

# 2021 Proposed Budget



  
Gahanna

Gahanna.gov







# 2021 Proposed Budget

## City of Gahanna, Ohio

Laurie Jadwin, Mayor

### **City Council**

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

April Beggerow, CMC, Clerk of Council

Raymond Mularski, City Attorney

### **Executive Team**

Joann Bury, Director of Finance  
Miranda Volmer, Director of Human Resources  
Michael Blackford, City Planner  
Donna Goss, Economic Development Director  
Carrin Wester, Communications Manager

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

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October 26, 2020

Dear Residents of Gahanna and Members of Council:

The following is a presentation of my Administration's Proposed 2021 Budget Request for the City of Gahanna.

The year 2020 was not the year anyone had expected or foreseen. The impact of the Coronavirus, its disruption to city services, and the loss of revenue caused by the pandemic created a fair share of challenges in formulating this budget. We excitedly began 2020 with efforts to rebuild our team at the City while working to refresh our strategic goals and priorities. With the onset of a worldwide pandemic in early March, however, 2020 instead became a year of constant readjustments to respond to COVID-19. Continuously developing new policies and best practices to adhere to evolving public health orders while maintaining core services in a manner that was safe for residents and staff were unprecedented actions in current history.

The unpredictability of this pandemic is likely to have financial ramifications beyond 2020 and 2021, and we will prepare accordingly. Nonetheless, our utmost priority remains to serve our residents in the best way possible, and our focus in 2021 will be to rebuild our team and realign our operations to adjust to the new conditions created by COVID-19.

This budget overview outlines the environment, issues and strategies that guided the 2021 budget process, with a focus on the City's primary operating and capital budget – including the General Fund and Capital Improvement Fund. It also highlights the City's fiscal environment, financial forecast and strategic framework for developing the budget.

## **Factors Influencing 2020 Budget Development**

### *Priorities and Issues*

As we approach the final year of the 2016 GoForward Gahanna plan, it is clear that updates are needed to ensure that the Plan effectively addresses the critical needs of the City and prioritizes initiatives previously identified by residents. Although the Administration began work on updating strategic priorities in the first quarter of 2020, the onset of the pandemic necessitated that this work be postponed for several months. The Administration has since resumed efforts to refresh these strategic goals, and we anticipate that a draft of an updated strategic plan will be presented to Council in 2021, to allow for input and review prior to the 2022 budget cycle. The existing strategic priorities identified in GoForward Gahanna include:

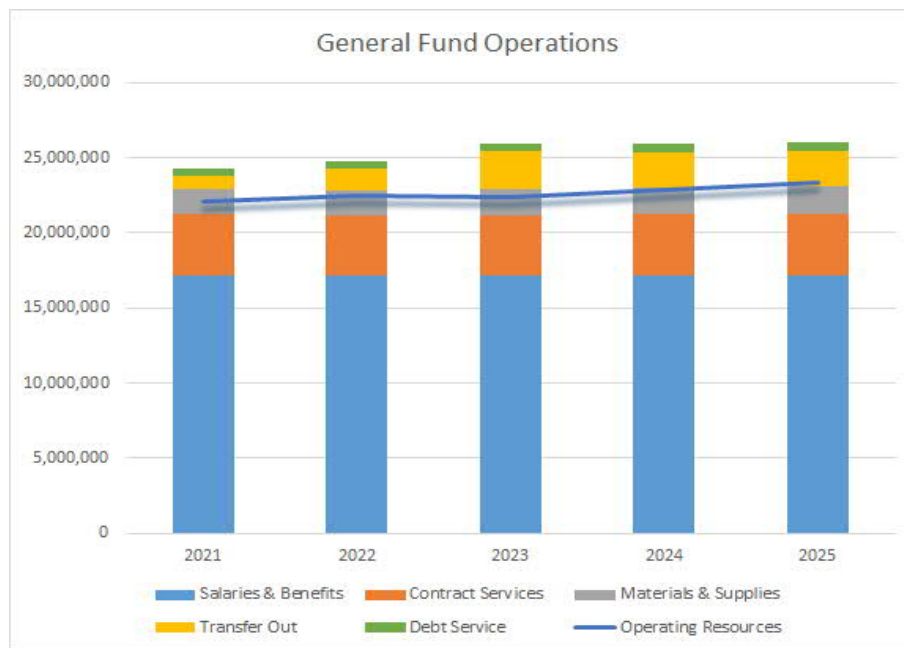
- Business & Development
- Roads, Bridges & Infrastructure
- Parks, Trails & Recreation
- Character of the City
- Good Government

### *Revenue & Expenditure Environments*

For 2021, we are anticipating General Fund revenues of \$22 million, an 11% decrease from original 2020 estimates. The projected decrease is directly related to revenue losses associated with COVID-19, although the full economic impact will not be known for some time.



Expenditures for the General Fund are estimated to be \$24 million, which represents a modest 1% increase over 2020 estimates. The Administration followed established policies by utilizing restricted fund balances for appropriate activities to alleviate pressure on the General Fund. Reductions were made where possible. However, because the City has been operating within a lean budget for a number of years, identifying non-essential services or materials to be deferred was difficult.



### *Long-Term Financial Planning*

Beyond 2021, we will face a variety of uncertainties, including the likelihood of an accessible vaccine, rate of spread of COVID-19 in the United States and in Ohio, and whether a further shutdown occurs. For 2021, we are planning for an 8% reduction in income tax collection, a 0% change through 2023, and a modest increase of 2% each year in 2024 and 2025. In the meantime, we will continue to evaluate operational activities to determine if further reductions can be made and will explore whether additional options may be pursued until economic recovery begins. In the coming months, an amended Fund Balance Policy will be presented to Council so that we can work together to identify a responsible path toward recovery.

### **Budget Overview**

The 2021 Budget Request includes the City's General Fund, Capital Projects, Special Revenue, Proprietary and Agency Funds. The total expenditure budget request for 2021, inclusive of all funds, is \$71.1 million. The following table provides a summary comparison, by major fund type, of the 2021 request and previous budget years.



Fund ▼	2018 Actual	2019 Actual	2020 Revised Budget	2021 Requested
General Fund	33,407,252	36,554,723	24,005,095	24,293,452
Special Revenue	6,965,348	7,854,062	11,887,322	12,537,914
Capital Improvement	5,929,748	3,857,195	6,598,410	11,266,660
Enterprise	17,434,329	17,248,779	21,200,360	18,289,589
Other	4,202,837	4,634,470	9,656,382	4,719,784
<b>Grand Total</b>	<b>67,939,514</b>	<b>70,149,228</b>	<b>73,347,570</b>	<b>71,107,399</b>

### *Operations*

The 2021 budget request for operating expenditures increased in most funds. The General Fund increased by \$288,000, or 1%. For all funds, salaries and benefits increased based on previously negotiated union increases and a corresponding phased cost-of-living increase for unclassified employees. At the same time, the City is exploring options to reduce operating expenditures. One change for 2021 is the implementation of a high deductible healthcare plan (HDHP) with a Healthcare Savings Account (HSA). This change in health insurance will result in a 13% savings from the 2020 plan design. The City chose to use some of the savings to contribute dollars to employees' HSA accounts. Unclassified employees will enroll in the HDHP and union members have the option to enroll. The HDHP will provide a more flexible option to employees while allowing the City to reduce costs without impacting benefits. In addition, the City extended the near-site wellness center contract and received a 20% reduction in the per employee price per month. The HDHP, combined with the reduction in cost for the near-site center, will result in additional savings on health insurance in the coming years.

### *Capital Program*

The 2021 budget request includes \$13.2M in capital outlay across all funds. This includes the City's operating capital expenditures and planned investment in priority one-time capital projects outlined in the City's capital needs assessment.

### *Debt Service*

The 2021 budget request includes annual debt service payments of \$2.7 million for bonds and OPWC loans. In total, \$19 million currently is outstanding with interest and annual debt service payments comparable to 2021 levels.

A summary of changes from the original to final appropriation request is appended to this letter.





## **Conclusion**

Much like 2020, 2021 similarly presents uncharted territory. Whatever the year holds in store for us, we will work responsibly with the resources at hand to maintain a high level of service for our residents and move our city forward. History has demonstrated that local governments often are best positioned in challenging times to keep the economy moving forward. When faced with COVID-19 in 2020, the City successfully launched two economic assistance programs with a portion of Coronavirus Relief Funds to assist our residents and small business owners. In the coming months and year, we will continue to look for creative opportunities to support the City and our community. We will continuously evaluate how we can continue to provide high quality services for our residents and restore programming in a responsible manner, while meeting the ever-growing demand for services with shrinking resources. Throughout 2020, our community has shown strength and resiliency to support one another through these difficult times, and my Administration and I are committed to continuing this effort in the coming year.

Respectfully,

Laurie A. Jadwin, Mayor

# Reconciliation From Original to Final Appropriation Request

General Fund Original Appropriations Request	\$ 24,293,452
Changes Original To Final:	
Defer hiring of Administrative Assistant for Development.	(83,650)
Reallocation of Horticulturist to Parks & Recreation Fund.	(97,670)
Eliminate MORPC Intern.	(19,890)
Reallocation of Public Service Team members to other funds.	(42,160)
Archive Social accounted for in Council & Marketing & Communication. Remove from Marketing & Communication.	(3,600)
Defer access control system for communications center to 2022.	(35,000)
Human Resources net reductions for contract services and materials and supplies.	(15,000)
Planning Department reduction in contract services for zoning code. Final quote less than anticipated.	(20,000)
Parks & Recreation reduction to materials and supplies anticipating a reduction in programming & activities.	(50,000)
Court reduction to contract services.	(14,200)
Reduction for actual insurance enrollment.	(20,043)
Law Department reduction of insurance due to miscalculation.	(7,056)
General Fund Amended Request	\$ 23,885,183
Street Fund Original Appropriations Request	\$ 2,172,688
Changes Original To Final:	
Increase for actual insurance enrollment.	21,603
Reallocation of Public Service Team members.	12,652
Street Fund Amended Request	\$ 2,206,943
State Highway Fund Original Appropriations Request	\$ 145,927
Changes Original To Final:	
Increase for actual insurance enrollment.	1,586
State Highway Fund Amended Request	\$ 147,513
Parks & Recreation Fund Original Appropriations Request	\$ 2,508,773
Changes Original To Final:	
Reduction for actual insurance enrollment.	(17,773)
Reallocation of Horticulturist.	97,670
Reduction in contract services for anticipated reduction in programming and activities. The estimated cost for the Current was reduced based on new information.	(81,000)
Parks & Recreation Fund Amended Request	\$ 2,507,670
Public Service Fund Original Appropriations Request	\$ 2,226,041
Changes Original To Final:	
Reduction for actual insurance enrollment.	(5,203)

Public Service Fund Amended Request	\$ 2,220,838
Capital Improvement Fund Original Appropriations Request	\$ 11,266,660
Changes Original To Final:	
Correction to capital for Heil Dr rebuild missed with first pass.	50,000
Capital Improvement Fund Amended Request	\$ 11,316,660
Stormwater Fund Original Appropriations Request	\$ 1,282,103
Changes Original To Final:	
Reduction for actual insurance enrollment.	(1,304)
Reallocation of Public Service team members.	4,222
Stormwater Fund Amended Request	\$ 1,285,021
Water Fund Original Appropriations Request	\$ 8,202,262
Changes Original To Final:	
Reduction for actual insurance enrollment.	(2,403)
Increase in overtime budget based on 2020 analysis.	5,975
Reallocation of Public Service team members.	12,525
Water Fund Amended Request	\$ 8,218,359
Water Capital Fund Original Appropriations Request	\$ 425,905
Changes Original To Final:	
Correction to capital for Claycraft waterline replacement and water tower rehabilitation missed with first pass.	110,000
Water Capital Fund Amended Request	\$ 535,905
Sewer Fund Original Appropriations Request	\$ 7,693,414
Changes Original To Final:	
Reduction for actual insurance enrollment.	(2,095)
Increase in overtime budget based on 2020 analysis.	5,975
Reallocation of Public Service team members.	12,525
Sewer Fund Amended Request	\$ 7,709,819
Sewer Capital Fund Original Appropriations Request	\$ 685,905
Changes Original To Final:	
Correction to capital for East and West Gahanna sewer analysis missed with first pass.	715,000
Sewer Capital Fund Amended Request	\$ 1,400,905



# HOW TO USE THIS BUDGET DOCUMENT

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

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

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

## Introduction

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

### **Gahanna Overview**

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

### **Financial Policies**

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

## Appropriations Summary

The Appropriations Summary provides a consolidated financial overview, including summary-level detail of planned fund balances, revenue and expenses, for all of the City's 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 the majority of resources for most services cities typically offer, including public safety, maintenance, and general government functions that are required to support direct services to the community. The General Fund section of the budget document provides an overview of planned General Fund revenues and expenses.

### **Department Summaries**

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

## Capital Improvements

The Capital Improvements section provides background on the City's annual Capital Needs Assessment process, a summary of planned projects for the upcoming year, and detailed project information sheets which include in-depth information on each of the proposed projects. This section also provides information regarding the portion of the income tax increase (75% of the 1% increase) restricted for capital maintenance and improvements.

## Proprietary Funds

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

## Other Funds

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

### Special Revenue Funds

The Special Revenue section provides a detailed explanation of the purpose, planned revenues and planned expenses for each of the Special Revenue Funds with planned activity in 2021. The Special Revenue Funds included in this section are (1) City's Tax Increment Finance (TIF) districts and their associated funding, (2) 25% of the 1% income tax increase which is restricted for public safety, parks & recreation and public service operational activities.

### Debt Service

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

### Agency Funds

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

## 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:** 12.6 square miles

**Streets Maintained:** 325.68 lane miles

**Streetlights:** 1845

**Traffic Signals:** 40

**Pavement Condition Rating (2018):** 85.6%

**Water Main Miles:** 148

**Sanitary Sewer Miles:** 149.19

**Storm Sewer Miles:** 114.91

**City Owned Miles of Fiber:** 34.80

### Parks

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

## Demographics

**Population:** 36,018 (2020 Est. MORPC)

**Median Age:** 39.6 years old

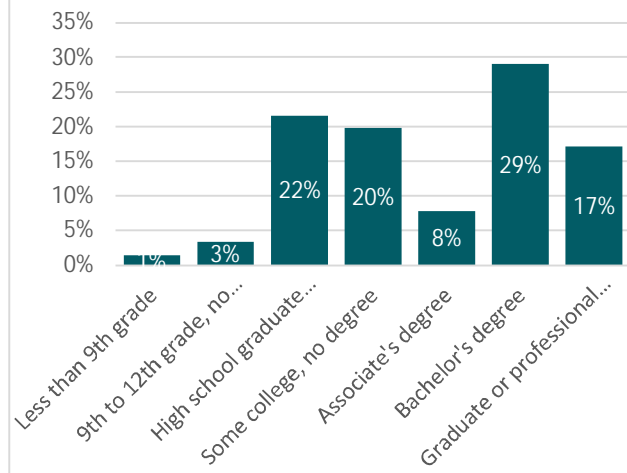
76.7% of population over 18 years

14.7% over 65 years

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

- 81.5% White
- 11.6% Black
- 2.8% Latino
- 3.5% Asian

Educational Attainment of 25 and Over



**Unemployment Rate:** 7.3%

**Households:** 13,351

- Average Size: 2.61 people
- 70.20% Households are families
- 73.4% Owner-occupied

**Median Household Income:** \$84,429

**Median Home Value:** \$209,700

**Average Home Sales Price:** \$210,000

## Education

### Public-Gahanna Jefferson School District

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

**School Enrollment (2020):** 7,758

### Private

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



## Economics

**Sales & Use Tax: 7.50%**

### Real Estate Tax (2019)

Total tax rate assessed per one thousand dollars of assessed valuation in Gahanna-Jefferson: 119.51  
Gahanna City portion: 2.4 mills (2019 mill rate levied for taxes payable in 2020)

### Real Value (2019)

The County Auditor assessed value of real property within the City of Gahanna \$1,054,007,180. The real estate tax rate would be applied to this value to generate property tax receipts for 2020.

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

\$5,600 total, City share is \$151 (Based on 2019 mill rate, excludes rollback & homestead exemptions)

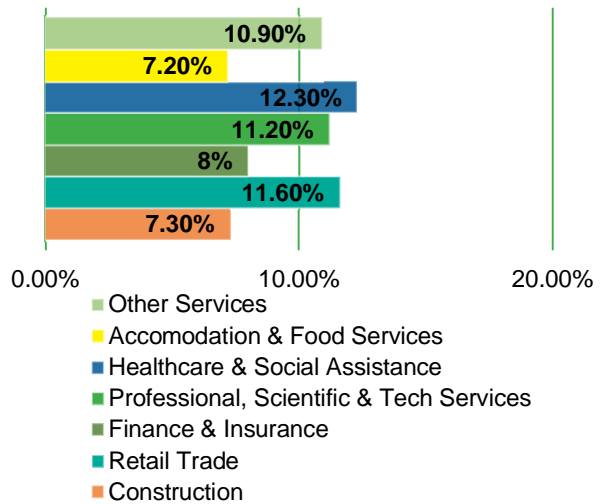
#### Your Real Estate Tax Dollar At Work



### Top Ten Real Estate Taxpayers (2019)

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

## Gahanna's Major Industries



## Income Tax Collections

**Municipal Income Tax Rate: 2.5%**

### Income Tax Collections by Type (2019)

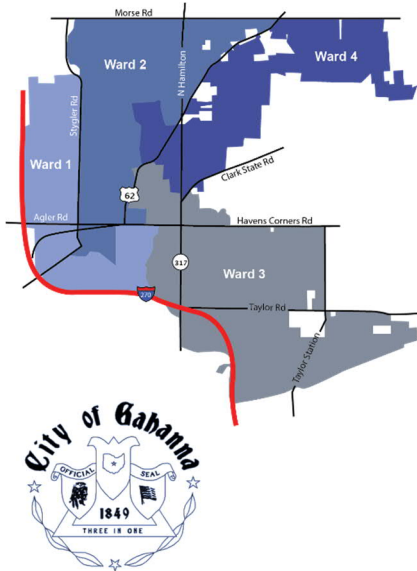
- Withholding \$17.38 M, 74.97%
- Individual \$3.49 M, 15.04%
- Net Profit \$2.31 M 9.99%

### Top Ten Income Tax Withholders (2019)

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



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

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

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

## Gahanna's Mayor

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

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

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



Mayor, Laurie 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 spans the years 2016 through 2021.

As we approach the final year of *GoForward Gahanna*, it has become clear that updates are needed to ensure that the plan effectively addresses the critical needs of the City, particularly in light of the COVID-19 pandemic. The Administration had initially hoped to begin updating the plan within the first quarter of 2020, but the pandemic made that timeline impossible. Although delayed, the Administration has recently begun the process of refreshing this plan. A draft will be presented to council in 2021, to allow for input and review, prior to the 2022 budget cycle.



### 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.

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 outstanding objectives under the original plan:

### 1. Business & Job Development



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

### 2. Roads, Bridges & Infrastructure



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

### 3. Parks, Trails & Recreation



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

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

#### **4. Character of the City**

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



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

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

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

#### **5. Good Government**

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

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



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

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

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

- 5.6) By 2017, the business community, neighborhoods, and developers will have updated, enforced City codes.

### **Strategic Planning and the Budget**

The strategic plan assists the City in aligning spending with community priorities. The 2021 budget is consistent with and is based upon 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.

In the midst of dealing with a global pandemic and responding to the economic impact from COVID-19, the Administration nonetheless has begun the process of updating the City's strategic plan, which includes a refresh of its mission and vision statements to reflect a new path forward. The underlying goal is to ensure that guiding principles continue to align with what matters most for the citizens and stakeholders of the City, especially as the pandemic continues to wreak havoc on social and economic activities. Following an opportunity for input and collaboration with Council, the Administration will finalize a proposed results-driven

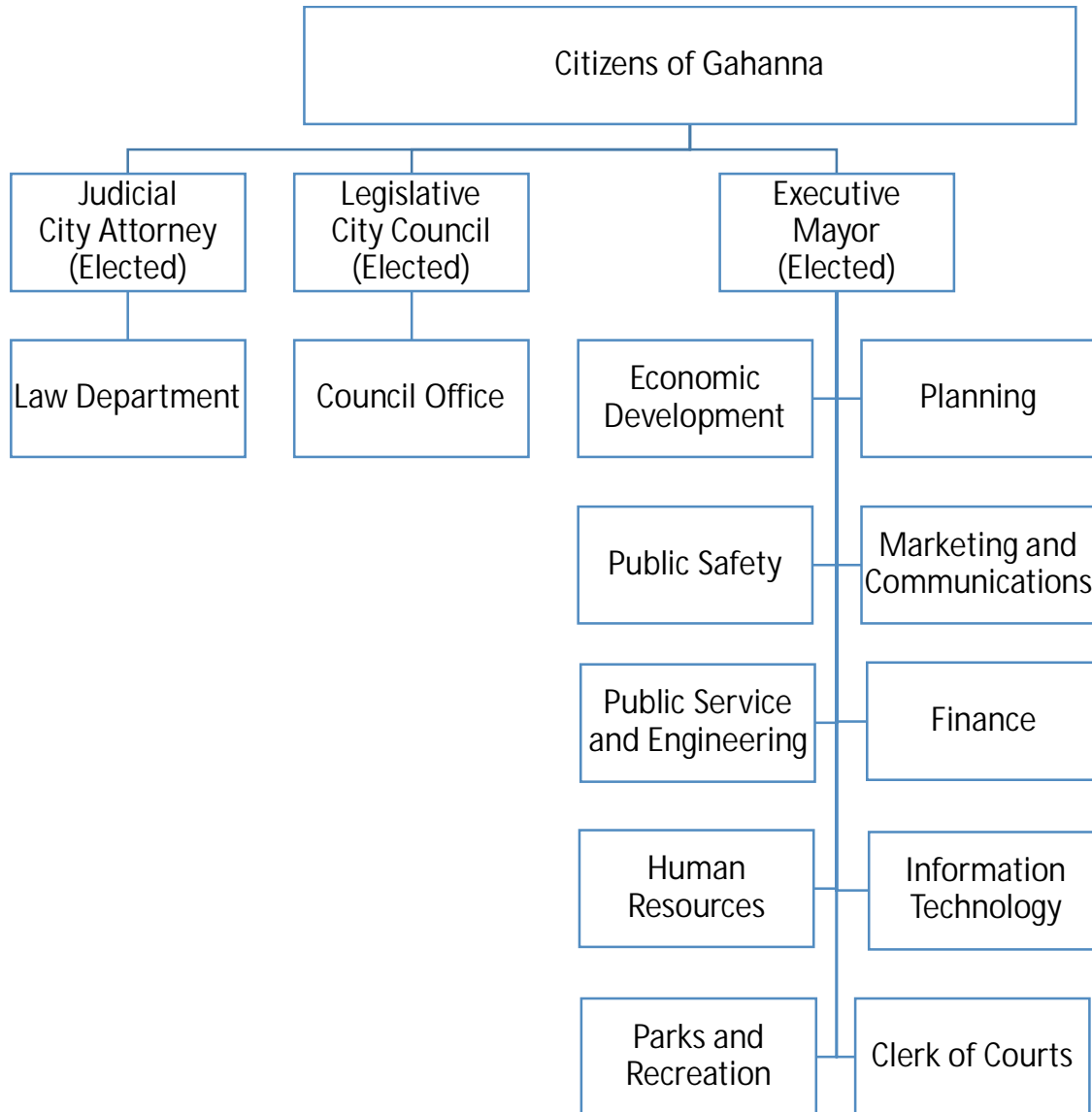
plan that sets for achievable goals based on projected revenue and staffing. The proposed plan will identify metrics and measurements for each Department to ensure that these results can be achieved. The proposed plan will include an updated set of guiding principles and strategic results to be completed during 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 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 need for those functions, and whether there are any opportunities to condense or reduce the functions in order to improve operational and cost efficiencies.

## City of Gahanna Personnel Detail

The below charts provide a summary of staffing levels at the City for years 2018 through 2020, and an overview of the staffing levels requested for 2021. It should be noted that overall staffing levels in 2019 declined throughout the year due to attrition resulting from ongoing budget challenges. Many of these vacated positions were intentionally left unfilled for the remainder of 2019 given the upcoming transition to new administration. The year 2020 similarly is not reflective of true staffing needs, as the decision was made early in the second quarter of 2020, upon the onset of COVID-19, to remove appropriations for many vacant positions due to the uncertainty of the immediate impact of the pandemic. Projected staffing levels for 2021 take into account the breadth and width of information now available for COVID-19. As such, the true comparison of needed staffing levels and projected changes is between years 2018 and 2021.

Total Personnel by Department		2018 Actual	2019 Actual	2020 * Appropriated	2021 Request	2018 vs. 2021 Difference
	Council, Boards & Commissions	25	25	25	25	0
	City Attorney	3	1	2	2.25	-.75
	Council Office	3	2.5	2	2	-1
	Office of the Mayor	6.4	3	5	8	1.6
	Clerk of Courts	3	3	3	3	0
	Finance	5.33	5	4	4	-1.33
	Human Resources	3.34	3	3	3.5	.16
	Information Technology	5.33	5.5	5	5	-.33
	Parks & Recreation *	220.6	192	89.5	195.5	-25.10
	Development	5	4	3	3	-2
	Planning	0	0	0	11	11
	Public Safety	75	79	79	81.75	6.75
	Public Service & Engineering	45	44	44.5	40	-5
	<b>Total</b>	<b>400</b>	<b>367</b>	<b>265</b>	<b>383</b>	<b>-17</b>

Employment Status		2018 Actual	2019 Actual	2020 Appropriated	2021 Request	2018 vs. 2021 Difference
	Elected/Appointed Officials	39	39	39	39	0
	Full-Time	147	149	156	176	29
	Part-Time/Seasonal *	214	179	70	168	-46
	<b>Total Positions</b>	<b>400</b>	<b>367</b>	<b>265</b>	<b>383</b>	<b>-17</b>

Total Personnel by Classification		2018 Actual	2019 Actual	2020 * *	2021 Request	2018 vs. 2021 Difference
	City Council	7	7	7	7	0
	Boards & Commissions	30	30	30	30	0
	City Attorney	1	1	1	1	0
	Mayor	1	1	1	1	0
	Director	9	9	9	10	1
	Chief of Police	1	1	1	1	0
	Deputy Chief of Police	1	1	1	1	0
	Deputy Directors	5	4	0	0	-5
	Superintendents	5	5	5	5	0
	Supervisors	8	8	8	8	0
	Full-Time Salary	13	13	17	19	6
	Full-Time Hourly	12	15	18	21	9
	Full-Time Steelworkers	30	30	31	39	9
	Lieutenants/Sergeants	9	10	10	10	1
	Officers	45	46	47	50	5
	Dispatchers	10	11	11	12	2
	Part-Time/Seasonal *	213	175	68	168	-45
	<b>Total Positions</b>	<b>400</b>	<b>367</b>	<b>265</b>	<b>383</b>	<b>-17</b>

\* - Seasonal staff fluctuates from year to year based on hours of operation and availability of staff to work. Seasonal staffing levels were low in 2020 due to the cancellation of programming.

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

# FINANCIAL MANAGEMENT POLICIES

## Financial Policies

As a part of the 2021 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, and when appropriate 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 control to ensure adherence with the approved budget. All funds except Agency Funds are legally required to be budgeted.
- The City establishes encumbrances by which purchase orders, contracts, and other commitments are recorded to set aside a portion of the applicable appropriation. An encumbrance reserves the available spending authority as a commitment for future expenditures.
- All appropriations that have not been expended or encumbered shall lapse at the end of the fiscal year. Prior year encumbrances and associated budget authority will be rolled forward judiciously and upon approval of the Director of Finance and the Mayor.

## Reserve Policy

- The City will maintain a mandatory Emergency Reserve in the General Fund, calculated as 25% of planned operating expenses. The Emergency Reserve Policy was adopted in 2014 by City Council by Ordinance ORD-0080-2014 (see Appendix D).
- Fund balance in excess of the mandatory General Fund reserve will be utilized strategically at the direction of the Mayor and Council to provide for current and future City needs.
- Self-insurance reserves will be maintained at a level which, together with purchased insurance policies, will adequately indemnify the City's risks.

## Capital Assets

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

## Capital Improvement Planning

- The City will develop a five-year Capital Needs Assessment on an annual basis, prioritizing capital projects across all city departments and classifying them by priority category.
- The capital expense budget for each year will be developed, matching the priority projects identified in the Capital Needs Assessment with available resources.
- Capital improvement life cycle costs will be considered in the development of the budget. Future operating, maintenance and replacement costs associated with new capital improvements will be estimated for inclusion in the operating budget.
- The City will utilize an equipment replacement program for equipment-type assets which is based on the useful life of each equipment category, usage and damage, and set aside funds annually to fund priority equipment replacements.
- 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; in order to minimize the impact of short-run fluctuations in any one revenue source.
- Charges for services shall reflect the full cost of providing a specific service unless designated otherwise by Council. The cost of providing specific services shall be recalculated periodically and the fees shall be adjusted accordingly.
- Potential grant revenue will be reviewed carefully for matching requirements. If local matching funds cannot be justified, some grants may not be accepted.

## Purchasing Policies

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

## Investment Policy

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

## Accounting, Auditing and Financial Reporting

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



# ACCOUNTING AND FUND STRUCTURE

## Basis of Accounting

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

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

## Fund Accounting

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

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

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

## Governmental Funds

### General Fund

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

### Special Revenue Funds

Multiple special revenue funds are in place to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes other than debt service or capital projects. These funds include the Public Safety, Parks & Recreation and Public Service Funds to demonstrate compliance with the 25% of the 1% income tax restricted by the voters for operation activities within these areas. Also included in the Special Revenue Funds are the Street Maintenance and Repair Fund and the State Highway Fund. These two funds receive funding from the City's share of motor vehicle registration fees and gasoline taxes. The Street Maintenance and Repair Fund and the State Highway Fund provide for the maintenance of streets and State highways within City limits. The City's Tax Increment Financing (TIF) fund is also considered a special revenue fund.

### Capital Improvement Funds

The City's capital improvement funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets. This fund is also used to account for the 75% of the 1% increase approved by the voters to be used for capital maintenance and improvements. Capital outflows financed by proprietary funds and assets held in trust are excluded.

## **Debt Service Fund**

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

## **Proprietary Funds**

### **Enterprise Funds**

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

#### **Water Fund**

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

#### **Sewer Fund**

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

#### **Water and Sewer Capital Improvement Funds**

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

#### **Stormwater Fund**

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

### **Internal Service Funds**

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

## **Fiduciary Funds**

### **Agency Funds**

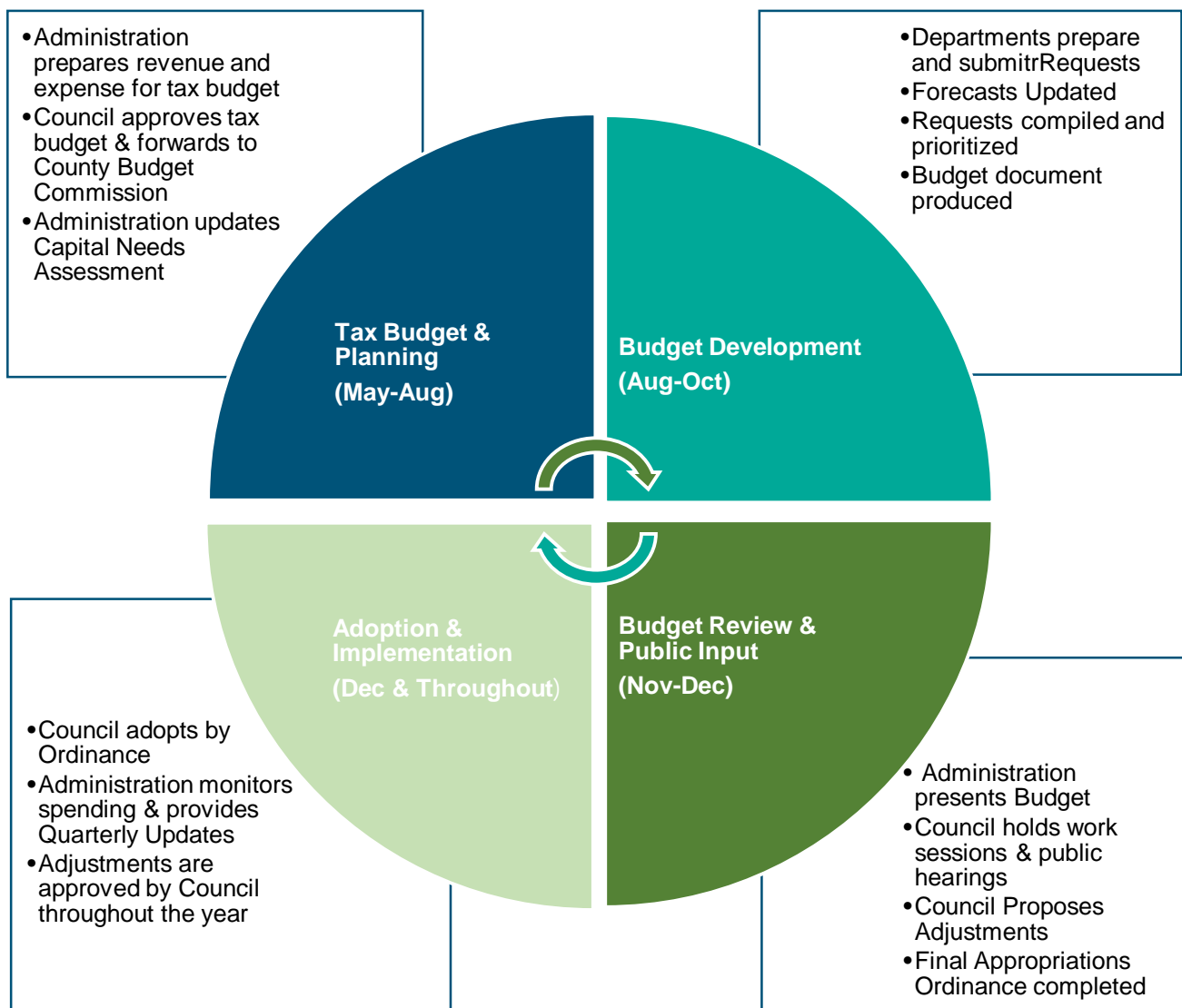
These funds are used for resources received and held by the City in a fiduciary capacity from an outside party. Disbursements from these funds are made as directed by the purchasing agent from the outside party.

# BUDGET PROCESS

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

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

The adopted budget becomes effective on January 1. The entire budget is available on the City's website at [www.gahanna.gov](http://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 five consecutive budget years.



## **Tax Budget**

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

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

## **Capital Needs Assessment**

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

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

## **Appropriations**

The City of Gahanna is required by Ohio Rev. Code 5705 and City Charter Section 3.08 to adopt an appropriation ordinance by December 31<sup>st</sup> 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 Mayor and Finance Director. The prior year appropriations corresponding to these encumbrances are also carried forward in order to provide budgetary authority for these expenses.

## 2021 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
June 15	<i>Council Committee Meeting</i> Tax Budget provided to Council for review and adoption Administration Capital Needs Assessment kickoff
July 6	<i>Formal City Council Meeting</i> Council adoption of Tax budget by motion resolution
July 10	Capital Needs Assessment project sheets due to Finance
August 3	<i>Council Committee Meeting</i> 2021-2025 Capital Needs Assessment presented to Council
August 3	Administration Budget kickoff 2021 Budget Projection loaded into accounting system for departments to begin working on operating budgets.
August 17	All 2021 operating budget requests to Directors in accounting system.
September 7	Directors final operating requests to Finance in accounting system.
September 7 – October 9	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 26	<i>Council Committee Meeting</i> Budget request provided to Council. Formal Presentation.
November 2	<i>Formal City Council Meeting</i> Public comment permitted
November 16	<i>Council Committee Meeting</i> Budget discussion Administration prepared to answer Council questions
December 7	<i>Formal City Council Meeting</i> Public comment permitted
December 21	<i>Formal City Council Meeting</i> Council approves the 2021 Appropriation Ordinance

Note – Due to COVID-19 Council has condensed Council meetings into bi-weekly meetings. Formal Council is held first followed by Committee of the Whole and if applicable Finance Committee. Special Finance Committee meetings may be called to discuss the 2021 budget.

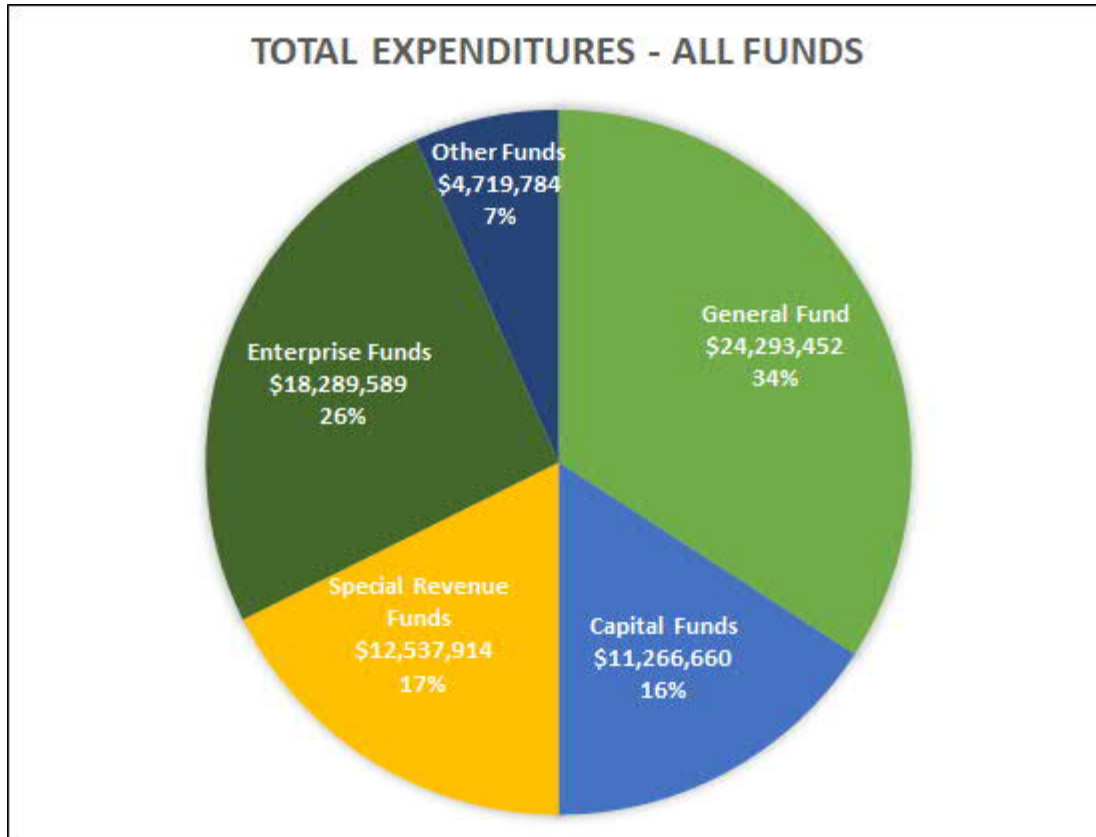
Information on budgetary legislation can be located at <https://gahanna.legistar.com/Legislation.aspx>. An electronic copy of the budget book and any associated communications can be located on the City's website [www.gahanna.gov](http://www.gahanna.gov).



# 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		24,293,452
Capital Funds		11,266,660
Special Revenue Funds		12,537,914
Enterprise Funds		18,289,589
	Stormwater	1,282,103
	Water	8,202,262
	Water Capital Improvement	425,905
	Sewer	7,693,414
	Sewer Capital Improvement	685,905
Other Funds		4,719,784
All Funds Total		71,107,399

## Fund Balance and Appropriation Summary

Fund	2020 Beginning Unencumbered Fund Balance	Revenue 2020 Budget	Expenditures 2020 Budget	Est. Funds Available to Appropriate 1/1/21	Revenue 2021 Budget	Expenditures 2021 Budget	Estimated 2021 Ending Fund Balance
<b>GOVERNMENTAL FUNDS</b>							
<b>GENERAL FUNDS</b>							
101-General Fund	14,104,279	24,725,815	23,417,809	15,412,285	22,062,535	24,293,452	13,181,368
750-Reserve for Sick & Vacation Fund	61,219	245,000	273,640	32,579	231,645	231,645	32,579
<b>SPECIAL REVENUE FUNDS</b>							
220-Street Fund	528,476	2,408,060	2,064,893	871,643	2,164,000	2,172,688	862,955
222-State Highway Fund	414,137	157,330	94,110	477,357	145,000	145,927	476,430
224-Tax Increment Fund	3,637,407	3,266,150	4,210,020	2,693,537	4,034,213	2,355,028	4,372,722
225-State Law Enforcement Trust Fund	116,958	49,960	63,100	103,818	50,000	50,500	103,318
226 - Enforcement & Education	37,850	1,550	0	39,400	1,000	17,500	22,900
227 - Parks & Rec Donation	8,983	0	0	8,983	0	0	8,983
228-Permanent Improvement Fund	-25,041	25,041	0	0	0	0	0
229-Clerk of Court Computer Fund	173,131	31,190	24,500	179,821	29,000	33,600	175,221
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
234-Court Computerization Fund	31,875	11,620	1,700	41,795	11,000	1,750	51,045
235-Federal Law Enforcement Seizure Fund	79,659	81,900	58,900	102,659	6,000	15,500	93,159
236-Treasury Law Enforcement Seizure	179,699	189,000	291,000	77,699	25,000	65,500	37,199
237-AG Peace Officer Training	124	0	0	124	0	0	124
238-Street Tree	47,215	5,420	0	52,635	0	0	52,635
240-Public Safety Fund	71,403	706,511	494,190	283,724	1,168,376	1,371,736	80,364
241-Right of Way	583,502	52,030	30,000	605,532	60,000	60,000	605,532
242-Parks & Recreation Fund	105,979	1,497,981	679,786	924,174	1,653,162	2,508,773	68,563
243-Public Service Fund	285,317	1,130,529	704,671	711,175	1,591,002	2,226,041	76,136
510-Police Pension Fund	671,133	1,112,981	1,234,745	549,369	1,273,526	1,273,526	549,369
515-Police Duty Weapon Fund	17,134	8,200	8,200	17,134	8,200	8,200	17,134
530-Public Landscape Trust Fund	7,816	0	0	7,816	0	0	7,816
<b>CAPITAL FUNDS</b>							
322-State Capital Grant	0	0	0	0	0	0	0
325-Capital Improvement	3,268,700	8,427,340	6,598,410	5,097,630	7,636,050	11,266,660	1,467,020
327-Park Fund	59,537	0	0	59,537	0	0	59,537
328-Park-in-Lieu of Fees Fund	12,943	0	0	12,943	0	0	12,943
329-Court Building Fund	297,682	19,980	0	317,662	19,000	0	336,662
330-Federal Highway Grant Fund	-488,368	500,000	0	11,632	0	0	11,632
<b>DEBT SERVICE</b>							
431-General Bond Retirement Fund	1,194,275	7,205,657	7,202,686	1,197,246	2,211,311	2,210,634	1,197,923
<b>PROPRIETARY FUNDS</b>							
<b>ENTERPRISE FUNDS</b>							
631-Stormwater Fund	1,615,432	1,194,500	1,587,781	1,222,151	1,209,700	1,282,103	1,149,748
651-Water Fund	1,689,354	8,399,098	9,175,900	912,552	8,845,270	8,202,262	1,555,560
652-Water System Capital Improvement Fund	3,281,644	940,260	1,171,617	3,050,287	786,693	425,905	3,411,075
661-Sewer Fund	4,238,800	7,823,118	7,878,155	4,183,763	7,413,916	7,693,414	3,904,265
662-Sewer System Capital Improvement Fund	3,280,808	894,660	1,386,907	2,788,561	1,167,243	685,905	3,269,899
<b>INTERNAL SERVICE FUNDS</b>							
900-Workers Compensation Self Insurance Fund	672,839	161,610	185,830	648,619	256,449	195,000	710,068
<b>AGENCY FUNDS</b>							
800-Unclaimed Funds	31,268	0	0	31,268	0	0	31,268
835-Senior Escrow Fund	8,721	7,650	7,650	8,721	0	0	8,721
836-Park Facility Deposit Fund	15,757	15,200	0	30,957	0	0	30,957
837-Veterans Memorial Fund	7,618	1,600	1,600	7,618	0	0	7,618
838-Recreation Scholarship	8,750	0	0	8,750	0	0	8,750
840-Insurance Demolition Fund	51,794	0	0	51,794	0	0	51,794
850-Refuse Escrow Fund	380,095	2,132,800	2,258,616	254,278	2,329,800	2,314,150	269,928
860-Developers Escrow Fund	50,616	0	0	50,616	0	0	50,616
<b>ALL FUNDS TOTAL</b>	<b>40,924,541</b>	<b>73,429,741</b>	<b>71,106,417</b>	<b>43,247,865</b>	<b>66,389,091</b>	<b>71,107,399</b>	<b>38,529,557</b>

All Funds Summary

## Use of Funds By Department

Fund Title	Department of Law	City Council Office	Office of the Mayor	Clerk of Courts	Marketing and Communications	Human Resources	Finance	Information Technology	Parks & Recreation	Planning & Development	Public Safety	Public Service
101-General Fund	◆	◆	◆	◆	◆	◆	◆	◆	◆	◆	◆	◆
220-Street Fund											◆	
222-State Highway Fund											◆	
224-Tax Increment Fund						◆			◆		◆	
225-State Law Enforcement Trust Fund										◆		
226-Enforcement & Education Fund										◆		
227-Parks & Rec Donation Fund								◆				
229-Clerk Computer Fund			◆									
231-County Permissive Tax Fund											◆	
232-Cul-de-sac Maintenance Fund											◆	
234-Court Computer Fund			◆									
235-Federal Law Enforcement Seizure Fund										◆		
236-Treasury Law Enforcement Seizure Fund										◆		
237-AG Peace Officer Training Fund										◆		
238-Street Tree Fund											◆	
239-OCJS Grant Fund										◆		
240-Public Safety Fund										◆		
241-Right of Way Fund											◆	
242-Paks and Recreation Fund								◆				
243-Public Service Fund											◆	
325-Capital Improvement Fund					◆	◆	◆	◆	◆	◆	◆	
326-Park Improvement and Acquisition Fund								◆				
327-Park Fund								◆				
328-Park-in-Lieu of Fees Fund								◆				
329-Court Building Fund			◆									
330-Federal Highway Grant Fund											◆	
431-General Bond Retirement Fund						◆						
435-Special Assessment GBR						◆						
510-Police Pension Fund										◆		
515-Police Duty Weapon Fund										◆		
530-Public Landscape Trust Fund								◆				
580-Vending Machine 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 Facilities Fund								◆				
840-Insurance Demo Fund						◆						
837-Veterans Memorial Fund								◆				
850-Refuse Escrow Fund											◆	
860-Developers Escrow Fund											◆	
900-Workers Compensation Self Insurance Fund				◆								

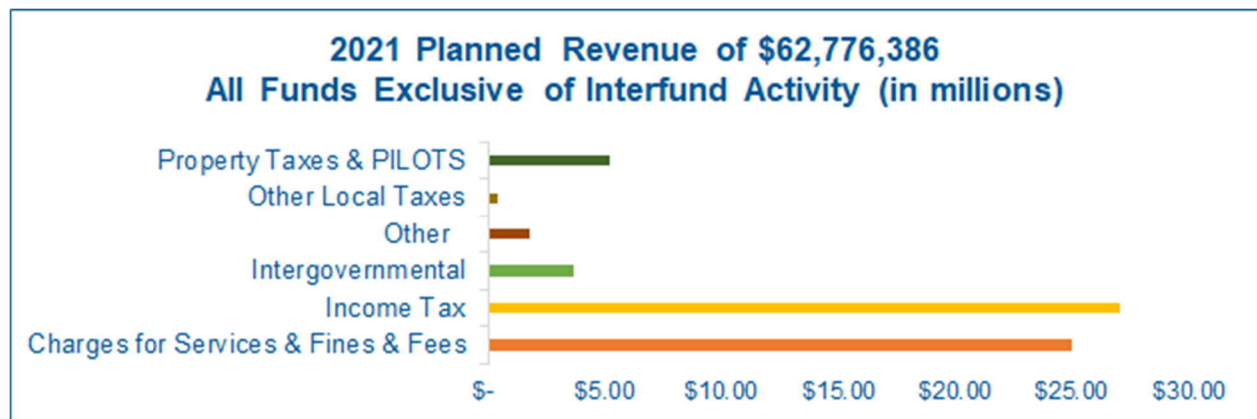
## Revenue Sources

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 2021-2025.

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

The graph below identifies all City revenue sources planned for 2021 exclusive of inter-fund transfers and advances, which are anticipated to total \$3,612,705.



