBD
Part 2 Property Crimes	820	836	1045	779	998	1032	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

	2016	2017	2018	2019	2020	2021	2022
Traffic Citations (Citation issuance and arrests by citation combined)	3167	2580	3914	3119	2063	1337	TBD
Crashes (Property Damage Only)	772	583	600	569	376	420	TBD
Crashes (With Injuries)	132	142	138	141	95	69	TBD
Crashes (With Fatalities)	0	0	1	1	3	2	TBD

Budget Information

Revenue, Appropriation, and Position Summary

General Fund	Use of Funds	2020 Actual	2021 Actual	2022 Appropriated	2023 Request	2022-2023 Difference
	Salaries and Benefits	\$ 8,372,024	\$ 9,176,774	\$ 10,327,853	\$ 11,284,483	\$ 956,630
	Materials & Supplies	\$ 91,614	\$ 94,454	\$ 100,000	\$ 135,600	\$ 35,600
	Contract Services	\$ 407,899	\$ 601,327	\$ 774,248	\$ 940,400	\$ 166,152
	Capital Outlay	\$ 152,733	\$ 41,246	\$ -	\$ -	\$ -
	Transfer Out	\$ 713,280	\$ -	\$ -	\$ -	\$ -
	Departmental total	\$ 9,737,550	\$ 9,913,802	\$ 11,202,101	\$ 12,360,483	\$ 1,158,382
	Elected/Appointed Officials	2020 Actual	2021 Actual	2022 Appropriated	2023 Request	2022-2023 Difference
	Director of Public Safety	1	1	1	1	0
	Total Elected/Appointed Officials	1	1	1	1	0
	Full-Time	2020 Actual	2021 Actual	2022 Appropriated	2023 Request	2022-2023 Difference
Chief of Police	1	1	1	1	1	0
Deputy Chief of Police	1	1	1	1	1	0
Compliance & Program Administrator	0	0	1	1	1	0
Lieutenant	3	3	3	3	3	0
Sergeant	7	7	7	7	7	0
Crime Analyst	1	1	1	1	1	0
Management Analyst	2	2	1	1	1	0
Police Officers	43	44	44	44	44	0
Dispatch Operations Manager	0	0	1	1	1	0
Communication Technician *	12	11	12	13	13	1
Court Liaison/Victims Advocate Coordinator	0	0.75	0.75	0.75	0.75	0
Procurement Coordinator	1	1	1	1	1	0
Administrative Assistant	1	0	1	1	1	0
Secretary	1	1	1	1	1	0
Total Full-Time	73	72.75	75.75	76.75	1	
Part-Time	2020 Actual	2021 Actual	2022 Appropriated	2023 Request	2022-2023 Difference	
Police Officers	2	3	3	3	3	0
Communication Technician *	0	0	1	1	1	0
Total Part-Time	0	0	1	1	0	

* Previously titled Dispatchers

General Fund	Public Safety Revenue	2020 Actual	2021 Actual	2022 Appropriated	2023 Request	2022-2023 Difference
	Charges for Services	\$ 19,423	\$ 18,694	\$ -	\$ 18,700	\$ 18,700
	Fines & Fees	\$ 15,857	\$ 18,699	\$ -	\$ 18,700	\$ 18,700
	Intergovernmental	\$ 2,855	\$ 34,400	\$ -	\$ 34,400	\$ 34,400
	Licenses & Permits	\$ 43,680	\$ 8,189	\$ -	\$ 18,200	\$ 18,200
	Other	\$ 6,450	\$ 195	\$ -	\$ 200	\$ 200
Public Safety Total		\$ 88,265	\$ 80,177	\$ -	\$ 90,200	\$ 90,200

DEPARTMENT OF PUBLIC SERVICE

Department Description

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

The Department of Public Service is made up of 8 divisions which are funded by a blend of general funds, special revenue funds, and proprietary funds. Each division is described in this section; however, the line-item financial details in this section represent the General Fund. Non-General Funds are discussed in their corresponding sections of the budget document.

Division Descriptions

Administrative Division

The purpose of the Administrative Division is to monitor public works trends and Innovations, evaluate and implement effective technology, continually improve processes, manage over 60 ongoing contracts, leases, IRU's, and service agreements, and provides exceptional customer service to the Gahanna taxpayers and unwavering administrative support to all divisions of the Public Service Department and other City departments.

Facilities Maintenance Division

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

Fleet Maintenance Division

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

Streets Division

The purpose of the Streets Division is to maintain safe and aesthetically pleasing roadway corridors. The Division maintains 327.72 lane miles of streets and is responsible for snow and ice removal, pothole repairs, berm repair, 95 street light banners, 40 flags, 1,899 streetlights, and thousands of street signs. Additionally, the Division oversees refuse pick-up, street cleaning, and street light repair. The Streets Division is primarily funded from the special street and state highway funds.

Water Division

The purpose of the Water Division is to properly distribute quality water in a manner that is consistent with the Environmental Protection Agency's (EPA) standards. The Division provides field customer service for 10,687 accounts and maintains 148.00 miles of water lines, 13,230 water meters, 1,747 fire hydrants, 12 master meter pits, a one-million-gallon water tank, 6 pressure reducing valves, and 2 water booster pump stations. Water Division activities are funded from the proprietary water and water capital funds.

Sanitary Sewer Division

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

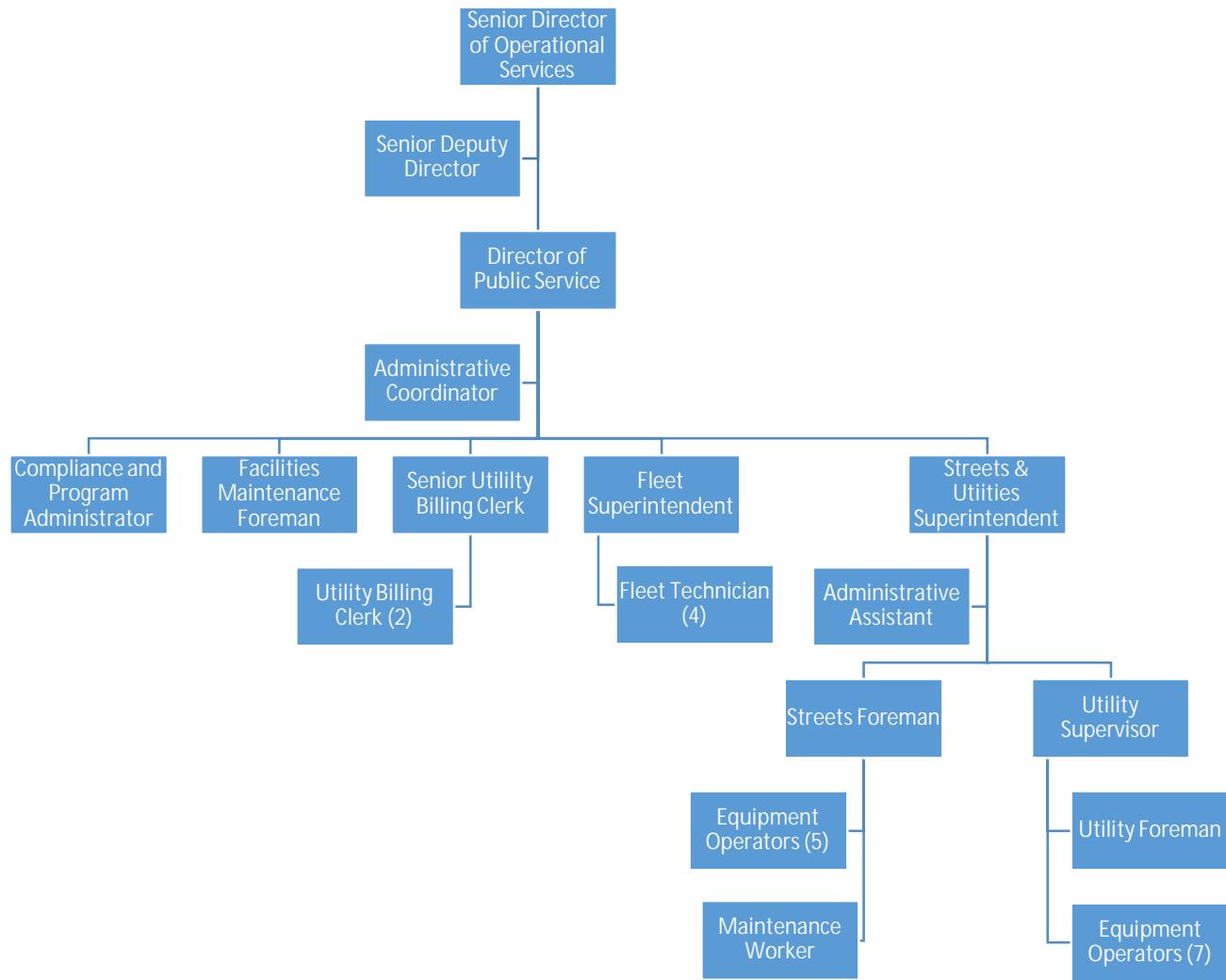
Stormwater Division

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

Utility Billing Division

The purpose of the Utility Billing Division is to provide fair, accurate invoicing, and excellent customer service. Water and sanitary sewage processing are provided by the City of Columbus, with billing to the residents of Gahanna performed by the City of Gahanna's Utility Billing Division. Through innovation and secure technology, this division processes over 100,000 water/sanitary/storm/refuse invoices annually in addition to providing customer service to 10,698 accounts for issues related to utilities and refuse collection. Utility Billing Division activities are funded from the proprietary water and sewer funds.

Organizational Chart



Priorities

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

- Improve the resilience and quality of drinking water delivery network by replacing failing water mains along Claycraft Road and Havens Corners Road.
- Ensure the reliable and effective operation of our sanitary sewer network, especially those areas most impacted by wet weather.
- Replace existing streetlights with energy efficient LED lighting.
- Complete a streetlight assessment to determine what areas are lacking streetlights.
- Construct a new Service Operations Complex to replace the currently aging and inadequate City facility or renovate the existing facility on Oklahoma Ave.
- Replace the failing traffic signal at the intersection of Stygler Rd and Coronation Rd. The replacement will bring the signal up to current standards, including improvements to pedestrian connectivity.
- Maintain a proactive fleet maintenance program that ensures vehicle replacements continue on track despite significant supply chain issues.
- Transition the Utility Billing meter reading software to the newest version allowing for greater usability and providing additional reporting tools to assist our customers.
- Following the Street Sign replacement program, we will replace all signs rated in fair condition in 2023.

Challenges

Facilities Maintenance Division

Many of Gahanna's facilities are more than 30 years old, with the Streets and Utilities complex possibly dating back to the late 1950's. Maintenance of these facilities becomes more costly as equipment ages and requires costly repairs or replacement. The Department has estimated that the total cost to bring the existing Streets & Utilities facility up to current standards would exceed \$1 million, and the cost to design and build a completely new operations complex would exceed \$4 million.

Streets Division

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

The Street Fund receives a portion of its revenue from a proportionate share of the State's Motor Vehicle Fuel Tax. While gas prices fluctuate, this revenue source does not, as the tax is a fixed amount per gallon. Additionally, with a continued focus on increasing fuel efficiency and the growing adoption of hybrid and alternative fuel vehicles, revenue is not anticipated to keep the pace of expenditure growth in the Street Fund. July 2019 the State passed legislation to increase the Motor Fuel tax rates. Gasoline was increased from \$.28 to \$.385 per gallon; diesel from \$.28 to \$.47 per gallon; compressed natural gas from \$.20 to \$.30 per gallon. The additional resources received from the increase will be analyzed to determine if the growth gap between revenue and expenditures is reduced or eliminated.

Water, Sanitary Sewer, Stormwater, and Utility Billing

The Water, Sanitary, and Stormwater divisions are supported through user rates. Consideration is always given towards maintaining affordable rates while still funding sustainable infrastructure maintenance and new capital projects necessary for Gahanna's growth. As expenses increase, maintaining this balance becomes more difficult. The EPA is considering many new regulations which will require funding to conduct additional testing to meet these regulations.

Non-Routine or New Items

Changes to Operations

Organizational Changes

- The Engineering division was moved out of Public Service to create the engineering department. As a result of this reorganization, the Manager – Operations position was removed from the 2023 budget as the position was vacant. A continued review of staffing will occur during 2023 to ensure staffing is adequate and existing employees are being utilized appropriately.
- The position of Utility Supervisor was added in February 2022 through a supplemental appropriation. This position was filled in October 2022. The Supervisor will serve as the Operator of Record for the Class II Water Distribution system and complete all EPA required reports. In addition, the Supervisor will assign, coordinate, and supervise the work being completed by the Division of Water and Utilities.
- Maintenance Worker – Streets: In previous years, Public Service had two (2) part-time team members in the budget as well as funding for seasonal staff. These positions have been difficult to recruit and retain employees. The 2023 request is to remove the 2 part time team members and seasonal funding and replace it with 1 full time Maintenance Worker at a cost savings of over \$67,000.
- Removal of Electrician position: This position has been vacant since added to the budget. The growth of the Central Ohio area due to the Intel project will cause further recruitment issues for a skilled trade. The salary and benefit funds are being moved into contract services to provide a new vendor for electrician services.

Administrative/ Streets Divisions

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

Fleet Division

With the global supply chain issues, the fleet division has had to quickly modify operations. Sourcing of material, parts, and vehicles has become increasingly hard. With long range planning our Fleet Division is working to predict present and future needs and procure the needed equipment and materials to keep the City's Fleet working.

Department Performance

Accomplishments and Innovation

Streets Division

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

Utility Billing Division

- The Utility Billing Division is instrumental in finding residential water leaks within the City. In 2021, Utility Billing notified 100's residential households of water leaks that may have otherwise gone undetected. It saved homeowners thousands of dollars in unintended usage.
- In 2021, the Utility Billing Division has transitioned from quarterly billing to monthly billing. The transition has created an easier payment schedule, small payments, and faster alerts of any unexpected usage.

Stormwater Division

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

Performance Measures

Administration Division

Risk Management – Property Losses

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

Number of Property Losses (By Year)

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

Fleet Division

Gallons of Fuel Purchased

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

Gallons of Fuel Purchased (By Year)

2015	2016	2017	2018	2019	2020	2021
85,322	79,305	65,421	80,242	75,161	56,914	68,473

Facility Division

Total Electricity Usage: kWh

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

Total Electricity Usage (KWH Per Year)

2015	2016	2017	2018	2019	2020	2021
1,678,365	1,637,449	1,693,159	1,607,871	1,644,239	1,408,320	1,552,941

Streets Division

Street Condition

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

Street Condition and Pavement Rating Comparison

	2015	2016	2017	2018	2019	2020	2021
Assessed Paved Lane Miles	325.84	325.84	327.72	327.72	327.72	327.72	327.72
Average Pavement Condition Rating	84.7	86.3	86.8	86.8	86.1	85.52	85.66
Mileage Rated Satisfactory (75) or Better	81.1%	86.8%	86.9%	84.9%	79.5%	75.72%	74.72%

Water, Sanitary Sewer, Stormwater, and Utility Billing Divisions

Sanitary Sewer Backups

Sanitary sewer backups cannot be entirely prevented, but targeted preventive maintenance on the sanitary sewer system can reduce the risk of occurrence. The Division's goal is to have 2 or fewer backups per quarter (8 annually). *excluding Water In Basement reports from the 2 record breaking weather events

Sanitary Sewer Backups Comparison

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

Stormwater Catch Basin Maintenance

Catch basins are used to collect pavement runoff throughout the City. This measure represents the number of catch basin repairs and replacements that the Division completes annually. Proactive catch basin maintenance helps remove contaminants from stormwater and allows water to flow freely. The Division's goal is to repair or replace at least 30 catch basins annually.

Stormwater Catch Basin Maintenance Comparison

	2015	2016	2017	2018	2019	2020	2021
Target	≥30	≥30	≥30	≥30	≥30	≥30	≥30
Actual	59	87	54	54	60	58	25

Residential Refuse

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

Residential Refuse and Recycling Collection

	2015	2016	2017	2018	2019	2020	2021
Recycling Accounts	9,904	9,967	10,043	10,016	9,998	10,016	10,019
Recycling Collected (Tons)	2,714	2,835	2,552	2,496	2,433	2,683	2,578
Refuse Accounts	9,904	9,967	10,043	10,016	9,998	10,016	10,019
Refuse Collected (Tons)	9,351	9,547	9,985	10,256	9,360	10,178	9,832

Budget Information

Revenue, Appropriation and Position Summary

General Fund	Use of Funds	2020 Actual	2021 Actual	2022 Appropriated	2023 Request	2022-2023 Difference
	Full-Time	2020 Actual	2021 Actual	2022 Appropriated	2023 Request	2022-2023 Difference
Salaries & Benefits	\$ 1,343,039	\$ 616,128	\$ 871,848	\$ 928,012	\$ 56,164	
Materials & Supplies	\$ 966,013	\$ 628,256	\$ 1,197,525	\$ 1,733,640	\$ 536,115	
Contract Services	\$ 1,015,452	\$ 435,362	\$ 1,296,115	\$ 1,534,330	\$ 238,215	
Capital Outlay	\$ 313,254	\$ 306,682	\$ -	\$ -	\$ -	
Departmental total	\$ 3,637,758	\$ 1,986,428	\$ 3,365,488	\$ 4,195,982	\$ 830,494	
Senior Director of Operational Services	0	0	0	0.2	0.2	
Director of Public Service	0.3	0	0.35	0.4	0.05	
Public Service Manager	0	0	0.1	0	-0.1	
Planning and Zoning Administrator	1	0	0	0	0	
Chief Building Official	1	0	0	0	0	
Building and Heating Inspector	1	0	0	0	0	
Code Enforcement Officer	2	0	0	0	0	
Building and Zoning Specialist	1	0	0	0	0	
Fleet Superintendent	1	1	1	1	0	
Fleet Foreman	1	1	0	0	0	
Fleet Technician	3	3	4	4	0	
Facility Maintenance Coordinator	0	0	1	0	-1	
Facility Maintenance Foreman	1	1	1	1	0	
Administrative Coordinator	0.49	0	0.7	0.7	0	
Administrative Technician	0.7	0	0	0	0	
Compliance & Program Administrator	0	0	0.7	0.7	0	
Administrative Assistant	0	0	0.5	0.5	0	
Total Full-Time	13.49	6	9.35	8.5	-0.85	
Office Support Worker III	1	0	0	0	0	
Manager Projects	0	0	1	1	0	
Team Member-Parks/Service	0	1	1	0	-1	
Total Part-Time	1	1	2	1	-1	

General Fund	Public Service Revenue	2020 Actual	2021 Actual	2022 Appropriated	2023 Request	2022-2023 Difference
Charges for Services	\$ 30,346	\$ 5,733	\$ -	\$ 19,000	\$ 19,000	\$ 19,000
Fines & Fees	\$ 623,390	\$ 1,276	\$ 512,280	\$ 514,780	\$ 2,500	
Licenses & Permits	\$ 524,921	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous Income	\$ 157,433	\$ 54,716	\$ -	\$ -	\$ -	\$ -
Public Service Total	\$ 1,336,090	\$ 61,725	\$ 512,280	\$ 533,780	\$ 21,500	

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

DEPARTMENT OF PLANNING

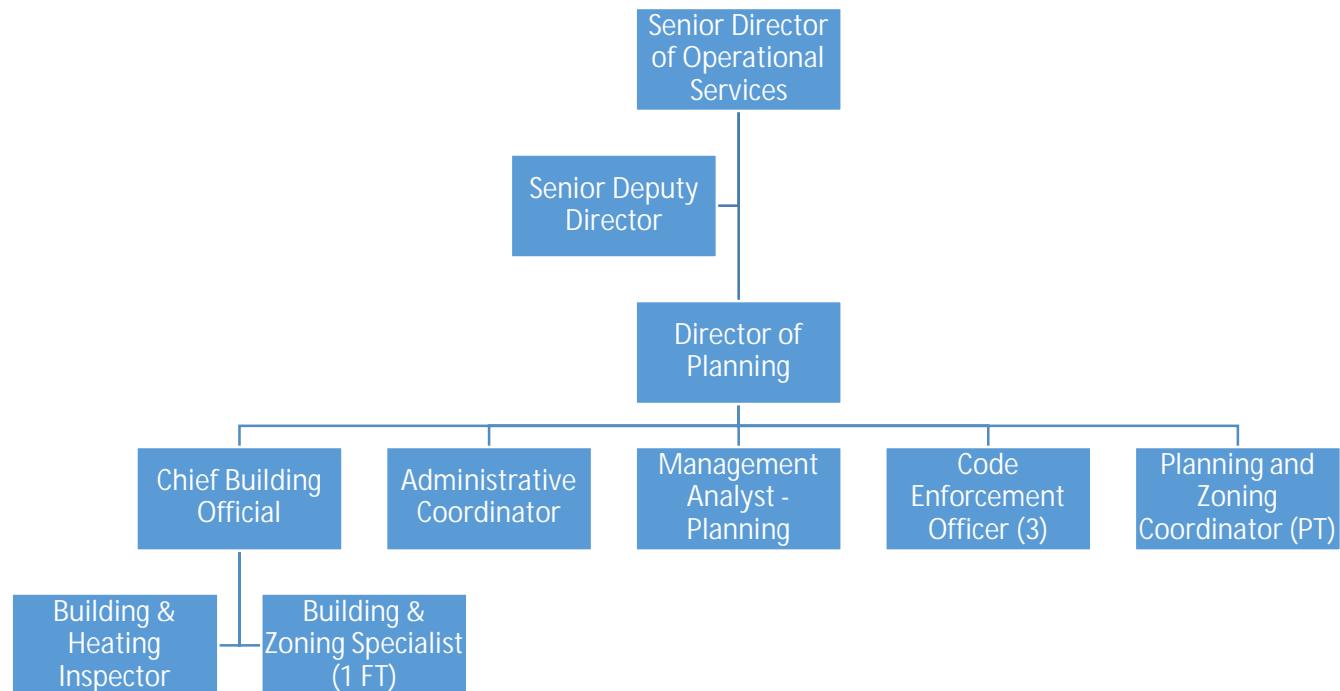
Department Description

The Department of Planning influences Gahanna's growth and redevelopment in both the short and long term. Planning efforts help reinforce our community's vision and ensures the successful and orderly development of the City. The Department of Planning supports the City's Planning Commission and City Council by assisting in the review, processing, coordination, presentation, and permitting of development applications. The Department of Planning is charged with ensuring development proposals align with the City's land use plan, zoning code, Economic Development Strategy, and local, state, and national building codes. The Department also is responsible for reviewing, implementing, and updating Gahanna's land use plan and zoning code, and communicating the plans with various stakeholders.

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

Applicants can submit permit requests online through the City's permitting portal or in person. Code enforcement complaints may also be filed online, in person, email, or by phone. The online permitting portal is a tool that allows for a convenient means of submitting applications and helps to reduce permit timeframes.

Organizational Chart



Conditions Affecting Service Levels, Performance and Cost

Priorities

The Department of Planning has identified the following specific strategic goals for 2023 and beyond. Accomplishing these goals will contribute to the City's continued success:

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

Challenges

Challenges facing the Department of Planning include the following:

- Scarcity of available land and current territorial boundaries limit future commercial and residential development opportunities.
- Zoning code is inconsistent with the City's recently adopted land use plan.
- Zoning code is dated and formatted so that it is difficult to find relevant development standards.
- Need for updated processes that encourage desired development types in desired locations.
- Need for additional education on national and regional trends that affect development patterns and understanding what these are and how they affect Gahanna's growth.
- Difficulty in filling vacant positions.

Non-Routine or New Items

Changes to Operations

The department implemented a city-wide rental registration program. Over 2,500 staff hours were required to successfully launch the program. The program requires biennial registration. It is anticipated that 2023 will not require the same level of staff involvement in the program as most properties have already registered and they won't need to register again until 2024. Staff will utilize 2023 to analyze and review the success of the process and look for ways to increase program compliance by reducing confusion, improving applications and other written materials.

Staffing Changes

The position of Planning and Zoning Administrator remained vacant for most of 2023 after an employee relocated to a different area of Ohio. The Department worked diligently with Human Resources to fill this vacancy and was not successful after many attempts. The Administrator position was reimagined and a Management Analyst- Planning was hired in the fall of 2022. This position replaces the Planning and Zoning Administrator in the organizational chart and budget for 2023. The Management Analyst – Planning position will review simple plans, assist with permitting and overall efficiencies within the department.

Department Performance

Accomplishments and Innovation

2022 Accomplishments for the Department of Planning included:

- Rental registration program implementation. Processed over 650 applications and conducted over 400 inspections.
- Nuisance code implementation.
- Website enhancements to improve online permitting process.
- Building Division has processed more than 1,200 permits and conducted more than 1,900 inspections in 2022.
- Code Enforcement has conducted more than 3,800 inspections in 2022.
- Processed, reviewed, and taken more than 60 applications to Planning Commission in 2022.

Budget Information

Revenue, Appropriation and Position Summary

General Fund	Use of Funds	2020 Actual	2021 Actual	2022 Appropriated	2023 Request	2022-2023 Difference
	Full-Time	2020 Actual	2021 Actual	2022 Appropriated	2023 Request	2022-2023 Difference
Salaries & Benefits	\$ -	\$ 802,070	\$ 974,000	\$ 1,026,922	\$ 52,922	
Materials & Supplies	\$ -	\$ 3,303	\$ 6,300	\$ 4,500	\$ (1,800)	
Contract Services	\$ -	\$ 180,506	\$ 245,500	\$ 300,000	\$ 54,500	
Departmental total	\$ -	\$ 985,879	\$ 1,225,800	\$ 1,331,422	\$ 105,622	
Senior Director of Operational Services	0	0	0	0.2	0.2	
Director of Planning	0	1	1	1	0	
Chief Building Official	0	1	1	1	0	
Planning & Zoning Administrator	0	1	0	0	0	
Management Analyst	0	0	1	1	0	
Building & Heating Inspector	0	1	1	1	0	
Building & Zoning Specialist	0	1	1	1	0	
Code Enforcement Officer	0	3	3	3	0	
Administrative Coordinator	0	1	1	1	0	
Total Full-Time	0	9	9	9.2	0.2	
Administrative Assistant	0	0	0	0	0	
Planning & Zoning Coordinator	0	1	1	1	0	
Total Part-Time/ Seasonal	0	1	1	1	0	
General Fund	Finance Revenue	2020 Actual	2021 Actual	2022 Appropriated	2023 Request	2022-2023 Difference
Fines & Fees	\$ -	\$ 41,711	\$ 35,260	\$ 30,000	\$ (5,260)	
Licenses & Permits	\$ -	\$ 462,986	\$ 469,880	\$ 600,000	\$ 130,120	
Finance Total	\$ -	\$ 504,697	\$ 505,140	\$ 630,000	\$ 124,860	

DEPARTMENT OF ENGINEERING

Department Description

The Department of Engineering is responsible for the capital planning, design, and construction of municipal utilities (sanitary, storm, and domestic water) in close coordination with the Department of Public Service as well as transportation systems and mobility networks. It assists the planning and zoning department with rezoning and final development plan evaluations. The department also manages public right of way permitting and construction activities in addition to regulatory compliance. This Department is fully funded by a special income tax levy in the Special Public Service Fund. Refer to the Special Revenue Fund section for financial information.

Function Descriptions

Capital Improvement Planning Administration

- Scoping and Budgeting
- In-house design and consultant services
- Utility coordination
- Right of way and easement acquisitions
- Bidding and awarding construction contracts
- Construction inspections
- Warranty and close out

Private Site Development Permitting and Construction Oversight

- Traffic Impact Study criteria and analysis
- Utility availability
- Commercial and Subdivision Design Reviews
- Residential permitting (fences, decks, sheds, pools, and additions)
- Commercial Site, Off-Site Improvements, and Subdivision Construction Inspections
- Platting and easement recording

Right of Way Management

- In partnership with the Department of Public Service, the Department of Engineering manages the minor maintenance and construction permitting of private utilities (AEP, Columbia Gas, Telecom providers) occupying the public right of way.
- The department administers and inspects private residential and commercial entities wishing to repair or replace one's driveway approach and/or sidewalks along their property's frontage.

Regulatory Compliance

- MS4 and NPDES municipal separate storm sewer system (MS4) and national pollutant discharge elimination system (NPDES)
- Bridge and Culvert inspections
- Sanitary Sewer Evaluation Studies
- Water quality standards under the clean water act

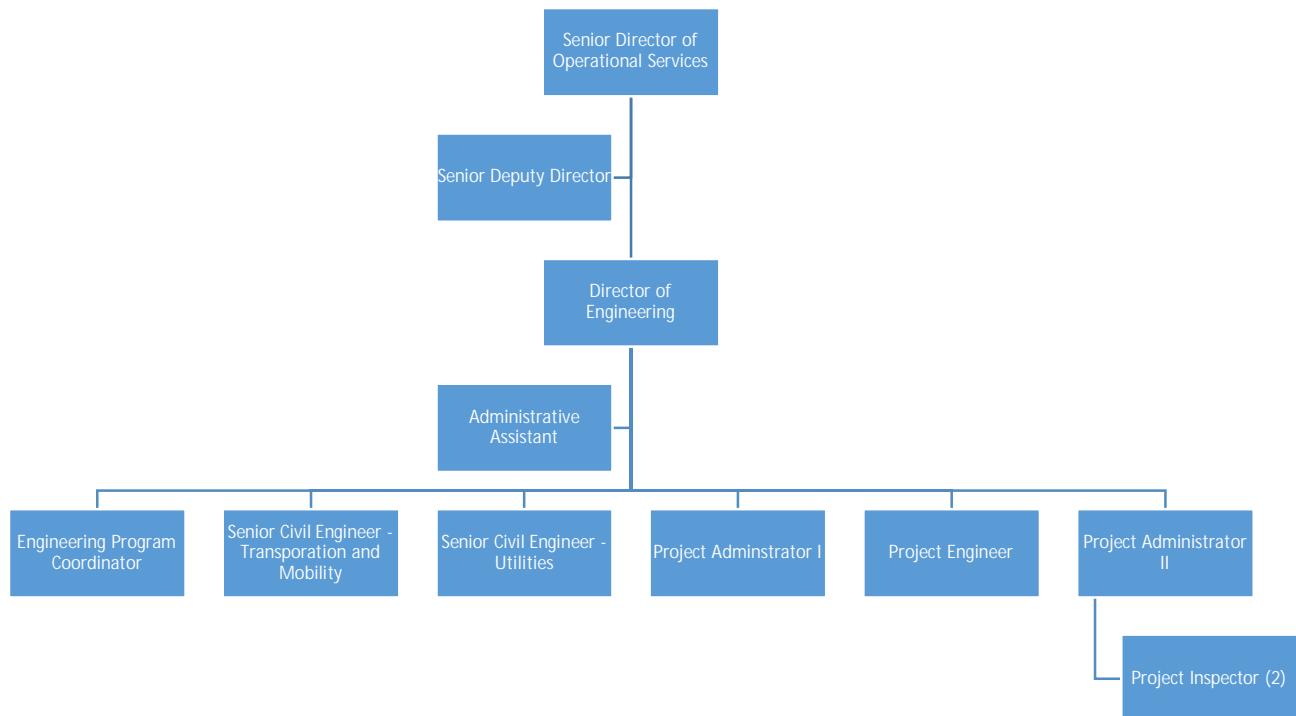
Utilities Engineering

- Evaluates the condition and capacities of the systems and makes recommendations for repairs and replacements
- Oversees hydraulic model updates through consultant services
- Calculates Fees

Transportation and Mobility Engineering

- ADA transition plan
- Thoroughfare planning
- Traffic signal timing
- Traffic control intersection warrant analysis

Organizational Chart



Conditions Affecting Service Levels, Performance and Cost

Priorities

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

- Reduce congestion at the intersection of Taylor Station and Claycraft Rd. by installing a modern roundabout.
- Relieve congestion for northbound Hamilton Road at Morse Road and along Morse Road between Hamilton and Trellis Lane through a joint project with the City of Columbus.
- Improve accessibility throughout Gahanna's public spaces through the implementation of an ADA Transition Plan.
- Preserve existing infrastructure along Cherry Bottom Road by taking countermeasures to arrest slope instability.
- Improve the resilience and quality of drinking water delivery network by replacing failing water mains along Claycraft Road and Havens Corners Road.
- Ensure the reliable and effective operation of our sanitary sewer network, especially those areas most impacted by wet weather.
- Design and add bridge enhancements when ODOT reconstructs the S. Hamilton Rd bridge over I-270.
- Replace failing bridge structures on Wynne Ridge Ct.
- Improve the Olde Gahanna area and expand walkability by rebuilding Carpenter Rd. and Walnut St.
- Improving the flood protection of the Creekside parking garage in cooperation with FEMA.
- Improve pedestrian connectivity and assist residents in maintaining their sidewalks through the sidewalk maintenance program.
- Replace the failing traffic signal at the intersection of Styler Rd and Coronation Rd. The replacement will bring the signal up to current standards, including improvements to pedestrian connectivity.
- Implement modern pavement management condition assessment technologies in support of our annual street maintenance and rebuild programs.
- Explore alternative project delivery methods

Challenges

In 2022, the Engineering Division experienced a high turnover in staff. Employees moved on to the private sector or received promotions at other municipalities. As the positions were vacant, the Division, Mayor's Office and Human Resources conducted staffing analysis to determine the proper positions to backfill. In addition, the recruitment of professional engineers proved to be difficult throughout 2022.

In addition to staffing and recruitment, supply chain and labor shortages continued to be a challenge in 2022. Contractors used by the city experienced the same recruitment and retention issues which lead to projects being backlogged. The supply chain challenges increased the cost of materials and delayed delivery of materials to complete planned projects.

Non-Routine or New Items

Changes to Operations

Engineering Department

The Engineering Division was moved out of Public Service to create the Engineering Department.

Re-alignment of Department

As the new Director of Engineering was hired and onboarded, a review of vacant and existing staff was completed. As a result of this discussion, the following positions were reimagined:

- Assistant City Engineer to Senior Civil Engineer- Transportation and Mobility
- Engineering Program Technician to Engineering Program Coordinator
- Program Administrator to Program Administrator II
 - This position is responsible for the overall management of the annual street maintenance program and supervises two Project Inspectors
- Development Engineer to Program Administrator I
 - The engineering workload has drastically increased due to dedicated funding for capital improvements and the increased economic development in Gahanna. This position will allow the Department to restructure duties and streamline processes. This position will provide for a single point of contact for developers and permitting.

Department Performance

Accomplishments and Innovation

Engineering Department

- In 2022, the Engineering Department successfully completed the largest street maintenance program to date. The program consisted of more than 1.22 centerline miles of street reconstruction, 5.93 miles of asphalt overlay, and 0.36 centerline miles of crack seal, with a total investment of more than \$5.14 million dollars.
- Engineering staff oversaw the completion of Gahanna's ADA Transition Plan.
- Hired and onboarded the Director of Engineering and Program Administrator I.
- Rehired Jim Turner in the Senior Civil Engineer- Utilities position.
- The second Sidewalk Maintenance Program began; inspection and notification for the 2021 Sidewalk Maintenance Program were completed.
- Design for Taylor Station/Claycraft Roundabout completed; OPWC Grant/Loan Application Submitted
- Design for East Johnstown Road Trail completed
- Cherry Bottom Road Stabilization design completed and construction bid awarded; grant awarded
- Creekside River Monitoring; helps Parks & Rec monitor flooding events & know when they need to take action on their flood proofing plan for Creekside; also helping Engineering monitor and collect data on flooding of the Creekside area to aid in future flood proofing measures.
- Big Walnut Fiber Loop designed, bid, awarded, and construction underway

Performance Measures

Engineering Department

- The Engineering Department will be establishing key performance indicators (KPIs) in 2023

Budget Information

This department is fully funded from the Public Service Fund and budget information can be located in the Special Revenue Funds section.

CAPITAL IMPROVEMENTS

Capital Needs Assessment

The City is in the process of completing its first citywide Capital Improvement Plan (CIP). The CIP incorporates the previous Capital Needs Assessment which was used to develop the capital budget. The Capital Needs Assessment identified needed capital investment and improvements over a five-year time horizon, City staff and officials' prioritized projects and initiatives, allocated available funding, and identified potential partners and outside funding resources. In addition to the Capital Needs Assessment, the CIP will incorporate other long-term plans of the City, such as the citywide Strategic Plan, Parks Master Plan, Facility Plan, Economic Development Plan, and Land Use Plan. The CIP will establish a long-term capital maintenance and improvement plan that aligns resources to high priority projects within defined focus areas, which will allow the City to strategically plan for projects that overlap in the same area to improve efficiencies and cost savings.

As part of the development of the CIP, the Administration evaluated current open projects to determine the status of each and the estimated time for completion. Based on current projects that remain open, the Administration then determined which projects could be accomplished in 2023 within projected staffing levels for the year. This represents the capital request for 2023 as the City continues to develop the CIP.

The completed CIP, projected to be finalized by the end of the first quarter in 2023, will include a defined long-term period, Council policy for requesting and managing capital appropriations, have defined focus areas of the City, prioritize projects in a responsible and reasonable manner, identify current and potential financial resources, and include a description and purpose for each project. Long-term capital improvements will be appropriately phased and the estimated cost for each phase will be developed based on best practices. Capital maintenance programs will require a rating system and an estimated replacement/rebuild of each capital asset, including infrastructure assets such as roads & bridges.

Once adopted, the Plan will be reviewed and amended periodically, will be adopted each year as part of the budget process. The first year of the adopted CIP will become the capital budget request to establish capital appropriations for the upcoming year.

Thirty percent of the City's 2.5% income tax levy is restricted for capital maintenance and improvements. For 2023, this funds all capital requests.

Terms and Definitions

Capital Maintenance

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

Capital Improvements

Projects or improvements that meet the City's capitalization threshold and enhance the City's infrastructure or assets are considered capital improvements. Examples include new facilities and trails. This definition allows the Administration, Council, and the public to analyze and prioritize what new projects, services, or initiatives the City should undertake. As part of the CIP, capital improvements will be assigned a priority level to further assess and prioritize capital needs across the organization. Below are the previously used priority levels from the Capital Needs Assessment. It is anticipated that priority levels will be similar under the CIP.

Priority 1 Imperative (must do): Projects that cannot reasonably be postponed in order to avoid harmful or otherwise undesirable consequences:	Priority 2 Essential (should do): Projects that address clearly demonstrated needs or objectives:	Priority 3 Important (could do): Projects that benefit the community but may be delayed without detrimental effects to basic services:
<ul style="list-style-type: none"> • Corrects a condition dangerous to public health or safety • Satisfies a legal obligation (law, regulation, court order, contract) • Alleviates an emergency service disruption or deficiency • Prevents irreparable damage to a valuable public facility 	<ul style="list-style-type: none"> • Rehabilitates or replaces an obsolete public facility or attachment thereto • Stimulates economic growth and private capital investment • Reduces future operation and maintenance costs • Leverages available state or federal funding 	<ul style="list-style-type: none"> • Provides a new or expanded level of service • Promotes intergovernmental cooperation • Reduces energy consumption • Enhances cultural or natural resources

Alignment to Strategic Results

The projects and initiatives which were used for the Capital Needs Assessment will also be incorporated into the CIP as identified below:

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

2023 Capital Improvement Plan

Capital Maintenance & Improvements

The Capital Maintenance & Improvement projects in the 2023 budget include:

Fund	Department	Capital Request	2023 Request
Capital Improvement			
Improvement	Parks & Recreation	Big Walnut Trail Section 8	\$ 175,000
Improvement	Development	Land Acquisition	\$ 200,000
Improvement	Parks & Recreation	Price Road House	\$ 98,000
Maintenance	Engineering	Asphalt Overlay Program	\$ 2,000,000
Maintenance	Public Safety	Equipment Replacement	\$ 275,000
Maintenance	Public Service	Equipment Replacement (Non-Police)	\$ 60,000
Maintenance	Information Technology	GNET Fiber Network Redundancy	\$ 400,000
Maintenance	Parks & Recreation	Park & Trail Asphalt Resurfacing	\$ 225,000
Maintenance	Parks & Recreation	Park Renovations	\$ 275,000
Maintenance	Parks & Recreation	Play Elements & Resurfacing	\$ 125,000
Maintenance	Public Safety	Police Radio Replacement	\$ 250,000
Maintenance	Parks & Recreation	Pool Infrastructure & Maintenance	\$ 65,000
Maintenance	Engineering	Sidewalk Maintenance Program	\$ 250,000
Maintenance	Engineering	Street Rebuilds	\$ 2,100,000
Capital Improvement Fund Total			\$ 6,498,000
Street Fund			
Maintenance	Public Service	Street Equipment Replacement	\$ 415,000
Capital Improvement Fund Total			\$ 415,000
ARP (American Rescue Plan)			
Improvement	Public Safety	Police Software Upgrade	\$ 600,000
Tax Increment Fund Total			\$ 600,000
Tax Increment Fund (TIF)			
Improvement	Engineering	Hamilton Bridge Enhancement	\$ 250,000
Improvement	Engineering	Taylor Station & Claycraft Intersection	\$ 500,000
Tax Increment Fund Total			\$ 750,000
Total Governmental Funds			\$ 8,263,000

The CIP will become appended to future budget documents as the authorized plan for capital maintenance and improvements. The 2023 budget request is based on a transition from the Capital Needs Assessment to the CIP, focusing on completing existing projects while continuing to move forward with 2023 initiatives.