## Income Tax

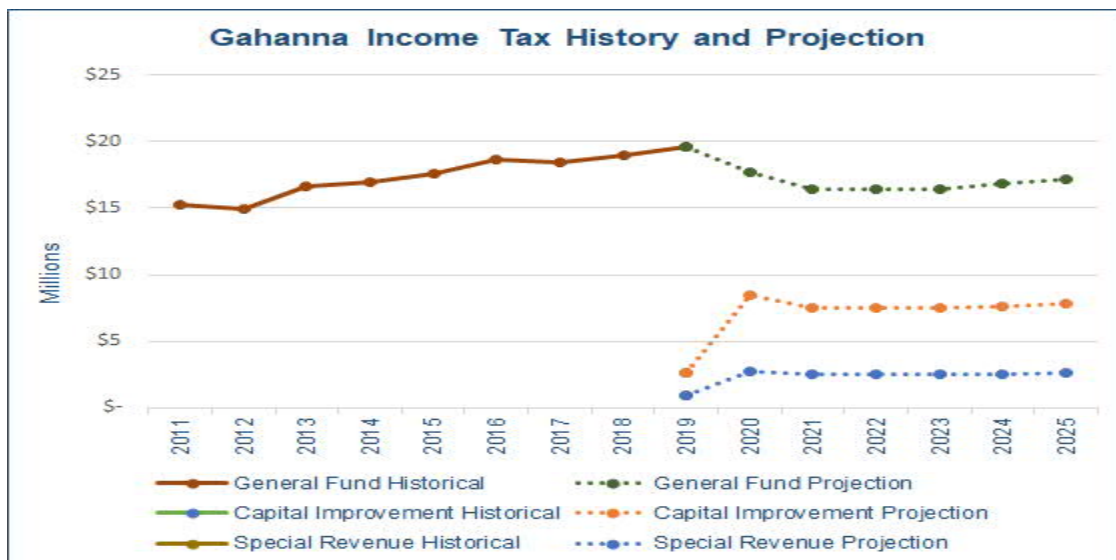
Gahanna's local income tax rate is 2.5% on income earned, with 100% credit applied to the lesser of Gahanna's income tax or the income tax residents pay to another municipality. Businesses are subject to the rate of 2.5% on net profits. Of the 2.5% assessed, 1.5% of the total amount assessed is for general operations of the City and is projected to be \$16.5 million for 2021. The remaining 1% of the total amount assessed is split between multiple funds. In May 2019, voters approved 75% of the 1% increase to be used for capital improvements. This portion is posted to the Capital Improvement Fund and is projected to be \$7.5 million for 2021. The remaining 25% of the 1% increase was approved by voters 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 2021 is \$2.3 million. The amount posted to each Special Revenue Fund is based on the percentage of total net costs planned for each activity within the Special Revenue Funds, along with unreserved fund balance carried forward. This is the largest source of revenue for the public safety and public service funds.

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 2019, 68% of Gahanna's local income tax came from business withholdings, 17% from the net profits of Gahanna businesses, and 14% from resident returns.

Income tax revenue is forecasted using historical collection data and twelve-month rolling collections analysis. Tax collections are sensitive to economic pressures, which affect employment and earnings. COVID-19 had a significant impact on income tax revenue with a projected 10% in lost income tax revenue for the year 2020 for the General Fund, or approximately \$2 million. The total economic impact from COVID-19 will not be known for a number of years. Federal Reserve projections are keeping interest rates at 0% for the next three years, indicating there is no growth anticipated. Based on this, we are anticipating another 8% loss in revenue moving into 2022, or an additional \$1.5 million. Mirroring the Federal Reserve prediction, we are anticipating no growth to the end of 2023 and then modest growth of 2% for 2024 and 2025.

Although we are anticipating the same outcome for the Capital Improvement Fund and Special Revenue Funds in 2021 these funds produced more than anticipated in 2020. Our 2020 projection, which was based on information from RITA and similar cities that have passed similar income tax initiatives, was 65% of the full increase. However, the City has received closer to 100% of the projected increase to date.

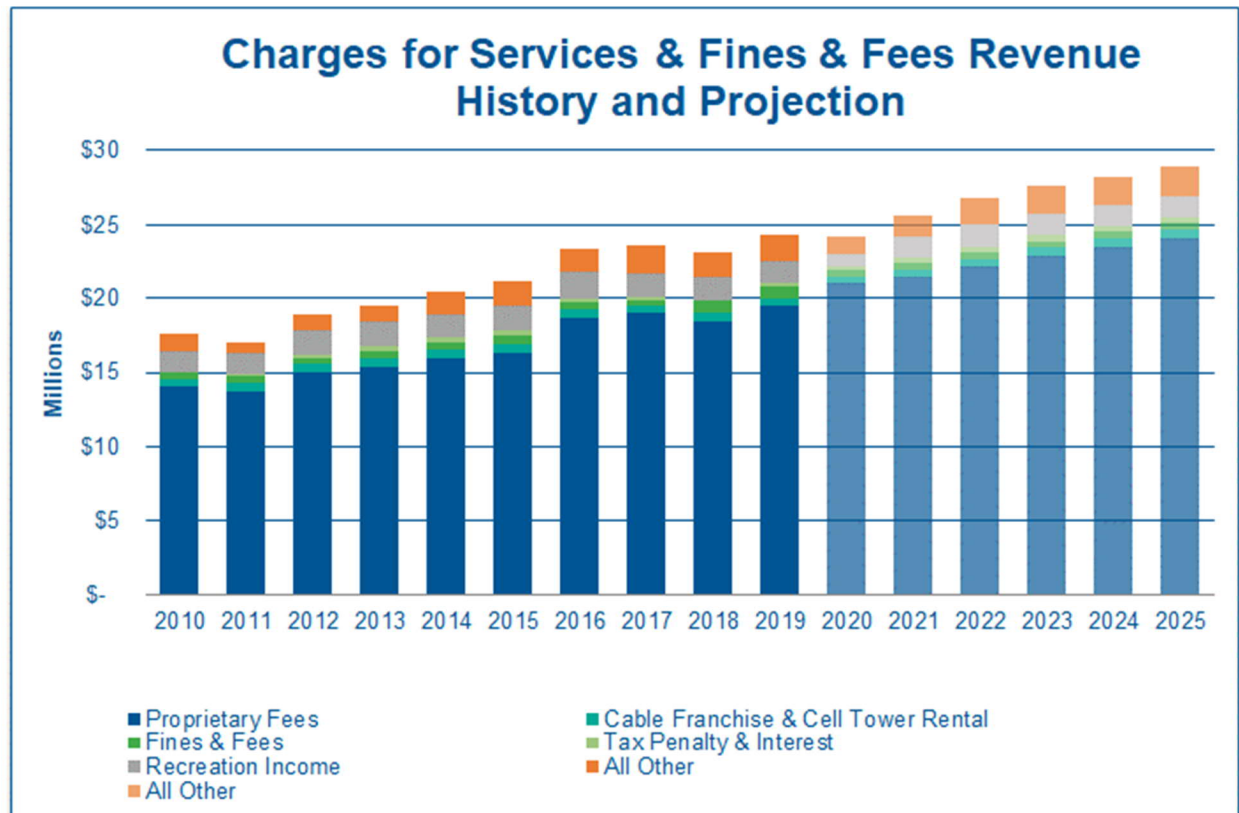




## Charges for Services & Fines and Fees

The second largest source of revenue across all funds is Charges for Services and Fines & Fees, with an estimated \$25.6M in revenue planned for 2021. Nearly 84% of this revenue source, or \$21.5M, is made up of proprietary charges for services for the City's Water, Sewer, Stormwater and Refuse Utilities. These enterprise funds are operated in a manner similar to private businesses, where the cost of providing services is recovered by user charges. Each year, the Director of Public Service & Engineering develops a fee structure that is adequate to fund current operations and capital needs, as well as to maintain an appropriate reserve level. These fees are adopted by City Council annually. More information about the City's enterprise fund rates can be found in the Enterprise Funds section of this budget document.

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



Other primary sources of charges for services and fine and fee revenue collected include parks and recreation charges for services (\$1,458,060 planned for 2021), administrative charges for services (\$687,340 planned for 2021), cable franchise & cell tower rental fees (\$512,280 planned for 2021), fines and fees collected by the City's Mayor's Court (\$334,000 planned for 2021), and income tax penalty and interest (\$375,000 planned for 2021). These revenue sources are estimated based on historical collection trends. COVID-19 had a significant impact on recreation income in 2020, and future estimates do not anticipate any additional decreases as a result of COVID-19. As we move into the first and second quarter of 2021, we will monitor conditions and trends to determine whether this revenue source needs to be re-evaluated.

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

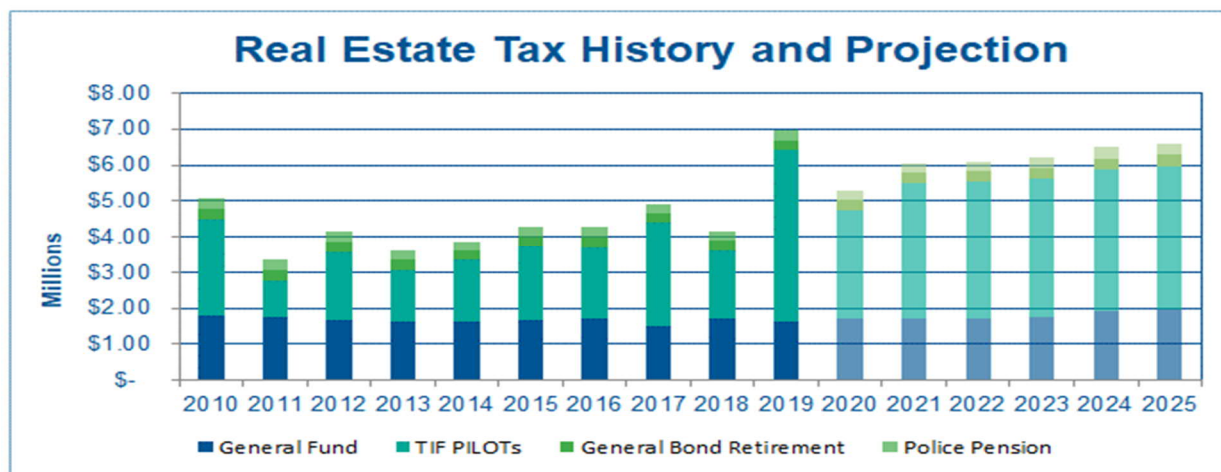
Real estate taxes and payments in-lieu-of taxes are the third largest source of revenue City-wide and are estimated to total \$6.1M in 2021. This category includes real estate tax payments received in the General Fund, Police Pension Fund and General Bond Retirement Fund, as well as payments in-lieu-of taxes (PILOTS) received in the City's Tax Increment Financing (TIF) Fund.

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

Properties in Gahanna are taxed on 35% of their assessed valuation, with partial credits provided for statewide homestead and rollback programs to encourage homeownership. The State reimburses Gahanna for revenue lost by these credit programs, and these reimbursements are included as part of intergovernmental revenue. The taxable assessed value for properties in Gahanna was most recently calculated in 2019 for taxes collected in 2020.

Property Classification	Amount	Percent
Real Estate	\$1,013,749,400	96%
Public Utility	\$39,122,500	4%
<b>Total</b>	<b>\$1,052,871,900</b>	<b>100%</b>

The County completes a comprehensive appraisal of properties every six years with an update every three years following the appraisal. The most recent update took place in 2017, with property values increasing by 13% on average. The County is conducting its three-year update in tax year 2020 (for 2021 collections). However, until the update is completed, the actual impact on tax revenue is unknown. The County Auditor has projected a slight decrease for 2021. Beyond 2021, it is forecasted to remain relatively stable with 2% growth each year until the next comprehensive appraisal is conducted. That appraisal will be conducted in tax year 2023 (for 2024 collections). Similar to the past appraisal, we are anticipating a 10% increase for 2024. This assumes no significant impacts on property values associated with COVID-19. The full economic impact of the pandemic is unknown at this time and additional adjustments may be needed as more information becomes available. TIF PILOT revenue is anticipated to increase in 2021 as more parcels within the TIF districts have improvements that can be captured for PILOTS. Beyond 2021, 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**

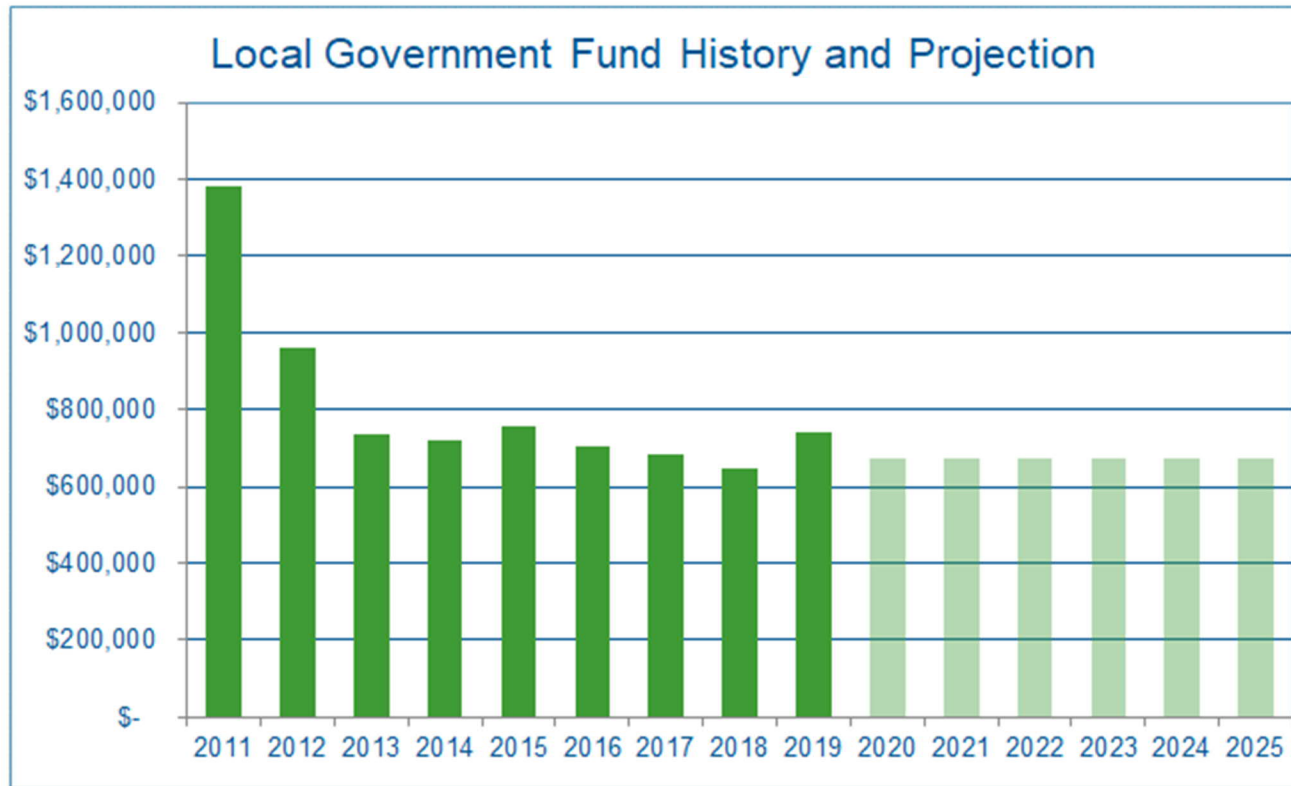
The gas tax is distributed to the City from the State of Ohio based upon the number of vehicles registered in Gahanna compared to the total number of vehicles registered in Ohio. The State levies an excise tax of \$.385 per gallon of gasoline which was increased July 1, 2019 from \$0.28 per gallon. The State also increased the excise tax on diesel and all other fuel types from \$.28 to \$.47 per gallon and assessed a new excise tax of \$.10 for compressed natural gas. A portion of these taxes are allocated to cities according to formulas set forth in ORC Sections 5735.23, 5735.26 and 5735.291.

The City also receives motor vehicle license taxes in the amount of \$6.80 per passenger vehicle and vehicle registration permissive tax in the amount of \$7.50 per registered vehicle. 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 Section 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 2020, the City anticipated receiving a 40% increase in revenue as a result of the above changes. During the State-issued COVID-19 shutdown, revenue declined dramatically. Following the shutdown, revenue has recovered to about 90% of the planned increase. Assuming no further shutdowns occur, we are anticipating a 10% decrease from the 2020 projection. Although there was recovery, we are assuming less holiday travel and potential winter and early spring weather events that may decrease consumption. Beyond 2020, we are not anticipating any growth pending COVID-19 developments. Estimates for 2021 and beyond are \$2.3M per year.

## Local Government Fund

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



With its 2012-2013 Budget, the State Legislature changed the calculations for distribution of these funds to help balance the State budget, and further changes to the allocation methodology were made in the State's most recent budget. As a result of these changes, the City has experienced a significant, phased decrease from this source of funding since 2011. In 2021, the City anticipates receiving less than half of its pre-2011 share of the Local Government Fund, an annual reduction of over \$0.9M from historic levels. During the most recent biennial state budget, a slight change was made to the amount of State General Revenue allocated to the Local Government Fund, increasing the percentage from 1.66% of state tax revenue credited to the General Fund each month to 1.68%. This equates to approximately \$5M more going into the fund. However, as COVID-19 continues, it likely will impact the State's general revenues. The County Auditor has estimated a slight decrease from 2020. Until more information is known about the pandemic's long-term impact on the economy, we are assuming no growth through 2025 at \$674K per year.

## 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 is projecting \$407K in revenue from these resources. Additional Coronavirus Relief Funds also are possible for local governments beyond 2020. Until further information is known, however, no estimates can be made.

## All Other Sources

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

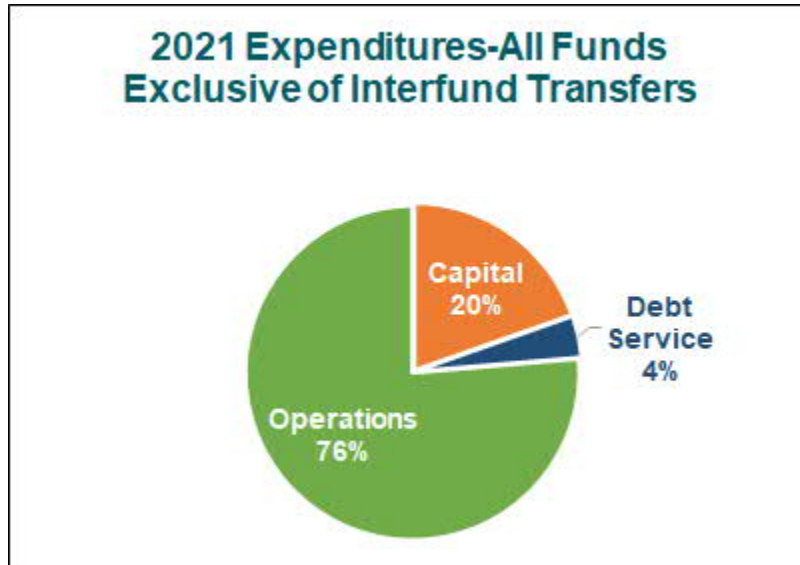
Source	Description	Planned 2020 Revenue
<b>Other Taxes</b>	The City's Lodging Tax (6% of hotel revenue) and cigarette tax.	\$245,020
<b>Interest &amp; Investment Income</b>	Investment earnings are a function of the cash available for investments, market interest rates and allowable investments per the City's investment policy.	\$319,198
<b>Miscellaneous Income</b>	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.	\$167,200
<b>Licenses &amp; Permits</b>	City code requires obtaining a license or permit for various activities to be conducted within City limits such as building permits, solicitor permits, installer licenses for water and sewer services, etc.	\$522,280

As a result of COVID-19, lodging tax and interest revenue are down by 50% and 64% respectively. This is anticipated to continue for the next five years until more information about the pandemic and the impact to the economy is known.



## Expenditures

The current expenditures in the consolidated financial overview are divided into three separate components: operating expenditures, capital outlay and debt service. In 2021, 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 \$51.7M or 78% of current expenditures. Total capital outlay is estimated at \$12.2M or 18% of total expenditures. Expenditures toward debt service are estimated to be \$2.7M or 4% of total expenditures. This consolidated financial overview combines all expenditures proposed in the budget.



## Operating Expenditures

The 2021 total operating expenditures of \$51.5M are 2% more than 2020 appropriations as amended. This is a reasonable increase in operating expenditures from year to year.

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

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

The Department narratives that follow summarize actual operating expenditures are summarized for 2018 and 2019, appropriations for 2020 as amended, and the 2021 budget request. Line item revenue and expenditure details are provided in Appendix A of this document.

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

## Salaries and Benefits

Salaries and benefits include the funds needed to pay all salaries and wages, employee benefits (such as health insurance), and legally mandated fringe benefit expenses (such as pension contributions and Medicare). In general, salaries and benefits make up 47% of total operating expenditures citywide. In May 2019, voters approved a 1% income tax increase, with 25% of the 1% increase to be used for the operations of public safety, parks & recreation and public service. Three new special revenue funds were created to account for this activity. The following programs have been established within these special revenue funds for 2021:

- Public Safety Fund – accounts for the school resource officer program, 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, recreation, Senior Center and Gahanna Golf Course.
- Public Service Fund – accounts for engineering activities, parking garage maintenance, and general administration.

The 2021 budget includes funding for 179 full-time and 168 part-time and seasonal positions. The full-time requests for 2021 are outlined below.

- The Mayor is requesting the following:
  - Creation of a Director of Administrative Services position to oversee the three internal facing departments: Finance, Human Resources and Information Technology. This position will be filled by the current Director of Human Resources and will not require the hiring of additional staff. The Director of Information Technology role has been replaced with an Information Technology Manager, and the Director of Human Resources will be replaced with a Human Resources Administrator. Overall, this will lead to an elimination of one Director position, consolidating senior leadership and streamlining management of internal processes.
  - Creation of a part-time Community Liaison to partner with community organizations and businesses for purposes of identifying opportunities for the City and these organizations to work together for the overall benefit of the community and economic development.
  - Hiring of a summer intern from MORPC to assist with various citywide initiatives.
- The Departments of Law and Public Safety are jointly requesting that a current Administrative Assistant be transitioned to the role of Management Analyst to serve as a victim advocate in addition to current responsibilities. This victim advocate position is required by Ohio Revised Code and will ensure the City's compliance with state obligations. The former Administrative Assistant position will not be filled.
- Department of Public Safety is requesting three full-time police officers to replace vacancies that occurred from officer resignations and retirements in 2020-2022 and to allow for a successful transition plan. The Department also is requesting the addition of one dispatcher to alleviate overtime. For safety purposes, each shift requires a certain number of dispatchers and, at current staffing levels, overtime is often needed to maintain required levels of coverage.
- Department of Public Service & Engineering is requesting the following:
  - The addition of an Assistant City Engineer to help facilitate the sidewalk program, assist in overseeing increased capital improvement projects funded from the new 75% of the 1%, serve as a back-up for the City Engineer, and assist in project reviews to reduce backlog and improve efficiencies in the current process.
  - Hiring of one additional Project Inspector. This position was appropriated in the 2020 budget but was not filled as a result of uncertainties related to COVID-19. As previously planned, this position is needed to assist with the management of increased road projects. Three Part-Time Team Members. Two Part-Time Team Members were appropriated in the

2020 budget to complete various maintenance activities throughout the City. These were not filled in 2020 as a result of the uncertainties surrounding COVID-19. The third position request is a new position and will assist the Facilities Maintenance Foreman with various maintenance activities for city-owned property.

- In anticipation of the new Planning Department, the City Planner & Zoning Administrator is requesting:
  - Hiring of one Code Enforcement Officer to assist with enforcement of the updated rental code and new nuisance codes. This position originally was appropriated in 2020 but was not filled due to uncertainties of COVID-19.
  - Reclassifying an Officer Support Worker III to role of part-time Management Analyst to assist with technical questions received by the Department.
- The Development Department is requesting an Economic Development Coordinator to assist with development initiatives, including but not limited to the management and compliance of various economic development agreements and gathering economic development data. This position is a replacement for the vacant Economic Development Manager position and was part of the 2020 appropriation but was not filled as a result of COVID-19. There is also a request for an Administrative Assistant position, as the current Administrative Assistant is being re-assigned to the new Planning Department.
- The Human Resources Department is requesting the addition of a Human Resources Administrator. This position will be necessary for support in anticipation of the promotion of the Human Resources Director to the role of Director of Administrative Services. The Director or Human Resources position will remain vacant.
- The Parks & Recreation Department is requesting the following:
  - To reorganize the Parks & Facilities Division to eliminate over reliance on part-time employees. Over the years, part-time positions have incurred a high turnover rate and do not allow for consistency in services being provided. This also creates recurrent expenses by the Human Resources Department in repeatedly recruiting and hiring a high volume of part-time employees. The Department is requesting four full-time maintenance workers that will replace fourteen part-time employees. The part-time positions will remain vacant, creating a savings of \$6,000 which will be in addition to savings experienced by the Human Resources Department.
  - Addition of one Facilities Maintenance Coordinator. This position was appropriated in the 2020 budget but was not filled due to the pools not opening in 2020. The Coordinator will focus on the maintenance of the pools in spring and summer and to provide additional maintenance activities for the Parks & Facilities Division in the fall and winter. Pools require a special set of skills and this position is needed to ensure that our pools are operating safely and efficiently.
  - Addition of one full-time Horticulturist who will be part of the Forester's team and who will assist in planning and management of the City's 770+ acres of parkland (which includes 37 individual parks and pocket parks). This includes responsibility for managing and cultivating city and park entryways, creating and overseeing implementation of landscaping plans for city properties, growing and maintaining ecological health of the state-recognized Gahanna Woods Preserve,
  - Fill the Parks Superintendent role which remained vacant in 2020. This position was funded in the 2020 budget was not filled because of reduced services from COVID-19.

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*	2021 Increase	Contract Terms
<b>Fraternal Order of Police (FOP)</b>	Police officers, sergeants and lieutenants	61	3.34% Jan 1	January 1, 2019 – December 31, 2021
<b>Fraternal Order of Police-Ohio Labor Council (FOP-OLC)</b>	Radio dispatchers	12	3% Jan 1	January 1, 2019 – December 31, 2021
<b>United Steelworkers (USW)</b>	Streets, utilities, parks and administrative technicians and foremen	38	3% Jan 2	January 2, 2020 – January 1, 2022

\*includes 2021 budgeted positions

For all other employees, which includes the City's unclassified, supervisory, command officers and part-time staff, 1.5% pay adjustments are included for the first full pay in January and another 1.5% increase effective July 1, 2021 for all staff who are not at the maximum wage rate for their pay grade, are not currently in a planned pay-progression, and are meeting or exceeding annual performance expectations.

In addition, per the Unclassified Pay Plan Administration Policy Section 4, B., 4.: In the event an employee is hired below the midpoint of their applicable range, the goal of the City will be to move the employee to the midpoint of their range within five (5) years or less of employment with the City, full-time employees who have been employed by the City for five years or more that were not earning the mid-point for their position were moved to the mid-point for that position.

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 2021, health insurance premiums are increasing by 5.5%, which is comparable to the industry average. In an effort to reduce healthcare costs, the City entered into a public-private partnership in 2018 to provide a near-site wellness center to lower the cost of providing health care benefits over time. The near-site center provides new healthcare options, wellness programs and services to employees. For 2021, the City will be implementing a new plan design to further reduce healthcare costs while providing employees an opportunity to exercise more control over their healthcare needs and spending. Beginning January 1, 2021, all unclassified employees will be enrolled in a new high deductible health plan (HDHP) with an associated healthcare savings account (HSA). The plan will be offered to union employees, but they are not required to enroll in this new plan design. The City will provide HSA contributions to the employee. These contributions and premium amounts will result in a cost neutral or 0% increase compared to the 2020 plan options for this group of employees. The overall premium amounts for the HDHP are 13% less than the current traditional plan and will result in savings in years moving forward.

## Operating Expense

The remainder of the City's overall operating budget, 41%, is made up of non-personnel related operating expenses including water and sewer utility operations, contract services, supplies and materials and other expenses necessary to provide for ongoing city operations.

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

The City budgets these operating expenditures by department based on current and new contracts and needs for materials and supplies. There are no across the board increases and excluding the activity from the CARES Act funding, the City was able to reduce these costs compared to 2020 by \$622,000.

## Capital Outlay

This budget request includes \$12.2M in capital outlay. This includes the City's operating capital equipment/vehicle replacement programs as well as planned investment in priority one-time capital projects outlined in the City's five-year Capital Needs Assessment within available funds. In May 2019, voters approved a 1% increase to the income tax rate, with 75% of the 1% increase to be used for capital maintenance and improvements.

For 2021, this increase is projected to fund 100% of capital maintenance or \$6.9M in capital maintenance for governmental funds with 68% (\$4.7M) for streets and bridges, 9% (\$650K) for parks and recreation and the remaining 23% (\$1.6M) for vehicles, equipment and other capital outlay. The Capital section of the budget document provides detailed information on planned projects and capital outlay included in the budget request for 2021.

This 2021 budget includes \$1.2M in capital maintenance and projects for the proprietary funds or water, stormwater and sewer. This includes equipment and the maintenance and repair of infrastructure, such as waterlines, sewage lines and stormwater maintenance.

The following projects are planned from the TIF funds for a total of \$650K:

- Central Park TIF – Taylor & Claycraft Intersection Design - \$150K.
- Hamilton Road – Hamilton Road Bridge Design - \$150K.
- Johnstown – Laura Drive Construction - \$350K.

## Debt Service

Debt service in the amount of \$2.7M is included in the 2021 budget. This is for interest and principal payments for the 2020 judgement bond related to the income tax lawsuit; 2013 and 2015 refunding bonds; and 2015 street rebuild bonds. A detailed description of the City's outstanding debt and planned debt service revenue and expenditures is provided in the Debt Service section of the budget document.

**Fund Summary - Governmental Funds**

	General Fund			Tax Increment Fund		
	2019 Actual	2020 Budget	2021 Budget	2019 Actual	2020 Budget	2021 Budget
Revenues						
Income Taxes	\$ 19,595,874	\$ 17,680,100	\$ 16,474,800	\$ -	\$ -	\$ -
Property Taxes	1,627,099	1,693,747	1,689,841	-	-	-
Other Local Taxes	510,766	245,020	245,020	-	-	-
Revenue in Lieu of Taxes	-	-	-	4,804,135	3,058,000	3,814,693
Charges for Services	2,543,777	1,190,310	967,190	154,775	143,400	165,170
Licenses & Permits	677,182	558,680	566,880	-	-	-
Fines & Fees	1,266,550	1,086,710	531,880	-	-	-
Intergovernmental	958,700	898,273	877,236	49,114	54,750	54,350
Investment Income	1,208,528	885,000	318,198	-	-	-
Other	911,037	125,000	125,000	-	-	-
Total Revenues	\$ 29,299,513	\$ 24,362,840	\$ 21,796,045	\$ 5,008,024	\$ 3,256,150	\$ 4,034,213
Expenditures						
Current						
General Government	14,328,000	5,591,473	4,924,366	-	-	-
Security of Persons & Property	9,739,591	10,073,564	10,959,217	-	-	-
Transportation	1,081,528	1,166,107	1,159,374	-	-	-
Community Environment	2,424,909	2,462,176	3,173,809	993,568	848,020	1,274,335
Leisure Time Activity	3,370,916	2,834,896	2,739,778	-	-	-
Capital Outlay	891,588	39,022	-	549,155	2,570,000	500,000
Debt Service	-	176,669	518,063	-	-	-
Total Expenditures	\$ 31,836,532	\$ 22,343,907	\$ 23,474,607	\$ 1,542,723	\$ 3,418,020	\$ 1,774,335
		5%	1,130,700			
Excess (Deficiency) of Revenue Over Expenditures	(2,537,019)	2,018,933	(1,678,562)	3,465,301	(161,870)	2,259,878
Other Financing Sources (Uses)						
Transfers In	129,797	-	-	-	-	-
Transfers Out	(4,718,190)	(1,661,190)	(818,845)	(1,064,797)	(792,000)	(580,693)
Advances In	277,830	272,160	266,490	-	-	-
Proceeds from sale of capital assets	49,678	8,530	-	-	-	-
Proceeds from insurance	38,135	37,285	-	-	-	-
Note Proceeds	5,077,950	45,000	-	-	-	-
Total Other Financing Sources (Uses)	\$ 855,200	\$ (1,298,215)	\$ (552,355)	\$ (1,064,797)	\$ (792,000)	\$ (580,693)
Net Change in Fund Balances	(1,681,819)	720,718	(2,230,917)	2,400,504	(953,870)	1,679,185
Fund Balances, January 1	18,780,842	17,099,023	17,819,741	1,534,033	3,934,537	2,980,667
Fund Balances, December 31	\$ 17,099,023	\$ 17,819,741	\$ 15,588,824	\$ 3,934,537	\$ 2,980,667	\$ 4,659,852



**Fund Summary - Governmental Funds**

	Capital Improvement Fund			Public Safety Fund		
	2019 Actual	2020 Budget	2021 Budget	2019 Actual	2020 Budget	2021 Budget
<b>Revenues</b>						
Income Taxes	\$ 2,689,578	\$ 8,427,340	\$ 7,486,050	\$ 304,819	\$ 513,400	\$ 968,626
Property Taxes	-	-	-	-	-	-
Other Local Taxes	-	-	-	-	-	-
Revenue in Lieu of Taxes	-	-	-	-	-	-
Charges for Services	-	-	-	-	190,511	190,000
Licenses & Permits	-	-	-	-	-	-
Fines & Fees	-	-	150,000	-	-	9,750
Intergovernmental	86,956	-	-	-	-	-
Investment Income	-	-	-	-	-	-
Other	150,000	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 2,926,534</b>	<b>\$ 8,427,340</b>	<b>\$ 7,636,050</b>	<b>\$ 304,819</b>	<b>\$ 703,911</b>	<b>\$ 1,168,376</b>
<b>Expenditures</b>						
Current						
General Government	-	-	-	-	-	-
Security of Persons & Property	-	-	-	207,786	494,190	413,770
Transportation	-	-	-	-	-	-
Community Environment	-	-	-	-	-	-
Leisure Time Activity	-	-	-	-	-	-
Capital Outlay	3,255,594	6,598,410	11,266,660	-	-	-
Debt Service	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 3,255,594</b>	<b>\$ 6,598,410</b>	<b>\$ 11,266,660</b>	<b>\$ 207,786</b>	<b>\$ 494,190</b>	<b>\$ 413,770</b>
<b>Excess (Deficiency) of Revenue Over Expenditures</b>	<b>(329,060)</b>	<b>1,828,930</b>	<b>(3,630,610)</b>	<b>97,033</b>	<b>209,721</b>	<b>754,606</b>
<b>Other Financing Sources (Uses)</b>						
Transfers In	3,322,560	-	-	-	-	-
Transfers Out	(47,687)	-	-	(25,630)	-	(957,966)
Advances In	-	-	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-	-	-
Proceeds from insurance	-	-	-	-	-	-
Note Proceeds	-	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>\$ 3,274,873</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (25,630)</b>	<b>\$ -</b>	<b>\$ (957,966)</b>
<b>Net Change in Fund Balances</b>	<b>2,945,813</b>	<b>1,828,930</b>	<b>(3,630,610)</b>	<b>71,403</b>	<b>209,721</b>	<b>(203,360)</b>
Fund Balances, January 1	7,858,675	10,804,488	12,633,418	-	71,403	281,124
Fund Balances, December 31	<b>\$ 10,804,488</b>	<b>\$ 12,633,418</b>	<b>\$ 9,002,808</b>	<b>\$ 71,403</b>	<b>\$ 281,124</b>	<b>\$ 77,764</b>

**Fund Summary - Governmental Funds**

	Parks & Recreation Fund			Public Service Fund		
	2019 Actual	2020 Budget	2021 Budget	2019 Actual	2020 Budget	2021 Budget
<b>Revenues</b>						
Income Taxes	\$ 215,166	\$ 1,174,000	\$ 447,062	\$ 376,541	\$ 1,087,049	\$ 1,067,972
Property Taxes	-	-	-	-	-	-
Other Local Taxes	-	-	-	-	-	-
Revenue in Lieu of Taxes	-	-	-	-	-	-
Charges for Services	237,176	318,981	1,201,600	-	5,340	-
Licenses & Permits	-	-	-	-	-	-
Fines & Fees	-	-	4,500	-	33,140	523,030
Intergovernmental	-	-	-	-	-	-
Investment Income	-	-	-	-	-	-
Other	-	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 452,342</b>	<b>\$ 1,492,981</b>	<b>\$ 1,653,162</b>	<b>\$ 376,541</b>	<b>\$ 1,125,529</b>	<b>\$ 1,591,002</b>
<b>Expenditures</b>						
Current						
General Government	-	-	-	-	-	-
Security of Persons & Property	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Community Environment	-	-	-	-	-	-
Leisure Time Activity	346,363	679,786	2,508,773	-	-	-
Capital Outlay	-	-	-	91,224	704,671	2,226,041
Debt Service	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 346,363</b>	<b>\$ 679,786</b>	<b>\$ 2,508,773</b>	<b>\$ 91,224</b>	<b>\$ 704,671</b>	<b>\$ 2,226,041</b>
<b>Excess (Deficiency) of Revenue Over Expenditures</b>	<b>105,979</b>	<b>813,195</b>	<b>(855,611)</b>	<b>285,317</b>	<b>420,858</b>	<b>(635,039)</b>
<b>Other Financing Sources (Uses)</b>						
Transfers In	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Advances In	-	-	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-	-	-
Proceeds from insurance	-	-	-	-	-	-
Note Proceeds	-	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Change in Fund Balances</b>	<b>105,979</b>	<b>813,195</b>	<b>(855,611)</b>	<b>285,317</b>	<b>420,858</b>	<b>(635,039)</b>
Fund Balances, January 1	-	105,979	919,174	-	285,317	706,175
Fund Balances, December 31	<b>\$ 105,979</b>	<b>\$ 919,174</b>	<b>\$ 63,563</b>	<b>\$ 285,317</b>	<b>\$ 706,175</b>	<b>\$ 71,136</b>

**Fund Summary - Governmental Funds**

	Other Governmental Funds			Total Governmental Funds		
	2019 Actual	2020 Budget	2021 Budget	2019 Actual	2020 Budget	2021 Budget
<b>Revenues</b>						
Income Taxes	\$ -	\$ -	\$ -	\$ 23,181,978	\$ 28,881,889	\$ 26,444,510
Property Taxes	529,260	553,424	552,160	2,156,359	2,247,171	2,242,001
Other Local Taxes	-	-	-	510,766	245,020	245,020
Revenue in Lieu of Taxes	-	-	-	4,804,135	3,058,000	3,814,693
Charges for Services	-	-	-	2,935,728	1,848,542	2,523,960
Licenses & Permits	-	-	-	677,182	558,680	566,880
Fines & Fees	171,231	121,790	120,000	1,437,781	1,241,640	1,339,160
Intergovernmental	3,084,036	4,962,506	2,443,800	4,178,806	5,915,529	3,375,386
Investment Income	3,194	3,470	1,000	1,211,722	888,470	319,198
Other	24,151	23,040	22,200	1,085,188	148,040	147,200
<b>Total Revenues</b>	<b>\$ 3,811,872</b>	<b>\$ 5,664,230</b>	<b>\$ 3,139,160</b>	<b>\$ 42,179,645</b>	<b>\$ 45,032,981</b>	<b>\$ 41,018,008</b>
<b>Expenditures</b>						
Current						
General Government	356,041	299,840	266,995	14,684,041	5,891,313	5,191,361
Security of Persons & Property	1,256,050	1,655,945	1,430,726	11,203,427	12,223,699	12,803,713
Transportation	1,205,750	1,597,026	1,440,408	2,287,278	2,763,133	2,599,782
Community Environment	-	-	-	3,418,477	3,310,196	4,448,144
Leisure Time Activity	-	-	-	3,717,279	3,514,682	5,248,551
Capital Outlay	1,905,925	187,716	175,000	6,693,486	10,099,819	14,167,701
Debt Service	2,202,054	7,202,686	2,210,634	2,202,054	7,379,355	2,728,697
<b>Total Expenditures</b>	<b>\$ 6,925,820</b>	<b>\$ 10,943,213</b>	<b>\$ 5,523,763</b>	<b>\$ 44,206,042</b>	<b>\$ 45,182,197</b>	<b>\$ 47,187,949</b>
<b>Excess (Deficiency) of Revenue Over Expenditures</b>	<b>(3,113,948)</b>	<b>(5,278,983)</b>	<b>(2,384,603)</b>	<b>(2,026,397)</b>	<b>(149,216)</b>	<b>(6,169,941)</b>
<b>Other Financing Sources (Uses)</b>						
Transfers In	2,759,511	2,733,846	3,095,522	6,211,868	2,733,846	3,095,522
Transfers Out	(405,688)	(404,261)	(763,207)	(6,261,992)	(2,857,451)	(3,120,711)
Advances In	-	-	-	277,830	272,160	266,490
Proceeds from sale of capital assets	12,716	7,180	-	62,394	15,710	-
Proceeds from insurance	8,686	7,090	-	46,821	44,375	-
Note Proceeds	-	-	-	5,077,950	45,000	-
<b>Total Other Financing Sources (Uses)</b>	<b>\$ 2,375,225</b>	<b>\$ 2,343,855</b>	<b>\$ 2,332,315</b>	<b>\$ 5,414,871</b>	<b>\$ 253,640</b>	<b>\$ 241,301</b>
<b>Net Change in Fund Balances</b>	<b>(738,723)</b>	<b>(2,935,128)</b>	<b>(52,288)</b>	<b>3,388,474</b>	<b>104,424</b>	<b>(5,928,640)</b>
Fund Balances, January 1	5,746,544	5,007,821	2,072,693	33,920,094	41,606,698	41,711,122
Fund Balances, December 31	<u>\$ 5,007,821</u>	<u>\$ 2,072,693</u>	<u>\$ 2,020,405</u>	<u>\$ 37,308,568</u>	<u>\$ 41,711,122</u>	<u>\$ 35,782,482</u>

**Fund Summary - Proprietary & Agency Funds**

	Water Funds			Sewer Funds		
	2019 Actual	2020 Budget	2021 Budget	2019 Actual	2020 Budget	2021 Budget
Revenues						
Charges for Services	\$ 8,207,193	\$ 8,892,932	\$ 9,290,970	\$ 7,140,207	\$ 7,835,694	\$ 7,663,959
Licenses & Permits	1,350	1,200	1,200	1,350	1,800	1,200
Fines & Fees	71,796	67,226	69,100	850,858	874,924	916,000
Intergovernmental	-	-	-	-	-	-
Contributions & Donations	-	-	-	-	-	-
Other	41,729	25,000	20,000	-	-	-
Total Revenues	8,322,068	8,986,358	9,381,270	\$ 7,992,415	\$ 8,712,418	\$ 8,581,159
Expenditures						
Personal Services	619,687	669,080	666,577	619,682	668,250	665,459
Contract Services	6,450,911	7,850,184	6,944,355	6,583,770	7,436,495	7,177,615
Materials & Supplies	435,831	419,476	359,840	84,975	58,500	60,340
Claims Expense	-	-	-	-	-	-
General Government	-	-	-	-	-	-
Community Environment	-	-	-	-	-	-
Leisure Time Activities	-	-	-	-	-	-
Other	-	-	-	-	-	-
Capital Outlay	44,379	1,111,000	365,000	347,091	1,076,200	450,000
Total Expenditures	7,550,808	10,049,740	8,335,772	\$ 7,635,518	\$ 9,239,445	\$ 8,353,414
Excess (Deficiency) of Revenue Over Expenditures	771,260	(1,063,382)	1,045,498	356,897	(527,027)	227,745
Other Financing Sources (Uses)						
Transfers In	301,170	350,000	250,693	592,720	-	-
Transfers Out	(126,000)	(25,617)	(25,905)	(517,550)	(25,617)	(25,905)
Advance In	-	-	-	-	-	-
Advance Out	(277,830)	(277,160)	(266,490)	-	-	-
Proceeds from Sale of Capital Assets	11,921	3,000	-	11,921	5,360	-
Total Other Financing Sources (Uses)	(90,739)	50,223	(41,702)	\$ 87,091	\$ (20,257)	\$ (25,905)
Net Change in Fund Balance	680,521	(1,013,159)	1,003,796	443,988	(547,284)	201,840
Fund Balance, January 1	7,883,411	8,563,932	7,550,773	9,764,413	10,208,401	9,661,117
Fund Balance, December 31	8,563,932	7,550,773	8,554,569	\$ 10,208,401	\$ 9,661,117	\$ 9,862,957

**Fund Summary - Proprietary & Agency Fur**

	Stormwater Fund			Internal Service		
	2019 Actual	2020 Budget	2021 Budget	2019 Actual	2020 Budget	2021 Budget
Revenues						
Charges for Services	\$ 1,182,024	\$ 1,185,000	\$ 1,200,000	\$ 206,660	\$ 161,610	\$ 256,449
Licenses & Permits	-	-	-	-	-	-
Fines & Fees	10,723	9,500	9,700	-	-	-
Intergovernmental	-	-	-	-	-	-
Contributions & Donations	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Revenues	\$ 1,192,747	\$ 1,194,500	\$ 1,209,700	\$ 206,660	\$ 161,610	\$ 256,449
Expenditures						
Personal Services	393,479	431,420	391,994	-	-	-
Contract Services	330,548	300,700	301,575	94,844	106,000	115,000
Materials & Supplies	57,306	74,500	75,840	-	-	-
Claims Expense	-	-	-	19,768	79,830	80,000
General Government	-	-	-	-	-	-
Community Environment	-	-	-	-	-	-
Leisure Time Activities	-	-	-	-	-	-
Other	-	-	-	-	-	-
Capital Outlay	138,354	609,000	339,000	-	-	-
Total Expenditures	\$ 919,687	\$ 1,415,620	\$ 1,108,409	\$ 114,612	\$ 185,830	\$ 195,000
Excess (Deficiency) of Revenue Over Expenditures	273,060	(221,120)	101,291	92,048	(24,220)	61,449
Other Financing Sources (Uses)						
Transfers In	21,170	-	-	-	-	-
Transfers Out	(221,386)	(172,161)	(173,694)	-	-	-
Advance In	-	-	-	-	-	-
Advance Out	-	-	-	-	-	-
Proceeds from Sale of Capital Assets	-	-	-	-	-	-
Total Other Financing Sources (Uses)	\$ (200,216)	\$ (172,161)	\$ (173,694)	\$ -	\$ -	\$ -
Net Change in Fund Balance	72,844	(393,281)	(72,403)	92,048	(24,220)	61,449
Fund Balance, January 1	2,909,449	2,982,293	2,589,012	580,790	672,838	648,618
Fund Balance, December 31	\$ 2,982,293	\$ 2,589,012	\$ 2,516,609	\$ 672,838	\$ 648,618	\$ 710,067

**Fund Summary - Proprietary & Agency Funds**

	Total Proprietary Funds			Agency Funds		
	2019 Actual	2020 Budget	2021 Budget	2019 Actual	2020 Budget	2021 Budget
Revenues						
Charges for Services	\$ 16,736,084	\$ 18,075,236	\$ 18,411,378	\$ 2,034,125	\$ 2,122,220	\$ 2,302,800
Licenses & Permits	\$ 2,700	\$ 3,000	\$ 2,400	-	-	-
Fines & Fees	\$ 933,377	\$ 951,650	\$ 994,800	210,098	27,000	27,000
Intergovernmental	\$ -	\$ -	\$ -	-	-	-
Contributions & Donations	\$ -	\$ -	\$ -	-	-	-
Other	\$ 41,729	\$ 25,000	\$ 20,000	61,312	8,030	-
Total Revenues	\$ 17,713,890	\$ 19,054,886	\$ 19,428,578	\$ 2,305,535	\$ 2,157,250	\$ 2,329,800
Expenditures						
Personal Services	1,632,848	1,768,750	1,724,030	-	-	-
Contract Services	13,460,073	15,693,379	14,538,545	-	-	-
Materials & Supplies	578,112	552,476	496,020	-	-	-
Claims Expense	19,768	79,830	80,000	-	-	-
General Government	-	-	-	139,072	-	-
Community Environment	-	-	-	2,174,390	2,258,616	2,314,150
Leisure Time Activities	-	-	-	4,342	9,250	-
Other	-	-	-	-	-	-
Capital Outlay	529,824	2,796,200	1,154,000	-	-	-
Total Expenditures	\$ 16,220,625	\$ 20,890,635	\$ 17,992,595	\$ 2,317,804	\$ 2,267,866	\$ 2,314,150
Excess (Deficiency) of Revenue Over Expenditures	1,493,265	(1,835,749)	1,435,983	(12,269)	(110,616)	15,650
Other Financing Sources (Uses)						
Transfers In	915,060	350,000	250,693	-	-	-
Transfers Out	(864,936)	(223,395)	(225,504)	-	-	-
Advance In	-	-	-	-	-	-
Advance Out	(277,830)	(277,160)	(266,490)	-	-	-
Proceeds from Sale of Capital Assets	23,842	8,360	-	-	-	-
Total Other Financing Sources (Uses)	\$ (203,864)	\$ (142,195)	\$ (241,301)	\$ -	\$ -	\$ -
Net Change in Fund Balance	1,289,401	(1,977,944)	1,194,682	(12,269)	(110,616)	15,650
Fund Balance, January 1	21,138,063	22,427,464	20,449,520	1,119,930	1,107,661	997,045
Fund Balance, December 31	\$ 22,427,464	\$ 20,449,520	\$ 21,644,202	\$ 1,107,661	\$ 997,045	\$ 1,012,695



**Fund Summary - Entity-Wide**

	Total Governmental Funds			Total Proprietary Funds		
	2019 Actual	2020 Budget	2021 Budget	2019 Actual	2020 Budget	2021 Budget
Revenues						
Income Taxes	\$ 23,181,978	\$ 28,881,889	\$ 26,444,510	\$ -	\$ -	\$ -
Property Taxes	2,156,359	2,247,171	2,242,001	-	-	-
Other Local Taxes	510,766	245,020	245,020	-	-	-
Revenue in Lieu of Taxes	4,804,135	3,058,000	3,814,693	-	-	-
Charges for Services	2,935,728	1,848,542	2,523,960	16,736,084	18,075,236	18,411,378
Licenses, Permits & Fees	677,182	558,680	566,880	2,700	3,000	2,400
Fines & Forfeitures	1,437,781	1,241,640	1,339,160	933,377	951,650	994,800
Intergovernmental	4,178,806	5,915,529	3,375,386	-	-	-
Investment Income	1,211,722	888,470	319,198	-	-	-
Other	1,085,188	148,040	147,200	41,729	25,000	20,000
Total Revenues	\$ 42,179,645	\$ 45,032,981	\$ 41,018,008	\$ 17,713,890	\$ 19,054,886	\$ 19,428,578
Expenditures						
Current						
General Government	14,684,041	5,891,313	5,191,361	-	-	-
Security of Persons & Property	11,203,427	12,223,699	12,803,713	-	-	-
Transportation	2,287,278	2,763,133	2,599,782	-	-	-
Community Environment	3,418,477	3,310,196	4,448,144	-	-	-
Leisure Time Activity	3,717,279	3,514,682	5,248,551	-	-	-
Personal Services	-	-	-	1,632,848	1,768,750	1,724,030
Contract Services	-	-	-	13,460,073	15,693,379	14,538,545
Materials & Supplies	-	-	-	578,112	552,476	496,020
Claims Expense	-	-	-	19,768.00	79,830	80,000
Other	-	-	-	-	-	-
Capital Outlay	6,693,486	10,099,819	14,167,701	529,824	2,796,200	1,154,000
Debt Service	2,202,054	7,379,355	2,728,697	-	-	-
Total Expenditures	\$ 44,206,042	\$ 45,182,197	\$ 47,187,949	\$ 16,220,625	\$ 20,890,635	\$ 17,992,595
Excess (Deficiency) of Revenue Over Expenditures	(2,026,397)	(149,216)	(6,169,941)	1,493,265	(1,835,749)	1,435,983
Other Financing Sources (Uses)						
Transfers In	6,211,868	2,733,846	3,095,522	915,060	350,000	250,693
Transfers Out	(6,261,992)	(2,857,451)	(3,120,711)	(864,936)	(223,395)	(225,504)
Advance In	277,830	272,160	266,490	-	-	-
Advance Out	-	-	-	(277,830)	(277,160)	(266,490)
Proceeds from sale of capital assets	62,394	15,710	-	-	-	-
Proceeds from insurance	46,821	44,375	-	23,842	8,360	-
Refunding Bonds Issued	5,077,950	45,000	-	-	-	-
Total Other Financing Sources (Uses)	\$ 5,414,871	\$ 253,640	\$ 241,301	\$ (203,864)	\$ (142,195)	\$ (241,301)
Net Change in Fund Balances	3,388,474	104,424	(5,928,640)	1,289,401	(1,977,944)	1,194,682
Fund Balances, January 1	33,920,094	41,606,698	41,711,122	21,138,063	22,427,464	20,449,520
Fund Balances, December 31	\$ 37,308,568	\$ 41,711,122	\$ 35,782,482	\$ 22,427,464	\$ 20,449,520	\$ 21,644,202

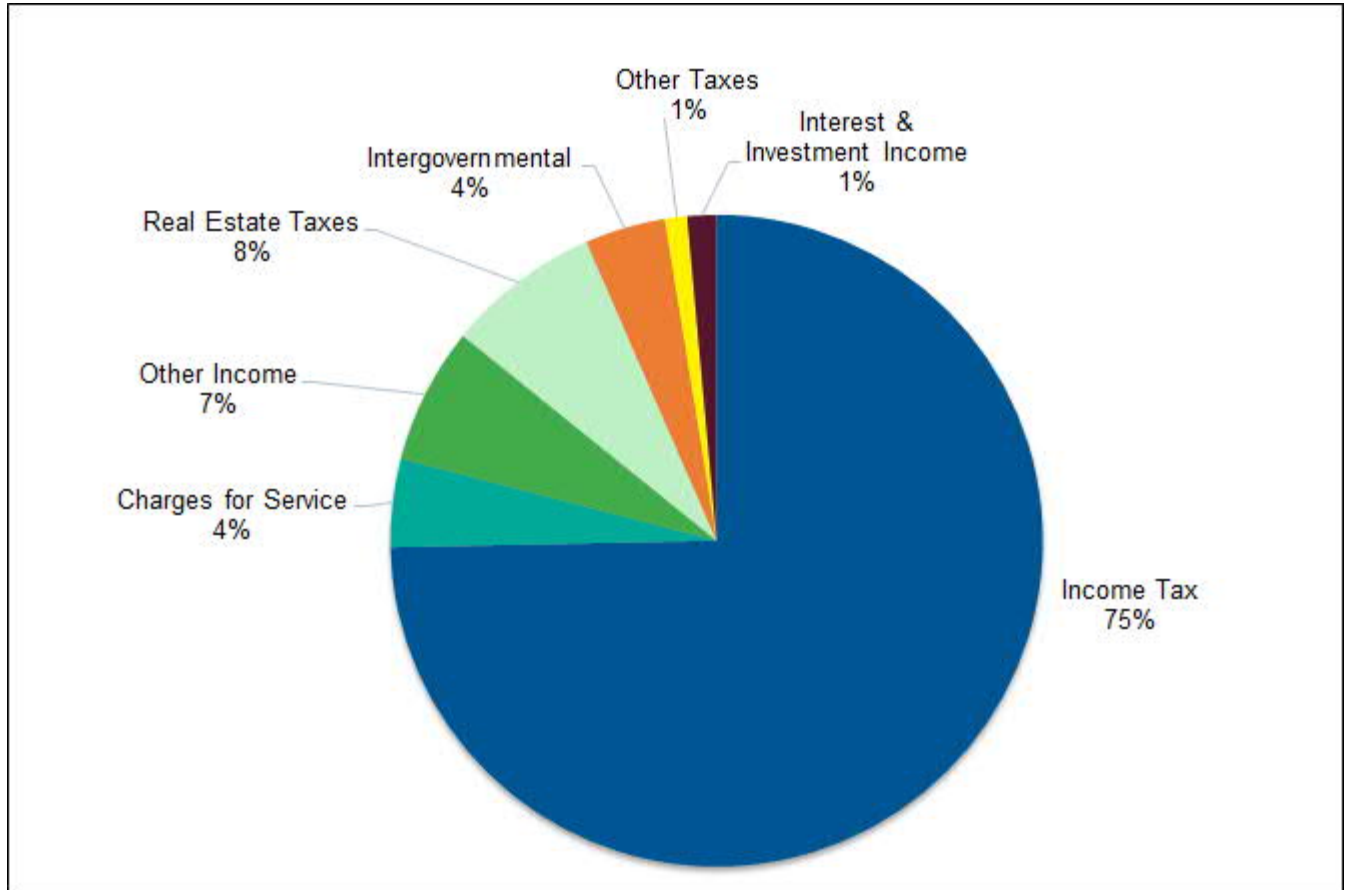
**Fund Summary - Entity-Wide**

	Agency Funds			Total Entity-Wide		
	2019 Actual	2020 Budget	2021 Budget	2019 Actual	2020 Budget	2021 Budget
Revenues						
Income Taxes	\$ -	\$ -	\$ -	\$ 23,181,978	\$ 28,881,889	\$ 26,444,510
Property Taxes	-	-	-	2,156,359	2,247,171	2,242,001
Other Local Taxes	-	-	-	510,766	245,020	245,020
Revenue in Lieu of Taxes	-	-	-	4,804,135	3,058,000	3,814,693
Charges for Services	2,034,125	2,122,220	2,302,800	21,705,937	22,045,998	23,238,138
Licenses, Permits & Fees	-	-	-	679,882	561,680	569,280
Fines & Forfeitures	210,098	27,000	27,000	2,581,256	2,220,290	2,360,960
Intergovernmental	-	-	-	4,178,806	5,915,529	3,375,386
Investment Income	-	-	-	1,211,722	888,470	319,198
Other	61,312	8,030	-	1,188,229	181,070	167,200
Total Revenues	\$ 2,305,535	\$ 2,157,250	\$ 2,329,800	\$ 62,199,070	\$ 66,245,117	\$ 62,776,386
Expenditures						
Current						
General Government	139,072	-	-	14,823,113	5,891,313	5,191,361
Security of Persons & Property	-	-	-	11,203,427	12,223,699	12,803,713
Transportation	-	-	-	2,287,278	2,763,133	2,599,782
Community Environment	2,174,390	2,258,616	2,314,150	5,592,867	5,568,812	6,762,294
Leisure Time Activity	4,342	9,250	-	3,721,621	3,523,932	5,248,551
Personal Services	-	-	-	1,632,848	1,768,750	1,724,030
Contract Services	-	-	-	13,460,073	15,693,379	14,538,545
Materials & Supplies	-	-	-	578,112	552,476	496,020
Claims Expense	-	-	-	19,768.00	79,830	80,000
Other	-	-	-	-	-	-
Capital Outlay	-	-	-	7,223,310	12,896,019	15,321,701
Debt Service	-	-	-	2,202,054	7,379,355	2,728,697
Total Expenditures	\$ 2,317,804	\$ 2,267,866	\$ 2,314,150	\$ 62,744,471	\$ 68,340,698	\$ 67,494,694
Excess (Deficiency) of Revenue Over Expenditures	(12,269)	(110,616)	15,650	(545,401)	(2,095,581)	(4,718,308)
Other Financing Sources (Uses)						
Transfers In	-	-	-	7,126,928	3,083,846	3,346,215
Transfers Out	-	-	-	(7,126,928)	(3,080,846)	(3,346,215)
Advance In	-	-	-	277,830	272,160	266,490
Advance Out	-	-	-	(277,830)	(277,160)	(266,490)
Proceeds from sale of capital assets	-	-	-	62,394	15,710	-
Proceeds from insurance	-	-	-	70,663	52,735	-
Refunding Bonds Issued	-	-	-	5,077,950	45,000	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ 5,211,007	\$ 111,445	\$ -
Net Change in Fund Balances	(12,269)	(110,616)	15,650	4,665,606	(1,984,136)	(4,718,308)
Fund Balances, January 1	1,119,930	1,107,661	997,045	56,178,087	60,843,693	58,859,557
Fund Balances, December 31	\$ 1,107,661	\$ 997,045	\$ 1,012,695	\$ 60,843,693	\$ 58,859,557	\$ 54,141,249

# GENERAL FUND OVERVIEW

General Fund Revenue Estimate.....\$22,062,535

General Fund resources in 2021 are estimated to total \$22,062,535, which is a decrease of \$2,663,280 over 2020 revised planned revenue. Planned revenue for 2020 was revised as a result of COVID-19 with anticipated lost income tax revenue of 10%.



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

Projections for 2021 General Fund revenue are impacted by several factors. The most significant is the impact of the pandemic on the economy, which has a direct impact on income tax revenue. As of the date of this publication, COVID-19 numbers are rising across Ohio and around the nation and may have a significant impact on the already fragile economy. However, the impact of this is difficult to predict, as some sectors of the economy have adjusted their business models to weather the pandemic and have remained profitable, while other sectors (such as those that provide medical supplies and perform deep cleaning services) are growing and thriving during the pandemic. Conversely, the hospitality, retail, lodging, and health and beauty sectors continue to struggle, and many are closing their doors. With so many unknown factors, we referenced the 2008 recession and what occurred during that time. Initially, there was a modest drop of 2.17%, with 2009 experiencing the largest decline of 6.93%, and the final decline in 2010 at 4.62%. Based on collections through the end of September, we are currently at a 9.5% loss, with a total expected loss at 10% by year end. In addition, current Federal Reserve policy was taken into consideration. The Federal Reserve interest rates will remain at 0% for the next three years. This indicates the Federal Reserve is not expecting any growth or recovery for at least three years. An 8% reduction in income tax revenue was planned after reviewing and

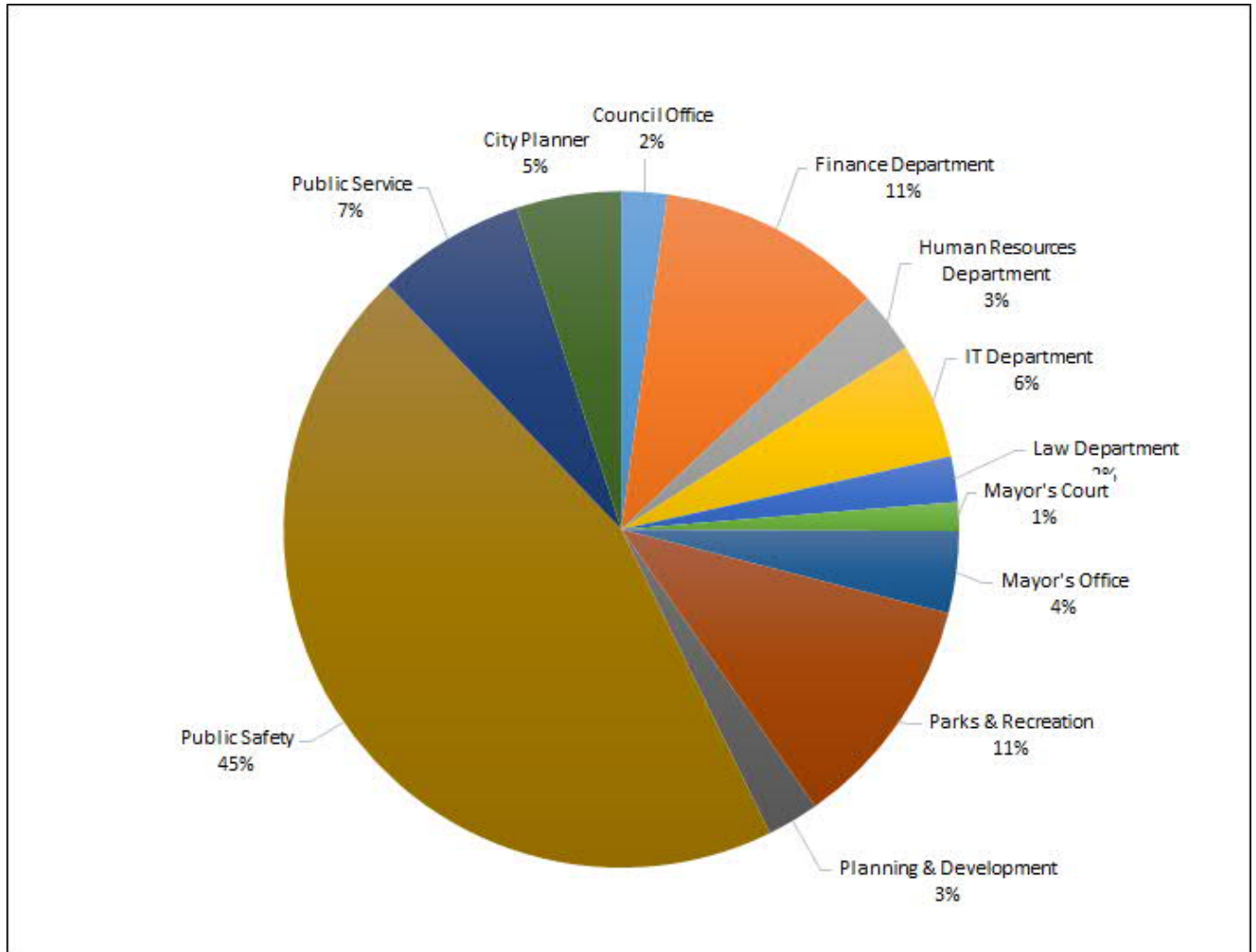
analyzing all relevant information. No growth or recovery would indicate 0%, but we are still uncertain of the full economic impact for 2020. Also, the 2008 recession reflected less of a decrease following the largest decrease in 2009. While the 2008 recession was different, many economists are referring to what occurred during that time as the most recent significant economic downturn to model what possible outcomes may occur. The 8% reduction equates to a \$1.2M decrease. Over the two year period, this is a decline of \$3.1M from 2019.

The next largest decline is in investment income. The City utilizes the services of an investment advisor and we requested estimates based on the City's current portfolio, maturities, yields and possibilities for re-investment. Based on current market conditions, Federal Reserve policy, and lack of inventory for re-investment, \$567K reduction in investment income was estimated.

Additionally, the movement of approximately \$778K of operational activities into the special revenue funds reflects a change in accounting for specific activities rather than a loss of revenue for the City.

**General Fund Expenditure Appropriation.....\$24,293,452**

2021 planned General Fund expenditures totaled \$24,293,452, which is a slight increase of \$288,357 over amended 2020 appropriations.



Obj Description	2018 Actuals	2019 Actuals	2020 Revised Appropriations	2021 Request	2020 vs 2021
Salaries & Benefits	15,990,546	15,024,021	15,658,528	17,165,160	1,506,632
Contract Services	4,830,713	13,810,169	4,310,895	4,121,564	-189,331
Materials & Supplies	2,268,271	2,110,755	2,158,791	1,669,820	-488,971
Interest & Fiscal Charges	0	0	176,669	63,063	-113,606
Capital Outlay	1,401,442	891,588	39,022	0	-39,022
Debt Service	0	0	0	455,000	455,000
Advance Out	630,000	0	0	0	0
Transfer Out	8,286,280	4,718,190	1,661,190	818,845	-842,345
<b>Grand Total</b>	<b>33,407,252</b>	<b>36,554,723</b>	<b>24,005,095</b>	<b>24,293,452</b>	<b>288,357</b>

### Sustainable Operating Model

Before the passage of the income tax levy in May 2019, the City did not have a dedicated stream of funding for capital maintenance or improvements beyond unreserved General Fund balance. The Sustainable Operating Model, or SOM, was adopted to provide assurance that at a minimum, the City could maintain current capital assets and possibly fund new improvements. The intent of this model was to maintain current operations within current revenue projections and to only use unreserved fund balance for one-time costs. While this model worked in previous years, it is not possible to maintain for 2021 and possibly through 2025 due to COVID-19. In addition, this model may no longer be necessary, as there now is a dedicated funding source for capital maintenance and improvements. The fundamental purpose of government is to return taxpayer dollars to the community in the form of services. While the City has incurred significant revenue loss that is anticipated to continue into 2021 and beyond, the need for services has and will continue to increase as the population continues to grow and unfunded mandates remain, such as ADA compliance for sidewalks.

2021 General Fund Operations	
Planned Revenue	\$ 22,062,535
Planned Operating Expenditures	\$(24,293,452)
<b>Balance</b>	<b>\$ (2,230,917)</b>

The above reflects a funding gap between ongoing revenue sources and expenditures of \$2.2M. Referring to the table on the previous page, the request for 2021 represents a modest 1% increase from 2020. Except for salaries and benefits and debt service, reductions were identified in every other category of expenditures to have the least amount of impact on unreserved fund balance as possible. The City, as a service organization, must recruit and maintain the appropriate level of staffing to keep up with the ever-growing demand for services. The following tables identify the General Fund request for salaries and benefits, justification and associated anticipated cost for each.

Salary & Benefit Increases	Justification	Cost
FOP Increase of 3.34%	Required by Contract	\$ 257,230
Dispatcher Increase of 3%	Required by Contract	31,850
USW Increase of 3%	Required by Contract. (Note: Most USW employees are paid from other funds)	29,250
Unclassified increase. 1.5% Jan 1 and 1.5% July 1 and mid-point increase.	Needed to maintain comparability in wages for non-union employees and cost of living adjustments.	93,760
Insurance Increases	5.5% increase for all union members and life insurance is based on salary by contracts and ordinances. The City provides two times an employees salary in life insurance. It should be noted this is not a costly benefit and the majority of the increase is health insurance cost.	309,662
	<b>Total</b>	<b>\$ 721,752</b>



The following table outlines positions that were appropriated for 2020 but were not filled and removed from appropriations earlier in the year with the onset of COVID-19 and uncertainties of immediate impact:

2020 Vacant Positions to Fill	Department	Employee Status	Justification	Cost
Economic Development Coordinator	Development	Full-time	This position replaces the Economic Development Manager. This is necessary to manage the various economic development contracts and obtain economic development data.	\$ 97,340
Facilities Maintenance Coordinator	Parks & Recreation	Full-time	The City's pools require an employee with specialized skills in pool maintenance. This represents 40% of the position. In the off season this position will be assist with other Parks & Facilities maintenance.	39,070
Parks Superintendent	Parks & Recreation	Full-time	This position is necessary to manage all staff in the Parks Division.	130,500
Team Member (2)	Public Service & Engineering	Part-time	These positions will assist the Streets/Utilities Divisions with maintenance activities throughout the City.	42,160
			Total	\$ 309,070

The below table identifies new positions that are being requested in order to support requested programs and required projects:

New Staffing Requests for 2021	Department	Employee Status	Justification	Cost
Administrative Assistant	Development	Full-Time	The current Administrative Assistant in Development is being reassigned to the Planning Department. This position is necessary to support the Development Department.	\$ 83,650
Director of Administrative Services	Mayor	Full-Time	Creation of Director of Administrative Services to manage internal facing departments, Human Resources, Information Technology and Finance. Eliminates two Director positions and backfills with an IT Manager and Human Resources Administrator.	46,690
Community Liaison	Mayor	Part-Time	This position is necessary to provide a consistent contact for external organizations to allow for coordination in community and economic support programs.	36,510
MORPC Intern	Mayor	Part-Time	MORPC intern to provide City-wide support for various initiatives.	19,890
Maintenance Worker (4)	Parks & Recreation	Full-Time	Replace 14 part-time employees with 4 full-time Maintenance Workers. Allows for consistency in service and less strain on Human Resources and the Division due to high turnover in this area. The transition to full-time employees will result in net savings and a better continuity of services.	(6,000)
Horticulturist	Parks & Recreation	Full-Time	With over 700 acres of parkland this position is necessary to cultivate and manage the various plants throughout the City. There is currently no employee assigned to these responsibilities.	97,670
Management Analyst (reclassification of Office Support Worker )	Planning	Part-Time	This position requires more responsibility by requiring an employee who can answer technical questions about City code and do preliminary plan reviews.	9,990
Code Enforcement Officer	Planning	Full-Time	This position will assist with the enforcement of the new rental and nuisance codes.	90,710
911 Dispatcher	Public Safety	Full-Time	The current staffing level results in significant overtime due to shift staffing requirements. Overtime and staffing will increase with the associated move to the new communications center. Hiring mid-year is anticipated to be in alignment with the move to the new center.	63,910
Management Analyst (reclassification of Administrative Assistant)	Public Safety & Law	Full-Time	This position will assist the Law Department with victim advocate services that are required by ORC. This position will require on-call hours in the evening and weekends. 25% of this position will be funded by the Law Department and 75% Public Safety.	11,710
Team Member (1)	Public Service & Engineering	Part-Time	This position will assist the Facilities Maintenance Foreman with various maintenance activities for City owned property.	21,080
			Total	\$475,810

## Impact to Fund Balance

For 2021, total General Fund expenses, including transfers, are expected to exceed revenue by \$2.2M. This difference will be offset by the General Fund unreserved fund balance. The Emergency Reserve will remain untouched and intact for 2021. Unreserved fund balance will be equivalent to 2.66 months of unreserved fund balance after using the \$2.2M. It is also important to note that additional Coronavirus Relief Funds are available to reimburse the General Fund for expenditures related to the pandemic. This will increase the anticipated ending fund balance by the amount of the reimbursements made. Through September 30, 2020, there were more than \$500K in reimbursements made with the potential for more than \$1M additional in reimbursements. This would equate ending fund balance to approximately 3.5 months of unreserved fund balance after using the \$2.2M.

General Fund Analysis Unassigned Fund Balance	
Total General Fund Appropriations 2021	24,293,452
Less Debt Service	1,087,000
Total Operating Appropriations 2021	23,206,452
25% of Operating Appropriations for Emergency Reserve	5,801,613
Rounded Reserve to be set aside	5,805,000
Projected Ending Fund Balance	13,181,368
Less Emergency Reserve	5,805,000
Remaining Projected Unassigned Fund Balance	7,376,368
Use of Unreserved Fund Balance Due to Economic Conditions	2,230,917
Remaining Unreserved Fund Balance	5,145,451
Total Operating Appropriations 2021	23,206,452
Divide by 12 for approximately 1 month	1,933,871
Times 2 for 2 months of operations	3,867,742
Amount of Projected Unassigned in Excess of 2 Months	1,277,709

As stated earlier in this section, the fundamental purpose of the City is to return taxpayer dollars in the form of services. Using the unreserved fund balance is returning to the community previously received taxpayer dollars in a time when forces outside of the City's control are resulting in a significant loss of General Fund revenue. Ohio Revised Code Section 5705 defines resources for budgeting as estimated revenue for the upcoming year plus anticipated unreserved fund balance carried forward.

# LAW

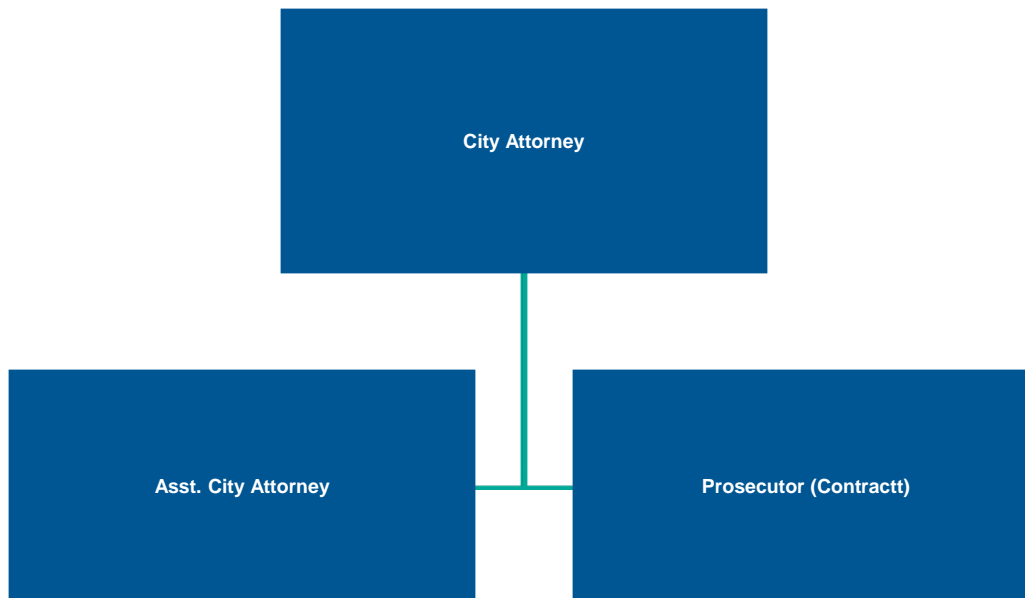
## Department Description

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 2021 and beyond. Accomplishing these goals will contribute to the City's continued success:

- Reviewing and/or updating all City Ordinances as part of the GoForward Gahanna 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 2019 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**

### **Changes to Operations**

The 2021 operating budget request includes 25% of a Management Analyst to serve as a victims' advocate. This is an existing Public Safety employee and will continue providing 75% of their services to Public Safety.

## **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 2020 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 GoForward Gahanna strategic plan.
- Collaborating with other City Departments to review and update bidding procedures and documents, assist in conducting an RFP process for City towing services, sell excess City property, and ensure agreements with third parties appropriately protected City assets.
- Performing mediation services to residents as an alternative to administrative action by City boards, commissions and departments.

## Budget Information

### Revenue, Appropriation and Position Summary

General Fund	Use of Funds	2018 Actual	2019 Actual	2020 Appropriated	2021 Request	2020-2021 Difference
	Salaries & Benefits	\$ 95,818	\$ 85,911	\$ 218,370	\$ 278,899	\$ 60,529
	Materials & Supplies	\$ 11,296	\$ 16,794	\$ 14,400	\$ 16,000	\$ 1,600
	Contract Services	\$ 256,579	\$ 540,888	\$ 179,640	\$ 232,500	\$ 52,860
	<b>Departmental Total</b>	<b>\$ 363,693</b>	<b>\$ 643,593</b>	<b>\$ 412,410</b>	<b>\$ 527,399</b>	<b>\$ 114,989</b>
	Elected/Appointed Officials	2018 Actual	2019 Actual	2020 Appropriated	2021 Request	2020-2021 Difference
	City Attorney	1	1	1	1	0
	<b>Total Officials</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>0</b>
	Full-Time	2018 Actual	2019 Actual	2020 Appropriated	2021 Request	2020-2021 Difference
	Assistant City Attorney	0	0	1	1	0
	Management Analyst	0	0	0	0.25	0.25
	<b>Total Full-Time</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>1.25</b>	<b>1</b>
	Part-Time/Seasonal	2018 Actual	2019 Actual	2020 Appropriated	2021 Request	2020-2021 Difference
	Assistant City Attorney	0	1	0	0	0
	Paralegal	1	0	0	0	0
	<b>Total Part-Time/ Seasonal</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>
General Fund	Law Department Revenue	2018 Actual	2019 Actual	2020 Appropriated	2021 Request	2020-2021 Difference
		\$ -	\$ -	\$ -	\$ -	\$ -
	<b>Law Department Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# COUNCIL OFFICE

## Department Description

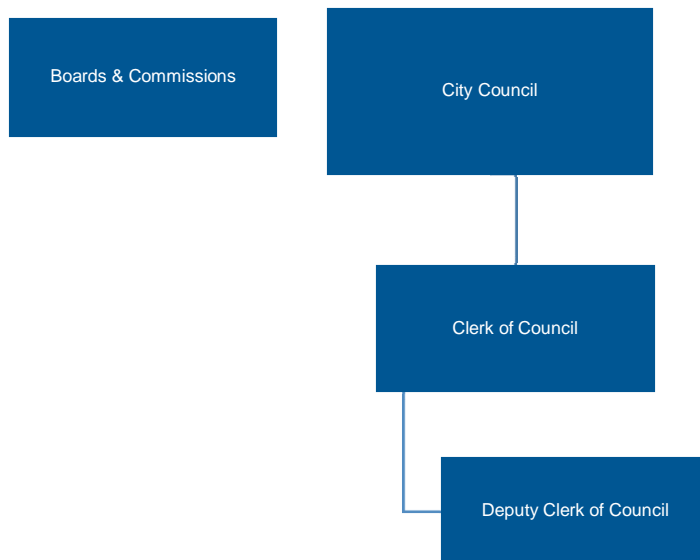
The City Council Office is led by the Clerk of Council. The office supports City Council, Planning Commission, Board of Zoning & Building Appeals, Civil Service Commission, Records Commission and Charter Review Commission Members in various capacities. The office also works closely with the City Attorney.

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 Council Office staff to provide administrative services for the various boards and commissions, as well as residents.

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

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

## Organizational Chart





## Conditions Affecting Service Levels, Performance and Cost

### Priorities

The Council Office will continue to operate as efficiently as possible.

### Challenges

The challenge for the Council Office is conducting open meetings virtually while ensuring all laws surrounding open meetings are adhered to.

## Non-Routine and New Items

### Changes to Operations

Council staff will be reduced to two full-time employees. This will be down from two full-time employees and one part-time employee from 2020.

## Department Performance

### Accomplishments and Innovation

During 2020, the Council Office has:

- Begun live streaming meetings.
- Continued with the archived record software conversion for multiple departments.

## Budget Information

### Revenue, Appropriation and Position Summary

General Fund	Use of Funds	2018 Actual	2019 Actual	2020 Appropriated	2021 Request	2020-2021 Difference
	Salaries & Benefits	\$ 322,425	\$ 313,214	\$ 343,680	\$ 335,037	\$ (8,643)
	Materials & Supplies	\$ 11,959	\$ 14,296	\$ 24,500	\$ 27,000	\$ 2,500
	Contract Services	\$ 125,926	\$ 46,293	\$ 104,200	\$ 139,500	\$ 35,300
	Capital Outlay	\$ -	\$ 23,383	\$ -	\$ -	\$ -
	<b>Departmental total</b>	<b>\$ 460,310</b>	<b>\$ 397,187</b>	<b>\$ 472,380</b>	<b>\$ 501,537</b>	<b>\$ 29,157</b>
	Elected/Appointed Officials	2018 Actual	2019 Actual	2020 Appropriated	2021 Request	2020-2021 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
General Fund	Planning Commission	7	7	7	7	0
	Records Commission	1	1	1	1	0
	<b>Total Officials</b>	<b>25</b>	<b>25</b>	<b>25</b>	<b>25</b>	<b>0</b>
	Full-Time	2018 Actual	2019 Actual	2020 Appropriated	2021 Request	2020-2021 Difference
	Clerk of Council	1	1	1	1	0
	Deputy Clerk of Council	1	1	1	1	0
	Records Coordinator	1	0	0	0	0
	<b>Total Full-Time</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>0</b>
	Part-Time/Seasonal	2018 Actual	2019 Actual	2020 Appropriated	2021 Request	2020-2021 Difference
	Office Support Worker III	0	1	0.5	0	-0.5
General Fund	<b>Total Part-Time/ Seasonal</b>	<b>0</b>	<b>1</b>	<b>0.5</b>	<b>0</b>	<b>-0.5</b>
	Council Revenue	2018 Actual	2019 Actual	2020 Appropriated	2021 Request	2020-2021 Difference
	Fines & Fees	\$ 3,825	\$ 385	\$ -	\$ -	\$ 830
	Licenses & Permits	\$ 49,028	\$ 51,959	\$ 44,130	\$ 47,000	\$ (5,170)
	Other	\$ -	\$ 500	\$ -	\$ -	\$ (5,170)
General Fund	<b>Council Total</b>	<b>\$ 52,853</b>	<b>\$ 52,844</b>	<b>\$ 44,130</b>	<b>\$ 47,000</b>	<b>\$ (9,510)</b>

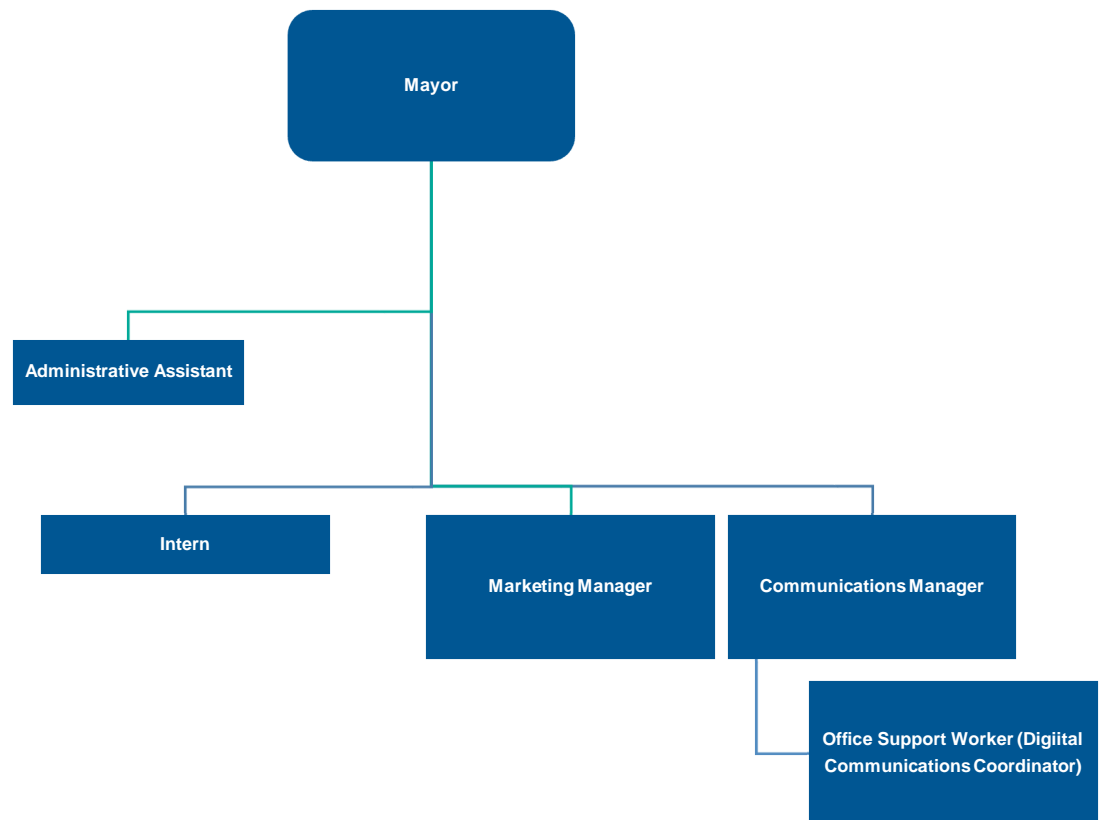
# MAYOR'S OFFICE

## 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 ensuring that all Departments operate in accordance with the City's mission, vision, values and strategic plan. Every Director reports directly to and works under the supervision of the Mayor.

The Mayor's Office includes the Marketing & Communications Department. This Department 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 Department oversees all digital communication platforms including the website and multiple social media platforms.

## Organizational Chart



## Conditions Affecting Service Levels, Performance and Cost

### Priorities

Despite the limitations posed by COVID-19, the Mayor's Office remains focused on establishing the framework needed for successful growth within the City. Priorities for 2021 include:

- Finalize the overall refresh of the City's strategic plan, generating an itemized roadmap that prioritizes capital projects and balances the needs of the community
- Create a comprehensive master plan that guides future development for the City
- Continue evaluation of internal processes for opportunities to modernize and streamline efficiencies in order to enhance customer service levels and speed to market
- Develop an aggressive marketing approach that highlights the City for development
- Pursue optional avenues for community engagement in a post-COVID world to create accessible opportunities for residents to be heard
- Explore opportunities to build sustainability programs that augment Gahanna's "green" status
- Build upon relationships with community partner organizations and stakeholders to strengthen unified vision and communications within the City

As part of their initiatives in 2021, the Marketing & Communications Department will continue to proactively seek opportunities to provide enhanced communications to residents and stakeholders, and responsive marketing support to City departments. Other initiatives include building citywide brand consistency, renewed focus on marketing development opportunities, improving website to be more friendly to the end user, and utilizing new methods of communication with residents and members the business community.

### Challenges

With the onset of the Coronavirus pandemic in early March 2020, larger initiatives originally planned for the year were forced to be put on hold. Much of 2020 instead was focused on crisis communications related to COVID-19, taking steps to ensure that the community was kept safe and informed, and adapting city operations to ensure that city services continued to be offered as seamlessly as possible despite restrictions imposed by state and county public health departments. As the financial impact of COVID-19 continues to be evaluated, the challenge of the Mayor's Office and the City as a whole will be to balance the needs of the community with the resources at hand.

## Non-Routine and New Items

### Changes to Operations

In 2020, the Mayor's Office reorganized the City's Marketing and Communications Department to create a more coordinated approach to public communication and marketing for the City.

## Department Performance

### Accomplishments and Innovation

In 2020, the Mayor's Office:

- Built new leadership team, hiring and/or promoting for eight of 12 positions

- Began process of refreshing *GoForward Gahanna* strategic plan, effectively incorporating existing plans and surveys
- Worked with Creekside District Alliance to finalize application to establish a Designated Outdoor Refreshment Area in the Creekside District, including collaboratively developing marketing materials and signage, generating press coverage, leading to launch of DORA in October
- Developed Supporting Gahanna Together program, designed to bring together community partners, residents and stakeholders in an effort to coordinate service projects, uplift community spirits in absence of traditional programming and activity, and fundraise and draw attention to programs negatively impacted by the pandemic
- Launched programs to offer financial assistance to residents and small businesses in partnership with the Gahanna Community Improvement Corporation and with the use of CARES funds
- Reorganized building, zoning and planning functions to align job-related functions and streamline processes
- Enhanced communications with Council and residents through creation of detailed Mayor's Report, outlining status of ongoing projects within individual departments
- Conducted business visits where possible in midst of restrictions, working towards building business retention and relationships between City Hall and business community

Accomplishments for the Marketing & Communications Department in 2020 included:

- Began livestreaming of City Council meetings, increasing community engagement and building transparency between City and residents
- Worked with Council office to transition to virtual meetings and livestream meetings in light of restrictions imposed from COVID-19
- Began new video and social media series, highlighting city staff to overall humanize the City to residents
- Significantly increased community engagement utilizing social media platforms, realizing a 30% increase in engagement as of third quarter 2020
- Refreshed city logo and began implementation of citywide brand consistency, including updating of city letterhead, signage, employee communications, etc.
- Worked with various city departments to brand and refresh, and in some cases redesign, customer-facing communication materials, including inaugural Annual Report of Gahanna PD, new Parks & Trails map, informational brochures, resident newsletters and more

## Budget Information

### Revenue, Appropriation and Position Summary

General Fund	Use of Funds	2018 Actual	2019 Actual	2020 Appropriated	2021 Request	2020-2021 Difference
	Salaries & Benefits	\$ 479,532	\$ 318,820	\$ 444,170	\$ 670,663	\$ 226,493
	Materials & Supplies	\$ 23,268	\$ 6,879	\$ 10,000	\$ 10,200	\$ 200
	Contract Services	\$ 230,833	\$ 156,695	\$ 146,100	\$ 269,600	\$ 123,500
	<b>Departmental total</b>	<b>\$ 733,633</b>	<b>\$ 482,394</b>	<b>\$ 600,270</b>	<b>\$ 950,463</b>	<b>\$ 350,193</b>
	Elected/Appointed Officials	2018 Actual	2019 Actual	2020 Appropriated	2021 Request	2020-2021 Difference
	Mayor	1	1	1	1	0
	<b>Total Officials</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>0</b>
	Full-Time	2018 Actual	2019 Actual	2020 Appropriated	2021 Request	2020-2021 Difference
	City Administrator	1	1	0	0	0
	Director of Administrative Services	0	0	0	1	1
	Administrative Assistant	1	1	1	1	0
	Public Information Manager	1	1	0	0	0
	Communications Manager	0	0	1	1	0
	Marketing Manager	0	0	1	1	0
	<b>Total Full-Time</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>1</b>
	Part-Time/Seasonal	2018 Actual	2019 Actual	2020 Appropriated	2021 Request	2020-2021 Difference
	Mayor's Office Intern	0	0	0	1	1
	Marketing & Communications Intern	1.4	0	0	0	0
	Office Support Worker III	0	1	1	1	0
	Community Liason	0	0	0	1	1
	<b>Total Part-Time/ Seasonal</b>	<b>1.4</b>	<b>1</b>	<b>1</b>	<b>3</b>	<b>2</b>
General Fund	Mayor's Office Revenue	2018 Actual	2019 Actual	2020 Appropriated	2021 Request	2020-2021 Difference
		\$ -	\$ -	\$ -	\$ -	\$ -
	<b>Mayor's Office Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

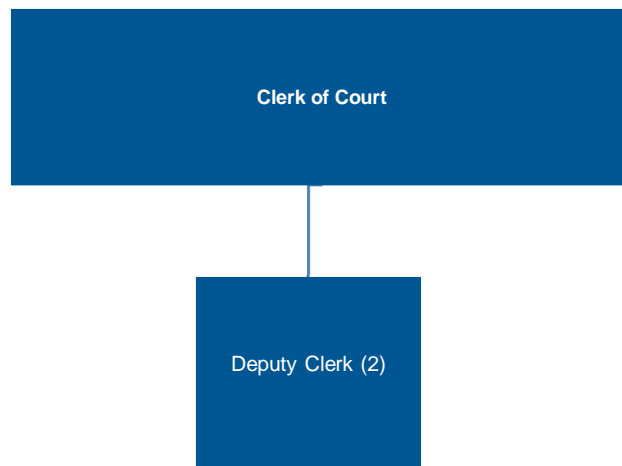
# MAYOR'S COURT

## 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 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 2021 and beyond. Accomplishing these goals will contribute to the City's continued success:

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

### Challenges

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



## Non-Routine and New Items

### Changes to Operations

The 2021 operating budget request will include increases in office expense, professional services and salary line items to cover up front costs for the New Albany Mayor's Court collaboration, which will be recouped by invoice at the end of 2021. The 2020 budget included these costs as the New Albany Court was planned to move to Gahanna in 2020 but COVID-19 delayed the move. The 2020 appropriations will not be full expended.

## 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 2020 by:

- Acquiring new court software that...
  - is compatible with Windows 10 so that court can upgrade their computer operating systems.
  - reduced the software support and maintenance costs from \$10,076/year in 2019 to \$3615/year in 2020 and going forward.
- Utilizing a new merchant services account provider for online payments that reduced the average monthly service fees for the City from approx. \$400/month in 2019 to approx. \$135/month in 2020 and going forward.

### Performance Measures

Measure	2016	2017	2018	2019	2020
% Defendants with cases reviewed and/or decided upon promptly in alignment with Supreme Court guidelines.	100%	100%	100%	100%	100%YTD

## Budget Information

### Revenue, Appropriation and Position Summary

General Fund	Use of Funds	2018 Actual	2019 Actual	2020 Appropriated	2021 Request	2020-2021 Difference
	Salaries & Benefits	\$ 240,475	\$ 246,297	\$ 266,190	\$ 271,035	\$ 4,845
	Materials & Supplies	\$ 399	\$ 264	\$ 1,450	\$ 400	\$ (1,050)
	Contract Services	\$ 55,648	\$ 61,654	\$ 76,900	\$ 62,400	\$ (14,500)
	<b>Departmental total</b>	<b>\$ 296,522</b>	<b>\$ 308,215</b>	<b>\$ 344,540</b>	<b>\$ 333,835</b>	<b>\$ (10,705)</b>
	Full-Time	2018 Actual	2019 Actual	2020 Appropriated	2021 Request	2020-2021 Difference
	Director of Court Services	1	1	1	1	0
	Deputy Clerk	2	2	2	2	0
	<b>Total Full-Time</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>0</b>
	Clerk of Court Revenue	2018 Actual	2019 Actual	2020 Appropriated	2021 Request	2020-2021 Difference
General Fund	Fines & Fees	\$ 365,144	\$ 363,778	\$ 292,150	\$ 275,000	\$ (17,150)
	<b>Clerk of Court Total</b>	<b>\$ 365,144</b>	<b>\$ 363,778</b>	<b>\$ 292,150</b>	<b>\$ 275,000</b>	<b>\$ (17,150)</b>

# HUMAN RESOURCES

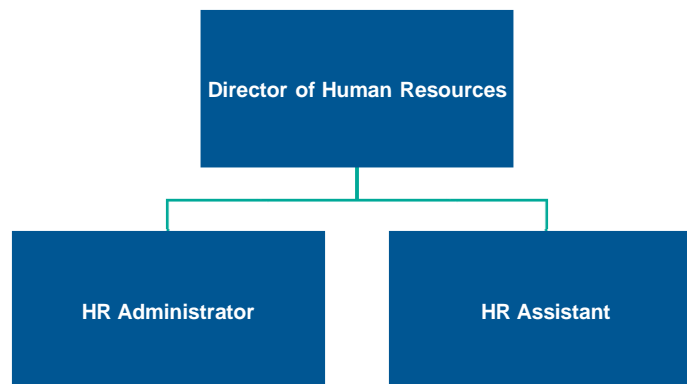
## Department Description

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

Areas of responsibility include:

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

## Organizational Chart



## Conditions Affecting Service Levels, Performance and Cost

### Priorities

The Human Resource Department has identified the following specific strategic goals for 2021 and beyond. Accomplishing these goals will contribute to the City's continued success.

- Establish a performance evaluation system for all employees.
- Establish a quarterly training plan for supervisors and employees.
- Establish professional development plans for Directors.
- Reduce the cost of health insurance by researching different plan designs and working with our partners.
- Complete the implementation of the Human Resources Information System (HRIS).
- Work with each Department to forecast staffing needs to ensure continuity of efficient and effective government operations.

- Partner with the Division of Police on wellness initiatives for police officers and dispatchers, including Psychological First Aid and the Peer Assistance Team.
- Complete a review and analysis of the Fraternal Order of Police and the Fraternal Order of Police – Ohio Labor Council collective bargaining agreements in order to effectively establish the City's position moving into the negotiations process in the third quarter of 2021.

## **Challenges**

The primary challenges for the Human Resources Department are:

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

## **Non-Routine or New Items**

### **Non-Routine**

The impact of the worldwide pandemic greatly affected the Department of Human Resources during 2020. The Department quickly shifted focus in March to move most of the City's workplace to alternative schedules, including telework. The Department issued a Contagious Disease Policy and Workplace Guidance for employees. Throughout this time, HR employees ensured the well-being of employees by providing a virtual wellness program. This program included virtual workouts, virtual educational sessions, meditations, mindfulness and employee communications.

## **Department Performance**

### **Accomplishments and Innovation**

2020 successes for the Human Resources Department include:

- Hired and onboarded nineteen (19) unclassified employees and four (4) police officers.
- Completed the 2020 police officer hiring process.
- Ensured a safe workplace during the worldwide pandemic by issuing multiple policies, workplace guidance, virtual wellness program, purchasing and issuing personal protective equipment (PPE) and sanitizer.
- Started the implementation of a Human Resources Information System (HRIS), payroll and time and attendance system.
- Completed negotiations with the United Steelworkers union and signed a 3-year collective bargaining agreement.