Capital Improvement Fund

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

Revenue & Expenditure Detail

Fund Name	ORG	Account Type	Obj Description	2020 Actual	2021 Actuals	2022 Revised Budget	2023 Budget Request	Difference 23 vs 22
CAPITAL IMPROVEMENT FUND	32506000	E	Capital Outlay	\$1,078,443	\$460,446	\$0	\$0	\$0
		E Total		\$1,078,443	\$460,446	\$0	\$0	\$0
	32506000 Total			\$1,078,443	\$460,446	\$0	\$0	\$0
	32506550	R	Fines & Fees	(\$46,867)	(\$140,392)	(\$150,000)	(\$150,000)	\$0
			Income Tax	(\$8,353,780)	(\$9,893,492)	(\$8,949,750)	(\$10,224,000)	(\$1,274,250)
			Intergovernmental	\$0	\$0	\$0	(\$98,000)	(\$98,000)
			Transfer In	\$0	\$0	(\$50,000)	\$0	\$50,000
		R Total		(\$8,400,647)	(\$10,033,885)	(\$9,149,750)	(\$10,472,000)	(\$1,322,250)
		E	Capital Outlay	\$3,426,172	\$6,450,962	\$14,832,746	\$6,498,000	(\$8,334,746)
		E Total		\$3,426,172	\$6,450,962	\$14,832,746	\$6,498,000	(\$8,334,746)
	32506550 Total			(\$4,974,475)	(\$3,582,922)	\$5,682,996	(\$3,974,000)	(\$9,656,996)
CAPITAL IMPROVEMENT FUND Total				(\$3,896,032)	(\$3,122,477)	\$5,682,996	(\$3,974,000)	(\$9,656,996)
Grand Total				(\$3,896,032)	(\$3,122,477)	\$5,682,996	(\$3,974,000)	(\$9,656,996)

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

Revenue & Expenditure Detail

Fund Name	ORG	Account Type	Obj Description	2020 Actual	2021 Actuals	2022 Revised Budget	2023 Budget Request	Difference 23 vs 22
COURT BUILDING FUND	32904000	R	Fines & Fees	(\$11,607)	(\$10,901)	(\$19,000)	(\$15,000)	\$4,000
		R Total		(\$11,607)	(\$10,901)	(\$19,000)	(\$15,000)	\$4,000
	32904000 Total			(\$11,607)	(\$10,901)	(\$19,000)	(\$15,000)	\$4,000
COURT BUILDING FUND Total				(\$11,607)	(\$10,901)	(\$19,000)	(\$15,000)	\$4,000
FEDERAL HIGHWAY GRANT FUND	33011000	R	Intergovernmental	(\$455,430)	\$0	\$0	\$0	\$0
		R Total		(\$455,430)	\$0	\$0	\$0	\$0
		E	Capital Outlay	\$305,267	\$0	\$0	\$0	\$0
		E Total		\$305,267	\$0	\$0	\$0	\$0
	33011000 Total			(\$150,163)	\$0	\$0	\$0	\$0
FEDERAL HIGHWAY GRANT FUND Total				(\$150,163)	\$0	\$0	\$0	\$0
PARK FUND	32708000	R	Fines & Fees	(\$50,500)	(\$3,000)	\$0	\$0	\$0
		R Total		(\$50,500)	(\$3,000)	\$0	\$0	\$0
	32708000 Total			(\$50,500)	(\$3,000)	\$0	\$0	\$0
PARK FUND Total				(\$50,500)	(\$3,000)	\$0	\$0	\$0
STATE CAPITAL GRANT FUND	32208500	E	Capital Outlay	\$745	\$0	\$0	\$0	\$0
		E Total		\$745	\$0	\$0	\$0	\$0
	32208500 Total			\$745	\$0	\$0	\$0	\$0
STATE CAPITAL GRANT FUND Total				\$745	\$0	\$0	\$0	\$0
Grand Total				(\$211,525)	(\$13,901)	(\$19,000)	(\$15,000)	\$4,000

PROPRIETARY FUNDS

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

Enterprise Funds

Overview

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

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

The City provides water and sewer utility service to over 10,000 customers, installs and maintains approximately 13,000 water meters and 1,731 fire hydrants. In addition, the City maintains the sanitary and storm sewer systems. The City maintains over 300 miles of both sanitary sewer and water lines and over 114 miles of storm sewer lines. Water and sanitary sewer treatment services are purchased from the City of Columbus. Refuse collection services are contracted with a third party through a consortium facilitated by the Solid Waste Authority of Central Ohio (SWACO). There are ten member communities in the consortium and the contract for refuse services was last bid in 2021 for a three-year period 2022-2024 with an optional two-year extension for 2025 and 2026.

Stormwater Fund

The Stormwater Fund accounts for the activities associated with managing stormwater runoff in a manner that is consistent with the United States Environmental Protection Agency (EPA) National Pollutant Discharge Elimination System (NPDES) standards. Citizens are charged a stormwater management fee in conjunction with their water and sewer bills to accommodate these expenses. All single-family residential properties are charged a flat, quarterly rate and commercial properties are charged based upon the amount of impervious surface on the property.

Water Fund

The Water Fund accounts for activities associated with managing the City's water supply. The City of Gahanna utilizes the City of Columbus' water treatment system, which provides supply and purification services. Gahanna is responsible for the construction and maintenance of Gahanna's water lines. Water Fund revenues are derived from user charges related to consumption and tap-in fees. The billing of user charges is processed by the City's utility billing office. Expenses are driven by the charges that Columbus levies on Gahanna for water, as well as the ongoing maintenance of the system.

Sewer Fund

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

Water and Sewer Capital Improvement Funds

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

Refuse Fund

The Refuse Fund accounts for the cost of refuse collection services including solid waste, yard waste, and recycling services. Local Waste is the current vendor for these services through the end of 2024 with the option to extend the contract for these services for two more years. Revenue is derived based on a monthly fee driven by the cost of the third-party contract.

User Fees

The Director of Public Service develops a fee structure that is adequate to fund current operations and capital needs, as well as maintain an appropriate reserve level. These fees are adopted annually by City Council.

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

Fees	Fee Type	2020 Quarterly	2021 Monthly	2022 Monthly	2023 Monthly *
	Columbus Consent Order Surcharge	\$ 8.91	\$ 3.03	\$ 3.31	\$ 3.31
	Storm Water	\$ 12.99	\$ 4.33	\$ 4.33	\$ 4.33
	Refuse Pickup	\$ 56.76	\$ 20.61	\$ 22.51	\$ 22.51
	Total	\$ 78.66	\$ 27.97	\$ 30.15	\$ 30.15

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

Per 1,000 Gallons	Rate Type	2020	2021	2022	2023 *
	Water	\$ 8.43	\$ 8.79	\$ 8.92	\$ 9.28
	Sewer	\$ 7.68	\$ 7.95	\$ 8.66	\$ 9.09
	Water Capital Improvement	\$ 0.30	\$ 0.33	\$ 0.36	\$ 0.36
	Sewer Capital Improvement	\$ 0.66	\$ 0.84	\$ 0.94	\$ 0.94
	Total Per Thousand Gallons	\$ 17.07	\$ 17.91	\$ 18.88	\$ 19.67

***2023 rates are estimates and are subject to change based on final appropriations and Council authorization.**

The City of Columbus is subject to a Consent Order with the Environmental Protection Agency (EPA) that requires Columbus to separate its combined sanitary and storm sewers. Columbus processes sanitary sewer effluent for several suburban communities, including Gahanna. Columbus has determined that the communities that it serves (outside of Columbus) utilize approximately 10% of Columbus' sewer lines;

therefore, those combined communities should bear 10% of the project costs required under the Consent Order. The revenue generated from this fee is passed through to the City of Columbus.

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

The City provides curbside collection through a contract hauler including weekly recycling, yard waste and refuse collections. Residents are billed for refuse pickup on their monthly water/sewer bill.

2023 Enterprise Capital Improvement Plan

The City is currently developing the first City-wide Capital Improvement Plan (CIP). The CIP will incorporate a capital maintenance and improvement plan for the City's utility operations. Fees collected for water and sewer capital improvements will be aligned and set appropriately to provide assurance that utility infrastructure and equipment is maintained, replaced, and improved upon to provide for continuity of services in a cost-effective manner. As part of the development of the CIP, existing projects were analyzed to determine what stage each project was in and what capacity would be available for 2023 projects based on projected staffing levels. It was determined that existing projects would be completed throughout the remainder of 2022 and into 2023 resulting in zero capital requested for enterprise funds for 2023.

Revenue & Expenditure Detail

Fund Name	Account Type	ORG	Obj Description	2020 Actual	2021 Actuals	2022 Revised Budget	2023 Budget Request	Difference 23 vs 22
STORMWATER FUND	R	63111000	Charges for Services	(\$1,185,748)	(\$1,368,936)	(\$1,200,000)	(\$1,200,000)	\$0
			Fines & Fees	(\$9,810)	(\$12,461)	(\$9,700)	(\$9,700)	\$0
			Transfer In	\$0	\$0	(\$25,000)	\$0	\$25,000
		63111000 Total		(\$1,195,558)	(\$1,381,397)	(\$1,234,700)	(\$1,209,700)	\$25,000
	R Total			(\$1,195,558)	(\$1,381,397)	(\$1,234,700)	(\$1,209,700)	\$25,000
	E	63111000	Salaries & Benefits	\$437,616	\$386,661	\$391,513	\$434,659	\$43,146
			Contract Services	\$160,480	\$183,407	\$261,640	\$322,540	\$60,900
			Materials & Supplies	\$50,028	\$44,518	\$53,160	\$33,640	(\$19,520)
			Capital Outlay	\$122,513	\$75,843	\$307,900	\$0	(\$307,900)
			Transfer Out	\$172,161	\$173,694	\$173,433	\$172,174	(\$1,259)
		63111000 Total		\$942,798	\$864,123	\$1,187,646	\$963,013	(\$224,633)
	E Total			\$942,798	\$864,123	\$1,187,646	\$963,013	(\$224,633)
STORMWATER FUND Total				(\$252,760)	(\$517,274)	(\$47,054)	(\$246,687)	(\$199,633)
WATER FUND	R	65111000	Charges for Services	(\$8,149,166)	(\$9,550,754)	(\$8,745,918)	(\$9,095,800)	(\$349,882)
			Fines & Fees	(\$73,206)	(\$82,915)	(\$67,100)	(\$67,100)	\$0
			Insurance Proceeds	(\$14,401)	(\$661)	\$0	\$0	\$0
			Licenses & Permits	(\$1,275)	(\$1,350)	(\$1,200)	(\$1,200)	\$0
			Other	(\$24,067)	(\$25,378)	(\$20,000)	(\$20,000)	\$0
			Sale of Capital Assets	(\$3,275)	(\$3,421)	\$0	\$0	\$0
		65111000 Total		(\$8,265,389)	(\$9,664,478)	(\$8,834,218)	(\$9,184,100)	(\$349,882)
	R Total			(\$8,265,389)	(\$9,664,478)	(\$8,834,218)	(\$9,184,100)	(\$349,882)
	E	65111000	Advance Out	\$272,160	\$266,490	\$260,820	\$129,150	(\$131,670)
			Salaries & Benefits	\$668,578	\$671,604	\$731,042	\$740,791	\$9,749
			Contract Services	\$6,414,966	\$6,702,414	\$7,318,920	\$7,511,140	\$192,220
			Materials & Supplies	\$350,589	\$218,523	\$445,745	\$365,932	(\$79,813)
			Capital Outlay	\$28,415	\$0	\$0	\$0	\$0
		65111000 Total		\$7,734,708	\$7,859,031	\$8,756,527	\$8,747,013	(\$9,514)
	E Total			\$7,734,708	\$7,859,031	\$8,756,527	\$8,747,013	(\$9,514)
WATER FUND Total				(\$530,682)	(\$1,805,448)	(\$77,691)	(\$437,087)	(\$359,396)

Fund Name	Account Type	ORG	Obj Description	2020 Actual	2021 Actuals	2022 Revised Budget	2023 Budget Request	Difference 23 vs 22
WATER CAPITAL FUND	R	65211000	Charges for Services	(\$476,647)	(\$695,858)	(\$513,552)	(\$534,000)	(\$20,448)
			Fines & Fees	(\$2,444)	(\$2,821)	(\$2,000)	(\$2,000)	\$0
			Intergovernmental	\$0	\$0	(\$1,225,000)	\$0	\$1,225,000
			Transfer In	\$0	(\$250,693)	(\$25,000)	\$0	\$25,000
		65211000 Total		(\$479,091)	(\$949,372)	(\$1,765,552)	(\$536,000)	\$1,229,552
	R Total			(\$479,091)	(\$949,372)	(\$1,765,552)	(\$536,000)	\$1,229,552
	E	65211000	Contract Services	\$10,500	\$8,010	\$35,000	\$35,000	\$0
			Capital Outlay	\$174,544	\$110,655	\$1,690,000	\$0	(\$1,690,000)
			Transfer Out	\$25,617	\$25,905	\$25,851	\$25,676	(\$175)
		65211000 Total		\$210,661	\$144,570	\$1,750,851	\$60,676	(\$1,690,175)
	E Total			\$210,661	\$144,570	\$1,750,851	\$60,676	(\$1,690,175)
WATER CAPITAL FUND Total				(\$268,429)	(\$804,802)	(\$14,701)	(\$475,324)	(\$460,623)
SEWER FUND	R	66111000	Charges for Services	(\$6,270,953)	(\$7,273,950)	(\$7,143,464)	(\$7,500,700)	(\$357,236)
			Fines & Fees	(\$862,468)	(\$1,005,791)	(\$960,000)	(\$910,000)	\$50,000
			Licenses & Permits	(\$1,275)	(\$1,200)	(\$1,200)	(\$1,200)	\$0
			Other	\$0	(\$1,659)	\$0	\$0	\$0
			Sale of Capital Assets	(\$3,275)	(\$3,421)	\$0	\$0	\$0
		66111000 Total		(\$7,137,970)	(\$8,286,021)	(\$8,104,664)	(\$8,411,900)	(\$307,236)
	R Total			(\$7,137,970)	(\$8,286,021)	(\$8,104,664)	(\$8,411,900)	(\$307,236)
	E	66111000	Salaries & Benefits	\$668,563	\$671,604	\$731,047	\$740,815	\$9,768
			Contract Services	\$6,510,186	\$7,065,951	\$7,417,580	\$7,842,840	\$425,260
			Materials & Supplies	\$35,365	\$47,100	\$40,400	\$39,864	(\$536)
			Capital Outlay	\$50,224	\$0	\$0	\$0	\$0
		66111000 Total		\$7,264,337	\$7,784,656	\$8,189,027	\$8,623,519	\$434,492
	E Total			\$7,264,337	\$7,784,656	\$8,189,027	\$8,623,519	\$434,492
SEWER FUND Total				\$126,366	(\$501,365)	\$84,363	\$211,619	\$127,256
SEWER CAPITAL FUND	R	66211000	Charges for Services	(\$714,861)	(\$983,417)	(\$1,005,565)	(\$1,161,243)	(\$155,678)
			Fines & Fees	(\$4,830)	(\$5,937)	(\$4,000)	(\$4,000)	\$0
			Intergovernmental	\$0	\$0	(\$715,000)	\$0	\$715,000
		66211000 Total		(\$719,691)	(\$989,354)	(\$1,724,565)	(\$1,165,243)	\$559,322
	R Total			(\$719,691)	(\$989,354)	(\$1,724,565)	(\$1,165,243)	\$559,322
	E	66211000	Contract Services	\$95,475	\$56,759	\$210,000	\$210,000	\$0
			Capital Outlay	\$481,294	\$611,927	\$1,790,000	\$0	(\$1,790,000)
			Transfer Out	\$25,617	\$25,905	\$25,851	\$25,676	(\$175)
		66211000 Total		\$602,385	\$694,591	\$2,025,851	\$235,676	(\$1,790,175)
	E Total			\$602,385	\$694,591	\$2,025,851	\$235,676	(\$1,790,175)
SEWER CAPITAL FUND Total				(\$117,306)	(\$294,763)	\$301,286	(\$929,567)	(\$1,230,853)
REFUSE ESCROW FUND	R	85011000	Charges for Services	(\$2,121,354)	(\$2,589,573)	(\$2,602,800)	(\$2,302,800)	\$300,000
			Fines & Fees	(\$27,321)	(\$25,795)	(\$27,000)	(\$27,000)	\$0
		85011000 Total		(\$2,148,675)	(\$2,615,369)	(\$2,629,800)	(\$2,329,800)	\$300,000
	R Total			(\$2,148,675)	(\$2,615,369)	(\$2,629,800)	(\$2,329,800)	\$300,000
	E	85011000	Contract Services	\$2,130,907	\$2,276,375	\$2,558,650	\$2,545,600	(\$13,050)
			Materials & Supplies	\$52,316	\$52,316	\$500	\$500	\$0
		85011000 Total		\$2,183,223	\$2,328,691	\$2,559,150	\$2,546,100	(\$13,050)
	E Total			\$2,183,223	\$2,328,691	\$2,559,150	\$2,546,100	(\$13,050)
REFUSE ESCROW FUND Total				\$34,548	(\$286,677)	(\$70,650)	\$216,300	\$286,950
Grand Total				(\$1,008,263)	(\$4,210,329)	\$175,553	(\$1,660,746)	(\$1,836,299)

Internal Service Fund

Overview

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

Workers Compensation Self-Insurance Fund

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

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

The City uses an internal service fund to administer the program. Each pay period, a workers' compensation fringe deduction (1.5% of gross pay in 2023) is calculated for all paid employees. This amount is recorded as an expense to the funds and departments that fund the employee wages and recorded as revenue to the workers' compensation self-insurance fund.

These funds are used to pay the actual claims and administrative expenses associated with the program and build up a reserve for future claims and.

Revenue & Expenditure Detail

Fund Name	Account Type	ORG	Obj Description	2020 Actual	2021 Actuals	2022 Revised Budget	2023 Budget Request	Difference 23 vs 22
WORKERS COMP FUND	R	90005000	Charges for Services	(\$144,728)	(\$220,008)	(\$264,000)	(\$288,524)	(\$24,524)
			Other	(\$350)	(\$7,665)	\$0	\$0	\$0
		90005000 Total		(\$145,079)	(\$227,673)	(\$264,000)	(\$288,524)	(\$24,524)
	R Total			(\$145,079)	(\$227,673)	(\$264,000)	(\$288,524)	(\$24,524)
	E	90005000	Contract Services	\$191,590	\$204,355	\$312,000	\$294,500	(\$17,500)
		90005000 Total		\$191,590	\$204,355	\$312,000	\$294,500	(\$17,500)
	E Total			\$191,590	\$204,355	\$312,000	\$294,500	(\$17,500)
WORKERS COMP FUND Total				\$46,511	(\$23,318)	\$48,000	\$5,976	(\$42,024)
Grand Total				\$46,511	(\$23,318)	\$48,000	\$5,976	(\$42,024)

SPECIAL REVENUE FUNDS

Overview

The City maintains numerous Special Revenue funds. These funds are maintained to account for resources that are restricted or committed to expenditure for specific purposes other than debt service or capital projects. The table below lists the City's special revenue funds. The ♦ icon indicates planned 2023 revenues and/or expenditures.

Special Revenue Funds

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

Although the City has established numerous special revenue funds over time, not all funds are active at any given time. The following pages focus on active special revenue funds with anticipated revenues and/or expenditures in 2023.

Street Fund

The Street Fund receives a proportionate share of the State's Motor Vehicle Fuel Tax and Permissive Motor Vehicle License Tax revenues and is restricted to expenditures for constructing, improving, and maintaining public roads, highways, streets and maintenance and repair of bridges under Ohio Revised Code Chapters 5735 and 4503.

The gas tax is distributed to the City from the State of Ohio based upon the number of vehicles registered in Gahanna compared to the total number of vehicles registered in Ohio. The State levies an excise tax which was increased July 2019 to \$.385 per gallon of gasoline; diesel and all other fuel types to \$.47 per gallon; and compressed natural to \$.10 per gallon.

The City also receives motor vehicle license taxes in the amount of \$6.80 per passenger vehicle, and vehicle registration permissive tax in the amount of \$7.50 per registered vehicle. In July 2019, the State increased the permissive tax cap per taxing district from \$25 to a cap of \$30, which would allow the City to enact an additional \$5 of permissive license tax under ORC §4504.173. Council would be required to pass an ordinance levying the new tax. To date, Council has not opted to levy this additional tax.

For 2022, the City estimated a 6% increase over 2021 estimates as recovery from the pandemic was spurring increased travel. This target will not be met for 2022 as gas prices have increased substantially in 2022. While the gas tax is based on consumption, not price, a substantial increase in prices creates lower consumption. For 2023, the remainder of 2022 has been projected at a 5% decrease compared to 2022 estimates. It is predicted it will remain stagnant at zero growth through 2027 until gas prices normalize.

As the movement to electric or other alternative fuels for vehicles continues, it is anticipated this source of revenue will decline significantly but this is not expected to occur over the next five years. It is expected that phase out will begin between 2027 and 2035 with full phase out planned between 2040 and 2050.

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

Revenue & Expenditure Detail

Fund Name	ORG	Account Type	Obj Description	2020 Actual	2021 Actuals	2022 Revised Budget	2023 Budget Request	Difference 23 vs 22
STREET FUND	22011000	R	Charges for Services	(\$7,775)	(\$7,775)	\$0	(\$7,800)	(\$7,800)
			Insurance Proceeds	(\$6,220)	(\$3,223)	\$0	\$0	\$0
			Intergovernmental	(\$2,118,575)	(\$2,239,090)	(\$2,275,000)	(\$2,163,000)	\$112,000
			Other	(\$1,996)	(\$2,659)	\$0	\$0	\$0
		R Total		(\$2,134,566)	(\$2,252,747)	(\$2,275,000)	(\$2,170,800)	\$104,200
		E	Salaries & Benefits	\$771,306	\$881,333	\$966,265	\$894,514	(\$71,751)
			Contract Services	\$109,158	\$168,820	\$237,950	\$184,640	(\$53,310)
			Materials & Supplies	\$129,983	\$208,722	\$264,062	\$289,702	\$25,640
			Capital Outlay	\$48,262	\$0	\$175,000	\$415,000	\$240,000
			Transfer Out	\$404,261	\$763,207	\$759,554	\$760,317	\$763
		E Total		\$1,462,970	\$2,022,082	\$2,402,831	\$2,544,173	\$141,342
	22011000 Total			(\$671,595)	(\$230,666)	\$127,831	\$373,373	\$245,542
STREET FUND Total				(\$671,595)	(\$230,666)	\$127,831	\$373,373	\$245,542
Grand Total				(\$671,595)	(\$230,666)	\$127,831	\$373,373	\$245,542

State Highway Fund

The State Highway Fund receives a proportionate share of the State's Motor Vehicle Fuel Tax revenues and Permissive Motor Vehicle License Tax and these funds are restricted to expenditures for constructing, improving, and maintaining state highways and maintenance and repair of bridges within the City under Ohio Revised Code Chapters 5735 and 4503.

The gas tax is distributed to the City from the State of Ohio based upon the number of vehicles registered in Gahanna compared to the total number of vehicles registered in Ohio. The State levies an excise tax which was increased July 2019 to \$.385 per gallon of gasoline; diesel and all other fuel types to \$.47 per gallon; and compressed natural to \$.10 per gallon.

The City also receives motor vehicle license taxes in the amount of \$6.80 per passenger vehicle, and vehicle registration permissive tax in the amount of \$7.50 per registered vehicle. In July 2019, the State increased the permissive tax cap per taxing district from \$25 to a cap of \$30, which would allow the City to enact an additional \$5 of permissive license tax under ORC §4504.173. Council would be required to pass an ordinance levying the new tax. To date, Council has not opted to levy this additional tax.

For 2022, the City estimated a 6% increase over 2021 estimates as recovery from the pandemic was spurring increased travel. This target will not be met for 2022 as gas prices have increased substantially in 2022. While the gas tax is based on consumption, not price, a substantial increase in prices creates lower consumption. For 2023, the remainder of 2022 has been projected at a 5% decrease compared to 2022 estimates. It is predicted it will remain stagnant at zero growth through 2027 until gas prices normalize.

As the movement to electric or other alternative fuels for vehicles continues, it is anticipated this source of revenue will decline significantly but this is not expected to occur over the next five years. It is expected that phase out will begin between 2027 and 2035 with full phase out planned between 2040 and 2050.

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

Revenue & Expenditure Detail

Fund Name	ORG	Account Type	Obj Description	2020 Actual	2021 Actuals	2022 Revised Budget	2023 Budget Request	Difference 23 vs 22
STATE HIGHWAY FUND	22211000	R	Intergovernmental	(\$151,505)	(\$159,567)	(\$161,000)	(\$153,200)	\$7,800
		R Total		(\$151,505)	(\$159,567)	(\$161,000)	(\$153,200)	\$7,800
		E	Salaries & Benefits	\$0	\$59,788	\$90,858	\$46,869	(\$43,989)
			Contract Services	\$29,785	\$68,457	\$45,945	\$45,925	(\$20)
			Materials & Supplies	\$27,733	\$23,741	\$27,500	\$27,630	\$130
		E Total		\$57,518	\$151,987	\$164,303	\$120,424	(\$43,879)
	22211000 Total			(\$93,987)	(\$7,581)	\$3,303	(\$32,776)	(\$36,079)
STATE HIGHWAY FUND Total				(\$93,987)	(\$7,581)	\$3,303	(\$32,776)	(\$36,079)
Grand Total				(\$93,987)	(\$7,581)	\$3,303	(\$32,776)	(\$36,079)

Enforcement and Education

The Enforcement & Education Fund receives a proportionate share of fines collected for motor vehicle infractions within the City of Gahanna. Resources received by the fund are restricted for law enforcement educational purposes as defined by City of Gahanna Code Section 133.092.

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

Revenue & Expenditure Detail

Fund Name	ORG	Account Type	Obj Description	2020 Actual	2021 Actuals	2022 Revised Budget	2023 Budget Request	Difference 23 vs 22
ENFORCE & EDUCATION FUND	22610000	R	Fines & Fees	(\$1,125)	(\$1,200)	\$0	(\$1,200)	(\$1,200)
		R Total		(\$1,125)	(\$1,200)	\$0	(\$1,200)	(\$1,200)
		E	Contract Services	\$0	\$0	\$2,500	\$2,500	\$0
			Materials & Supplies	\$0	\$0	\$15,000	\$16,000	\$1,000
		E Total		\$0	\$0	\$17,500	\$18,500	\$1,000
	22610000 Total			(\$1,125)	(\$1,200)	\$17,500	\$17,300	(\$200)
ENFORCE & EDUCATION FUND Total				(\$1,125)	(\$1,200)	\$17,500	\$17,300	(\$200)
Grand Total				(\$1,125)	(\$1,200)	\$17,500	\$17,300	(\$200)

Clerk's Office Computer Fund

The Clerk's Office Computer Fund receives a proportionate share of cash or proceeds from cases heard in the Municipal Mayor's Court and is restricted for court computer expenditures for the Clerk of Courts Office under City of Gahanna Code Section 133.093 and ORC Section 1901.261(B).

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

Revenue & Expenditure Detail

Fund Name	ORG	Account Type	Obj Description	2020 Actual	2021 Actuals	2022 Revised Budget	2023 Budget Request	Difference 23 vs 22
CLERK OF COURT COMPUTER FUND	22904000	R	Fines & Fees	(\$18,576)	(\$17,440)	(\$29,000)	(\$25,000)	\$4,000
		R Total		(\$18,576)	(\$17,440)	(\$29,000)	(\$25,000)	\$4,000
		E	Contract Services	\$22,086	\$20,990	\$79,500	\$36,000	(\$43,500)
			Capital Outlay	\$7,812	\$0	\$0	\$0	\$0
		E Total		\$29,898	\$20,990	\$79,500	\$36,000	(\$43,500)
22904000 Total				\$11,322	\$3,550	\$50,500	\$11,000	(\$39,500)
CLERK OF COURT COMPUTER FUND Total				\$11,322	\$3,550	\$50,500	\$11,000	(\$39,500)
Grand Total				\$11,322	\$3,550	\$50,500	\$11,000	(\$39,500)

ARP Fund

The ARP Fund receives Federal American Rescue Plan Act funds passed through the State. As a non-entitled unit of local government, the amount the City has/will receive is based on population in comparison to the total population of all non-entitled units of local government. The City received the first half or \$1.8 million in July 2021 and received the second half July 2022 for a total of \$3.6 million. Various changes have been made by the US Treasury to allow more flexibility for the use of these funds for non-entitled units of local government. Disbursements are basically required to be used for a proper general public service.

The funding is intended to be used over a four-year period to boost recovery and provide assistance to those most impacted by COVID-19. The Administration identified the following for 2023:

Project	Amount	Information
Police Software Upgrade	\$600,000	Replace the Computer Aided Dispatch (CAD) and Records Management System (RMS) to ensure continuity of public safety services,
Grants to non-profits	\$50,000	Many non-profit organizations play a vital role in supporting those most impacted by the pandemic. These organizations will be able to apply for grant funding to maintain or enhance the services they are providing and/or make improvements to deliver these services safely.
Partnership for Job Training	\$130,000	Work with the Gahanna-Jefferson School District and associated career and technical schools to promote career training and development in high demand fields.

Revenue & Expenditure Detail

Fund Name	ORG	Account Type	Obj Description	2020 Actual	2021 Actuals	2022 Revised Budget	2023 Budget Request	Difference 23 vs 22
ARP FUND	23306000	R	Intergovernmental	\$0	(\$1,858,441)	(\$1,858,441)	\$0	\$1,858,441
		R Total		\$0	(\$1,858,441)	(\$1,858,441)	\$0	\$1,858,441
		E	Contract Services	\$0	\$0	\$1,690,000	\$50,000	(\$1,640,000)
			Capital Outlay	\$0	\$0	\$210,000	\$600,000	\$390,000
		E Total		\$0	\$0	\$1,900,000	\$650,000	(\$1,250,000)
	23306000 Total			\$0	(\$1,858,441)	\$41,559	\$650,000	\$608,441
	23306800	E	Contract Services	\$0	\$60,683	\$200,000	\$130,000	(\$70,000)
			Capital Outlay	\$0	\$0	\$0	\$0	\$0
		E Total		\$0	\$60,683	\$200,000	\$130,000	(\$70,000)
	23306800 Total			\$0	\$60,683	\$200,000	\$130,000	(\$70,000)
ARP FUND Total				\$0	(\$1,797,758)	\$241,559	\$780,000	\$538,441
Grand Total				\$0	(\$1,797,758)	\$241,559	\$780,000	\$538,441

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 of Gahanna Code 133.093 and ORC Section 1901.261(B).

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

Revenue & Expenditure Detail

Fund Name	ORG	Account Type	Obj Description	2020 Actual	2021 Actuals	2022 Revised Budget	2023 Budget Request	Difference 23 vs 22
COURT COMPUTERIZATION FUND	23404000	R	Fines & Fees	(\$6,942)	(\$6,542)	(\$11,000)	(\$7,000)	\$4,000
		R Total		(\$6,942)	(\$6,542)	(\$11,000)	(\$7,000)	\$4,000
		E	Contract Services	\$270	\$1,740	\$2,000	\$2,800	\$800
		E Total		\$270	\$1,740	\$2,000	\$2,800	\$800
	23404000 Total			(\$6,672)	(\$4,802)	(\$9,000)	(\$4,200)	\$4,800
COURT COMPUTERIZATION FUND Total				(\$6,672)	(\$4,802)	(\$9,000)	(\$4,200)	\$4,800
Grand Total				(\$6,672)	(\$4,802)	(\$9,000)	(\$4,200)	\$4,800

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 Asset Listing Number (formerly Catalog of Federal Domestic Assistance) 16.922.

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

Revenue & Expenditure Detail

Fund Name	ORG	Account Type	Obj Description	2020 Actual	2021 Actuals	2022 Revised Budget	2023 Budget Request	Difference 23 vs 22
FED LAW ENFORCE TRUST FUND	23510000	R	Intergovernmental	\$0	\$0	(\$30,000)	(\$10,000)	\$20,000
			Investment Income	(\$816)	(\$2,987)	\$0	\$0	\$0
		R Total		(\$816)	(\$2,987)	(\$30,000)	(\$10,000)	\$20,000
		E	Contract Services	\$65,557	\$13,483	\$30,000	\$10,000	(\$20,000)
			Capital Outlay	\$15,832	\$0	\$0	\$0	\$0
		E Total		\$81,389	\$13,483	\$30,000	\$10,000	(\$20,000)
23510000 Total				\$80,573	\$10,496	\$0	\$0	\$0
FED LAW ENFORCE TRUST FUND Total				\$80,573	\$10,496	\$0	\$0	\$0
Grand Total				\$80,573	\$10,496	\$0	\$0	\$0

Treasury Law Enforcement Seizure

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

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

Revenue & Expenditure Detail

Fund Name	ORG	Account Type	Obj Description	2020 Actual	2021 Actuals	2022 Revised Budget	2023 Budget Request	Difference 23 vs 22
TREASURY EQUIT SHARE FUND	23610000	R	Intergovernmental	(\$202,989)	(\$27,219)	(\$70,000)	(\$55,000)	\$15,000
			Investment Income	(\$2,599)	(\$6,285)	\$0	\$0	\$0
		R Total		(\$205,588)	(\$33,505)	(\$70,000)	(\$55,000)	\$15,000
		E	Materials & Supplies	\$247,740	\$73,740	\$70,000	\$55,000	(\$15,000)
		E Total		\$247,740	\$73,740	\$70,000	\$55,000	(\$15,000)
	23610000 Total			\$42,152	\$40,236	\$0	\$0	\$0
TREASURY EQUIT SHARE FUND Total				\$42,152	\$40,236	\$0	\$0	\$0
Grand Total				\$42,152	\$40,236	\$0	\$0	\$0

Right of Way Fund

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

Revenue & Expenditure Detail

Fund Name	ORG	Account Type	Obj Description	2020 Actual	2021 Actuals	2022 Revised Budget	2023 Budget Request	Difference 23 vs 22
RIGHT OF WAY FUND	24111000	R	Fines & Fees	(\$48,588)	(\$65,000)	(\$60,000)	(\$60,000)	\$0
		R Total		(\$48,588)	(\$65,000)	(\$60,000)	(\$60,000)	\$0
		E	Contract Services	\$0	\$20,972	\$60,000	\$70,000	\$10,000
		E Total		\$0	\$20,972	\$60,000	\$70,000	\$10,000
	24111000 Total			(\$48,588)	(\$44,028)	\$0	\$10,000	\$10,000
RIGHT OF WAY FUND Total				(\$48,588)	(\$44,028)	\$0	\$10,000	\$10,000
Grand Total				(\$48,588)	(\$44,028)	\$0	\$10,000	\$10,000

Public Safety Fund

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

For 2023, the School Resource Officer program will be paid from this fund partially by the 25% of the 1% increase and partially by charges for services to the school. In 2022, a Community Liaison Officer position was created and assigned to this fund. For 2023, a Mental Health Clinician is requested as a new position to continue enhancing community and officer support. The Mental Health Clinician will be partially funded by charges for services to Mifflin Township. Transfers to the police pension fund are also planned as the property tax levied for police pension does not cover the full cost of police pension expense.

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

Revenue & Expenditure Detail

Fund Name	ORG	Account Type	Obj Description	2020 Actual	2021 Actuals	2022 Revised Budget	2023 Budget Request	Difference 23 vs 22
PUBLIC SAFETY FUND	24010000	R	Fines & Fees	(\$2,812)	(\$18,251)	(\$9,500)	(\$15,313)	(\$5,813)
			Income Tax	(\$519,289)	(\$1,286,154)	(\$1,133,635)	(\$1,192,800)	(\$59,165)
		R Total		(\$522,101)	(\$1,304,405)	(\$1,143,135)	(\$1,208,113)	(\$64,978)
	24010000 Total			(\$522,101)	(\$1,304,405)	(\$1,143,135)	(\$1,208,113)	(\$64,978)
	24010110	R	Charges for Services	\$188,811	(\$121,303)	(\$203,000)	(\$250,843)	(\$47,843)
		R Total		(\$188,811)	(\$121,303)	(\$203,000)	(\$250,843)	(\$47,843)
		E	Salaries & Benefits	\$397,138	\$383,798	\$554,045	\$553,118	(\$927)
			Contract Services	\$441	\$3,684	\$5,000	\$6,500	\$1,500
			Transfer Out	\$0	\$816,470	\$867,903	\$967,553	\$99,650
		E Total		\$397,579	\$1,203,952	\$1,426,948	\$1,527,171	\$100,223
	24010110 Total			\$208,768	\$1,082,649	\$1,223,948	\$1,276,328	\$52,380
	24010120	E	Salaries & Benefits	\$0	\$0	\$0	\$143,824	\$143,824
		E Total		\$0	\$0	\$0	\$143,824	\$143,824
	24010120 Total			\$0	\$0	\$0	\$143,824	\$143,824
PUBLIC SAFETY FUND Total				(\$313,334)	(\$221,756)	\$80,813	\$212,039	\$131,226
Grand Total				(\$313,334)	(\$221,756)	\$80,813	\$212,039	\$131,226

Parks & Recreation Fund

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

For 2023, camps, Senior Center, golf course, horticulturalist, Gahanna Swimming Pool and Hunters Ridge pool will be paid from this fund, partially by the 25% of the 1% increase and partially by charges for services and sales related to all six recreational activities.

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

Revenue & Expenditure Detail

Fund Name	ORG	Account Type	Obj Description	2020 Actual	2021 Actuals	2022 Revised Budget	2023 Budget Request	Difference 23 vs 22
PARKS & RECREATION FUND	24208000	R	Fines & Fees	(\$6,405)	(\$8,424)	(\$6,000)	(\$10,938)	(\$4,938)
			Income Tax	(\$1,177,808)	(\$593,610)	(\$715,980)	(\$852,000)	(\$136,020)
		R Total		(\$1,184,214)	(\$602,033)	(\$721,980)	(\$862,938)	(\$140,958)
	24208000 Total			(\$1,184,214)	(\$602,033)	(\$721,980)	(\$862,938)	(\$140,958)
	24208310	E	Salaries & Benefits	\$0	\$43,612	\$74,515	\$112,288	\$37,773
		E Total		\$0	\$43,612	\$74,515	\$112,288	\$37,773
	24208310 Total			\$0	\$43,612	\$74,515	\$112,288	\$37,773
	24208320	E	Salaries & Benefits	\$229,842	\$243,310	\$0	\$133,103	\$133,103
		E Total		\$229,842	\$243,310	\$0	\$133,103	\$133,103
	24208320 Total			\$229,842	\$243,310	\$0	\$133,103	\$133,103
	24208330	R	Charges for Services	\$0	(\$472,438)	(\$370,000)	(\$370,000)	\$0
		R Total		\$0	(\$472,438)	(\$370,000)	(\$370,000)	\$0
		E	Salaries & Benefits	\$0	\$224,294	\$296,386	\$365,678	\$69,292
			Contract Services	\$0	\$38,374	\$57,700	\$75,680	\$17,980
			Materials & Supplies	\$0	\$61,277	\$81,300	\$89,320	\$8,020
		E Total		\$0	\$323,945	\$435,386	\$530,678	\$95,292
	24208330 Total			\$0	(\$148,492)	\$65,386	\$160,678	\$95,292
	24208340	R	Charges for Services	(\$14,948)	(\$11,491)	(\$40,000)	(\$35,000)	\$5,000
			Other	(\$455)	(\$585)	\$0	\$0	\$0
		R Total		(\$15,403)	(\$12,076)	(\$40,000)	(\$35,000)	\$5,000
		E	Salaries & Benefits	\$57,605	\$134,888	\$136,371	\$188,165	\$51,794
			Contract Services	\$4,513	\$2,249	\$25,300	\$23,500	(\$1,800)
			Materials & Supplies	\$1,971	\$6,375	\$10,750	\$11,250	\$500
		E Total		\$64,088	\$143,512	\$172,421	\$222,915	\$50,494
	24208340 Total			\$48,685	\$131,436	\$132,421	\$187,915	\$55,494

Fund Name	ORG	Account Type	Obj Description	2020 Actual	2021 Actuals	2022 Revised Budget	2023 Budget Request	Difference 23 vs 22
	24208370	R	Charges for Services	(\$462)	(\$130,339)	(\$125,000)	(\$185,000)	(\$60,000)
		R Total		(\$462)	(\$130,339)	(\$125,000)	(\$185,000)	(\$60,000)
		E	Salaries & Benefits	\$43,552	\$163,949	\$238,527	\$284,545	\$46,018
			Contract Services	\$17,839	\$29,537	\$51,570	\$53,750	\$2,180
			Materials & Supplies	\$13,463	\$104,509	\$117,730	\$135,000	\$17,270
		E Total		\$74,854	\$297,994	\$407,827	\$473,295	\$65,468
	24208370 Total			\$74,392	\$167,655	\$282,827	\$288,295	\$5,468
	24208380	R	Charges for Services	(\$2,597)	(\$259,555)	(\$271,000)	(\$271,000)	\$0
		R Total		(\$2,597)	(\$259,555)	(\$271,000)	(\$271,000)	\$0
		E	Salaries & Benefits	\$29,229	\$111,428	\$169,536	\$190,152	\$20,616
			Contract Services	\$7,797	\$11,639	\$39,665	\$45,150	\$5,485
			Materials & Supplies	\$8,062	\$60,735	\$55,765	\$59,000	\$3,235
		E Total		\$45,088	\$183,801	\$264,966	\$294,302	\$29,336
	24208380 Total			\$42,491	(\$75,753)	(\$6,034)	\$23,302	\$29,336
	24208400	R	Charges for Services	\$0	(\$105,511)	(\$100,000)	(\$250,000)	(\$150,000)
		R Total		\$0	(\$105,511)	(\$100,000)	(\$250,000)	(\$150,000)
		E	Salaries & Benefits	\$0	\$173,491	\$303,319	\$356,751	\$53,432
			Contract Services	\$0	\$7,831	\$46,100	\$26,100	(\$20,000)
			Materials & Supplies	\$0	\$7,490	\$15,900	\$12,400	(\$3,500)
		E Total		\$0	\$188,812	\$365,319	\$395,251	\$29,932
	24208400 Total			\$0	\$83,302	\$265,319	\$145,251	(\$120,068)
PARKS & RECREATION FUND Total				(\$788,803)	(\$156,963)	\$92,454	\$187,894	\$95,440
Grand Total				(\$788,803)	(\$156,963)	\$92,454	\$187,894	\$95,440

Public Service Fund

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

For 2023, engineering activities and garage maintenance will be paid from this fund, partially by the 25% of the 1% increase and partially by fines & fees.

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

Revenue & Expenditure Detail

Fund Name	ORG	Account Type	Obj Description	2020 Actual	2021 Actuals	2022 Revised Budget	2023 Budget Request	Difference 23 vs 22
PUBLIC SERVICE FUND	24311000	R	Fines & Fees	(\$6,405)	(\$20,123)	(\$9,500)	(\$17,500)	(\$8,000)
			Income Tax	(\$1,087,495)	(\$1,418,067)	(\$1,133,635)	(\$1,363,200)	(\$229,565)
		R Total		(\$1,093,901)	(\$1,438,190)	(\$1,143,135)	(\$1,380,700)	(\$237,565)
	24311000 Total			(\$1,093,901)	(\$1,438,190)	(\$1,143,135)	(\$1,380,700)	(\$237,565)
	24311400	E	Salaries & Benefits	\$0	\$141,161	\$0	\$0	\$0
		E Total		\$0	\$141,161	\$0	\$0	\$0
	24311400 Total			\$0	\$141,161	\$0	\$0	\$0
	24311470	R	Fines & Fees	\$0	(\$2,595)	\$0	(\$5,000)	(\$5,000)
		R Total		\$0	(\$2,595)	\$0	(\$5,000)	(\$5,000)
		E	Contract Services	\$31,124	\$34,904	\$81,370	\$85,440	\$4,070
			Materials & Supplies	\$26,033	\$20,377	\$32,000	\$32,400	\$400
		E Total		\$57,157	\$55,281	\$113,370	\$117,840	\$4,470
	24311470 Total			\$57,157	\$52,686	\$113,370	\$112,840	(\$530)
	24313000	R	Fines & Fees	(\$17,378)	(\$54,058)	(\$25,000)	(\$50,000)	(\$25,000)
		R Total		(\$17,378)	(\$54,058)	(\$25,000)	(\$50,000)	(\$25,000)
	24313000 Total			(\$17,378)	(\$54,058)	(\$25,000)	(\$50,000)	(\$25,000)
	24313000	E	Salaries & Benefits	\$299,541	\$644,204	\$1,041,225	\$1,074,121	\$32,896
			Contract Services	\$74,130	\$59,122	\$94,651	\$450,968	\$356,317
			Materials & Supplies	\$3,210	\$7,988	\$8,600	\$7,720	(\$880)
		E Total		\$376,880	\$711,314	\$1,144,476	\$1,532,809	\$388,333
	24313000 Total			\$376,880	\$711,314	\$1,144,476	\$1,532,809	\$388,333
PUBLIC SERVICE FUND Total				(\$677,242)	(\$587,087)	\$89,711	\$214,949	\$125,238
Grand Total				(\$677,242)	(\$587,087)	\$89,711	\$214,949	\$125,238

Police Pension

The Police Pension fund receives real estate tax revenues from a .30 inside mill levy issued for the purpose of paying expenditures associated with the City's police pension obligation. The fund also receives transfers from the Public Safety Fund for any amounts not funded by the tax levy.