## Performance Measures

Measure	2016	2017	2018	2019	2020
% Vacant positions filled within 60 day timeframe	N/A	65%	100%	100%	*16%
% City employees with a current performance appraisal, including goals in place	N/A	92%	96%	100%	NA
% Employees who have acknowledged receipts of understanding of the policies required for their positions with the City	N/A	15%	75%	100%	100%
% Bargaining unit employee grievances resolved without escalation to neutral third-parties	N/A	100%	100%	N/A	100%

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

## Budget Information

### Revenue, Appropriation and Position Summary

General Fund	Use of Funds	2018 Actual	2019 Actual	2020 Appropriated	2021 Request	2020-2021 Difference
	Salaries & Benefits	\$ 299,743	\$ 314,428	\$ 315,662	\$ 335,383	\$ 19,721
	Materials & Supplies	\$ 172,238	\$ 218,927	\$ 249,900	\$ 242,000	\$ (7,900)
	Contract Services	\$ 66,161	\$ 52,094	\$ 93,766	\$ 138,000	\$ 44,234
	<b>Departmental total</b>	<b>\$ 538,142</b>	<b>\$ 585,449</b>	<b>\$ 659,328</b>	<b>\$ 715,383</b>	<b>\$ 56,055</b>
	Full-Time	2018 Actual	2019 Actual	2020 Appropriated	2021 Request	2020-2021 Difference
	Director of Human Resources	1	1	1	0	-1
	Human Resources Administrator	1	1	1	1	0
	Human Resources Administrator	0	0	0	1	1
	Human Resources Assistant	1	1	1	1	0
	Administrative Assistant	0	0	0	0.5	0.5
	<b>Total Full-Time</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3.5</b>	<b>0.5</b>
General Fund	Part-Time/Seasonal	2018 Actual	2019 Actual	2020 Appropriated	2021 Request	2020-2021 Difference
	Administrative Assistant	0.34	0	0	0	0
	<b>Total Part-Time/ Seasonal</b>	<b>0.34</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
General Fund	Human Resources Revenue	2018 Actual	2019 Actual	2020 Appropriated	2021 Request	2020-2021 Difference
	Fines & Fees	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>Human Resources Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# FINANCE DEPARTMENT

## Department Description

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

The Department oversees the collection and proper distribution of all City revenues, including the local income tax, property tax and all other streams of income for the City. Provides general accounting services including debt management and investing and banking activity of over \$70 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.

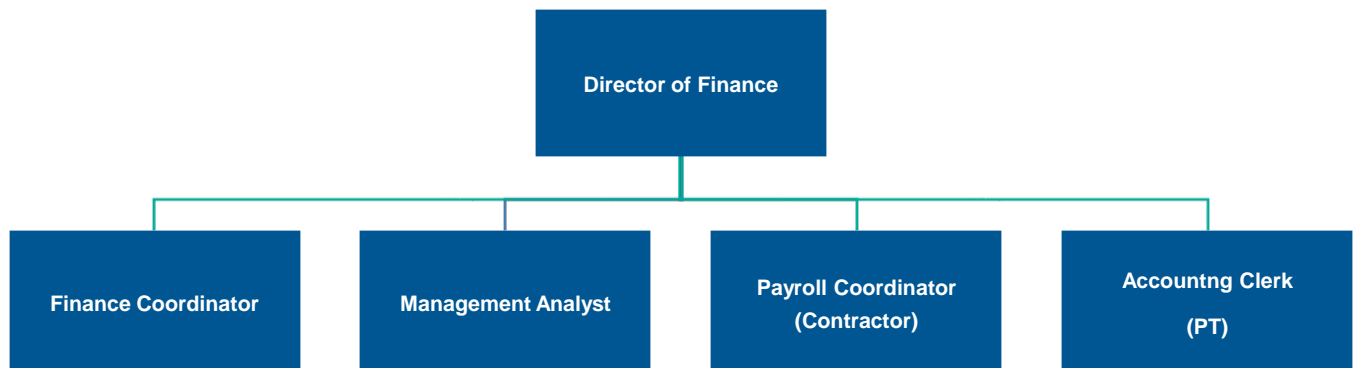
The Department's day-to-day responsibilities include payroll processing, accounts payable processing, batch deposits and treasury management.

2019 activity included:

- Payroll Processing
  - 6,874 paychecks issued
  - 417 individual employees
    - 250 to 367 active full-time, part-time and seasonal employees (depends on the time of year) paid on a biweekly basis
- Accounts Payable Processing
  - 10,000 plus invoices paid
  - 11,159 vendor and credit card payment transactions (Checks, EFT/ACH, Virtual Card, Credit Card)
- Batch Deposits
  - Over 1,000 per year

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

## 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. All three phases for the new system were scheduled to be completed by July of 2020. As a result of COVID-19 the go live date for the final phase was pushed to October. However, we have identified some problems with the new timekeeping system that are stalling progress. The main priority will be finding a solution to keep the project moving forward to go live by the end of the first quarter of 2021.

Other priorities for the Department include:

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

### Challenges

The primary challenge for the Finance Department will be managing the City's budget during a significant economic downturn. Most believe the pandemic and associated economic fall-out will go beyond three years before recovery will begin and recovery is predicted to be slow. Critical services must still be provided and finding the balance of providing these services with the resources available will be difficult.

## Non-Routine or New Items

### Changes to Operations

The third phase of the accounting system will go live in within the first quarter of 2021 and will significantly improve the payroll process.

- Eliminate paper timesheets
- Streamline approvals, processing and reporting through electronic workflow
- Provide for an employee self-service portal to make requests electronically, eliminating paper forms and the need to print EFT vouchers.
- Provide an advance scheduler to assist with employee management.
- Implement position control to manage human capital more effectively.

## Department Performance

### Accomplishments and Innovation

2020 successes for The Department of Finance include:

- Partial launch of the phase 3 of the new accounting system.
- Received the Distinguished Budget Presentation Award from the Government Finance Officers Association (GFOA) for the sixth consecutive year.
- Received the Excellence in Financial Reporting Award for the Comprehensive Annual Financial Report (CAFR) for the sixth consecutive year.
- Assisted with the creation and administration of a grant program for residents and small businesses related to COVID-19.



- Managed Coronavirus Relief Funds for the previously mentioned grant program, as well as, for reimbursement to other funds for COVI-19 costs and direct payment from the grant fund for COVID-19 expenditures.
- Took immediate action upon the onset of COVID-19 to predict the impact on the City's revenue stream and effectively updated the City's 2020 budget to avoid overspending resources.

## Performance Measures

### Financial Reporting

In 2013, the City began working towards reporting its annual financial statements in accordance with best practices by producing a Comprehensive Annual Financial Report (CAFR) in house in lieu of contracting out compilation of Basic Financial Statements (BFS) as had been done in the past. Additionally, the Department strives to receive an 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	2016	2017	2018	2019	2020
CAFR/BFS	CAFR	CAFR	CAFR	CAFR	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 CAFR Certificate of Excellence in Financial Reporting, both of which require adherence with high standards aligned with industry best practices.

#### GFOA Financial Communications Awards

Year	2016	2017	2018	2019	2020
Budget Award	Awarded	Awarded	Awarded	Awarded	Awarded
CAFR Award	Awarded	Awarded	Awarded	TBD	TBD

**Cost of Income Tax Collections**

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

Year	2016	2017	2018	2019	2020
Target	<\$25.00	<\$20.00	<\$18.00	<\$18.00	<\$18.00
Actual	\$17.60	\$18.40	\$15.70	\$13.70	TBD

**Budget Information****Revenue, Appropriation and Position Summary**

General Fund	Use of Funds	2018 Actual	2019 Actual	2020 Appropriated	2021 Request	2020-2021 Difference
	Salaries & Benefits	\$ 384,843	\$ 395,993	\$ 360,936	\$ 378,871	\$ 17,935
	Materials & Supplies	\$ 3,210	\$ 4,225	\$ 5,000	\$ 5,000	\$ -
	Contract Services	\$ 1,244,202	\$ 10,248,976	\$ 1,066,585	\$ 911,600	\$ (154,985)
	Capital Outlay	\$ 182,616	\$ 70,589	\$ -	\$ -	\$ -
	Advances	\$ 630,000	\$ -	\$ -	\$ -	\$ -
	Transfers	\$ 7,616,750	\$ 4,053,370	\$ 865,900	\$ 818,845	\$ (47,055)
	Debt Service	\$ -	\$ -	\$ 176,669	\$ 518,063	\$ 341,394
	<b>Departmental total</b>	<b>\$ 10,061,621</b>	<b>\$ 14,773,153</b>	<b>\$ 2,475,090</b>	<b>\$ 2,632,379</b>	<b>\$ 157,289</b>
General Fund	Full-Time	2018 Actual	2019 Actual	2020 Appropriated	2021 Request	2020-2021 Difference
	Director of Finance	1	1	1	1	0
	Finance Coordinator	2	2	2	1	-1
	Management Analyst	0	0	0	1	1
	Payroll Coordinator	1	1	1	1	0
	<b>Total Full-Time</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>0</b>
	Part-Time/Seasonal	2018 Actual	2019 Actual	2020 Appropriated	2021 Request	2020-2021 Difference
	Office Support Worker III	1	1	1	1	0
	Administrative Assistant	0.33	0	0	0	0
	<b>Total Part-Time/ Seasonal</b>	<b>1.33</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>0</b>
General Fund	Finance Revenue	2018 Actual	2019 Actual	2020 Appropriated	2021 Request	2020-2021 Difference
	Income Tax	\$ 18,989,356	\$ 19,595,874	\$ 17,680,100	\$ 16,474,800	\$ (1,205,300)
	Property Taxes	\$ 1,695,370	\$ 1,627,099	\$ 1,693,747	\$ 1,689,841	\$ (3,906)
	Other Local Taxes	\$ 474,797	\$ 508,297	\$ 245,020	\$ 245,020	\$ -
	Intergovernmental	\$ 857,454	\$ 952,540	\$ 894,533	\$ 873,496	\$ (21,037)
	Charges for Services	\$ 1,015,518	\$ 1,106,492	\$ 611,240	\$ 687,340	\$ 76,100
	Fines & Fees	\$ 112,122	\$ 294,549	\$ 225,000	\$ 200,000	\$ (25,000)
	Investment Income	\$ 899,036	\$ 1,208,528	\$ 885,000	\$ 318,198	\$ (566,802)
	Other	\$ 209,114	\$ 904,806	\$ 125,000	\$ 125,000	\$ -
	Transfer In	\$ 330,891	\$ 129,797	\$ -	\$ -	\$ -
	Advance In	\$ 138,600	\$ 277,830	\$ 272,160	\$ 266,490	\$ (5,670)
	<b>Finance Total</b>	<b>\$ 24,722,258</b>	<b>\$ 26,605,812</b>	<b>\$ 22,631,800</b>	<b>\$ 20,880,185</b>	<b>\$ (1,751,615)</b>

# INFORMATION TECHNOLOGY

## Department Description

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

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

### Information Technology Operations

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

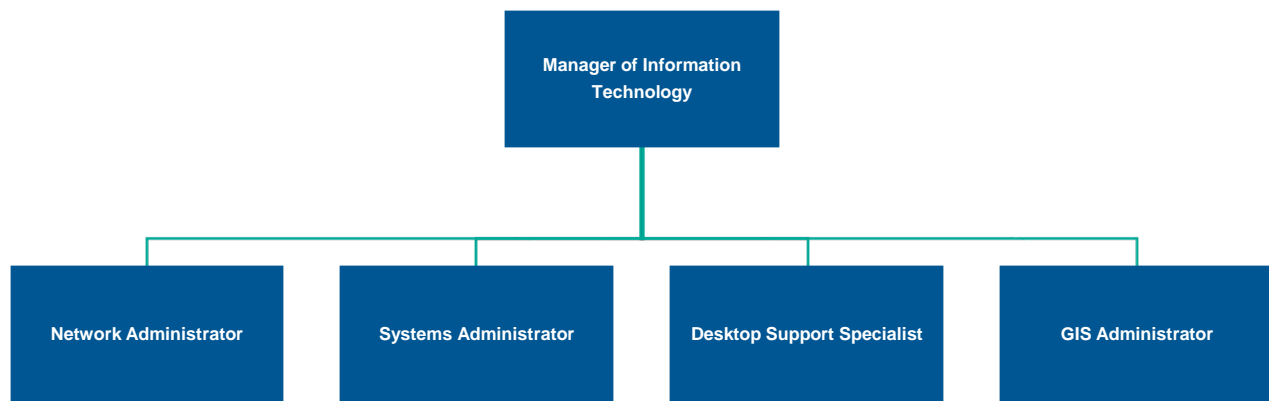
- Maintaining network infrastructure and physical end points (275 desktops, laptops, and tablets) dispersed across 9 locations
- Network monitoring, security, and penetration testing
- Wireless infrastructure for city hall, police department, and all satellite facilities including traffic control devices and other specialized equipment
- Maintaining enterprise data storage including backup and recovery both onsite and off
- Manage over 100 virtually hosted servers and desktop terminals
- Business application configuration, support, maintenance for numerous program-specific platforms
- Providing IT-related training and support for all telecommunications, computer software and hardware, as well as mobile unit support for public safety operations
- Jointly ensure Payment Card Industry (PCI) and Law Enforcement Agencies Data System (LEADS) compliance
- Managing fiber interconnectivity and vendor management for GNET

### Geographic Information Systems (GIS)

The GIS function provides visual analysis of geospatial data that is used to better understand the City's built infrastructure, natural environment and public safety needs. This information is shared through GIS applications that allow users to view, query, analyze and visualize data elements within the system. It includes:

- Managing and updating 240 spatial datasets, including City boundaries, assets and infrastructure, AEP distribution, parcels, water bodies, flood plains, parks, government parcels, ward boundaries, townships 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

## Organizational Chart



## Conditions Affecting Service Levels, Performance and Cost

### Priorities

In 2021, the Department will formalize various policy documents that establish working service level agreements (SLA) for the various services the Department provides. These SLAs will establish parameters for support services, IT asset tracking and lifecycle planning, failover and disaster recovery procedures, computer use policies and other related policy documents.

Metrics that speak to the health of our IT infrastructure will be established and reported to our various stakeholders. Proactive monitoring of core systems will be put into place and/or enhanced to assist in identifying potential problems.

In 2021, the GIS Division will continue to expand the use of GIS in various departments. Two major initiatives for 2021 will be to develop and implement a consolidated mapping interface for dispatchers and 911 to utilize. Part of this project will focus on leveraging aerial photography resources through Franklin County and incorporating them into this enhanced interface. In addition, an Asset Management and Workorder System will be implemented across multiple departments. This system will give departments the ability to proactively manage, maintain, and service critical pieces of City's infrastructure.

### Challenges

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

A majority of the GIS team's time is spent maintaining datasets and maps to ensure accuracy and validity of our Geographic Information Systems. On occasion, we have worked with MORPC and posted on job boards separately to fill an Intern position to help successfully complete projects.

### Changes to Operations

In May 2020, the role of IT Director became vacant when the then Director voluntarily left to pursue a position with the soon-to-be new Communications Center. Rather than hire a new Director, a new position of IT Manager was created and subsequently filled. This reorganization was intended to align with the planned new position of Director of Administrative Services in 2021, which will provide oversight and management for the three internal facing departments within the City: IT, Human Resources and Finance. This change will result in a cost savings to the City and will improve operational alignment within the departments.

In 2021, all resources within the technology stack maintained by the City IT Department will be reviewed to ensure that these investments are first necessary and, secondarily, scaled appropriately for the size and complexity of the City's operation. Applicable changes will be made to maximize these investments, reducing the cost of operations all while improving the service delivery to the customers we serve.

## Department Performance

### Accomplishments and Innovation

In 2020, the Department acquired and deployed IT resources enabling city workers to work from home during the COVID-19 pandemic. Microsoft Office 365 and MS Teams were deployed, enhancing the connectivity for our at home employees and ensuring that the City continued to function effectively during the shutdown.

Two positions within the Department were filled, bringing stability to the Department and relieving existing staff of some of the burdens caused by going without these two positioned. In addition, filling these two positions eliminated a costly services contract with a third-party vendor.

Our GIS Division now employs a certified UAV drone pilot and has successfully begun to capture aerial photographs of various projects being conducted by multiple departments. This will be a growing area of concentration in 2021.

As part of the Department's LifeCycle plan, all Windows 7 and Windows Server 2008 resources were replaced with the latest Microsoft operating systems. In addition, our virtual environment was consolidated and optimized making better use of our resource pools.

## Budget Information

### Revenue, Appropriation and Position Summary

General Fund	Use of Funds	2018 Actual	2019 Actual	2020 Appropriated	2021 Request	2020-2021 Difference
	Salaries & Benefits	\$ 563,608	\$ 530,270	\$ 523,460	\$ 541,861	\$ 18,401
	Materials & Supplies	\$ 219,152	\$ 164,264	\$ 231,942	\$ 250,950	\$ 19,008
	Contract Services	\$ 180,022	\$ 379,199	\$ 414,858	\$ 560,121	\$ 145,263
	Capital Outlay	\$ 26,245	\$ 95,229	\$ -	\$ -	\$ -
	<b>Departmental total</b>	<b>\$ 989,027</b>	<b>\$ 1,168,962</b>	<b>\$ 1,170,260</b>	<b>\$ 1,352,932</b>	<b>\$ 182,672</b>
	Full-Time	2018 Actual	2019 Actual	2020 Appropriated	2021 Request	2020-2021 Difference
	Director of Information Technology *	1	1	1	0	-1
	Information Technology Manager	0	0	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
	<b>Total Full-Time</b>	<b>4</b>	<b>4</b>	<b>6</b>	<b>5</b>	<b>2</b>
	Part-Time/Seasonal	2018 Actual	2019 Actual	2020 Appropriated	2021 Request	2020-2021 Difference
	GIS Intern	1	0	0	0	0
	Office Support Worker III	0.33	0	0.5	0	-0.5
	<b>Total Part-Time/ Seasonal</b>	<b>1.33</b>	<b>0</b>	<b>0.5</b>	<b>0</b>	<b>-0.5</b>
General Fund	Information Technology Revenue	2018 Actual	2019 Actual	2020 Appropriated	2021 Request	2020-2021 Difference
	Charges for Services	\$ 169,107	\$ 163,241	\$ 169,120	\$ -	\$ (169,120)
	Fines & Fees	\$ -	\$ 1,643	\$ -	\$ -	\$ -
	<b>Information Technology Total</b>	<b>\$ 169,107</b>	<b>\$ 164,884</b>	<b>\$ 169,120</b>	<b>\$ -</b>	<b>\$ (169,120)</b>

# PARKS & RECREATION

## Department Description

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

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

- Gahanna Woods State Nature Preserve
- 42 City Parks
- 2 Aquatic Facilities
- Gahanna Senior Center
- Dog Park at Pizzurro Park
- 5 Outdoor and 2 Indoor Rentable Facilities
- 17 Playgrounds
- 200 acres of preserved open space
- Creekside Park and Plaza
- Gahanna Municipal Golf Course
- BASE Skate Park
- 3 Athletic Complexes with 30 Fields
- 5 Basketball and 4 Tennis Courts
- Over 1000 flower beds, planters and herb garden

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

In addition to its own program offerings, the Department of Parks & Recreation provides event and program support to various civic and community organizations, including the Gahanna Convention and Visitors Bureau (Visit Gahanna), Gahanna Jefferson Public Schools, Gahanna Lions Club's Independence Day Parade, Gahanna youth sports leagues, Gahanna Historical Society, Creekside District Alliance, Make Gahanna Yours, Gahanna Area Arts Council, Gahanna Kiwanis, Gahanna Veterans of Foreign Wars, Gahanna Parks and Recreation Foundation, and more.

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

## Division Descriptions

### Administrative Division

The Administrative Division provides leadership, administrative, financial, communications and strategic planning services to department employees to ensure that they are positioned to achieve their operational customer results and contribute to the achievement of the overall goals of the Department.

### Parks and Facilities Maintenance Division

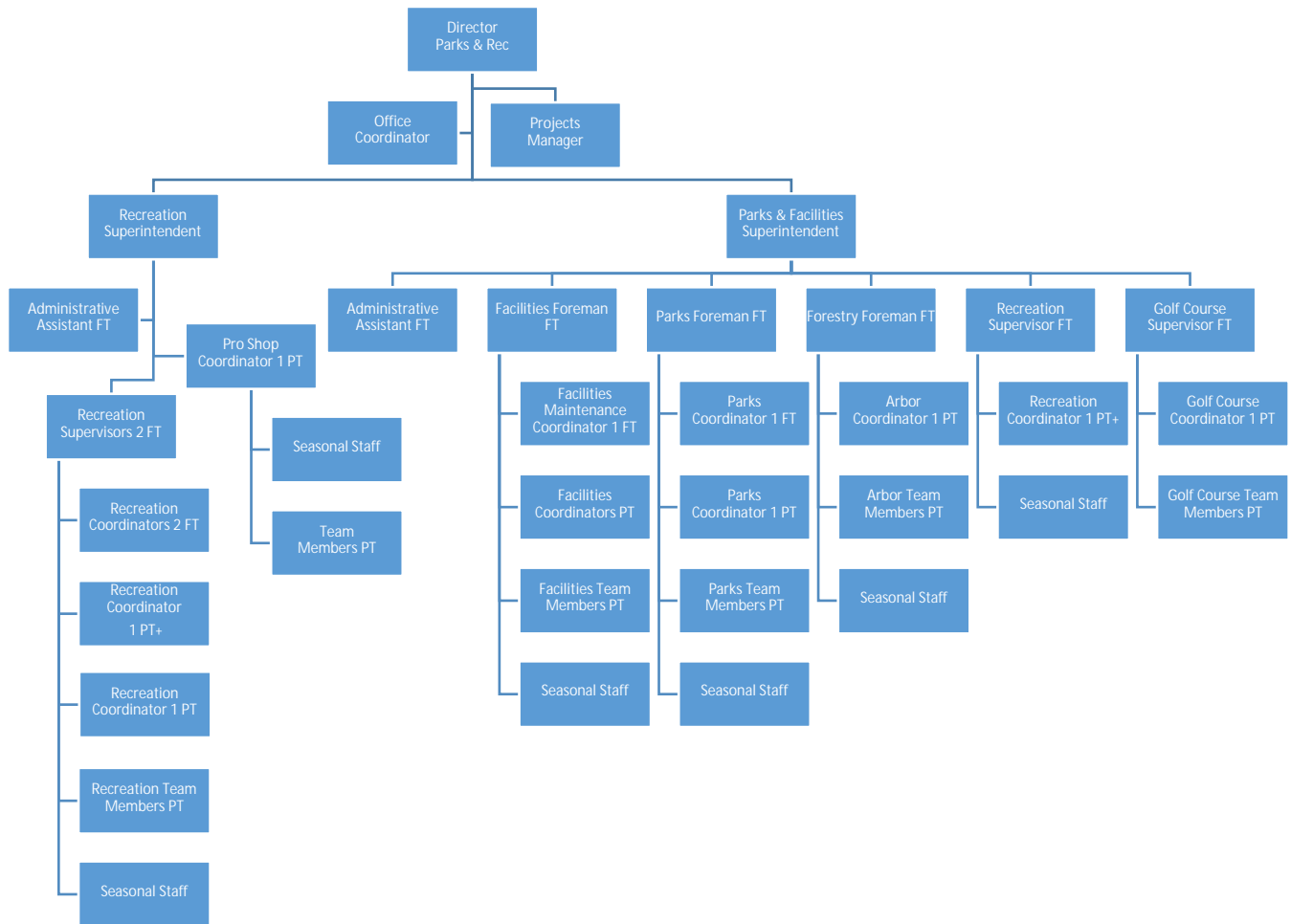
The Parks and Facilities Maintenance Division provides parks and facilities maintenance and operational support services to ensure that Gahanna residents and visitors can enjoy a safe, appealing and well-maintained parks system.

### Community Recreation Division

The Community Recreation Division provides a variety of recreation, wellness and education services to the Gahanna community that promote health, foster a sense of community, and enrich their lives.



## Organizational Chart



### Challenges

In 2020, the COVID-19 pandemic limited mass gatherings, required an extended quarantine, and restricted or prohibited recreational activities along with generating many other physical and emotional challenges. Although the Parks and Recreation Department typically encourages the community to gather and enjoy common spaces, the Department had to reevaluate its operations in light of these limitations and modify services to overcome the barriers presented by the pandemic.

The City's GoForward Gahanna Strategic Plan focuses on the Department's efforts in designing and engineering the Big Walnut Trail Section 8 and planning the Southwest Flood Plain. Challenges achieving strategic plan objectives related to these initiatives revolve around securing dedicated funding.

## Non-Routine or New Items

### Changes to Operations

Early in 2020, the position of Deputy Director was eliminated and a new position of Projects Manager was created. This new role will allow for a more focused approach to managing projects through greater oversight, with focus on reducing costs and increasing efficiencies in bringing projects to completion. In addition, this change will focus the duties of the Parks & Facilities Superintendent on maintenance of current assets along with new additions to the parks and facilities inventory,

## Department Performance

### Accomplishments and Innovation

The Department accomplished the following in 2020:

- Awarded a grant from OPRA for redesign and publication of a new parks and trails guide.
- Received an Ohio Parks and Recreation Association (OPRA) Award for Capital Projects for The Big Walnut Trail Section 4 project.
- Partnered with the Parks and Recreation Foundation to offer multiple new programs appropriate for health restrictions identified by Franklin County Public Health.
- Created an option for summer camp families to enjoy camp at home in light of COVID-19 restrictions, and redesigned camp programming to provide for a reduced capacity program for children to interact and enjoy the parks safely.
- Designed and installed a new arboretum at Creekside with over 30 different species of trees, enhancing the Park aesthetics while also adding to educational opportunities.
- Replaced the playground surface at Friendship Park.
- Created the Senior Buddy Program which offered a free meal to the senior population and assistance with virtual grocery shopping. Over 1,700 meals were served to City of Gahanna residents.
- Paddle Gahanna was created as a safe outdoor exploration opportunity.

## 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	2016	2017	2018	2019	2020
Total Acreage	769	769	769	770	770
Acres Per 1,000 Residents	22.6	22.6	22.6	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

2016	2017	2018	2019	2020
17.9	19.0	19.0	20.3	20.03

### Department Expenses

Total Annual Expenses

2016	2017	2018	2019	2020
\$3,860,406	\$3,873,596	\$4,636,449	\$3,840,075	TBD

### Department Cost Recovery Ratio

Annual Cost Recovery Rate

2016	2017	2018	2019	2020
38%	39%	31%	38%	TBD

## Budget Information

### Revenue, Appropriation and Position Summary

General Fund	Use of Funds	2018 Actual	2019 Actual	2020 Appropriated	2021 Request	2020-2021 Difference
	Salaries & Benefits	\$ 3,020,993	\$ 2,249,447	\$ 2,017,900	\$ 2,214,398	\$ 196,498
	Materials & Supplies	\$ 658,928	\$ 512,884	\$ 328,206	\$ 248,580	\$ (79,626)
	Contract Services	\$ 819,432	\$ 608,585	\$ 488,790	\$ 276,800	\$ (211,990)
	Capital Outlay	\$ 137,260	\$ 130,650	\$ -	\$ -	\$ -
	<b>Departmental total</b>	<b>\$ 4,636,613</b>	<b>\$ 3,501,566</b>	<b>\$ 2,834,896</b>	<b>\$ 2,739,778</b>	<b>\$ (95,118)</b>
	Elected/Appointed Officials	2018 Actual	2019 Actual	2020 Appropriated	2021 Request	2020-2021 Difference
	Landscape Board	5	5	5	5	0
	Parks & Recreation Board	7	7	7	7	0
	<b>Total Officials</b>	<b>12</b>	<b>12</b>	<b>12</b>	<b>12</b>	<b>0</b>
	Full-Time	2018 Actual	2019 Actual	2020 Appropriated	2021 Request	2020-2021 Difference
	Director of Parks & Recreation	1	1	1	1	0
	Deputy Director of Parks & Recreation	1	1	0	0	0
	Projects Manager	0	0	1	1	0
	Facilities Maintenance Coordinator	1	1	1	1.4	0.4
	Facilities Foreman	1	1	1	1	0
	Forestry Foreman	0	1	1	1	0
	Forestry Technician	1	0	0	0	0
	Golf Course Supervisor	1	1	1	0	-1
	Office Coordinator	1	1	1	1	0
	Parks & Facilities Superintendent	1	1	1	1	0
	Parks Foreman	1	1	1	1	0
	Recreation Superintendent	1	1	1	0	-1
	Recreation Supervisor	4	1	1	0	-1
	Horticulturist	0	0	0	1	1
	Maintenance Worker	0	0	0	4	4
	Aministrative Assistant	0	0	1.5	1.5	0
	<b>Total Full-Time</b>	<b>14</b>	<b>11</b>	<b>12.5</b>	<b>14.9</b>	<b>2.4</b>
	Part-Time/Seasonal (1)	2018 Actual	2019 Actual	2020 Appropriated	2021 Request	2020-2021 Difference
	Guest Services-Aquatics	8	1	0	0	0
	Lifeguard	32	0	0	0	0
	Office Support Worker I	4	4.5	1.5	0	-1.5
	Office Support Worker II	1	0	0	0	0
	Parks Intern	5.6	0	0	0	0
	Parks Service Coordinator I	4	4	3	2	-1
	Parks Service Coordinator II	3	1	2	2	0
	Parks Skilled Tech I & 2	8	0	0	0	0
	Pool Concession Team Member	11	0	0	0	0
	Recreation Coordinator 1 & 2	7	7	4	0	-4
	Recreation Crew Member	43	20	2	0	-2
	Recreation Programmer	29	0	0	0	0
	Recreation Team Member	13	10	7	0	-7
	Seasonal Parks/Service	1	2	6	0	-6
	Team Member-Parks/Service	25	25	23	19	-4
	<b>Total Part-Time/ Seasonal</b>	<b>194.6</b>	<b>74.5</b>	<b>48.5</b>	<b>23</b>	<b>-25.5</b>

General Fund	Parks & Recreation Revenue	2018 Actual	2019 Actual	2020 Appropriated	2021 Request	2020-2021 Difference
	Charges for Services	\$ 1,421,492	\$ 1,073,189	\$ 366,630	\$ 256,460	\$ (110,170)
	Fines & Fees	\$ 830	\$ 1,800	\$ -	\$ -	\$ -
	Miscellaneous Income	\$ 26,200	\$ 4,874	\$ -	\$ -	\$ -
	Other Local Taxes	\$ 43,083	\$ 2,469	\$ -	\$ -	\$ -
	<b>Parks &amp; Recreation Total</b>	<b>\$ 1,491,605</b>	<b>\$ 1,082,332</b>	<b>\$ 366,630</b>	<b>\$ 256,460</b>	<b>\$ (110,170)</b>

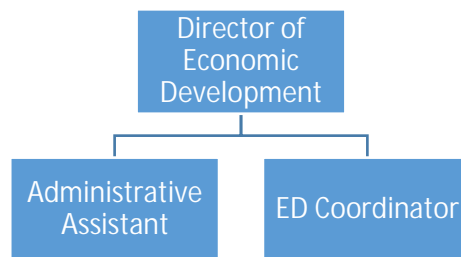
# ECONOMIC DEVELOPMENT

## Department Description

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

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

## Organizational Chart



## Conditions Affecting Service Levels, Performance and Cost

### Priorities

The Economic Development Department will begin 2021 with all new staff. In addition to filling remaining staff vacancies within the Department, priorities for 2021 include redefining and establishing internal processes for ushering projects through the development cycle, pursuing an update of the City's 2015 Economic Development Strategy, conducting an overall 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

### Changes to Operations

In anticipation of the 2021 budget, the City Council, upon the request of the Administration, passed legislation to authorize the separation of the Planning & Development Department into two departments for 2021. Beginning in January 2021, there will now be the Department of Economic Development Department and the Department of Planning.

## Department Performance

### Accomplishments and Innovation

The Administration began 2020 with efforts to recruit for and fill the role of Director of Development, a position that had remained vacant since summer 2019. During this recruitment process, an outside consultant was retained to fill the role of Interim Director of Development and assist with moving development initiatives forward. Although the onset of COVID-19 in early March 2020 delayed the hiring process for several months and hampered new development efforts, the Interim Director and current staff worked with several existing businesses to negotiate and finalize expansion projects that will add jobs and position the businesses – and the City – for future growth and success. To add to the City's incentive tool kit, the Department worked with state and local partners to establish an Energy Special Improvement District, which will create a financing tool to assist new build and renovation projects while incentivizing energy efficiencies. In addition, the interim team worked closely with the Gahanna Community Improvement Corporation to conduct a strategic planning session to redefine and align the organization's efforts with the new Administration's development initiatives.

## Budget Information

### Revenue, Appropriation, and Position Summary

General Fund	Use of Funds	2018 Actual	2019 Actual	2020 Appropriated	2021 Request	2020-2021 Difference
	Salaries & Benefits	\$ 433,692	\$ 360,525	\$ 212,020	\$ 323,889	\$ 111,869
	Materials & Supplies	\$ 38,448	\$ 40,274	\$ 42,000	\$ 50,000	\$ 8,000
	Contract Services	\$ 390,949	\$ 125,980	\$ 235,230	\$ 228,000	\$ (7,230)
	<b>Departmental total</b>	<b>\$ 863,089</b>	<b>\$ 526,779</b>	<b>\$ 489,250</b>	<b>\$ 601,889</b>	<b>\$ 112,639</b>
	Full-Time	2018 Actual	2019 Actual	2020 Appropriated	2021 Request	2020-2021 Difference
	Director of Planning & Development	1	1	1	1	0
	Deputy Director of Planning & Development	1	1	0	0	0
	Economic Development Manager	1	1	0	0	0
	Economic Development Coordinator	0	0	0	1	1
	Administrative Assistant	1	1	1	1	0
	<b>Total Full-Time</b>	<b>4</b>	<b>4</b>	<b>2</b>	<b>3</b>	<b>1</b>
General Fund	Planning & Development Revenue	2018 Actual	2019 Actual	2020 Appropriated	2021 Request	2020-2021 Difference
	Fines & Fees	\$ 3,819	\$ 3,957	\$ 3,820	\$ 3,820	\$ -
	<b>Planning &amp; Development Total</b>	<b>\$ 3,819</b>	<b>\$ 3,957</b>	<b>\$ 3,820</b>	<b>\$ 3,820</b>	<b>\$ -</b>



# PUBLIC SAFETY

## Department Description

The Department of Public Safety is led by the Director of Public Safety, Keith Winn, who was appointed by Mayor Jadwin in March 2020. The primary function of the department is to provide for the safety, health and welfare of the City's 36,075 residents. The Division of Police serves as the City's lead law enforcement agency, providing all policing services to our residents and serves as an integral partner with other law enforcement, fire service and public safety agencies in the region. The Chief of Police establishes and directs the mission, focus, operations and fiscal administration of the Division. The members of the agency are charged with:

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

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

[https://www.gahanna.gov/wp-content/uploads/2020/07/Gahanna-Police-Annual-Report\\_FINAL\\_6\\_30.pdf](https://www.gahanna.gov/wp-content/uploads/2020/07/Gahanna-Police-Annual-Report_FINAL_6_30.pdf)

The Division adheres to the use of recognized best-practices in law enforcement, such as those recommended by the Ohio Collaborative Police Advisory Board and other professional-standards organizations. As evidence of this, the Division has adopted policies and procedures focused on achieving fair, just, and equitable outcomes to police encounters. To further advance the delivery of professional services, and positively impact community relations, The Division has incorporated daily policy reviews and several training programs for its personnel, such as anti-bias awareness, awareness and intervention for special populations, crisis intervention response, and de-escalation and conflict resolution training.

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

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

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

## Division Descriptions

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

### Field Services Subdivision

The Field Services Subdivision is comprised of the Division's uniformed patrol personnel, School Resource Officers (SRO's) deployed within Gahanna-Jefferson Public Schools, Reserve Officers, and the Chaplain Corps. The Bureau's uniformed patrol officers are divided among three primary shifts and provide continuous policing services and the Division's first-response capability. Patrol officers focus on problem-solving policing, community engagement, and proactive enforcement in order to reduce crime, the fear of crime, and address public safety concerns. Through the collection and analysis various data points related to criminal activity, traffic crashes, and other public safety metrics, the Field Services Subdivision had adopted the DDACTS methodology for purposes of deploying its personnel and resources, or 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, and 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 then charging criminal offenders identified in the course of 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. Among its critical partners, the subdivision works closely with the Franklin County Prosecutor's Office to ensure the integrity of cases brought before the courts, to promote the successful prosecution of criminal offenders, and provide 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 can 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.

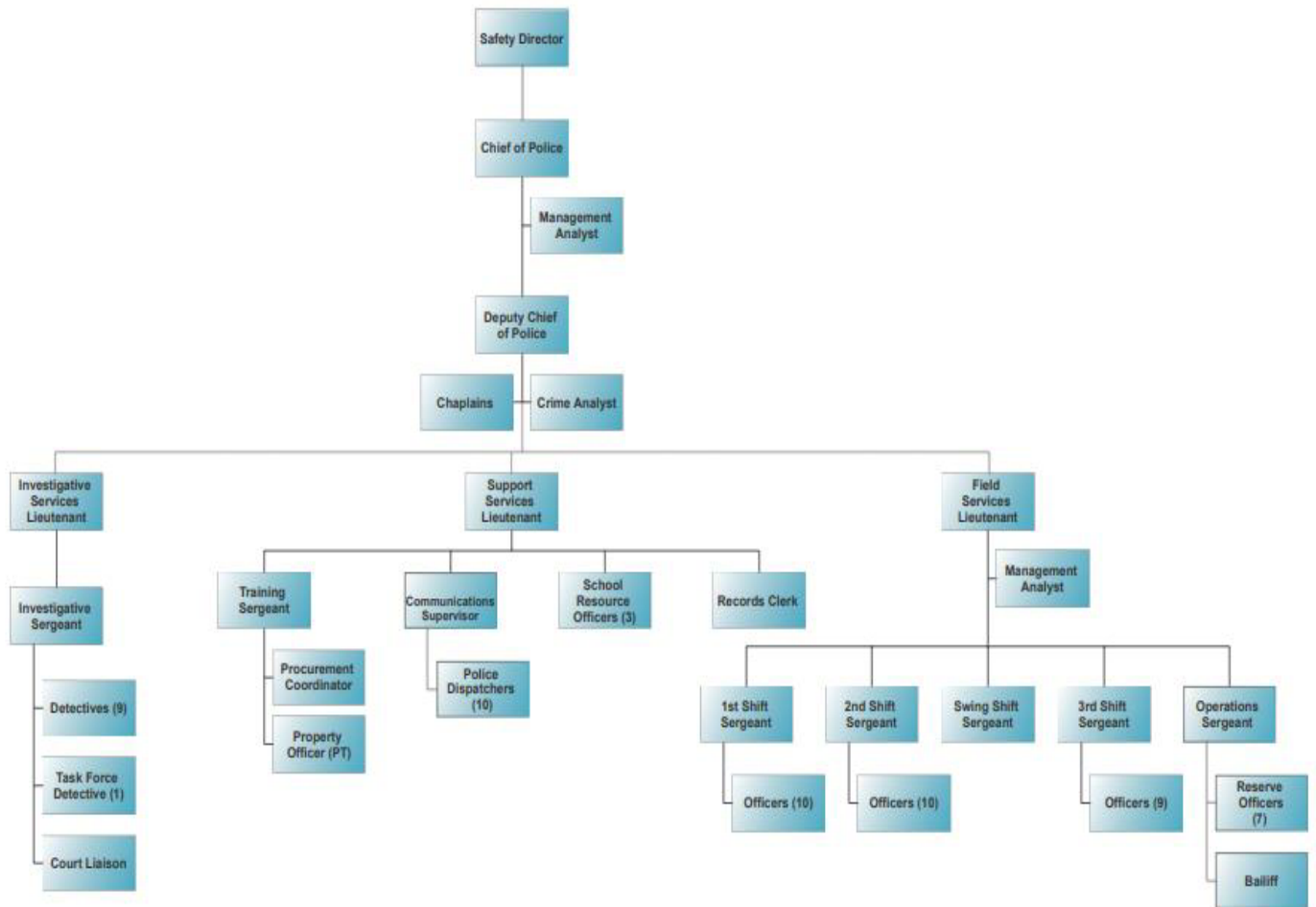
### Support Services Subdivision

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 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.

Additionally, this 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.

## Organizational Chart



### Priorities

#### CALEA Accreditation

Given the current state of police-community relations, Division leadership strongly believe that a commitment to provide outstanding police service must be more than mere words. Rather, it must be followed by action in order to deliver on promises made and to maintain legitimacy. To that end, in 2021 the Division of Police will continue its pursuit of CALEA accreditation.

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

Accreditation involves a comprehensive five step process spanning 36 months. The process includes web-based file review(s) and site-based assessment as a means of compliance verification. The Division has already begun an “exploratory” phase that involves a review of CALEA mandates in order to gauge the Division’s current level of compliance. This has enabled the Division to identify operational priorities, align personnel and intra-agency processes appropriately, and identify those areas where the Division may require deferments, such as CALEA provisions related to public safety facilities.

The Division will transition into the formal five-step accreditation process in 2021. The Division considers the costs, which are based on agency size (personnel), to be a critical investment not just in the future of the agency itself, but in the Gahanna community as well. CALEA accreditation will require intensive internal processes, including policy review and formulation, auditing, evaluation, reporting, and data-tracking. The Deputy Chief of Police and newly acquired non-sworn staff will work in collaboration with a CALEA Regional Program Manager to help navigate the agency throughout the journey to achieve this high standard of recognition.

#### Facilities

Having reached broad consensus that the Division’s headquarters is ill-suited to meet expanding community expectations and the agency’s future needs, the Division will advance ongoing facility planning and evaluation in 2021. Working with City partners and other stakeholders, this will include prioritization of facility needs, the finalization of square footage requirements, the evaluation of potential sites, and identification of potential funding streams.

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

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

Co-location will mitigate strain on the Division’s current headquarters, provide a degree of consolidation, promote public safety, and enhance the already strong partnership between the Division of Police and MTFD. Renovations of the library facility are underway as are the many planning and purchasing efforts in order to go live with the new communications center in early 2021.

## Challenges

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

## Non-Routine or New Items

### Changes to Operations

#### Transition to Joint Communications and Public Safety Facility

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

### Staffing

- Maintaining a viable applicant list (given eroding interest in law enforcement as a career choice)
- Keeping up with the pace of expected officer retirements over the next several years
- Personnel capacity for the potential expansion of community policing needs (SROs, additional patrols of expanding business districts, etc.)

#### Deployment of Body Worn Cameras for Front-Line Personnel

- Technology infrastructure
- Staffing support (public records redaction, release, and management)
- Logistical considerations (uniform modifications, device settings, in-car camera synchronization, etc.)

The Division of Police had modest operating increases over the three-year trend in order to fund contractual increases, changes to operations and durable equipment lifecycle management needs.

In 2020, the Division of Police will move forward with operational planning for the 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. The Division anticipates that the co-location project will extend into 2021 with opening to occur within the first quarter.

### Staffing Discussion

As part of the Division's strategic planning process the long-term staffing needs of the agency for sworn and non-sworn positions was at the forefront of many of the planning discussions. Currently, the agency is budgeted for 56 sworn positions (a decrease from the agency's high of 61 sworn officers in 2008), but due to retirements, injuries, military deployments and other factors including the long lead time necessary to adequately hire, train and deploy diverse candidates to serve as police officers, the Division rarely operates at its budgeted strength. Emphasis within the budget will be placed on funding a "readiness rate" of sworn

positions based on an analytical review of the Division's relief factor for the Division to operate at its intended strength.

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

[https://www.gahanna.gov/wp-content/uploads/2020/09/2019-Police-Staffing-Assessment- FINAL\\_12-26-19.pdf](https://www.gahanna.gov/wp-content/uploads/2020/09/2019-Police-Staffing-Assessment- FINAL_12-26-19.pdf)

## **Department Performance**

### **Accomplishments and Innovation**

#### **Labor Agreements**

In 2019, negotiations between the City and the Division's two primary labor unions concluded with three-year agreements reached with both the Fraternal Order of Police (representing the sworn staff) and the Fraternal Order of Police – Ohio Labor Council (representing the dispatchers). The agreements span the years 2019-2021 with preparations for negotiations beginning in 2021. Changes in overtime coverage, shift assignments and other operational factors will be analyzed throughout the upcoming year in order to effectively establish the City's position moving into the negotiations process in the third quarter of 2021.

#### **Annual Training**

The Division has a published 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 trainings reflect the baseline requirements to maintain the ability to lawfully operate essential certified equipment such as speed measuring devices breath testing apparatus, and polygraphs. Other baseline training allows agency 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, 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 agency personnel.

#### **Hiring and Promotional Process Improvements**

The Division made significant improvements to its hiring processes for sworn officers and dispatchers. In 2019, the first candidates for sworn positions completed the new process which was designed to diversify the applicant pool, speed up the overall hiring timeline and deliver applicants to the appointing authority with the best opportunity for long-term success as a member of the Division. With slight adjustments, the process was again successful in 2020 with one applicant entering the training academy in July and three additional applicants entering the final phases of the post-conditional offer phase.

In addition to changes in the new-hire process, through contract negotiations with the Fraternal Order of Police changes were made to the promotional process included in the collective bargaining agreement for the position of sergeant and lieutenant. The inclusion of an assessment center conducted by the Ohio Association of Chiefs of Police was introduced in 2019 for both promotional processes (sergeant and lieutenant). The assessment center involves law enforcement professionals from outside agencies assessing the performance of promotional candidates through a series of job-related exercises designed to highlight dimensions deemed critical for

success in each of the promotional ranks. In 2020 those selected from the revised promotional process all successfully completed their one-year probationary assignments.

### **Personnel Wellness Initiatives**

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

Additionally, the Division will begin a regimented Wellness Program that is titled Psychological First Aid in a Culture of Wellness. The Division has partnered with a Clinical and Forensic Psychologist experienced with first responders to conduct an introduction to the program in the fall of 2020. In 2021 the Program will include two scheduled wellness appointments to meet with a Clinical Psychologist as part of an ongoing commitment to the mental health of our first responders.

### **Community Engagement**

The Division is committed to engaging with community members in the broadest possible manner. Social media platforms provide the Division unique opportunities to interact with community members in larger numbers and with more impact in real time. The traditional source of public information relied solely on selected media markets via press releases related to critical incidents and relayed to the public via third party news outlets. Today, public information and news flows through our social media platforms almost in real time making the information more relevant and more likely to positively impact the public's activities. Traditional media outlets still garner and re-broadcast this information taken directly from our social media platforms which reaches the public who may or may not be engaged in our social media platforms. The Gahanna Division of Police monitors and communicates directly with the public through *Facebook*, *Twitter*, and *Nextdoor*. The agency also recognizes the value of traditional community engagement that can only come with face-to-face communications. These are opportunities to meet and discuss with community members issues impacting our residents and other stakeholders, and to that end, the Division hosts monthly community civic association/HOA meetings, quarterly "Coffee with a Cop" events, National Night Out, topical community meetings, community training, and many other public engagements.

### **Bike Patrols – Expanded Community Policing**

Bike patrols remain an integral component of the Division's community engagement and crime suppression strategy. As such, and despite operational challenges related to staffing and other factors, the Division continued to deploy bike officers in 2020. As staffing issues are addressed, the Division hopes to expand bike patrols in dedicated business districts and residential areas as one tool in the agency's community policing efforts; the Division's current bike fleet is expected to support expanded operations in 2021 and beyond.



## Performance Measures

### Average Cost Per Call for Service

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

#### Average Cost Per Call for Service (CFS)

2014	2015	2016	2017	2018	2019	2020
\$228.16	\$230.81	\$272.02	\$313.76	\$320.47	\$307.67	TBD

### Staffing

In 2020 the Division of Police had a budgeted strength of 56 full-time sworn, 11 dispatchers and six civilian support positions. Throughout 2020 the Division will not operate at its budgeted staffing strength due to retirements, long-term job-related injuries, military deployments, non-duty related medical leave and other factors. For example, the agency operated much of the year with 49 sworn positions and as low as three civilian support staff members. The chart below indicates actual employees at the time of budget publication.

#### Division of Police Staffing Allocation

	2014	2015	2016	2017	2018	2019	2020
Sworn Positions	55	56	55	56	56	54	56
Civilian Support Staff	5	5	5	5	5	6	6
Dispatchers	10	11	10	10	10	11	11
Total Positions	70	72	70	71	71	71	73

### 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

	2014	2015	2016	2017	2018	2019	2020
Part 1 Violent Crimes	227	248	249	274	492	315	TBD
Part 2 Property Crimes	680	707	820	836	1045	779	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

	2014	2015	2016	2017	2018	2019	2020
Traffic Citations (citation issuance and arrests by citation combined)	4702	5135	3167	2580	3914	3119	TBD
Crashes (Property Damage Only)	633	665	772	583	600	569	TBD
Crashes (With Injuries)	133	148	132	142	138	141	TBD
Crashes (With Fatalities)	1	0	0	0	1	1	TBD



## Budget Information

### Revenue, Appropriation, and Position Summary

General Fund	Use of Funds	2018 Actual	2019 Actual	2020 Appropriated	2021 Request	2020-2021 Difference
	Salaries and Benefits	\$ 8,632,990	\$ 8,799,563	\$ 9,477,880	\$ 10,140,469	\$ 662,589
	Contract Services	\$ 748,497	\$ 828,628	\$ 495,546	\$ 720,248	\$ 224,702
	Materials & Supplies	\$ 72,641	\$ 111,402	\$ 100,138	\$ 98,500	\$ (1,638)
	Capital Outlay	\$ 558,761	\$ 448,522	\$ 29,041	\$ -	\$ (29,041)
	Transfer Out	\$ 669,530	\$ 664,820	\$ 795,290	\$ -	\$ (795,290)
	<b>Departmental total</b>	<b>\$ 10,682,419</b>	<b>\$ 10,852,935</b>	<b>\$ 10,897,895</b>	<b>\$ 10,959,217</b>	<b>\$ 61,322</b>
	Elected/Appointed Officials	2018 Actual	2019 Actual	2020 Appropriated	2021 Request	2020-2021 Difference
	Director of Public Safety	1	1	1	1	0
	<b>Total Elected/Appointed Officials</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>0</b>
	Full-Time	2018 Actual	2019 Actual	2020 Appropriated	2021 Request	2020-2021 Difference
	Chief of Police	1	1	1	1	0
	Deputy Chief of Police	1	1	1	1	0
	Administrative Operations Manager	1	0	0	0	0
	Lieutenant	3	3	3	3	0
	Sergeant	6	7	7	6	-1
	Crime Analyst	1	1	1	1	0
	Management Analyst	0	2	2	2.75	0
	Police Officers	45	43	44	47	3
	Dispatchers	11	11	11	12	1
	Procurement Coordinator	1	1	1	1	0
	Administrative Assistant	0	1	1	0	-1
	Secretary	1	1	1	1	0
	<b>Total Full-Time</b>	<b>71</b>	<b>72</b>	<b>73</b>	<b>75.75</b>	<b>2</b>
	Part-Time	2018 Actual	2019 Actual	2020 Appropriated	2021 Request	2020-2021 Difference
	Police Officers	4	4	2	2	0
	<b>Total Part-Time</b>	<b>4</b>	<b>4</b>	<b>2</b>	<b>2</b>	<b>0</b>
General Fund	Public Safety Revenue	2018 Actual	2019 Actual	2020 Appropriated	2021 Request	2020-2021 Difference
	Charges for Services	\$ 143,555	\$ 158,063	\$ 12,230	\$ 15,000	\$ 2,770
	Fines & Fees	\$ 37,514	\$ 42,349	\$ 18,760	\$ 17,800	\$ (960)
	Intergovernmental	\$ 3,740	\$ 6,161	\$ 3,740	\$ 3,740	\$ -
	Licenses & Permits	\$ 60,655	\$ 56,521	\$ 60,660	\$ 50,000	\$ (10,660)
	<b>Public Safety Total</b>	<b>\$ 245,464</b>	<b>\$ 263,094</b>	<b>\$ 95,390</b>	<b>\$ 86,540</b>	<b>\$ (8,850)</b>

# PUBLIC SERVICE & ENGINEERING

## Department Description

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

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

## Division Descriptions

### Administrative Division

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

### Engineering Division

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

### Facilities Maintenance Division

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

### Fleet Maintenance Division

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

### Streets Division

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

### 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.

### **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.

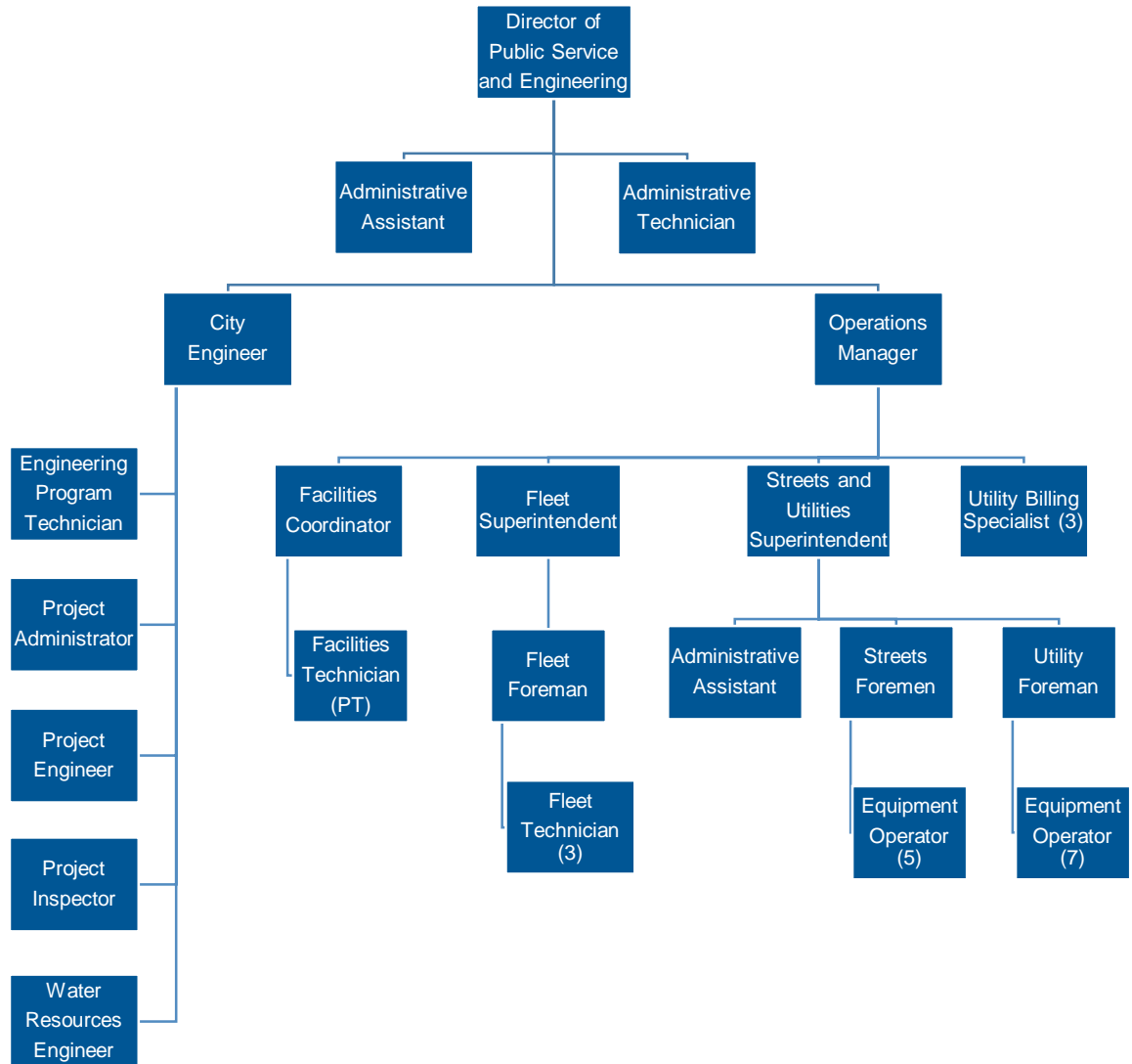
### **Stormwater Division**

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.

### **Utility Billing Division**

The purpose of the Utility Billing Division is to provide fair, accurate invoicing, and excellent customer service. Water and sanitary sewage processing are provided by the City of Columbus, with billing to the residents of Gahanna performed by the City of Gahanna's Utility Billing Division. Through innovation and secure technology, this division processes approximately 50,000 water/sanitary/storm/refuse invoices annually in addition to providing customer service to 10,687 accounts for issues related to utilities and refuse collection.

## Organizational Chart



### Priorities

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

- Reduce congestion at the intersection of Taylor Station and Claycraft Rd. by installing a modern roundabout.
- Relieve congestion for northbound Hamilton Road at Morse Road and along Morse Road between Hamilton and Trellis Lane through a joint project with the City of Columbus.
- Improve accessibility throughout Gahanna's public spaces through the adoption and implementation of an ADA Transition Plan.
- Preserve existing infrastructure along Cherry Bottom Road by taking countermeasures to arrest slope instability.
- 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.
- Begin the transition to monthly utility billing.
- Reduce congestion near US-62 and W. Johnstown Rd. by widening S. Stygler Rd.
- Reduce congestion, improve road conditions and improve drainage by widening W. Johnstown Rd. between Stygler Rd. and Olde Ridenour Rd.
- Design and add bridge enhancements when ODOT reconstructs the S. Hamilton and Claycraft Rd. bridges over I-270.
- Replace failing bridge structures on Wynne Ridge Ct.
- Replace decades old municipal compound HVAC equipment with reliable and energy efficient models.
- Construct a new Service Operations Complex to replace the currently aging and inadequate City facility or renovate the existing facility on Oklahoma Ave.
- Aid in the implementation of GoForward Gahanna strategic result 3.1 Westside Intersection by relieving congestion in the Stygler Rd./Agler Rd./US62 area so that Gahanna residents and visitors will be able to travel through improved and maintained intersections and development and redevelopment projects can proceed.
- Create access to Friendship Park and the Oklahoma City Facility from a signalized intersection at Granville St. by extending Shull Ave. south from Granville St.
- Improve the Olde Gahanna area and expand walkability by rebuilding Carpenter Rd. and Walnut St.
- Install GPS units on City snowplows to improve efficiency and service to the public.
- Techcenter Dr. Extension (Science Blvd. to Taylor Station Rd.).

### Challenges

#### Facilities Maintenance Division

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

#### Streets Division

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

aging street inventory, the City's ability to fund other services, programs and capital improvements are severely limited.

The Street Fund receives a portion of its revenue from a proportionate share of the State's Motor Vehicle Fuel Tax. While gas prices fluctuate, this revenue source does not, as the tax is a fixed amount per gallon. Additionally, with a continued focus on increasing fuel efficiency and the growing adoption of hybrid and alternative fuel vehicles, revenue is not anticipated to keep the pace of expenditure growth in the Street Fund. Stay at home orders and an increase in remote working through 2020 are expected to further reduce Fuel Tax revenue. Because of this, the General Fund will have to continue to supplement the resources available for Streets programs.

### **Water, Sanitary Sewer, Stormwater, and Utility Billing**

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

## **Non-Routine or New Items**

### **Changes to Operations**

#### **Building Division**

Gahanna's Building division was realigned in April 2020 to report to the City Planner & Zoning Administrator. Effective January 2021, these divisions will be reorganized under the newly created Planning Department.

#### **Zoning Division**

Gahanna's Zoning Division was realigned in April 2020 to report to the City Planner & Zoning Administrator. Effective January 2021, this Division will be reorganized under the newly created Planning Department.

#### **Code Enforcement Division**

Code Enforcement operations are now overseen by the Code Enforcement Administrator, and the Division reports to the City Planner & Zoning Administrator. Effective January 2021, this Division will be reorganized under the newly created Planning Department.

#### **Engineering Division**

Gahanna's City Engineer is now the designated Flood Damage Prevention Administrator, who is appointed to administer and implement floodplain zoning code. The City Engineer also serves as Gahanna's appointed ADA Coordinator.

To streamline the plan review and approval process, digital submission of construction plans is now an option for designers and contractors. Staff have adjusted their workstations and processes to facilitate digital reviews.

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

## **Utility Billing Division**

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

## **Department Performance**

### **Accomplishments and Innovation**

#### **Administrative Division**

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

#### **Engineering Division**

- Vehicular Safety is a top priority for the City of Gahanna. In an effort to maintain roadway safety and a reliable thoroughfare system, the City completed the replacement of the Heil Drive Bridge that carries Heil Drive over Sycamore Run. The ODOT Municipal Bridge Replacement program funded 95% of the construction costs.
- Research Rd. and Blatt Rd. Improvement was conducted to accommodate heavy truck and industrial traffic (from Eastgate Rd. to Taylor Station Rd.) by replacing roadway with more substantial pavement including the addition of new pedestrian facilities.
- In 2020, the Engineering Division successfully completed the largest street program to date. The program consisted of more than 2.0 centerline miles of street reconstruction, 4.7 miles of asphalt overlay, and 3.08 centerline miles of crack seal, with a total investment of more than \$5.9 million dollars.
- U.S. EPA Brownfields Grant Program – In an effort to secure services for the assessment of sites potentially contaminated by hazardous substances, pollutants, or petroleum, the Engineering Division submitted an application for assessment of the Service and Parks garage complex and a portion of Academy Park.
- As part of the Department's continuing goal of improving the City's water distribution network, more than 600 feet of water main was replaced beneath Walnut Street and Shepard Street. The new 8" water main replaced a 4" asbestos-cement water main that was installed in the 1940's.

#### **Streets Division**

- Streets Crew have replaced and upgraded the 20mph school zone flasher that meet current standards, including the installation of LED bulbs.
- Street crews replaced all actuated pedestrian crossing signs with LED. By the end of 2020, the traffic signal system will be fully LED.

## Utility Billing Division

- The Utility Billing Division is instrumental in finding residential water leaks within the City. In 2019 Utility Billing notified over 400 residential households of water leaks that may have otherwise gone undetected. It saved homeowners thousands of dollars in unintended usage. Notifications for 2020 are still being calculated.

## Stormwater Division

- As part of the City's Illicit Discharge Detection and Elimination program, we inspected 1/3 of our stormwater outfalls into major water ways, confirming that there 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)

2014	2015	2016	2017	2018	2019	2020
13	9	6	4	2	1	

### Engineering Division

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

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

Lane Miles of Bike Paths (By Year)

2014	2015	2016	2017	2018	2019	2020
24	24	24.15	25.26	25.26	25.26	



## Fleet Division

### Gallons of Fuel Purchased

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

Gallons of Fuel Purchased (By Year)

2014	2015	2016	2017	2018	2019	2020
80,842	85,322	79,305	65,421	80,242	75,161	

## 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)

2014	2015	2016	2017	2018	2019	2020
1,895,130	1,678,365	1,637,449	1,693,159	1,607,871	1,644,239	

## 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

	2014	2015	2016	2017	2018	2019	2020
Assessed Paved Lane Miles	325.09	325.84	325.84	327.72	327.72	327.72	
Average Pavement Condition Rating	87.6	84.7	86.3	86.8	86.8	86.1	
Mileage Rated Satisfactory (75) or Better	92.2%	81.1%	86.8%	86.9%	84.9%	79.5%	

## 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).

Sanitary Sewer Backups Comparison

	2014	2015	2016	2017	2018	2019	2020
Target	≤8	≤8	≤8	≤8	≤8	≤8	≤8
Actual	4	7	5	3	6	7	

**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**

	2014	2015	2016	2017	2018	2019	2020
Target	≥30	≥30	≥30	≥30	≥30	≥30	
Actual	57	59	87	54	54	60	

**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**

	2014	2015	2016	2017	2018	2019	2020
Recycling Accounts	9,837	9,904	9,967	10,043	10,016	9,998	
Recycling Collected (Tons)	2,568	2,714	2,835	2,552	2,496	2,433	
Refuse Accounts	9,837	9,904	9,967	10,043	10,016	9,998	
Refuse Collected (Tons)	9,278	9,351	9,547	9,985	10,256	9,360	

## Budget Information

### Revenue, Appropriation and Position Summary

General Fund	Use of Funds	2018 Actual	2019 Actual	2020 Appropriated	2021 Request	2020-2021 Difference
	Salaries & Benefits	\$ 1,114,713	\$ 1,090,648	\$ 1,179,440	\$ 547,074	\$ (632,366)
	Materials & Supplies	\$ 639,717	\$ 611,076	\$ 626,580	\$ 607,300	\$ (19,280)
	Contract Services	\$ 288,365	\$ 293,304	\$ 162,752	\$ 5,000	\$ (157,752)
General Fund	Capital Outlay	\$ 397,559	\$ 108,533	\$ 9,981	\$ -	\$ (9,981)
	<b>Departmental total</b>	<b>\$ 2,440,354</b>	<b>\$ 2,103,561</b>	<b>\$ 1,978,753</b>	<b>\$ 1,159,374</b>	<b>\$ (819,379)</b>
	Full-Time	2018 Actual	2019 Actual	2020 Appropriated	2021 Request	2020-2021 Difference
	Director of Public Service	1	1	0.25	0.3	0.05
General Fund	Deputy Director of Public Service	0.25	0.25	0	0	0
	City Engineer	1	0	0	0	0
	Planning and Zoning Administrator	1	1	1	0	-1
	Chief Building Official	1	1	1	0	-1
General Fund	Building and Heating Inspector	1	1	1	0	-1
	Code Enforcement Officer	1	2	2	0	-2
	Building and Zoning Specialist	1	1	1	0	-1
	Fleet Superintendent	1	1	1	1	0
General Fund	Fleet Foreman	1	1	1	1	0
	Fleet Technician	3	3	3	3	0
	Facility Maintenance Coordinator	1	1	0	0	0
	Facility Maintenance Foreman	0	0	1	1	0
General Fund	Administrative Coordinator	0.5	0.5	0.5	0.5	0
	Administrative Technician	0.7	0.7	0.7	0.7	0
	Engineering Program Technician	1	0	0	0	0
	Administrative Assistant	0	0	0.5	0	-0.5
General Fund	<b>Total Full-Time</b>	<b>15.45</b>	<b>14.45</b>	<b>13.95</b>	<b>7.5</b>	<b>-6.45</b>
	Part-Time/Seasonal	2018 Actual	2019 Actual	2020 Appropriated	2021 Request	2020-2021 Difference
	Office Support Worker I	2	2	0	0	0
	Office Support Worker III	4	2	2	0	-2
General Fund	Team Member-Parks/Service	0	0	0	3	3
	<b>Total Part-Time</b>	<b>6</b>	<b>4</b>	<b>2</b>	<b>3</b>	<b>1</b>
General Fund	Public Service Revenue	2018 Actual	2019 Actual	2020 Appropriated	2021 Request	2020-2021 Difference
	Charges for Services	\$ 44,805	\$ 42,791	\$ 31,090	\$ 8,390	\$ (22,700)
	Fines & Fees	\$ 580,090	\$ 558,088	\$ 546,980	\$ -	\$ (546,980)
	Licenses & Permits	\$ 453,879	\$ 568,701	\$ 453,890	\$ -	\$ (453,890)
General Fund	Miscellaneous Income	\$ -	\$ 16,799	\$ -	\$ -	\$ -
	<b>Public Service Total</b>	<b>\$ 1,078,774</b>	<b>\$ 1,186,379</b>	<b>\$ 1,031,960</b>	<b>\$ 8,390</b>	<b>\$ (1,023,570)</b>

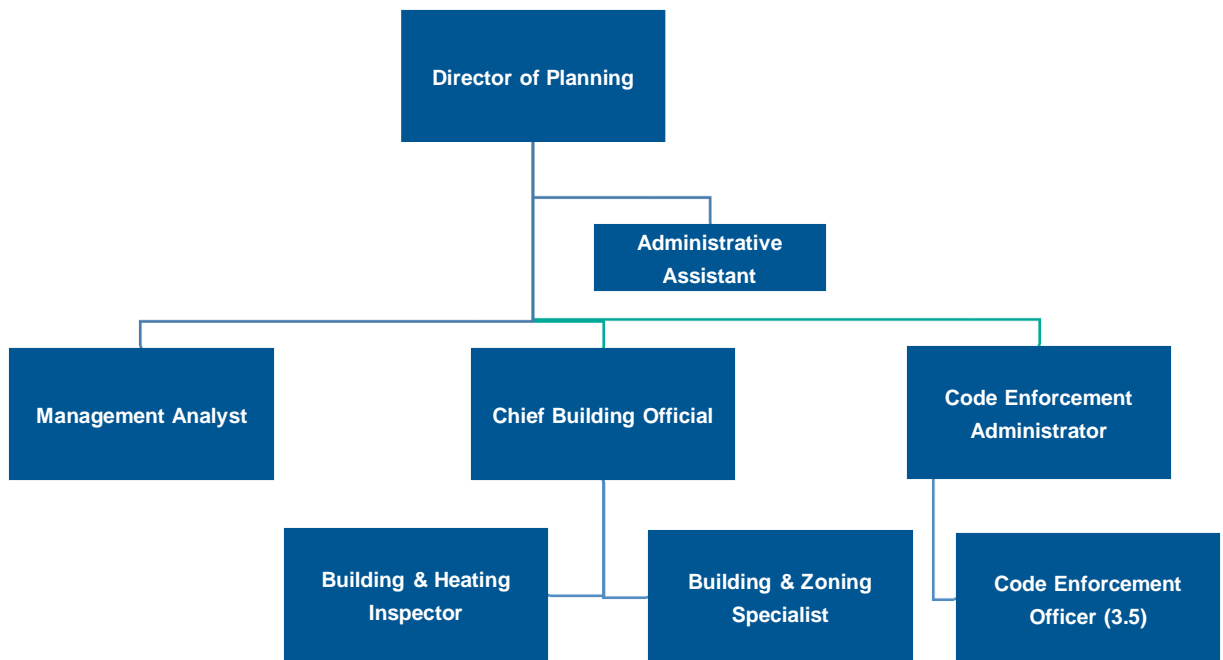
# DEPARTMENT OF PLANNING

## 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. Complaints may be received from the community or identified through patrols and inspections.

## Organizational Chart



## Conditions Affecting Service Levels, Performance and Cost

### Priorities

The Department of Planning has identified the following specific strategic goals for 2021 and beyond. Accomplishing these goals will contribute to the City's continued success:

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

### Challenges

Challenges facing the Department of Planning include the following:

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

## Non-Routine or New Items

### Changes to Operations

In April 2020, the reporting structure for the Building, Zoning and Code Enforcement divisions was reorganized under the City Planner and Zoning Administrator to better align job-related functions. This reorganization was done in anticipation of the creation of a new Department of Planning in 2021, for the purpose of creating a cohesive streamlined, and encompassing permitting process and oversight.

## Department Performance

### Accomplishments and Innovation

2020 Accomplishments for the Department of Planning included:

- An overhaul of current Design Review Code began in 2020 and will be adopted in early 2021.
- Various Code changes have been implemented to improve communication of standards for residents and developers and to eliminate the need for variances by City Council.
- Implementation of an updated Rental Registration program that includes a new Nuisance Code, which will mandate greater standards of care for property owners.
- Navigated the challenges of Covid-19 to successfully intake, process, review, and issue more than 1,100 permits and perform over 1,200 inspections during a worldwide pandemic

## Budget Information

### Revenue, Appropriation and Position Summary

General Fund	Use of Funds	2018 Actual	2019 Actual	2020 Appropriated	2021 Request	2020-2021 Difference
	Salaries & Benefits	\$ -	\$ -	\$ -	\$ 954,488	\$ 954,488
	Materials & Supplies	\$ -	\$ -	\$ -	\$ 11,000	\$ 11,000
	Contract Services	\$ -	\$ -	\$ -	\$ 253,500	\$ 253,500
	<b>Departmental total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,218,988</b>	<b>\$ 1,218,988</b>
	Full-Time	2018 Actual	2019 Actual	2020 Appropriated	2021 Request	2020-2021 Difference
	City Planner & Zoning Administrator	0	0	0	1	1
	Chief Building Official	0	0	0	1	1
	Code Enforcement Administrator	0	0	0	1	1
	Building & Heating Inspector	0	0	0	1	1
General Fund	Building & Zoning Specialist	0	0	0	1	1
	Code Enforcement Officer	0	0	0	3	3
	Administrative Assistant	0	0	0	1	1
	<b>Total Full-Time</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9</b>	<b>9</b>
	Part-Time/Seasonal	2018 Actual	2019 Actual	2020 Appropriated	2021 Request	2020-2021 Difference
	Office Support Worker III	0	0	0	1	1
	Management Analyst	0	0	0	1	1
	<b>Total Part-Time/ Seasonal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>2</b>
General Fund	Finance Revenue	2018 Actual	2019 Actual	2020 Appropriated	2021 Request	2020-2021 Difference
	Fines & Fees	\$ -	\$ -	\$ -	\$ 35,260	\$ 35,260
	Licenses & Permits	\$ -	\$ -	\$ -	\$ 469,880	\$ 469,880
	<b>Finance Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 505,140</b>	<b>\$ 505,140</b>

# CAPITAL IMPROVEMENTS

## Capital Needs Assessment

The Capital Needs Assessment is a critical component of the City's long-term financial management and forecasting process. By identifying needed capital investment and improvements over a five-year time horizon, City staff and officials can work to prioritize projects and initiatives, allocate available funding and identify potential partners and outside funding resources. Compiling the Capital Needs Assessment is a first step toward developing a long-term Capital Improvement Plan for the City.

The five-year needs assessment is based on best practices, previous plans and surveys as well as the experience and research of the departmental professionals. The current assessment represents the capital investments and improvements needed over the next five years (2021 – 2025).

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

In May 2019, residents approved a 1% income tax increase with 75% dedicated to capital maintenance and improvements. For 2021, this funds all capital maintenance items as well as several new projects and improvements.

## Terms and Definitions

### Capital Maintenance

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

### Capital Improvements

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

#### Priority 1

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

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

#### Priority 2

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

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

#### Priority 3

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

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

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

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



## 2021 Capital Improvement Plan

### Capital Maintenance

The Capital Maintenance projects in the 2021 budget include:

Fund	Department	Capital Maintenance	2021 Request
<b>Capital Improvement</b>			
	Information Technology	GNET Fiber Network Redundancy	\$ 400,000
	Information Technology	IT Plotter Replacement Plan	\$ 1,500
	Information Technology	Physical Server Lifecycle Replacement	\$ 25,000
	Information Technology	SAN Equipment Replacement	\$ 30,000
	Parks & Recreation	Park & Trail Asphalt Resurfacing	\$ 200,000
	Parks & Recreation	Park Renovations	\$ 100,000
	Parks & Recreation	Pool Infrastructure & Maintenance	\$ 100,000
	Parks & Recreation	Play Elements and Surface Replacement	\$ 250,000
	Public Safety	Police Equipment Replacement	\$ 225,000
	Public Safety	Police Radio Replacement Program	\$ 150,000
	Public Service	Asphalt Overlay	\$ 2,590,000
	Public Service	Bridge Replacement Program	\$ 329,000
	Public Service	Street Rebuilds	\$ 1,964,160
	Public Service	General Equipment Replacement Program	\$ 275,000
	Public Service	Fleet Garage Equipment Replacement Program	\$ 15,000
	Public Service	Street Lights at Intersections LED	\$ 40,000
	Public Service	Traffic Signal Upgrade and Maintenance	\$ 212,000
		<b>Capital Improvement Fund Total</b>	<b>\$ 6,906,660</b>
<b>Street Fund</b>			
	Public Service	General Equipment Replacement Program	\$ 175,000
		<b>Capital Improvement Fund Total</b>	<b>\$ 175,000</b>
<b>Total Governmental Funds</b>			<b>\$ 7,081,660</b>
Fund	Department	Capital Maintenance	2021 Request
<b>Sewer Capital Improvement</b>			
	Public Service	Enterprise Equipment Replacement Program	\$ 150,000
	Public Service	Sanitary Sewer System Maintenance	\$ 300,000
		<b>Sewer Capital Improvement Fund Total</b>	<b>\$ 450,000</b>
<b>Storm Water</b>			
	Public Service	Bridge Replacement Program	\$ 129,000
	Public Service	Storm Water System Maintenance	\$ 70,000
	Public Service	Enterprise Equipment Replacement Program	\$ 50,000
		<b>Storm Water Fund Total</b>	<b>\$ 249,000</b>
<b>Water Capital Improvement</b>			
	Public Service	Enterprise Equipment Replacement Program	\$ 150,000
	Public Service	Replace Older Existing Waterlines	\$ 125,000
		<b>Water Capital Improvement Fund Total</b>	<b>\$ 275,000</b>
<b>Total Enterprise Funds</b>			<b>\$ 974,000</b>

## Capital Improvements

The following table summarizes the requested one-time capital projects by funding source. This table is followed by detailed project information sheets which provide in-depth information on each of the proposed projects. In the case of most multi-year projects, it is important to note that only the 2021 requirements are included in the 2021 budget request. Future years' requirements will be included in their future budget requests.

Fund	Department	Capital Improvement Requests	2021 Request
<b>Capital Improvement</b>			
	Economic Development	Land Acquisition Strategy for Development	\$ 350,000
	Parks & Recreation	Big Walnut Trail Section 8	\$ 75,000
	Parks & Recreation	GSP Splash Pad	\$ 500,000
	Parks & Recreation	Price Road House Renovation	\$ 175,000
	Public Safety	Police Software Upgrade	\$ 30,000
	Public Service	Heil Drive	\$ 50,000
	Public Service	Cherry Bottom Road Stabilization	\$ 1,200,000
	Public Service	Sidewalk Replacement Program	\$ 500,000
	Public Service	Creekside Repair/Renovation	\$ 1,500,000
	Public Service	Dossier Fleet Management Software	\$ 30,000
<b>Capital Improvement Fund Total</b>			<b>\$ 4,410,000</b>
<b>Tax Increment Fund (TIF)</b>			
	Public Service	Hamilton Bridge Enhancement	\$ 150,000
	Public Service	Taylor Station & Claycraft Intersection	\$ 150,000
	Public Service	Laura Drive Rebuild	\$ 350,000
<b>Tax Increment Fund Total</b>			<b>\$ 650,000</b>
<b>Total Governmental Funds</b>			<b>\$ 5,060,000</b>
Fund	Department	Capital Improvement Requests	2021 Request
<b>Storm Water</b>			
	Public Service	Heil Drive	\$ 10,000
	Public Service	Laura Drive Rebuild	\$ 80,000
<b>Storm Water Fund Total</b>			<b>\$ 90,000</b>
<b>Water Capital Improvement</b>			
	Public Service	Claycraft Road Waterline	\$ 65,000
	Public Service	Heil Drive	\$ 10,000
	Public Service	Laura Drive Rebuild	\$ 80,000
	Public Service	Water Tower Rehabilitation	\$ 45,000
<b>Water Capital Improvement Fund Total</b>			<b>\$ 200,000</b>
<b>Sewer Capital Improvement</b>			
	Public Service	Eastern Gahanna Sewer Analysis	\$ 65,000
	Public Service	Western Gahanna Sewer Analysis	\$ 650,000
<b>Water Capital Improvement Fund Total</b>			<b>\$ 715,000</b>
<b>Total Enterprise Funds</b>			<b>\$ 1,005,000</b>

## Capital Improvement Fund

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

FUND NAME	ORG	Account Type	OBJ	Obj Description	Department	Division	2018 Actuals	2019 Actuals	2020 Revised Budget	2021 Request	Difference 21 vs 20
Capital Improvement Fund	32506000	R	4100	Intergovernmental	Finance	Finance	0	-86,956	0	0	0
			4600	Other	Finance	Finance	0	-150,000	0	0	0
			4900	Transfer In	Finance	Finance	-6,951,750	-3,322,560	0	0	0
		R Total					-6,951,750	-3,559,516	0	0	0
		E	5500	Capital Outlay	Finance	Finance	3,003,690	2,759,526	150,000	0	-150,000
			5505	Capital Outlay	Finance	Finance	1,009,151	496,068	0	0	0
			5515	Capital Outlay	Finance	Finance	30,000	0	0	0	0
			5900	Transfer Out	Finance	Finance	0	47,687	0	0	0
		E Total					4,042,841	3,303,281	150,000	0	-150,000
	32506000 Total						-2,908,909	-256,235	150,000	0	-150,000
	32506550	R	4000	Income Tax	Finance	75% CP	0	-2,689,578	-8,427,340	-7,641,750	785,590
			4005	Income Tax	Finance	75% CP	0	0	0	155,700	155,700
			4210	Fines & Fees	Finance	75% CP	0	0	0	-150,000	-150,000
		R Total					0	-2,689,578	-8,427,340	-7,636,050	791,290
		E	5500	Capital Outlay	Finance	75% CP	0	0	5,051,910	5,283,160	231,250
			5505	Capital Outlay	Finance	75% CP	0	0	500,000	4,360,000	3,860,000
			5510	Capital Outlay	Finance	75% CP	0	0	896,500	1,623,500	727,000
		E Total					0	0	6,448,410	11,266,660	4,818,250
	32506550 Total						0	-2,689,578	-1,978,930	3,630,610	5,609,540
Capital Improvement Fund Total							-2,908,909	-2,945,813	-1,828,930	3,630,610	5,459,540
Grand Total							-2,908,909	-2,945,813	-1,828,930	3,630,610	5,459,540

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.

FUND NAME	ORG	Account Type	OBJ	Obj Description	Department	Division	2018 Actuals	2019 Actuals	2020 Revised Budget	2021 Request	Difference 21 vs 20
Bond Capital Improve Fund	32406000	R	4400	Investment Income	Finance	Finance	-12,688	-3,194	0	0	0
		R Total					-12,688	-3,194	0	0	0
		E	5505	Capital Outlay	Finance	Finance	537,884	105,740	0	0	0
			5900	Transfer Out	Finance	Finance	0	888	0	0	0
		E Total					537,884	106,628	0	0	0
	32406000 Total						525,196	103,434	0	0	0
Bond Capital Improve Fund Total							525,196	103,434	0	0	0
Court Building Fund	32904000	R	4205	Fines & Fees	Mayor's Court	Mayor's Court	-19,974	-18,821	-19,980	-19,000	980
		R Total					-19,974	-18,821	-19,980	-19,000	980
		E	5510	Capital Outlay	Mayor's Court	Mayor's Court	5,846	0	0	0	0
		E Total					5,846	0	0	0	0
	32904000 Total						-14,128	-18,821	-19,980	-19,000	980
Court Building Fund Total							-14,128	-18,821	-19,980	-19,000	980
Federal Hwy Grant Fund	33011000	R	4100	Intergovernmental	Public Service	Public Service	0	-115,661	-500,000	0	500,000
			4900	Transfer In	Public Service	Public Service	0	-95,373	0	0	0
		R Total					0	-211,034	-500,000	0	500,000
		E	5505	Capital Outlay	Public Service	Public Service	0	295,882	0	0	0
		E Total					0	295,882	0	0	0
	33011000 Total						0	84,848	-500,000	0	500,000
Federal Hwy Grant Fund Total							0	84,848	-500,000	0	500,000
OPWC Fund	32311000	R	4100	Intergovernmental	Public Service	OPWC	-785,867	0	0	0	0
		R Total					-785,867	0	0	0	0
		E	5505	Capital Outlay	Public Seervice	OPWC	785,867	0	0	0	0
		E Total					785,867	0	0	0	0
	32311000 Total						0	0	0	0	0
OPWC Fund Total							0	0	0	0	0
Parks & Rec Capital Fund	32708000	R	4205	Fines & Fees	Parks & Rec	Parks & Rec	-6,500	-13,000	0	0	0
		R Total					-6,500	-13,000	0	0	0
		E	5505	Capital Outlay	Parks & Rec	Parks & Rec	197,452	2,548	0	0	0
		E Total					197,452	2,548	0	0	0
	32708000 Total						190,952	-10,452	0	0	0
Parks & Rec Capital Fund Total							190,952	-10,452	0	0	0
Parks & Rec In Lieu Fund	32808000	E	5505	Capital Outlay	Parks & Rec	Parks & Rec	39,459	0	0	0	0
		E Total					39,459	0	0	0	0
	32808000 Total						39,459	0	0	0	0
Parks & Rec In Lieu Fund Total							39,459	0	0	0	0
State Capital Grant Fund	32208000	R	4100	Intergovernmental	Parks & Rec	State Capital	-213,373	-31,627	0	0	0
		R Total					-213,373	-31,627	0	0	0
		E	5505	Capital Outlay	Parks & Rec	State Capital	220,399	24,601	0	0	0
		E Total					220,399	24,601	0	0	0
	32208000 Total						7,026	-7,026	0	0	0
	32208500	R	4100	Intergovernmental	Parks & Rec	Natureworks	0	-125,000	0	0	0
		R Total					0	-125,000	0	0	0
		E	5505	Capital Outlay	Parks & Rec	Natureworks	100,000	124,255	0	0	0
		E Total					100,000	124,255	0	0	0
	32208500 Total						100,000	-745	0	0	0
State Capital Grant Fund Total							107,026	-7,771	0	0	0
Grand Total							848,505	151,238	-519,980	-19,000	500,980

# || GNET FIBER NETWORK REDUNDANCY PROGRAM

**Project Lead:** Kevin Schultz/Miranda Vollmer  
**Department:** Information Technology  
**Priority Category:** SOM  
**Fund Type:** General Government  
**Offsetting Revenue:** Yes  
**Project Ward:** City Wide  
**Plan Reference:** [Click here to enter text.](#)

## Project Description and Importance:

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

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

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

## PROJECT FINANCIAL ESTIMATE

Fund	2021	2022	2023	2024	2025	Total
Capital Improvement	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 2,000,000
						\$ -
						\$ -
						\$ -
<b>Total</b>	<b>\$ 400,000</b>	<b>\$ 400,000</b>	<b>\$ 400,000</b>	<b>\$ 400,000</b>	<b>\$ 400,000</b>	<b>\$ 2,000,000</b>

## PROJECT IMAGES



# IT PLOTTER REPLACEMENT PLAN

**Project Lead:** Kevin Schultz/Miranda Vollmer  
**Department:** Information Technology  
**Priority Category:** SOM  
**Fund Type:** General Government  
**Offsetting Revenue:** No  
**Project Ward:** City Wide  
**Plan Reference:** [Click here to enter text.](#)

## Project Description and Importance:

A key tool in GIS for providing service to other City departments is the large format plotter. Primarily GIS uses this plotter to print maps on paper or vellum for other departments but at times the department is asked to print posters or banners a few times a year on vinyl for city sponsored events around town. The Plotter was last replaced in 2018 and should last 7 years. The 2021-2025 is to cover the replacement cost in 7 years.

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

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

## PROJECT FINANCIAL ESTIMATE

Fund	2021	2022	2023	2024	2025	Total
Capital Improvement	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 7,500
						\$ -
						\$ -
						\$ -
Total	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 7,500

## PROJECT IMAGES



# || PHYSICAL SERVER LIFECYCLE REPLACEMENT

**Project Lead:** Kevin Schultz/Miranda Vollmer  
**Department:** Information Technology  
**Priority Category:** SOM  
**Fund Type:** General Government  
**Offsetting Revenue:** No  
**Project Ward:** City Wide  
**Plan Reference:** [Click here to enter text.](#)

## Project Description and Importance:

The purpose of this project is to create a sustainable physical server equipment replacement program. The City currently has 12 physical servers which support a variety of system wide technology services throughout the City; 8 of these servers are addressed through the Capital Needs Assessment. Servers provide critical services to key networking components. As technology advances and software becomes more complex, servers in our infrastructure must continue to remain reliable, responsive, and usable. To meet these needs our lifecycle replacement policy is congruent with the hardware warranty of 5 years for our physical servers. As we have the opportunity to purchase programs on a SaaS basis, these costs may be reduced. E-mail, Police cruiser video, the accounting system, several service applications, backups and other applications are on a SaaS platform. Potential cost savings will be evaluated as these programs are evaluated.

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

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

## PROJECT FINANCIAL ESTIMATE

Fund	2021	2022	2023	2024	2025	Total
Capital Improvement	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 125,000
						\$ -
						\$ -
						\$ -
Total	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 125,000

## PROJECT IMAGES





# || SAN EQUIPMENT REPLACEMENT PROGRAM

**Project Lead:** Kevin Schultz/Miranda Vollmer  
**Department:** Information Technology  
**Priority Category:** SOM  
**Fund Type:** General Government  
**Offsetting Revenue:** No  
**Project Ward:** City Wide  
**Plan Reference:** [Click here to enter text.](#)

## Project Description and Importance:

The purpose of this project is to create a sustainable Information Technology Storage Area Network (SAN) equipment replacement program. Currently we have two SAN's, one at our primary data center and one at our disaster recovery site. The SANs provide digital storage and act as a platform for many critical information systems and technology related services we provide to internal and external stakeholders. As technology advances and software become more complex, our storage demands increase and must continue to remain reliable, responsive, and usable. To meet these needs, our replacement cycle for our SAN's is 5 years. As we have the opportunity to purchase programs on a SaaS basis, these costs may be reduced. E-mail, Police cruiser video, accounting system, several service applications, and backups and are in place on a SaaS platform. Potential cost savings will be evaluated as we move forward with future application upgrades.

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

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

## PROJECT FINANCIAL ESTIMATE

Fund	2021	2022	2023	2024	2025	Total
Capital Improvement	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 150,000
						\$ -
						\$ -
						\$ -
<b>Total</b>	<b>\$ 30,000</b>	<b>\$ 30,000</b>	<b>\$ 30,000</b>	<b>\$ 30,000</b>	<b>\$ 30,000</b>	<b>\$ 150,000</b>

## PROJECT IMAGES





# || PARK AND TRAIL ASPHALT RESURFACING

**Project Lead:** Stephania Ferrell  
**Department:** Recreation and Parks  
**Priority Category:** SOM  
**Fund Type:** General Government  
**Offsetting Revenue:** No  
**Project Ward:** City Wide  
**Plan Reference:** [Click here to enter text.](#)

## Project Description and Importance:

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

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

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

## PROJECT FINANCIAL ESTIMATE

Fund	2021	2022	2023	2024	2025	Total
Capital Improvement	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 1,000,000
						\$ -
						\$ -
						\$ -
Total	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 1,000,000

## PROJECT IMAGES



# || PARK RENOVATIONS

**Project Lead:** Stephania Ferrell  
**Department:** Recreation and Parks  
**Priority Category:** SOM  
**Fund Type:** General Government  
**Offsetting Revenue:** No  
**Project Ward:** City Wide  
**Plan Reference:** [Click here to enter text.](#)

## Project Description and Importance:

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

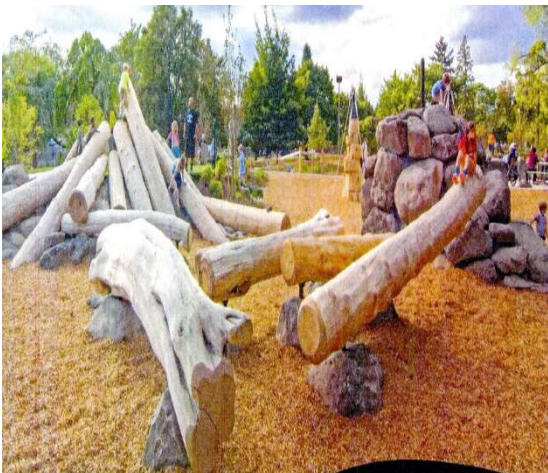
## Estimate and describe ongoing operating and maintenance costs and/or savings:

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

## PROJECT FINANCIAL ESTIMATE

Fund	2021	2022	2023	2024	2025	Total
Capital Improvement	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 500,000
						\$ -
						\$ -
						\$ -
<b>Total</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 500,000</b>

## PROJECT IMAGES



# POOLS INFRASTRUCTURE REPLACEMENT & MAINTENANCE PROGRAM

**Project Lead:** Stephania Ferrell  
**Department:** Recreation and Parks  
**Priority Category:** SOM  
**Fund Type:** General Government  
**Offsetting Revenue:** No  
**Project Ward:** City Wide  
**Plan Reference:** [Click here to enter text.](#)

## Project Description and Importance:

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

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

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

## PROJECT FINANCIAL ESTIMATE

Fund	2021	2022	2023	2024	2025	Total
Capital Improvement	\$ 100,000	\$ 100,000	\$ 85,000	\$ 85,000	\$ 85,000	\$ 455,000
						\$ -
						\$ -
						\$ -
<b>Total</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 85,000</b>	<b>\$ 85,000</b>	<b>\$ 85,000</b>	<b>\$ 455,000</b>

## PROJECT IMAGES



# || PLAY ELEMENTS AND SURFACE REPLACEMENT

**Project Lead:** Stephania Ferrell  
**Department:** Recreation and Parks  
**Priority Category:** SOM  
**Fund Type:** General Government  
**Offsetting Revenue:** No  
**Project Ward:** City Wide  
**Plan Reference:** [Click here to enter text.](#)

## Project Description and Importance:

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

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

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

## PROJECT FINANCIAL ESTIMATE

Fund	2021	2022	2023	2024	2025	Total
Capital Improvement	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 1,250,000
						\$ -
						\$ -
						\$ -
<b>Total</b>	<b>\$ 250,000</b>	<b>\$ 250,000</b>	<b>\$ 250,000</b>	<b>\$ 250,000</b>	<b>\$ 250,000</b>	<b>\$ 1,250,000</b>

## PROJECT IMAGES





# || POLICE FLEET REPLACEMENT PROGRAM

**Project Lead:** Chief Spence  
**Department:** Public Safety  
**Priority Category:** SOM  
**Fund Type:** General Government  
**Offsetting Revenue:** Yes  
**Project Ward:** City Wide  
**Plan Reference:** Not Applicable

## Project Description and Importance:

The purpose of the Police Fleet Replacement Program is to continue a sustainable replacement program for Public Safety vehicles & equipment. Performing the core duties of public safety requires sufficient vehicles and related in-car equipment to meet the many demands of protecting the community. The City has developed a rating system for its fleet in order to ensure that vehicles and equipment are needed and that they are properly life-cycled to keep maintenance costs at an acceptable level. The vehicle & equipment replacement program offers a reserve of money to be used as effectively as possible as needs arise. This program is built on the premise that a set amount of money can be included in each year's budget. The money is saved from year-to-year for more expensive equipment or when several replacements are due in one year. Proceeds from public safety vehicles & equipment sold at auction are returned to the program to further aid in sustainability.

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

This is an ongoing capital maintenance program for public safety vehicles and equipment.

## PROJECT FINANCIAL ESTIMATE

Fund	2021	2022	2023	2024	2025	Total
Capital Improvement	\$ 225,000	\$ 225,000	\$ 225,000	\$ 225,000	\$ 225,000	\$ 1,125,000
						\$ -
						\$ -
						\$ -
<b>Total</b>	<b>\$ 225,000</b>	<b>\$ 225,000</b>	<b>\$ 225,000</b>	<b>\$ 225,000</b>	<b>\$ 225,000</b>	<b>\$ 1,125,000</b>

## PROJECT IMAGES



# || POLICE RADIO REPLACEMENT

**Project Lead:** Chief Spence  
**Department:** Public Safety  
**Priority Category:** SOM  
**Fund Type:** General Government  
**Offsetting Revenue:** No  
**Project Ward:** City Wide  
**Plan Reference:** Not Applicable

## Project Description and Importance:

The purpose of this project is to create a sustainable radio replacement program for the Public Safety Department. This equipment has a finite life expectancy and planned replacement must occur every 6-8 years. By continuing to fund this project as part of the City's Sustainable Operating Model (SOM), the Division of Police will maintain an ongoing lifecycle management system for all of the City's radio assets as part of its interoperable radio communications platform.

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

This is an ongoing capital maintenance program for police communications and interoperable.

## PROJECT FINANCIAL ESTIMATE

Fund	2021	2022	2023	2024	2025	Total
Capital Improvement	\$ 150,000	\$ 150,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 525,000
						\$ -
						\$ -
						\$ -
<b>Total</b>	<b>\$ 150,000</b>	<b>\$ 150,000</b>	<b>\$ 75,000</b>	<b>\$ 75,000</b>	<b>\$ 75,000</b>	<b>\$ 525,000</b>

## PROJECT IMAGES



# || ASPHALT OVERLAY

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

## Project Description and Importance:

The purpose of this project is to prolong the life of our streets by doing an overlay of asphalt when certain criteria are met. The City uses a street rating system that is based upon a scale of 1-100 (100 represents a perfect rating). The system rates the streets in four categories: Extent Cracking, Concrete Condition, Crack Seal Condition and Pavement Defects (e.g. potholes). All four categories contribute to the overall rating, but the "Pavement Defects" category is weighted the heaviest because it relates to the ride quality and current maintenance costs. Road paving projects for streets are determined when the pavement is rated below 75 to meet our goal of a rating of 75 or above for 96% of our roadways. Additionally, our GoForward Gahanna strategic plan identifies that by 2021 Local roads will be maintained to a PCR rating of 65 or better, and that by 2019 Arterial Roads will be maintained to a PCR rating of 70 or better. To meet our goal of a rating of 75 or above for 96% of our roadways in 5 years, the funding requested below has been doubled from past years.

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

This program is ongoing capital maintenance for our City streets.

## PROJECT FINANCIAL ESTIMATE

Fund	2021	2022	2023	2024	2025	Total
Capital Improvement	\$ 2,590,000	\$ 2,590,000	\$ 2,590,000	\$ 2,590,000	\$ 2,590,000	\$ 12,950,000
						\$ -
						\$ -
						\$ -
<b>Total</b>	<b>\$ 2,590,000</b>	<b>\$ 2,590,000</b>	<b>\$ 2,590,000</b>	<b>\$ 2,590,000</b>	<b>\$ 2,590,000</b>	<b>\$ 12,950,000</b>

## PROJECT IMAGES



# || BRIDGE REPLACEMENT PROGRAM

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

## Project Description and Importance:

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

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

This program is ongoing capital maintenance for bridges.

## PROJECT FINANCIAL ESTIMATE

Fund	2021	2022	2023	2024	2025	Total
Capital Improvement	\$ 329,000	\$ 329,000	\$ 329,000	\$ 283,000	\$ 283,000	\$ 1,553,000
Storm Water	\$ 129,000	\$ 129,000	\$ 129,000	\$ 83,000	\$ 83,000	\$ 553,000
						\$ -
						\$ -
<b>Total</b>	<b>\$ 458,000</b>	<b>\$ 458,000</b>	<b>\$ 458,000</b>	<b>\$ 366,000</b>	<b>\$ 366,000</b>	<b>\$ 2,106,000</b>

## PROJECT IMAGES





# || STREET REBUILD

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

## Project Description and Importance:

When the pavement reaches the end of its useful life and preventative maintenance treatments are no longer effective, the street will need to be reconstructed. The useful life of a street is generally 75 years. The street rebuild program has been focused on rebuilding Detroit Style (Concrete) streets. The Detroit style street was originally all concrete pavement and was not designed for the addition of an asphalt surface. These streets were a common street standard throughout the City of Gahanna in the 1950s and 1960s. Over the decades, as funds became too limited to repair the concrete street properly, the streets began receiving a thin asphalt overlay, which created problems with drainage at drives, downspout drain holes, and an insufficient road base. Since the late 1980's we have been reconstructing these streets as annual funds would allow. Concrete streets are rebuilt to today's street standards and include an asphalt surface, a concrete base, and separate curb and gutter. We currently have approximately 7.63 centerline miles of concrete streets remaining in the City, which equates to about 7.19 % of the entire roadway network.

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

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

## PROJECT FINANCIAL ESTIMATE

Fund	2021	2022	2023	2024	2025	Total
Capital Improvement	\$ 1,964,160	\$ 1,964,160	\$ 1,964,160	\$ 1,964,160	\$ 1,964,160	\$ 9,820,800
						\$ -
						\$ -
						\$ -
Total	\$ 1,964,160	\$ 1,964,160	\$ 1,964,160	\$ 1,964,160	\$ 1,964,160	\$ 9,820,800

## PROJECT IMAGES



# EQUIPMENT REPLACEMENT PROGRAM (EXCLUDING POLICE)

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

## Project Description and Importance:

The purpose of this request is to continue a sustainable non-public safety (e.g. Streets, Parks, Fleet and Administration) vehicle and equipment replacement program. Performing the core duties of the City requires safe vehicles and many pieces of equipment. The City has developed a rating system for its vehicles and equipment so that we can identify the exact vehicles and pieces of equipment that need replaced throughout the City. The vehicle and equipment replacement program provides a reserve of money to be used as effectively as possible as needs arise. This program is built on the premise that a set amount of money can be counted on each year. The money is saved from year to year for more expensive equipment. Proceeds from vehicles and equipment that are sold at auction offset the cost of the program.