Anticipated revenues and expenditures are based on estimated police pension obligations by the Finance Department.

Revenue & Expenditure Detail

Fund Name	ORG	Account Type	Obj Description	2020 Actual	2021 Actuals	2022 Revised Budget	2023 Budget Request	Difference 23 vs 22	
POLICE PENSION FUND	51006000	R	Intergovernmental	(\$34,517)	(\$40,134)	(\$34,800)	(\$40,000)	(\$5,200)	
			Property Taxes	(\$281,605)	(\$326,672)	(\$368,905)	(\$372,607)	(\$3,702)	
			Transfer In	(\$713,280)	(\$816,470)	(\$867,903)	(\$967,553)	(\$99,650)	
		R Total		(\$1,029,401)	(\$1,183,276)	(\$1,271,608)	(\$1,380,160)	(\$108,552)	
		E	Salaries & Benefits	\$1,025,618	\$1,179,298	\$1,285,508	\$1,374,570	\$89,062	
			Contract Services	\$3,783	\$3,977	\$5,600	\$5,590	(\$10)	
		E Total		\$1,029,401	\$1,183,276	\$1,291,108	\$1,380,160	\$89,052	
	51006000 Total				(\$0)	\$0	\$19,500	\$0	(\$19,500)
POLICE PENSION FUND Total					(\$0)	\$0	\$19,500	\$0	(\$19,500)
Grand Total					(\$0)	\$0	\$19,500	\$0	(\$19,500)

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.

Revenue & Expenditure Detail

Fund Name	ORG	Account Type	Obj Description	2020 Actual	2021 Actuals	2022 Revised Budget	2023 Budget Request	Difference 23 vs 22
POLICE PENSION FUND	51510000	R	Other	(\$3,627)	(\$2,584)	(\$5,000)	(\$18,300)	(\$13,300)
		R Total		(\$3,627)	(\$2,584)	(\$5,000)	(\$18,300)	(\$13,300)
		E	Materials & Supplies	\$1,629	\$1,965	\$5,000	\$18,300	\$13,300
		E Total		\$1,629	\$1,965	\$5,000	\$18,300	\$13,300
	51510000 Total			(\$1,998)	(\$619)	\$0	\$0	\$0
POLICE PENSION FUND Total				(\$1,998)	(\$619)	\$0	\$0	\$0
Grand Total				(\$1,998)	(\$619)	\$0	\$0	\$0

Reserved for Sick and Vacation

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

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

Revenue & Expenditure Detail

Fund Name	ORG	Account Type	Obj Description	2020 Actual	2021 Actuals	2022 Revised Budget	2023 Budget Request	Difference 23 vs 22
LEAVE PAY-OUT RESERVE FUND	75006000	R	Transfer In	(\$245,000)	(\$231,645)	(\$239,000)	(\$239,000)	\$0
		R Total		(\$245,000)	(\$231,645)	(\$239,000)	(\$239,000)	\$0
		E	Salaries & Benefits	\$185,818	\$198,630	\$238,844	\$238,844	\$0
		E Total		\$185,818	\$198,630	\$238,844	\$238,844	\$0
LEAVE PAY-OUT RESERVE FUND Total	75006000 Total			(\$59,182)	(\$33,015)	(\$156)	(\$156)	\$0
Grand Total				(\$59,182)	(\$33,015)	(\$156)	(\$156)	\$0

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, a TIF redirects and segregates the increased property tax revenues that would normally flow to other funds so that it can be used for a specified purpose.

Revenue projections for each TIF are developed by using property values and effective property tax rates and tax abatement status. Expenditure amounts are calculated based upon eligible expenditures as identified in the TIF Ordinance and revenue sharing agreements with developers or other political subdivisions. The Capital Improvement Plan (CIP) will provide a long-term capital improvement plan for servicing TIF Districts.

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 2023 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.

This TIF District is subject to the City's Comprehensive School Compensation Agreement and requires reimbursement to Gahanna-Jefferson Public Schools in the amount of 75% in years 1 through 10 and 100% in years 11 through 30. Since the School District receives 100% of the amount due to them, the City requested that the County begin remitting payment directly to the schools, which began in 2018. Proposed future uses of the funds generated from the Eastgate—Crossroads TIF are for payments to the project developer and County Auditor deductions.

Revenue & Expenditure Detail



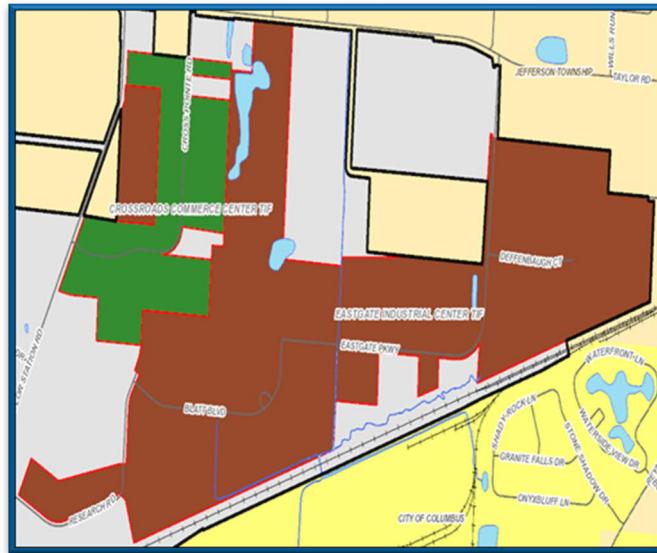
(Eastgate Crossroads TIF highlighted in green)

Fund Name	Account Type	ORG	Obj Description	2020 Actual	2021 Actuals	2022 Revised Budget	2023 Budget Request	Difference 23 vs 22
TAX INCREMENT FUND	R	22411010	Charges for Services	(\$5,000)	(\$5,000)	(\$5,000)	(\$5,000)	\$0
			Payments In Lieu of Taxes	(\$411,212)	(\$412,295)	(\$447,600)	(\$445,100)	\$2,500
		22411010 Total		(\$416,212)	(\$417,295)	(\$452,600)	(\$450,100)	\$2,500
	R Total			(\$416,212)	(\$417,295)	(\$452,600)	(\$450,100)	\$2,500
	E	22411010	Contract Services	\$415,423	\$418,855	\$452,600	\$450,100	(\$2,500)
		22411010 Total		\$415,423	\$418,855	\$452,600	\$450,100	(\$2,500)
	E Total			\$415,423	\$418,855	\$452,600	\$450,100	(\$2,500)
TAX INCREMENT FUND Total				(\$790)	\$1,560	\$0	\$0	\$0
Grand Total				(\$790)	\$1,560	\$0	\$0	\$0

Eastgate-Pizzutti TIF

The Eastgate—Pizzutti TIF District was established in 2000 to assist with the development of the Eastgate Industrial Center, a 90+ acre business and industrial park located off Taylor Road, and the development of the adjacent parcels. It includes parcels along Deffenbaugh Court, Eastgate Parkway, Blatt Boulevard and Research Road in the City's Office, Commerce & Technology District. The Eastgate—Pizzutti TIF has a 30-year term with an anticipated ending in 2029.

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



(Eastgate Pizzutti TIF highlighted in green)

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

Revenue & Expenditure Detail

Fund Name	Account Type	ORG	Obj Description	2020 Actual	2021 Actuals	2022 Revised Budget	2023 Budget Request	Difference 23 vs 22
TAX INCREMENT FUND	R	22411020	Charges for Services	(\$6,000)	(\$6,000)	(\$6,000)	(\$6,000)	\$0
			Intergovernmental	(\$370)	(\$425)	(\$400)	(\$500)	(\$100)
			Payments In Lieu of Taxes	(\$481,030)	(\$483,362)	(\$527,400)	(\$541,500)	(\$14,100)
		22411020 Total		(\$487,401)	(\$489,787)	(\$533,800)	(\$548,000)	(\$14,200)
	R Total			(\$487,401)	(\$489,787)	(\$533,800)	(\$548,000)	(\$14,200)
	E	22411020	Contract Services	\$7,455	\$5,106	\$8,000	\$6,000	(\$2,000)
			Capital Outlay	\$0	\$0	\$950,000	\$500,000	(\$450,000)
			Transfer Out	\$347,000	\$250,693	\$0	\$0	\$0
		22411020 Total		\$354,455	\$255,799	\$958,000	\$506,000	(\$452,000)
	E Total			\$354,455	\$255,799	\$958,000	\$506,000	(\$452,000)
TAX INCREMENT FUND Total				(\$132,946)	(\$233,988)	\$424,200	(\$42,000)	(\$466,200)
Grand Total				(\$132,946)	(\$233,988)	\$424,200	(\$42,000)	(\$466,200)

Manor Homes TIF

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

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

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



(Manor Homes TIF highlighted in green)

This TIF District is non-school TIF and the Gahanna-Jefferson Public Schools receives property tax revenue directly from the County Auditor. Proposed future uses of the funds generated from the TIF are repayment of the bonds issued for the initial investment and County Auditor deductions.

Revenue & Expenditure Detail

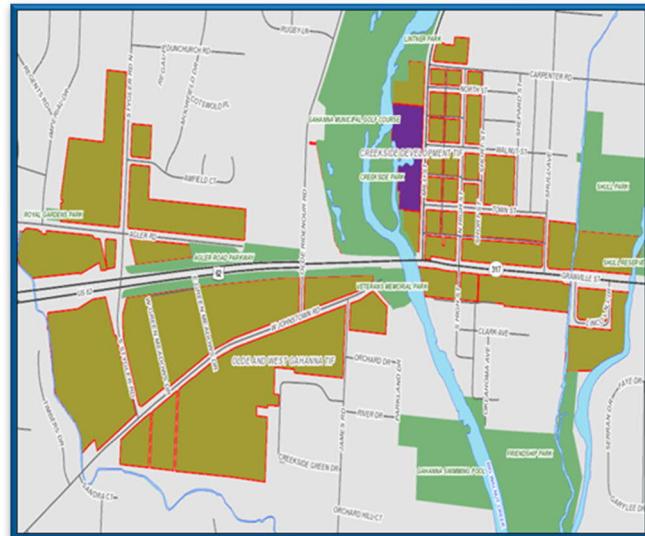
Fund Name	Account Type	ORG	Obj Description	2020 Actual	2021 Actuals	2022 Revised Budget	2023 Budget Request	Difference 23 vs 22
TAX INCREMENT FUND	R	22411030	Intergovernmental	(\$34,403)	(\$31,604)	(\$34,000)	(\$34,000)	\$0
			Payments In Lieu of Taxes	(\$279,353)	(\$301,791)	(\$344,200)	(\$343,900)	\$300
		22411030 Total		(\$313,756)	(\$333,394)	(\$378,200)	(\$377,900)	\$300
	R Total			(\$313,756)	(\$333,394)	(\$378,200)	(\$377,900)	\$300
	E	22411030	Contract Services	\$3,227	\$3,779	\$4,900	\$5,200	\$300
			Capital Outlay	\$0	\$0	\$150,000	\$0	(\$150,000)
			Transfer Out	\$0	\$0	\$0	\$110,000	\$110,000
		22411030 Total		\$3,227	\$3,779	\$154,900	\$115,200	(\$39,700)
	E Total			\$3,227	\$3,779	\$154,900	\$115,200	(\$39,700)
TAX INCREMENT FUND Total				(\$310,529)	(\$329,615)	(\$223,300)	(\$262,700)	(\$39,400)
Grand Total				(\$310,529)	(\$329,615)	(\$223,300)	(\$262,700)	(\$39,400)

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 Styler Roads.

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

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



(Olde and West Gahanna TIF highlighted in green)

This TIF District is a non-school TIF and the Gahanna-Jefferson Public Schools receive property tax revenue directly from the County Auditor. The City does have a compensation agreement with Mifflin Township equal to the amount of property tax revenue the township would have received if not for the TIF District. Proposed future uses of the funds generated from the Olde and West Gahanna TIF are township compensation payments and County Auditor deductions.

Revenue & Expenditure Detail

Fund Name	Account Type	ORG	Obj Description	2020 Actual	2021 Actuals	2022 Revised Budget	2023 Budget Request	Difference 23 vs 22
TAX INCREMENT FUND	R	22411040	Intergovernmental	(\$219)	(\$451)	(\$350)	(\$500)	(\$150)
			Payments In Lieu of Taxes	(\$258,833)	(\$314,666)	(\$316,400)	(\$333,900)	(\$17,500)
		22411040 Total		(\$259,052)	(\$315,118)	(\$316,750)	(\$334,400)	(\$17,650)
	R Total			(\$259,052)	(\$315,118)	(\$316,750)	(\$334,400)	(\$17,650)
	E	22411040	Contract Services	\$89,054	\$111,279	\$112,800	\$116,100	\$3,300
			Capital Outlay	\$0	\$0	\$0	\$0	\$0
		22411040 Total		\$89,054	\$111,279	\$112,800	\$116,100	\$3,300
	E Total			\$89,054	\$111,279	\$112,800	\$116,100	\$3,300
TAX INCREMENT FUND Total				(\$169,997)	(\$203,839)	(\$203,950)	(\$218,300)	(\$14,350)
Grand Total				(\$169,997)	(\$203,839)	(\$203,950)	(\$218,300)	(\$14,350)

Creekside TIF

The Creekside TIF District has a 30-year term that began in 2005 and is scheduled to end in 2034. The Creekside TIF District supported the development of the mixed-use commercial, retail, and residential Creekside project. The Creekside TIF only includes the parcels of land along Mill Street that are directly related to the Creekside development.

The TIF was established to finance the public improvements related to the Creekside project including the construction of public parking, Creekside park improvements, the replacement of water and sewer lines, the relocation of electric and other utility lines and related improvements throughout the district. Per the authorizing legislation, funds may be used for public infrastructure improvements to include the construction of the following improvements and all related costs:

- 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 TIF highlighted in purple)

Revenue & Expenditure Detail

Fund Name	Account Type	ORG	Obj Description	2020 Actual	2021 Actuals	2022 Revised Budget	2023 Budget Request	Difference 23 vs 22
TAX INCREMENT FUND	R	22411050	Charges for Services	(\$116,887)	(\$114,820)	(\$113,500)	(\$113,500)	\$0
			Intergovernmental	(\$13,659)	(\$5,054)	(\$13,700)	(\$6,000)	\$7,700
			Payments In Lieu of Taxes	\$97,689	(\$108,966)	(\$296,500)	(\$129,700)	\$166,800
		22411050 Total			(\$32,857)	(\$228,841)	(\$423,700)	(\$249,200)
	R Total				(\$32,857)	(\$228,841)	(\$423,700)	(\$249,200)
	E	22411050	Contract Services	\$3,128	\$1,261	\$4,300	\$2,000	(\$2,300)
			Transfer Out	\$0	\$330,000	\$530,000	\$250,000	(\$280,000)
		22411050 Total			\$3,128	\$331,261	\$534,300	\$252,000
	E Total				\$3,128	\$331,261	\$534,300	\$252,000
TAX INCREMENT FUND Total					(\$29,729)	\$102,420	\$110,600	\$2,800
								(\$107,800)

Crescent at Central Park TIF

In August 2011, the Gahanna City Council approved the creation of the Crescent at Central Park TIF to support the development of a 12.138 acres site at the southeast corner of Tech Center Drive and I-270. The site was developed by Trivium Development and houses the offices and diagnostic and treatment center of the Central Ohio Urology Group. Additional development is planned for the remaining acreage.

The 30-year term for this TIF District began in 2013 (the first taxable year for the new building) and ends in 2041. Funds generated from the TIF will have repaid the cost of the following public infrastructure improvements:

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

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



(Crescent at Central Park TIF highlighted in pink)

Revenue & Expenditure Detail

Fund Name	Account Type	ORG	Obj Description	2020 Actual	2021 Actuals	2022 Revised Budget	2023 Budget Request	Difference 23 vs 22
TAX INCREMENT FUND	R	22411060	Payments In Lieu of Taxes	(\$91,193)	(\$308,299)	(\$214,100)	(\$213,400)	\$700
		22411060 Total			(\$91,193)	(\$308,299)	(\$214,100)	(\$213,400)
	R Total				(\$91,193)	(\$308,299)	(\$214,100)	(\$213,400)
	E	22411060	Contract Services	\$54,009	\$193,629	\$133,000	\$131,900	(\$1,100)
		22411060 Total			\$54,009	\$193,629	\$133,000	\$131,900
	E Total				\$54,009	\$193,629	\$133,000	\$131,900
TAX INCREMENT FUND Total					(\$37,183)	(\$114,670)	(\$81,100)	(\$81,500)
Grand Total					(\$37,183)	(\$114,670)	(\$81,100)	(\$81,500)
								(\$400)

Hamilton Road TIF

The Hamilton Road Corridor TIF District is located north of the I-270 intersection along S. Hamilton Road, including intersecting streets, up to Clark State Road. As one of the major entryways into the City of Gahanna, the Hamilton Road Corridor is traveled by thousands of vehicles daily.

Over the past several years, the City has invested in infrastructure upgrades to support the growth of the Hamilton Road Corridor as a mixed-use commerce hub that serves the civic, education and business needs of Gahanna's residents and visitors. Recently, there has been a significant amount of private investment within the Hamilton Road Corridor including four private sector projects in 2012 that had a total investment of approximately \$8 million. Based on these market trends, the potential is high for continued redevelopment within the corridor.



The 30-year term for this TIF District began in 2013 (the first taxable year for the new building) and ends in 2041. Funds generated from the TIF will be used to offset the cost of the following types of public infrastructure improvements:

- Roadway construction, improvement, signage, lighting, signalization and/or traffic controls within the TIF district and surrounding area
- Water/Sewer construction or improvements, storm and sanitary sewers, water and fire protection systems
- Utilities construction, reconstruction or installation of gas, electric and communication service facilities
- Construction, reconstruction and installation of stormwater and flood remediation projects and facilities
- Demolition, including demolition on private property when determined to be necessary for public health, safety and welfare;
- Construction or reconstruction of one or more public parks, including grading, trees and other park plantings, park accessories and related improvements, together with all appurtenances thereto;
- Construction or installation of streetscape and landscape improvements including trees, tree grates, signage, curbs, sidewalks, street and sidewalk lighting, trash receptacles, benches, newspaper racks, burial of overhead utility lines and related improvements
- Acquisition of real estate or interests in real estate (including easements) (a) necessary to accomplish any of the foregoing improvements or (b) in aid of industry, commerce, distribution, or research
- Engineering, consulting, legal, administrative, and other professional services associated with the planning, design, acquisition, construction and installation of the foregoing improvements and real estate.

This TIF District is a non-school TIF and the Gahanna-Jefferson Public Schools receives property tax revenue directly from the County Auditor. Proposed uses of the funds generated from the TIF are developer reimbursements associated with public infrastructure improvement, Hamilton Road bridge improvements, and County Auditor deductions.

Revenue & Expenditure Detail

Fund Name	Account Type	ORG	Obj Description	2020 Actual	2021 Actuals	2022 Revised Budget	2023 Budget Request	Difference 23 vs 22
TAX INCREMENT FUND	R	22411070	Charges for Services	(\$33,536)	(\$33,933)	(\$24,800)	(\$30,000)	(\$5,200)
			Payments In Lieu of Taxes	(\$234,432)	(\$349,139)	(\$363,000)	(\$360,600)	\$2,400
		22411070 Total			(\$267,969)	(\$383,072)	(\$387,800)	(\$390,600)
	R Total				(\$267,969)	(\$383,072)	(\$387,800)	(\$2,800)
	E	22411070	Contract Services	\$175,070	\$210,215	\$237,500	\$239,600	\$2,100
			Capital Outlay		\$0	\$0	\$150,000	\$250,000
		22411070 Total			\$175,070	\$210,215	\$387,500	\$489,600
	E Total				\$175,070	\$210,215	\$387,500	\$102,100
TAX INCREMENT FUND Total					(\$92,899)	(\$172,857)	(\$300)	\$99,000
Grand Total					(\$92,899)	(\$172,857)	(\$300)	\$99,000
								\$99,300

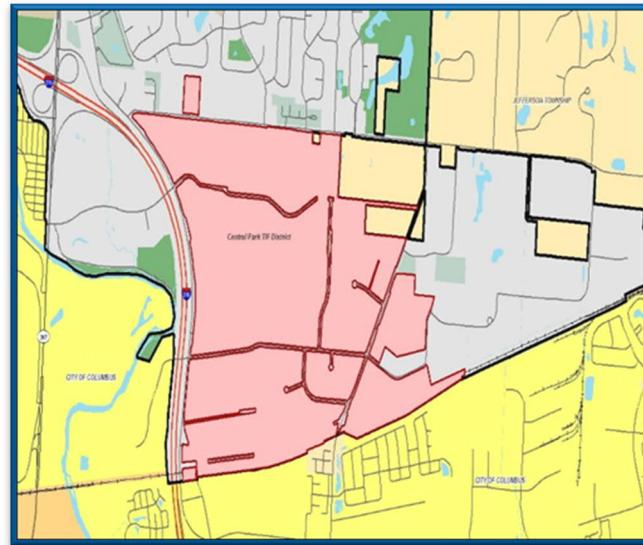
Central Park TIF

In late 2013, the Central Park TIF district was authorized for the public infrastructure improvements related to the commercial, business, and light industrial development and job creation in the Central Park of Gahanna. As businesses locate in Central Park public infrastructure improvements will be needed to support the end users, improve connectivity, and increase infrastructure capacity. Additional infrastructure improvements may be needed to service the publicly owned property on Science Boulevard, currently home to the City's Service Complex.

This TIF District is a non-school TIF and the Gahanna-Jefferson Public Schools and Eastland-Fairfield Career and Technical Schools will receive property tax revenue directly from the County Auditor. The City recently completed the Research and Blattt Blvd improvements within the District. These improvements rebuilt both roads to commercial traffic standards to better serve the businesses within the area. Resources from this TIF District will also be used in 2022 for a portion of the cost associated with the extension of Tech Center Drive as agreed to between the developer and the City.

Proposed uses of the funds generated from the TIF are for County Auditor deductions.

Revenue & Expenditure Detail

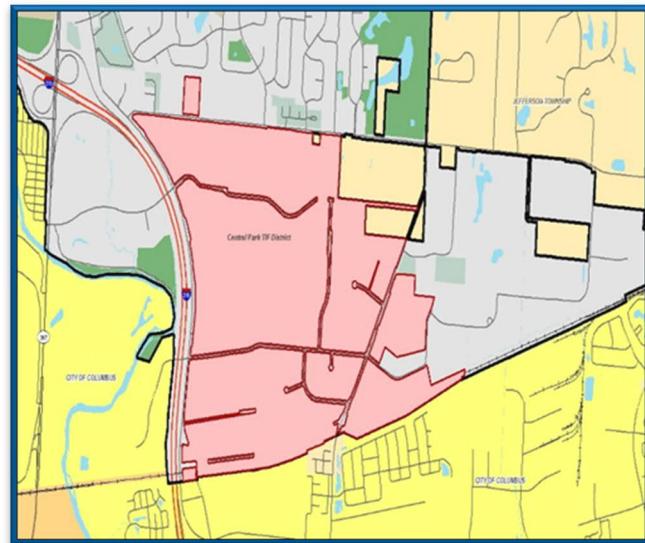


Fund Name	Account Type	ORG	Obj Description	2020 Actual	2021 Actuals	2022 Revised Budget	2023 Budget Request	Difference 23 vs 22
TAX INCREMENT FUND	R	22411080	Charges for Services	(\$10,000)	(\$10,000)	(\$10,000)	(\$10,000)	\$0
			Payments In Lieu of Taxes	(\$268,836)	(\$290,610)	(\$352,600)	(\$333,700)	\$18,900
		22411080 Total		(\$278,836)	(\$300,610)	(\$362,600)	(\$343,700)	\$18,900
	R Total			(\$278,836)	(\$300,610)	(\$362,600)	(\$343,700)	\$18,900
	E	22411080	Contract Services	\$3,734	\$3,194	\$5,600	\$4,300	(\$1,300)
			Capital Outlay	\$3,734	\$3,194	\$460,000	\$0	(\$460,000)
			Transfer Out	\$0	\$0	\$0	\$0	\$0
		22411080 Total		\$7,468	\$6,388	\$465,600	\$4,300	(\$461,300)
	E Total			\$7,468	\$6,388	\$465,600	\$4,300	(\$461,300)
TAX INCREMENT FUND Total				(\$271,367)	(\$294,222)	\$103,000	(\$339,400)	(\$442,400)
Grand Total				(\$271,367)	(\$294,222)	\$103,000	(\$339,400)	(\$442,400)

North Triangle TIF

The North Triangle TIF district was authorized in spring 2014. The area has recently seen a significant amount of private investment that makes it advantageous for the creation of a TIF. In addition, the Department anticipates that there are multiple locations that could be developed and/or improved within the North Triangle TIF District over the next 30 years. Based on these market trends and the potential for continued redevelopment within the district, the establishment of a TIF district to fund public investments is necessary.

The Gahanna-Jefferson Public Schools and the Eastland-Fairfield Career & Technical Schools will not be impacted by the creation of this TIF District as this TIF District is a non-school TIF.



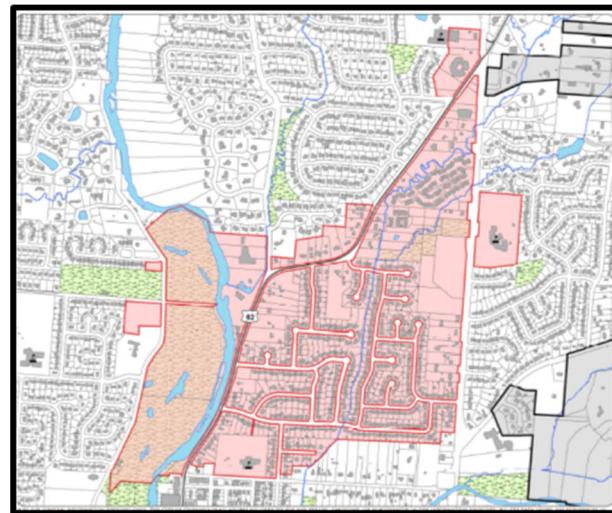
Proposed uses of the funds are for County Auditor deductions.

Revenue & Expenditure Detail

Fund Name	Account Type	ORG	Obj Description	2020 Actual	2021 Actuals	2022 Revised Budget	2023 Budget Request	Difference 23 vs 22
TAX INCREMENT FUND	R	22411090	Intergovernmental	(\$5)	(\$418)	\$0	(\$2,510)	(\$2,510)
			Payments In Lieu of Taxes	(\$371,760)	(\$506,313)	(\$471,400)	(\$534,000)	(\$62,600)
		22411090 Total			(\$371,765)	(\$506,731)	(\$471,400)	(\$536,510)
	R Total				(\$371,765)	(\$506,731)	(\$471,400)	(\$536,510)
	E	22411090	Contract Services	\$3,934	\$5,152	\$5,600	\$6,400	\$800
			Capital Outlay	\$0	\$0	\$530,000	\$0	(\$530,000)
		22411090 Total			\$3,934	\$5,152	\$535,600	\$6,400
	E Total				\$3,934	\$5,152	\$535,600	(\$529,200)
TAX INCREMENT FUND Total					(\$367,831)	(\$501,579)	\$64,200	(\$530,110)
Grand Total					(\$367,831)	(\$501,579)	\$64,200	(\$530,110)
								(\$594,310)

Johnstown Road TIF

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



The Gahanna-Jefferson Public Schools and the Eastland-Fairfield Career & Technical Schools will not be impacted by the creation of this TIF District as this TIF District is a non-school TIF. The City does have a compensation agreement with Mifflin Township for property tax revenue the township would have received if not for the TIF District.

Proposed uses of the funds generated from the TIF are County Auditor deductions and compensation payments to Mifflin Township.

Revenue & Expenditure Detail

Fund Name	Account Type	ORG	Obj Description	2020 Actual	2021 Actuals	2022 Revised Budget	2023 Budget Request	Difference 23 vs 22
TAX INCREMENT FUND	R	22411100	Payments In Lieu of Taxes	(\$232,055)	(\$282,006)	(\$290,400)	(\$292,300)	(\$1,900)
		22411100 Total			(\$232,055)	(\$282,006)	(\$290,400)	(\$292,300)
	R Total				(\$232,055)	(\$282,006)	(\$290,400)	(\$292,300)
	E	22411100	Contract Services	\$80,914	\$100,457	\$103,800	\$102,700	(\$1,100)
			Capital Outlay	\$0	\$0	\$0	\$0	\$0
			Transfer Out	\$0	\$0	\$100,000	\$0	(\$100,000)
		22411100 Total		\$80,914	\$100,457	\$203,800	\$102,700	(\$101,100)
	E Total				\$80,914	\$100,457	\$203,800	\$102,700
TAX INCREMENT FUND Total					(\$151,141)	(\$181,549)	(\$86,600)	(\$189,600)
Grand Total					(\$151,141)	(\$181,549)	(\$86,600)	(\$189,600)
								(\$103,000)

DEBT SERVICE

The City maintains General Bond Retirement fund and a State Infrastructure Bank (SIB) Security Deposit fund. The General Bond Retirement 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.

The SIB Security Deposit fund holds resources received through an agreement with a developer for the extension of Tech Center Drive including water line improvements. The agreement sets forth the legal uses of the deposit which is strictly for the repayment of the SIB loan. The City is the issuer of the SIB loan for the infrastructure improvements that will be performed by the developer. The City and developer have agreed to the use of grant resources awarded to the City, Water Capital fund resources, and TIF resources to accomplish the road and water infrastructure improvements. The developer has agreed to provide resources for the repayment of the SIB loan, which is currently being held by the City pending successful completion of the project.

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 \$16,830,000 in outstanding general obligation bond issues as outlined in the table below:

Bond Issue	Issue Amount	Outstanding
Various Purpose Refunding, Series 2013 Partially refunded 2005 bonds	\$8,975,000	\$5,165,000
Various Purpose & Refunding, Series 2015 Partially refunded remaining 2005 & 2007 bonds <i>Projects Funded:</i> Road projects including Detroit-style street rebuilds and Morse Road widening.	\$12,715,000	\$7,545,000
Direct Placement Litigation Bonds, Series 2020 Refinanced the 2019 notes issued for the income tax lawsuit settlement.	\$5,045,000	\$4,120,000

Other City Debt

The City has an additional \$745,334 in outstanding debt from low-or no-interest loans through the Ohio Public Works Commission. These loans are outlined in the table below:

Loan	Issue Amount	Outstanding
OPWC: US 62 & Stygler Rd	\$735,124	\$330,806
OPWC: US 62 Improvements	\$1,036,320	\$414,528

New Debt Issuances

The City is currently in the process of issuing \$8,500,000 of one year Bond Anticipation Notes for the purchase of a new building, 825 Tech Center Drive. Long-term General Obligation bonds will be issued to repay the notes and renovate and improve the existing building to house the Police Department, City Hall operations, and the Senior Center.

The City is also in the process of entering into a loan with the State of Ohio through the State Infrastructure Bank (SIB) program for the extension of Tech Center Drive including water line improvements. The Developer will be performing the infrastructure improvements and has provided the City with security for the repayment of the SIB Loan.

Debt Limitation

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

	Total Outstanding Debt	Unvoted (Limited)	Limited & Unlimited
Limited Tax Debt	\$17,575,334	\$0	\$0
Unlimited Tax Debt	\$0	N/A	\$0
Total Subject to Limitation		\$4,120,000	\$4,120,000
G.O. Debt Exempt From Limitations		\$13,455,334	\$13,455,334
Maximum Allowable		\$68,437,256	\$130,652,943
Balance of Limitation		\$64,317,256	\$126,532,943

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 2023 bond retirement payments of \$2,722,861, \$519,288 will be interest and the remaining \$2,203,573 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. Anticipated deals for 2022 & 2023 are described above under New Debt Issuances.

Revenue & Expenditure Detail

Fund Name	Account Type	ORG	Obj Description	2020 Actual	2021 Actuals	2022 Revised Budget	2023 Budget Request	Difference 23 vs 22
BOND RETIREMENT FUND	R	43106000	Intergovernmental	(\$33,369)	(\$38,801)	(\$34,000)	(\$38,000)	(\$4,000)
			Issuance of Debt	(\$5,000,000)	\$0	\$0	\$0	\$0
			Property Taxes	(\$272,234)	(\$315,823)	(\$356,608)	(\$360,187)	(\$3,579)
			Transfer In	(\$1,800,556)	(\$1,905,911)	(\$1,817,489)	(\$1,798,643)	\$18,846
		43106000 Total		(\$7,106,159)	(\$2,260,535)	(\$2,208,097)	(\$2,196,830)	\$11,267
	R Total			(\$7,106,159)	(\$2,260,535)	(\$2,208,097)	(\$2,196,830)	\$11,267
	E	43106000	Contract Services	\$3,657	\$3,845	\$5,400	\$5,410	\$10
			Interest & Fiscal Charges	\$604,838	\$557,938	\$509,038	\$467,788	(\$41,250)
			Principal Retirement	\$6,549,286	\$1,692,858	\$1,693,572	\$1,723,573	\$30,001
		43106000 Total		\$7,157,781	\$2,254,641	\$2,208,010	\$2,196,771	(\$11,239)
	E Total			\$7,157,781	\$2,254,641	\$2,208,010	\$2,196,771	(\$11,239)
BOND RETIREMENT FUND Total				\$51,622	(\$5,894)	(\$87)	(\$59)	\$28
SIB SECURITY DEPOSIT	R	43206000	Other	\$0	\$0	(\$1,500,000)	\$0	\$1,500,000
		43206000 Total		\$0	\$0	(\$1,500,000)	\$0	\$1,500,000
	R Total			\$0	\$0	(\$1,500,000)	\$0	\$1,500,000
	E	43206000	Principal Retirement	\$0	\$0	\$1,500,000	\$0	(\$1,500,000)
		43206000 Total		\$0	\$0	\$1,500,000	\$0	(\$1,500,000)
	E Total			\$0	\$0	\$1,500,000	\$0	(\$1,500,000)
SIB SECURITY DEPOSIT Total				\$0	\$0	\$0	\$0	\$0
Grand Total				\$51,622	(\$5,894)	(\$87)	(\$59)	\$28

CUSTODIAL FUNDS

Overview

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

Fund Descriptions

Unclaimed Funds

The Unclaimed Funds Fund accounts for cash due to citizens or other outside parties. It is funded by checks issued by the City which remain outstanding beyond 180 days. The City is required by State law to hold these funds until claimed by the appropriate party. There is no way to estimate the number of stale dated checks the City will incur in any one year or which parties may claim the funds held by the City. As a result, there are no anticipated revenues or expenditures for 2023.

Senior Escrow

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

Park Facility Deposit Fund

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

Veterans Memorial

The Veterans Memorial Fund accounts for donations made by citizens or other third parties to purchase engraved bricks to be placed at the Veterans Memorial Park to honor veterans. Donations may also be made to maintain or improve the Memorial. Donations, as well as purchases to be made from donations, are not easily estimated.

Insurance Demolition

Under ORC, a portion of the insurance proceeds for a property damaged by fire is to be remitted to the City. Upon determination that the structure has been properly rehabilitated and can be occupied, the City remits the amount deposited to the insured. In the event the property is not rehabilitated to the point it can be occupied, the City retains the proceeds to demolish or otherwise make the structure safe.

Developers Escrow

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

Revenue & Expenditure Detail

Fund Name	Account Type	ORG	Obj Description	2020 Actual	2021 Actuals	2022 Revised Budget	2023 Budget Request	Difference 23 vs 22
UNCLAIMED FUND	R	80006000	Other	\$0	(\$59)	\$0	\$0	\$0
		80006000 Total		\$0	(\$59)	\$0	\$0	\$0
	R Total			\$0	(\$59)	\$0	\$0	\$0
UNCLAIMED FUND Total				\$0	(\$59)	\$0	\$0	\$0
SENIOR ESCROW FUND	R	83508340	Charges for Services	(\$183)	(\$674)	\$0	\$0	\$0
		83508340 Total		(\$183)	(\$674)	\$0	\$0	\$0
	R Total			(\$183)	(\$674)	\$0	\$0	\$0
	E	83508340	Materials & Supplies	\$0	\$0	\$0	\$0	\$0
		83508340 Total		\$0	\$0	\$0	\$0	\$0
	E Total			\$0	\$0	\$0	\$0	\$0
SENIOR ESCROW FUND Total				(\$183)	(\$674)	\$0	\$0	\$0
PARK FACILITY DEPOSIT	R	83608000	Charges for Services	\$7,889	(\$11,663)	\$0	\$0	\$0
		83608000 Total		\$7,889	(\$11,663)	\$0	\$0	\$0
	R Total			\$7,889	(\$11,663)	\$0	\$0	\$0
PARK FACILITY DEPOSIT Total				\$7,889	(\$11,663)	\$0	\$0	\$0
VETERANS MEMORIAL FUND	R	83708000	Other	(\$749)	(\$1,108)	\$0	\$0	\$0
		83708000 Total		(\$749)	(\$1,108)	\$0	\$0	\$0
	R Total			(\$749)	(\$1,108)	\$0	\$0	\$0
	E	83708000	Contract Services	\$1,145	\$641	\$0	\$0	\$0
			Materials & Supplies	\$91	\$1,025	\$0	\$0	\$0
		83708000 Total		\$1,236	\$1,666	\$0	\$0	\$0
	E Total			\$1,236	\$1,666	\$0	\$0	\$0
VETERANS MEMORIAL FUND Total				\$487	\$558	\$0	\$0	\$0
INSURANCE DEMOLITION FUND	R	84006000	Insurance Proceeds	(\$76,861)	\$0	\$0	\$0	\$0
		84006000 Total		(\$76,861)	\$0	\$0	\$0	\$0
	R Total			(\$76,861)	\$0	\$0	\$0	\$0
	E	84006000	Contract Services	\$51,794	\$76,861	\$0	\$0	\$0
		84006000 Total		\$51,794	\$76,861	\$0	\$0	\$0
	E Total			\$51,794	\$76,861	\$0	\$0	\$0
INSURANCE DEMOLITION FUND Total				(\$25,067)	\$76,861	\$0	\$0	\$0
DEVELOPERS ESCROW FUND	R	86011000	Charges for Services	\$0	(\$3,804)	\$0	\$0	\$0
			Fines & Fees	(\$159,477)	(\$290,098)	(\$400,000)	(\$250,000)	\$150,000
		86011000 Total		(\$159,477)	(\$293,902)	(\$400,000)	(\$250,000)	\$150,000
		86011450	Fines & Fees	(\$147,696)	(\$11,065)	\$0	(\$150,000)	(\$150,000)
		86011450 Total		(\$147,696)	(\$11,065)	\$0	(\$150,000)	(\$150,000)
	R Total			(\$307,173)	(\$304,967)	(\$400,000)	(\$400,000)	\$0
	E	86011000	Contract Services	\$246,318	\$90,199	\$250,000	\$250,000	\$0
		86011000 Total		\$246,318	\$90,199	\$250,000	\$250,000	\$0
		86011450	Contract Services	\$20,255	\$65,642	\$150,000	\$150,000	\$0
		86011450 Total		\$20,255	\$65,642	\$150,000	\$150,000	\$0
	E Total			\$266,573	\$155,841	\$400,000	\$400,000	\$0
DEVELOPERS ESCROW FUND Total				(\$40,601)	(\$149,126)	\$0	\$0	\$0
Grand Total				(\$57,475)	(\$84,102)	\$0	\$0	\$0

ORD-XXXX-2022
APPROPRIATION ORDINANCE
(REVISED CODE SEC. 5705.38)

AN ORDINANCE to make appropriations for current expenses and other expenditures for all funds during the fiscal year ending December 31, 2023 for City of Gahanna, State of Ohio.