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

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

## PROJECT FINANCIAL ESTIMATE

Fund	2021	2022	2023	2024	2025	Total
Capital Improvement	\$ 275,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 1,275,000
Street	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 875,000
						\$ -
						\$ -
<b>Total</b>	<b>\$ 450,000</b>	<b>\$ 425,000</b>	<b>\$ 425,000</b>	<b>\$ 425,000</b>	<b>\$ 425,000</b>	<b>\$ 2,150,000</b>

## PROJECT IMAGES



# FLEET GARAGE EQUIPMENT REPLACEMENT PROGRAM

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

## Project Description and Importance:

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

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

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

## PROJECT FINANCIAL ESTIMATE

Fund	2021	2022	2023	2024	2025	Total
Capital Improvement	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 75,000
						\$ -
						\$ -
						\$ -
<b>Total</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>	<b>\$ 75,000</b>

## PROJECT IMAGES



# STREET LIGHTS AT INTERSECTIONS/LED REPLACEMENT PROGRAM

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

## Project Description and Importance:

The purpose of this project is to provide streetlights at public intersections that are currently not lit. Historically, we have appropriated \$20,000 each year to be spent on street lighting at intersections as requests are received. Historical funding would allow for 1 project to be constructed every 3-4 years. Increasing funding to \$40,000 will allow a project to be completed every 2-3 years. In addition, it is our desire to change our existing streetlights to LED technology to reduce our energy costs and improve safety through more effective lighting.

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

This is an ongoing capital maintenance program to enhance safety for residents, businesses and visitors and reduce energy costs for the City. A streetlight retrofit to LED has approximately a 2.5 year payback with energy savings.

## PROJECT FINANCIAL ESTIMATE

Fund	2021	2022	2023	2024	2025	Total
Capital Improvement	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 200,000
						\$ -
						\$ -
						\$ -
<b>Total</b>	<b>\$ 40,000</b>	<b>\$ 40,000</b>	<b>\$ 40,000</b>	<b>\$ 40,000</b>	<b>\$ 40,000</b>	<b>\$ 200,000</b>

## PROJECT IMAGES



# CITYWIDE TRAFFIC SIGNAL UPGRADES AND MAINTENANCE

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

## Project Description and Importance:

The purpose of this program is to create a sustainable traffic signal replacement program, these funds will be used to replace traffic signal equipment at the end of their life cycle. This includes equipment such as detection cameras, controllers, conflict monitors, traffic and pedestrian signal heads, wiring, cabinets and school zone flashers. Traffic signal equipment has a life cycle of 15-20 years and requires some ongoing maintenance to ensure that these systems remain functional. This program will also replace old signal heads with new energy efficient LED heads. Maintaining and replacing traffic signal equipment is essential to the health and safety of our citizens and visitors.

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

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

## PROJECT FINANCIAL ESTIMATE

Fund	2021	2022	2023	2024	2025	Total
Capital Improvement	\$ 157,000	\$ 157,000	\$ 157,000	\$ 157,000	\$ 157,000	\$ 785,000
						\$ -
						\$ -
						\$ -
<b>Total</b>	<b>\$ 157,000</b>	<b>\$ 157,000</b>	<b>\$ 157,000</b>	<b>\$ 157,000</b>	<b>\$ 157,000</b>	<b>\$ 785,000</b>

## PROJECT IMAGES



# ENTERPRISE EQUIPMENT REPLACEMENT PROGRAM

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

## Project Description and Importance:

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

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

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

## PROJECT FINANCIAL ESTIMATE

Fund	2021	2022	2023	2024	2025	Total
Storm Water	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 250,000
Water Capital Improvement	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 750,000
Sewer Capital Improvement	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 750,000
						\$ -
<b>Total</b>	<b>\$ 350,000</b>	<b>\$ 350,000</b>	<b>\$ 350,000</b>	<b>\$ 350,000</b>	<b>\$ 350,000</b>	<b>\$ 1,750,000</b>

## PROJECT IMAGES





## SANITARY SEWER SYSTEM MAINTENANCE

**Project Lead:** Jeff Feltz  
**Department:** Public Service  
**Priority Category:** SOM  
**Fund Type:** Proprietary  
**Offsetting Revenue:** Yes  
**Project Ward:** City Wide  
**Plan Reference:** CMOM – Capacity Management Operation and Maintenance Manual

### Project Description and Importance:

The purpose of this project is to create a sustainable sanitary sewer system maintenance program. As a result of the City's EPA mandated Sanitary Sewer Evaluation Study completed in 2014, as approved by the EPA, ongoing system evaluation and maintenance is required. Items to be performed under this program include manhole rehabilitation, sewer pipe lining and/or replacement, sewer line extensions to areas with no sewer, and closed circuit TV evaluation and cleaning. The City has established rates for sewage services provided to residents and businesses which includes a modest rate of \$.66 per thousand gallons for capital maintenance.

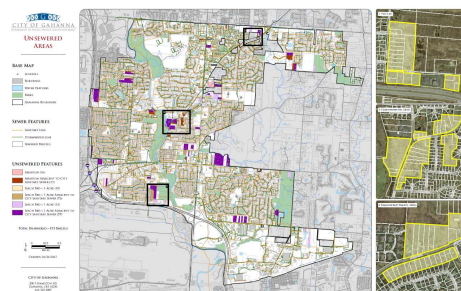
**Estimate and describe ongoing operating and maintenance costs and/or savings:**

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

## PROJECT FINANCIAL ESTIMATE

[illegible]

## PROJECT IMAGES





# || STORMWATER SYSTEM MAINTENANCE

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

## Project Description and Importance:

The purpose of this project is to create a sustainable program for maintaining the stormwater collection system. The project includes items like dredging stormwater ponds, stabilizing creek banks, minor storm rehab projects, and small storm sewer extensions. The City has established a stormwater management service charge of \$12.99 per quarter for the maintenance of the stormwater collection service.

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

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

## PROJECT FINANCIAL ESTIMATE

Fund	2021	2022	2023	2024	2025	Total
Storm Water	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 350,000
						\$ -
						\$ -
						\$ -
Total	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 350,000

## PROJECT IMAGES



# || REPLACE OLDER EXISTING WATERLINES

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

## Project Description and Importance:

Every year \$100,000 will be needed to replace older, deteriorating waterline infrastructure around the City. Specific projects will be identified each year as the need for replacement arises. Areas of targeted replacement include Olde Gahanna (existing 4 inch lines), Claycraft Road (high pressure tower feed line), and many old asbestos concrete lines and cul-de-sacs with 2 inch galvanized steel lines. The request for funding will allow the city to have an adequate reserve to replace deteriorated water lines during street rebuilds when the roadway is already under construction. The City has established a rate for water services provided to residents and businesses which includes a modest rate of \$.30 per thousand gallons for capital maintenance.

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

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

## PROJECT FINANCIAL ESTIMATE

Fund	2021	2022	2023	2024	2025	Total
Water Capital Improvement	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 625,000
						\$ -
						\$ -
						\$ -
Total	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 625,000

## PROJECT IMAGES



# LAND ACQUISITION STRATEGY FOR DEVELOPMENT

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

## Project Description and Importance:

This project is necessary for the City to own commercially zoned land in order to attract private investment and job creation opportunities. Public ownership of property increases the competitiveness of the City in attracting new development activity. Public real estate development programs provide a significant advantage in attracting new investment because they open up a wide range of financing/incentive options for new development. The real estate acquisition plan would target properties located in Priority Development Areas as identified within the 2015 Economic Development Strategy. The 2016, 2017 and 2018 budget allotted \$350,000 for the Land Bank Program. It is the Department's goal to secure similar funding as additional dollars will be necessary to aggressively pursue development opportunities.

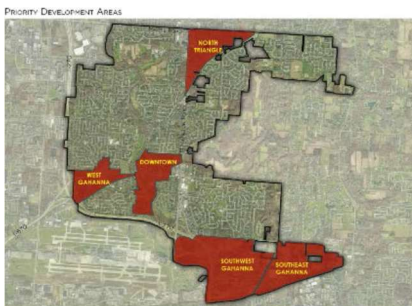
## Estimate and describe ongoing operating and maintenance costs and/or savings:

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

## PROJECT FINANCIAL ESTIMATE

Fund	2021	2022	2023	2024	2025	Total
Capital Improvement	\$ 350,000					\$ 350,000
						\$ -
						\$ -
						\$ -
<b>Total</b>	<b>\$ 350,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 350,000</b>

## PROJECT IMAGES



# || BIG WALNUT TRAIL SECTION 8

**Project Lead:** John Moorehead and Stephania Ferrell  
**Department:** Public Service  
**Priority Category:** Priority 3  
**Fund Type:** General Government  
**Offsetting Revenue:** No  
**Project Ward:** Ward Three  
**Plan Reference:** Master Trail Plan

## Project Description and Importance:

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

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

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

## PROJECT FINANCIAL ESTIMATE

Fund	2021	2022	2023	2024	2025	Total
Capital Improvement	\$ 75,000	\$ 3,250,000				\$ 3,325,000
						\$ -
						\$ -
						\$ -
<b>Total</b>	<b>\$ 75,000</b>	<b>\$ 3,250,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,325,000</b>

## PROJECT IMAGES





# GSP SPLASH PAD

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

## Project Description and Importance:

The Gahanna community has expressed the need for an aquatic splash pad/park for many years through previous park developments planned throughout Gahanna. A splash pad would allow opportunities for our residents to cool off in the summer, as well as have a more extended season based on the weather temperatures, rather than our typical shorter pool season. Additionally, splash pads offer opportunities for children's sensory and mental growth to develop, families to come together and socialize, and provides overall community enrichment and socialization for all demographics.

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

This would require annual inspection and maintenance however the actual cost is unknown as it will depend on the type of equipment installed.

## PROJECT FINANCIAL ESTIMATE

Fund	2021	2022	2023	2024	2025	Total
Capital Improvement	\$ 500,000					\$ 500,000
						\$ -
						\$ -
						\$ -
<b>Total</b>	<b>\$ 500,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 500,000</b>

## PROJECT IMAGES



# || PRICE ROAD HOUSE RENOVATION

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

## Project Description and Importance:

The City acquired a residential property at 94 Price Rd. in 2010. The purchase was made to expand the property as it is surrounded by over 40 acres of city owned park land and a 3,000 square ft structure that can be utilized for storage, programming and rentable opportunities for the community. Rental and participation fees have been established by the Parks & Recreation Department to offset a portion of the costs.

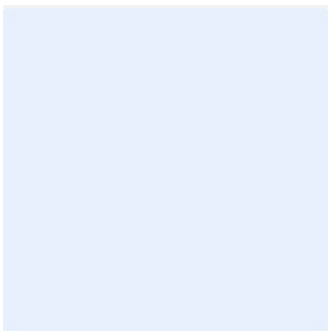
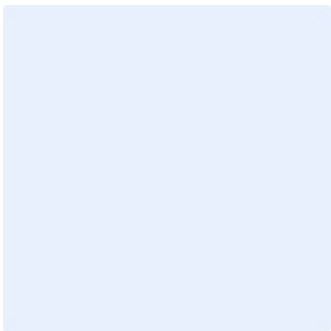
## Estimate and describe ongoing operating and maintenance costs and/or savings:

This would become part of the ongoing capital maintenance program for park facilities.

## PROJECT FINANCIAL ESTIMATE

Fund	2021	2022	2023	2024	2025	Total
Capital Improvement	\$ 175,000					\$ 175,000
						\$ -
						\$ -
						\$ -
Total	\$ 175,000	\$ -	\$ -	\$ -	\$ -	\$ 175,000

## PROJECT IMAGES



# || POLICE SOFTWARE UPDATE

**Project Lead:** Chief Spence  
**Department:** Public Safety  
**Priority Category:** Priority 1  
**Fund Type:** General Government  
**Offsetting Revenue:** No  
**Project Ward:** City Wide  
**Plan Reference:** Not Applicable

## Project Description and Importance:

The current computer aided dispatch (CAD) and records management system (RMS) utilized by the Division of Police was first adopted in 2006 and is continually updated by the vendor, Central Square Technologies. The City of Gahanna serves as a central hub for CAD and RMS for neighboring agencies; Reynoldsburg, Whitehall and Bexley. Anticipating the need for a complete platform upgrade after 15-18 years of life, this project would fund a next generation CAD and RMS system for the Division of Police and its partner agencies. The City of Gahanna continues to be at the forefront of public safety software development with Central Square through grants, developing product improvements and testing and evaluations. While there is no intent to abandon the current system, we must forecast for an end-of-life scenario as we enter the 15-18 year mark.

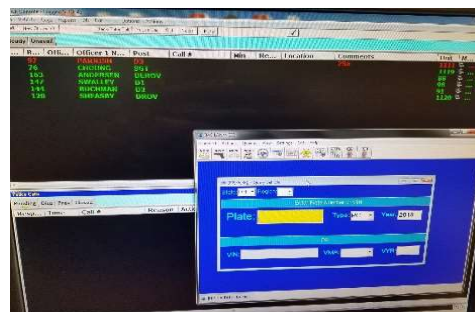
## Estimate and describe ongoing operating and maintenance costs and/or savings:

As Gahanna serves as a hub for other agencies, there will be cost-sharing and cost savings realized through any platform upgrade. Central Square or a similar CAD/RMS vendor has a vested interest in keeping costs low for the City of Gahanna due to its relationships with other agencies and the interfaces through State and Federal public safety software systems already in place and functional.

## PROJECT FINANCIAL ESTIMATE

Fund	2021	2022	2023	2024	2025	Total
Capital Improvement	\$ 30,000	\$ 350,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 485,000
						\$ -
						\$ -
						\$ -
<b>Total</b>	<b>\$ 30,000</b>	<b>\$ 350,000</b>	<b>\$ 35,000</b>	<b>\$ 35,000</b>	<b>\$ 35,000</b>	<b>\$ 485,000</b>

## PROJECT IMAGES





# STREET REBUILD- HEIL DRIVE

**Project Lead:** John Moorehead  
**Department:** Public Service  
**Priority Category:** Priority 1  
**Fund Type:** General Government  
**Offsetting Revenue:** Yes  
**Project Ward:** Ward One  
**Plan Reference:** GoForward Gahanna

## Project Description and Importance:

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

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

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

## PROJECT FINANCIAL ESTIMATE

Fund	2021	2022	2023	2024	2025	Total
Johnstown Rd TIF	\$ 50,000	\$ 400,000				\$ 450,000
Water Capital Improvement	\$ 10,000	\$ 80,000				\$ 90,000
Storm Water	\$ 10,000	\$ 80,000				\$ 90,000
						\$ -
<b>Total</b>	<b>\$ 70,000</b>	<b>\$ 560,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 630,000</b>

## PROJECT IMAGES



# || CHERRY BOTTOM ROAD STABILIZATION

**Project Lead:** John Moorehead  
**Department:** Public Service  
**Priority Category:** Priority 1  
**Fund Type:** General Government  
**Offsetting Revenue:** No  
**Project Ward:** Ward Two  
**Plan Reference:** None

## Project Description and Importance:

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

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

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

## PROJECT FINANCIAL ESTIMATE

Fund	2021	2022	2023	2024	2025	Total
Capital Improvement	\$ 475,000	\$ 100,000	\$ 200,000			\$ 775,000
						\$ -
						\$ -
						\$ -
<b>Total</b>	<b>\$ 475,000</b>	<b>\$ 100,000</b>	<b>\$ 200,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 775,000</b>

## PROJECT IMAGES



# || SIDEWALK MAINTENANCE PROGRAM

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

## Project Description and Importance:

Sidewalks provide community wide safety and connectivity benefits. Maintain public walks is essential to preserve those benefits. The proposed sidewalk maintenance program’s goal is the targeted repair and replacement of the estimated 300 miles of sidewalk throughout Gahanna. The proposed budget will allow the city to maintain approximately 4% of all sidewalks each year, which aligns historically with the street maintenance program.

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

Per the Ohio Revised Code, maintenance of sidewalks generally, are the financial responsibility of the property owner. City Administration currently is evaluating options for a program that would place special assessments on properties for some or all of the cost of maintenance, providing reimbursement for the program.

## PROJECT FINANCIAL ESTIMATE

Fund	2021	2022	2023	2024	2025	Total
Capital Improvement	\$ 750,000	\$ 750,000	\$ 750,000	\$ 750,000	\$ 750,000	\$ 3,750,000
						\$ -
						\$ -
						\$ -
Total	\$ 750,000	\$ 750,000	\$ 750,000	\$ 750,000	\$ 750,000	\$ 3,750,000

## PROJECT IMAGES



# || CREEKSIDE RENOVATION/IMPROVEMENTS

**Project Lead:** Stephania Ferrell  
**Department:** Parks & Recreation  
**Priority Category:** Priority 1  
**Fund Type:** General Government  
**Offsetting Revenue:** No  
**Project Ward:** City Wide  
**Plan Reference:** [Click here to enter text.](#)

## Project Description and Importance:

This project is to perform a preliminary study and concept plans for the improvement of Creekside and would include a public outreach component. The Garage needs significant improvement to meet flood plain standards. The Creekside lagoon area was designed and built more for aesthetics rather than aesthetics and functionality. This project would re-imagine the lower level of Creekside (water wall, lagoon & lower water fall) into a more functional space that is also aesthetically pleasing. For example, creating a small splash pad (Easton Town Center). Having more usable functional space for day to day activities, programs, and events will attract more visitors, both local and regionally, along with retaining and recruiting businesses into the Creekside area. The request is for design only to determine how to build within flood plain regulations while repairing and improving the plaza area.

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

Ongoing maintenance and repairs will be needed in order to maintain this asset at appropriate maintenance standards.

## PROJECT FINANCIAL ESTIMATE

Fund	2021	2022	2023	2024	2025	Total
Capital Improvement	\$ 1,500,000					\$ 1,500,000
						\$ -
						\$ -
						\$ -
<b>Total</b>	<b>\$ 1,500,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,500,000</b>

## PROJECT IMAGES



# DOSSIER FLEET MANAGEMENT SOFTWARE

**Project Lead:** Greg Knoblock  
**Department:** Public Service  
**Priority Category:** Priority 3  
**Fund Type:** General Government  
**Offsetting Revenue:** No  
**Project Ward:** City Wide  
**Plan Reference:** [Click here to enter text.](#)

## Project Description and Importance:

Replacement of the City's current Fleet Management Software (FMS). The FMS is used to track, schedule and report on all maintenance activities related to the City of Gahanna's equipment. The current system we have is a client based system which requires access to our secure network. The proposed system would be a SaaS system which would only require a connection to the internet. Additionally the current software has very limited reporting capabilities and is cumbersome to use. The proposed software will allow our mobile techs to access it from remote areas where our secure network is not available and is much more user friendly. Additionally the reporting system within it is very robust and will allow for much more accuracy when reporting financials as well as equipment statuses. One important additional feature this new system has over the current is the ability of end users to enter trouble tickets, fuel records and update mileage from their smart phone. The replacement of the current system would allow the Fleet Maintenance Division to provide more accurate focused reporting on expenses and fleet condition. Enable the technicians to access and update the system with needed information from anywhere in the city and allow the operators and technicians to navigate and update the system information much easier with more accurate coding.

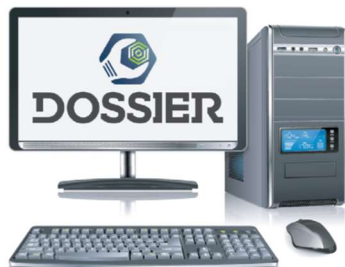
## Estimate and describe ongoing operating and maintenance costs and/or savings:

Cost savings will be achieved by allowing for direct entry on location reducing labor costs associated with manually entering handwritten information upon return to the secure intranet. Annual operating costs will be similar to the current system of approximately \$8,400.

## PROJECT FINANCIAL ESTIMATE

Fund	2021	2022	2023	2024	2025	Total
Capital Improvement	\$ 30,000					\$ 30,000
						\$ -
						\$ -
						\$ -
<b>Total</b>	<b>\$ 30,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 30,000</b>

## PROJECT IMAGES





# || HAMILTON ROAD BRIDGE ENHANCEMENTS

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

## Project Description and Importance:

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

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

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

## PROJECT FINANCIAL ESTIMATE

Fund	2021	2022	2023	2024	2025	Total
Hamilton Rd TIF	\$ 150,000	\$ 1,500,000				\$ 1,650,000
						\$ -
						\$ -
						\$ -
<b>Total</b>	<b>\$ 150,000</b>	<b>\$ 1,500,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,650,000</b>

## PROJECT IMAGES



# TAYLOR STATION AND CLAYCRAFT ROAD INTERSECTION IMPROVEMENT

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

## Project Description and Importance:

This project plans to improve the intersection of Claycraft Road with Taylor Station Road with a modern roundabout. This intersection is a critical intersection to our industrial area. Currently the intersection is failing during the evening peak hours, and operates at a level of service E. This results in heavy backups for northbound Taylor Station Road from Claycraft Road south to East Broad Street. The proposed improvements will improve the intersection level of service from an E to an A. The City will pursue grant funding for this project. In addition, the Central Park and Eastgate TIF Districts could be utilized to fund this project. \$150,000 was appropriated in 2018 for design.

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

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

## PROJECT FINANCIAL ESTIMATE

Fund	2021	2022	2023	2024	2025	Total
Capital Improvement	\$ 150,000	\$ 1,400,000				\$ 1,550,000
Water Capital Improvement		\$ 60,000				\$ 60,000
Storm Water		\$ 50,000				\$ 50,000
						\$ -
<b>Total</b>	<b>\$ 150,000</b>	<b>\$ 1,510,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,660,000</b>

## PROJECT IMAGES





# || STREET REBUILD- LAURA DRIVE

**Project Lead:** John Moorehead  
**Department:** Public Service  
**Priority Category:** Priority 1  
**Fund Type:** General Government  
**Offsetting Revenue:** Yes  
**Project Ward:** Ward One  
**Plan Reference:** GoForward Gahanna

## Project Description and Importance:

This project rebuilds a substandard section of Laura Drive from Heil Drive to Jennie Drive including the installation of curb and sidewalks, storm sewer, and replacement of the existing waterline. The Johnstown Road TIF will be used for this project.

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

Once completed this become part of the appropriate capital maintenance program.

## PROJECT FINANCIAL ESTIMATE

Fund	2021	2022	2023	2024	2025	Total
Johnstown Rd TIF	\$ 400,000					\$ 400,000
Water Capital Improvement	\$ 80,000					\$ 80,000
Storm Water	\$ 80,000					\$ 80,000
						\$ -
<b>Total</b>	<b>\$ 560,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 560,000</b>

## PROJECT IMAGES



# CLAYCRAFT ROAD WATERLINE REPLACEMENT

**Project Lead:** Jeff Feltz  
**Department:** Public Service  
**Priority Category:** Priority 1  
**Fund Type:** Proprietary  
**Offsetting Revenue:** Yes  
**Project Ward:** Ward Three  
**Plan Reference:** [Click here to enter text.](#)

## Project Description and Importance:

Replace approximately 950 feet of existing 12 inch waterline from just east of the Residences of Gahanna to 950 Claycraft Road. This line is one of the main source feeds to the water tower and some of our largest water consumers in the Industrial Area. Constructed in 1968, this main has experienced three breaks since 2016. Substandard isolation valves hinder staff's ability to effectively respond to emergencies. The City has established rates for water services which includes a modest rate of \$.30 per thousand gallons for capital maintenance.

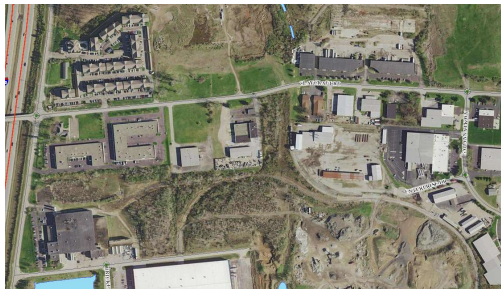
## Estimate and describe ongoing operating and maintenance costs and/or savings:

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

## PROJECT FINANCIAL ESTIMATE

Fund	2021	2022	2023	2024	2025	Total
Water Capital Improvement	\$ 65,000	\$ 350,000				\$ 415,000
						\$ -
						\$ -
						\$ -
Total	\$ 65,000	\$ 350,000	\$ -	\$ -	\$ -	\$ 415,000

## PROJECT IMAGES



# || WATER TOWER REHABILITATION

**Project Lead:** Jeff Feltz  
**Department:** Public Service  
**Priority Category:** Priority 1  
**Fund Type:** Proprietary  
**Offsetting Revenue:** Yes  
**Project Ward:** Ward Three  
**Plan Reference:** [Click here to enter text.](#)

## Project Description and Importance:

A thorough inspection of the tower in June of 2018 revealed some deficiencies on both the interior and exterior of the tank that should be completed in the next three to four years. These repairs and upgrades include abrasive blast cleaning, exterior and interior recoating with polyurethane and epoxy systems, and miscellaneous hatch, pipe, handrail, roof vent, and ladder repairs and/or replacement. The City has established rates for water services which includes a modest amount, \$.33 per gallon, for capital maintenance.

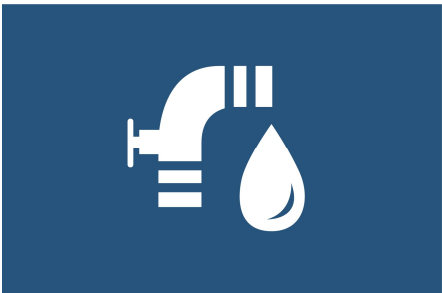
## Estimate and describe ongoing operating and maintenance costs and/or savings:

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

## PROJECT FINANCIAL ESTIMATE

Fund	2021	2022	2023	2024	2025	Total
Water Capital Improvement	\$ 45,000	\$ 350,000				\$ 395,000
						\$ -
						\$ -
						\$ -
Total	\$ 45,000	\$ 350,000	\$ -	\$ -	\$ -	\$ 395,000

## PROJECT IMAGES



# || EASTERN GAHANNA SANITARY SEWER ANALYSIS

**Project Lead:** John Moorehead  
**Department:** Public Service  
**Priority Category:** Priority 1  
**Fund Type:** General Government  
**Offsetting Revenue:** No  
**Project Ward:** Ward Four  
**Plan Reference:** [Click here to enter text.](#)

## Project Description and Importance:

Recent studies have shown that two trunk sewers servicing the East Johnstown Road area are near or above their design capacity. The purpose of this project is to explore the dry weather and wet weather flows in these sewers through direct monitoring. This analysis is needed to identify what, if any, capacity is available to serve future development and/or annexations. Sanitary sewer capacity and operations are a public health concern and must be addressed as quickly as possible.

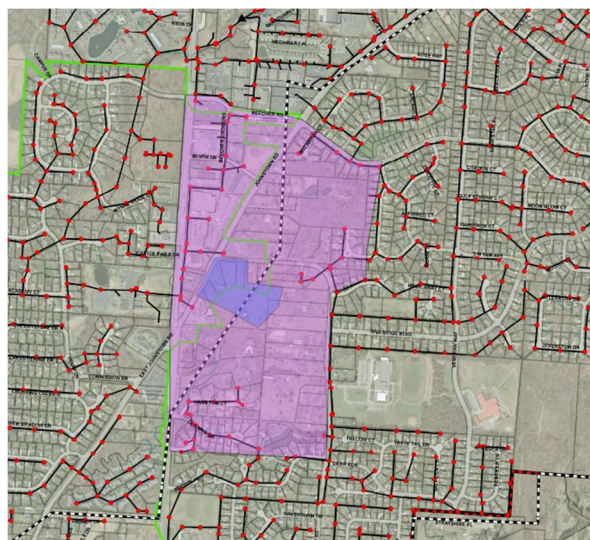
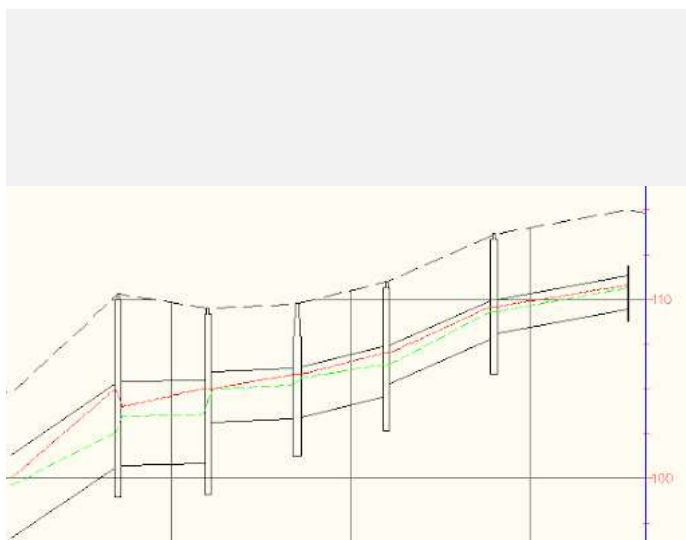
## Estimate and describe ongoing operating and maintenance costs and/or savings:

This project has no associated ongoing costs. Depending on its findings, it may allow for future development on Gahanna's east side or provide suggestions for future capital improvements.

## PROJECT FINANCIAL ESTIMATE

Fund	2021	2022	2023	2024	2025	Total
Sewer Capital Improvement	\$ 65,000					\$ 65,000
						\$ -
						\$ -
						\$ -
<b>Total</b>	<b>\$ 65,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 65,000</b>

## PROJECT IMAGES



# WESTERN GAHANNA SANITARY SEWER ANALYSIS – PHASE 2

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

## Project Description and Importance:

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

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

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

## PROJECT FINANCIAL ESTIMATE

Fund	2021	2022	2023	2024	2025	Total
Sewer Capital Improvemen	\$ 1,250,000					\$ 1,250,000
						\$ -
						\$ -
						\$ -
<b>Total</b>	<b>\$ 1,250,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,250,000</b>

## PROJECT IMAGES





# PROPRIETARY FUNDS

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

## Enterprise Funds

### Overview

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

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

The City provides water and sewer utility service to over 10,000 customers, installs and maintains approximately 13,000 water meters and 1,731 fire hydrants. In addition, the City maintains the sanitary and storm sewer systems. The City maintains over 300 miles of both sanitary sewer and water lines and over 114 miles of storm sewer lines. Water and sanitary sewer treatment services are purchased from the City of Columbus.

### 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.

### User Fees

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

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

Quarterly Fees	Fee Type	2018	2019	2020	2021*
	Columbus Consent Order Surcharge	\$ 8.12	\$ 8.62	\$ 8.91	\$ 8.92
	Storm Water	\$ 13.00	\$ 13.00	\$ 12.99	\$ 12.99
	Quarterly Refuse Pickup	\$ 50.19	\$ 53.25	\$ 56.76	\$ 56.76
	<b>Total</b>	<b>\$ 71.31</b>	<b>\$ 74.87</b>	<b>\$ 78.66</b>	<b>\$ 78.67</b>

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	2018	2019	2020	2021*
	Water	\$ 7.36	\$ 7.85	\$ 8.43	\$ 8.43
	Sewer	\$ 7.15	\$ 7.61	\$ 7.68	\$ 7.68
	Water Capital Improvement	\$ 0.27	\$ 0.31	\$ 0.30	\$ 0.30
	Sewer Capital Improvement	\$ 1.08	\$ 0.65	\$ 0.66	\$ 0.66
	<b>Total Per Thousand Gallons</b>	<b>\$ 15.86</b>	<b>\$ 16.42</b>	<b>\$ 17.07</b>	<b>\$ 17.07</b>

**\*2021 Rates are not available at this time and will be approved by Council at a later date.**

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 quarter. Commercial buildings, schools, etc. are charged for the number of ERUs that represent their impervious area.

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



## 2021 Enterprise Capital Improvement Plan

The 2021 budget for the Enterprise Funds will provide for the ongoing operations and maintenance of the City's Water, Sewer and Stormwater systems. Additionally, in accordance with the City's recent Capital Needs Assessment these appropriations will support capital expenditures and infrastructure improvements detailed in the following charts. Project information sheets for each of these capital projects are included in the Capital section of the budget document.

### Capital Maintenance

Fund	Department	Capital Maintenance	2021 Request
<b>Sewer Capital Improvement</b>			
	Public Service	Enterprise Equipment Replacement Program	\$ 150,000
	Public Service	Sanitary Sewer System Maintenance	\$ 300,000
		<b>Sewer Capital Improvement Fund Total</b>	<b>\$ 450,000</b>
<b>Storm Water</b>			
	Public Service	Bridge Replacement Program	\$ 129,000
	Public Service	Storm Water System Maintenance	\$ 70,000
	Public Service	Enterprise Equipment Replacement Program	\$ 50,000
		<b>Storm Water Fund Total</b>	<b>\$ 249,000</b>
<b>Water Capital Improvement</b>			
	Public Service	Enterprise Equipment Replacement Program	\$ 150,000
	Public Service	Replace Older Existing Waterlines	\$ 125,000
		<b>Water Capital Improvement Fund Total</b>	<b>\$ 275,000</b>
		<b>Total Enterprise Funds</b>	<b>\$ 974,000</b>

### Capital Improvements

Fund	Department	Capital Improvement Requests	2021 Request
<b>Storm Water</b>			
	Public Service	Heil Drive	\$ 10,000
	Public Service	Laura Drive Rebuild	\$ 80,000
		<b>Storm Water Fund Total</b>	<b>\$ 90,000</b>
<b>Water Capital Improvement</b>			
	Public Service	Claycraft Road Waterline	\$ 65,000
	Public Service	Heil Drive	\$ 10,000
	Public Service	Laura Drive Rebuild	\$ 80,000
	Public Service	Water Tower Rehabilitation	\$ 45,000
		<b>Water Capital Improvement Fund Total</b>	<b>\$ 200,000</b>
<b>Sewer Capital Improvement</b>			
	Public Service	Eastern Gahanna Sewer Analysis	\$ 65,000
	Public Service	Western Gahanna Sewer Analysis	\$ 650,000
		<b>Water Capital Improvement Fund Total</b>	<b>\$ 715,000</b>
		<b>Total Enterprise Funds</b>	<b>\$ 1,005,000</b>

FUND NAME	ORG	Account Type	OBJ	Obj Description	Department	Division	2018 Actuals	2019 Actuals	2020 Revised Budget	2021 Request	Difference 21 vs 20
Stormwater	63111000	R	4210	Fines & Fees	Public Service	Stormwater	-9,496	-10,723	-9,500	-9,700	-200
			4300	Charges for Services	Public Service	Stormwater	-1,134,478	-1,182,024	-1,185,000	-1,200,000	-15,000
			4900	Transfer In	Public Service	Stormwater	-20,000	-21,170	0	0	0
		R Total					-1,163,974	-1,213,918	-1,194,500	-1,209,700	-15,200
		E	5105	Salaries & Benefits	Public Service	Stormwater	244,584	250,160	272,370	252,224	-20,146
			5110	Salaries & Benefits	Public Service	Stormwater	5,464	4,298	5,600	0	-5,600
			5115	Salaries & Benefits	Public Service	Stormwater	13,031	17,748	14,400	14,400	0
			5130	Salaries & Benefits	Public Service	Stormwater	36,196	37,991	40,930	37,152	-3,778
			5135	Salaries & Benefits	Public Service	Stormwater	67,553	73,195	88,150	79,140	-9,010
			5140	Salaries & Benefits	Public Service	Stormwater	3,991	4,087	2,920	4,060	1,140
			5145	Salaries & Benefits	Public Service	Stormwater	3,709	3,830	4,240	3,825	-415
			5150	Salaries & Benefits	Public Service	Stormwater	1,560	2,063	2,700	1,080	-1,620
			5160	Salaries & Benefits	Public Service	Stormwater	113	107	110	113	3
			5205	Contract Services	Public Service	Stormwater	23,764	30,971	38,900	37,985	-915
			5210	Contract Services	Public Service	Stormwater	84,748	145,898	155,860	156,790	930
			5211	Contract Services	Public Service	Stormwater	37,447	35,731	45,000	52,000	7,000
			5215	Contract Services	Public Service	Stormwater	12,614	15,081	15,640	9,800	-5,840
			5220	Contract Services	Public Service	Stormwater	42,522	102,867	45,000	45,000	0
			5225	Contract Services	Public Service	Stormwater	100	0	300	0	-300
			5300	Materials & Supplies	Public Service	Stormwater	47,539	54,876	50,000	50,000	0
			5310	Materials & Supplies	Public Service	Stormwater	0	0	21,400	21,400	0
			5315	Materials & Supplies	Public Service	Stormwater	507	993	1,200	1,200	0
			5320	Materials & Supplies	Public Service	Stormwater	795	107	400	400	0
			5325	Materials & Supplies	Public Service	Stormwater	1,258	1,330	1,500	2,840	1,340
			5500	Capital Outlay	Public Service	Stormwater	4,725	16,601	299,000	199,000	-100,000
			5505	Capital Outlay	Public Service	Stormwater	155,271	91,884	260,000	90,000	-170,000
			5510	Capital Outlay	Public Service	Stormwater	11,295	29,869	50,000	50,000	0
			5900	Transfer Out	Public Service	Stormwater	172,600	221,386	172,161	173,694	1,533
		E Total					971,384	1,141,073	1,587,781	1,282,103	-305,678
	63111000 Total						-192,589	-72,845	393,281	72,403	-320,878
Stormwater Total							-192,589	-72,845	393,281	72,403	-320,878
Grand Total							-192,589	-72,845	393,281	72,403	-320,878

FUND NAME	ORG	Account Type	OBJ	Obj Description	Department	Division	2018 Actuals	2019 Actuals	2020 Revised Budget	2021 Request	Difference 21 vs 20
Water	65111000	R	4200	Licenses & Permits	Public Service	Water	-1,125	-1,350	-1,200	-1,200	0
			4205	Fines & Fees	Public Service	Water	-1,000	-1,080	-2,966	-1,100	1,866
			4210	Fines & Fees	Public Service	Water	-61,007	-68,229	-63,000	-66,000	-3,000
			4300	Charges for Services	Public Service	Water	-7,330,984	-7,700,535	-8,303,932	-8,756,970	-453,038
			4510	Sale of Capital Asset	Public Service	Water	-5,353	-11,921	-3,000	0	3,000
			4515	Insurance Proceeds	Public Service	Water	-8,457	-8,920	-5,000	0	5,000
			4600	Other	Public Service	Water	-37,148	-32,809	-20,000	-20,000	0
			4900	Transfer In	Public Service	Water	0	-1,170	0	0	0
			4905	Advance In	Public Service	Water	-630,000	0	0	0	0
		R Total					-8,075,074	-7,826,015	-8,399,098	-8,845,270	-446,172
		E	5105	Salaries & Benefits	Public Service	Water	389,906	401,944	436,300	438,199	1,899
			5110	Salaries & Benefits	Public Service	Water	5,464	4,298	5,600	0	-5,600
			5115	Salaries & Benefits	Public Service	Water	20,663	27,494	20,400	20,400	0
			5130	Salaries & Benefits	Public Service	Water	57,172	60,512	64,720	63,913	-807
			5135	Salaries & Benefits	Public Service	Water	103,359	110,542	127,860	127,675	-185
			5140	Salaries & Benefits	Public Service	Water	6,310	6,509	4,620	6,945	2,325
			5145	Salaries & Benefits	Public Service	Water	5,853	6,103	6,700	6,545	-155
			5150	Salaries & Benefits	Public Service	Water	1,560	2,103	2,700	2,700	0
			5160	Salaries & Benefits	Public Service	Water	189	181	180	200	20
			5205	Contract Services	Public Service	Water	6,498,830	5,808,673	7,244,669	6,423,585	-821,084
			5210	Contract Services	Public Service	Water	515,305	535,364	374,170	349,020	-25,150
			5211	Contract Services	Public Service	Water	39,154	43,432	92,000	41,800	-50,200
			5215	Contract Services	Public Service	Water	35,286	32,793	61,645	51,450	-10,195
			5220	Contract Services	Public Service	Water	25,790	25,790	41,000	41,000	0
			5225	Contract Services	Public Service	Water	1,150	585	1,700	2,500	800
			5300	Materials & Supplies	Public Service	Water	312,061	388,162	355,476	296,000	-59,476
			5310	Materials & Supplies	Public Service	Water	10,039	9,341	22,400	22,400	0
			5315	Materials & Supplies	Public Service	Water	507	1,140	1,500	1,500	0
			5320	Materials & Supplies	Public Service	Water	2,149	2,364	3,800	3,800	0
			5325	Materials & Supplies	Public Service	Water	35,716	34,826	36,300	36,140	-160
			5510	Capital Outlay	Public Service	Water	41,704	29,869	0	0	0
			5905	Advance Out	Public Service	Water	138,600	277,830	272,160	266,490	-5,670
		E Total					8,246,766	7,809,853	9,175,900	8,202,262	-973,638
	65111000 Total						171,692	-16,162	776,802	-643,008	-1,419,810
Water Total							171,692	-16,162	776,802	-643,008	-1,419,810
Water Capital	65211000	R	4210	Fines & Fees	Public Service	Water	-1,253	-2,487	-1,260	-2,000	-740
			4300	Charges for Services	Public Service	Water	-550,821	-506,658	-589,000	-534,000	55,000
			4900	Transfer In	Public Service	Water	-302,280	-300,000	-350,000	-250,693	99,307
		R Total					-854,354	-809,145	-940,260	-786,693	153,567
		E	5205	Contract Services	Public Service	Water	0	4,275	35,000	35,000	0
			5500	Capital Outlay	Public Service	Water	0	0	251,000	125,000	-126,000
			5505	Capital Outlay	Public Service	Water	200,525	14,510	710,000	90,000	-620,000
			5510	Capital Outlay	Public Service	Water	0	0	150,000	150,000	0
			5900	Transfer Out	Public Service	Water	26,200	126,000	25,617	25,905	288
		E Total					226,725	144,785	1,171,617	425,905	-745,712
	65211000 Total						-627,630	-664,360	231,357	-360,788	-592,145
Water Capital Total							-627,630	-664,360	231,357	-360,788	-592,145
Grand Total							-455,938	-680,522	1,008,159	-1,003,796	-2,011,955

FUND NAME	ORG	Account Type	OBJ	Obj Description	Department	Division	2018 Actuals	2019 Actuals	2020 Revised Budget	2021 Request	Difference 21 vs 20
Sewer	66111000	R	4200	Licenses & Permits	Public Service	Sewer	-1,125	-1,350	-1,800	-1,200	600
			4205	Fines & Fees	Public Service	Sewer	-721,611	-778,370	-802,000	-840,000	-38,000
			4210	Fines & Fees	Public Service	Sewer	-62,640	-66,389	-68,224	-70,000	-1,776
			4300	Charges for Services	Public Service	Sewer	-6,026,453	-6,226,777	-6,945,734	-6,502,716	443,018
			4510	Sale of Capital Asset	Public Service	Sewer	-5,353	-11,921	-5,360	0	5,360
			4900	Transfer In	Public Service	Sewer	-200,000	-492,720	0	0	0
		R Total					-7,017,181	-7,577,527	-7,823,118	-7,413,916	409,202
		E	5105	Salaries & Benefits	Public Service	Sewer	389,905	401,943	435,580	438,199	2,619
			5110	Salaries & Benefits	Public Service	Sewer	5,464	4,298	5,600	0	-5,600
			5115	Salaries & Benefits	Public Service	Sewer	20,662	27,493	20,400	20,400	0
			5130	Salaries & Benefits	Public Service	Sewer	57,171	60,513	64,620	63,913	-707
			5135	Salaries & Benefits	Public Service	Sewer	103,353	110,542	127,860	127,680	-180
			5140	Salaries & Benefits	Public Service	Sewer	6,308	6,509	4,620	6,950	2,330
			5145	Salaries & Benefits	Public Service	Sewer	5,854	6,103	6,690	6,535	-155
			5150	Salaries & Benefits	Public Service	Sewer	1,559	2,104	2,700	1,584	-1,116
			5160	Salaries & Benefits	Public Service	Sewer	187	178	180	198	18
			5205	Contract Services	Public Service	Sewer	5,206,365	5,164,357	5,850,070	5,700,285	-149,785
			5210	Contract Services	Public Service	Sewer	401,588	465,561	338,250	299,580	-38,670
			5211	Contract Services	Public Service	Sewer	768,535	796,158	876,820	888,000	11,180
			5215	Contract Services	Public Service	Sewer	35,555	33,044	51,965	45,750	-6,215
			5220	Contract Services	Public Service	Sewer	25,790	25,790	34,000	34,000	0
			5225	Contract Services	Public Service	Sewer	0	0	300	0	-300
			5300	Materials & Supplies	Public Service	Sewer	39,488	62,384	22,000	22,000	0
			5310	Materials & Supplies	Public Service	Sewer	9,726	9,151	22,000	22,000	0
			5315	Materials & Supplies	Public Service	Sewer	507	1,139	1,500	1,500	0
			5320	Materials & Supplies	Public Service	Sewer	782	1,929	3,600	3,600	0
			5325	Materials & Supplies	Public Service	Sewer	9,725	10,372	9,400	11,240	1,840
			5505	Capital Outlay	Public Service	Sewer	58,962	82,790	0	0	0
			5510	Capital Outlay	Public Service	Sewer	16,795	29,869	0	0	0
		E Total					7,164,284	7,302,226	7,878,155	7,693,414	-184,741
	66111000 Total						147,103	-275,301	55,037	279,498	224,461
Sewer Total							147,103	-275,301	55,037	279,498	224,461
Sewer Capital	66211000	R	4210	Fines & Fees	Public Service	Sewer	-4,696	-6,099	-4,700	-6,000	-1,300
			4300	Charges for Services	Public Service	Sewer	-1,090,037	-875,641	-842,000	-1,125,968	-283,968
			4315	Charges for Services	Public Service	Sewer	-47,951	-37,790	-47,960	-35,275	12,685
			4900	Transfer In	Public Service	Sewer	-24,610	-100,000	0	0	0
		R Total					-1,167,294	-1,019,530	-894,660	-1,167,243	-272,583
		E	5205	Contract Services	Public Service	Sewer	0	0	35,000	35,000	0
			5210	Contract Services	Public Service	Sewer	175	433	90	0	-90
			5211	Contract Services	Public Service	Sewer	144,092	98,427	250,000	175,000	-75,000
			5500	Capital Outlay	Public Service	Sewer	0	0	300,000	300,000	0
			5505	Capital Outlay	Public Service	Sewer	446,524	189,571	626,200	0	-626,200
			5510	Capital Outlay	Public Service	Sewer	8,179	44,861	150,000	150,000	0
			5900	Transfer Out	Public Service	Sewer	226,200	517,550	25,617	25,905	288
		E Total					825,170	850,842	1,386,907	685,905	-701,002
	66211000 Total						-342,124	-168,688	492,247	-481,338	-973,585
Sewer Capital Total							-342,124	-168,688	492,247	-481,338	-973,585
Grand Total							-195,022	-443,989	547,284	-201,840	-749,124

## Overview

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

## Workers Compensation Self-Insurance Fund

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

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

The City uses an internal service fund to administer the program. Each pay period, a workers' compensation fringe deduction (1.5% of gross pay in 2021) 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.

FUND NAME	ORG	Account Type	OBJ	Obj Description	Department	Division	2018 Actuals	2019 Actuals	2020 Revised Budget	2021 Request	Difference 21 vs 20
Workers Comp Fund	90005000	R	4310	Charges for Services	HR		-210,816	-206,660	-161,610	-256,449	-94,839
		R Total					-210,816	-206,660	-161,610	-256,449	-94,839
		E	5205	Contract Services	HR		90,898	94,844	106,000	115,000	9,000
			5230	Contract Services	HR		59,952	19,768	79,830	80,000	170
		E Total					150,850	114,612	185,830	195,000	9,170
	90005000 Total						-59,966	-92,048	24,220	-61,449	-85,669
Workers Comp Fund Total							-59,966	-92,048	24,220	-61,449	-85,669
Grand Total							-59,966	-92,048	24,220	-61,449	-85,669

## 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 2021 revenues and/or expenditures.

**Special Revenue Funds**

Fund	Planned Revenue	Planned Expense
AG Peace Officer Training		
Clerk's Office Computer Fund	♦	♦
County Permissive		
Court Computerization Fund	♦	♦
Cul-de-Sac Maintenance		
Enforcement & Education	♦	♦
Federal Law Enforcement Seizure	♦	♦
OCJS Grant Fund		
Parks & Recreation Fund	♦	♦
Parks & Recreation Donation		
Permanent Improvement		
Police Duty Weapon	♦	♦
Police Pension	♦	♦
Public Landscape Trust		
Public Safety Fund	♦	♦
Public Service Fund	♦	♦
Reserve for Sick and Vacation	♦	♦
Right of Way	♦	♦
State Highway	♦	♦
State Law Enforcement Trust	♦	♦
Street	♦	♦
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 2021.



## 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.

Anticipated revenues are based on past allocations from the State and current state financial forecasts for the Motor Vehicle Fuel Tax. On July 1, 2019, the State increased the excise tax levied for gasoline from \$.28 per gallon to \$.385 per gallon; diesel and other fuel types from \$.28 to \$.47 per gallon and established a new \$.10 excise tax for compressed natural gas. The 2020 budget projected a 40% increase, and actual revenue was approaching this expectation until COVID-19 resulted in a stay at home order. Since the fuel taxes are consumption-based, less people traveling resulted in less revenue. For 2021, estimates were set at 10% less than the projection for 2020. To date, the fund has received 90% of projected revenue.