Sec. 1. Be it ordained by the Council of the City of Gahanna, State of Ohio, that to provide for the current expenses and other expenditures for all funds during the fiscal year ending December 31, 2023 the following sums are hereby set aside and appropriated, as follows:

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

101-General Fund

Community Environment

Information Technology

Salaries & Benefits	\$ 718,284
Contractual Services	\$ 570,850
Supplies & Materials	\$ 257,500
Information Technology Total	\$ 1,546,634

Economic Development

Salaries & Benefits	\$ 352,977
Contractual Services	\$ 177,000
Supplies & Materials	\$ 78,150
Economic Development Total	\$ 608,127

City Planning

Salaries & Benefits	\$ 1,026,922
Contractual Services	\$ 300,000
Supplies & Materials	\$ 4,500
City Planning Total	\$ 1,331,422

Community Environment Total

\$ 3,486,183

Debt Service

Finance	
Principal Retirement	\$ 480,000
Interest & Fiscal Charges	\$ 51,500
Finance Total	\$ 531,500

Debt Service Total

\$ 531,500

General Government	
Council Office	
Salaries & Benefits	\$ 387,436
Contractual Services	\$ 77,600
Supplies & Materials	\$ 15,195
Council Office Total	\$ 480,231
Department of Law	
Salaries & Benefits	\$ 282,973
Contractual Services	\$ 195,000
Supplies & Materials	\$ 21,400
Department of Law Total	\$ 499,373
Finance	
Salaries & Benefits	\$ 685,515
Contractual Services	\$ 1,186,000
Supplies & Materials	\$ 5,000
Finance Total	\$ 1,876,515
Human Resources	
Salaries & Benefits	\$ 605,696
Contractual Services	\$ 214,385
Supplies & Materials	\$ 267,325
Human Resources Total	\$ 1,087,406
Office of the Mayor	
Salaries & Benefits	\$ 745,070
Contractual Services	\$ 380,210
Supplies & Materials	\$ 15,000
Office of the Mayor Total	\$ 1,140,280
Public Service	
Salaries & Benefits	\$ 394,959
Contractual Services	\$ 1,519,330
Supplies & Materials	\$ 842,040
Public Service Total	\$ 2,756,329
Clerk of Courts	
Salaries & Benefits	\$ 304,450
Contractual Services	\$ 59,300
Supplies & Materials	\$ 1,000
Clerk of Courts Total	\$ 364,750
General Government Total	\$ 8,204,884

Leisure Time Activities	
Parks & Recreation	
Salaries & Benefits	\$ 2,536,309
Contractual Services	\$ 630,000
Supplies & Materials	\$ 275,500
Parks & Recreation Total	<u>\$ 3,441,809</u>
Leisure Time Activities Total	<u>\$ 3,441,809</u>

Other Uses of Funds	
Finance	
Transfers	\$ 693,800
Finance Total	<u>\$ 693,800</u>
Other Uses of Funds Total	<u>\$ 693,800</u>

Security of Persons & Property	
Public Safety	
Salaries & Benefits	\$ 11,284,483
Contractual Services	\$ 940,400
Supplies & Materials	\$ 135,600
Public Safety Total	<u>\$ 12,360,483</u>
Security of Persons & Property Total	<u>\$ 12,360,483</u>

Transportation	
Public Service	
Salaries & Benefits	\$ 533,053
Contractual Services	\$ 15,000
Supplies & Materials	\$ 891,600
Public Service Total	<u>\$ 1,439,653</u>
Transportation Total	<u>\$ 1,439,653</u>

Sec. 3. That there be appropriated from the GENERAL FUND for
 CONTINGENCIES for purposes not otherwise provided for, to be
 expended in accordance with the provisions of Sec. 5705.40, R.C., the
 sum of
 101 - Total General Fund \$ 30,158,312

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

220-Street Fund

Public Service	
Salaries & Benefits	\$ 894,514
Contractual Services	\$ 184,640
Supplies & Materials	\$ 289,702
Capital	\$ 415,000
Transfers	\$ 760,317
Public Service Total	\$ 2,544,173
220-Street Fund Total	\$ 2,544,173

222-State Highway Fund

Public Service	
Salaries & Benefits	\$ 46,869
Contractual Services	\$ 45,925
Supplies & Materials	\$ 27,630
Public Service Total	\$ 120,424
222-State Highway Fund Total	\$ 120,424

224-Tax Increment Fund

Finance	
Contractual Services	\$ 1,064,300
Capital	\$ 750,000
Transfers	\$ 360,000
Finance Total	\$ 2,174,300
224-Tax Increment Fund Total	\$ 2,174,300

225-State Law Enforcement Trust Fund

Public Safety	
Contractual Services	\$ 60,000
Public Safety Total	\$ 60,000
225-State Law Enforcement Trust Fund Total	\$ 60,000

226-Enforcement & Education Fund

Public Safety	
Contractual Services	\$ 2,500
Supplies & Materials	\$ 16,000
Public Safety Total	\$ 18,500
225-State Law Enforcement Trust Fund Total	\$ 18,500

229-Clerk Computer Fund

Clerk of Courts	
Contractual Services	\$ 36,000
Clerk of Court Total	\$ 36,000
229-Clerk Computer Fund Total	\$ 36,000

233-ARP Fund

Finance	
Contractual Services	\$ 180,000
Capital Outlay	\$ 600,000
Finance Total	\$ 780,000
233-ARP Fund Total	\$ 780,000

234-Court Computer Fund

Clerk of Courts	
Contractual Services	\$ 2,800
Clerk of Courts Total	\$ 2,800
234-Court Computer Fund Total	\$ 2,800

235-Federal Law Enforcement Seizure Fund

Public Safety	
Contractual Services	\$ 10,000
Public Safety Total	\$ 10,000
235-Federal Law Enforcement Seizure Fund Total	\$ 10,000

236-US Treasury Seizure Fund

Public Safety	
Supplies & Materials	\$ 55,000
Public Safety Total	\$ 55,000
236-US Treasury Seizure Fund Total	\$ 55,000

237-AG Training Fund

Public Safety	
Contractual Services	\$ 32,000
Public Safety Total	\$ 32,000
237-AG Training Fund Total	\$ 32,000

240-Public Safety Fund

Public Safety	
Salaries & Benefits	\$ 696,942
Contractual Services	\$ 6,500
Transfer Out	\$ 967,553
Public Safety Total	\$ 1,670,995
240-Public Safety Fund Total	\$ 1,670,995

241-Right of Way Fund

General Government	
Contractual Services	\$ 70,000
General Government Total	\$ 70,000
243-Public Service Fund Total	\$ 70,000

242-Parks & Recreation Fund

Leisure Time Activity	
Salaries & Benefits	\$ 1,630,682
Contractual Services	\$ 224,180
Supplies & Materials	\$ 306,970
Leisure Time Activity Total	\$ 2,161,832
242-Parks & Recreation Fund Total	\$ 2,161,832

243-Public Service Fund

General Government	
Salaries & Benefits	\$ 1,074,121
Contractual Services	\$ 536,408
Supplies & Materials	\$ 40,120
General Government Total	\$ 1,650,649
243-Public Service Fund Total	\$ 1,650,649

510-Police Pension Fund

Finance	
Salaries & Benefits	\$ 1,374,570
Contractual Services	\$ 5,590
Finance Total	\$ 1,380,160
510-Police Pension Fund Total	<u>\$ 1,380,160</u>

515-Police Duty Weapon Fund

Public Safety	
Supplies & Materials	\$ 18,300
Public Safety Total	\$ 18,300
515-Police Duty Weapon Fund Total	<u>\$ 18,300</u>

750-Reserve for Sick & Vacation Fund

Finance	
Salaries & Benefits	\$ 238,844
Finance Total	\$ 238,844
750-Reserve for Sick & Vacation Fund Total	<u>\$ 238,844</u>
TOTAL SPECIAL REVENUE FUNDS	<u>\$ 13,023,977</u>

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

325-Capital Improvement Fund

Finance	
Capital	\$ 6,498,000
Finance Total	\$ 6,498,000
325-Capital Improvement Fund Total	<u>\$ 6,498,000</u>
TOTAL CAPITAL PROJECTS FUNDS	<u>\$ 6,498,000</u>

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

431-General Bond Retirement Fund

Finance	
Principal Retirement	\$ 1,723,573
Interest & Fiscal Charges	\$ 467,788
Contractual Services	\$ 5,410
Finance Total	\$ 2,196,771
431-General Bond Retirement Fund Total	<u>\$ 2,196,771</u>
TOTAL DEBT SERVICE FUND	<u>\$ 2,196,771</u>

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

631-Stormwater Fund

Public Service	
Salaries & Benefits	\$ 434,659
Contractual Services	\$ 322,540
Supplies & Materials	\$ 33,640
Transfers	\$ 172,174
Public Service Total	<u>\$ 963,013</u>
631-Stormwater Fund Total	<u>\$ 963,013</u>

651-Water Fund

Public Service	
Salaries & Benefits	\$ 740,791
Contractual Services	\$ 7,511,140
Supplies & Materials	\$ 365,932
Advance	\$ 129,150
Public Service Total	<u>\$ 8,747,013</u>
651-Water Fund Total	<u>\$ 8,747,013</u>

652-Water System Capital Improvement Fund

Public Service	
Contractual Services	\$ 35,000
Transfers	\$ 25,676
Public Service Total	<u>\$ 60,676</u>
652-Water System Capital Improvement Fund Total	<u>\$ 60,676</u>

661-Sewer Fund

Public Service	
Salaries & Benefits	\$ 740,815
Contractual Services	\$ 7,842,840
Supplies & Materials	\$ 39,864
Public Service Total	<u>\$ 8,623,519</u>
661-Sewer Fund Total	<u>\$ 8,623,519</u>

662-Sewer System Capital Improvement Fund

Public Service	
Contractual Services	\$ 210,000
Transfers	\$ 25,676
Public Service Total	<u>\$ 235,676</u>
662-Sewer System Capital Improvement Fund Total	<u>\$ 235,676</u>

850-Refuse Escrow Fund

Public Service	
Contractual Services	\$ 2,545,600
Supplies & Materials	\$ 500
Public Service Total	<u>\$ 2,546,100</u>
850-Refuse Escrow Fund Total	<u>\$ 2,546,100</u>
TOTAL ENTERPRISE FUNDS	<u>\$ 21,175,997</u>

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

860-Developers Escrow Fund		
Public Service		
Contractual Services	\$	400,000
Public Service Total	\$	400,000
860-Developers Escrow Fund Total	\$	400,000
TOTAL AGENCY FUNDS	\$	400,000

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

900-Workers Compensation Self Insurance Fund		
Human Resources		
Contractual Services	\$	294,500
Human Resources Total	\$	294,500
900-Workers Compensation Self Insurance Fund Total	\$	294,500
TOTAL INTERNAL SERVICE FUND	\$	294,500
TOTAL ALL FUNDS	\$	73,747,557

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

Jeremy VanMeter, Clerk

Kaylee Padova, Council Member

Karen Angelou, Council Member

Stephen Renner, Council Member

Merisa Bowers, Council Member

Michael Schnetzer, Council Member

Nancy McGregor, Council Member

Trenton Weaver, Council Member

Appendix A Expenditure & Revenue Line Item Detail

Fund Name	ORG	Account Type	OBJ	Obj Description	Department	Division	2020 Actuals	2021 Actuals	2022 Revised Budget	2023 Budget Request	Difference 23 vs 22
GENERAL FUND	10101000	R	4200	Licenses & Permits	Council	Council	(\$52,738)	(\$39,353)	(\$50,000)	(\$40,000)	\$10,000
GENERAL FUND	10101000	R	4205	Fines & Fees	Council	Council	\$0	\$0	\$0	\$0	\$0
GENERAL FUND	10101000	R Total					(\$52,738)	(\$39,353)	(\$50,000)	(\$40,000)	\$10,000
GENERAL FUND	10101000	E	5100	Salaries & Benefits	Council	Council	\$95,600	\$95,250	\$104,400	\$106,800	\$2,400
GENERAL FUND	10101000	E	5105	Salaries & Benefits	Council	Council	\$146,645	\$139,151	\$150,121	\$187,880	\$37,759
GENERAL FUND	10101000	E	5110	Salaries & Benefits	Council	Council	\$2,668	\$0	\$0	\$0	\$0
GENERAL FUND	10101000	E	5130	Salaries & Benefits	Council	Council	\$33,914	\$32,526	\$34,121	\$39,241	\$5,120
GENERAL FUND	10101000	E	5135	Salaries & Benefits	Council	Council	\$41,559	\$36,527	\$35,412	\$44,740	\$9,328
GENERAL FUND	10101000	E	5140	Salaries & Benefits	Council	Council	\$2,450	\$3,476	\$3,801	\$4,422	\$621
GENERAL FUND	10101000	E	5145	Salaries & Benefits	Council	Council	\$3,492	\$3,335	\$3,690	\$4,263	\$573
GENERAL FUND	10101000	E	5160	Salaries & Benefits	Council	Council	\$69	\$60	\$60	\$90	\$30
GENERAL FUND	10101000	E	5205	Contract Services	Council	Council	\$27,855	\$5,611	\$11,000	\$8,500	(\$2,500)
GENERAL FUND	10101000	E	5210	Contract Services	Council	Council	\$4,753	\$11,545	\$18,000	\$3,000	(\$15,000)
GENERAL FUND	10101000	E	5215	Contract Services	Council	Council	\$34,912	\$55,509	\$75,500	\$58,900	(\$16,600)
GENERAL FUND	10101000	E	5225	Contract Services	Council	Council	\$2,049	\$4,284	\$13,000	\$7,200	(\$5,800)
GENERAL FUND	10101000	E	5310	Materials & Supplies	Council	Council	\$5,800	\$5,595	\$15,200	\$15,195	(\$5)
GENERAL FUND	10101000	E Total					\$401,765	\$392,869	\$464,305	\$480,231	\$15,926
GENERAL FUND	10101000 Total						\$349,027	\$353,516	\$414,305	\$440,231	\$25,926
GENERAL FUND	10102000	E	5100	Salaries & Benefits	Mayor	Mayor	\$103,809	\$104,309	\$106,209	\$104,209	(\$2,000)
GENERAL FUND	10102000	E	5105	Salaries & Benefits	Mayor	Mayor	\$43,230	\$154,829	\$160,651	\$131,596	(\$29,055)
GENERAL FUND	10102000	E	5115	Salaries & Benefits	Mayor	Mayor	\$97	\$65	\$250	\$250	\$0
GENERAL FUND	10102000	E	5130	Salaries & Benefits	Mayor	Mayor	\$20,526	\$36,115	\$37,005	\$29,172	(\$7,833)
GENERAL FUND	10102000	E	5135	Salaries & Benefits	Mayor	Mayor	\$33,598	\$38,146	\$36,544	\$30,596	(\$5,948)
GENERAL FUND	10102000	E	5140	Salaries & Benefits	Mayor	Mayor	\$1,471	\$3,875	\$3,979	\$3,139	(\$840)
GENERAL FUND	10102000	E	5145	Salaries & Benefits	Mayor	Mayor	\$2,100	\$3,651	\$3,831	\$3,016	(\$815)
GENERAL FUND	10102000	E	5160	Salaries & Benefits	Mayor	Mayor	\$58	\$90	\$90	\$65	(\$25)
GENERAL FUND	10102000	E	5205	Contract Services	Mayor	Mayor	\$34,335	\$30,906	\$12,000	\$0	(\$12,000)
GENERAL FUND	10102000	E	5210	Contract Services	Mayor	Mayor	\$4,728	\$72,936	\$150,000	\$185,000	\$35,000
GENERAL FUND	10102000	E	5215	Contract Services	Mayor	Mayor	\$0	\$0	\$10,000	\$0	(\$10,000)
GENERAL FUND	10102000	E	5310	Materials & Supplies	Mayor	Mayor	\$2,854	\$7,640	\$7,000	\$8,800	\$1,800
GENERAL FUND	10102000	E	5225	Contract Services	Mayor	Mayor	\$4,063	\$0	\$0	\$0	\$0
GENERAL FUND	10102000	E	5325	Materials & Supplies	Mayor	Mayor	\$651	\$0	\$0	\$0	\$0
GENERAL FUND	10102000	E Total					\$251,520	\$452,563	\$527,559	\$495,843	(\$31,716)
GENERAL FUND	10102000 Total						\$251,520	\$452,563	\$527,559	\$495,843	(\$31,716)
GENERAL FUND	10102240	E	5105	Salaries & Benefits	Mayor	Marketing & Communication	\$132,125	\$157,834	\$262,643	\$295,572	\$32,929
GENERAL FUND	10102240	E	5110	Salaries & Benefits	Mayor	Marketing & Communication	\$31,785	\$30,520	\$0	\$0	\$0
GENERAL FUND	10102240	E	5115	Salaries & Benefits	Mayor	Marketing & Communication	\$0	\$61	\$250	\$0	(\$250)
GENERAL FUND	10102240	E	5130	Salaries & Benefits	Mayor	Marketing & Communication	\$22,904	\$26,282	\$37,059	\$41,158	\$4,099
GENERAL FUND	10102240	E	5135	Salaries & Benefits	Mayor	Marketing & Communication	\$42,017	\$76,186	\$101,990	\$97,524	(\$4,466)
GENERAL FUND	10102240	E	5140	Salaries & Benefits	Mayor	Marketing & Communication	\$1,644	\$2,846	\$3,989	\$4,436	\$447
GENERAL FUND	10102240	E	5145	Salaries & Benefits	Mayor	Marketing & Communication	\$2,341	\$2,586	\$3,773	\$4,217	\$444
GENERAL FUND	10102240	E	5160	Salaries & Benefits	Mayor	Marketing & Communication	\$80	\$90	\$112	\$120	\$8
GENERAL FUND	10102240	E	5205	Contract Services	Mayor	Marketing & Communication	\$9,912	\$29,006	\$88,000	\$7,500	(\$80,500)
GENERAL FUND	10102240	E	5210	Contract Services	Mayor	Marketing & Communication	\$5,245	\$30,197	\$55,000	\$180,000	\$125,000
GENERAL FUND	10102240	E	5215	Contract Services	Mayor	Marketing & Communication	\$10,481	\$21,031	\$22,530	\$7,710	(\$14,820)
GENERAL FUND	10102240	E	5310	Materials & Supplies	Mayor	Marketing & Communication	\$891	\$3,325	\$3,200	\$6,200	\$3,000
GENERAL FUND	10102240	E	5325	Materials & Supplies	Mayor	Marketing & Communication	\$800	\$0	\$0	\$0	\$0
GENERAL FUND	10102240	E Total					\$260,224	\$379,963	\$578,546	\$644,437	\$65,891
GENERAL FUND	10102240 Total						\$260,224	\$379,963	\$578,546	\$644,437	\$65,891
GENERAL FUND	10103000	E	5100	Salaries & Benefits	Law	Law	\$75,000	\$76,900	\$79,196	\$81,165	\$1,969
GENERAL FUND	10103000	E	5105	Salaries & Benefits	Law	Law	\$85,298	\$101,747	\$106,245	\$110,353	\$4,108
GENERAL FUND	10103000	E	5115	Salaries & Benefits	Law	Law	\$0	\$14	\$220	\$220	\$0
GENERAL FUND	10103000	E	5130	Salaries & Benefits	Law	Law	\$22,442	\$25,001	\$25,727	\$26,719	\$992

Appendix A Expenditure & Revenue Line Item Detail

Fund Name	ORG	Account Type	OBJ	Obj Description	Department	Division	2020 Actuals	2021 Actuals	2022 Revised Budget	2023 Budget Request	Difference 23 vs 22
GENERAL FUND	10103000	E	5135	Salaries & Benefits	Law	Law	\$33,305	\$59,738	\$58,895	\$58,870	(\$25)
GENERAL FUND	10103000	E	5140	Salaries & Benefits	Law	Law	\$1,603	\$2,327	\$2,770	\$2,878	\$108
GENERAL FUND	10103000	E	5145	Salaries & Benefits	Law	Law	\$2,299	\$2,397	\$2,634	\$2,702	\$68
GENERAL FUND	10103000	E	5160	Salaries & Benefits	Law	Law	\$28	\$59	\$68	\$66	(\$2)
GENERAL FUND	10103000	E	5205	Contract Services	Law	Law	\$31,801	\$28,325	\$32,000	\$32,000	\$0
GENERAL FUND	10103000	E	5210	Contract Services	Law	Law	\$133,142	\$153,877	\$160,000	\$160,000	\$0
GENERAL FUND	10103000	E	5225	Contract Services	Law	Law	\$173	\$524	\$3,000	\$3,000	\$0
GENERAL FUND	10103000	E	5300	Materials & Supplies	Law	Law	\$10,501	\$6,450	\$16,000	\$17,400	\$1,400
GENERAL FUND	10103000	E	5310	Materials & Supplies	Law	Law	\$2,742	\$3,370	\$4,000	\$4,000	\$0
GENERAL FUND	10103000	E Total					\$398,334	\$460,728	\$490,755	\$499,373	\$8,618
GENERAL FUND	10103000	Total					\$398,334	\$460,728	\$490,755	\$499,373	\$8,618
GENERAL FUND	10104000	R	4205	Fines & Fees	Court	Court	(\$247,044)	(\$236,702)	(\$275,000)	(\$250,000)	\$25,000
GENERAL FUND	10104000	R	4300	Charges for Services	Court	Court	\$0	\$0	(\$145,000)	(\$100,000)	\$45,000
GENERAL FUND	10104000	R Total					(\$247,044)	(\$236,702)	(\$420,000)	(\$350,000)	\$70,000
GENERAL FUND	10104000	E	5105	Salaries & Benefits	Court	Court	\$213,685	\$216,282	\$222,167	\$235,694	\$13,527
GENERAL FUND	10104000	E	5115	Salaries & Benefits	Court	Court	\$106	\$9	\$750	\$750	\$0
GENERAL FUND	10104000	E	5130	Salaries & Benefits	Court	Court	\$29,815	\$29,941	\$31,088	\$36,376	\$5,288
GENERAL FUND	10104000	E	5135	Salaries & Benefits	Court	Court	\$16,905	\$15,980	\$15,394	\$23,788	\$8,394
GENERAL FUND	10104000	E	5140	Salaries & Benefits	Court	Court	\$2,158	\$3,177	\$3,347	\$3,949	\$602
GENERAL FUND	10104000	E	5145	Salaries & Benefits	Court	Court	\$3,120	\$3,105	\$3,226	\$3,800	\$574
GENERAL FUND	10104000	E	5160	Salaries & Benefits	Court	Court	\$90	\$90	\$90	\$93	\$3
GENERAL FUND	10104000	E	5205	Contract Services	Court	Court	\$40,548	\$59,914	\$60,000	\$57,100	(\$2,900)
GENERAL FUND	10104000	E	5210	Contract Services	Court	Court	\$415	\$420	\$2,200	\$2,200	\$0
GENERAL FUND	10104000	E	5310	Materials & Supplies	Court	Court	\$538	\$1,138	\$550	\$1,000	\$450
GENERAL FUND	10104000	E Total					\$307,379	\$330,056	\$338,812	\$364,750	\$25,938
GENERAL FUND	10104000	Total					\$60,335	\$93,354	(\$81,188)	\$14,750	\$95,938
GENERAL FUND	10105000	R	4600	Other	Human Resources	Human Resources	\$0	(\$125)	(\$6,000)	(\$6,000)	\$0
GENERAL FUND	10105000	R Total					\$0	(\$125)	(\$6,000)	(\$6,000)	\$0
GENERAL FUND	10105000	E	5105	Salaries & Benefits	Human Resources	Human Resources	\$209,911	\$190,885	\$275,156	\$404,930	\$129,774
GENERAL FUND	10105000	E	5115	Salaries & Benefits	Human Resources	Human Resources	\$8	\$186	\$250	\$250	\$0
GENERAL FUND	10105000	E	5130	Salaries & Benefits	Human Resources	Human Resources	\$29,239	\$26,565	\$38,390	\$56,945	\$18,555
GENERAL FUND	10105000	E	5135	Salaries & Benefits	Human Resources	Human Resources	\$62,768	\$73,865	\$94,639	\$127,613	\$32,974
GENERAL FUND	10105000	E	5140	Salaries & Benefits	Human Resources	Human Resources	\$2,091	\$2,910	\$4,132	\$6,138	\$2,006
GENERAL FUND	10105000	E	5145	Salaries & Benefits	Human Resources	Human Resources	\$2,932	\$2,546	\$3,948	\$5,843	\$1,895
GENERAL FUND	10105000	E	5160	Salaries & Benefits	Human Resources	Human Resources	\$90	\$98	\$120	\$233	\$113
GENERAL FUND	10105000	E	5210	Contract Services	Human Resources	Human Resources	\$19,583	\$29,119	\$40,000	\$73,885	\$33,885
GENERAL FUND	10105000	E	5211	Contract Services	Human Resources	Human Resources	\$34,745	\$17,898	\$23,500	\$19,000	(\$4,500)
GENERAL FUND	10105000	E	5225	Contract Services	Human Resources	Human Resources	\$14,246	\$69,930	\$111,900	\$121,500	\$9,600
GENERAL FUND	10105000	E	5310	Materials & Supplies	Human Resources	Human Resources	\$858	\$10,030	\$3,635	\$3,000	(\$635)
GENERAL FUND	10105000	E	5315	Materials & Supplies	Human Resources	Human Resources	\$222,943	\$201,479	\$212,000	\$235,300	\$23,300
GENERAL FUND	10105000	E	5316	Materials & Supplies	Human Resources	Human Resources	\$11,031	\$20,303	\$44,500	\$29,025	(\$15,475)
GENERAL FUND	10105000	E	5110	Salaries & Benefits	Human Resources	Human Resources	\$0	\$0	\$0	\$3,744	\$3,744
GENERAL FUND	10105000	E Total					\$610,446	\$645,813	\$852,170	\$1,087,406	\$235,236
GENERAL FUND	10105000	Total					\$610,446	\$645,689	\$846,170	\$1,081,406	\$235,236
GENERAL FUND	10106000	R	4000	Income Tax	Finance	Finance	(\$18,749,733)	(\$20,840,534)	(\$20,798,000)	(\$22,371,000)	(\$1,573,000)
GENERAL FUND	10106000	R	4005	Income Tax	Finance	Finance	\$491,902	\$402,580	\$623,900	\$894,800	\$270,900
GENERAL FUND	10106000	R	4010	Property Taxes	Finance	Finance	(\$1,696,152)	(\$1,968,635)	(\$2,220,486)	(\$2,242,615)	(\$22,129)
GENERAL FUND	10106000	R	4015	Other Local Taxes	Finance	Finance	(\$226,152)	(\$298,520)	(\$400,000)	(\$400,000)	\$0
GENERAL FUND	10106000	R	4025	Other Local Taxes	Finance	Finance	(\$736)	(\$750)	\$0	\$0	\$0
GENERAL FUND	10106000	R	4105	Intergovernmental	Finance	Finance	(\$851,541)	(\$968,185)	(\$766,000)	(\$1,000,000)	(\$234,000)
GENERAL FUND	10106000	R	4110	Intergovernmental	Finance	Finance	(\$207,952)	(\$241,748)	(\$230,000)	(\$241,000)	(\$11,000)
GENERAL FUND	10106000	R	4210	Fines & Fees	Finance	Finance	(\$293,306)	(\$324,201)	(\$230,000)	(\$230,000)	\$0
GENERAL FUND	10106000	R	4310	Charges for Services	Finance	Finance	(\$649,430)	(\$714,440)	(\$687,690)	(\$476,900)	\$210,790

Appendix A Expenditure & Revenue Line Item Detail

Fund Name	ORG	Account Type	OBJ	Obj Description	Department	Division	2020 Actuals	2021 Actuals	2022 Revised Budget	2023 Budget Request	Difference 23 vs 22
GENERAL FUND	10106000	R	4400	Investment Income	Finance	Finance	(\$849,068)	(\$442,047)	(\$400,000)	(\$1,621,000)	(\$1,221,000)
GENERAL FUND	10106000	R	4500	Issuance of Debt	Finance	Finance	(\$45,000)	\$0	\$0	\$0	\$0
GENERAL FUND	10106000	R	4600	Other	Finance	Finance	(\$21,973)	(\$18,816)	\$0	\$0	\$0
GENERAL FUND	10106000	R	4905	Advance In	Finance	Finance	(\$272,160)	(\$266,490)	(\$260,820)	(\$129,150)	\$131,670
GENERAL FUND	10106000	R Total					(\$23,371,300)	(\$25,681,787)	(\$25,369,096)	(\$27,816,865)	(\$2,447,769)
GENERAL FUND	10106000	E	5105	Salaries & Benefits	Finance	Finance	\$214,774	\$247,472	\$357,933	\$495,087	\$137,154
GENERAL FUND	10106000	E	5110	Salaries & Benefits	Finance	Finance	\$26,395	\$25,190	\$545	\$0	(\$545)
GENERAL FUND	10106000	E	5115	Salaries & Benefits	Finance	Finance	\$1,120	\$501	\$1,500	\$0	(\$1,500)
GENERAL FUND	10106000	E	5130	Salaries & Benefits	Finance	Finance	\$33,800	\$38,041	\$50,091	\$68,673	\$18,582
GENERAL FUND	10106000	E	5135	Salaries & Benefits	Finance	Finance	\$52,550	\$60,009	\$89,995	\$107,015	\$17,020
GENERAL FUND	10106000	E	5140	Salaries & Benefits	Finance	Finance	\$2,421	\$4,077	\$5,403	\$7,431	\$2,028
GENERAL FUND	10106000	E	5145	Salaries & Benefits	Finance	Finance	\$3,444	\$3,905	\$5,166	\$7,111	\$1,945
GENERAL FUND	10106000	E	5160	Salaries & Benefits	Finance	Finance	\$113	\$125	\$133	\$198	\$65
GENERAL FUND	10106000	E	5205	Contract Services	Finance	Finance	\$989,828	\$902,631	\$1,077,500	\$1,035,860	(\$41,640)
GENERAL FUND	10106000	E	5210	Contract Services	Finance	Finance	\$62,183	\$72,318	\$83,500	\$40,140	(\$43,360)
GENERAL FUND	10106000	E	5211	Contract Services	Finance	Finance	\$0	\$0	\$0	\$30,000	\$30,000
GENERAL FUND	10106000	E	5215	Contract Services	Finance	Finance	\$30,284	\$49,335	\$0	\$0	\$0
GENERAL FUND	10106000	E	5230	Contract Services	Finance	Finance	\$0	\$0	\$10,000	\$0	(\$10,000)
GENERAL FUND	10106000	E	5231	Contract Services	Finance	Finance	\$70,979	\$72,900	\$75,650	\$80,000	\$4,350
GENERAL FUND	10106000	E	5310	Materials & Supplies	Finance	Finance	\$2,702	\$5,875	\$5,000	\$5,000	\$0
GENERAL FUND	10106000	E	5400	Principal Retirement	Finance	Finance	\$0	\$455,000	\$470,000	\$480,000	\$10,000
GENERAL FUND	10106000	E	5405	Interest & Fiscal Charges	Finance	Finance	\$176,669	\$63,063	\$57,375	\$51,500	(\$5,875)
GENERAL FUND	10106000	E	5505	Capital Outlay	Finance	Finance	\$54,144	\$33,380	\$0	\$0	\$0
GENERAL FUND	10106000	E	5900	Transfer Out	Finance	Finance	\$1,070,900	\$818,845	\$541,800	\$693,800	\$152,000
GENERAL FUND	10106000	E Total					\$2,792,305	\$2,852,667	\$2,831,591	\$3,101,815	\$270,224
GENERAL FUND	10106000	Total					(\$20,578,996)	(\$22,829,119)	(\$22,537,505)	(\$24,715,050)	(\$2,177,545)
GENERAL FUND	10107000	R	4205	Fines & Fees	IT	IT	(\$2,907)	(\$3,792)	\$0	\$0	\$0
GENERAL FUND	10107000	R	4300	Charges for Services	IT	IT	(\$31,786)	(\$35,039)	(\$18,000)	(\$18,000)	\$0
GENERAL FUND	10107000	R	4510	Sale of Capital Assets	IT	IT	\$0	(\$5,850)	\$0	\$0	\$0
GENERAL FUND	10107000	R Total					(\$34,693)	(\$44,681)	(\$18,000)	(\$18,000)	\$0
GENERAL FUND	10107000	E	5105	Salaries & Benefits	IT	IT	\$345,386	\$373,709	\$398,219	\$490,889	\$92,670
GENERAL FUND	10107000	E	5110	Salaries & Benefits	IT	IT	\$2,668	\$0	\$4,704	\$0	(\$4,704)
GENERAL FUND	10107000	E	5115	Salaries & Benefits	IT	IT	\$5,285	\$5,110	\$5,500	\$5,500	\$0
GENERAL FUND	10107000	E	5130	Salaries & Benefits	IT	IT	\$49,370	\$52,848	\$55,872	\$69,153	\$13,281
GENERAL FUND	10107000	E	5135	Salaries & Benefits	IT	IT	\$91,841	\$95,384	\$97,023	\$138,007	\$40,984
GENERAL FUND	10107000	E	5140	Salaries & Benefits	IT	IT	\$3,536	\$5,673	\$6,123	\$7,450	\$1,327
GENERAL FUND	10107000	E	5145	Salaries & Benefits	IT	IT	\$5,037	\$5,269	\$5,798	\$7,066	\$1,268
GENERAL FUND	10107000	E	5160	Salaries & Benefits	IT	IT	\$141	\$149	\$150	\$219	\$69
GENERAL FUND	10107000	E	5205	Contract Services	IT	IT	\$84,518	\$248,891	\$446,182	\$382,450	(\$63,732)
GENERAL FUND	10107000	E	5215	Contract Services	IT	IT	\$353,921	\$160,093	\$314,750	\$188,400	(\$126,350)
GENERAL FUND	10107000	E	5310	Materials & Supplies	IT	IT	\$2,103	\$2,601	\$2,500	\$2,000	(\$500)
GENERAL FUND	10107000	E	5316	Materials & Supplies	IT	IT	\$0	\$0	\$500	\$0	(\$500)
GENERAL FUND	10107000	E	5320	Materials & Supplies	IT	IT	\$145,321	\$124,604	\$42,500	\$141,500	\$99,000
GENERAL FUND	10107000	E	5325	Materials & Supplies	IT	IT	\$96,500	\$114,808	\$111,000	\$114,000	\$3,000
GENERAL FUND	10107000	E	5510	Capital Outlay	IT	IT	\$8,859	\$0	\$0	\$0	\$0
GENERAL FUND	10107000	E	5225	Contract Services	IT	IT	\$174	\$0	\$0	\$0	\$0
GENERAL FUND	10107000	E Total					\$1,194,660	\$1,189,141	\$1,490,821	\$1,546,634	\$55,813
GENERAL FUND	10107000	Total					\$1,159,967	\$1,144,460	\$1,472,821	\$1,528,634	\$55,813
GENERAL FUND	10108300	R	4325	Charges for Services	Parks & Rec	Creekside Plaza	(\$137,512)	\$0	\$0	\$0	\$0
GENERAL FUND	10108300	R Total					(\$137,512)	\$0	\$0	\$0	\$0
GENERAL FUND	10108300	E	5205	Contract Services	Parks & Rec	Creekside Plaza	\$79,907	\$14,717	\$0	\$0	\$0
GENERAL FUND	10108300	E	5300	Materials & Supplies	Parks & Rec	Creekside Plaza	\$47,338	\$9,672	\$0	\$0	\$0
GENERAL FUND	10108300	E	5110	Salaries & Benefits	Parks & Rec	Creekside Plaza	\$43,133	\$0	\$0	\$0	\$0

Appendix A Expenditure & Revenue Line Item Detail

Fund Name	ORG	Account Type	OBJ	Obj Description	Department	Division	2020 Actuals	2021 Actuals	2022 Revised Budget	2023 Budget Request	Difference 23 vs 22
GENERAL FUND	10108300	E	5130	Salaries & Benefits	Parks & Rec	Creekside Plaza	\$6,038	\$0	\$0	\$0	\$0
GENERAL FUND	10108300	E	5135	Salaries & Benefits	Parks & Rec	Creekside Plaza	\$6,194	\$0	\$0	\$0	\$0
GENERAL FUND	10108300	E	5140	Salaries & Benefits	Parks & Rec	Creekside Plaza	\$432	\$0	\$0	\$0	\$0
GENERAL FUND	10108300	E	5145	Salaries & Benefits	Parks & Rec	Creekside Plaza	\$608	\$0	\$0	\$0	\$0
GENERAL FUND	10108300	E	5160	Salaries & Benefits	Parks & Rec	Creekside Plaza	\$63	\$0	\$0	\$0	\$0
GENERAL FUND	10108300	E	5500	Capital Outlay	Parks & Rec	Creekside Plaza	\$24,528	\$24,965	\$0	\$0	\$0
GENERAL FUND	10108300	E Total					\$208,241	\$49,354	\$0	\$0	\$0
GENERAL FUND	10108300	Total					\$70,728	\$49,354	\$0	\$0	\$0
GENERAL FUND	10108310	R	4100	Intergovernmental	Parks & Rec	Parks Services	(\$2,000)	\$0	\$0	\$0	\$0
GENERAL FUND	10108310	R	4300	Charges for Services	Parks & Rec	Parks Services	(\$42,718)	(\$144,956)	(\$120,500)	(\$100,000)	\$20,500
GENERAL FUND	10108310	R	4600	Other	Parks & Rec	Parks Services	(\$8,813)	(\$4,180)	\$0	\$0	\$0
GENERAL FUND	10108310	R Total					(\$53,531)	(\$149,136)	(\$120,500)	(\$100,000)	\$20,500
GENERAL FUND	10108310	E	5105	Salaries & Benefits	Parks & Rec	Parks Services	\$622,985	\$857,526	\$1,022,388	\$1,194,800	\$172,412
GENERAL FUND	10108310	E	5110	Salaries & Benefits	Parks & Rec	Parks Services	\$443,382	\$349,568	\$366,637	\$372,241	\$5,604
GENERAL FUND	10108310	E	5115	Salaries & Benefits	Parks & Rec	Parks Services	\$3,279	\$17,143	\$27,835	\$25,000	(\$2,835)
GENERAL FUND	10108310	E	5130	Salaries & Benefits	Parks & Rec	Parks Services	\$149,550	\$170,894	\$200,392	\$225,421	\$25,029
GENERAL FUND	10108310	E	5135	Salaries & Benefits	Parks & Rec	Parks Services	\$227,900	\$306,856	\$353,962	\$435,336	\$81,374
GENERAL FUND	10108310	E	5140	Salaries & Benefits	Parks & Rec	Parks Services	\$10,712	\$18,231	\$21,669	\$24,439	\$2,770
GENERAL FUND	10108310	E	5145	Salaries & Benefits	Parks & Rec	Parks Services	\$15,188	\$17,424	\$20,649	\$23,131	\$2,482
GENERAL FUND	10108310	E	5150	Salaries & Benefits	Parks & Rec	Parks Services	\$6,698	\$11,100	\$15,402	\$18,300	\$2,898
GENERAL FUND	10108310	E	5160	Salaries & Benefits	Parks & Rec	Parks Services	\$894	\$877	\$967	\$997	\$30
GENERAL FUND	10108310	E	5205	Contract Services	Parks & Rec	Parks Services	\$182,555	\$277,870	\$330,000	\$340,000	\$10,000
GENERAL FUND	10108310	E	5210	Contract Services	Parks & Rec	Parks Services	\$25,427	\$1,194	\$110,000	\$50,000	(\$60,000)
GENERAL FUND	10108310	E	5215	Contract Services	Parks & Rec	Parks Services	\$500	\$1,550	\$1,800	\$3,500	\$1,700
GENERAL FUND	10108310	E	5300	Materials & Supplies	Parks & Rec	Parks Services	\$129,453	\$202,634	\$225,000	\$235,000	\$10,000
GENERAL FUND	10108310	E	5310	Materials & Supplies	Parks & Rec	Parks Services	\$4,892	\$3,996	\$8,000	\$4,000	(\$4,000)
GENERAL FUND	10108310	E	5325	Materials & Supplies	Parks & Rec	Parks Services	\$2,949	\$316	\$0	\$0	\$0
GENERAL FUND	10108310	E	5225	Contract Services	Parks & Rec	Parks Services	(\$124)	\$0	\$0	\$0	\$0
GENERAL FUND	10108310	E Total					\$1,826,240	\$2,237,179	\$2,704,701	\$2,952,165	\$247,464
GENERAL FUND	10108310	Total					\$1,772,709	\$2,088,043	\$2,584,201	\$2,852,165	\$267,964
GENERAL FUND	10108320	R	4100	Intergovernmental	Parks & Rec	Recreation Programs	(\$1,500)	\$0	\$0	\$0	\$0
GENERAL FUND	10108320	R	4300	Charges for Services	Parks & Rec	Recreation Programs	(\$97,808)	\$54	(\$218,000)	(\$150,000)	\$68,000
GENERAL FUND	10108320	R	4600	Other	Parks & Rec	Recreation Programs	(\$558)	\$0	\$0	\$0	\$0
GENERAL FUND	10108320	R Total					(\$99,866)	\$54	(\$218,000)	(\$150,000)	\$68,000
GENERAL FUND	10108320	E	5105	Salaries & Benefits	Parks & Rec	Recreation Programs	\$79,202	\$0	\$189,942	\$116,816	(\$73,126)
GENERAL FUND	10108320	E	5110	Salaries & Benefits	Parks & Rec	Recreation Programs	\$11,513	\$0	\$100,000	\$50,000	(\$50,000)
GENERAL FUND	10108320	E	5115	Salaries & Benefits	Parks & Rec	Recreation Programs	\$0	\$0	\$1,500	\$1,500	\$0
GENERAL FUND	10108320	E	5130	Salaries & Benefits	Parks & Rec	Recreation Programs	\$12,644	\$0	\$39,787	\$23,340	(\$16,447)
GENERAL FUND	10108320	E	5135	Salaries & Benefits	Parks & Rec	Recreation Programs	\$7,779	\$0	\$30,785	\$8,239	(\$22,546)
GENERAL FUND	10108320	E	5140	Salaries & Benefits	Parks & Rec	Recreation Programs	\$913	\$0	\$4,294	\$2,525	(\$1,769)
GENERAL FUND	10108320	E	5145	Salaries & Benefits	Parks & Rec	Recreation Programs	\$1,290	\$0	\$4,134	\$2,438	(\$1,696)
GENERAL FUND	10108320	E	5160	Salaries & Benefits	Parks & Rec	Recreation Programs	\$72	\$0	\$99	\$44	(\$55)
GENERAL FUND	10108320	E	5205	Contract Services	Parks & Rec	Recreation Programs	\$114,519	\$9,878	\$204,000	\$190,000	(\$14,000)
GENERAL FUND	10108320	E	5210	Contract Services	Parks & Rec	Recreation Programs	\$5,079	\$0	\$70,000	\$40,000	(\$30,000)
GENERAL FUND	10108320	E	5215	Contract Services	Parks & Rec	Recreation Programs	\$7,826	\$0	\$5,000	\$5,500	\$500
GENERAL FUND	10108320	E	5225	Contract Services	Parks & Rec	Recreation Programs	\$634	\$129	\$1,000	\$1,000	\$0
GENERAL FUND	10108320	E	5300	Materials & Supplies	Parks & Rec	Recreation Programs	\$14,937	\$2,566	\$30,000	\$30,000	\$0
GENERAL FUND	10108320	E	5310	Materials & Supplies	Parks & Rec	Recreation Programs	\$1,665	\$1,360	\$3,000	\$4,000	\$1,000
GENERAL FUND	10108320	E	5325	Materials & Supplies	Parks & Rec	Recreation Programs	\$1,132	\$128	\$2,800	\$2,500	(\$300)
GENERAL FUND	10108320	E Total					\$259,206	\$14,060	\$686,341	\$477,902	(\$208,439)
GENERAL FUND	10108320	Total					\$159,340	\$14,114	\$468,341	\$327,902	(\$140,439)
GENERAL FUND	10108330	R	4325	Charges for Services	Parks & Rec	Golf Course	(\$278,399)	\$0	\$0	\$0	\$0
GENERAL FUND	10108330	R	4025	Charges for Services	Parks & Rec	Golf Course	(\$4)	\$0	\$0	\$0	\$0

Appendix A Expenditure & Revenue Line Item Detail

Fund Name	ORG	Account Type	OBJ	Obj Description	Department	Division	2020 Actuals	2021 Actuals	2022 Revised Budget	2023 Budget Request	Difference 23 vs 22
GENERAL FUND	10108330	R	4320	Charges for Services	Parks & Rec	Golf Course	(\$122,262)	\$0	\$0	\$0	\$0
GENERAL FUND	10108330	R Total					(\$400,666)	\$0	\$0	\$0	\$0
GENERAL FUND	10108330	E	5205	Contract Services	Parks & Rec	Golf Course	\$28,614	\$12,018	\$0	\$0	\$0
GENERAL FUND	10108330	E	5300	Materials & Supplies	Parks & Rec	Golf Course	\$43,555	\$8,159	\$0	\$0	\$0
GENERAL FUND	10108330	E	5105	Salaries & Benefits	Parks & Rec	Golf Course	\$57,311	\$0	\$0	\$0	\$0
GENERAL FUND	10108330	E	5110	Salaries & Benefits	Parks & Rec	Golf Course	\$83,107	\$0	\$0	\$0	\$0
GENERAL FUND	10108330	E	5130	Salaries & Benefits	Parks & Rec	Golf Course	\$19,659	\$0	\$0	\$0	\$0
GENERAL FUND	10108330	E	5135	Salaries & Benefits	Parks & Rec	Golf Course	\$2,760	\$0	\$0	\$0	\$0
GENERAL FUND	10108330	E	5140	Salaries & Benefits	Parks & Rec	Golf Course	\$1,414	\$0	\$0	\$0	\$0
GENERAL FUND	10108330	E	5145	Salaries & Benefits	Parks & Rec	Golf Course	\$2,050	\$0	\$0	\$0	\$0
GENERAL FUND	10108330	E	5160	Salaries & Benefits	Parks & Rec	Golf Course	\$135	\$0	\$0	\$0	\$0
GENERAL FUND	10108330	E	5325	Materials & Supplies	Parks & Rec	Golf Course	\$13,239	\$716	\$0	\$0	\$0
GENERAL FUND	10108330	E	5210	Contract Services	Parks & Rec	Golf Course	\$0	\$273	\$0	\$0	\$0
GENERAL FUND	10108330	E	5215	Contract Services	Parks & Rec	Golf Course	\$1,694	\$0	\$0	\$0	\$0
GENERAL FUND	10108330	E	5220	Contract Services	Parks & Rec	Golf Course	\$7,480	\$680	\$0	\$0	\$0
GENERAL FUND	10108330	E Total					\$261,018	\$21,845	\$0	\$0	\$0
GENERAL FUND	10108330	Total					(\$139,647)	\$21,845	\$0	\$0	\$0
GENERAL FUND	10108340	E	5205	Contract Services	Parks & Rec	Senior Services	\$513	\$0	\$0	\$0	\$0
GENERAL FUND	10108340	E	5300	Materials & Supplies	Parks & Rec	Senior Services	\$120	\$70	\$0	\$0	\$0
GENERAL FUND	10108340	E	5215	Contract Services	Parks & Rec	Senior Services	\$100	\$0	\$0	\$0	\$0
GENERAL FUND	10108340	E Total					\$733	\$70	\$0	\$0	\$0
GENERAL FUND	10108340	Total					\$733	\$70	\$0	\$0	\$0
GENERAL FUND	10108350	E	5100	Salaries & Benefits	Parks & Rec	Parks & Rec Board	\$5,800	\$3,800	\$3,000	\$3,000	\$0
GENERAL FUND	10108350	E	5140	Salaries & Benefits	Parks & Rec	Parks & Rec Board	\$58	\$54	\$45	\$45	\$0
GENERAL FUND	10108350	E	5145	Salaries & Benefits	Parks & Rec	Parks & Rec Board	\$84	\$55	\$45	\$45	\$0
GENERAL FUND	10108350	E Total					\$5,942	\$3,909	\$3,090	\$3,090	\$0
GENERAL FUND	10108350	Total					\$5,942	\$3,909	\$3,090	\$3,090	\$0
GENERAL FUND	10108360	E	5100	Salaries & Benefits	Parks & Rec	Landscape Board	\$250	\$3,450	\$7,200	\$8,400	\$1,200
GENERAL FUND	10108360	E	5140	Salaries & Benefits	Parks & Rec	Landscape Board	\$3	\$51	\$108	\$126	\$18
GENERAL FUND	10108360	E	5145	Salaries & Benefits	Parks & Rec	Landscape Board	\$4	\$50	\$108	\$126	\$18
GENERAL FUND	10108360	E Total					\$256	\$3,551	\$7,416	\$8,652	\$1,236
GENERAL FUND	10108360	Total					\$256	\$3,551	\$7,416	\$8,652	\$1,236
GENERAL FUND	10108370	E	5300	Materials & Supplies	Parks & Rec	Gahanna Swim Club	\$166	\$0	\$0	\$0	\$0
GENERAL FUND	10108370	E	5325	Materials & Supplies	Parks & Rec	Gahanna Swim Club	\$138	\$0	\$0	\$0	\$0
GENERAL FUND	10108370	E	5210	Contract Services	Parks & Rec	Gahanna Swim Club	\$3,171	\$0	\$0	\$0	\$0
GENERAL FUND	10108370	E Total					\$3,475	\$0	\$0	\$0	\$0
GENERAL FUND	10108370	Total					\$3,475	\$0	\$0	\$0	\$0
GENERAL FUND	10108380	E	5300	Materials & Supplies	Parks & Rec	Hunters Ridge Pool	\$4,328	\$0	\$0	\$0	\$0
GENERAL FUND	10108380	E	5325	Materials & Supplies	Parks & Rec	Hunters Ridge Pool	\$32	\$0	\$0	\$0	\$0
GENERAL FUND	10108380	E	5210	Contract Services	Parks & Rec	Hunters Ridge Pool	\$2,231	\$0	\$0	\$0	\$0
GENERAL FUND	10108380	E	5215	Contract Services	Parks & Rec	Hunters Ridge Pool	\$300	\$0	\$0	\$0	\$0
GENERAL FUND	10108380	E Total					\$6,891	\$0	\$0	\$0	\$0
GENERAL FUND	10108380	Total					\$6,891	\$0	\$0	\$0	\$0
GENERAL FUND	10109000	R	4205	Fines & Fees	Development	Development	(\$4,992)	(\$10,276)	(\$5,000)	(\$10,000)	(\$5,000)
GENERAL FUND	10109000	R	4600	Other	Development	Development	(\$1,500)	(\$2,884)	\$0	\$0	\$0
GENERAL FUND	10109000	R Total					(\$6,492)	(\$13,160)	(\$5,000)	(\$10,000)	(\$5,000)
GENERAL FUND	10109000	E	5105	Salaries & Benefits	Development	Development	\$182,012	\$148,370	\$245,429	\$224,364	(\$21,065)
GENERAL FUND	10109000	E	5110	Salaries & Benefits	Development	Development	\$0	\$0	\$0	\$14,560	\$14,560
GENERAL FUND	10109000	E	5115	Salaries & Benefits	Development	Development	\$45	\$37	\$0	\$500	\$500
GENERAL FUND	10109000	E	5130	Salaries & Benefits	Development	Development	\$25,394	\$20,368	\$34,361	\$33,354	(\$1,007)
GENERAL FUND	10109000	E	5135	Salaries & Benefits	Development	Development	\$34,247	\$30,517	\$46,061	\$73,026	\$26,965
GENERAL FUND	10109000	E	5140	Salaries & Benefits	Development	Development	\$1,822	\$2,201	\$3,682	\$3,594	(\$88)
GENERAL FUND	10109000	E	5145	Salaries & Benefits	Development	Development	\$2,601	\$2,049	\$3,560	\$3,424	(\$136)

Appendix A Expenditure & Revenue Line Item Detail

Fund Name	ORG	Account Type	OBJ	Obj Description	Department	Division	2020 Actuals	2021 Actuals	2022 Revised Budget	2023 Budget Request	Difference 23 vs 22
GENERAL FUND	10109000	E	5160	Salaries & Benefits	Development	Development	\$65	\$57	\$90	\$155	\$65
GENERAL FUND	10109000	E	5205	Contract Services	Development	Development	\$160,090	\$538,018	\$150,000	\$140,000	(\$10,000)
GENERAL FUND	10109000	E	5210	Contract Services	Development	Development	\$31,050	\$74,031	\$0	\$0	\$0
GENERAL FUND	10109000	E	5215	Contract Services	Development	Development	\$500	\$900	\$21,200	\$37,000	\$15,800
GENERAL FUND	10109000	E	5310	Materials & Supplies	Development	Development	\$41,229	\$44,395	\$60,700	\$78,150	\$17,450
GENERAL FUND	10109000	E Total					\$479,054	\$860,944	\$565,083	\$608,127	\$43,044
GENERAL FUND	10109000 Total						\$472,562	\$847,784	\$560,083	\$598,127	\$38,044
GENERAL FUND	10110110	R	4100	Intergovernmental	Public Safety	Police	(\$2,855)	(\$8,189)	\$0	(\$18,200)	(\$18,200)
GENERAL FUND	10110110	R	4200	Licenses & Permits	Public Safety	Police	(\$43,680)	(\$34,400)	\$0	(\$34,400)	(\$34,400)
GENERAL FUND	10110110	R	4205	Fines & Fees	Public Safety	Police	(\$15,857)	(\$18,699)	\$0	(\$18,700)	(\$18,700)
GENERAL FUND	10110110	R	4300	Charges for Services	Public Safety	Police	(\$19,423)	(\$18,694)	\$0	(\$18,700)	(\$18,700)
GENERAL FUND	10110110	R	4600	Other	Public Safety	Police	(\$6,450)	(\$195)	\$0	(\$200)	(\$200)
GENERAL FUND	10110110	R Total					(\$88,265)	(\$80,177)	\$0	(\$90,200)	(\$90,200)
GENERAL FUND	10110110	E	5105	Salaries & Benefits	Public Safety	Police	\$4,763,259	\$5,511,251	\$5,922,930	\$6,300,232	\$377,302
GENERAL FUND	10110110	E	5110	Salaries & Benefits	Public Safety	Police	\$56,936	\$64,041	\$101,672	\$158,997	\$57,325
GENERAL FUND	10110110	E	5115	Salaries & Benefits	Public Safety	Police	\$218,150	\$304,838	\$325,000	\$350,000	\$25,000
GENERAL FUND	10110110	E	5130	Salaries & Benefits	Public Safety	Police	\$15,887	\$18,210	\$24,139	\$22,260	(\$1,879)
GENERAL FUND	10110110	E	5135	Salaries & Benefits	Public Safety	Police	\$1,373,421	\$1,362,069	\$1,463,957	\$1,586,948	\$122,991
GENERAL FUND	10110110	E	5140	Salaries & Benefits	Public Safety	Police	\$51,052	\$86,382	\$95,306	\$102,322	\$7,016
GENERAL FUND	10110110	E	5145	Salaries & Benefits	Public Safety	Police	\$72,460	\$84,108	\$90,744	\$97,645	\$6,901
GENERAL FUND	10110110	E	5150	Salaries & Benefits	Public Safety	Police	\$161,488	\$136,475	\$163,750	\$211,385	\$47,635
GENERAL FUND	10110110	E	5160	Salaries & Benefits	Public Safety	Police	\$1,750	\$1,655	\$1,740	\$1,770	\$30
GENERAL FUND	10110110	E	5205	Contract Services	Public Safety	Police	\$152,929	\$255,992	\$359,010	\$391,000	\$31,990
GENERAL FUND	10110110	E	5210	Contract Services	Public Safety	Police	\$43,625	\$62,977	\$56,238	\$97,000	\$40,762
GENERAL FUND	10110110	E	5215	Contract Services	Public Safety	Police	\$136,335	\$176,727	\$146,500	\$200,000	\$53,500
GENERAL FUND	10110110	E	5225	Contract Services	Public Safety	Police	\$55,934	\$82,083	\$72,400	\$92,000	\$19,600
GENERAL FUND	10110110	E	5300	Materials & Supplies	Public Safety	Police	\$63,092	\$62,622	\$55,390	\$78,000	\$22,610
GENERAL FUND	10110110	E	5306	Materials & Supplies	Public Safety	Police	\$16,474	\$12,200	\$14,500	\$25,000	\$10,500
GENERAL FUND	10110110	E	5310	Materials & Supplies	Public Safety	Police	\$11,866	\$18,214	\$26,710	\$27,000	\$290
GENERAL FUND	10110110	E	5505	Capital Outlay	Public Safety	Police	\$0	\$0	\$0	\$0	\$0
GENERAL FUND	10110110	E	5510	Capital Outlay	Public Safety	Police	\$152,733	\$41,246	\$0	\$0	\$0
GENERAL FUND	10110110	E	5900	Transfer Out	Public Safety	Police	\$713,280	\$0	\$0	\$0	\$0
GENERAL FUND	10110110	E Total					\$8,060,670	\$8,281,091	\$8,919,986	\$9,741,559	\$821,573
GENERAL FUND	10110110 Total						\$7,972,405	\$8,200,914	\$8,919,986	\$9,651,359	\$731,373
GENERAL FUND	10110120	E	5105	Salaries & Benefits	Public Safety	General Admin	\$339,800	\$262,616	\$398,730	\$462,069	\$63,339
GENERAL FUND	10110120	E	5110	Salaries & Benefits	Public Safety	General Admin	\$28,800	\$42,493	\$43,715	\$0	(\$43,715)
GENERAL FUND	10110120	E	5115	Salaries & Benefits	Public Safety	General Admin	\$3,911	\$3,550	\$8,360	\$9,000	\$640
GENERAL FUND	10110120	E	5130	Salaries & Benefits	Public Safety	General Admin	\$44,119	\$39,440	\$62,376	\$65,015	\$2,639
GENERAL FUND	10110120	E	5135	Salaries & Benefits	Public Safety	General Admin	\$89,736	\$68,252	\$124,950	\$162,793	\$37,843
GENERAL FUND	10110120	E	5140	Salaries & Benefits	Public Safety	General Admin	\$3,125	\$4,226	\$6,721	\$7,010	\$289
GENERAL FUND	10110120	E	5145	Salaries & Benefits	Public Safety	General Admin	\$4,468	\$3,987	\$5,710	\$6,627	\$917
GENERAL FUND	10110120	E	5160	Salaries & Benefits	Public Safety	General Admin	\$173	\$157	\$233	\$234	\$1
GENERAL FUND	10110120	E	5205	Contract Services	Public Safety	General Admin	\$12,979	\$20,527	\$129,000	\$145,000	\$16,000
GENERAL FUND	10110120	E	5310	Materials & Supplies	Public Safety	General Admin	\$0	\$0	\$0	\$0	\$0
GENERAL FUND	10110120	E Total					\$527,109	\$445,247	\$779,795	\$857,748	\$77,953
GENERAL FUND	10110120 Total						\$527,109	\$445,247	\$779,795	\$857,748	\$77,953
GENERAL FUND	10110130	E	5105	Salaries & Benefits	Public Safety	Dispatch	\$753,511	\$719,351	\$886,103	\$1,028,036	\$141,933
GENERAL FUND	10110130	E	5110	Salaries & Benefits	Public Safety	Dispatch	\$0	\$0	\$20,000	\$36,174	\$16,174
GENERAL FUND	10110130	E	5115	Salaries & Benefits	Public Safety	Dispatch	\$56,609	\$108,986	\$132,895	\$140,000	\$7,105
GENERAL FUND	10110130	E	5130	Salaries & Benefits	Public Safety	Dispatch	\$111,485	\$114,292	\$144,825	\$167,755	\$22,930
GENERAL FUND	10110130	E	5135	Salaries & Benefits	Public Safety	Dispatch	\$199,434	\$212,564	\$270,315	\$325,456	\$55,141
GENERAL FUND	10110130	E	5140	Salaries & Benefits	Public Safety	Dispatch	\$8,105	\$12,058	\$15,530	\$18,072	\$2,542
GENERAL FUND	10110130	E	5145	Salaries & Benefits	Public Safety	Dispatch	\$11,529	\$11,763	\$14,762	\$17,233	\$2,471

Appendix A Expenditure & Revenue Line Item Detail

Fund Name	ORG	Account Type	OBJ	Obj Description	Department	Division	2020 Actuals	2021 Actuals	2022 Revised Budget	2023 Budget Request	Difference 23 vs 22
GENERAL FUND	10110130	E	5150	Salaries & Benefits	Public Safety	Dispatch	\$2,490	\$3,689	\$3,000	\$7,000	\$4,000
GENERAL FUND	10110130	E	5160	Salaries & Benefits	Public Safety	Dispatch	\$330	\$323	\$390	\$450	\$60
GENERAL FUND	10110130	E	5225	Contract Services	Public Safety	Dispatch	\$6,097	\$3,020	\$11,100	\$15,400	\$4,300
GENERAL FUND	10110130	E	5310	Materials & Supplies	Public Safety	Dispatch	\$182	\$1,418	\$3,400	\$5,600	\$2,200
GENERAL FUND	10110130	E Total					\$1,149,771	\$1,187,464	\$1,502,320	\$1,761,176	\$258,856
GENERAL FUND	10110130 Total						\$1,149,771	\$1,187,464	\$1,502,320	\$1,761,176	\$258,856
GENERAL FUND	10111400	R	4300	Charges for Services	Public Service	General Services	(\$22,700)	\$0	\$0	(\$14,000)	(\$14,000)
GENERAL FUND	10111400	R	4510	Sale of Capital Assets	Public Service	General Services	(\$8,530)	\$0	\$0	\$0	\$0
GENERAL FUND	10111400	R	4205	Fines & Fees	Public Service	General Services	(\$583,726)	\$0	(\$512,280)	(\$514,780)	(\$2,500)
GENERAL FUND	10111400	R	4515	Insurance Proceeds	Public Service	General Services	\$0	\$0	\$0	\$0	\$0
GENERAL FUND	10111400	R Total					(\$614,956)	\$0	(\$512,280)	(\$528,780)	(\$16,500)
GENERAL FUND	10111400	E	5105	Salaries & Benefits	Public Service	General Services	\$98,919	\$0	\$161,579	\$185,456	\$23,877
GENERAL FUND	10111400	E	5110	Salaries & Benefits	Public Service	General Services	\$0	\$0	\$0	\$13,000	\$13,000
GENERAL FUND	10111400	E	5115	Salaries & Benefits	Public Service	General Services	\$235	\$0	\$500	\$1,000	\$500
GENERAL FUND	10111400	E	5130	Salaries & Benefits	Public Service	General Services	\$13,675	\$0	\$21,733	\$27,684	\$5,951
GENERAL FUND	10111400	E	5135	Salaries & Benefits	Public Service	General Services	\$19,895	\$0	\$35,627	\$44,582	\$8,955
GENERAL FUND	10111400	E	5140	Salaries & Benefits	Public Service	General Services	\$995	\$0	\$2,344	\$2,987	\$643
GENERAL FUND	10111400	E	5145	Salaries & Benefits	Public Service	General Services	\$1,408	\$0	\$2,234	\$2,858	\$624
GENERAL FUND	10111400	E	5160	Salaries & Benefits	Public Service	General Services	\$44	\$0	\$71	\$74	\$3
GENERAL FUND	10111400	E	5205	Contract Services	Public Service	General Services	\$502,746	\$16,721	\$700,990	\$968,200	\$267,210
GENERAL FUND	10111400	E	5210	Contract Services	Public Service	General Services	\$0	\$0	\$0	\$2,735	\$2,735
GENERAL FUND	10111400	E	5215	Contract Services	Public Service	General Services	\$1,000	\$0	\$4,665	\$4,745	\$80
GENERAL FUND	10111400	E	5220	Contract Services	Public Service	General Services	\$28,735	\$34,814	\$75,000	\$0	(\$75,000)
GENERAL FUND	10111400	E	5300	Materials & Supplies	Public Service	General Services	\$66,105	\$14,284	\$94,537	\$88,900	(\$5,637)
GENERAL FUND	10111400	E	5310	Materials & Supplies	Public Service	General Services	\$3,252	\$739	\$21,300	\$22,700	\$1,400
GENERAL FUND	10111400	E	5325	Materials & Supplies	Public Service	General Services	\$369,214	\$9,244	\$366,000	\$629,540	\$263,540
GENERAL FUND	10111400	E	5505	Capital Outlay	Public Service	General Services	\$2,200	\$66,000	\$0	\$0	\$0
GENERAL FUND	10111400	E Total					\$1,108,422	\$141,801	\$1,486,580	\$1,994,461	\$507,881
GENERAL FUND	10111400 Total						\$493,466	\$141,801	\$974,300	\$1,465,681	\$491,381
GENERAL FUND	10111410	R	4205	Fines & Fees	Public Service	Lands & Building	(\$1,600)	(\$1,276)	\$0	\$0	\$0
GENERAL FUND	10111410	R	4515	Insurance Proceeds	Public Service	Lands & Building	(\$80,284)	(\$20,490)	\$0	\$0	\$0
GENERAL FUND	10111410	R	4600	Other	Public Service	Lands & Building	(\$5,015)	(\$1,939)	\$0	\$0	\$0
GENERAL FUND	10111410	R Total					(\$86,900)	(\$23,705)	\$0	\$0	\$0
GENERAL FUND	10111410	E	5105	Salaries & Benefits	Public Service	Lands & Building	\$74,681	\$73,469	\$74,513	\$76,879	\$2,366
GENERAL FUND	10111410	E	5110	Salaries & Benefits	Public Service	Lands & Building	\$8,523	\$643	\$0	\$0	\$0
GENERAL FUND	10111410	E	5115	Salaries & Benefits	Public Service	Lands & Building	\$1,699	\$2,223	\$1,919	\$2,000	\$81
GENERAL FUND	10111410	E	5130	Salaries & Benefits	Public Service	Lands & Building	\$11,827	\$10,445	\$10,656	\$10,988	\$332
GENERAL FUND	10111410	E	5135	Salaries & Benefits	Public Service	Lands & Building	\$28,404	\$23,331	\$23,024	\$23,695	\$671
GENERAL FUND	10111410	E	5140	Salaries & Benefits	Public Service	Lands & Building	\$852	\$1,113	\$1,158	\$1,193	\$35
GENERAL FUND	10111410	E	5145	Salaries & Benefits	Public Service	Lands & Building	\$1,197	\$1,090	\$1,098	\$1,133	\$35
GENERAL FUND	10111410	E	5150	Salaries & Benefits	Public Service	Lands & Building	\$1,160	\$700	\$600	\$1,400	\$800
GENERAL FUND	10111410	E	5160	Salaries & Benefits	Public Service	Lands & Building	\$65	\$30	\$30	\$30	\$0
GENERAL FUND	10111410	E	5205	Contract Services	Public Service	Lands & Building	\$268,243	\$172,668	\$244,760	\$272,650	\$27,890
GENERAL FUND	10111410	E	5210	Contract Services	Public Service	Lands & Building	\$1,066	\$4,352	\$0	\$0	\$0
GENERAL FUND	10111410	E	5220	Contract Services	Public Service	Lands & Building	\$41,163	\$186,782	\$105,700	\$271,000	\$165,300
GENERAL FUND	10111410	E	5300	Materials & Supplies	Public Service	Lands & Building	\$34,934	\$104,368	\$94,800	\$98,700	\$3,900
GENERAL FUND	10111410	E	5310	Materials & Supplies	Public Service	Lands & Building	\$12,751	\$5,570	\$2,200	\$2,200	\$0
GENERAL FUND	10111410	E	5325	Materials & Supplies	Public Service	Lands & Building	\$1,710	\$204	\$0	\$0	\$0
GENERAL FUND	10111410	E	5510	Capital Outlay	Public Service	Lands & Building	\$0	\$0	\$0	\$0	\$0
GENERAL FUND	10111410	E Total					\$488,276	\$586,987	\$560,458	\$761,868	\$201,410
GENERAL FUND	10111410 Total						\$401,376	\$563,282	\$560,458	\$761,868	\$201,410
GENERAL FUND	10111420	R	4300	Charges for Services	Public Service	Fleet Services	(\$7,646)	(\$5,733)	\$0	(\$5,000)	(\$5,000)
GENERAL FUND	10111420	R	4510	Sale of Capital Assets	Public Service	Fleet Services	(\$31,877)	(\$24,695)	\$0	\$0	\$0

Appendix A Expenditure & Revenue Line Item Detail

Fund Name	ORG	Account Type	OBJ	Obj Description	Department	Division	2020 Actuals	2021 Actuals	2022 Revised Budget	2023 Budget Request	Difference 23 vs 22
GENERAL FUND	10111420	R	4515	Insurance Proceeds	Public Service	Fleet Services	(\$31,727)	(\$7,843)	\$0	\$0	\$0
GENERAL FUND	10111420	R Total					(\$71,250)	(\$38,271)	\$0	(\$5,000)	(\$5,000)
GENERAL FUND	10111420	E	5105	Salaries & Benefits	Public Service	Fleet Services	\$329,069	\$348,099	\$372,240	\$379,907	\$7,667
GENERAL FUND	10111420	E	5115	Salaries & Benefits	Public Service	Fleet Services	\$19,826	\$13,926	\$15,000	\$15,000	\$0
GENERAL FUND	10111420	E	5130	Salaries & Benefits	Public Service	Fleet Services	\$48,755	\$50,599	\$53,992	\$54,869	\$877
GENERAL FUND	10111420	E	5135	Salaries & Benefits	Public Service	Fleet Services	\$75,381	\$77,390	\$77,758	\$67,323	(\$10,435)
GENERAL FUND	10111420	E	5140	Salaries & Benefits	Public Service	Fleet Services	\$3,518	\$5,348	\$5,848	\$5,963	\$115
GENERAL FUND	10111420	E	5145	Salaries & Benefits	Public Service	Fleet Services	\$5,005	\$5,177	\$5,574	\$5,641	\$67
GENERAL FUND	10111420	E	5150	Salaries & Benefits	Public Service	Fleet Services	\$4,812	\$2,400	\$4,200	\$4,200	\$0
GENERAL FUND	10111420	E	5160	Salaries & Benefits	Public Service	Fleet Services	\$150	\$144	\$150	\$150	\$0
GENERAL FUND	10111420	E	5215	Contract Services	Public Service	Fleet Services	\$3,090	\$5,965	\$15,000	\$15,000	\$0
GENERAL FUND	10111420	E	5300	Materials & Supplies	Public Service	Fleet Services	\$132,796	\$209,243	\$200,000	\$365,000	\$165,000
GENERAL FUND	10111420	E	5305	Materials & Supplies	Public Service	Fleet Services	\$172,004	\$158,124	\$235,000	\$305,000	\$70,000
GENERAL FUND	10111420	E	5306	Materials & Supplies	Public Service	Fleet Services	\$133,315	\$93,055	\$146,388	\$165,000	\$18,612
GENERAL FUND	10111420	E	5310	Materials & Supplies	Public Service	Fleet Services	\$0	\$45	\$500	\$500	\$0
GENERAL FUND	10111420	E	5315	Materials & Supplies	Public Service	Fleet Services	\$471	\$625	\$1,100	\$1,100	\$0
GENERAL FUND	10111420	E	5320	Materials & Supplies	Public Service	Fleet Services	\$10,466	\$4,473	\$12,000	\$13,500	\$1,500
GENERAL FUND	10111420	E	5325	Materials & Supplies	Public Service	Fleet Services	\$24,621	\$24,370	\$23,700	\$41,500	\$17,800
GENERAL FUND	10111420	E	5510	Capital Outlay	Public Service	Fleet Services	\$99,573	\$0	\$0	\$0	\$0
GENERAL FUND	10111420	E	5511	Capital Outlay	Public Service	Fleet Services	\$41,138	\$0	\$0	\$0	\$0
GENERAL FUND	10111420	E	5513	Capital Outlay	Public Service	Fleet Services	\$0	\$0	\$0	\$0	\$0
GENERAL FUND	10111420	E	5225	Contract Services	Public Service	Fleet Services	\$275	\$0	\$0	\$0	\$0
GENERAL FUND	10111420	E Total					\$1,104,266	\$998,983	\$1,168,450	\$1,439,653	\$271,203
GENERAL FUND	10111420 Total						\$1,033,016	\$960,712	\$1,168,450	\$1,434,653	\$266,203
GENERAL FUND	10111430	R	4205	Fines & Fees	Public Service	Zoning	(\$24,820)	\$0	\$0	\$0	\$0
GENERAL FUND	10111430	R	4200	Licenses & Permits	Public Service	Zoning	(\$34,485)	\$250	\$0	\$0	\$0
GENERAL FUND	10111430	R Total					(\$59,305)	\$250	\$0	\$0	\$0
GENERAL FUND	10111430	E	5105	Salaries & Benefits	Public Service	Zoning	\$175,090	\$0	\$0	\$0	\$0
GENERAL FUND	10111430	E	5110	Salaries & Benefits	Public Service	Zoning	\$25,418	\$0	\$0	\$0	\$0
GENERAL FUND	10111430	E	5115	Salaries & Benefits	Public Service	Zoning	\$1,200	\$0	\$0	\$0	\$0
GENERAL FUND	10111430	E	5130	Salaries & Benefits	Public Service	Zoning	\$28,144	\$0	\$0	\$0	\$0
GENERAL FUND	10111430	E	5135	Salaries & Benefits	Public Service	Zoning	\$81,989	\$0	\$0	\$0	\$0
GENERAL FUND	10111430	E	5140	Salaries & Benefits	Public Service	Zoning	\$2,028	\$0	\$0	\$0	\$0
GENERAL FUND	10111430	E	5145	Salaries & Benefits	Public Service	Zoning	\$2,857	\$0	\$0	\$0	\$0
GENERAL FUND	10111430	E	5150	Salaries & Benefits	Public Service	Zoning	\$1,200	\$0	\$0	\$0	\$0
GENERAL FUND	10111430	E	5160	Salaries & Benefits	Public Service	Zoning	\$135	\$1	\$0	\$0	\$0
GENERAL FUND	10111430	E	5325	Materials & Supplies	Public Service	Zoning	\$2,102	\$2,763	\$0	\$0	\$0
GENERAL FUND	10111430	E	5215	Contract Services	Public Service	Zoning	\$13,508	\$0	\$0	\$0	\$0
GENERAL FUND	10111430	E	5310	Materials & Supplies	Public Service	Zoning	\$237	\$597	\$0	\$0	\$0
GENERAL FUND	10111430	E Total					\$333,908	\$3,361	\$0	\$0	\$0
GENERAL FUND	10111430 Total						\$274,603	\$3,611	\$0	\$0	\$0
GENERAL FUND	10111440	R	4205	Fines & Fees	Public Service	Building	(\$13,243)	\$0	\$0	\$0	\$0
GENERAL FUND	10111440	R	4200	Licenses & Permits	Public Service	Building	(\$490,436)	\$0	\$0	\$0	\$0
GENERAL FUND	10111440	R Total					(\$503,680)	\$0	\$0	\$0	\$0
GENERAL FUND	10111440	E	5205	Contract Services	Public Service	Building	\$83,095	\$8,392	\$0	\$0	\$0
GENERAL FUND	10111440	E	5211	Contract Services	Public Service	Building	\$42,789	\$5,669	\$0	\$0	\$0
GENERAL FUND	10111440	E	5105	Salaries & Benefits	Public Service	Building	\$206,031	\$0	\$0	\$0	\$0
GENERAL FUND	10111440	E	5115	Salaries & Benefits	Public Service	Building	\$772	\$0	\$0	\$0	\$0
GENERAL FUND	10111440	E	5130	Salaries & Benefits	Public Service	Building	\$28,863	\$0	\$0	\$0	\$0
GENERAL FUND	10111440	E	5135	Salaries & Benefits	Public Service	Building	\$34,077	\$0	\$0	\$0	\$0
GENERAL FUND	10111440	E	5140	Salaries & Benefits	Public Service	Building	\$2,074	\$0	\$0	\$0	\$0
GENERAL FUND	10111440	E	5145	Salaries & Benefits	Public Service	Building	\$2,975	\$0	\$0	\$0	\$0
GENERAL FUND	10111440	E	5160	Salaries & Benefits	Public Service	Building	\$90	\$0	\$0	\$0	\$0

Appendix A Expenditure & Revenue Line Item Detail

Fund Name	ORG	Account Type	OBJ	Obj Description	Department	Division	2020 Actuals	2021 Actuals	2022 Revised Budget	2023 Budget Request	Difference 23 vs 22
GENERAL FUND	10111440	E	5505	Capital Outlay	Public Service	Building	\$28,473	\$190,083	\$0	\$0	\$0
GENERAL FUND	10111440	E	5325	Materials & Supplies	Public Service	Building	\$1,440	\$313	\$0	\$0	\$0
GENERAL FUND	10111440	E	5215	Contract Services	Public Service	Building	\$13,508	\$0	\$0	\$0	\$0
GENERAL FUND	10111440	E	5310	Materials & Supplies	Public Service	Building	\$384	\$240	\$0	\$0	\$0
GENERAL FUND	10111440	E Total					\$444,571	\$204,697	\$0	\$0	\$0
GENERAL FUND	10111440 Total						(\$59,108)	\$204,697	\$0	\$0	\$0
GENERAL FUND	10111450	E	5210	Contract Services	Public Service	Engineering	\$15,640	\$0	\$150,000	\$0	(\$150,000)
GENERAL FUND	10111450	E	5505	Capital Outlay	Public Service	Engineering	\$141,870	\$50,599	\$0	\$0	\$0
GENERAL FUND	10111450	E	5325	Materials & Supplies	Public Service	Engineering	\$124	\$0	\$0	\$0	\$0
GENERAL FUND	10111450	E	5310	Materials & Supplies	Public Service	Engineering	\$87	\$0	\$0	\$0	\$0
GENERAL FUND	10111450	E Total					\$157,721	\$50,599	\$150,000	\$0	(\$150,000)
GENERAL FUND	10111450 Total						\$157,721	\$50,599	\$150,000	\$0	(\$150,000)
GENERAL FUND	10111470	E	5205	Contract Services	Public Service	Parking Garage	\$595	\$0	\$0	\$0	\$0
GENERAL FUND	10111470	E Total					\$595	\$0	\$0	\$0	\$0
GENERAL FUND	10111470 Total						\$595	\$0	\$0	\$0	\$0
GENERAL FUND	10112000	R	4200	Licenses & Permits	Planning	Planning	\$0	(\$462,986)	(\$469,880)	(\$600,000)	(\$130,120)
GENERAL FUND	10112000	R	4205	Fines & Fees	Planning	Planning	\$0	(\$41,711)	(\$35,260)	(\$30,000)	\$5,260
GENERAL FUND	10112000	R Total					\$0	(\$504,697)	(\$505,140)	(\$630,000)	(\$124,860)
GENERAL FUND	10112000	E	5105	Salaries & Benefits	Planning	Planning	\$0	\$513,766	\$611,606	\$663,213	\$51,607
GENERAL FUND	10112000	E	5110	Salaries & Benefits	Planning	Planning	\$0	\$36,877	\$40,826	\$37,128	(\$3,698)
GENERAL FUND	10112000	E	5115	Salaries & Benefits	Planning	Planning	\$0	\$2,228	\$3,800	\$3,800	\$0
GENERAL FUND	10112000	E	5130	Salaries & Benefits	Planning	Planning	\$0	\$76,680	\$91,345	\$97,928	\$6,583
GENERAL FUND	10112000	E	5135	Salaries & Benefits	Planning	Planning	\$0	\$155,168	\$203,215	\$200,257	(\$2,958)
GENERAL FUND	10112000	E	5140	Salaries & Benefits	Planning	Planning	\$0	\$8,082	\$9,876	\$10,593	\$717
GENERAL FUND	10112000	E	5145	Salaries & Benefits	Planning	Planning	\$0	\$7,800	\$9,432	\$10,096	\$664
GENERAL FUND	10112000	E	5150	Salaries & Benefits	Planning	Planning	\$0	\$1,200	\$3,600	\$3,600	\$0
GENERAL FUND	10112000	E	5160	Salaries & Benefits	Planning	Planning	\$0	\$269	\$300	\$307	\$7
GENERAL FUND	10112000	E	5205	Contract Services	Planning	Planning	\$0	\$116,357	\$150,000	\$217,000	\$67,000
GENERAL FUND	10112000	E	5210	Contract Services	Planning	Planning	\$0	\$28,500	\$5,000	\$5,000	\$0
GENERAL FUND	10112000	E	5211	Contract Services	Planning	Planning	\$0	\$7,282	\$50,000	\$30,000	(\$20,000)
GENERAL FUND	10112000	E	5215	Contract Services	Planning	Planning	\$0	\$28,367	\$33,000	\$43,000	\$10,000
GENERAL FUND	10112000	E	5220	Contract Services	Planning	Planning	\$0	\$0	\$7,500	\$5,000	(\$2,500)
GENERAL FUND	10112000	E	5310	Materials & Supplies	Planning	Planning	\$0	\$3,303	\$6,300	\$4,500	(\$1,800)
GENERAL FUND	10112000	E Total					\$0	\$985,879	\$1,225,800	\$1,331,422	\$105,622
GENERAL FUND	10112000 Total						\$0	\$481,183	\$720,660	\$701,422	(\$19,238)
GENERAL FUND Total							(\$3,185,199)	(\$4,030,667)	\$110,563	\$413,467	\$302,904
GENERAL FUND Total							(\$3,185,199)	(\$4,030,667)	\$110,563	\$413,467	\$302,904
STREET FUND	22011000	R	4115	Intergovernmental	Public Service	Public Service	(\$2,118,575)	(\$2,239,090)	(\$2,275,000)	(\$2,163,000)	\$112,000
STREET FUND	22011000	R	4300	Charges for Services	Public Service	Public Service	(\$7,775)	(\$7,775)	\$0	(\$7,800)	(\$7,800)
STREET FUND	22011000	R	4515	Insurance Proceeds	Public Service	Public Service	(\$6,220)	(\$3,223)	\$0	\$0	\$0
STREET FUND	22011000	R	4600	Other	Public Service	Public Service	(\$1,996)	(\$2,659)	\$0	\$0	\$0
STREET FUND	22011000	R Total					(\$2,134,566)	(\$2,252,747)	(\$2,275,000)	(\$2,170,800)	\$104,200
STREET FUND	22011000	E	5105	Salaries & Benefits	Public Service	Public Service	\$449,557	\$511,125	\$530,218	\$502,073	(\$28,145)
STREET FUND	22011000	E	5110	Salaries & Benefits	Public Service	Public Service	\$0	\$2,950	\$31,304	\$0	(\$31,304)
STREET FUND	22011000	E	5115	Salaries & Benefits	Public Service	Public Service	\$35,463	\$56,078	\$85,000	\$85,000	\$0
STREET FUND	22011000	E	5130	Salaries & Benefits	Public Service	Public Service	\$67,561	\$79,109	\$89,438	\$81,792	(\$7,646)
STREET FUND	22011000	E	5135	Salaries & Benefits	Public Service	Public Service	\$202,466	\$212,309	\$206,324	\$202,277	(\$4,047)
STREET FUND	22011000	E	5140	Salaries & Benefits	Public Service	Public Service	\$4,884	\$8,406	\$9,661	\$8,796	(\$865)
STREET FUND	22011000	E	5145	Salaries & Benefits	Public Service	Public Service	\$5,700	\$6,793	\$8,160	\$8,276	\$116
STREET FUND	22011000	E	5150	Salaries & Benefits	Public Service	Public Service	\$5,464	\$4,356	\$5,960	\$6,110	\$150
STREET FUND	22011000	E	5160	Salaries & Benefits	Public Service	Public Service	\$210	\$208	\$200	\$190	(\$10)
STREET FUND	22011000	E	5205	Contract Services	Public Service	Public Service	\$80,749	\$86,081	\$184,785	\$91,395	(\$93,390)
STREET FUND	22011000	E	5210	Contract Services	Public Service	Public Service	\$0	\$0	\$0	\$0	\$0