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

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

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

FUND NAME	ORG	Account Type	OBJ	Obj Description	Department	Division	2018 Actuals	2019 Actuals	2020 Revised Budget	2021 Request	Difference 21 vs 20
Street Fund	22011000	R	4115	Intergovernmental	Public Service	Streets	-1,699,247	-1,880,809	-2,378,950	-2,150,000	228,950
			4510	Sale of Capital Asset	Public Service	Streets	-7,173	-12,716	-7,180	0	7,180
			4515	Insurance Proceeds	Public Service	Streets	-7,089	-8,686	-7,090	0	7,090
			4600	Other	Public Service	Streets	-14,834	-10,060	-14,840	-14,000	840
		R Total					-1,728,343	-1,912,271	-2,408,060	-2,164,000	244,060
		E	5105	Salaries & Benefits	Public Service	Streets	436,886	441,863	529,160	505,979	-23,181
			5110	Salaries & Benefits	Public Service	Streets	5,464	4,298	10,000	0	-10,000
			5115	Salaries & Benefits	Public Service	Streets	65,187	54,826	58,000	65,000	7,000
			5130	Salaries & Benefits	Public Service	Streets	70,967	69,938	83,600	79,531	-4,069
			5135	Salaries & Benefits	Public Service	Streets	163,121	175,296	211,380	183,405	-27,975
			5140	Salaries & Benefits	Public Service	Streets	7,697	7,509	5,970	8,595	2,625
			5145	Salaries & Benefits	Public Service	Streets	5,977	5,952	8,660	7,995	-665
			5150	Salaries & Benefits	Public Service	Streets	2,984	4,260	6,200	6,300	100
			5160	Salaries & Benefits	Public Service	Streets	206	198	220	191	-29
			5205	Contract Services	Public Service	Streets	73,789	67,187	82,200	82,085	-115
			5210	Contract Services	Public Service	Streets	0	0	150,000	0	-150,000
			5215	Contract Services	Public Service	Streets	7,171	8,628	12,020	9,600	-2,420
			5220	Contract Services	Public Service	Streets	34,472	33,459	40,000	40,000	0
			5225	Contract Services	Public Service	Streets	60	0	200	0	-200
			5300	Materials & Supplies	Public Service	Streets	233,048	267,948	248,106	220,000	-28,106
			5310	Materials & Supplies	Public Service	Streets	165	47	500	500	0
			5315	Materials & Supplies	Public Service	Streets	596	1,220	1,500	1,500	0
			5320	Materials & Supplies	Public Service	Streets	4,214	1,191	17,600	17,600	0
			5325	Materials & Supplies	Public Service	Streets	7,673	7,868	7,600	6,200	-1,400
			5510	Capital Outlay	Public Service	Streets	139,394	218,200	187,716	175,000	-12,716
			5900	Transfer Out	Public Service	Streets	403,500	404,800	404,261	763,207	358,946
		E Total					1,662,569	1,774,686	2,064,893	2,172,688	107,795
	22011000 Total						-65,774	-137,585	-343,167	8,688	351,855
Street Fund Total							-65,774	-137,585	-343,167	8,688	351,855
Grand Total							-65,774	-137,585	-343,167	8,688	351,855



## 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.

Anticipated revenues are based on past allocations from the State and current state financial forecasts for the Motor Vehicle Fuel Tax. On July 1, 2019, the State increased the excise tax levied for gasoline from \$.28 per gallon to \$.385 per gallon; diesel and other fuel types from \$.28 to \$.47 per gallon and established a new \$.10 excise tax for compressed natural gas. The 2020 budget projected a 40% increase, and actual revenue was approaching this expectation until COVID-19 resulted in a shutdown. Since the fuel taxes are consumption-based, less people traveling resulted in less revenue. For 2021, estimates were set at 10% less than the projection for 2020. To date, the fund has received 90% of projected revenue.

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

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

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

FUND NAME	ORG	Account Type	OBJ	Obj Description	Department	Division	2018 Actuals	2019 Actuals	2020 Revised Budget	2021 Request	Difference 21 vs 20
State Highway Fund	22211000	R	4115	Intergovernmental	Public Service	State Hgwy	-112,375	-128,184	-157,330	-145,000	12,330
		R Total					-112,375	-128,184	-157,330	-145,000	12,330
		E	5105	Salaries & Benefits	Public Service	State Hgwy	0	0	0	35,506	35,506
			5115	Salaries & Benefits	Public Service	State Hgwy	19,400	2,155	19,500	20,000	500
			5130	Salaries & Benefits	Public Service	State Hgwy	2,716	302	2,730	7,753	5,023
			5135	Salaries & Benefits	Public Service	State Hgwy	0	0	0	11,842	11,842
			5140	Salaries & Benefits	Public Service	State Hgwy	310	32	200	850	650
			5145	Salaries & Benefits	Public Service	State Hgwy	251	31	280	808	528
			5150	Salaries & Benefits	Public Service	State Hgwy	0	0	0	150	150
			5160	Salaries & Benefits	Public Service	State Hgwy	0	0	0	18	18
			5205	Contract Services	Public Service	State Hgwy	10,973	7,945	12,900	13,000	100
			5215	Contract Services	Public Service	State Hgwy	6,163	7,576	9,000	6,500	-2,500
			5220	Contract Services	Public Service	State Hgwy	25,331	4,255	22,000	22,000	0
			5300	Materials & Supplies	Public Service	State Hgwy	22,567	25,508	21,000	21,000	0
			5325	Materials & Supplies	Public Service	State Hgwy	6,466	6,262	6,500	6,500	0
		E Total					94,177	54,064	94,110	145,927	51,817
	22211000 Total						-18,198	-74,120	-63,220	927	64,147
State Highway Fund Total							-18,198	-74,120	-63,220	927	64,147
Grand Total							-18,198	-74,120	-63,220	927	64,147

## State Law Enforcement Trust Fund

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

Future contraband seizures and forfeitures are not easily estimated and are derived conservatively from historical trends. Expenditures are based on the Police Department's anticipated needs for public safety equipment, materials and supplies.

FUND NAME	ORG	Account Type	OBJ	Obj Description	Department	Division	2018 Actuals	2019 Actuals	2020 Revised Budget	2021 Request	Difference 21 vs 20
Law Enforcement Trust F	22510000	R	4120	Intergovernmental	Public Safety	Public Safety	-49,957	-109,558	-49,960	-50,000	-40
		R Total					-49,957	-109,558	-49,960	-50,000	-40
		E	5205	Contract Services	Public Safety	Public Safety	50,202	67,291	63,100	50,500	-12,600
			5510	Capital Outlay	Public Safety	Public Safety	0	7,234	0	0	0
		E Total					50,202	74,525	63,100	50,500	-12,600
	22510000 Total						244	-35,033	13,140	500	-12,640
Law Enforcement Trust Fund Total							244	-35,033	13,140	500	-12,640
Grand Total							244	-35,033	13,140	500	-12,640

## 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.

FUND NAME	ORG	Account Type	OBJ	Obj Description	Department	Division	2018 Actuals	2019 Actuals	2020 Revised Budget	2021 Request	Difference 21 vs 20
Enforcement & Education Fund	22610000	R	4205	Fines & Fees	Public Safety	Public Safety	-1,549	-1,615	-1,550	-1,000	550
		R Total					-1,549	-1,615	-1,550	-1,000	550
		E	5225	Contract Services	Public Safety	Public Safety	0	0	0	2,500	2,500
			5310	Materials & Supplies	Public Safety	Public Safety	0	0	0	2,500	2,500
			5320	Materials & Supplies	Public Safety	Public Safety	0	0	0	12,500	12,500
		E Total					0	0	0	17,500	17,500
	22610000 Total						-1,549	-1,615	-1,550	16,500	18,050
Enforcement & Education Fund Total							-1,549	-1,615	-1,550	16,500	18,050
Grand Total							-1,549	-1,615	-1,550	16,500	18,050

## 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 revenues and court computerization needs to identify the most effective way to expend these funds.

FUND NAME	ORG	Account Type	OBJ	Obj Description	Department	Division	2018 Actuals	2019 Actuals	2020 Revised Budget	2021 Request	Difference 21 vs 20
Clerk of Court Computer Fund	22904000	R	4205	Fines & Fees	Mayor's Court	Mayor's Court	-31,184	-29,319	-31,190	-29,000	2,190
		R Total					-31,184	-29,319	-31,190	-29,000	2,190
		E	5205	Contract Services	Mayor's Court	Mayor's Court	8,507	7,222	11,000	15,000	4,000
			5215	Contract Services	Mayor's Court	Mayor's Court	12,188	12,668	13,500	18,600	5,100
			5510	Capital Outlay	Mayor's Court	Mayor's Court	0	24,991	0	0	0
		E Total					20,695	44,882	24,500	33,600	9,100
	22904000 Total						-10,489	15,563	-6,690	4,600	11,290
Clerk of Court Computer Fund Total							-10,489	15,563	-6,690	4,600	11,290
Grand Total							-10,489	15,563	-6,690	4,600	11,290

## 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 revenues and court computerization needs to identify the most effective way to expend these funds.

FUND NAME	ORG	Account Type	OBJ	Obj Description	Department	Division	2018 Actuals	2019 Actuals	2020 Revised Budget	2021 Request	Difference 21 vs 20
Court Computerization Fund	23404000	R	4205	Fines & Fees	Mayor's Court	Mayor's Court	-11,620	-11,076	-11,620	-11,000	620
		R Total					-11,620	-11,076	-11,620	-11,000	620
		E	5215	Contract Services	Mayor's Court	Mayor's Court	756	0	1,700	1,750	50
		E Total					756	0	1,700	1,750	50
	23404000 Total						-10,864	-11,076	-9,920	-9,250	670
Court Computerization Fund Total							-10,864	-11,076	-9,920	-9,250	670
Grand Total							-10,864	-11,076	-9,920	-9,250	670

## Federal Law Enforcement Seizure

The Federal Law Enforcement Seizure Fund receives a proportionate share of cash or proceeds from property seized or forfeited under the United States Department of Justice Asset Forfeiture Program and is restricted for law enforcement expenditures defined under CFDA (Catalog of Federal Domestic Assistance) 16.922.

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

FUND NAME	ORG	Account Type	OBJ	Obj Description	Department	Division	2018 Actuals	2019 Actuals	2020 Revised Budget	2021 Request	Difference 21 vs 20
Federal Law Enforcement Trust Fund	23510000	R	4120	Intergovernmental	Public Safety	Public Safety	-78,422	-1,797	-78,430	-5,000	73,430
			4400	Investment Income	Public Safety	Public Safety	-3,467	0	-3,470	-1,000	2,470
		R Total					-81,889	-1,797	-81,900	-6,000	75,900
		E	5205	Contract Services	Public Safety	Public Safety	56,698	56,589	58,900	15,500	-43,400
			5505	Capital Outlay	Public Safety	Public Safety	18,525	32,643	0	0	0
		E Total					75,223	89,232	58,900	15,500	-43,400
	23510000 Total						-6,666	87,435	-23,000	9,500	32,500
Federal Law Enforcement Trust Fund Total							-6,666	87,435	-23,000	9,500	32,500
Grand Total							-6,666	87,435	-23,000	9,500	32,500

## Treasury Law Enforcement Seizure

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

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

FUND NAME	ORG	Account Type	OBJ	Obj Description	Department	Division	2018 Actuals	2019 Actuals	2020 Revised Budget	2021 Request	Difference 21 vs 20
Treasury Equitable Sharing Fund	23610000	R	4120	Intergovernmental	Public Safety	Public Safety	-47,558	-103,675	-47,560	-25,000	22,560
		R Total					-47,558	-103,675	-47,560	-25,000	22,560
		E	5320	Materials & Supplies	Public Safety	Public Safety	0	0	291,000	65,500	-225,500
			5510	Capital Outlay	Public Safety	Public Safety	0	62,773	0	0	0
		E Total					0	62,773	291,000	65,500	-225,500
	23610000 Total						-47,558	-40,902	243,440	40,500	-202,940
Treasury Equitable Sharing Fund Total							-47,558	-40,902	243,440	40,500	-202,940
Grand Total							-47,558	-40,902	243,440	40,500	-202,940



## 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 Public Service & Engineering Department is responsible for the administration of the code and would therefore provide expenditure estimates for these costs when applicable.

FUND NAME	ORG	Account Type	OBJ	Obj Description	Department	Division	2018 Actuals	2019 Actuals	2020 Revised Budget	2021 Request	Difference 21 vs 20
Right of Way Fund	24111000	R	4205	Fines & Fees	Public Service	Public Service	-52,025	-55,600	-52,030	-60,000	-7,970
		R Total					-52,025	-55,600	-52,030	-60,000	-7,970
		E	5210	Contract Services	Public Service	Public Service	0	0	30,000	60,000	30,000
		E Total					0	0	30,000	60,000	30,000
	24111000 Total						-52,025	-55,600	-22,030	0	22,030
Right of Way Fund Total							-52,025	-55,600	-22,030	0	22,030
Grand Total							-52,025	-55,600	-22,030	0	22,030

## 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 2021, 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.

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

FUND NAME	ORG	Account Type	OBJ	Obj Description	Department	Division	2018 Actuals	2019 Actuals	2020 Revised Budget	2021 Request	Difference 21 vs 20
Public Safety Fund	24010000	R	4000	Income Tax	Public Safety	Public Safety	0	-304,819	-520,400	-993,430	-473,030
			4005	Income Tax	Public Safety	Public Safety	0	0	7,000	24,804	17,804
			4210	Fines & Fees	Public Safety	Public Safety	0	0	0	-9,750	-9,750
		R Total					0	-304,819	-513,400	-978,376	-464,976
	24010110	R	4300	Charges for Services	Public Safety	Police	0	0	-190,511	-190,000	511
		R Total					0	0	-190,511	-190,000	511
		E	5105	Salaries & Benefits	Public Safety	Police	0	157,215	307,230	305,772	-1,458
			5115	Salaries & Benefits	Public Safety	Police	0	4,192	3,000	3,000	0
			5135	Salaries & Benefits	Public Safety	Police	0	41,352	84,270	88,839	4,569
			5140	Salaries & Benefits	Public Safety	Police	0	2,417	3,100	4,632	1,532
			5145	Salaries & Benefits	Public Safety	Police	0	2,293	4,500	4,387	-113
			5150	Salaries & Benefits	Public Safety	Police	0	271	2,000	2,050	50
			5160	Salaries & Benefits	Public Safety	Police	0	45	90	90	0
			5225	Contract Services	Public Safety	Police	0	0	5,000	5,000	0
			5320	Materials & Supplies	Public Safety	Police	0	0	85,000	0	-85,000
			5900	Transfer Out	Public Safety	Police	0	25,630	0	957,966	957,966
		E Total					0	233,416	494,190	1,371,736	877,546
Public Safety Fund Total							0	-71,403	-209,721	203,360	413,081
Grand Total							0	-71,403	-209,721	203,360	413,081

## 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 2021, recreation, camps, Senior Center, golf course, 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.

FUND NAME	ORG	Account Type	OBJ	Obj Description	Department	Division	2018 Actuals	2019 Actuals	2020 Revised Budget	2021 Request	Difference 21 vs 20
Parks & Recreation Fund	24208000	R	4000	Income Tax	Parks & Rec	Parks & Rec	0	-215,166	-1,190,000	-458,510	731,490
			4005	Income Tax	Parks & Rec	Parks & Rec	0	0	16,000	11,448	-4,552
			4210	Fines & Fees	Parks & Rec	Parks & Rec	0	0	0	-4,500	-4,500
		R Total					0	-215,166	-1,174,000	-451,562	722,438
	24208000 Total						0	-215,166	-1,174,000	-451,562	722,438

FUND NAME	ORG	Account Type	OBJ	Obj Description	Department	Division	2018 Actuals	2019 Actuals	2020 Revised Budget	2021 Request	Difference 21 vs 20
	24208320	R	4300	Charges for Services	Parks & Rec	Recreation	0	-94,583	-280,000	-175,000	105,000
		R Total					0	-94,583	-280,000	-175,000	105,000
		E	5105	Salaries & Benefits	Parks & Rec	Recreation	0	30,348	107,500	199,488	91,988
			5110	Salaries & Benefits	Parks & Rec	Recreation	0	92,574	60,000	107,088	47,088
			5115	Salaries & Benefits	Parks & Rec	Recreation	0	0	500	500	0
			5130	Salaries & Benefits	Parks & Rec	Recreation	0	17,198	23,600	45,010	21,410
			5135	Salaries & Benefits	Parks & Rec	Recreation	0	18,429	48,810	61,745	12,935
			5140	Salaries & Benefits	Parks & Rec	Recreation	0	1,855	1,680	4,870	3,190
			5145	Salaries & Benefits	Parks & Rec	Recreation	0	1,761	2,436	4,573	2,137
			5160	Salaries & Benefits	Parks & Rec	Recreation	0	38	240	130	-110
			5205	Contract Services	Parks & Rec	Recreation	0	0	29,600	195,000	165,400
			5210	Contract Services	Parks & Rec	Recreation	0	0	1,900	43,000	41,100
			5215	Contract Services	Parks & Rec	Recreation	0	0	3,000	7,500	4,500
			5225	Contract Services	Parks & Rec	Recreation	0	0	1,000	0	-1,000
			5300	Materials & Supplies	Parks & Rec	Recreation	0	0	14,000	25,000	11,000
			5310	Materials & Supplies	Parks & Rec	Recreation	0	0	0	3,000	3,000
			5325	Materials & Supplies	Parks & Rec	Recreation	0	0	2,500	0	-2,500
		E Total					0	162,202	296,766	696,904	400,138
	24208320 Total						0	67,619	16,766	521,904	505,138

FUND NAME	ORG	Account Type	OBJ	Obj Description	Department	Division	2018 Actuals	2019 Actuals	2020 Revised Budget	2021 Request	Difference 21 vs 20
	24208330	R	4320	Charges for Services	Parks & Rec	Golf Course	0	0	0	-99,000	-99,000
			4325	Charges for Services	Parks & Rec	Golf Course	0	0	0	-220,000	-220,000
		R Total					0	0	0	-319,000	-319,000
		E	5105	Salaries & Benefits	Parks & Rec	Golf Course	0	0	0	57,940	57,940
			5110	Salaries & Benefits	Parks & Rec	Golf Course	0	0	0	202,867	202,867
			5115	Salaries & Benefits	Parks & Rec	Golf Course	0	0	0	1,500	1,500
			5130	Salaries & Benefits	Parks & Rec	Golf Course	0	0	0	36,417	36,417
			5135	Salaries & Benefits	Parks & Rec	Golf Course	0	0	0	1,539	1,539
			5140	Salaries & Benefits	Parks & Rec	Golf Course	0	0	0	3,918	3,918
			5145	Salaries & Benefits	Parks & Rec	Golf Course	0	0	0	3,788	3,788
			5160	Salaries & Benefits	Parks & Rec	Golf Course	0	0	0	180	180
			5205	Contract Services	Parks & Rec	Golf Course	0	0	0	40,000	40,000
			5210	Contract Services	Parks & Rec	Golf Course	0	0	0	500	500
			5215	Contract Services	Parks & Rec	Golf Course	0	0	0	1,300	1,300
			5220	Contract Services	Parks & Rec	Golf Course	0	0	0	9,000	9,000
			5300	Materials & Supplies	Parks & Rec	Golf Course	0	0	0	50,000	50,000
			5325	Materials & Supplies	Parks & Rec	Golf Course	0	0	0	16,000	16,000
		E Total					0	0	0	424,949	424,949
	24208330 Total						0	0	0	105,949	105,949

FUND NAME	ORG	Account Type	OBJ	Obj Description	Department	Division	2018 Actuals	2019 Actuals	2020 Revised Budget	2021 Request	Difference 21 vs 20
	24208340	R	4300	Charges for Services	Parks & Rec	Senior Center	0	0	-27,150	-45,250	-18,100
		R Total					0	0	-27,150	-45,250	-18,100
		E	5105	Salaries & Benefits	Parks & Rec	Senior Center	0	0	34,280	63,723	29,443
			5110	Salaries & Benefits	Parks & Rec	Senior Center	0	0	6,510	60,257	53,747
			5115	Salaries & Benefits	Parks & Rec	Senior Center	0	0	1,000	1,000	0
			5130	Salaries & Benefits	Parks & Rec	Senior Center	0	0	5,810	17,396	11,586
			5135	Salaries & Benefits	Parks & Rec	Senior Center	0	0	9,700	29,071	19,371
			5140	Salaries & Benefits	Parks & Rec	Senior Center	0	0	430	1,881	1,451
			5145	Salaries & Benefits	Parks & Rec	Senior Center	0	0	630	1,795	1,165
			5160	Salaries & Benefits	Parks & Rec	Senior Center	0	0	50	100	50
			5205	Contract Services	Parks & Rec	Senior Center	0	0	21,455	21,000	-455
			5210	Contract Services	Parks & Rec	Senior Center	0	0	1,000	1,000	0
			5215	Contract Services	Parks & Rec	Senior Center	0	0	300	300	0
			5225	Contract Services	Parks & Rec	Senior Center	0	0	1,000	0	-1,000
			5300	Materials & Supplies	Parks & Rec	Senior Center	0	0	11,000	10,000	-1,000
			5310	Materials & Supplies	Parks & Rec	Senior Center	0	0	750	750	0
		E Total					0	0	93,915	208,273	114,358
	24208340 Total						0	0	66,765	163,023	96,258

FUND NAME	ORG	Account Type	OBJ	Obj Description	Department	Division	2018 Actuals	2019 Actuals	2020 Revised Budget	2021 Request	Difference 21 vs 20
	24208370	R	4320	Charges for Services	Parks & Rec	GSC	0	-8,113	0	-22,500	-22,500
			4325	Charges for Services	Parks & Rec	GSC	0	-36,178	0	-88,900	-88,900
		R Total					0	-44,291	0	-111,400	-111,400
		E	5105	Salaries & Benefits	Parks & Rec	GSC	0	7,425	30,770	51,738	20,968
			5110	Salaries & Benefits	Parks & Rec	GSC	0	85,346	1,000	171,465	170,465
			5130	Salaries & Benefits	Parks & Rec	GSC	0	12,988	4,450	31,199	26,749
			5135	Salaries & Benefits	Parks & Rec	GSC	0	1,890	6,230	16,729	10,499
			5140	Salaries & Benefits	Parks & Rec	GSC	0	1,392	320	3,354	3,034
			5145	Salaries & Benefits	Parks & Rec	GSC	0	1,342	470	3,245	2,775
			5150	Salaries & Benefits	Parks & Rec	GSC	0	0	4,000	360	-3,640
			5160	Salaries & Benefits	Parks & Rec	GSC	0	3	30	27	-3
			5205	Contract Services	Parks & Rec	GSC	0	0	28,500	36,700	8,200
			5210	Contract Services	Parks & Rec	GSC	0	0	500	600	100
			5225	Contract Services	Parks & Rec	GSC	0	0	750	0	-750
			5300	Materials & Supplies	Parks & Rec	GSC	0	0	72,765	72,000	-765
			5325	Materials & Supplies	Parks & Rec	GSC	0	0	31,000	31,000	0
		E Total					0	110,386	180,785	418,417	237,632
	24208370 Total						0	66,095	180,785	307,017	126,232

FUND NAME	ORG	Account Type	OBJ	Obj Description	Department	Division	2018 Actuals	2019 Actuals	2020 Revised Budget	2021 Request	Difference 21 vs 20
	24208380	R	4025	Charges for Services	Parks & Rec	HR	0	-5,377	0	0	0
			4320	Charges for Services	Parks & Rec	HR	0	0	0	-16,000	-16,000
			4325	Charges for Services	Parks & Rec	HR	0	-92,925	-11,831	-254,950	-243,119
		R Total					0	-98,302	-11,831	-270,950	-259,119
		E	5105	Salaries & Benefits	Parks & Rec	HR	0	4,950	20,520	40,046	19,526
			5110	Salaries & Benefits	Parks & Rec	HR	0	57,054	1,000	124,644	123,644
			5130	Salaries & Benefits	Parks & Rec	HR	0	8,681	3,020	24,644	21,624
			5135	Salaries & Benefits	Parks & Rec	HR	0	1,260	4,160	16,729	12,569
			5140	Salaries & Benefits	Parks & Rec	HR	0	930	220	2,649	2,429
			5145	Salaries & Benefits	Parks & Rec	HR	0	897	320	2,560	2,240
			5150	Salaries & Benefits	Parks & Rec	HR	0	0	0	2,240	2,240
			5160	Salaries & Benefits	Parks & Rec	HR	0	2	30	27	-3
			5205	Contract Services	Parks & Rec	HR	0	0	23,950	28,450	4,500
			5210	Contract Services	Parks & Rec	HR	0	0	400	600	200
			5215	Contract Services	Parks & Rec	HR	0	0	200	500	300
			5225	Contract Services	Parks & Rec	HR	0	0	500	500	0
			5300	Materials & Supplies	Parks & Rec	HR	0	0	36,000	37,000	1,000
			5325	Materials & Supplies	Parks & Rec	HR	0	0	18,000	18,830	830
		E Total					0	73,775	108,320	299,419	191,099
	24208380 Total						0	-24,527	96,489	28,469	-68,020

FUND NAME	ORG	Account Type	OBJ	Obj Description	Department	Division	2018 Actuals	2019 Actuals	2020 Revised Budget	2021 Request	Difference 21 vs 20
	24208400	R	4300	Charges for Services	Parks & Rec	Camps	0	0	0	-280,000	-280,000
		R Total					0	0	0	-280,000	-280,000
		E	5105	Salaries & Benefits	Parks & Rec	Camps	0	0	0	47,920	47,920
			5110	Salaries & Benefits	Parks & Rec	Camps	0	0	0	272,400	272,400
			5115	Salaries & Benefits	Parks & Rec	Camps	0	0	0	500	500
			5130	Salaries & Benefits	Parks & Rec	Camps	0	0	0	44,813	44,813
			5135	Salaries & Benefits	Parks & Rec	Camps	0	0	0	24,748	24,748
			5140	Salaries & Benefits	Parks & Rec	Camps	0	0	0	5,290	5,290
			5145	Salaries & Benefits	Parks & Rec	Camps	0	0	0	5,080	5,080
			5150	Salaries & Benefits	Parks & Rec	Camps	0	0	0	2,000	2,000
			5160	Salaries & Benefits	Parks & Rec	Camps	0	0	0	60	60
			5205	Contract Services	Parks & Rec	Camps	0	0	0	37,500	37,500
			5210	Contract Services	Parks & Rec	Camps	0	0	0	1,500	1,500
			5215	Contract Services	Parks & Rec	Camps	0	0	0	3,000	3,000
			5300	Materials & Supplies	Parks & Rec	Camps	0	0	0	13,500	13,500
			5325	Materials & Supplies	Parks & Rec	Camps	0	0	0	2,500	2,500
		E Total					0	0	0	460,811	460,811
	24208400 Total						0	0	0	180,811	180,811
Parks & Recreation Fund Total							0	-105,979	-813,195	855,611	1,668,806
Grand Total							0	-105,979	-813,195	855,611	1,668,806

## 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 2021, engineering activities, general administrative services and garage maintenance will be paid from this fund, partially by the 25% of the 1% increase and partially by licenses & permits and 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.

FUND NAME	ORG	Account Type	OBJ	Obj Description	Department	Division	2018 Actuals	2019 Actuals	2020 Revised Budget	2021 Request	Difference 21 vs 20
Public Service Fund	24311000	R	4000	Income Tax	Public Service	Public Service	0	-376,541	-1,103,049	-1,095,320	7,729
			4005	Income Tax	Public Service	Public Service	0	0	16,000	27,348	11,348
			4210	Fines & Fees	Public Service	Public Service	0	0	0	-10,750	-10,750
		R Total					0	-376,541	-1,087,049	-1,078,722	8,327
	24311000 Total						0	-376,541	-1,087,049	-1,078,722	8,327

FUND NAME	ORG	Account Type	OBJ	Obj Description	Department	Division	2018 Actuals	2019 Actuals	2020 Revised Budget	2021 Request	Difference 21 vs 20
	24311400	R	4205	Fines & Fees	Public Service	General Administration	0	0	0	-512,280	-512,280
		R Total					0	0	0	-512,280	-512,280
		E	5105	Salaries & Benefits	Public Service	General Administration	0	0	0	102,991	102,991
			5115	Salaries & Benefits	Public Service	General Administration	0	0	0	500	500
			5130	Salaries & Benefits	Public Service	General Administration	0	0	0	14,408	14,408
			5135	Salaries & Benefits	Public Service	General Administration	0	0	0	20,139	20,139
			5140	Salaries & Benefits	Public Service	General Administration	0	0	0	1,560	1,560
			5145	Salaries & Benefits	Public Service	General Administration	0	0	0	1,472	1,472
			5160	Salaries & Benefits	Public Service	General Administration	0	0	0	41	41
			5205	Contract Services	Public Service	General Administration	0	0	0	627,200	627,200
			5215	Contract Services	Public Service	General Administration	0	0	0	1,100	1,100
			5220	Contract Services	Public Service	General Administration	0	0	0	80,700	80,700
			5300	Materials & Supplies	Public Service	General Administration	0	0	0	91,600	91,600
			5310	Materials & Supplies	Public Service	General Administration	0	0	0	11,700	11,700
			5325	Materials & Supplies	Public Service	General Administration	0	0	0	353,000	353,000
		E Total					0	0	0	1,306,411	1,306,411
	24311400 Total						0	0	0	794,131	794,131

FUND NAME	ORG	Account Type	OBJ	Obj Description	Department	Division	2018 Actuals	2019 Actuals	2020 Revised Budget	2021 Request	Difference 21 vs 20
	24311450	R	4205	Fines & Fees	Public Service	Engineering	0	0	-33,140	0	33,140
		R Total					0	0	-33,140	0	33,140
		E	5105	Salaries & Benefits	Public Service	Engineering	0	54,207	253,550	459,400	205,850
			5115	Salaries & Benefits	Public Service	Engineering	0	0	1,000	5,000	4,000
			5130	Salaries & Benefits	Public Service	Engineering	0	7,556	35,500	64,678	29,178
			5135	Salaries & Benefits	Public Service	Engineering	0	27,878	82,330	183,935	101,605
			5140	Salaries & Benefits	Public Service	Engineering	0	812	2,540	6,930	4,390
			5145	Salaries & Benefits	Public Service	Engineering	0	745	3,680	6,585	2,905
			5160	Salaries & Benefits	Public Service	Engineering	0	25	110	190	80
			5210	Contract Services	Public Service	Engineering	0	0	185,500	85,500	-100,000
			5215	Contract Services	Public Service	Engineering	0	0	3,081	3,232	151
			5310	Materials & Supplies	Public Service	Engineering	0	0	3,600	4,600	1,000
			5325	Materials & Supplies	Public Service	Engineering	0	0	5,340	5,340	0
		E Total					0	91,224	576,231	825,390	249,159
	24311450 Total						0	91,224	543,091	825,390	282,299

FUND NAME	ORG	Account Type	OBJ	Obj Description	Department	Division	2018 Actuals	2019 Actuals	2020 Revised Budget	2021 Request	Difference 21 vs 20
	24311470	R	4300	Charges for Services	Public Service	Garage	0	0	-5,340	0	5,340
		R Total					0	0	-5,340	0	5,340
		E	5205	Contract Services	Public Service	Garage	0	0	36,340	25,740	-10,600
			5220	Contract Services	Public Service	Garage	0	0	48,000	38,500	-9,500
			5300	Materials & Supplies	Public Service	Garage	0	0	15,000	10,000	-5,000
			5325	Materials & Supplies	Public Service	Garage	0	0	28,500	20,000	-8,500
		E Total					0	0	127,840	94,240	-33,600
	24311470 Total						0	0	122,500	94,240	-28,260
Public Service Fund Total							0	-285,317	-421,458	635,039	1,056,497
Grand Total							0	-285,317	-421,458	635,039	1,056,497



## Police Pension

The Police Pension fund receives real estate tax revenues from a .30 mill levy issued for the purpose of paying expenditures associated with the City's police pension obligation. The fund also receives transfers from the General Fund and/or 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.

FUND NAME	ORG	Account Type	OBJ	Obj Description	Department	Division	2018 Actuals	2019 Actuals	2020 Revised Budget	2021 Request	Difference 21 vs 20
Police Pension Fund	51006000	R	4010	Property Taxes	Finance	Finance	-280,055	-269,118	-281,402	-280,760	642
			4110	Intergovernmental	Finance	Finance	-34,789	-34,579	-36,289	-34,800	1,489
			4900	Transfer In	Finance	Finance	-669,530	-690,450	-795,290	-957,966	-162,676
		R Total					-984,374	-994,147	-1,112,981	-1,273,526	-160,545
		E	5130	Salaries & Benefits	Finance	Finance	1,053,162	1,112,617	1,230,320	1,269,266	38,946
			5210	Contract Services	Finance	Finance	2,807	3,253	4,425	4,260	-165
		E Total					1,055,969	1,115,870	1,234,745	1,273,526	38,781
	51006000 Total						71,596	121,723	121,764	0	-121,764
Police Pension Fund Total							71,596	121,723	121,764	0	-121,764
Grand Total							71,596	121,723	121,764	0	-121,764

## 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.

FUND NAME	ORG	Account Type	OBJ	Obj Description	Department	Division	2018 Actuals	2019 Actuals	2020 Revised Budget	2021 Request	Difference 21 vs 20
Police Duty Weapons Fund	51510000	R	4600	Other	Public Safety	Public Safety	-7,458	-10,870	-8,200	-8,200	0
		R Total					-7,458	-10,870	-8,200	-8,200	0
		E	5320	Materials & Supplies	Public Safety	Public Safety	9,994	10,000	8,200	8,200	0
		E Total					9,994	10,000	8,200	8,200	0
	51510000 Total						2,536	-870	0	0	0
Police Duty Weapons Fund Total							2,536	-870	0	0	0
Grand Total							2,536	-870	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.

FUND NAME	ORG	Account Type	OBJ	Obj Description	Department	Division	2018 Actuals	2019 Actuals	2020 Revised Budget	2021 Request	Difference 21 vs 20
Leave Pay-Out Reserve Fund	75006000	R	4900	Transfer In	Finance	Finance	-40,000	-156,000	-40,000	-231,645	-191,645
		R Total					-40,000	-156,000	-40,000	-231,645	-191,645
		E	5120	Salaries & Benefits	Finance	Finance	203,614	327,973	267,010	225,000	-42,010
			5140	Salaries & Benefits	Finance	Finance	3,054	4,219	2,710	3,375	665
			5145	Salaries & Benefits	Finance	Finance	2,951	3,958	3,920	3,270	-650
		E Total					209,620	336,150	273,640	231,645	-41,995
	75006000 Total						169,620	180,150	233,640	0	-233,640
Leave Pay-Out Reserve Fund Total							169,620	180,150	233,640	0	-233,640
Grand Total							169,620	180,150	233,640	0	-233,640

### 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 the General Fund so that it can be used for a specified purpose.

Revenue projections for each TIF are developed by using property values and effective property tax rates and tax abatement status. Expenditure amounts are calculated based upon eligible expenditures as identified in the TIF Ordinance and revenue sharing agreements with developers or other political subdivisions.

The City of Gahanna currently has ten active TIF Districts which are administered through the TIF Fund. A brief description of each TIF District and the associated 2021 planned revenues and expenses are on the following pages.

## Eastgate-Crossroads (Triangle) TIF

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

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



(Eastgate Crossroads TIF highlighted in green)

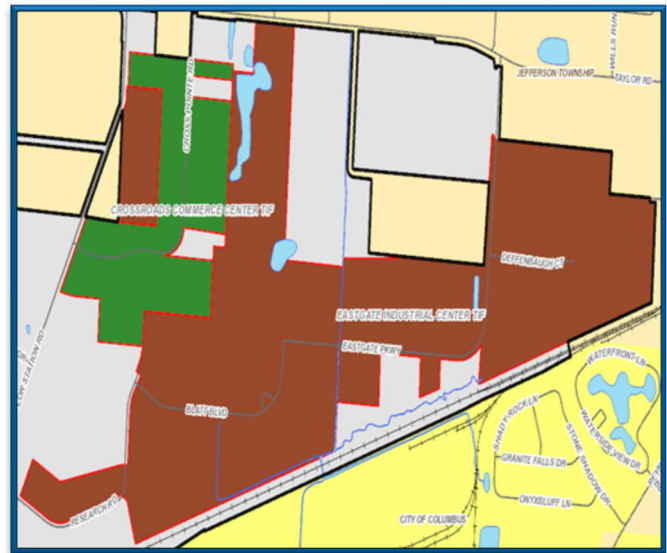
This TIF District is subject to the City's Comprehensive School Compensation Agreement and requires reimbursement to Gahanna-Jefferson Public Schools in the amount of 75% in years 1 through 10 and 100% in years 11 through 30. Since the School District receives 100% of the amount due to them, the City 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.

FUND NAME	ORG	Account Type	OBJ	Obj Description	Department	Division	2018 Actuals	2019 Actuals	2020 Revised Budget	2021 Request	Difference 21 vs 20
TIF Fund	22411010	R	4020	Payments In Lieu of	Public Service	Eastgate Triangle TIF	-350,907	-355,593	-371,300	-451,500	-80,200
TIF Fund	22411010	R	4305	Charges for Services	Public Service	Eastgate Triangle TIF	0	0	0	-5,000	-5,000
TIF Fund	22411010	R Total					-350,907	-355,593	-371,300	-456,500	-85,200
TIF Fund	22411010	E	5205	Contract Services	Public Service	Eastgate Triangle TIF	347,996	350,493	360,000	447,100	87,100
TIF Fund	22411010	E	5210	Contract Services	Public Service	Eastgate Triangle TIF	2,911	3,589	9,074	9,400	326
TIF Fund	22411010	E Total					350,907	354,082	369,074	456,500	87,426
TIF Fund	22411010 Total						0	-1,510	-2,226	0	2,226

## 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 TIF for this project repays the General Fund for the City's initial investment of \$2.9 million in initial construction related to roadway, lighting, sanitary sewer and storm sewer development. It also reimburses the Water Capital (WSCI) Fund for \$2.3 million in expenditures associated with building a water booster station on Taylor Station Road.



(Eastgate Pizzutti TIF highlighted in 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 are for reimbursements to the General Fund for the initial investment, WSCI Fund for Taylor Road Booster Station and County Auditor deductions.

FUND NAME	ORG	Account Type	OBJ	Obj Description	Department	Division	2018 Actuals	2019 Actuals	2020 Revised Budget	2021 Request	Difference 21 vs 20
TIF Fund	22411020	R	4020	Payments In Lieu of	Public Service	Eastgate Pizzutti TIF	-317,099	-380,316	-420,400	-550,700	-130,300
TIF Fund	22411020	R	4110	Intergovernmental	Public Service	Eastgate Pizzutti TIF	-211	-487	-300	-300	0
TIF Fund	22411020	R	4305	Charges for Services	Public Service	Eastgate Pizzutti TIF	-6,000	-6,000	-6,000	-6,000	0
TIF Fund	22411020	R Total					-323,310	-386,803	-426,700	-557,000	-130,300
TIF Fund	22411020	E	5210	Contract Services	Public Service	Eastgate Pizzutti TIF	2,320	3,141	8,200	9,400	1,200
TIF Fund	22411020	E	5900	Transfer Out	Public Service	Eastgate Pizzutti TIF	475,000	310,065	347,000	250,693	-96,307
TIF Fund	22411020	E Total					477,320	313,206	355,200	260,093	-95,107
TIF Fund	22411020 Total						154,011	-73,597	-71,500	-296,907	-225,407

## Manor Homes TIF

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

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

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



(Manor Homes TIF highlighted in green)

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

FUND NAME	ORG	Account Type	OBJ	Obj Description	Department	Division	2018 Actuals	2019 Actuals	2020 Revised Budget	2021 Request	Difference 21 vs 20
TIF Fund	22411030	R	4020	Payments In Lieu of	Public Service	Manor Homes TIF	-292,632	-285,997	-321,700	-377,000	-55,300
TIF Fund	22411030	R	4110	Intergovernmental	Public Service	Manor Homes TIF	-39,634	-34,640	-40,000	-40,000	0
TIF Fund	22411030	R Total					-332,266	-320,637	-361,700	-417,000	-55,300
TIF Fund	22411030	E	5210	Contract Services	Public Service	Manor Homes TIF	2,430	2,829	4,300	5,400	1,100
TIF Fund	22411030	E	5505	Capital Outlay	Public Service	Manor Homes TIF	0	300,000	70,000	0	-70,000
TIF Fund	22411030	E	5900	Transfer Out	Public Service	Manor Homes TIF	185,000	185,000	0	0	0
TIF Fund	22411030	E Total					187,430	487,829	74,300	5,400	-68,900
TIF Fund	22411030	Total					-144,836	167,192	-287,400	-411,600	-124,200

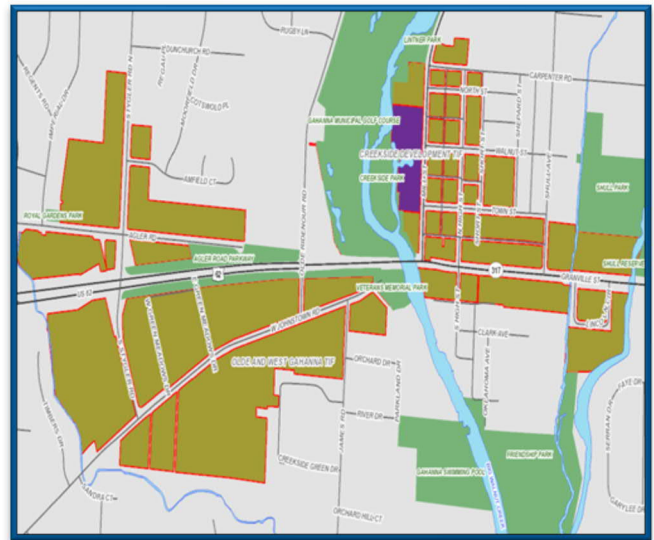


## Olde Gahanna and West Gahanna TIF

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

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, rebuilding Carpenter and Walnut, and County Auditor deductions.

FUND NAME	ORG	Account Type	OBJ	Obj Description	Department	Division	2018 Actuals	2019 Actuals	2020 Revised Budget	2021 Request	Difference 21 vs 20
TIF Fund	22411040	R	4020	Payments In Lieu of	Public Service	Olde & West TIF	-235,479	-265,395	-245,900	-323,500	-77,600
TIF Fund	22411040	R	4110	Intergovernmental	Public Service	Olde & West TIF	-330	-199	-350	-350	0
TIF Fund	22411040	R Total					-235,809	-265,595	-246,250	-323,850	-77,600
TIF Fund	22411040	E	5205	Contract Services	Public Service	Olde & West TIF	79,467	87,949	81,600	107,900	26,300
TIF Fund	22411040	E	5210	Contract Services	Public Service	Olde & West TIF	2,259	3,108	3,900	4,800	900
TIF Fund	22411040	E	5505	Capital Outlay	Public Service	Olde & West TIF	13,000	99,288	0	0	0
TIF Fund	22411040	E Total					94,726	190,346	85,500	112,700	27,200
TIF Fund	22411040	Total					-141,084	-75,249	-160,750	-211,150	-50,400

## 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



(Creekside TIF highlighted in purple)

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.

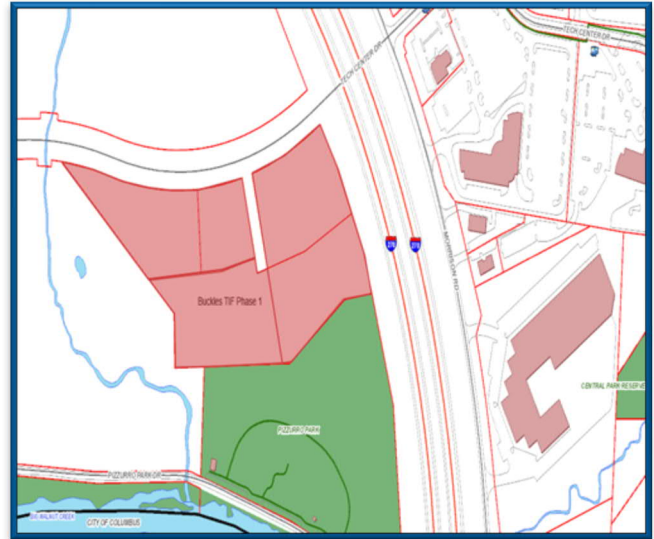
FUND NAME	ORG	Account Type	OBJ	Obj Description	Department	Division	2018 Actuals	2019 Actuals	2020 Revised Budget	2021 Request	Difference 21 vs 20
TIF Fund	22411050	R	4020	Payments In Lieu of	Public Service	Creekside TIF	-313,501	-316,440	-306,300	-311,700	-5,400
TIF Fund	22411050	R	4110	Intergovernmental	Public Service	Creekside TIF	-14,765	-13,788	-14,100	-13,700	400
TIF Fund	22411050	R	4305	Charges for Services	Public Service	Creekside TIF	-108,841	-114,836	-113,500	-113,500	0
TIF Fund	22411050	R Total					-437,107	-445,063	-433,900	-438,900	-5,000
TIF Fund	22411050	E	5210	Contract Services	Public Service	Creekside TIF	2,712	2,972	4,800	4,800	0
TIF Fund	22411050	E	5900	Transfer Out	Public Service	Creekside TIF	425,200	450,000	445,000	330,000	-115,000
TIF Fund	22411050	E Total					427,912	452,972	449,800	334,800	-115,000
TIF Fund	22411050 Total						-9,195	7,909	15,900	-104,100	-120,000

## 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 repay the cost of the following public infrastructure improvements:

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



(Crescent at Central Park TIF highlighted in pink)

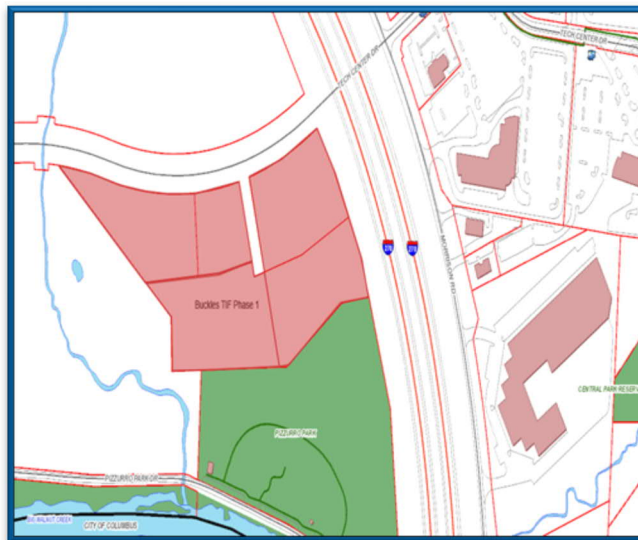
This TIF District is subject to a Revenue Sharing Agreement with the Gahanna-Jefferson Public Schools which requires reimbursement to the schools in the amount of 50% of what the school would have received if the parcels were not within a TIF District until the City completes reimbursement to the General, Water Capital, and Sewer Capital Funds for the improvements identified above. 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 repayment to the General Fund, Water Capital Fund and Sewer Capital Fund for the initial investment in infrastructure.

FUND NAME	ORG	Account Type	OBJ	Obj Description	Department	Division	2018 Actuals	2019 Actuals	2020 Revised Budget	2021 Request	Difference 21 vs 20
TIF Fund	22411060	R	4020	Payments In Lieu of	Public Service	Crescent TIF	-170,224	-181,451	-184,100	-291,893	-107,793
TIF Fund	22411060	R Total					-170,224	-181,451	-184,100	-291,893	-107,793
TIF Fund	22411060	E	5205	Contract Services	Public Service	Crescent TIF	46,722	51,802	105,200	168,700	63,500
TIF Fund	22411060	E	5210	Contract Services	Public Service	Crescent TIF	1,245	1,445	2,200	3,500	1,300
TIF Fund	22411060	E	5900	Transfer Out	Public Service	Crescent TIF	176,890	119,732	0	0	0
TIF Fund	22411060	E Total					224,857	172,979	107,400	172,200	64,800
TIF Fund	22411060 Total						54,633	-8,471	-76,700	-119,693	-42,993

## 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 design, and County Auditor deductions.

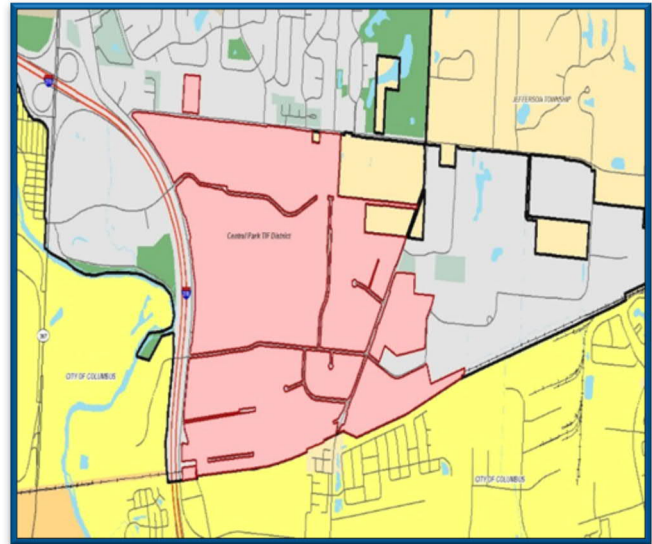
FUND NAME	ORG	Account Type	OBJ	Obj Description	Department	Division	2018 Actuals	2019 Actuals	2020 Revised Budget	2021 Request	Difference 21 vs 20
TIF Fund	22411070	R	4020	Payments In Lieu of	Public Service	Hamilton Rd TIF	-36,002	-474,122	-236,300	-370,600	-134,300
TIF Fund	22411070	R	4305	Charges for Services	Public Service	Hamilton Rd TIF	-58,316	-33,939	-33,900	-30,670	3,230
TIF Fund	22411070	R Total					-94,318	-508,061	-270,200	-401,270	-131,070
TIF Fund	22411070	E	5205	Contract Services	Public Service	Hamilton Rd TIF	87,210	291,612	175,120	240,635	65,515
TIF Fund	22411070	E	5210	Contract Services	Public Service	Hamilton Rd TIF	263	3,776	2,800	4,400	1,600
TIF Fund	22411070	E	5505	Capital Outlay	Public Service	Hamilton Rd TIF	0	0	0	150,000	150,000
TIF Fund	22411070	E Total					87,474	295,388	177,920	395,035	217,115
TIF Fund	22411070 Total						-6,845	-212,673	-92,280	-6,235	86,045



## Central Park TIF

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

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



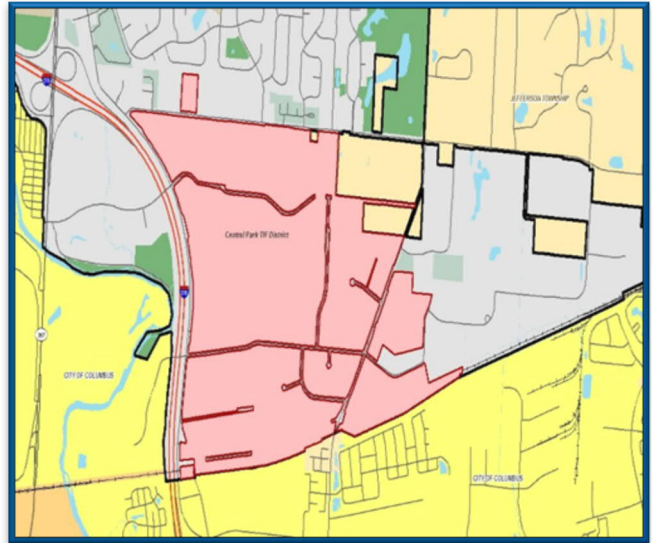
Proposed uses of the funds generated from the TIF are for County Auditor deductions and design of the Taylor and Claycraft intersection.