Appendix A Expenditure & Revenue Line Item Detail

Fund Name	ORG	Account Type	OBJ	Obj Description	Department	Division	2020 Actuals	2021 Actuals	2022 Revised Budget	2023 Budget Request	Difference 23 vs 22	
STREET FUND	22011000	E	5215	Contract Services	Public Service	Public Service	\$7,050	\$8,101	\$13,165	\$13,245	\$80	
STREET FUND	22011000	E	5220	Contract Services	Public Service	Public Service	\$21,359	\$74,638	\$40,000	\$80,000	\$40,000	
STREET FUND	22011000	E	5300	Materials & Supplies	Public Service	Public Service	\$118,685	\$194,407	\$235,512	\$260,000	\$24,488	
STREET FUND	22011000	E	5310	Materials & Supplies	Public Service	Public Service		\$286	\$19	\$1,000	\$500	
STREET FUND	22011000	E	5315	Materials & Supplies	Public Service	Public Service		\$1,230	\$638	\$1,500	\$1,500	
STREET FUND	22011000	E	5320	Materials & Supplies	Public Service	Public Service		\$2,087	\$7,012	\$17,600	\$17,600	
STREET FUND	22011000	E	5325	Materials & Supplies	Public Service	Public Service		\$7,696	\$6,646	\$8,450	\$10,102	
STREET FUND	22011000	E	5900	Transfer Out	Public Service	Public Service	\$404,261	\$763,207	\$759,554	\$760,317	\$763	
STREET FUND	22011000	E	5510	Capital Outlay	Public Service	Public Service		\$48,262	\$0	\$175,000	\$415,000	\$240,000
STREET FUND	22011000	E Total						\$1,462,970	\$2,022,082	\$2,402,831	\$2,544,173	\$141,342
STREET FUND	22011000 Total							(\$671,595)	(\$230,666)	\$127,831	\$373,373	\$245,542
STREET FUND Total								(\$671,595)	(\$230,666)	\$127,831	\$373,373	\$245,542
STREET FUND								(\$671,595)	(\$230,666)	\$127,831	\$373,373	\$245,542
STATE HIGHWAY FUND	22211000	R	4115	Intergovernmental	Public Service	Public Service	(\$151,505)	(\$159,567)	(\$161,000)	(\$153,200)	\$7,800	
STATE HIGHWAY FUND	22211000	R Total						(\$151,505)	(\$159,567)	(\$161,000)	(\$153,200)	\$7,800
STATE HIGHWAY FUND	22211000	E	5105	Salaries & Benefits	Public Service	Public Service		\$0	\$36,673	\$44,596	\$25,747	(\$18,849)
STATE HIGHWAY FUND	22211000	E	5115	Salaries & Benefits	Public Service	Public Service		\$0	\$2,162	\$20,000	\$5,000	(\$15,000)
STATE HIGHWAY FUND	22211000	E	5130	Salaries & Benefits	Public Service	Public Service		\$0	\$5,399	\$8,891	\$4,289	(\$4,602)
STATE HIGHWAY FUND	22211000	E	5135	Salaries & Benefits	Public Service	Public Service		\$0	\$14,337	\$15,339	\$10,718	(\$4,621)
STATE HIGHWAY FUND	22211000	E	5140	Salaries & Benefits	Public Service	Public Service		\$0	\$577	\$964	\$469	(\$495)
STATE HIGHWAY FUND	22211000	E	5145	Salaries & Benefits	Public Service	Public Service		\$0	\$477	\$866	\$445	(\$421)
STATE HIGHWAY FUND	22211000	E	5150	Salaries & Benefits	Public Service	Public Service		\$0	\$150	\$180	\$180	\$0
STATE HIGHWAY FUND	22211000	E	5160	Salaries & Benefits	Public Service	Public Service		\$0	\$15	\$22	\$21	(\$1)
STATE HIGHWAY FUND	22211000	E	5205	Contract Services	Public Service	Public Service		\$11,208	\$16,662	\$13,900	\$13,880	(\$20)
STATE HIGHWAY FUND	22211000	E	5215	Contract Services	Public Service	Public Service		\$5,451	\$6,413	\$10,045	\$10,045	\$0
STATE HIGHWAY FUND	22211000	E	5220	Contract Services	Public Service	Public Service		\$13,126	\$45,383	\$22,000	\$22,000	\$0
STATE HIGHWAY FUND	22211000	E	5300	Materials & Supplies	Public Service	Public Service		\$21,000	\$17,963	\$21,000	\$21,000	\$0
STATE HIGHWAY FUND	22211000	E	5325	Materials & Supplies	Public Service	Public Service		\$6,733	\$5,779	\$6,500	\$6,630	\$130
STATE HIGHWAY FUND	22211000	E	5110	Salaries & Benefits	Public Service	Public Service		\$0	\$0	\$0	\$0	\$0
STATE HIGHWAY FUND	22211000	E Total						\$57,518	\$151,987	\$164,303	\$120,424	(\$43,879)
STATE HIGHWAY FUND	22211000 Total							(\$93,987)	(\$7,581)	\$3,303	(\$32,776)	(\$36,079)
STATE HIGHWAY FUND Total								(\$93,987)	(\$7,581)	\$3,303	(\$32,776)	(\$36,079)
STATE HIGHWAY FUND								(\$93,987)	(\$7,581)	\$3,303	(\$32,776)	(\$36,079)
TAX INCREMENT FUND	22411010	R	4020	Payments In Lieu of Taxes	City-Wide	Eastgate Triangle	(\$411,212)	(\$412,295)	(\$447,600)	(\$445,100)	\$2,500	
TAX INCREMENT FUND	22411010	R	4305	Charges for Services	City-Wide	Eastgate Triangle		(\$5,000)	(\$5,000)	(\$5,000)	(\$5,000)	\$0
TAX INCREMENT FUND	22411010	R Total						(\$416,212)	(\$417,295)	(\$452,600)	(\$450,100)	\$2,500
TAX INCREMENT FUND	22411010	E	5205	Contract Services	City-Wide	Eastgate Triangle		\$407,500	\$412,940	\$444,600	\$443,000	(\$1,600)
TAX INCREMENT FUND	22411010	E	5210	Contract Services	City-Wide	Eastgate Triangle		\$7,923	\$5,915	\$8,000	\$7,100	(\$900)
TAX INCREMENT FUND	22411010	E Total						\$415,423	\$418,855	\$452,600	\$450,100	(\$2,500)
TAX INCREMENT FUND	22411010 Total							(\$790)	\$1,560	\$0	\$0	\$0
TAX INCREMENT FUND	22411020	R	4020	Payments In Lieu of Taxes	City-Wide	Eastgate Pizzutti	(\$481,030)	(\$483,362)	(\$527,400)	(\$541,500)	(\$14,100)	
TAX INCREMENT FUND	22411020	R	4110	Intergovernmental	City-Wide	Eastgate Pizzutti		(\$370)	(\$425)	(\$400)	(\$500)	(\$100)
TAX INCREMENT FUND	22411020	R	4305	Charges for Services	City-Wide	Eastgate Pizzutti		(\$6,000)	(\$6,000)	(\$6,000)	(\$6,000)	\$0
TAX INCREMENT FUND	22411020	R Total						(\$487,401)	(\$489,787)	(\$533,800)	(\$548,000)	(\$14,200)
TAX INCREMENT FUND	22411020	E	5505	Capital Outlay	City-Wide	Eastgate Pizzutti		\$0	\$0	\$950,000	\$500,000	(\$450,000)
TAX INCREMENT FUND	22411020	E	5210	Contract Services	City-Wide	Eastgate Pizzutti		\$7,455	\$5,106	\$8,000	\$6,000	(\$2,000)
TAX INCREMENT FUND	22411020	E	5900	Transfer Out	City-Wide	Eastgate Pizzutti		\$347,000	\$250,693	\$0	\$0	\$0
TAX INCREMENT FUND	22411020	E Total						\$354,455	\$255,799	\$958,000	\$506,000	(\$452,000)
TAX INCREMENT FUND	22411020 Total							(\$132,946)	(\$233,988)	\$424,200	(\$42,000)	(\$466,200)
TAX INCREMENT FUND	22411030	R	4020	Payments In Lieu of Taxes	City-Wide	Manor Homes	(\$279,353)	(\$301,791)	(\$344,200)	(\$343,900)	\$300	
TAX INCREMENT FUND	22411030	R	4110	Intergovernmental	City-Wide	Manor Homes		(\$34,403)	(\$31,604)	(\$34,000)	(\$34,000)	\$0
TAX INCREMENT FUND	22411030	R Total						(\$313,756)	(\$333,394)	(\$378,200)	(\$377,900)	\$300
TAX INCREMENT FUND	22411030	E	5900	Transfer Out	City-Wide	Manor Homes		\$0	\$0	\$0	\$110,000	\$110,000

Appendix A Expenditure & Revenue Line Item Detail

Fund Name	ORG	Account Type	OBJ	Obj Description	Department	Division	2020 Actuals	2021 Actuals	2022 Revised Budget	2023 Budget Request	Difference 23 vs 22
TAX INCREMENT FUND	22411030	E	5210	Contract Services	City-Wide	Manor Homes	\$3,227	\$3,779	\$4,900	\$5,200	\$300
TAX INCREMENT FUND	22411030	E	5505	Capital Outlay	City-Wide	Manor Homes	\$0	\$0	\$150,000	\$0	(\$150,000)
TAX INCREMENT FUND	22411030	E Total					\$3,227	\$3,779	\$154,900	\$115,200	(\$39,700)
TAX INCREMENT FUND	22411030 Total						(\$310,529)	(\$329,615)	(\$223,300)	(\$262,700)	(\$39,400)
TAX INCREMENT FUND	22411040	R	4020	Payments In Lieu of Taxes	City-Wide	West Gahanna	(\$258,833)	(\$314,666)	(\$316,400)	(\$333,900)	(\$17,500)
TAX INCREMENT FUND	22411040	R	4110	Intergovernmental	City-Wide	West Gahanna	(\$219)	(\$451)	(\$350)	(\$500)	(\$150)
TAX INCREMENT FUND	22411040	R Total					(\$259,052)	(\$315,118)	(\$316,750)	(\$334,400)	(\$17,650)
TAX INCREMENT FUND	22411040	E	5205	Contract Services	City-Wide	West Gahanna	\$85,515	\$107,415	\$108,400	\$112,100	\$3,700
TAX INCREMENT FUND	22411040	E	5210	Contract Services	City-Wide	West Gahanna	\$3,539	\$3,864	\$4,400	\$4,000	(\$400)
TAX INCREMENT FUND	22411040	E	5505	Capital Outlay	City-Wide	West Gahanna	\$0	\$0	\$0	\$0	\$0
TAX INCREMENT FUND	22411040	E Total					\$89,054	\$111,279	\$112,800	\$116,100	\$3,300
TAX INCREMENT FUND	22411040 Total						(\$169,997)	(\$203,839)	(\$203,950)	(\$218,300)	(\$14,350)
TAX INCREMENT FUND	22411050	R	4020	Payments In Lieu of Taxes	City-Wide	Creekside	\$97,689	(\$108,966)	(\$296,500)	(\$129,700)	\$166,800
TAX INCREMENT FUND	22411050	R	4110	Intergovernmental	City-Wide	Creekside	(\$13,659)	(\$5,054)	(\$13,700)	(\$6,000)	\$7,700
TAX INCREMENT FUND	22411050	R	4305	Charges for Services	City-Wide	Creekside	(\$116,887)	(\$114,820)	(\$113,500)	(\$113,500)	\$0
TAX INCREMENT FUND	22411050	R Total					(\$32,857)	(\$228,841)	(\$423,700)	(\$249,200)	\$174,500
TAX INCREMENT FUND	22411050	E	5210	Contract Services	City-Wide	Creekside	\$3,128	\$1,261	\$4,300	\$2,000	(\$2,300)
TAX INCREMENT FUND	22411050	E	5900	Transfer Out	City-Wide	Creekside	\$0	\$330,000	\$530,000	\$250,000	(\$280,000)
TAX INCREMENT FUND	22411050	E Total					\$3,128	\$331,261	\$534,300	\$252,000	(\$282,300)
TAX INCREMENT FUND	22411050 Total						(\$29,729)	\$102,420	\$110,600	\$2,800	(\$107,800)
TAX INCREMENT FUND	22411060	R	4020	Payments In Lieu of Taxes	City-Wide	Crescent	(\$91,193)	(\$308,299)	(\$214,100)	(\$213,400)	\$700
TAX INCREMENT FUND	22411060	R Total					(\$91,193)	(\$308,299)	(\$214,100)	(\$213,400)	\$700
TAX INCREMENT FUND	22411060	E	5205	Contract Services	City-Wide	Crescent	\$53,072	\$181,605	\$130,500	\$129,400	(\$1,100)
TAX INCREMENT FUND	22411060	E	5210	Contract Services	City-Wide	Crescent	\$937	\$12,024	\$2,500	\$2,500	\$0
TAX INCREMENT FUND	22411060	E Total					\$54,009	\$193,629	\$133,000	\$131,900	(\$1,100)
TAX INCREMENT FUND	22411060 Total						(\$37,183)	(\$114,670)	(\$81,100)	(\$81,500)	(\$400)
TAX INCREMENT FUND	22411070	R	4020	Payments In Lieu of Taxes	City-Wide	Hamilton Road	(\$234,432)	(\$349,139)	(\$363,000)	(\$360,600)	\$2,400
TAX INCREMENT FUND	22411070	R	4305	Charges for Services	City-Wide	Hamilton Road	(\$33,536)	(\$33,933)	(\$24,800)	(\$30,000)	(\$5,200)
TAX INCREMENT FUND	22411070	R Total					(\$267,969)	(\$383,072)	(\$387,800)	(\$390,600)	(\$2,800)
TAX INCREMENT FUND	22411070	E	5505	Capital Outlay	City-Wide	Hamilton Road	\$0	\$0	\$150,000	\$250,000	\$100,000
TAX INCREMENT FUND	22411070	E	5205	Contract Services	City-Wide	Hamilton Road	\$172,659	\$206,641	\$233,900	\$235,300	\$1,400
TAX INCREMENT FUND	22411070	E	5210	Contract Services	City-Wide	Hamilton Road	\$2,411	\$3,574	\$3,600	\$4,300	\$700
TAX INCREMENT FUND	22411070	E Total					\$175,070	\$210,215	\$387,500	\$489,600	\$102,100
TAX INCREMENT FUND	22411070 Total						(\$92,899)	(\$172,857)	(\$300)	\$99,000	\$99,300
TAX INCREMENT FUND	22411080	R	4020	Payments In Lieu of Taxes	City-Wide	Central Park	(\$268,836)	(\$290,610)	(\$352,600)	(\$333,700)	\$18,900
TAX INCREMENT FUND	22411080	R	4305	Charges for Services	City-Wide	Central Park	(\$10,000)	(\$10,000)	(\$10,000)	(\$10,000)	\$0
TAX INCREMENT FUND	22411080	R Total					(\$278,836)	(\$300,610)	(\$362,600)	(\$343,700)	\$18,900
TAX INCREMENT FUND	22411080	E	5505	Capital Outlay	City-Wide	Central Park	\$3,734	\$3,194	\$460,000	\$0	(\$460,000)
TAX INCREMENT FUND	22411080	E	5210	Contract Services	City-Wide	Central Park	\$3,734	\$3,194	\$5,600	\$4,300	(\$1,300)
TAX INCREMENT FUND	22411080	E	5900	Transfer Out	City-Wide	Central Park	\$0	\$0	\$0	\$0	\$0
TAX INCREMENT FUND	22411080	E Total					\$7,468	\$6,388	\$465,600	\$4,300	(\$461,300)
TAX INCREMENT FUND	22411080 Total						(\$271,367)	(\$294,222)	\$103,000	(\$339,400)	(\$442,400)
TAX INCREMENT FUND	22411090	R	4020	Payments In Lieu of Taxes	City-Wide	North Triangle	(\$371,760)	(\$506,313)	(\$471,400)	(\$534,000)	(\$62,600)
TAX INCREMENT FUND	22411090	R	4110	Intergovernmental	City-Wide	North Triangle	(\$5)	(\$418)	\$0	(\$2,510)	(\$2,510)
TAX INCREMENT FUND	22411090	R Total					(\$371,765)	(\$506,731)	(\$471,400)	(\$536,510)	(\$65,110)
TAX INCREMENT FUND	22411090	E	5505	Capital Outlay	City-Wide	North Triangle	\$0	\$0	\$530,000	\$0	(\$530,000)
TAX INCREMENT FUND	22411090	E	5210	Contract Services	City-Wide	North Triangle	\$3,934	\$5,152	\$5,600	\$6,400	\$800
TAX INCREMENT FUND	22411090	E Total					\$3,934	\$5,152	\$535,600	\$6,400	(\$529,200)
TAX INCREMENT FUND	22411090 Total						(\$367,831)	(\$501,579)	\$64,200	(\$530,110)	(\$594,310)
TAX INCREMENT FUND	22411100	R	4020	Payments In Lieu of Taxes	City-Wide	Johnstown Rd	(\$232,055)	(\$282,006)	(\$290,400)	(\$292,300)	(\$1,900)
TAX INCREMENT FUND	22411100	R Total					(\$232,055)	(\$282,006)	(\$290,400)	(\$292,300)	(\$1,900)
TAX INCREMENT FUND	22411100	E	5505	Capital Outlay	City-Wide	Johnstown Rd	\$0	\$0	\$0	\$0	\$0
TAX INCREMENT FUND	22411100	E	5205	Contract Services	City-Wide	Johnstown Rd	\$78,527	\$97,624	\$100,400	\$99,200	(\$1,200)

Appendix A Expenditure & Revenue Line Item Detail

Fund Name	ORG	Account Type	OBJ	Obj Description	Department	Division	2020 Actuals	2021 Actuals	2022 Revised Budget	2023 Budget Request	Difference 23 vs 22
TAX INCREMENT FUND	22411100	E	5210	Contract Services	City-Wide	Johnstown Rd	\$2,387	\$2,833	\$3,400	\$3,500	\$100
TAX INCREMENT FUND	22411100	E	5900	Transfer Out	City-Wide	Johnstown Rd	\$0	\$0	\$100,000	\$0	(\$100,000)
TAX INCREMENT FUND	22411100	E Total					\$80,914	\$100,457	\$203,800	\$102,700	(\$101,100)
TAX INCREMENT FUND	22411100 Total						(\$151,141)	(\$181,549)	(\$86,600)	(\$189,600)	(\$103,000)
TAX INCREMENT FUND Total							(\$1,564,413)	(\$1,928,338)	\$106,750	(\$1,561,810)	(\$1,668,560)
							(\$1,564,413)	(\$1,928,338)	\$106,750	(\$1,561,810)	(\$1,668,560)
LAW ENFORCEMENT TRUST FUND	22510000	R	4120	Intergovernmental	Public Safety	Public Safety	(\$5,466)	(\$45,591)	\$0	(\$60,000)	(\$60,000)
LAW ENFORCEMENT TRUST FUND	22510000	R Total					(\$5,466)	(\$45,591)	\$0	(\$60,000)	(\$60,000)
LAW ENFORCEMENT TRUST FUND	22510000	E	5205	Contract Services	Public Safety	Public Safety	\$63,686	\$46,591	\$0	\$60,000	\$60,000
LAW ENFORCEMENT TRUST FUND	22510000	E Total					\$63,686	\$46,591	\$0	\$60,000	\$60,000
LAW ENFORCEMENT TRUST FUND	22510000 Total						\$58,219	\$999	\$0	\$0	\$0
LAW ENFORCEMENT TRUST FUND Total							\$58,219	\$999	\$0	\$0	\$0
							\$58,219	\$999	\$0	\$0	\$0
ENFORCE & EDUCATION FUND	22610000	R	4205	Fines & Fees	Public Safety	Public Safety	(\$1,125)	(\$1,200)	\$0	(\$1,200)	(\$1,200)
ENFORCE & EDUCATION FUND	22610000	R Total					(\$1,125)	(\$1,200)	\$0	(\$1,200)	(\$1,200)
ENFORCE & EDUCATION FUND	22610000	E	5225	Contract Services	Public Safety	Public Safety	\$0	\$0	\$2,500	\$2,500	\$0
ENFORCE & EDUCATION FUND	22610000	E	5310	Materials & Supplies	Public Safety	Public Safety	\$0	\$0	\$2,500	\$2,500	\$0
ENFORCE & EDUCATION FUND	22610000	E	5320	Materials & Supplies	Public Safety	Public Safety	\$0	\$0	\$12,500	\$13,500	\$1,000
ENFORCE & EDUCATION FUND	22610000	E Total					\$0	\$0	\$17,500	\$18,500	\$1,000
ENFORCE & EDUCATION FUND	22610000 Total						(\$1,125)	(\$1,200)	\$17,500	\$17,300	(\$200)
ENFORCE & EDUCATION FUND Total							(\$1,125)	(\$1,200)	\$17,500	\$17,300	(\$200)
							(\$1,125)	(\$1,200)	\$17,500	\$17,300	(\$200)
PERMANENT IMPROVEMENT FUND	22806000	E	5505	Capital Outlay	Finance	Finance	\$2,517	\$0	\$0	\$0	\$0
PERMANENT IMPROVEMENT FUND	22806000	E Total					\$2,517	\$0	\$0	\$0	\$0
PERMANENT IMPROVEMENT FUND	22806000 Total						\$2,517	\$0	\$0	\$0	\$0
PERMANENT IMPROVEMENT FUND	22806500	E	5505	Capital Outlay	Finance	Clean Oh Conservation	\$7,287	\$0	\$0	\$0	\$0
PERMANENT IMPROVEMENT FUND	22806500	E Total					\$7,287	\$0	\$0	\$0	\$0
PERMANENT IMPROVEMENT FUND	22806500 Total						\$7,287	\$0	\$0	\$0	\$0
PERMANENT IMPROVEMENT FUND Total							\$9,804	\$0	\$0	\$0	\$0
							\$9,804	\$0	\$0	\$0	\$0
CLERK OF COURT COMPUTER FUND	22904000	R	4205	Fines & Fees	Court	Court	(\$18,576)	(\$17,440)	(\$29,000)	(\$25,000)	\$4,000
CLERK OF COURT COMPUTER FUND	22904000	R Total					(\$18,576)	(\$17,440)	(\$29,000)	(\$25,000)	\$4,000
CLERK OF COURT COMPUTER FUND	22904000	E	5205	Contract Services	Court	Court	\$11,499	\$13,426	\$60,000	\$15,000	(\$45,000)
CLERK OF COURT COMPUTER FUND	22904000	E	5215	Contract Services	Court	Court	\$10,587	\$7,564	\$19,500	\$21,000	\$1,500
CLERK OF COURT COMPUTER FUND	22904000	E	5510	Capital Outlay	Court	Court	\$7,812	\$0	\$0	\$0	\$0
CLERK OF COURT COMPUTER FUND	22904000	E Total					\$29,898	\$20,990	\$79,500	\$36,000	(\$43,500)
CLERK OF COURT COMPUTER FUND	22904000 Total						\$11,322	\$3,550	\$50,500	\$11,000	(\$39,500)
CLERK OF COURT COMPUTER FUND Total							\$11,322	\$3,550	\$50,500	\$11,000	(\$39,500)
							\$11,322	\$3,550	\$50,500	\$11,000	(\$39,500)
CARES ACT FUND	23006000	E	5105	Salaries & Benefits	Finance	CARES	\$1,277,654	\$53,562	\$0	\$0	\$0
CARES ACT FUND	23006000	E	5110	Salaries & Benefits	Finance	CARES	\$106,315	\$4,787	\$0	\$0	\$0
CARES ACT FUND	23006000	E	5130	Salaries & Benefits	Finance	CARES	\$251,273	\$9,321	\$0	\$0	\$0
CARES ACT FUND	23006000	E	5140	Salaries & Benefits	Finance	CARES	\$13,844	\$871	\$0	\$0	\$0
CARES ACT FUND	23006000	E	5145	Salaries & Benefits	Finance	CARES	\$20,068	\$842	\$0	\$0	\$0
CARES ACT FUND	23006000	E Total					\$1,669,155	\$69,382	\$0	\$0	\$0
CARES ACT FUND	23006000 Total						\$1,669,155	\$69,382	\$0	\$0	\$0
CARES ACT FUND Total							\$1,669,155	\$69,382	\$0	\$0	\$0
							\$1,669,155	\$69,382	\$0	\$0	\$0
COUNTY PERMISSIVE FUND	23111000	R	4115	Intergovernmental	Engineering	Engineering	\$0	(\$200,000)	\$0	\$0	\$0
COUNTY PERMISSIVE FUND	23111000	R Total					\$0	(\$200,000)	\$0	\$0	\$0
COUNTY PERMISSIVE FUND	23111000	E	5505	Capital Outlay	Public Service	Public Service	\$0	\$200,000	\$0	\$0	\$0
COUNTY PERMISSIVE FUND	23111000	E Total					\$0	\$200,000	\$0	\$0	\$0
COUNTY PERMISSIVE FUND	23111000 Total						\$0	\$0	\$0	\$0	\$0

Appendix A Expenditure & Revenue Line Item Detail

Fund Name	ORG	Account Type	OBJ	Obj Description	Department	Division	2020 Actuals	2021 Actuals	2022 Revised Budget	2023 Budget Request	Difference 23 vs 22
COUNTY PERMISSIVE FUND Total							\$0	\$0	\$0	\$0	\$0
							\$0	\$0	\$0	\$0	\$0
ARP FUND	23306000	R	4100	Intergovernmental	Finance	ARP	\$0	(\$1,858,441)	(\$1,858,441)	\$0	\$1,858,441
ARP FUND	23306000	R Total					\$0	(\$1,858,441)	(\$1,858,441)	\$0	\$1,858,441
ARP FUND	23306000	E	5505	Capital Outlay	Finance	ARP	\$0	\$0	\$210,000	\$600,000	\$390,000
ARP FUND	23306000	E	5212	Contract Services	Finance	ARP	\$0	\$0	\$50,000	\$50,000	\$0
ARP FUND	23306000	E	5213	Contract Services	Finance	ARP	\$0	\$0	\$1,640,000	\$0	(\$1,640,000)
ARP FUND	23306000	E Total					\$0	\$0	\$1,900,000	\$650,000	(\$1,250,000)
ARP FUND	23306000 Total						\$0	(\$1,858,441)	\$41,559	\$650,000	\$608,441
ARP FUND	23306800	E	5205	Contract Services	Finance	ARP Loss In Revenue	\$0	\$25,213	\$200,000	\$130,000	(\$70,000)
ARP FUND	23306800	E	5215	Contract Services	Finance	ARP Loss In Revenue	\$0	\$35,470	\$0	\$0	\$0
ARP FUND	23306800	E	5500	Capital Outlay	Finance	ARP Loss In Revenue	\$0	\$0	\$0	\$0	\$0
ARP FUND	23306800	E Total					\$0	\$60,683	\$200,000	\$130,000	(\$70,000)
ARP FUND	23306800 Total						\$0	\$60,683	\$200,000	\$130,000	(\$70,000)
ARP FUND Total							\$0	(\$1,797,758)	\$241,559	\$780,000	\$538,441
							\$0	(\$1,797,758)	\$241,559	\$780,000	\$538,441
COURT COMPUTERIZATION FUND	23404000	R	4205	Fines & Fees	Court	Court	(\$6,942)	(\$6,542)	(\$11,000)	(\$7,000)	\$4,000
COURT COMPUTERIZATION FUND	23404000	R Total					(\$6,942)	(\$6,542)	(\$11,000)	(\$7,000)	\$4,000
COURT COMPUTERIZATION FUND	23404000	E	5215	Contract Services	Court	Court	\$270	\$1,740	\$2,000	\$2,800	\$800
COURT COMPUTERIZATION FUND	23404000	E Total					\$270	\$1,740	\$2,000	\$2,800	\$800
COURT COMPUTERIZATION FUND	23404000 Total						(\$6,672)	(\$4,802)	(\$9,000)	(\$4,200)	\$4,800
COURT COMPUTERIZATION FUND Total							(\$6,672)	(\$4,802)	(\$9,000)	(\$4,200)	\$4,800
							(\$6,672)	(\$4,802)	(\$9,000)	(\$4,200)	\$4,800
FED LAW ENFORCE TRUST FUND	23510000	R	4120	Intergovernmental	Public Safety	Public Safety	\$0	\$0	(\$30,000)	(\$10,000)	\$20,000
FED LAW ENFORCE TRUST FUND	23510000	R	4400	Investment Income	Public Safety	Public Safety	(\$816)	(\$2,987)	\$0	\$0	\$0
FED LAW ENFORCE TRUST FUND	23510000	R Total					(\$816)	(\$2,987)	(\$30,000)	(\$10,000)	\$20,000
FED LAW ENFORCE TRUST FUND	23510000	E	5205	Contract Services	Public Safety	Public Safety	\$65,557	\$13,483	\$30,000	\$10,000	(\$20,000)
FED LAW ENFORCE TRUST FUND	23510000	E	5505	Capital Outlay	Public Safety	Public Safety	\$15,832	\$0	\$0	\$0	\$0
FED LAW ENFORCE TRUST FUND	23510000	E	5510	Capital Outlay	Public Safety	Public Safety	\$0	\$0	\$0	\$0	\$0
FED LAW ENFORCE TRUST FUND	23510000	E Total					\$81,389	\$13,483	\$30,000	\$10,000	(\$20,000)
FED LAW ENFORCE TRUST FUND	23510000 Total						\$80,573	\$10,496	\$0	\$0	\$0
FED LAW ENFORCE TRUST FUND Total							\$80,573	\$10,496	\$0	\$0	\$0
TREASURY EQUIT SHARE FUND	23610000	R	4120	Intergovernmental	Public Safety	Public Safety	(\$202,989)	(\$27,219)	(\$70,000)	(\$55,000)	\$15,000
TREASURY EQUIT SHARE FUND	23610000	R	4400	Investment Income	Public Safety	Public Safety	(\$2,599)	(\$6,285)	\$0	\$0	\$0
TREASURY EQUIT SHARE FUND	23610000	R Total					(\$205,588)	(\$33,505)	(\$70,000)	(\$55,000)	\$15,000
TREASURY EQUIT SHARE FUND	23610000	E	5320	Materials & Supplies	Public Safety	Public Safety	\$247,740	\$73,740	\$70,000	\$55,000	(\$15,000)
TREASURY EQUIT SHARE FUND	23610000	E Total					\$247,740	\$73,740	\$70,000	\$55,000	(\$15,000)
TREASURY EQUIT SHARE FUND	23610000 Total						\$42,152	\$40,236	\$0	\$0	\$0
TREASURY EQUIT SHARE FUND Total							\$42,152	\$40,236	\$0	\$0	\$0
							\$42,152	\$40,236	\$0	\$0	\$0
AG PEACE OFFICER TRAIN FUND	23710000	R	4100	Intergovernmental	Public Safety	Public Safety	\$0	(\$5,000)	\$0	(\$32,000)	(\$32,000)
AG PEACE OFFICER TRAIN FUND	23710000	R	4605	Other	Public Safety	Public Safety	(\$500)	\$0	\$0	\$0	\$0
AG PEACE OFFICER TRAIN FUND	23710000	R Total					(\$500)	(\$5,000)	\$0	(\$32,000)	(\$32,000)
AG PEACE OFFICER TRAIN FUND	23710000	E	5225	Contract Services	Public Safety	Public Safety	\$17,400	\$0	\$0	\$32,000	\$32,000
AG PEACE OFFICER TRAIN FUND	23710000	E Total					\$17,400	\$0	\$0	\$32,000	\$32,000
AG PEACE OFFICER TRAIN FUND	23710000 Total						\$16,900	(\$5,000)	\$0	\$0	\$0
AG PEACE OFFICER TRAIN FUND Total							\$16,900	(\$5,000)	\$0	\$0	\$0
							\$16,900	(\$5,000)	\$0	\$0	\$0
PUBLIC SAFETY FUND	24010000	R	4000	Income Tax	Public Safety	Publlic Safety	(\$526,997)	(\$1,309,066)	(\$1,168,690)	(\$1,242,500)	(\$73,810)
PUBLIC SAFETY FUND	24010000	R	4005	Income Tax	Public Safety	Publlic Safety	\$7,707	\$22,912	\$35,055	\$49,700	\$14,645
PUBLIC SAFETY FUND	24010000	R	4210	Fines & Fees	Public Safety	Publlic Safety	(\$2,812)	(\$18,251)	(\$9,500)	(\$15,313)	(\$5,813)
PUBLIC SAFETY FUND	24010000	R Total					(\$522,101)	(\$1,304,405)	(\$1,143,135)	(\$1,208,113)	(\$64,978)

Appendix A Expenditure & Revenue Line Item Detail

Fund Name	ORG	Account Type	OBJ	Obj Description	Department	Division	2020 Actuals	2021 Actuals	2022 Revised Budget	2023 Budget Request	Difference 23 vs 22
PUBLIC SAFETY FUND	24010000 Total						(\$522,101)	(\$1,304,405)	(\$1,143,135)	(\$1,208,113)	(\$64,978)
PUBLIC SAFETY FUND	24010110	R	4300	Charges for Services	Public Safety	Police	(\$188,811)	(\$121,303)	(\$203,000)	(\$250,843)	(\$47,843)
PUBLIC SAFETY FUND	24010110	R Total					(\$188,811)	(\$121,303)	(\$203,000)	(\$250,843)	(\$47,843)
PUBLIC SAFETY FUND	24010110	E	5105	Salaries & Benefits	Public Safety	Police	\$303,989	\$283,858	\$413,584	\$435,238	\$21,654
PUBLIC SAFETY FUND	24010110	E	5115	Salaries & Benefits	Public Safety	Police	\$1,001	\$9,879	\$5,500	\$5,500	\$0
PUBLIC SAFETY FUND	24010110	E	5135	Salaries & Benefits	Public Safety	Police	\$82,712	\$80,511	\$116,501	\$96,325	(\$20,176)
PUBLIC SAFETY FUND	24010110	E	5140	Salaries & Benefits	Public Safety	Police	\$3,049	\$4,350	\$6,289	\$6,613	\$324
PUBLIC SAFETY FUND	24010110	E	5145	Salaries & Benefits	Public Safety	Police	\$4,335	\$4,209	\$6,001	\$6,322	\$321
PUBLIC SAFETY FUND	24010110	E	5150	Salaries & Benefits	Public Safety	Police	\$1,962	\$908	\$6,050	\$3,000	(\$3,050)
PUBLIC SAFETY FUND	24010110	E	5160	Salaries & Benefits	Public Safety	Police	\$90	\$82	\$120	\$120	\$0
PUBLIC SAFETY FUND	24010110	E	5225	Contract Services	Public Safety	Police	\$441	\$3,684	\$5,000	\$6,500	\$1,500
PUBLIC SAFETY FUND	24010110	E	5900	Transfer Out	Public Safety	Police	\$0	\$816,470	\$867,903	\$967,553	\$99,650
PUBLIC SAFETY FUND	24010110	E Total					\$397,579	\$1,203,952	\$1,426,948	\$1,527,171	\$100,223
PUBLIC SAFETY FUND	24010110 Total						\$208,768	\$1,082,649	\$1,223,948	\$1,276,328	\$52,380
PUBLIC SAFETY FUND	24010120	E	5105	Salaries & Benefits	Public Safety	General Admin	\$0	\$0	\$0	\$87,428	\$87,428
PUBLIC SAFETY FUND	24010120	E	5115	Salaries & Benefits	Public Safety	General Admin	\$0	\$0	\$0	\$0	\$0
PUBLIC SAFETY FUND	24010120	E	5135	Salaries & Benefits	Public Safety	General Admin	\$0	\$0	\$0	\$41,648	\$41,648
PUBLIC SAFETY FUND	24010120	E	5140	Salaries & Benefits	Public Safety	General Admin	\$0	\$0	\$0	\$1,312	\$1,312
PUBLIC SAFETY FUND	24010120	E	5145	Salaries & Benefits	Public Safety	General Admin	\$0	\$0	\$0	\$1,239	\$1,239
PUBLIC SAFETY FUND	24010120	E	5150	Salaries & Benefits	Public Safety	General Admin	\$0	\$0	\$0	\$0	\$0
PUBLIC SAFETY FUND	24010120	E	5160	Salaries & Benefits	Public Safety	General Admin	\$0	\$0	\$0	\$54	\$54
PUBLIC SAFETY FUND	24010120	E	5130	Salaries & Benefits	Public Safety	General Admin	\$0	\$0	\$0	\$12,143	\$12,143
PUBLIC SAFETY FUND	24010120	E Total					\$0	\$0	\$0	\$143,824	\$143,824
PUBLIC SAFETY FUND	24010120 Total						\$0	\$0	\$0	\$143,824	\$143,824
PUBLIC SAFETY FUND Total							(\$313,334)	(\$221,756)	\$80,813	\$212,039	\$131,226
PUBLIC SAFETY FUND Total							(\$313,334)	(\$221,756)	\$80,813	\$212,039	\$131,226
RIGHT OF WAY FUND	24111000	R	4205	Fines & Fees	Public Service	Public Service	(\$48,588)	(\$65,000)	(\$60,000)	(\$60,000)	\$0
RIGHT OF WAY FUND	24111000	R Total					(\$48,588)	(\$65,000)	(\$60,000)	(\$60,000)	\$0
RIGHT OF WAY FUND	24111000	E	5210	Contract Services	Public Service	Public Service	\$0	\$20,972	\$60,000	\$70,000	\$10,000
RIGHT OF WAY FUND	24111000	E Total					\$0	\$20,972	\$60,000	\$70,000	\$10,000
RIGHT OF WAY FUND	24111000 Total						(\$48,588)	(\$44,028)	\$0	\$10,000	\$10,000
RIGHT OF WAY FUND Total							(\$48,588)	(\$44,028)	\$0	\$10,000	\$10,000
PARKS & RECREATION FUND	24208000	R	4000	Income Tax	Parks & Rec	Parks & Rec	(\$1,195,364)	(\$604,184)	(\$738,120)	(\$887,500)	(\$149,380)
PARKS & RECREATION FUND	24208000	R	4005	Income Tax	Parks & Rec	Parks & Rec	\$17,555	\$10,575	\$22,140	\$35,500	\$13,360
PARKS & RECREATION FUND	24208000	R	4210	Fines & Fees	Parks & Rec	Parks & Rec	(\$6,405)	(\$8,424)	(\$6,000)	(\$10,938)	(\$4,938)
PARKS & RECREATION FUND	24208000	R Total					(\$1,184,214)	(\$602,033)	(\$721,980)	(\$862,938)	(\$140,958)
PARKS & RECREATION FUND	24208000 Total						(\$1,184,214)	(\$602,033)	(\$721,980)	(\$862,938)	(\$140,958)
PARKS & RECREATION FUND	24208310	E	5105	Salaries & Benefits	Parks & Rec	Parks Services	\$0	\$35,845	\$55,189	\$79,583	\$24,394
PARKS & RECREATION FUND	24208310	E	5115	Salaries & Benefits	Parks & Rec	Parks Services	\$0	\$72	\$100	\$100	\$0
PARKS & RECREATION FUND	24208310	E	5130	Salaries & Benefits	Parks & Rec	Parks Services	\$0	\$4,909	\$8,587	\$11,083	\$2,496
PARKS & RECREATION FUND	24208310	E	5135	Salaries & Benefits	Parks & Rec	Parks Services	\$0	\$1,102	\$8,170	\$18,499	\$10,329
PARKS & RECREATION FUND	24208310	E	5140	Salaries & Benefits	Parks & Rec	Parks Services	\$0	\$544	\$935	\$1,206	\$271
PARKS & RECREATION FUND	24208310	E	5145	Salaries & Benefits	Parks & Rec	Parks Services	\$0	\$526	\$904	\$1,152	\$248
PARKS & RECREATION FUND	24208310	E	5150	Salaries & Benefits	Parks & Rec	Parks Services	\$0	\$600	\$600	\$600	\$0
PARKS & RECREATION FUND	24208310	E	5160	Salaries & Benefits	Parks & Rec	Parks Services	\$0	\$15	\$30	\$65	\$35
PARKS & RECREATION FUND	24208310	E Total					\$0	\$43,612	\$74,515	\$112,288	\$37,773
PARKS & RECREATION FUND	24208310 Total						\$0	\$43,612	\$74,515	\$112,288	\$37,773
PARKS & RECREATION FUND	24208320	E	5105	Salaries & Benefits	Parks & Rec	Recreation Programs	\$132,113	\$131,804	\$0	\$92,815	\$92,815
PARKS & RECREATION FUND	24208320	E	5110	Salaries & Benefits	Parks & Rec	Recreation Programs	\$24,318	\$49,379	\$0	\$0	\$0
PARKS & RECREATION FUND	24208320	E	5115	Salaries & Benefits	Parks & Rec	Recreation Programs	\$237	\$1,118	\$0	\$500	\$500
PARKS & RECREATION FUND	24208320	E	5130	Salaries & Benefits	Parks & Rec	Recreation Programs	\$21,892	\$25,263	\$0	\$16,095	\$16,095
PARKS & RECREATION FUND	24208320	E	5135	Salaries & Benefits	Parks & Rec	Recreation Programs	\$47,406	\$30,357	\$0	\$20,212	\$20,212

Appendix A Expenditure & Revenue Line Item Detail

Fund Name	ORG	Account Type	OBJ	Obj Description	Department	Division	2020 Actuals	2021 Actuals	2022 Revised Budget	2023 Budget Request	Difference 23 vs 22
PARKS & RECREATION FUND	24208320	E	5140	Salaries & Benefits	Parks & Rec	Recreation Programs	\$1,568	\$2,726	\$0	\$1,736	\$1,736
PARKS & RECREATION FUND	24208320	E	5145	Salaries & Benefits	Parks & Rec	Recreation Programs	\$2,224	\$2,588	\$0	\$1,666	\$1,666
PARKS & RECREATION FUND	24208320	E	5160	Salaries & Benefits	Parks & Rec	Recreation Programs	\$85	\$75	\$0	\$79	\$79
PARKS & RECREATION FUND	24208320	E Total					\$229,842	\$243,310	\$0	\$133,103	\$133,103
PARKS & RECREATION FUND	24208320	Total					\$229,842	\$243,310	\$0	\$133,103	\$133,103
PARKS & RECREATION FUND	24208330	R	4025	Charges for Services	Parks & Rec	Golf Course	\$0	(\$16)	\$0	\$0	\$0
PARKS & RECREATION FUND	24208330	R	4320	Charges for Services	Parks & Rec	Golf Course	\$0	(\$143,734)	(\$110,000)	(\$110,000)	\$0
PARKS & RECREATION FUND	24208330	R	4325	Charges for Services	Parks & Rec	Golf Course	\$0	(\$328,688)	(\$260,000)	(\$260,000)	\$0
PARKS & RECREATION FUND	24208330	R Total					\$0	(\$472,438)	(\$370,000)	(\$370,000)	\$0
PARKS & RECREATION FUND	24208330	E	5105	Salaries & Benefits	Parks & Rec	Golf Course	\$0	\$93,982	\$108,154	\$124,730	\$16,576
PARKS & RECREATION FUND	24208330	E	5110	Salaries & Benefits	Parks & Rec	Golf Course	\$0	\$77,781	\$123,565	\$169,573	\$46,008
PARKS & RECREATION FUND	24208330	E	5115	Salaries & Benefits	Parks & Rec	Golf Course	\$0	\$9,076	\$10,000	\$10,000	\$0
PARKS & RECREATION FUND	24208330	E	5130	Salaries & Benefits	Parks & Rec	Golf Course	\$0	\$24,979	\$33,490	\$38,811	\$5,321
PARKS & RECREATION FUND	24208330	E	5135	Salaries & Benefits	Parks & Rec	Golf Course	\$0	\$13,065	\$13,958	\$14,186	\$228
PARKS & RECREATION FUND	24208330	E	5140	Salaries & Benefits	Parks & Rec	Golf Course	\$0	\$2,700	\$3,628	\$4,188	\$560
PARKS & RECREATION FUND	24208330	E	5145	Salaries & Benefits	Parks & Rec	Golf Course	\$0	\$2,611	\$3,501	\$4,040	\$539
PARKS & RECREATION FUND	24208330	E	5160	Salaries & Benefits	Parks & Rec	Golf Course	\$0	\$100	\$90	\$150	\$60
PARKS & RECREATION FUND	24208330	E	5205	Contract Services	Parks & Rec	Golf Course	\$0	\$28,610	\$46,843	\$63,430	\$16,587
PARKS & RECREATION FUND	24208330	E	5210	Contract Services	Parks & Rec	Golf Course	\$0	\$414	\$500	\$750	\$250
PARKS & RECREATION FUND	24208330	E	5215	Contract Services	Parks & Rec	Golf Course	\$0	\$1,870	\$1,900	\$2,500	\$600
PARKS & RECREATION FUND	24208330	E	5220	Contract Services	Parks & Rec	Golf Course	\$0	\$7,480	\$8,457	\$9,000	\$543
PARKS & RECREATION FUND	24208330	E	5300	Materials & Supplies	Parks & Rec	Golf Course	\$0	\$47,415	\$65,000	\$80,000	\$15,000
PARKS & RECREATION FUND	24208330	E	5325	Materials & Supplies	Parks & Rec	Golf Course	\$0	\$13,862	\$16,300	\$9,320	(\$6,980)
PARKS & RECREATION FUND	24208330	E Total					\$0	\$323,945	\$435,386	\$530,678	\$95,292
PARKS & RECREATION FUND	24208330	Total					\$0	(\$148,492)	\$65,386	\$160,678	\$95,292
PARKS & RECREATION FUND	24208340	R	4300	Charges for Services	Parks & Rec	Senior Services	(\$14,948)	(\$11,491)	(\$40,000)	(\$35,000)	\$5,000
PARKS & RECREATION FUND	24208340	R	4600	Other	Parks & Rec	Senior Services	(\$455)	(\$585)	\$0	\$0	\$0
PARKS & RECREATION FUND	24208340	R Total					(\$15,403)	(\$12,076)	(\$40,000)	(\$35,000)	\$5,000
PARKS & RECREATION FUND	24208340	E	5105	Salaries & Benefits	Parks & Rec	Senior Services	\$35,353	\$74,144	\$67,538	\$114,453	\$46,915
PARKS & RECREATION FUND	24208340	E	5110	Salaries & Benefits	Parks & Rec	Senior Services	\$4,179	\$14,417	\$28,917	\$33,450	\$4,533
PARKS & RECREATION FUND	24208340	E	5115	Salaries & Benefits	Parks & Rec	Senior Services	\$688	\$2,114	\$2,500	\$1,500	(\$1,000)
PARKS & RECREATION FUND	24208340	E	5130	Salaries & Benefits	Parks & Rec	Senior Services	\$5,631	\$12,638	\$13,595	\$20,665	\$7,070
PARKS & RECREATION FUND	24208340	E	5135	Salaries & Benefits	Parks & Rec	Senior Services	\$10,760	\$28,866	\$20,883	\$13,618	(\$7,265)
PARKS & RECREATION FUND	24208340	E	5140	Salaries & Benefits	Parks & Rec	Senior Services	\$403	\$1,372	\$1,466	\$2,242	\$776
PARKS & RECREATION FUND	24208340	E	5145	Salaries & Benefits	Parks & Rec	Senior Services	\$577	\$1,289	\$1,402	\$2,147	\$745
PARKS & RECREATION FUND	24208340	E	5160	Salaries & Benefits	Parks & Rec	Senior Services	\$15	\$49	\$70	\$90	\$20
PARKS & RECREATION FUND	24208340	E	5205	Contract Services	Parks & Rec	Senior Services	\$4,118	\$1,949	\$22,000	\$18,000	(\$4,000)
PARKS & RECREATION FUND	24208340	E	5210	Contract Services	Parks & Rec	Senior Services	\$95	\$0	\$3,000	\$5,000	\$2,000
PARKS & RECREATION FUND	24208340	E	5215	Contract Services	Parks & Rec	Senior Services	\$300	\$300	\$300	\$500	\$200
PARKS & RECREATION FUND	24208340	E	5300	Materials & Supplies	Parks & Rec	Senior Services	\$1,971	\$5,608	\$10,000	\$10,500	\$500
PARKS & RECREATION FUND	24208340	E	5310	Materials & Supplies	Parks & Rec	Senior Services	\$0	\$768	\$750	\$750	\$0
PARKS & RECREATION FUND	24208340	E Total					\$64,088	\$143,512	\$172,421	\$222,915	\$50,494
PARKS & RECREATION FUND	24208340	Total					\$48,685	\$131,436	\$132,421	\$187,915	\$55,494
PARKS & RECREATION FUND	24208370	R	4025	Charges for Services	Parks & Rec	Gahanna Swim Club	\$0	\$0	\$0	\$0	\$0
PARKS & RECREATION FUND	24208370	R	4320	Charges for Services	Parks & Rec	Gahanna Swim Club	\$0	(\$26,344)	(\$25,000)	(\$35,000)	(\$10,000)
PARKS & RECREATION FUND	24208370	R	4325	Charges for Services	Parks & Rec	Gahanna Swim Club	(\$462)	(\$103,995)	(\$100,000)	(\$150,000)	(\$50,000)
PARKS & RECREATION FUND	24208370	R Total					(\$462)	(\$130,339)	(\$125,000)	(\$185,000)	(\$60,000)
PARKS & RECREATION FUND	24208370	E	5105	Salaries & Benefits	Parks & Rec	Gahanna Swim Club	\$31,059	\$29,573	\$28,092	\$37,201	\$9,109
PARKS & RECREATION FUND	24208370	E	5110	Salaries & Benefits	Parks & Rec	Gahanna Swim Club	\$497	\$104,473	\$160,190	\$183,844	\$23,654
PARKS & RECREATION FUND	24208370	E	5115	Salaries & Benefits	Parks & Rec	Gahanna Swim Club	\$0	\$0	\$8,300	\$8,300	\$0
PARKS & RECREATION FUND	24208370	E	5130	Salaries & Benefits	Parks & Rec	Gahanna Swim Club	\$4,384	\$18,715	\$27,411	\$32,075	\$4,664
PARKS & RECREATION FUND	24208370	E	5135	Salaries & Benefits	Parks & Rec	Gahanna Swim Club	\$6,821	\$6,881	\$6,739	\$14,115	\$7,376
PARKS & RECREATION FUND	24208370	E	5140	Salaries & Benefits	Parks & Rec	Gahanna Swim Club	\$316	\$2,005	\$2,940	\$3,158	\$218

Appendix A Expenditure & Revenue Line Item Detail

Fund Name	ORG	Account Type	OBJ	Obj Description	Department	Division	2020 Actuals	2021 Actuals	2022 Revised Budget	2023 Budget Request	Difference 23 vs 22		
PARKS & RECREATION FUND	24208370	E	5145	Salaries & Benefits	Parks & Rec	Gahanna Swim Club	\$455	\$1,925	\$2,837	\$3,317	\$480		
PARKS & RECREATION FUND	24208370	E	5150	Salaries & Benefits	Parks & Rec	Gahanna Swim Club	\$0	\$360	\$2,000	\$2,500	\$500		
PARKS & RECREATION FUND	24208370	E	5160	Salaries & Benefits	Parks & Rec	Gahanna Swim Club	\$20	\$17	\$18	\$35	\$17		
PARKS & RECREATION FUND	24208370	E	5205	Contract Services	Parks & Rec	Gahanna Swim Club	\$17,507	\$29,113	\$47,320	\$47,000	(\$320)		
PARKS & RECREATION FUND	24208370	E	5210	Contract Services	Parks & Rec	Gahanna Swim Club	\$333	\$424	\$2,500	\$2,500	\$0		
PARKS & RECREATION FUND	24208370	E	5225	Contract Services	Parks & Rec	Gahanna Swim Club	\$0	\$0	\$1,750	\$4,250	\$2,500		
PARKS & RECREATION FUND	24208370	E	5300	Materials & Supplies	Parks & Rec	Gahanna Swim Club	\$5,424	\$68,569	\$65,000	\$75,000	\$10,000		
PARKS & RECREATION FUND	24208370	E	5325	Materials & Supplies	Parks & Rec	Gahanna Swim Club	\$8,039	\$35,940	\$52,730	\$60,000	\$7,270		
PARKS & RECREATION FUND	24208370	E Total						\$74,854	\$297,994	\$407,827	\$473,295	\$65,468	
PARKS & RECREATION FUND	24208370	Total						\$74,392	\$167,655	\$282,827	\$288,295	\$5,468	
PARKS & RECREATION FUND	24208380	R	4025	Charges for Services	Parks & Rec	Hunters Ridge Pool	\$0	\$0	\$0	\$0	\$0		
PARKS & RECREATION FUND	24208380	R	4320	Charges for Services	Parks & Rec	Hunters Ridge Pool	\$0	(\$14,744)	(\$16,000)	(\$16,000)	\$0		
PARKS & RECREATION FUND	24208380	R	4325	Charges for Services	Parks & Rec	Hunters Ridge Pool	(\$2,597)	(\$244,811)	(\$255,000)	(\$255,000)	\$0		
PARKS & RECREATION FUND	24208380	R Total						(\$2,597)	(\$259,555)	(\$271,000)	(\$271,000)	\$0	
PARKS & RECREATION FUND	24208380	E	5105	Salaries & Benefits	Parks & Rec	Hunters Ridge Pool	\$20,707	\$19,645	\$24,822	\$24,801	(\$21)		
PARKS & RECREATION FUND	24208380	E	5110	Salaries & Benefits	Parks & Rec	Hunters Ridge Pool	\$497	\$69,844	\$109,800	\$122,563	\$12,763		
PARKS & RECREATION FUND	24208380	E	5115	Salaries & Benefits	Parks & Rec	Hunters Ridge Pool	\$0	\$0	\$5,200	\$5,200	\$0		
PARKS & RECREATION FUND	24208380	E	5130	Salaries & Benefits	Parks & Rec	Hunters Ridge Pool	\$2,946	\$12,504	\$18,291	\$21,337	\$3,046		
PARKS & RECREATION FUND	24208380	E	5135	Salaries & Benefits	Parks & Rec	Hunters Ridge Pool	\$4,548	\$4,558	\$4,515	\$9,417	\$4,902		
PARKS & RECREATION FUND	24208380	E	5140	Salaries & Benefits	Parks & Rec	Hunters Ridge Pool	\$212	\$1,340	\$2,236	\$2,101	(\$135)		
PARKS & RECREATION FUND	24208380	E	5145	Salaries & Benefits	Parks & Rec	Hunters Ridge Pool	\$306	\$1,287	\$2,159	\$2,208	\$49		
PARKS & RECREATION FUND	24208380	E	5150	Salaries & Benefits	Parks & Rec	Hunters Ridge Pool	\$0	\$2,240	\$2,500	\$2,500	\$0		
PARKS & RECREATION FUND	24208380	E	5160	Salaries & Benefits	Parks & Rec	Hunters Ridge Pool	\$14	\$11	\$13	\$25	\$12		
PARKS & RECREATION FUND	24208380	E	5205	Contract Services	Parks & Rec	Hunters Ridge Pool	\$7,265	\$10,717	\$34,915	\$36,400	\$1,485		
PARKS & RECREATION FUND	24208380	E	5210	Contract Services	Parks & Rec	Hunters Ridge Pool	\$333	\$421	\$2,500	\$2,500	\$0		
PARKS & RECREATION FUND	24208380	E	5215	Contract Services	Parks & Rec	Hunters Ridge Pool	\$200	\$500	\$500	\$2,000	\$1,500		
PARKS & RECREATION FUND	24208380	E	5225	Contract Services	Parks & Rec	Hunters Ridge Pool	\$0	\$0	\$1,750	\$4,250	\$2,500		
PARKS & RECREATION FUND	24208380	E	5300	Materials & Supplies	Parks & Rec	Hunters Ridge Pool	\$3,211	\$45,380	\$39,000	\$39,000	\$0		
PARKS & RECREATION FUND	24208380	E	5325	Materials & Supplies	Parks & Rec	Hunters Ridge Pool	\$4,852	\$19,354	\$16,765	\$20,000	\$3,235		
PARKS & RECREATION FUND	24208380	E Total						\$45,088	\$183,801	\$264,966	\$294,302	\$29,336	
PARKS & RECREATION FUND	24208380	Total						\$42,491	(\$75,753)	(\$6,034)	\$23,302	\$29,336	
PARKS & RECREATION FUND	24208400	R	4300	Charges for Services	Parks & Rec	Camps	\$0	(\$105,511)	(\$100,000)	(\$250,000)	(\$150,000)		
PARKS & RECREATION FUND	24208400	R Total						\$0	(\$105,511)	(\$100,000)	(\$250,000)	(\$150,000)	
PARKS & RECREATION FUND	24208400	E	5105	Salaries & Benefits	Parks & Rec	Camps	\$0	\$61,303	\$105,338	\$92,864	(\$12,474)		
PARKS & RECREATION FUND	24208400	E	5110	Salaries & Benefits	Parks & Rec	Camps	\$0	\$70,427	\$123,623	\$175,000	\$51,377		
PARKS & RECREATION FUND	24208400	E	5115	Salaries & Benefits	Parks & Rec	Camps	\$0	\$1,037	\$4,500	\$4,500	\$0		
PARKS & RECREATION FUND	24208400	E	5130	Salaries & Benefits	Parks & Rec	Camps	\$0	\$18,543	\$29,218	\$38,053	\$8,835		
PARKS & RECREATION FUND	24208400	E	5135	Salaries & Benefits	Parks & Rec	Camps	\$0	\$18,233	\$32,372	\$36,282	\$3,910		
PARKS & RECREATION FUND	24208400	E	5140	Salaries & Benefits	Parks & Rec	Camps	\$0	\$1,986	\$3,164	\$4,087	\$923		
PARKS & RECREATION FUND	24208400	E	5145	Salaries & Benefits	Parks & Rec	Camps	\$0	\$1,910	\$3,052	\$3,924	\$872		
PARKS & RECREATION FUND	24208400	E	5150	Salaries & Benefits	Parks & Rec	Camps	\$0	\$0	\$2,000	\$2,000	\$0		
PARKS & RECREATION FUND	24208400	E	5160	Salaries & Benefits	Parks & Rec	Camps	\$0	\$53	\$52	\$41	(\$11)		
PARKS & RECREATION FUND	24208400	E	5205	Contract Services	Parks & Rec	Camps	\$0	\$5,077	\$38,500	\$20,000	(\$18,500)		
PARKS & RECREATION FUND	24208400	E	5210	Contract Services	Parks & Rec	Camps	\$0	\$0	\$3,500	\$3,500	\$0		
PARKS & RECREATION FUND	24208400	E	5215	Contract Services	Parks & Rec	Camps	\$0	\$2,754	\$3,000	\$1,500	(\$1,500)		
PARKS & RECREATION FUND	24208400	E	5225	Contract Services	Parks & Rec	Camps	\$0	\$0	\$1,100	\$1,100	\$0		
PARKS & RECREATION FUND	24208400	E	5300	Materials & Supplies	Parks & Rec	Camps	\$0	\$6,347	\$13,500	\$10,000	(\$3,500)		
PARKS & RECREATION FUND	24208400	E	5325	Materials & Supplies	Parks & Rec	Camps	\$0	\$1,143	\$2,400	\$2,400	\$0		
PARKS & RECREATION FUND	24208400	E Total						\$0	\$188,812	\$365,319	\$395,251	\$29,932	
PARKS & RECREATION FUND	24208400	Total						\$0	\$83,302	\$265,319	\$145,251	(\$120,068)	
PARKS & RECREATION FUND Total									(\$788,803)	(\$156,963)	\$92,454	\$187,894	\$95,440
PUBLIC SERVICE FUND	24311000	R	4000	Income Tax	Public Service	Public Service	(\$1,105,051)	(\$1,443,329)	(\$1,168,690)	(\$1,420,000)	(\$251,310)		

Appendix A Expenditure & Revenue Line Item Detail

Fund Name	ORG	Account Type	OBJ	Obj Description	Department	Division	2020 Actuals	2021 Actuals	2022 Revised Budget	2023 Budget Request	Difference 23 vs 22
PUBLIC SERVICE FUND	24311000	R	4005	Income Tax	Public Service	Public Service	\$17,555	\$25,262	\$35,055	\$56,800	\$21,745
PUBLIC SERVICE FUND	24311000	R	4210	Fines & Fees	Public Service	Public Service	(\$6,405)	(\$20,123)	(\$9,500)	(\$17,500)	(\$8,000)
PUBLIC SERVICE FUND	24311000	R Total					(\$1,093,901)	(\$1,438,190)	(\$1,143,135)	(\$1,380,700)	(\$237,565)
PUBLIC SERVICE FUND	24311000 Total						(\$1,093,901)	(\$1,438,190)	(\$1,143,135)	(\$1,380,700)	(\$237,565)
PUBLIC SERVICE FUND	24311400	E	5105	Salaries & Benefits	Public Service	General Services	\$0	\$103,441	\$0	\$0	\$0
PUBLIC SERVICE FUND	24311400	E	5115	Salaries & Benefits	Public Service	General Services	\$0	\$140	\$0	\$0	\$0
PUBLIC SERVICE FUND	24311400	E	5130	Salaries & Benefits	Public Service	General Services	\$0	\$14,318	\$0	\$0	\$0
PUBLIC SERVICE FUND	24311400	E	5135	Salaries & Benefits	Public Service	General Services	\$0	\$20,231	\$0	\$0	\$0
PUBLIC SERVICE FUND	24311400	E	5140	Salaries & Benefits	Public Service	General Services	\$0	\$1,532	\$0	\$0	\$0
PUBLIC SERVICE FUND	24311400	E	5145	Salaries & Benefits	Public Service	General Services	\$0	\$1,453	\$0	\$0	\$0
PUBLIC SERVICE FUND	24311400	E	5160	Salaries & Benefits	Public Service	General Services	\$0	\$45	\$0	\$0	\$0
PUBLIC SERVICE FUND	24311400	E Total					\$0	\$141,161	\$0	\$0	\$0
PUBLIC SERVICE FUND	24311400 Total						\$0	\$141,161	\$0	\$0	\$0
PUBLIC SERVICE FUND	24311470	R	4205	Fines & Fees	Public Service	Parking Garage	\$0	(\$2,595)	\$0	(\$5,000)	(\$5,000)
PUBLIC SERVICE FUND	24311470	R Total					\$0	(\$2,595)	\$0	(\$5,000)	(\$5,000)
PUBLIC SERVICE FUND	24311470	E	5205	Contract Services	Public Service	Parking Garage	\$19,500	\$14,946	\$26,370	\$67,440	\$41,070
PUBLIC SERVICE FUND	24311470	E	5220	Contract Services	Public Service	Parking Garage	\$11,625	\$19,958	\$55,000	\$18,000	(\$37,000)
PUBLIC SERVICE FUND	24311470	E	5300	Materials & Supplies	Public Service	Parking Garage	\$0	\$0	\$12,000	\$12,000	\$0
PUBLIC SERVICE FUND	24311470	E	5325	Materials & Supplies	Public Service	Parking Garage	\$26,033	\$20,377	\$20,000	\$20,400	\$400
PUBLIC SERVICE FUND	24311470	E Total					\$57,157	\$55,281	\$113,370	\$117,840	\$4,470
PUBLIC SERVICE FUND	24311470 Total						\$57,157	\$52,686	\$113,370	\$112,840	(\$530)
PUBLIC SERVICE FUND	24313000	R	4205	Fines & Fees	Engineering	Engineering	(\$17,378)	(\$54,058)	(\$25,000)	(\$50,000)	(\$25,000)
PUBLIC SERVICE FUND	24313000	R Total					(\$17,378)	(\$54,058)	(\$25,000)	(\$50,000)	(\$25,000)
PUBLIC SERVICE FUND	24313000	E	5105	Salaries & Benefits	Engineering	Engineering	\$191,603	\$406,049	\$669,090	\$738,884	\$69,794
PUBLIC SERVICE FUND	24313000	E	5115	Salaries & Benefits	Engineering	Engineering	\$60	\$499	\$1,000	\$500	(\$500)
PUBLIC SERVICE FUND	24313000	E	5130	Salaries & Benefits	Engineering	Engineering	\$26,752	\$56,656	\$92,395	\$102,692	\$10,297
PUBLIC SERVICE FUND	24313000	E	5135	Salaries & Benefits	Engineering	Engineering	\$76,450	\$169,106	\$259,781	\$210,058	(\$49,723)
PUBLIC SERVICE FUND	24313000	E	5140	Salaries & Benefits	Engineering	Engineering	\$1,914	\$6,130	\$9,953	\$11,097	\$1,144
PUBLIC SERVICE FUND	24313000	E	5145	Salaries & Benefits	Engineering	Engineering	\$2,682	\$5,600	\$8,745	\$10,575	\$1,830
PUBLIC SERVICE FUND	24313000	E	5160	Salaries & Benefits	Engineering	Engineering	\$80	\$164	\$261	\$315	\$54
PUBLIC SERVICE FUND	24313000	E	5210	Contract Services	Engineering	Engineering	\$70,832	\$56,049	\$85,500	\$445,500	\$360,000
PUBLIC SERVICE FUND	24313000	E	5215	Contract Services	Engineering	Engineering	\$2,937	\$3,073	\$8,551	\$4,868	(\$3,683)
PUBLIC SERVICE FUND	24313000	E	5225	Contract Services	Engineering	Engineering	\$361	\$0	\$600	\$600	\$0
PUBLIC SERVICE FUND	24313000	E	5310	Materials & Supplies	Engineering	Engineering	\$686	\$4,098	\$4,600	\$4,600	\$0
PUBLIC SERVICE FUND	24313000	E	5325	Materials & Supplies	Engineering	Engineering	\$2,524	\$3,890	\$4,000	\$3,120	(\$880)
PUBLIC SERVICE FUND	24313000	E Total					\$376,880	\$711,314	\$1,144,476	\$1,532,809	\$388,333
PUBLIC SERVICE FUND	24313000 Total						\$359,502	\$657,256	\$1,119,476	\$1,482,809	\$363,333
PUBLIC SERVICE FUND Total							(\$677,242)	(\$587,087)	\$89,711	\$214,949	\$125,238
							(\$677,242)	(\$587,087)	\$89,711	\$214,949	\$125,238
STATE CAPITAL GRANT FUND	32208500	E	5505	Capital Outlay	Parks & Rec	Clean Oh Conservation	\$745	\$0	\$0	\$0	\$0
STATE CAPITAL GRANT FUND	32208500	E Total					\$745	\$0	\$0	\$0	\$0
STATE CAPITAL GRANT FUND	32208500 Total						\$745	\$0	\$0	\$0	\$0
STATE CAPITAL GRANT FUND Total							\$745	\$0	\$0	\$0	\$0
CAPITAL IMPROVEMENT FUND	32506000	E	5500	Capital Outlay	City-Wide	City-Wide	\$241,997	\$218,610	\$0	\$0	\$0
CAPITAL IMPROVEMENT FUND	32506000	E	5505	Capital Outlay	City-Wide	City-Wide	\$836,446	\$241,835	\$0	\$0	\$0
CAPITAL IMPROVEMENT FUND	32506000	E Total					\$1,078,443	\$460,446	\$0	\$0	\$0
CAPITAL IMPROVEMENT FUND	32506000 Total						\$1,078,443	\$460,446	\$0	\$0	\$0
CAPITAL IMPROVEMENT FUND	32506550	R	4100	Intergovernmental	City-Wide	75% Capital Projects	\$0	\$0	\$0	(\$98,000)	(\$98,000)
CAPITAL IMPROVEMENT FUND	32506550	R	4000	Income Tax	City-Wide	75% Capital Projects	(\$8,482,232)	(\$10,069,740)	(\$9,226,500)	(\$10,650,000)	(\$1,423,500)
CAPITAL IMPROVEMENT FUND	32506550	R	4005	Income Tax	City-Wide	75% Capital Projects	\$128,452	\$176,248	\$276,750	\$426,000	\$149,250
CAPITAL IMPROVEMENT FUND	32506550	R	4210	Fines & Fees	City-Wide	75% Capital Projects	(\$46,867)	(\$140,392)	(\$150,000)	(\$150,000)	\$0
CAPITAL IMPROVEMENT FUND	32506550	R	4900	Transfer In	City-Wide	75% Capital Projects	\$0	\$0	(\$50,000)	\$0	\$50,000

Appendix A Expenditure & Revenue Line Item Detail

Fund Name	ORG	Account Type	OBJ	Obj Description	Department	Division	2020 Actuals	2021 Actuals	2022 Revised Budget	2023 Budget Request	Difference 23 vs 22
CAPITAL IMPROVEMENT FUND	32506550	R Total					(\$8,400,647)	(\$10,033,885)	(\$9,149,750)	(\$10,472,000)	(\$1,322,250)
CAPITAL IMPROVEMENT FUND	32506550	E	5500	Capital Outlay	City-Wide	75% Capital Projects	\$3,068,151	\$4,913,570	\$6,116,389	\$5,065,000	(\$1,051,389)
CAPITAL IMPROVEMENT FUND	32506550	E	5505	Capital Outlay	City-Wide	75% Capital Projects	\$78,826	\$933,781	\$6,302,857	\$523,000	(\$5,779,857)
CAPITAL IMPROVEMENT FUND	32506550	E	5515	Capital Outlay	City-Wide	75% Capital Projects	\$0	\$0	\$300,000	\$200,000	(\$100,000)
CAPITAL IMPROVEMENT FUND	32506550	E	5510	Capital Outlay	City-Wide	75% Capital Projects	\$279,196	\$603,611	\$2,113,500	\$710,000	(\$1,403,500)
CAPITAL IMPROVEMENT FUND	32506550	E Total					\$3,426,172	\$6,450,962	\$14,832,746	\$6,498,000	(\$8,334,746)
CAPITAL IMPROVEMENT FUND	32506550 Total						(\$4,974,475)	(\$3,582,922)	\$5,682,996	(\$3,974,000)	(\$9,656,996)
CAPITAL IMPROVEMENT FUND Total							(\$3,896,032)	(\$3,122,477)	\$5,682,996	(\$3,974,000)	(\$9,656,996)
CAPITAL IMPROVEMENT FUND Total							(\$3,896,032)	(\$3,122,477)	\$5,682,996	(\$3,974,000)	(\$9,656,996)
PARK FUND	32708000	R	4205	Fines & Fees	Parks & Rec	Parks & Rec	(\$50,500)	(\$3,000)	\$0	\$0	\$0
PARK FUND	32708000	R Total					(\$50,500)	(\$3,000)	\$0	\$0	\$0
PARK FUND	32708000 Total						(\$50,500)	(\$3,000)	\$0	\$0	\$0
PARK FUND Total							(\$50,500)	(\$3,000)	\$0	\$0	\$0
PARK FUND Total							(\$50,500)	(\$3,000)	\$0	\$0	\$0
COURT BUILDING FUND	32904000	R	4205	Fines & Fees	Court	Court	(\$11,607)	(\$10,901)	(\$19,000)	(\$15,000)	\$4,000
COURT BUILDING FUND	32904000	R Total					(\$11,607)	(\$10,901)	(\$19,000)	(\$15,000)	\$4,000
COURT BUILDING FUND	32904000 Total						(\$11,607)	(\$10,901)	(\$19,000)	(\$15,000)	\$4,000
COURT BUILDING FUND Total							(\$11,607)	(\$10,901)	(\$19,000)	(\$15,000)	\$4,000
COURT BUILDING FUND Total							(\$11,607)	(\$10,901)	(\$19,000)	(\$15,000)	\$4,000
FEDERAL HIGHWAY GRANT FUND	33011000	R	4100	Intergovernmental	Engineering	Engineering	(\$455,430)	\$0	\$0	\$0	\$0
FEDERAL HIGHWAY GRANT FUND	33011000	R Total					(\$455,430)	\$0	\$0	\$0	\$0
FEDERAL HIGHWAY GRANT FUND	33011000	E	5505	Capital Outlay	Public Service	Public Service	\$305,267	\$0	\$0	\$0	\$0
FEDERAL HIGHWAY GRANT FUND	33011000	E Total					\$305,267	\$0	\$0	\$0	\$0
FEDERAL HIGHWAY GRANT FUND	33011000 Total						(\$150,163)	\$0	\$0	\$0	\$0
FEDERAL HIGHWAY GRANT FUND Total							(\$150,163)	\$0	\$0	\$0	\$0
FEDERAL HIGHWAY GRANT FUND Total							(\$150,163)	\$0	\$0	\$0	\$0
BOND RETIREMENT FUND	43106000	R	4010	Property Taxes	Finance	Finance	(\$272,234)	(\$315,823)	(\$356,608)	(\$360,187)	(\$3,579)
BOND RETIREMENT FUND	43106000	R	4110	Intergovernmental	Finance	Finance	(\$33,369)	(\$38,801)	(\$34,000)	(\$38,000)	(\$4,000)
BOND RETIREMENT FUND	43106000	R	4500	Issuance of Debt	Finance	Finance	(\$5,000,000)	\$0	\$0	\$0	\$0
BOND RETIREMENT FUND	43106000	R	4900	Transfer In	Finance	Finance	(\$1,800,556)	(\$1,905,911)	(\$1,817,489)	(\$1,798,643)	\$18,846
BOND RETIREMENT FUND	43106000	R Total					(\$7,106,159)	(\$2,260,535)	(\$2,208,097)	(\$2,196,830)	\$11,267
BOND RETIREMENT FUND	43106000	E	5210	Contract Services	Finance	Finance	\$3,657	\$3,845	\$5,400	\$5,410	\$10
BOND RETIREMENT FUND	43106000	E	5400	Principal Retirement	Finance	Finance	\$6,549,286	\$1,692,858	\$1,693,572	\$1,723,573	\$30,001
BOND RETIREMENT FUND	43106000	E	5405	Interest & Fiscal Charges	Finance	Finance	\$604,838	\$557,938	\$509,038	\$467,788	(\$41,250)
BOND RETIREMENT FUND	43106000	E Total					\$7,157,781	\$2,254,641	\$2,208,010	\$2,196,771	(\$11,239)
BOND RETIREMENT FUND	43106000 Total						\$51,622	(\$5,894)	(\$87)	(\$59)	\$28
BOND RETIREMENT FUND Total							\$51,622	(\$5,894)	(\$87)	(\$59)	\$28
BOND RETIREMENT FUND Total							\$51,622	(\$5,894)	(\$87)	(\$59)	\$28
SIB SECURITY DEPOSIT	43206000	R	4600	Other	Finance	Finance	\$0	\$0	(\$1,500,000)	\$0	\$1,500,000
SIB SECURITY DEPOSIT	43206000	R Total					\$0	\$0	(\$1,500,000)	\$0	\$1,500,000
SIB SECURITY DEPOSIT	43206000	E	5400	Principal Retirement	Finance	Finance	\$0	\$0	\$1,500,000	\$0	(\$1,500,000)
SIB SECURITY DEPOSIT	43206000	E Total					\$0	\$0	\$1,500,000	\$0	(\$1,500,000)
SIB SECURITY DEPOSIT	43206000 Total						\$0	\$0	\$0	\$0	\$0
SIB SECURITY DEPOSIT Total							\$0	\$0	\$0	\$0	\$0
SIB SECURITY DEPOSIT Total							\$0	\$0	\$0	\$0	\$0
POLICE PENSION FUND	51006000	R	4010	Property Taxes	Public Safety	Public Safety	(\$281,605)	(\$326,672)	(\$368,905)	(\$372,607)	(\$3,702)
POLICE PENSION FUND	51006000	R	4110	Intergovernmental	Public Safety	Public Safety	(\$34,517)	(\$40,134)	(\$34,800)	(\$40,000)	(\$5,200)
POLICE PENSION FUND	51006000	R	4900	Transfer In	Public Safety	Public Safety	(\$713,280)	(\$816,470)	(\$867,903)	(\$967,553)	(\$99,650)
POLICE PENSION FUND	51006000	R Total					(\$1,029,401)	(\$1,183,276)	(\$1,271,608)	(\$1,380,160)	(\$108,552)
POLICE PENSION FUND	51006000	E	5130	Salaries & Benefits	Public Safety	Public Safety	\$1,025,618	\$1,179,298	\$1,285,508	\$1,374,570	\$89,062
POLICE PENSION FUND	51006000	E	5210	Contract Services	Public Safety	Public Safety	\$3,783	\$3,977	\$5,600	\$5,590	(\$10)
POLICE PENSION FUND	51006000	E Total					\$1,029,401	\$1,183,276	\$1,291,108	\$1,380,160	\$89,052
POLICE PENSION FUND	51006000 Total						(\$0)	\$0	\$19,500	\$0	(\$19,500)

Appendix A Expenditure & Revenue Line Item Detail

Fund Name	ORG	Account Type	OBJ	Obj Description	Department	Division	2020 Actuals	2021 Actuals	2022 Revised Budget	2023 Budget Request	Difference 23 vs 22
POLICE PENSION FUND Total							(\$0)	\$0	\$19,500	\$0	(\$19,500)
							(\$0)	\$0	\$19,500	\$0	(\$19,500)
POLICE PENSION FUND	51510000	R	4600	Other	Public Safety	Public Safety	(\$3,627)	(\$2,584)	(\$5,000)	(\$18,300)	(\$13,300)
POLICE PENSION FUND	51510000	R Total					(\$3,627)	(\$2,584)	(\$5,000)	(\$18,300)	(\$13,300)
POLICE PENSION FUND	51510000	E	5320	Materials & Supplies	Public Safety	Public Safety	\$1,629	\$1,965	\$5,000	\$18,300	\$13,300
POLICE PENSION FUND	51510000	E Total					\$1,629	\$1,965	\$5,000	\$18,300	\$13,300
POLICE PENSION FUND	51510000	Total					(\$1,998)	(\$619)	\$0	\$0	\$0
POLICE PENSION FUND Total							(\$1,998)	(\$619)	\$0	\$0	\$0
							(\$1,998)	(\$619)	\$0	\$0	\$0
STORMWATER FUND	63111000	R	4210	Fines & Fees	Public Service	Public Service	(\$9,810)	(\$12,461)	(\$9,700)	(\$9,700)	\$0
STORMWATER FUND	63111000	R	4300	Charges for Services	Public Service	Public Service	(\$1,185,748)	(\$1,368,936)	(\$1,200,000)	(\$1,200,000)	\$0
STORMWATER FUND	63111000	R	4900	Transfer In	Public Service	Public Service	\$0	\$0	(\$25,000)	\$0	\$25,000
STORMWATER FUND	63111000	R Total					(\$1,195,558)	(\$1,381,397)	(\$1,234,700)	(\$1,209,700)	\$25,000
STORMWATER FUND	63111000	E	5105	Salaries & Benefits	Public Service	Public Service	\$279,510	\$243,393	\$224,619	\$262,651	\$38,032
STORMWATER FUND	63111000	E	5110	Salaries & Benefits	Public Service	Public Service	\$0	\$2,704	\$31,304	\$13,000	(\$18,304)
STORMWATER FUND	63111000	E	5115	Salaries & Benefits	Public Service	Public Service	\$17,812	\$8,973	\$15,900	\$15,000	(\$900)
STORMWATER FUND	63111000	E	5130	Salaries & Benefits	Public Service	Public Service	\$41,388	\$35,607	\$37,433	\$40,490	\$3,057
STORMWATER FUND	63111000	E	5135	Salaries & Benefits	Public Service	Public Service	\$89,148	\$86,415	\$71,908	\$92,322	\$20,414
STORMWATER FUND	63111000	E	5140	Salaries & Benefits	Public Service	Public Service	\$2,985	\$3,701	\$4,057	\$4,405	\$348
STORMWATER FUND	63111000	E	5145	Salaries & Benefits	Public Service	Public Service	\$4,199	\$3,584	\$3,851	\$4,178	\$327
STORMWATER FUND	63111000	E	5150	Salaries & Benefits	Public Service	Public Service	\$2,453	\$2,178	\$2,324	\$2,474	\$150
STORMWATER FUND	63111000	E	5160	Salaries & Benefits	Public Service	Public Service	\$120	\$107	\$117	\$139	\$22
STORMWATER FUND	63111000	E	5205	Contract Services	Public Service	Public Service	\$12,438	\$15,291	\$36,024	\$30,995	(\$5,029)
STORMWATER FUND	63111000	E	5210	Contract Services	Public Service	Public Service	\$83,997	\$86,079	\$120,351	\$145,200	\$24,849
STORMWATER FUND	63111000	E	5211	Contract Services	Public Service	Public Service	\$30,666	\$23,870	\$46,500	\$78,000	\$31,500
STORMWATER FUND	63111000	E	5215	Contract Services	Public Service	Public Service	\$15,457	\$9,702	\$13,765	\$14,345	\$580
STORMWATER FUND	63111000	E	5220	Contract Services	Public Service	Public Service	\$17,922	\$48,465	\$45,000	\$54,000	\$9,000
STORMWATER FUND	63111000	E	5300	Materials & Supplies	Public Service	Public Service	\$42,274	\$24,854	\$50,000	\$30,000	(\$20,000)
STORMWATER FUND	63111000	E	5310	Materials & Supplies	Public Service	Public Service	\$5,319	\$17,061	\$500	\$500	\$0
STORMWATER FUND	63111000	E	5315	Materials & Supplies	Public Service	Public Service	\$959	\$1,200	\$1,200	\$1,200	\$0
STORMWATER FUND	63111000	E	5320	Materials & Supplies	Public Service	Public Service	\$364	\$0	\$400	\$400	\$0
STORMWATER FUND	63111000	E	5325	Materials & Supplies	Public Service	Public Service	\$1,111	\$1,403	\$1,060	\$1,540	\$480
STORMWATER FUND	63111000	E	5500	Capital Outlay	Public Service	Public Service	\$28,500	\$0	\$92,900	\$0	(\$92,900)
STORMWATER FUND	63111000	E	5505	Capital Outlay	Public Service	Public Service	\$79,917	\$75,843	\$165,000	\$0	(\$165,000)
STORMWATER FUND	63111000	E	5510	Capital Outlay	Public Service	Public Service	\$14,096	\$0	\$50,000	\$0	(\$50,000)
STORMWATER FUND	63111000	E	5900	Transfer Out	Public Service	Public Service	\$172,161	\$173,694	\$173,433	\$172,174	(\$1,259)
STORMWATER FUND	63111000	E Total					\$942,798	\$864,123	\$1,187,646	\$963,013	(\$224,633)
STORMWATER FUND	63111000	Total					(\$252,760)	(\$517,274)	(\$47,054)	(\$246,687)	(\$199,633)
STORMWATER FUND Total							(\$252,760)	(\$517,274)	(\$47,054)	(\$246,687)	(\$199,633)
WATER FUND	65111000	R	4200	Licenses & Permits	Public Service	Public Service	(\$1,275)	(\$1,350)	\$1,200	\$1,200	\$0
WATER FUND	65111000	R	4205	Fines & Fees	Public Service	Public Service	(\$3,092)	(\$2,770)	\$1,100	\$1,100	\$0
WATER FUND	65111000	R	4210	Fines & Fees	Public Service	Public Service	(\$70,114)	(\$80,145)	\$66,000	\$66,000	\$0
WATER FUND	65111000	R	4300	Charges for Services	Public Service	Public Service	(\$8,149,166)	(\$9,550,754)	(\$8,745,918)	(\$9,095,800)	(\$349,882)
WATER FUND	65111000	R	4510	Sale of Capital Assets	Public Service	Public Service	(\$3,275)	(\$3,421)	\$0	\$0	\$0
WATER FUND	65111000	R	4515	Insurance Proceeds	Public Service	Public Service	(\$14,401)	(\$661)	\$0	\$0	\$0
WATER FUND	65111000	R	4600	Other	Public Service	Public Service	(\$24,067)	(\$25,378)	(\$20,000)	(\$20,000)	\$0
WATER FUND	65111000	R Total					(\$8,265,389)	(\$9,664,478)	(\$8,834,218)	(\$9,184,100)	(\$349,882)
WATER FUND	65111000	E	5105	Salaries & Benefits	Public Service	Public Service	\$433,572	\$430,970	\$445,540	\$453,745	\$8,205
WATER FUND	65111000	E	5110	Salaries & Benefits	Public Service	Public Service	\$0	\$2,950	\$31,304	\$13,000	(\$18,304)
WATER FUND	65111000	E	5115	Salaries & Benefits	Public Service	Public Service	\$28,258	\$17,352	\$27,900	\$27,000	(\$900)
WATER FUND	65111000	E	5130	Salaries & Benefits	Public Service	Public Service	\$64,253	\$62,772	\$69,463	\$68,770	(\$693)
WATER FUND	65111000	E	5135	Salaries & Benefits	Public Service	Public Service	\$128,108	\$142,129	\$139,055	\$160,453	\$21,398

Appendix A Expenditure & Revenue Line Item Detail

Fund Name	ORG	Account Type	OBJ	Obj Description	Department	Division	2020 Actuals	2021 Actuals	2022 Revised Budget	2023 Budget Request	Difference 23 vs 22
WATER FUND	65111000	E	5140	Salaries & Benefits	Public Service	Public Service	\$4,633	\$6,575	\$7,514	\$7,460	(\$54)
WATER FUND	65111000	E	5145	Salaries & Benefits	Public Service	Public Service	\$6,527	\$6,332	\$7,137	\$7,074	(\$63)
WATER FUND	65111000	E	5150	Salaries & Benefits	Public Service	Public Service	\$3,032	\$2,335	\$2,918	\$3,068	\$150
WATER FUND	65111000	E	5160	Salaries & Benefits	Public Service	Public Service	\$194	\$189	\$211	\$221	\$10
WATER FUND	65111000	E	5205	Contract Services	Public Service	Public Service	\$6,013,874	\$6,155,004	\$6,773,085	\$7,110,695	\$337,610
WATER FUND	65111000	E	5210	Contract Services	Public Service	Public Service	\$327,888	\$445,490	\$387,670	\$266,400	(\$121,270)
WATER FUND	65111000	E	5211	Contract Services	Public Service	Public Service	\$34,697	\$37,272	\$70,500	\$45,600	(\$24,900)
WATER FUND	65111000	E	5215	Contract Services	Public Service	Public Service	\$37,141	\$28,485	\$44,495	\$44,945	\$450
WATER FUND	65111000	E	5220	Contract Services	Public Service	Public Service	\$820	\$35,932	\$40,670	\$41,000	\$330
WATER FUND	65111000	E	5225	Contract Services	Public Service	Public Service	\$546	\$230	\$2,500	\$2,500	\$0
WATER FUND	65111000	E	5300	Materials & Supplies	Public Service	Public Service	\$307,018	\$166,479	\$396,595	\$316,000	(\$80,595)
WATER FUND	65111000	E	5310	Materials & Supplies	Public Service	Public Service	\$6,622	\$17,163	\$1,500	\$1,500	\$0
WATER FUND	65111000	E	5315	Materials & Supplies	Public Service	Public Service	\$1,059	\$1,339	\$1,500	\$1,500	\$0
WATER FUND	65111000	E	5320	Materials & Supplies	Public Service	Public Service	\$1,554	\$2,781	\$3,800	\$3,800	\$0
WATER FUND	65111000	E	5325	Materials & Supplies	Public Service	Public Service	\$34,336	\$30,761	\$42,350	\$43,132	\$782
WATER FUND	65111000	E	5510	Capital Outlay	Public Service	Public Service	\$28,415	\$0	\$0	\$0	\$0
WATER FUND	65111000	E	5905	Advance Out	Public Service	Public Service	\$272,160	\$266,490	\$260,820	\$129,150	(\$131,670)
WATER FUND	65111000	E Total					\$7,734,708	\$7,859,031	\$8,756,527	\$8,747,013	(\$9,514)
WATER FUND	65111000 Total						(\$530,682)	(\$1,805,448)	(\$77,691)	(\$437,087)	(\$359,396)
WATER FUND Total							(\$530,682)	(\$1,805,448)	(\$77,691)	(\$437,087)	(\$359,396)
WATER CAPITAL FUND	65211000	R	4100	Intergovernmental	Public Service	Public Service	\$0	\$0	(\$1,225,000)	\$0	\$1,225,000
WATER CAPITAL FUND	65211000	R	4210	Fines & Fees	Public Service	Public Service	(\$2,444)	(\$2,821)	(\$2,000)	(\$2,000)	\$0
WATER CAPITAL FUND	65211000	R	4300	Charges for Services	Public Service	Public Service	(\$476,647)	(\$695,858)	(\$513,552)	(\$534,000)	(\$20,448)
WATER CAPITAL FUND	65211000	R	4900	Transfer In	Public Service	Public Service	\$0	(\$250,693)	(\$25,000)	\$0	\$25,000
WATER CAPITAL FUND	65211000	R Total					(\$479,091)	(\$949,372)	(\$1,765,552)	(\$536,000)	\$1,229,552
WATER CAPITAL FUND	65211000	E	5205	Contract Services	Public Service	Public Service	\$10,500	\$8,010	\$35,000	\$35,000	\$0
WATER CAPITAL FUND	65211000	E	5500	Capital Outlay	Public Service	Public Service	\$0	\$99,514	\$150,000	\$0	(\$150,000)
WATER CAPITAL FUND	65211000	E	5505	Capital Outlay	Public Service	Public Service	\$160,591	\$11,141	\$1,390,000	\$0	(\$1,390,000)
WATER CAPITAL FUND	65211000	E	5510	Capital Outlay	Public Service	Public Service	\$13,953	\$0	\$150,000	\$0	(\$150,000)
WATER CAPITAL FUND	65211000	E	5900	Transfer Out	Public Service	Public Service	\$25,617	\$25,905	\$25,851	\$25,676	(\$175)
WATER CAPITAL FUND	65211000	E Total					\$210,661	\$144,570	\$1,750,851	\$60,676	(\$1,690,175)
WATER CAPITAL FUND	65211000 Total						(\$268,429)	(\$804,802)	(\$14,701)	(\$475,324)	(\$460,623)
WATER CAPITAL FUND Total							(\$268,429)	(\$804,802)	(\$14,701)	(\$475,324)	(\$460,623)
SEWER FUND	66111000	R	4200	Licenses & Permits	Public Service	Public Service	(\$1,275)	(\$1,200)	(\$1,200)	(\$1,200)	\$0
SEWER FUND	66111000	R	4205	Fines & Fees	Public Service	Public Service	(\$798,380)	(\$935,427)	(\$890,000)	(\$840,000)	\$50,000
SEWER FUND	66111000	R	4210	Fines & Fees	Public Service	Public Service	(\$64,088)	(\$70,364)	(\$70,000)	(\$70,000)	\$0
SEWER FUND	66111000	R	4300	Charges for Services	Public Service	Public Service	(\$6,270,953)	(\$7,273,950)	(\$7,143,464)	(\$7,500,700)	(\$357,236)
SEWER FUND	66111000	R	4510	Sale of Capital Assets	Public Service	Public Service	(\$3,275)	(\$3,421)	\$0	\$0	\$0
SEWER FUND	66111000	R	4600	Other	Public Service	Public Service	\$0	(\$1,659)	\$0	\$0	\$0
SEWER FUND	66111000	R Total					(\$7,137,970)	(\$8,286,021)	(\$8,104,664)	(\$8,411,900)	(\$307,236)
SEWER FUND	66111000	E	5105	Salaries & Benefits	Public Service	Public Service	\$433,569	\$430,971	\$445,540	\$453,745	\$8,205
SEWER FUND	66111000	E	5110	Salaries & Benefits	Public Service	Public Service	\$0	\$2,950	\$31,304	\$13,000	(\$18,304)
SEWER FUND	66111000	E	5115	Salaries & Benefits	Public Service	Public Service	\$28,257	\$17,351	\$27,900	\$27,000	(\$900)
SEWER FUND	66111000	E	5130	Salaries & Benefits	Public Service	Public Service	\$64,252	\$62,772	\$69,463	\$68,773	(\$690)
SEWER FUND	66111000	E	5135	Salaries & Benefits	Public Service	Public Service	\$128,105	\$142,130	\$139,058	\$160,467	\$21,409
SEWER FUND	66111000	E	5140	Salaries & Benefits	Public Service	Public Service	\$4,632	\$6,575	\$7,516	\$7,462	(\$54)
SEWER FUND	66111000	E	5145	Salaries & Benefits	Public Service	Public Service	\$6,527	\$6,332	\$7,137	\$7,075	(\$62)
SEWER FUND	66111000	E	5150	Salaries & Benefits	Public Service	Public Service	\$3,032	\$2,335	\$2,918	\$3,068	\$150
SEWER FUND	66111000	E	5160	Salaries & Benefits	Public Service	Public Service	\$190	\$188	\$211	\$225	\$14
SEWER FUND	66111000	E	5205	Contract Services	Public Service	Public Service	\$5,365,991	\$5,888,921	\$6,055,344	\$6,450,595	\$395,251
SEWER FUND	66111000	E	5210	Contract Services	Public Service	Public Service	\$277,437	\$285,714	\$346,521	\$325,800	(\$20,721)

Appendix A Expenditure & Revenue Line Item Detail

Fund Name	ORG	Account Type	OBJ	Obj Description	Department	Division	2020 Actuals	2021 Actuals	2022 Revised Budget	2023 Budget Request	Difference 23 vs 22
SEWER FUND	66111000	E	5211	Contract Services	Public Service	Public Service	\$802,309	\$852,396	\$943,100	\$1,002,000	\$58,900
SEWER FUND	66111000	E	5215	Contract Services	Public Service	Public Service	\$36,317	\$27,600	\$38,945	\$39,445	\$500
SEWER FUND	66111000	E	5220	Contract Services	Public Service	Public Service	\$28,131	\$11,319	\$33,670	\$25,000	(\$8,670)
SEWER FUND	66111000	E	5300	Materials & Supplies	Public Service	Public Service	\$16,403	\$19,400	\$22,000	\$22,000	\$0
SEWER FUND	66111000	E	5310	Materials & Supplies	Public Service	Public Service	\$6,418	\$17,061	\$1,100	\$1,100	\$0
SEWER FUND	66111000	E	5315	Materials & Supplies	Public Service	Public Service	\$1,007	\$1,339	\$1,500	\$1,500	\$0
SEWER FUND	66111000	E	5320	Materials & Supplies	Public Service	Public Service	\$1,552	\$110	\$3,600	\$3,600	\$0
SEWER FUND	66111000	E	5325	Materials & Supplies	Public Service	Public Service	\$9,985	\$9,190	\$12,200	\$11,664	(\$536)
SEWER FUND	66111000	E	5505	Capital Outlay	Public Service	Public Service	\$21,809	\$0	\$0	\$0	\$0
SEWER FUND	66111000	E	5510	Capital Outlay	Public Service	Public Service	\$28,415	\$0	\$0	\$0	\$0
SEWER FUND	66111000	E Total					\$7,264,337	\$7,784,656	\$8,189,027	\$8,623,519	\$434,492
SEWER FUND	66111000 Total						\$126,366	(\$501,365)	\$84,363	\$211,619	\$127,256
SEWER FUND Total							\$126,366	(\$501,365)	\$84,363	\$211,619	\$127,256
SEWER CAPITAL FUND	66211000	R	4100	Intergovernmental	Public Service	Public Service	\$0	\$0	(\$715,000)	\$0	\$715,000
SEWER CAPITAL FUND	66211000	R	4210	Fines & Fees	Public Service	Public Service	(\$4,830)	(\$5,937)	(\$4,000)	(\$4,000)	\$0
SEWER CAPITAL FUND	66211000	R	4300	Charges for Services	Public Service	Public Service	(\$681,629)	(\$950,581)	(\$970,290)	(\$1,125,968)	(\$155,678)
SEWER CAPITAL FUND	66211000	R	4315	Charges for Services	Public Service	Public Service	(\$33,233)	(\$32,836)	(\$35,275)	(\$35,275)	\$0
SEWER CAPITAL FUND	66211000	R Total					(\$719,691)	(\$989,354)	(\$1,724,565)	(\$1,165,243)	\$559,322
SEWER CAPITAL FUND	66211000	E	5205	Contract Services	Public Service	Public Service	\$0	\$8,010	\$34,900	\$35,000	\$100
SEWER CAPITAL FUND	66211000	E	5210	Contract Services	Public Service	Public Service	\$90	\$43	\$100	\$0	(\$100)
SEWER CAPITAL FUND	66211000	E	5211	Contract Services	Public Service	Public Service	\$95,385	\$48,706	\$175,000	\$175,000	\$0
SEWER CAPITAL FUND	66211000	E	5500	Capital Outlay	Public Service	Public Service	\$245,431	\$21,365	\$400,000	\$0	(\$400,000)
SEWER CAPITAL FUND	66211000	E	5505	Capital Outlay	Public Service	Public Service	\$221,909	\$590,561	\$1,240,000	\$0	(\$1,240,000)
SEWER CAPITAL FUND	66211000	E	5510	Capital Outlay	Public Service	Public Service	\$13,953	\$0	\$150,000	\$0	(\$150,000)
SEWER CAPITAL FUND	66211000	E	5900	Transfer Out	Public Service	Public Service	\$25,617	\$25,905	\$25,851	\$25,676	(\$175)
SEWER CAPITAL FUND	66211000	E Total					\$602,385	\$694,591	\$2,025,851	\$235,676	(\$1,790,175)
SEWER CAPITAL FUND	66211000 Total						(\$117,306)	(\$294,763)	\$301,286	(\$929,567)	(\$1,230,853)
SEWER CAPITAL FUND Total							(\$117,306)	(\$294,763)	\$301,286	(\$929,567)	(\$1,230,853)
LEAVE PAY-OUT RESERVE FUND	75006000	R	4900	Transfer In	Finance	Finance	(\$245,000)	(\$231,645)	(\$239,000)	(\$239,000)	\$0
LEAVE PAY-OUT RESERVE FUND	75006000	R Total					(\$245,000)	(\$231,645)	(\$239,000)	(\$239,000)	\$0
LEAVE PAY-OUT RESERVE FUND	75006000	E	5120	Salaries & Benefits	Finance	Finance	\$181,386	\$193,501	\$232,000	\$232,000	\$0
LEAVE PAY-OUT RESERVE FUND	75006000	E	5140	Salaries & Benefits	Finance	Finance	\$1,814	\$2,513	\$3,480	\$3,480	\$0
LEAVE PAY-OUT RESERVE FUND	75006000	E	5145	Salaries & Benefits	Finance	Finance	\$2,618	\$2,617	\$3,364	\$3,364	\$0
LEAVE PAY-OUT RESERVE FUND	75006000	E Total					\$185,818	\$198,630	\$238,844	\$238,844	\$0
LEAVE PAY-OUT RESERVE FUND	75006000 Total						(\$59,182)	(\$33,015)	(\$156)	(\$156)	\$0
LEAVE PAY-OUT RESERVE FUND Total							(\$59,182)	(\$33,015)	(\$156)	(\$156)	\$0
UNCLAIMED FUND	80006000	R	4600	Other	Finance	Finance	\$0	(\$59)	\$0	\$0	\$0
UNCLAIMED FUND	80006000	R Total					\$0	(\$59)	\$0	\$0	\$0
UNCLAIMED FUND	80006000 Total						\$0	(\$59)	\$0	\$0	\$0
UNCLAIMED FUND Total							\$0	(\$59)	\$0	\$0	\$0
SENIOR ESCROW FUND	83508340	R	4325	Charges for Services	Parks & Rec	Senior Services	(\$183)	(\$674)	\$0	\$0	\$0
SENIOR ESCROW FUND	83508340	R Total					(\$183)	(\$674)	\$0	\$0	\$0
SENIOR ESCROW FUND	83508340	E	5300	Materials & Supplies	Parks & Rec	Senior Services	\$0	\$0	\$0	\$0	\$0
SENIOR ESCROW FUND	83508340	E Total					\$0	\$0	\$0	\$0	\$0
SENIOR ESCROW FUND	83508340 Total						(\$183)	(\$674)	\$0	\$0	\$0
SENIOR ESCROW FUND Total							(\$183)	(\$674)	\$0	\$0	\$0
PARK FACILITY DEPOSIT	83608000	R	4300	Charges for Services	Parks & Rec	Parks & Rec	\$7,889	(\$11,663)	\$0	\$0	\$0
PARK FACILITY DEPOSIT	83608000	R Total					\$7,889	(\$11,663)	\$0	\$0	\$0

Appendix A Expenditure & Revenue Line Item Detail

Fund Name	ORG	Account Type	OBJ	Obj Description	Department	Division	2020 Actuals	2021 Actuals	2022 Revised Budget	2023 Budget Request	Difference 23 vs 22
PARK FACILITY DEPOSIT	83608000 Total						\$7,889	(\$11,663)	\$0	\$0	\$0
PARK FACILITY DEPOSIT Total							\$7,889	(\$11,663)	\$0	\$0	\$0
							\$7,889	(\$11,663)	\$0	\$0	\$0
VETERANS MEMORIAL FUND	83708000 R	4605	Other		Parks & Rec	Parks & Rec	(\$749)	(\$1,108)	\$0	\$0	\$0
VETERANS MEMORIAL FUND	83708000 R Total						(\$749)	(\$1,108)	\$0	\$0	\$0
VETERANS MEMORIAL FUND	83708000 E	5205	Contract Services		Parks & Rec	Parks & Rec	\$1,145	\$641	\$0	\$0	\$0
VETERANS MEMORIAL FUND	83708000 E	5300	Materials & Supplies		Parks & Rec	Parks & Rec	\$91	\$1,025	\$0	\$0	\$0
VETERANS MEMORIAL FUND	83708000 E Total						\$1,236	\$1,666	\$0	\$0	\$0
VETERANS MEMORIAL FUND	83708000 Total						\$487	\$558	\$0	\$0	\$0
VETERANS MEMORIAL FUND Total							\$487	\$558	\$0	\$0	\$0
							\$487	\$558	\$0	\$0	\$0
RECREATION SCHOLARSHIP FUND	83808000 R	4605	Other		Parks & Rec	Parks & Rec	(\$10,000)	(\$5,366)	\$0	\$0	\$0
RECREATION SCHOLARSHIP FUND	83808000 R Total						(\$10,000)	(\$5,366)	\$0	\$0	\$0
RECREATION SCHOLARSHIP FUND	83808000 E	5205	Contract Services		Parks & Rec	Parks & Rec	\$8,000	\$0	\$0	\$0	\$0
RECREATION SCHOLARSHIP FUND	83808000 E Total						\$8,000	\$0	\$0	\$0	\$0
RECREATION SCHOLARSHIP FUND	83808000 Total						(\$2,000)	(\$5,366)	\$0	\$0	\$0
RECREATION SCHOLARSHIP FUND Total							(\$2,000)	(\$5,366)	\$0	\$0	\$0
							(\$2,000)	(\$5,366)	\$0	\$0	\$0
INSURANCE DEMOLITION FUND	84006000 R	4515	Insurance Proceeds		Finance	Finance	(\$76,861)	\$0	\$0	\$0	\$0
INSURANCE DEMOLITION FUND	84006000 R Total						(\$76,861)	\$0	\$0	\$0	\$0
INSURANCE DEMOLITION FUND	84006000 E	5211	Contract Services		Finance	Finance	\$51,794	\$76,861	\$0	\$0	\$0
INSURANCE DEMOLITION FUND	84006000 E Total						\$51,794	\$76,861	\$0	\$0	\$0
INSURANCE DEMOLITION FUND	84006000 Total						(\$25,067)	\$76,861	\$0	\$0	\$0
INSURANCE DEMOLITION FUND Total							(\$25,067)	\$76,861	\$0	\$0	\$0
							(\$25,067)	\$76,861	\$0	\$0	\$0
REFUSE ESCROW FUND	85011000 R	4210	Fines & Fees		Public Service	Public Service	(\$27,321)	(\$25,795)	(\$27,000)	(\$27,000)	\$0
REFUSE ESCROW FUND	85011000 R	4300	Charges for Services		Public Service	Public Service	(\$2,121,354)	(\$2,589,573)	(\$2,602,800)	(\$2,302,800)	\$300,000
REFUSE ESCROW FUND	85011000 R Total						(\$2,148,675)	(\$2,615,369)	(\$2,629,800)	(\$2,329,800)	\$300,000
REFUSE ESCROW FUND	85011000 E	5205	Contract Services		Public Service	Public Service	\$2,122,783	\$2,268,048	\$2,550,000	\$2,536,500	(\$13,500)
REFUSE ESCROW FUND	85011000 E	5215	Contract Services		Public Service	Public Service	\$8,124	\$8,327	\$8,650	\$9,100	\$450
REFUSE ESCROW FUND	85011000 E	5300	Materials & Supplies		Public Service	Public Service	\$52,316	\$52,316	\$500	\$500	\$0
REFUSE ESCROW FUND	85011000 E Total						\$2,183,223	\$2,328,691	\$2,559,150	\$2,546,100	(\$13,050)
REFUSE ESCROW FUND	85011000 Total						\$34,548	(\$286,677)	(\$70,650)	\$216,300	\$286,950
REFUSE ESCROW FUND Total							\$34,548	(\$286,677)	(\$70,650)	\$216,300	\$286,950
DEVELOPERS ESCROW FUND	86011000 R	4205	Fines & Fees		Public Service	Public Service	(\$159,477)	(\$290,098)	(\$400,000)	(\$250,000)	\$150,000
DEVELOPERS ESCROW FUND	86011000 R	4300	Charges for Services		Public Service	Public Service	\$0	(\$3,804)	\$0	\$0	\$0
DEVELOPERS ESCROW FUND	86011000 R Total						(\$159,477)	(\$293,902)	(\$400,000)	(\$250,000)	\$150,000
DEVELOPERS ESCROW FUND	86011000 E	5205	Contract Services		Public Service	Public Service	\$246,318	\$90,199	\$250,000	\$250,000	\$0
DEVELOPERS ESCROW FUND	86011000 E Total						\$246,318	\$90,199	\$250,000	\$250,000	\$0
DEVELOPERS ESCROW FUND	86011000 Total						\$86,841	(\$203,703)	(\$150,000)	\$0	\$150,000
DEVELOPERS ESCROW FUND	86011450 R	4205	Fines & Fees		Public Service	Engineering	(\$147,696)	(\$11,065)	\$0	(\$150,000)	(\$150,000)
DEVELOPERS ESCROW FUND	86011450 R Total						(\$147,696)	(\$11,065)	\$0	(\$150,000)	(\$150,000)
DEVELOPERS ESCROW FUND	86011450 E	5205	Contract Services		Public Service	Engineering	\$20,255	\$65,642	\$150,000	\$150,000	\$0
DEVELOPERS ESCROW FUND	86011450 E Total						\$20,255	\$65,642	\$150,000	\$150,000	\$0
DEVELOPERS ESCROW FUND	86011450 Total						(\$127,442)	\$54,577	\$150,000	\$0	(\$150,000)
DEVELOPERS ESCROW FUND Total							(\$40,601)	(\$149,126)	\$0	\$0	\$0
							(\$40,601)	(\$149,126)	\$0	\$0	\$0
WORKERS COMP FUND	90005000 R	4310	Charges for Services		Human Resources	Human Resources	(\$144,728)	(\$220,008)	(\$264,000)	(\$288,524)	(\$24,524)
WORKERS COMP FUND	90005000 R	4600	Other		Human Resources	Human Resources	(\$350)	(\$7,665)	\$0	\$0	\$0
WORKERS COMP FUND	90005000 R Total						(\$145,079)	(\$227,673)	(\$264,000)	(\$288,524)	(\$24,524)
WORKERS COMP FUND	90005000 E	5205	Contract Services		Human Resources	Human Resources	\$105,751	\$97,279	\$142,000	\$124,500	(\$17,500)
WORKERS COMP FUND	90005000 E	5230	Contract Services		Human Resources	Human Resources	\$85,839	\$107,076	\$170,000	\$170,000	\$0

Appendix A Expenditure & Revenue Line Item Detail

Fund Name	ORG	Account Type	OBJ	Obj Description	Department	Division	2020 Actuals	2021 Actuals	2022 Revised Budget	2023 Budget Request	Difference 23 vs 22
WORKERS COMP FUND	90005000	E Total					\$191,590	\$204,355	\$312,000	\$294,500	(\$17,500)
WORKERS COMP FUND	90005000 Total						\$46,511	(\$23,318)	\$48,000	\$5,976	(\$42,024)
WORKERS COMP FUND Total							\$46,511	(\$23,318)	\$48,000	\$5,976	(\$42,024)
							\$46,511	(\$23,318)	\$48,000	\$5,976	(\$42,024)
							(\$10,601,173)	(\$16,390,205)	\$6,818,790	(\$5,022,749)	(\$11,841,539)

APPENDIX B - GAHANNA DEBT POLICY

Adopted 12/3/2012 ORD-0228-2012

The purpose of this Debt Policy is to establish parameters and provide guidance governing the issuance, management, evaluation, and reporting on all debt obligations of the City of Gahanna. Implementation of this Policy will enhance the quality of decisions, provide a framework for the decision-making process and demonstrate the City's commitment to long-term fiscal sustainability and sound financial planning. Adherence to a Debt Policy helps to ensure that a government maintains a sound debt position and that its credit quality is protected.

The following policies are intended to govern the issuance of all city debt:

Duration of Debt

The City does not intend to issue debt for a period longer than the period during which it intends to use the capital improvement being financed. The Ohio Revised Code provides guidelines on the maximum period of time for which capital improvements may be financed. However, the duration permitted by law may often exceed the City's expectations of the practical economic life of an asset. The City intends to have debt fully retired during the expected useful life of the asset being financed. In any event, Gahanna does not expect to issue debt with a final maturity more than 30 years from the date of issuance.

Revenue Identification

The City will identify a specific source of revenue for the repayment of each issuance of securities and report to the City Council the expected impact on rates and user fees prior to the issuance of the debt. The City has several sources of revenue that are available or may become available for the repayment of debt including but not limited to income tax revenue, enterprise fund revenue or tax increment revenue. Even when debt supported by property tax is issued, the City will identify a specific stream of revenue intended to support each issuance of debt.

Use of Property Tax

The City may issue limited tax general obligation bonds to support its capital programs. Such bonds are secured by taxes imposed under the constitutional ten mill limitation. Those property taxes are currently levied and distributed among various political subdivisions that overlap the City. The City will generally use alternative sources of revenue to service its debt and it will set rates and charges to ensure that there is adequate revenue available to do so without drawing upon the property tax pledge.

Cash Financing from Available Sources

The City has historically paid for a significant portion of its capital budget on a cash basis. It expects to use cash to pay for capital expenditures that recur on a routine basis or when reserves are available that are not expected to be needed for other purposes in the foreseeable future.

Use of General Obligation Debt

The City intends to use general obligation debt for non-enterprise capital improvements which it considers to be part of its "core" mission. To the extent that the City has sufficient general obligation capacity under the ten mill limitation and direct and indirect statutory debt limits, it will consider issuing general obligation bonds for its various enterprises. In no case will the City issue general obligation debt for capital improvements that could be financed through the issuance of revenue bonds if such issuance would reduce the available millage under the constitutional ten mill limit to below 2 mills.

Alternative Financing

The City will actively seek sources of financing (either grants or low interest loans) as an alternative to entering the capital markets. All reasonable sources of such low cost capital will be considered prior to recommending bond or note financing to the City Council. The goal in seeking such alternates is to (i) reduce the cost of capital and (ii) preserve the debt capacity of the City and its various enterprises. Such programs often offer non-callable loan programs for a period of up to 30 years. These financing options should normally be considered (i) during periods of low interest rates and (ii) when it is clear that the use of such programs has the least impact on future rate increases (in the case of utility projects).

Economic Development

From time to time, the City is asked to support economic development projects through the creation of tax increment financing districts. The City will be guided by the following policies in determining the level of support that it will provide to TIF projects.

- **General Obligation Support**

The City will consider placing its general obligation support behind an issuance of TIF supported bonds if the proceeds are being used to construct capital improvements already part of the City's long term capital plan. As a general rule, the City will not lend general obligation support for developer-driven projects where the improvements would not be consistent with the City's long-term economic development objectives.

- **Development Risk**

The City will use its best efforts to avoid assuming "development risk" – the risk that a project will be completed on a timely basis and generate the assessed valuation projected by the developer. The City will seek meaningful guarantees from the developer to insulate the City against development risk. Tools available to reduce the City's exposure to development risk include personal or corporate guarantees from the developer, letters of credit provided by the developer, guaranteed minimum TIF payments, and the issuance of TIF revenue bonds directly to the developer.

Refunding

Periodic reviews of all outstanding debt will be undertaken to determine refunding opportunities. Refunding will be considered (within federal tax law constraints) if and when there is a net economic benefit of the refunding or the refunding is essential in order to modernize covenants to thereby improve operations and management.

Cash Flow Borrowing

The City has no intention of borrowing for cash flow purposes. Borrowing will be limited to long term capital expenses only.

Derivative Products

The City does not currently expect to entertain the use of derivative products including swaps, swaptions or other long term interest rate management contractual relationships. It will not entertain purchasing such products until such time as such issues as counterparty risk, collateral requirements, termination risk and other risk factors have been formally incorporated into the City's debt policy and shared with the rating agencies.

Debt Management Procedures

The Administration will create and maintain operational procedures guiding the City's debt management function, and such procedures will be consistent with this policy.

The Debt Policy is not intended to unduly restrict the debt program of the City. It is intended to guide it and provide both the Council and Administration a framework for making debt related decisions. From time to time, debt proposals with characteristics that deviate from these parameters may be advantageous to the City. If such proposals are brought to the Council, it should be fully disclosed the extent to which the proposal complies with this policy. In instances where proposals are not in compliance with the policy, those aspects of the proposal should be disclosed and a rationale for deviating from the policy will be provided.

APPENDIX C - GAHANNA INVESTMENT POLICY

Revised and Adopted 3/3/21 ORD-0009-2021

Policy

It is the policy of the City of Gahanna (“City”) to invest public funds in a manner which will provide the highest investment return with maximum security while meeting liquidity and operating demands of the City. All investment activities must conform to all applicable state and local statutes governing the investment of public funds.

Scope

This Investment Policy applies to all interim deposits of the City. The Director of Finance is authorized to pool cash balances from all funds of the City for investment purposes. Unless otherwise restricted, all interest earnings will be credited to the General Fund.

Objectives

The following investment objectives will be applied to the management of City funds:

- ❖ **Safety**

Investments of the City shall be undertaken in a manner that seeks to ensure preservation of capital in the overall portfolio. The objective will be to mitigate credit and interest rate risk.

- ❖ **Liquidity**

The investment portfolio will remain sufficiently liquid to enable the City to meet all operating requirements which might be reasonably anticipated.

- ❖ **Return on Investment**

The investment portfolio shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles taking into account the City's risk constraints and cash flow characteristics.

The portfolio shall be reviewed periodically as to its effectiveness in meeting the City's needs for safety, liquidity, rate of return, diversification and its general performance.

Standards of Care

- ❖ **Delegation of Authority**

Authority to manage the City's investment program is assigned to the Director of Finance per the City Charter. The Director of Finance shall be responsible for all transactions undertaken and shall establish a system of controls to regulate the activities of subordinate officials. Management of and administrative responsibility for the investment program may be delegated to an independent investment advisor registered with the U.S. Securities and Exchange Commission (“RIA”). The RIA shall be permitted to affect the purchase or sale of eligible investments identified within this policy on a delivery-versus-payment basis with unrelated brokers/dealers registered with the Financial Industry Authority (“FINRA”). All Certificates of Deposit shall comply with FDIC coverage requirements under the provisions of ORC 135. The total amount of CD's at any one financial institution will not exceed FDIC insurance limits for the financial institution.

❖ **Prudence**

The standard of prudence to be used shall be the “prudent expert” standard and shall be applied in the context of managing an overall portfolio.

Investments shall be made with the care, skill, prudence and diligence, under circumstances then prevailing, which persons of prudence, discretion and intelligence manage their own affairs, not in regard to speculation, but in regard to the permanent disposition of their funds, considering the probable income as well as the probable safety of the capital to be invested.

Investment officers acting in accordance with written procedures and this investment policy and exercising due diligence shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided deviations from expectations are reported in timely fashion and the actions of the investment officer are in accordance with this policy.

❖ **Ethics and Conflicts of Interest**

Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with the proper execution and management of the investment program, or that could impair their ability to make impartial investment decisions. Employees and investment officials shall disclose to the Director of Finance any material financial interests that could be related to the performance of the City's investments.

Investment Selection

❖ **Authorized Investments**

This investment policy, as adopted by City Council, shall govern the investment activities of the City. Authorized investments may be derived from or based upon Ohio Revised Code Chapter 135 (ORC 135) and are incorporated into this policy as Appendix A. Investments not defined under ORC 135 but authorized pursuant to this investment policy are considered authorized investments of the City and are identified below:

○ **Corporate Bonds**

Medium term notes issued by corporations that are incorporated under the laws of the United States, operating within the United States, and having assets in excess of \$500 million. Any Corporate Bonds purchased for the portfolio shall have a maturity date not more than two years from settlement date and hold a category rating of at least “Aa” or equivalent by either Moody's Investor Service, Standard & Poor's or Fitch Ratings. No more than 3% of the city's investment portfolio may be invested in a single corporate issuer and no more than 15% of the City's portfolio may be invested in securities described in this section.

○ **Other Ohio Investment Pools**

Any other investment pool operating in Ohio and available exclusively to public fund agencies of Ohio. The instruments of these pools must have the full faith and credit backing of the United States or be fully collateralized or insured.

❖ **Maturity**

To the extent possible, the City will attempt to match the term to maturity of its investments with anticipated cash flow requirements. Unless matched to a specific cash flow requirement, the City adhere to the maturity limits prescribed for each security type permitted within ORC 135.

❖ Diversification

The investment portfolio shall be diversified by:

- Avoiding over-concentration in securities from a specific issuer or business sector. To avoid incurring unreasonable risks inherent in over-investing in specific instruments or issuers, the Director of Finance will diversify the investment portfolio as follows:

Investment Type	Maximum % of Portfolio
U.S. Treasury Obligations	100%
U.S. Agency Securities	100%
Certificates of Deposit	100%
State and Local Government Securities	20%
Commercial Paper and/or Bankers Acceptances	40%
Corporate Bonds	15%
Repurchase Agreements	25%
Money Market Funds	40%
State Treasury Asset Reserve of Ohio	100%
Other Ohio Investment Pools	100%

- Investing in securities with varying maturities; and
- Continuously investing a portion of the portfolio in readily available funds such as money market funds, overnight repurchase agreements or local government investment pools to ensure appropriate liquidity is maintained in order to meet ongoing obligations.

❖ Prohibited Investments

Investments in derivatives are strictly forbidden. A derivative is defined in Chapter 135 of the Ohio Revised Code as a financial instrument, contract or obligation whose value is based upon or linked to another asset or index or both, separate from the financial instrument, contract or obligation itself. Additionally, any security, obligation, trust account, or instrument that is created from an obligation of a federal agency or instrumentality or is created from both is considered a derivative instrument.

Financial Institutions

❖ Authorized Financial Institutions and Dealers

The Director of Finance will maintain a listing of financial institutions authorized to provide investment services to the City. No public deposit shall be made except in a qualified public depository as established by Chapter 135 of the Ohio Revised Code.

The City's independent RIA shall provide to the Director of Finance, the following:

- Certification of having received and understood the City's Investment Policy, and agreeing to comply with the policy;
- Depository Agreement (if applicable); and
- Other relevant information as requested

❖ Collateralization Requirements

Collateralization will be required on all demand deposit accounts, including checking accounts, as well as non-negotiable certificates of deposit and repurchase agreements. The collateralization level will be defined by Ohio Revised Code.

❖ **Safekeeping and Custody**

All security transactions, including collateral for repurchase agreements, entered into by the City shall be conducted on a delivery-versus-payment basis. Should an RIA be utilized, securities will be held by an independent third-party custodian designated by the RIA and evidenced by safekeeping receipts and a written custodial agreement.

Internal Control, Reporting and Continuing Education

❖ **Internal Control**

The Director of Finance is responsible for establishing and maintaining an internal control structure designed to reasonably ensure that the assets of the City are protected from loss, theft or misuse. The internal control structure shall be designed to provide reasonable assurance that these objectives are met. Compliance with policies and procedures will be independently reviewed during required audits by or on behalf of the Auditor of the State of Ohio.

❖ **Reporting**

The Director of Finance is charged with the responsibility of providing reports on investment activity and returns on the pooled balance of the funds. These reports will be prepared on a quarterly basis, and submitted to the Finance Committee of City Council.

❖ **Continuing Education**

The Director of Finance will annually complete the public investing continuing education program provided by the Treasurer of the State of Ohio. Furthermore, no investment shall be made in commercial paper or bankers acceptances unless the Director of Finance has completed additional training approved by the Auditor of the State of Ohio.

Policy Considerations

The City's Investment Policy shall be adopted by Ordinance of the City Council. City Council shall review and reaffirm this policy every five years at a minimum.

Any investment currently held that does not meet the guidelines of this policy shall be exempted from the requirements of this policy. However, at maturity or liquidation, such monies shall be reinvested only as provided by this policy.

The policies as stated herein may be changed only with the approval of City Council.

APPENDIX D – RESERVE POLICY

Revised and Adopted 3/3/21 ORD-0010-2021

Definition and Purpose

The purpose of this policy is to provide guidelines to the City Council and Administration for establishing, maintaining, and utilizing the Emergency Reserve and establishing a minimum Unreserved Fund Balance for the City of Gahanna.

❖ **Emergency Reserve**

An Emergency Reserve is a mechanism that governments can implement to help ensure adequate levels of fund balance are available to help mitigate current and future risks. An Emergency Reserve is generally considered a prudent and conservative fiscal policy to deal with unforeseen situations.

❖ **Unreserved Fund Balance**

Unreserved Fund Balance is the residual balance of the General Fund that is not otherwise restricted, reserved/committed, or assigned for a specific purpose or use. Unreserved Fund Balance is available along with estimated revenue for General Fund appropriations. This balance is complemented with an appropriate Emergency Reserve.

This Policy addresses the following:

- Level of funding for the Emergency Reserve
- Conditions for use
- Authority over Reserves
- Replenishment of the Reserves
- Mechanics of the Emergency Reserve
- Minimum Unreserved Fund Balance
- Reporting and review provisions
- Periodic Review of Targets

Emergency Reserve

- ❖ The City's risk exposure, current mitigation strategies and policy considerations related to the Emergency Reserve have been carefully analyzed to establish the level of funding for the Emergency Reserve.
- ❖ The General Fund Reserve policy shall consist of two components (1) a Disaster Recovery component and (2) a Countercyclical component.
- ❖ The Disaster Recovery component is available to manage one-time emergencies or unanticipated expenditure conditions caused by conditions outside of the City's control.
- ❖ The Countercyclical component is intended to temporarily offset unanticipated reduced revenues during economic downturns.
- ❖ According to the GFOA, segmenting reserves in this way can create more transparency to citizens and establishes credibility by defining the specific use and purpose of the reserve.

Level of Funding

- ❖ The City of Gahanna will use a percentage of General Fund operating expenditures estimated for each year to establish the level of funding for the reserves. General Fund operating expenditures are typically used as the basis for a reserve as there is less fluctuation and risk in forecasting future operating expenditures.
- ❖ The City of Gahanna shall maintain an Emergency Reserve equal to 25% of General Fund operating expenditures with 15% for Disaster Recovery and 10% for Countercyclical impacts. The Director of Finance shall calculate and communicate the Reserve target and components to City Council each year as a part of the annual appropriations process.
- ❖ Funding of the Emergency Reserve targets will come from excess revenues over expenditures or one-time revenues in the General Fund.

Conditions for Use

- ❖ The Emergency Reserve is intended to provide the City with sufficient resources and a comfortable margin of safety to support one-time costs for emergencies such as:
 - Natural disaster or other emergency
 - Pandemic or other public health emergencies
 - Economic recession/depression
- ❖ Emergency Reserves shall not be used to leverage dollars for program expansion or as a match requirement for grants. An exception may be made for capital projects and public works under circumstances of a declared emergency.
- ❖ The Countercyclical component is intended for use to offset slower revenue growth during a recession or depression caused by global, national, or local economic conditions. For purposes of using this policy, slower revenue growth shall be defined as a reduction in revenue of three percent or more for two consecutive quarters or the financial forecast estimates a reduction in revenue of three percent or more for the next fiscal year.
- ❖ Neither component of the Emergency Reserve shall be used until General Fund Unreserved Fund Balance falls below two months of General Fund operating expenditures or is anticipated to fall below two months of General Fund operating expenditures. The Director of Finance shall communicate anticipated ending General Fund Unreserved Fund Balance for the following year during the budget process.

Authority over the Emergency Reserve

- ❖ The Disaster Recovery component may be used when a state of emergency has been proclaimed in accordance with the City Charter.
- ❖ The Countercyclical may be used when there is an economic recession or depression, and the Director of Finance has reported a reduction in revenue of three percent or more for two consecutive quarters or has forecasted a reduction of three percent or more.
- ❖ A majority vote of the City Council will be required to use any portion of the Emergency Reserve.

Replenishment of the Emergency Reserve

- ❖ City Council shall approve a plan for replenishment at the same time the use of the Emergency Reserve is approved. If feasible, the Emergency Reserve shall be restored the year immediately following use. The maximum number of years to restore the Emergency Reserve is three years.

Unreserved Fund Balance

- ❖ The Government Finance Officers Association (GFOA) recommends maintaining a minimum unreserved fund balance in the General Fund of not less than two months of General Fund operating expenditures or revenues to mitigate short term unexpected expenditure increases and/or reductions in revenue. Short-term is defined as one-year or less. General Fund operating expenditures will be used by the City to calculate the two-month minimum balance.
- ❖ General Fund Unreserved Fund Balance in excess of the minimum may be used along with estimated revenue for basic operational appropriations of the City or other lawful purposes of the City.
- ❖ The Director of Finance shall report to Council anticipated ending unreserved fund balance for the following year during the budget process.
- ❖ Council, upon passing the annual Appropriation Ordinance shall authorize the use of excess unreserved fund balance along with estimated revenue for the following year.

Periodic Review of Targets

As a part of the annual appropriations process, the Director of Finance shall provide a report to City Council on the balance of the Emergency Reserve and its components along with anticipated unreserved fund balance. If an Emergency Reserve replenishment plan is in place, the Director of Finance shall also report on the status of any uses of that fund in the past year and the status of the replenishment plan.

The City's General Fund, Fund Balance Policy shall be adopted by Ordinance of the City Council. City Council shall review and reaffirm this policy every five years.

APPENDIX E - GLOSSARY OF TERMS

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

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

Asset Listing Number; formerly 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.

Balanced Budget – A budget in which sustainable ongoing expenditures are paid for using sustainable ongoing resources (planned revenue plus unreserved fund balance).

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

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

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

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

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

Capital Maintenance – Capital projects and items that are needed to sustain current operations. Examples include annual road paving and maintenance programs, vehicle and equipment replacement programs and technology lifecycle replacements.

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

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

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

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

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

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

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

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

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

Emergency Reserve – City Council has established a mandatory requirement that 25% of the year's General Fund operating expenditures be held as an emergency reserve. Each year the reserve amount is calculated and may only be expended in accordance with the General Fund, Fund Balance Policy and majority vote of Council.

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

Expenditure – The actual outlay of cash.

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

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

Full Time Staff – Employees of the City hired to provide services a minimum of 40 hours per week.

Fund – A budgetary and fiscal accounting mechanism for designating a sum of money or other resources set aside for the purpose of providing services and achieving objectives in accordance with state and local laws, regulations, or other limitations. Each fund constitutes an independent budgetary, fiscal, and accounting entity.

Fund Balance – The balance remaining in a fund after all revenues have been added to and expenditures have been subtracted from the fund.

Geographic Information System (GIS) – A computer-based mapping and analytical tool. GIS technology integrates common database operations such as query and statistical analysis with the unique visualization and geographic analysis benefits offered by maps. These abilities distinguish GIS from other information systems and make it valuable to a wide range of public and private enterprises for explaining events, predicting outcomes, and planning strategies.

General Fund – A fund used to account for and report all financial resources not accounted for and reported in another fund. The general fund balance is available for any purpose provided it is expended or transferred according to the general laws of Ohio.

General Obligation Bonds (GO Bonds) – These bonds are typically issued to finance government improvements benefiting the community as a whole and are secured by the full faith and credit and general property taxing powers of the City.

Infrastructure – The underlying foundation or basic framework of the City's physical assets, buildings, roadways, etc.

Internal Service Funds – The Internal Service Fund is a proprietary fund type used to account for the financing of goods or services provided by one department to other City departments on a cost-reimbursement basis.

Levy – The total amount of taxes, special assessments, or service charges imposed by a government.

Objective – A desired result of a group of related activities performed by a department or division in which the achievement satisfies part or all of the department's, or division's mission.

Ohio Administrative Code (OAC) – Codification of the State of Ohio's General Assembly's administrative rules and written statements of law adopted by an administrative agency pursuant to authority granted by the General Assembly.

Ohio Revised Code (ORC) – All statutes of a permanent and general nature of the State of Ohio as revised and consolidated into general provisions, titles, chapters and sections including all legislation filed with the Secretary of State's Office.

One-Time Expenditures—Expenses for operating or capital projects that will not be ongoing. Examples include strategic operating initiatives and capital infrastructure improvements.

One-Time Resources—Revenue and other fiscal resources that will not be replenished on an ongoing basis. Examples include one-time financial windfalls, grants, settlements.

Operating Budget – The annual expenditures for the routine, ongoing activities and work of a department or division as opposed to budgets which may also be established for capital projects, grant-funded projects, and other activities of a permanent nature.

Part Time Staff – Employees of the City hired to provide services less than 40 hours per week.

Proprietary Fund – Accounts for activities primarily supported by fees and charges for services.

Revenue – Money received by the City during the fiscal year, which includes taxes, fees, charges, special assessments, grants, and other funds collected that support the services the City provides.

Regional Income Tax Authority (RITA) – A Regional Council of Governments organized to administer and enforce income tax collections for municipalities throughout the State of Ohio.

Special Revenue Funds – Accounts for resources that are restricted or committed to expenditure for specific purposes other than debt service or capital projects.

Salaries & Benefits – Gross compensation for active employees of the City and the City's cost of providing Ohio Public Employee Retirement contributions, healthcare, Medicare, life insurance, paid leave and other benefits provided to those employees.

Tax Increment Financing (TIF) – A funding mechanism and economic development tool that allows a community to finance infrastructure and other improvements in a defined area by capturing the projected increases in property tax revenue generated by the project and the improvements. Unlike a special improvement district, it is not an additional or new tax levied on the properties; rather, TIF redirects and segregates the increased property tax revenues that would normally flow to the General Fund so that it can be used for a specified purpose.

Transfers – A Council approved movement of funding from one fund to another without the requirement of repayment from the receiving fund. Transfers from the General Fund require Council approval per the Ohio Revised Code. Transfers from restricted or committed resources may only be made in accordance with the

regulations that restricted or committed the funds and typically for use for the same purpose the resources were restricted or committed for.

User Charges – The payment of a fee for direct receipt of a public service by the person benefiting from the service.

Unreserve Fund Balance – The amount of the General Fund's fund balance in excess of the mandatory reserve that is not otherwise reserved.