FUND NAME	ORG	Account Type	OBJ	Obj Description	Department	Division	2018 Actuals	2019 Actuals	2020 Revised Budget	2021 Request	Difference 21 vs 20
TIF Fund	22411080	R	4020	Payments In Lieu of	Public Service	Central Park TIF	-200,355	-1,543,358	-398,300	-360,000	38,300
TIF Fund	22411080	R	4305	Charges for Services	Public Service	Central Park TIF	0	0	0	-10,000	-10,000
TIF Fund	22411080	R Total					-200,355	-1,543,358	-398,300	-370,000	28,300
TIF Fund	22411080	E	5210	Contract Services	Public Service	Central Park TIF	1,465	12,295	4,700	5,700	1,000
TIF Fund	22411080	E	5220	Contract Services	Public Service	Central Park TIF	13,249	19,248	0	0	0
TIF Fund	22411080	E	5505	Capital Outlay	Public Service	Central Park TIF	0	0	2,300,000	150,000	-2,150,000
TIF Fund	22411080	E	5900	Transfer Out	Public Service	Central Park TIF	5,891	0	0	0	0
TIF Fund	22411080	E Total					20,605	31,543	2,304,700	155,700	-2,149,000
TIF Fund	22411080 Total						-179,749	-1,511,815	1,906,400	-214,300	-2,120,700

## North Triangle TIF

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

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



Proposed uses of the funds are for County Auditor deductions and other infrastructure investments that may encourage further development within the TIF District. Future infrastructure needs of the North Triangle District include, but are not limited to, the following:

- Intersection improvements at East Johnstown Road and Riva Ridge Blvd
- Roadway improvements and sidewalk expansion along East Johnstown Road and on Morse Road from North Hamilton Road to East Johnstown Road
- Sanitary sewer extension along North Hamilton Road
- Fiber optic expansion along East Johnstown Road, Beecher Crossing and Morse Road

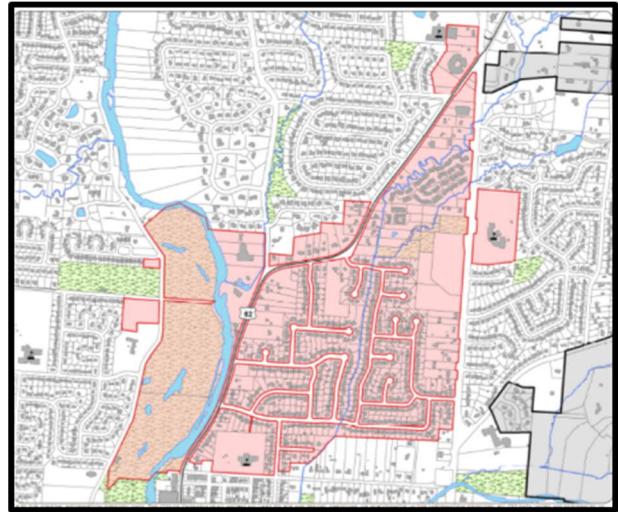
Planned expenditures for 2021 include county auditor and treasurer fees.

FUND NAME	ORG	Account Type	OBJ	Obj Description	Department	Division	2018 Actuals	2019 Actuals	2020 Revised Budget	2021 Request	Difference 21 vs 20
TIF Fund	22411090	R	4020	Payments In Lieu of	Public Service	North Triangle TIF	0	-554,935	-342,600	-481,300	-138,700
TIF Fund	22411090	R Total					0	-554,935	-342,600	-481,300	-138,700
TIF Fund	22411090	E	5210	Contract Services	Public Service	North Triangle TIF	0	4,421	4,326	8,100	3,774
TIF Fund	22411090	E	5505				0	0	75,000	0	-75,000
TIF Fund	22411090	E Total					0	4,421	79,326	8,100	-71,226
TIF Fund	22411090	Total					0	-550,514	-263,274	-473,200	-209,926



## Johnstown Road TIF

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



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

The City does have a compensation agreement with Mifflin Township for property tax revenue the township would have received if not for the TIF District. Proposed uses of the funds generated from the TIF are County Auditor deductions, compensation payments to Mifflin Township and other infrastructure investments that may encourage further development within the TIF District. Future infrastructure needs of the Johnstown Road District include, but are not limited to, the following:

- Various roadway improvements
- Sanitary sewer extension along E Johnstown Road from Andalus Drive to Larry Lane
- Fiber optic expansion along East Johnstown Road, from N. Hamilton Road to Mill Street

For 2021 it is proposed to use funding for the township revenue sharing, county auditor and treasurer fees, and the rebuild of Laura Dr.

FUND NAME	ORG	Account Type	OBJ	Obj Description	Department	Division	2018 Actuals	2019 Actuals	2020 Revised Budget	2021 Request	Difference 21 vs 20
TIF Fund	22411100	R	4020	Payments In Lieu of	Public Service	Johnstown Rd TIF	0	-446,529	-231,100	-296,500	-65,400
TIF Fund	22411100	R Total					0	-446,529	-231,100	-296,500	-65,400
TIF Fund	22411100	E	5205	Contract Services	Public Service	Johnstown Rd TIF	0	151,333	79,100	101,000	21,900
TIF Fund	22411100	E	5210	Contract Services	Public Service	Johnstown Rd TIF	0	3,554	2,700	3,500	800
TIF Fund	22411100	E	5505				0	0	125,000	350,000	225,000
TIF Fund	22411100	E	5515	Capital Outlay	Public Service	Johnstown Rd TIF	0	149,867	0	0	0
TIF Fund	22411100	E Total					0	304,755	206,800	454,500	247,700
TIF Fund	22411100	Total					0	-141,774	-24,300	158,000	182,300
TIF Fund Total							-273,065	-2,400,503	943,870	-1,679,185	-2,623,055

## DEBT SERVICE

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

City Council adopted a conservative Debt Policy in 2013, which governs the issuance and management of all City debt. This Policy can be found in Appendix B. The City has a current Aa1 rating issued by Moody's.

### Outstanding Debt

#### Municipal Bonds

The City currently has \$20,920,000 in outstanding general obligation bond issues as outlined in the table below:

Bond Issue	Issue Amount	Outstanding
<b>Various Purpose Refunding, Series 2013</b> Partially refunded 2005 bonds	\$8,975,000	\$6,530,000
<b>Various Purpose &amp; Refunding, Series 2015</b> Partially refunded remaining 2005 & 2007 bonds <i>Projects Funded:</i> Road projects including Detroit-style street rebuilds and Morse Road widening.	\$12,715,000	\$9,345,000
<b>Direct Placement Litigation Bonds, Series 2020</b> Refinanced the 2019 notes issued for the income tax lawsuit settlement.	<b>\$5,045,000</b>	<b>\$5,045,000</b>

#### Other City Debt

The City has an additional \$922,478 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
<b>OPWC: US 62 &amp; Stygler Rd</b>	\$735,124	\$404,318
<b>OPWC: US 62 Improvements</b>	\$1,036,320	\$518,160

#### 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	\$20,718,309	\$0	\$0
Unlimited Tax Debt	\$0	N/A	\$0
Total Subject to Limitation		\$5,000,000	\$5,000,000
G.O. Debt Exempt From Limitations		\$15,718,309	\$15,718,309
Maximum Allowable		\$57,970,395	\$110,670,754
<b>Balance of Limitation</b>		<b>\$52,970,395</b>	<b>\$105,670,754</b>

## 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 2021 bond retirement payments of \$2,206,511, \$557,938 will be interest and the remaining \$1,648,573 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. No deals are anticipated in 2021.

FUND NAME	ORG	Account Type	OBJ	Obj Description	Department	Division	2018 Actuals	2019 Actuals	2020 Revised Budget	2021 Request	Difference 21 vs 20
Bond Retirement Fund	43106000	R	4010	Property Taxes	Finance	Finance	-270,700	-260,141	-272,022	-271,400	622
Bond Retirement Fund	43106000	R	4110	Intergovernmental	Finance	Finance	-33,626	-33,426	-35,079	-34,000	1,079
Bond Retirement Fund	43106000	R	4900	Transfer In	Finance	Finance	-1,843,700	-1,817,688	-1,898,556	-1,905,911	-7,355
Bond Retirement Fund	43106000	R Total					-2,148,026	-2,111,255	-2,205,657	-2,211,311	-5,654
Bond Retirement Fund	43106000	E	5210	Contract Services	Finance	Finance	2,713	3,144	4,275	4,123	-152
Bond Retirement Fund	43106000	E	5400	Principal Retirement	Finance	Finance	2,205,122	1,548,572	6,593,573	1,648,573	-4,945,000
Bond Retirement Fund	43106000	E	5405	Interest & Fiscal Charges	Finance	Finance	0	650,338	604,838	557,938	-46,900
Bond Retirement Fund	43106000	E Total					2,207,835	2,202,054	7,202,686	2,210,634	-4,992,052
Bond Retirement Fund	43106000 Total						59,810	90,799	4,997,029	-677	-4,997,706
Bond Retirement Fund Total							59,810	90,799	4,997,029	-677	-4,997,706
Grand Total							59,810	90,799	4,997,029	-677	-4,997,706

# AGENCY FUNDS

## Overview

The City maintains seven agency funds. Agency funds are maintained by the City in a fiduciary capacity on behalf of an outside third party. The agency funds consist of unclaimed funds, senior escrow, Veterans Memorial, refuse escrow and developers escrow. This section provides a brief description of each of the City's agency funds, followed by revenue and expenditure tables with the associated line-item detail. Although the City is not required to budget for Agency funds, Council has elected to establish a budget for a select set of Agency 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 2020.

### 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.

### Recreation Scholarship Fund

Each year, the Parks & Recreation Board provides funding to be used to send an underprivileged child to camp. The Parks & Recreation Department holds the funds in escrow pending award to a deserving child.

### 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.

**Refuse Escrow**

The City participates in a refuse consortium agreement with other Central Ohio municipalities to provide refuse collection services to its citizens. The cost of the refuse service is collected from the citizens as a component of their water/sewage utility bill. Amounts received from the collection of utility bills are held in the refuse escrow until payment is due to the service provider. Anticipated revenues for the Refuse Escrow Fund are based on the applicable rate established by the City's Department of Public Service & Engineering to cover the costs of the service and number of residents/businesses receiving the service. Expenditures are based on consortium rates agreed to by consortium members and anticipated amount of waste to be collected.

**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.

FUND NAME	ORG	Account Type	OBJ	Obj Description	Department	Division	2018 Actuals	2019 Actuals	2020 Revised Budget	2021 Request	Difference 21 vs 20
Developers Escrow Fund	86011000	R	4205	Fines & Fees	Public Service	Public Service	-191,660	-180,590	0	0	0
Developers Escrow Fund	86011000	R	4300	Charges for Services	Public Service	Public Service	-1,560	-47,142	0	0	0
Developers Escrow Fund	86011000	R Total					-193,221	-227,732	0	0	0
Developers Escrow Fund	86011000	E	5205	Contract Services	Public Service	Public Service	91,644	113,668	0	0	0
Developers Escrow Fund	86011000	E Total					91,644	113,668	0	0	0
Developers Escrow Fund	86011000 Total						-101,576	-114,064	0	0	0
Developers Escrow Fund Total							-101,576	-114,064	0	0	0
Insurance Demolition Fund	84006000	R	4515	Insurance Proceeds	Finance	Finance	-25,405	-51,794	0	0	0
Insurance Demolition Fund	84006000	R Total					-25,405	-51,794	0	0	0
Insurance Demolition Fund	84006000	E	5211	Contract Services	Finance	Finance	54,022	25,405	0	0	0
Insurance Demolition Fund	84006000	E Total					54,022	25,405	0	0	0
Insurance Demolition Fund	84006000 Total						28,618	-26,390	0	0	0
Insurance Demolition Fund Total							28,618	-26,390	0	0	0
Park Facility Deposit Fund	83608000	R	4300	Charges for Services	Parks & Rec	Parks & Facilities	-15,199	-483	-15,200	0	15,200
Park Facility Deposit Fund	83608000	R Total					-15,199	-483	-15,200	0	15,200
Park Facility Deposit Fund	83608000 Total						-15,199	-483	-15,200	0	15,200
Park Facility Deposit Fund Total							-15,199	-483	-15,200	0	15,200
Recreation Scholarship Fund	83808000	R	4605	Other	Parks & Rec	Recreation Scholarship	0	-8,750	0	0	0
Recreation Scholarship Fund	83808000	R Total					0	-8,750	0	0	0
Recreation Scholarship Fund	83808000 Total						0	-8,750	0	0	0
Recreation Scholarship Fund Total							0	-8,750	0	0	0
Refuse Escrow Fund	85011000	R	4210	Fines & Fees	Public Service	Refuse	-21,510	-29,508	-27,000	-27,000	0
Refuse Escrow Fund	85011000	R	4300	Charges for Services	Public Service	Refuse	-1,427,052	-1,985,638	-2,105,800	-2,302,800	-197,000
Refuse Escrow Fund	85011000	R Total					-1,448,562	-2,015,146	-2,132,800	-2,329,800	-197,000
Refuse Escrow Fund	85011000	E	5205	Contract Services	Public Service	Refuse	1,693,807	2,166,569	2,198,000	2,252,750	54,750
Refuse Escrow Fund	85011000	E	5215	Contract Services	Public Service	Refuse	0	7,821	8,300	8,400	100
Refuse Escrow Fund	85011000	E	5300	Materials & Supplies	Public Service	Refuse	0	0	52,316	53,000	684
Refuse Escrow Fund	85011000	E Total					1,693,807	2,174,390	2,258,616	2,314,150	55,534
Refuse Escrow Fund	85011000 Total						245,245	159,244	125,816	-15,650	-141,466
Refuse Escrow Fund Total							245,245	159,244	125,816	-15,650	-141,466
Senior Escrow Fund	83508340	R	4325	Charges for Services	Parks & Rec	Senior Center	-1,217	-863	-1,220	0	1,220
Senior Escrow Fund	83508340	R	4600	Other	Parks & Rec	Senior Center	-6,423	0	-6,430	0	6,430
Senior Escrow Fund	83508340	R Total					-7,641	-863	-7,650	0	7,650
Senior Escrow Fund	83508340	E	5205	Contract Services	Parks & Rec	Senior Center	2,773	0	0	0	0
Senior Escrow Fund	83508340	E	5300	Materials & Supplies	Parks & Rec	Senior Center	1,098	2,912	7,650	0	-7,650
Senior Escrow Fund	83508340	E Total					3,871	2,912	7,650	0	-7,650
Senior Escrow Fund	83508340 Total						-3,769	2,049	0	0	0
Senior Escrow Fund Total							-3,769	2,049	0	0	0
Unclaimed Funds	80006000	R	4600	Other	Finance	Finance	0	-13	0	0	0
Unclaimed Funds	80006000	R Total					0	-13	0	0	0
Unclaimed Funds	80006000 Total						0	-13	0	0	0
Unclaimed Funds Total							0	-13	0	0	0
Veterans Memorial Fund	83708000	R	4605	Other	Parks & Rec	Vets Memorial	-1,595	-755	-1,600	0	1,600
Veterans Memorial Fund	83708000	R Total					-1,595	-755	-1,600	0	1,600
Veterans Memorial Fund	83708000	E	5205	Contract Services	Parks & Rec	Vets Memorial	807	1,430	1,600	0	-1,600
Veterans Memorial Fund	83708000	E Total					807	1,430	1,600	0	-1,600
Veterans Memorial Fund	83708000 Total						-788	675	0	0	0
Veterans Memorial Fund Total							-788	675	0	0	0
Grand Total							152,530	12,269	110,616	-15,650	-126,266

ORD-0098-2020  
**FINAL 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, 2021 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, 2021 the following sums are hereby set aside and appropriated, as follows:

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

<b>101-General Fund</b>
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<b>Community Environment</b>
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**Information Technology**

Salaries & Benefits	\$ 541,861
Contractual Services	560,121
Supplies & Materials	250,950
Capital	-

<b>Information Technology Total</b>	<b>\$ 1,352,932</b>
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**Economic Development**

Salaries & Benefits	\$ 323,889
Contractual Services	228,000
Supplies & Materials	50,000

<b>Economic Development Total</b>	<b>\$ 601,889</b>
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**City Planning**

Salaries & Benefits	\$ 954,488
Contractual Services	253,500
Supplies & Materials	11,000

<b>City Planning Total</b>	<b>\$ 1,218,988</b>
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<b>Community Environment Total</b>	<b>\$ 3,173,809</b>
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<b>Debt Service</b>
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**Finance**

Principal Retirement	\$ 455,000
Interest & Fiscal Charges	63,063

<b>Finance Total</b>	<b>\$ 518,063</b>
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<b>Debt Service Total</b>	<b>\$ 518,063</b>
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General Government	
<b>Council Office</b>	
Salaries & Benefits	\$ 335,037
Contractual Services	176,800
Supplies & Materials	18,790
<b>Council Office Total</b>	<b>\$ 530,627</b>
<b>Department of Law</b>	
Salaries & Benefits	\$ 278,899
Contractual Services	232,500
Supplies & Materials	16,000
<b>Department of Law Total</b>	<b>\$ 527,399</b>
<b>Finance</b>	
Salaries & Benefits	\$ 378,871
Contractual Services	911,600
Supplies & Materials	5,000
<b>Finance Total</b>	<b>\$ 1,295,471</b>
<b>Human Resources</b>	
Salaries & Benefits	\$ 335,383
Contractual Services	138,000
Supplies & Materials	242,000
<b>Human Resources Total</b>	<b>\$ 715,383</b>
<b>Office of the Mayor</b>	
Salaries & Benefits	\$ 670,663
Contractual Services	269,600
Supplies & Materials	10,200
<b>Office of the Mayor Total</b>	<b>\$ 950,463</b>
<b>Public Service</b>	
Salaries & Benefits	\$ 173,093
Contractual Services	286,995
Supplies & Materials	111,100
Capital	-
<b>Public Service Total</b>	<b>\$ 571,188</b>
<b>Clerk of Courts</b>	
Salaries & Benefits	\$ 271,035
Contractual Services	62,400
Supplies & Materials	400
<b>Clerk of Courts Total</b>	<b>\$ 333,835</b>
<b>General Government Total</b>	<b>\$ 4,924,366</b>

Leisure Time Activities	
<b>Parks &amp; Recreation</b>	
Salaries & Benefits	\$ 2,214,398
Contractual Services	276,800
Supplies & Materials	248,580
Capital	-
<b>Parks &amp; Recreation Total</b>	<b>\$ 2,739,778</b>
<b>Leisure Time Activities Total</b>	<b>\$ 2,739,778</b>
Other Uses of Funds	
<b>Finance</b>	
Transfers	\$ 818,845
<b>Finance Total</b>	<b>\$ 818,845</b>
<b>Other Uses of Funds Total</b>	<b>\$ 818,845</b>
Security of Persons & Property	
<b>Public Safety</b>	
Salaries & Benefits	\$ 10,140,469
Contractual Services	720,248
Supplies & Materials	98,500
<b>Public Safety Total</b>	<b>\$ 10,959,217</b>
<b>Security of Persons &amp; Property Total</b>	<b>\$ 10,959,217</b>
Transportation	
<b>Public Service</b>	
Salaries & Benefits	\$ 547,074
Contractual Services	5,000
Supplies & Materials	607,300
Capital	-
<b>Public Service Total</b>	<b>\$ 1,159,374</b>
<b>Transportation Total</b>	<b>\$ 1,159,374</b>
<b>Sec.3.</b> 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	
	\$ -
<b>101 - Total General Fund</b>	<b>\$ 24,293,452</b>

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

<b>220-Street Fund</b>		
<b>Public Service</b>		
Salaries & Benefits	\$	856,996
Contractual Services		131,685
Supplies & Materials		245,800
Capital		175,000
Transfers		763,207
<b>Public Service Total</b>	<b>\$</b>	<b>2,172,688</b>
<b>220-Street Fund Total</b>	<b>\$</b>	<b>2,172,688</b>

<b>222-State Highway Fund</b>		
<b>Public Service</b>		
Salaries & Benefits	\$	76,927
Contractual Services		41,500
Supplies & Materials		27,500
<b>Public Service Total</b>	<b>\$</b>	<b>145,927</b>
<b>222-State Highway Fund Total</b>	<b>\$</b>	<b>145,927</b>

<b>224-Tax Increment Fund</b>		
<b>Finance</b>		
Contractual Services	\$	1,124,335
Capital		650,000
Transfers		580,693
<b>Finance Total</b>	<b>\$</b>	<b>2,355,028</b>
<b>224-Tax Increment Fund Total</b>	<b>\$</b>	<b>2,355,028</b>

<b>225-State Law Enforcement Trust Fund</b>		
<b>Public Safety</b>		
Supplies & Materials	\$	50,500
<b>Public Safety Total</b>	<b>\$</b>	<b>50,500</b>
<b>225-State Law Enforcement Trust Fund Total</b>	<b>\$</b>	<b>50,500</b>

<b>226-Enforcement &amp; Education Fund</b>		
<b>Public Safety</b>		
Contractual Services	\$	2,500
Supplies & Materials		15,000
<b>Public Safety Total</b>	<b>\$</b>	<b>17,500</b>
<b>225-State Law Enforcement Trust Fund Total</b>	<b>\$</b>	<b>17,500</b>

<b>229-Clerk Computer Fund</b>		
<b>Clerk of Courts</b>		
Contractual Services	\$	33,600
<b>Clerk of Court Total</b>	<b>\$</b>	<b>33,600</b>
<b>229-Clerk Computer Fund Total</b>	<b>\$</b>	<b>33,600</b>

<b>234-Court Computer Fund</b>	
<b>Clerk of Courts</b>	
Contractual Services	\$ 1,750
<b>Clerk of Courts Total</b>	<b>\$ 1,750</b>
<b>234-Court Computer Fund Total</b>	<b>\$ 1,750</b>

<b>235-Federal Law Enforcement Seizure Fund</b>	
<b>Public Safety</b>	
Supplies & Materials	\$ 15,500
<b>Public Safety Total</b>	<b>\$ 15,500</b>
<b>235-Federal Law Enforcement Seizure Fund Total</b>	<b>\$ 15,500</b>

<b>236-US Treasury Seizure Fund</b>	
<b>Public Safety</b>	
Supplies & Materials	\$ 65,500
<b>Public Safety Total</b>	<b>\$ 65,500</b>
<b>236-US Treasury Seizure Fund Total</b>	<b>\$ 65,500</b>

<b>240-Public Safety Fund</b>	
<b>Public Safety</b>	
Salaries & Benefits	\$ 408,770
Contractual Services	5,000
Transfer Out	957,966
<b>Public Safety Total</b>	<b>\$ 1,371,736</b>
<b>240-Public Safety Fund Total</b>	<b>\$ 1,371,736</b>

<b>241-Right of Way Fund</b>	
<b>General Government</b>	
Contractual Services	\$ 60,000
<b>General Government Total</b>	<b>\$ 60,000</b>
<b>243-Public Service Fund Total</b>	<b>\$ 60,000</b>

<b>242-Parks &amp; Recreation Fund</b>	
<b>Leisure Time Activity</b>	
Salaries & Benefits	\$ 1,801,243
Contractual Services	427,950
Supplies & Materials	279,580
<b>Leisure Time Activity Total</b>	<b>\$ 2,508,773</b>
<b>242-Parks &amp; Recreation Fund Total</b>	<b>\$ 2,508,773</b>

<b>243-Public Service Fund</b>	
<b>General Government</b>	
Salaries & Benefits	\$ 867,829
Contractual Services	861,972
Supplies & Materials	496,240
<b>General Government Total</b>	<b>\$ 2,226,041</b>
<b>243-Public Service Fund Total</b>	<b>\$ 2,226,041</b>

510-Police Pension Fund	
<b>Finance</b>	
Salaries & Benefits	\$ 1,269,266
Contractual Services	4,260
<b>Finance Total</b>	<b>\$ 1,273,526</b>
<b>510-Police Pension Fund Total</b>	<b>\$ 1,273,526</b>

515-Police Duty Weapon Fund	
<b>Public Safety</b>	
Supplies & Materials	\$ 8,200
<b>Public Safety Total</b>	<b>\$ 8,200</b>
<b>515-Police Duty Weapon Fund Total</b>	<b>\$ 8,200</b>

750-Reserve for Sick & Vacation Fund	
<b>Finance</b>	
Salaries & Benefits	\$ 231,645
<b>Finance Total</b>	<b>\$ 231,645</b>
<b>750-Reserve for Sick &amp; Vacation Fund Total</b>	<b>\$ 231,645</b>
<b>TOTAL SPECIAL REVENUE FUNDS</b>	<b>\$ 12,537,914</b>

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

325-Capital Improvement Fund	
<b>Finance</b>	
Capital	\$ 11,266,660
<b>Finance Total</b>	<b>\$ 11,266,660</b>
<b>325-Capital Improvement Fund Total</b>	<b>\$ 11,266,660</b>
<b>TOTAL CAPITAL PROJECTS FUNDS</b>	<b>\$ 11,266,660</b>

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

431-General Bond Retirement Fund	
<b>Finance</b>	
Principal Retirement	\$ 1,648,573
Interest & Fiscal Charges	557,938
Contractual Services	4,123
<b>Finance Total</b>	<b>\$ 2,210,634</b>
<b>431-General Bond Retirement Fund Total</b>	<b>\$ 2,210,634</b>
<b>TOTAL DEBT SERVICE FUND</b>	<b>\$ 2,210,634</b>

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

<b>631-Stormwater Fund</b>	
<b>Public Service</b>	
Salaries & Benefits	\$ 391,994
Contractual Services	301,575
Supplies & Materials	75,840
Capital	339,000
Transfers	173,694
<b>Public Service Total</b>	<b>\$ 1,282,103</b>
<b>631-Stormwater Fund Total</b>	<b>\$ 1,282,103</b>

<b>651-Water Fund</b>	
<b>Public Service</b>	
Salaries & Benefits	\$ 666,577
Contractual Services	6,909,355
Supplies & Materials	359,840
Advance	266,490
<b>Public Service Total</b>	<b>\$ 8,202,262</b>
<b>651-Water Fund Total</b>	<b>\$ 8,202,262</b>

<b>652-Water System Capital Improvement Fund</b>	
<b>Public Service</b>	
Contractual Services	\$ 35,000
Capital	365,000
Transfers	25,905
<b>Public Service Total</b>	<b>\$ 425,905</b>
<b>652-Water System Capital Improvement Fund Total</b>	<b>\$ 425,905</b>

<b>661-Sewer Fund</b>	
<b>Public Service</b>	
Salaries & Benefits	\$ 665,459
Contractual Services	6,967,615
Supplies & Materials	60,340
<b>Public Service Total</b>	<b>\$ 7,693,414</b>
<b>661-Sewer Fund Total</b>	<b>\$ 7,693,414</b>

<b>662-Sewer System Capital Improvement Fund</b>	
<b>Public Service</b>	
Contractual Services	\$ 210,000
Capital	450,000
Transfers	25,905
<b>Public Service Total</b>	<b>\$ 685,905</b>
<b>662-Sewer System Capital Improvement Fund Total</b>	<b>\$ 685,905</b>
<b>TOTAL ENTERPRISE FUNDS</b>	<b>\$ 18,289,589</b>

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

<b>850-Refuse Escrow Fund</b>	
<b>Public Service</b>	
Contractual Services	\$ 2,261,150
Supplies & Materials	53,000
<b>Public Service Total</b>	<b>\$ 2,314,150</b>
<b>850-Refuse Escrow Fund Total</b>	<b>\$ 2,314,150</b>
<b>TOTAL AGENCY FUNDS</b>	<b>\$ 2,314,150</b>

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

<b>900-Workers Compensation Self Insurance Fund</b>	
<b>Human Resources</b>	
Contractual Services	\$ 195,000
<b>Human Resources Total</b>	<b>\$ 195,000</b>
<b>900-Workers Compensation Self Insurance Fund Total</b>	<b>\$ 195,000</b>
<b>TOTAL INTERNAL SERVICE FUND</b>	<b>\$ 195,000</b>
<b>TOTAL ALL FUNDS</b>	<b>\$ 71,107,399</b>

**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

\_\_\_\_\_  
April Beggerow, Clerk

\_\_\_\_\_  
Jamie Leeseberg, Council Member

\_\_\_\_\_  
Karen Angelou, Council Member

\_\_\_\_\_  
Merisa Bowers, Council Member

\_\_\_\_\_  
Brian Larick, Council Member

\_\_\_\_\_  
Stephen Renner, Council Member

\_\_\_\_\_  
Nancy McGregor, Council Member

\_\_\_\_\_  
Michael Schnetzer, Council Member



## APPENDIX A

FUND NAME	ORG	Account Type	OBJ	Obj Description	Department	Division	2018 Actuals	2019 Actuals	2020 Revised Budget	2021 Request	Difference 21 vs 20
General Fund	10101000	R	4200	Licenses & Permits	Council	Council	-49,028	-51,959	-44,130	-47,000	-2,870
General Fund	10101000	R	4205	Fines & Fees	Council	Council	-3,825	-385	0	0	0
General Fund	10101000	R	4600	Other	Council	Council	0	-500	0	0	0
General Fund	10101000	R Total					-52,853	-52,844	-44,130	-47,000	-2,870
General Fund	10101000	E	5100	Salaries & Benefits	Council	Council	97,900	96,050	106,200	105,600	-600
General Fund	10101000	E	5105	Salaries & Benefits	Council	Council	148,606	126,233	147,120	146,053	-1,067
General Fund	10101000	E	5110	Salaries & Benefits	Council	Council	0	16,939	4,390	0	-4,390
General Fund	10101000	E	5115	Salaries & Benefits	Council	Council	116	0	250	0	-250
General Fund	10101000	E	5130	Salaries & Benefits	Council	Council	33,817	32,039	36,030	33,272	-2,758
General Fund	10101000	E	5135	Salaries & Benefits	Council	Council	34,648	34,835	43,290	42,666	-624
General Fund	10101000	E	5140	Salaries & Benefits	Council	Council	3,733	3,612	2,620	3,776	1,156
General Fund	10101000	E	5145	Salaries & Benefits	Council	Council	3,531	3,427	3,710	3,610	-100
General Fund	10101000	E	5160	Salaries & Benefits	Council	Council	75	79	70	60	-10
General Fund	10101000	E	5205	Contract Services	Council	Council	4,373	2,246	35,000	53,000	18,000
General Fund	10101000	E	5210	Contract Services	Council	Council	10,780	3,239	7,500	10,000	2,500
General Fund	10101000	E	5215	Contract Services	Council	Council	21,635	22,928	36,000	100,600	64,600
General Fund	10101000	E	5225	Contract Services	Council	Council	9,505	5,824	12,000	13,200	1,200
General Fund	10101000	E	5310	Materials & Supplies	Council	Council	6,916	11,522	0	16,790	16,790
General Fund	10101000	E	5320	Materials & Supplies	Council	Council	7,380	0	0	2,000	2,000
General Fund	10101000	E	5510	Capital Outlay	Council	Council	23,383	0	0	0	0
General Fund	10101000	E Total					406,398	358,973	434,180	530,627	96,447
General Fund	10101000 Total						353,546	306,129	390,050	483,627	93,577
General Fund	10102000	E	5100	Salaries & Benefits	Mayor	Mayor	103,809	103,704	103,810	104,209	399
General Fund	10102000	E	5105	Salaries & Benefits	Mayor	Mayor	130,283	65,823	46,830	155,540	108,710
General Fund	10102000	E	5110	Salaries & Benefits	Mayor	Mayor	0	0	0	48,200	48,200
General Fund	10102000	E	5115	Salaries & Benefits	Mayor	Mayor	12	0	250	250	0
General Fund	10102000	E	5130	Salaries & Benefits	Mayor	Mayor	30,204	23,643	20,640	42,987	22,347
General Fund	10102000	E	5135	Salaries & Benefits	Mayor	Mayor	61,583	50,707	36,430	47,262	10,832
General Fund	10102000	E	5140	Salaries & Benefits	Mayor	Mayor	3,554	2,537	1,530	4,625	3,095
General Fund	10102000	E	5145	Salaries & Benefits	Mayor	Mayor	3,343	2,407	2,210	4,445	2,235
General Fund	10102000	E	5160	Salaries & Benefits	Mayor	Mayor	80	68	70	90	20
General Fund	10102000	E	5205	Contract Services	Mayor	Mayor	66,627	101,175	80,000	12,000	-68,000
General Fund	10102000	E	5210	Contract Services	Mayor	Mayor	0	0	10,000	150,000	140,000
General Fund	10102000	E	5215	Contract Services	Mayor	Mayor	13,500	0	0	4,500	4,500
General Fund	10102000	E	5225	Contract Services	Mayor	Mayor	28,135	17,398	0	0	0
General Fund	10102000	E	5310	Materials & Supplies	Mayor	Mayor	3,445	6,179	5,200	7,000	1,800
General Fund	10102000	E	5316	Materials & Supplies	Mayor	Mayor	16,902	0	0	0	0
General Fund	10102000	E	5325	Materials & Supplies	Mayor	Mayor	0	0	800	0	-800
General Fund	10102000	E Total					461,476	373,640	307,770	581,108	273,338
General Fund	10102000 Total						461,476	373,640	307,770	581,108	273,338
General Fund	10102240	E	5105	Salaries & Benefits	Mayor	Marketing & Communication	70,700	18,878	133,510	158,774	25,264
General Fund	10102240	E	5110	Salaries & Benefits	Mayor	Marketing & Communication	45,542	39,580	32,110	29,505	-2,605
General Fund	10102240	E	5115	Salaries & Benefits	Mayor	Marketing & Communication	0	0	0	250	250
General Fund	10102240	E	5130	Salaries & Benefits	Mayor	Marketing & Communication	16,274	8,185	23,090	26,289	3,199
General Fund	10102240	E	5135	Salaries & Benefits	Mayor	Marketing & Communication	10,658	1,543	39,500	42,618	3,118
General Fund	10102240	E	5140	Salaries & Benefits	Mayor	Marketing & Communication	1,781	872	1,680	2,829	1,149
General Fund	10102240	E	5145	Salaries & Benefits	Mayor	Marketing & Communication	1,641	837	2,420	2,700	280
General Fund	10102240	E	5160	Salaries & Benefits	Mayor	Marketing & Communication	69	38	90	90	0
General Fund	10102240	E	5205	Contract Services	Mayor	Marketing & Communication	85,525	14,016	15,000	30,000	15,000
General Fund	10102240	E	5210	Contract Services	Mayor	Marketing & Communication	12,247	2,524	16,100	45,000	28,900
General Fund	10102240	E	5215	Contract Services	Mayor	Marketing & Communication	24,799	21,583	25,000	28,100	3,100
General Fund	10102240	E	5310	Materials & Supplies	Mayor	Marketing & Communication	2,921	700	3,200	3,200	0
General Fund	10102240	E	5325	Materials & Supplies	Mayor	Marketing & Communication	0	0	800	0	-800

## APPENDIX A

FUND NAME	ORG	Account Type	OBJ	Obj Description	Department	Division	2018 Actuals	2019 Actuals	2020 Revised Budget	2021 Request	Difference 21 vs 20
General Fund	10102240	E Total					272,157	108,754	292,500	369,355	76,855
General Fund	10102240	Total					272,157	108,754	292,500	369,355	76,855
General Fund	10103000	E	5100	Salaries & Benefits	Law	Law	65,563	65,563	75,000	77,275	2,275
General Fund	10103000	E	5105	Salaries & Benefits	Law	Law	0	0	85,410	103,857	18,447
General Fund	10103000	E	5110	Salaries & Benefits	Law	Law	16,336	7,920	0	0	0
General Fund	10103000	E	5115	Salaries & Benefits	Law	Law	0	0	250	250	0
General Fund	10103000	E	5130	Salaries & Benefits	Law	Law	11,466	10,288	22,450	25,273	2,823
General Fund	10103000	E	5135	Salaries & Benefits	Law	Law	8	0	31,250	66,879	35,629
General Fund	10103000	E	5140	Salaries & Benefits	Law	Law	1,245	1,112	1,630	2,723	1,093
General Fund	10103000	E	5145	Salaries & Benefits	Law	Law	1,187	1,029	2,350	2,605	255
General Fund	10103000	E	5160	Salaries & Benefits	Law	Law	13	0	30	37	7
General Fund	10103000	E	5205	Contract Services	Law	Law	2,700	0	28,410	31,000	2,590
General Fund	10103000	E	5210	Contract Services	Law	Law	253,477	539,590	149,730	200,000	50,270
General Fund	10103000	E	5225	Contract Services	Law	Law	402	1,298	1,500	1,500	0
General Fund	10103000	E	5300	Materials & Supplies	Law	Law	10,102	12,124	11,545	13,000	1,455
General Fund	10103000	E	5310	Materials & Supplies	Law	Law	1,194	4,671	2,855	3,000	145
General Fund	10103000	E Total					363,693	643,594	412,410	527,399	114,989
General Fund	10103000	Total					363,693	643,594	412,410	527,399	114,989
General Fund	10104000	R	4205	Fines & Fees	Mayor's Court	Mayor's Court	-365,144	-363,778	-292,150	-275,000	17,150
General Fund	10104000	R Total					-365,144	-363,778	-292,150	-275,000	17,150
General Fund	10104000	E	5105	Salaries & Benefits	Mayor's Court	Mayor's Court	191,731	196,483	214,680	218,132	3,452
General Fund	10104000	E	5115	Salaries & Benefits	Mayor's Court	Mayor's Court	0	6	750	750	0
General Fund	10104000	E	5130	Salaries & Benefits	Mayor's Court	Mayor's Court	26,800	27,453	30,000	30,542	542
General Fund	10104000	E	5135	Salaries & Benefits	Mayor's Court	Mayor's Court	16,108	16,418	15,330	15,056	-274
General Fund	10104000	E	5140	Salaries & Benefits	Mayor's Court	Mayor's Court	2,942	2,977	2,190	3,291	1,101
General Fund	10104000	E	5145	Salaries & Benefits	Mayor's Court	Mayor's Court	2,801	2,870	3,150	3,174	24
General Fund	10104000	E	5160	Salaries & Benefits	Mayor's Court	Mayor's Court	93	90	90	90	0
General Fund	10104000	E	5205	Contract Services	Mayor's Court	Mayor's Court	54,306	60,375	74,500	60,000	-14,500
General Fund	10104000	E	5210	Contract Services	Mayor's Court	Mayor's Court	1,341	1,279	2,400	2,400	0
General Fund	10104000	E	5310	Materials & Supplies	Mayor's Court	Mayor's Court	399	264	1,450	400	-1,050
General Fund	10104000	E Total					296,522	308,216	344,540	333,835	-10,705
General Fund	10104000	Total					-68,622	-55,562	52,390	58,835	6,445
General Fund	10105000	E	5105	Salaries & Benefits	HR		181,112	203,677	223,380	206,243	-17,137
General Fund	10105000	E	5110	Salaries & Benefits	HR		7,060	1,474	0	0	0
General Fund	10105000	E	5115	Salaries & Benefits	HR		0	0	250	250	0
General Fund	10105000	E	5130	Salaries & Benefits	HR		26,191	28,558	31,160	28,727	-2,433
General Fund	10105000	E	5135	Salaries & Benefits	HR		79,916	74,749	55,242	94,017	38,775
General Fund	10105000	E	5140	Salaries & Benefits	HR		2,848	3,061	2,270	3,115	845
General Fund	10105000	E	5145	Salaries & Benefits	HR		2,515	2,815	3,270	2,926	-344
General Fund	10105000	E	5160	Salaries & Benefits	HR		101	93	90	105	15
General Fund	10105000	E	5205	Contract Services	HR		18,000	0	0	0	0
General Fund	10105000	E	5210	Contract Services	HR		7,469	12,477	15,000	30,000	15,000
General Fund	10105000	E	5211	Contract Services	HR		14,104	17,890	57,107	48,000	-9,107
General Fund	10105000	E	5215	Contract Services	HR		15,848	12,374	0	0	0
General Fund	10105000	E	5225	Contract Services	HR		10,740	9,353	21,659	60,000	38,341
General Fund	10105000	E	5310	Materials & Supplies	HR		4,693	4,121	2,800	3,000	200
General Fund	10105000	E	5315	Materials & Supplies	HR		167,545	205,968	235,000	212,000	-23,000
General Fund	10105000	E	5316	Materials & Supplies	HR		0	8,838	12,100	27,000	14,900
General Fund	10105000	E Total					538,142	585,449	659,328	715,383	56,055
General Fund	10105000	Total					538,142	585,449	659,328	715,383	56,055
General Fund	10106000	R	4000	Income Tax	Finance	Finance	-19,441,394	-20,183,339	-18,709,200	-16,811,000	1,898,200
General Fund	10106000	R	4005	Income Tax	Finance	Finance	452,037	587,465	1,029,100	336,200	-692,900
General Fund	10106000	R	4010	Property Taxes	Finance	Finance	-1,695,370	-1,627,099	-1,693,747	-1,689,841	3,906

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FUND NAME	ORG	Account Type	OBJ	Obj Description	Department	Division	2018 Actuals	2019 Actuals	2020 Revised Budget	2021 Request	Difference 21 vs 20
General Fund	10106000	R	4015	Other Local Taxes	Finance	Finance	-474,115	-507,487	-244,220	-244,220	0
General Fund	10106000	R	4025	Other Local Taxes	Finance	Finance	-683	-810	-800	-800	0
General Fund	10106000	R	4100	Intergovernmental	Finance	Finance	0	-500	0	0	0
General Fund	10106000	R	4105	Intergovernmental	Finance	Finance	-647,851	-743,704	-675,900	-673,496	2,404
General Fund	10106000	R	4110	Intergovernmental	Finance	Finance	-209,603	-208,336	-218,633	-200,000	18,633
General Fund	10106000	R	4210	Fines & Fees	Finance	Finance	-112,122	-294,549	-225,000	-200,000	25,000
General Fund	10106000	R	4310	Charges for Services	Finance	Finance	-1,018,518	-1,106,492	-611,240	-687,340	-76,100
General Fund	10106000	R	4400	Investment Income	Finance	Finance	-899,036	-1,208,528	-885,000	-318,198	566,802
General Fund	10106000	R	4500	Issuance of Debt	Finance	Finance	0	-5,000,000	-45,000	0	45,000
General Fund	10106000	R	4505	Premium on Issuance of Debt	Finance	Finance	0	-77,950	0	0	0
General Fund	10106000	R	4600	Other	Finance	Finance	-209,114	-904,806	-125,000	-125,000	0
General Fund	10106000	R	4900	Transfer In	Finance	Finance	-330,891	-129,797	0	0	0
General Fund	10106000	R	4905	Advance In	Finance	Finance	-138,600	-277,830	-272,160	-266,490	5,670
General Fund	10106000	R Total					-24,725,259	-31,683,762	-22,676,800	-20,880,185	1,796,615
General Fund	10106000	E	5105	Salaries & Benefits	Finance	Finance	239,790	250,513	224,120	231,167	7,047
General Fund	10106000	E	5110	Salaries & Benefits	Finance	Finance	32,047	28,039	29,340	29,874	534
General Fund	10106000	E	5115	Salaries & Benefits	Finance	Finance	1,470	1,792	1,500	1,500	0
General Fund	10106000	E	5130	Salaries & Benefits	Finance	Finance	38,155	39,119	35,540	36,571	1,031
General Fund	10106000	E	5135	Salaries & Benefits	Finance	Finance	65,170	68,169	63,995	71,937	7,942
General Fund	10106000	E	5140	Salaries & Benefits	Finance	Finance	4,141	4,205	2,590	3,947	1,357
General Fund	10106000	E	5145	Salaries & Benefits	Finance	Finance	3,910	4,008	3,731	3,755	24
General Fund	10106000	E	5160	Salaries & Benefits	Finance	Finance	161	149	120	120	0
General Fund	10106000	E	5205	Contract Services	Finance	Finance	893,322	974,794	883,970	748,600	-135,370
General Fund	10106000	E	5210	Contract Services	Finance	Finance	54,895	60,867	69,315	67,000	-2,315
General Fund	10106000	E	5211	Contract Services	Finance	Finance	776	0	0	0	0
General Fund	10106000	E	5215	Contract Services	Finance	Finance	34,562	39,377	30,300	15,000	-15,300
General Fund	10106000	E	5225	Contract Services	Finance	Finance	834	819	1,000	0	-1,000
General Fund	10106000	E	5230	Contract Services	Finance	Finance	6,292	9,102,854	10,000	10,000	0
General Fund	10106000	E	5231	Contract Services	Finance	Finance	253,063	70,265	72,000	71,000	-1,000
General Fund	10106000	E	5235	Contract Services	Finance	Finance	457	0	0	0	0
General Fund	10106000	E	5310	Materials & Supplies	Finance	Finance	3,210	4,225	5,000	5,000	0
General Fund	10106000	E	5400	Debt Service	Finance	Finance	0	0	0	455,000	455,000
General Fund	10106000	E	5405	Interest & Fiscal Charges	Finance	Finance	0	0	176,669	63,063	-113,606
General Fund	10106000	E	5505				182,616	70,589	0	0	0
General Fund	10106000	E	5900	Transfer Out	Finance	Finance	7,616,750	4,053,370	865,900	818,845	-47,055
General Fund	10106000	E	5901	Transfer Out	Finance	Finance	0	0	0	0	0
General Fund	10106000	E	5905	Advance Out	Finance	Finance	630,000	0	0	0	0
General Fund	10106000	E Total					10,061,621	14,773,154	2,475,090	2,632,379	157,289
General Fund	10106000	Total					-14,663,638	-16,910,608	-20,201,710	-18,247,806	1,953,904
General Fund	10107000	R	4205	Fines & Fees	IT	IT	0	-1,643	0	0	0
General Fund	10107000	R	4300	Charges for Services	IT	IT	-33,153	-32,770	-33,160	0	33,160
General Fund	10107000	R Total					-33,153	-34,413	-33,160	0	33,160
General Fund	10107000	E	5105	Salaries & Benefits	IT	IT	378,331	361,940	353,940	378,368	24,428
General Fund	10107000	E	5110	Salaries & Benefits	IT	IT	6,852	982	4,390	0	-4,390
General Fund	10107000	E	5115	Salaries & Benefits	IT	IT	3,142	2,610	6,500	3,500	-3,000
General Fund	10107000	E	5130	Salaries & Benefits	IT	IT	54,311	51,147	50,440	53,193	2,753
General Fund	10107000	E	5135	Salaries & Benefits	IT	IT	109,404	102,772	99,150	95,449	-3,701
General Fund	10107000	E	5140	Salaries & Benefits	IT	IT	5,893	5,486	3,670	5,738	2,068
General Fund	10107000	E	5145	Salaries & Benefits	IT	IT	5,510	5,191	5,220	5,463	243
General Fund	10107000	E	5160	Salaries & Benefits	IT	IT	166	142	150	150	0
General Fund	10107000	E	5205	Contract Services	IT	IT	44,911	92,596	89,300	366,471	277,171
General Fund	10107000	E	5215	Contract Services	IT	IT	130,650	286,029	325,058	193,650	-131,408
General Fund	10107000	E	5225	Contract Services	IT	IT	4,461	574	500	0	-500

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FUND NAME	ORG	Account Type	OBJ	Obj Description	Department	Division	2018 Actuals	2019 Actuals	2020 Revised Budget	2021 Request	Difference 21 vs 20
General Fund	10107000	E	5310	Materials & Supplies	IT	IT	1,190	372	1,830	500	-1,330
General Fund	10107000	E	5316	Materials & Supplies	IT	IT	441	220	370	500	130
General Fund	10107000	E	5320	Materials & Supplies	IT	IT	169,170	92,176	123,142	126,050	2,908
General Fund	10107000	E	5325	Materials & Supplies	IT	IT	48,351	71,496	106,600	123,900	17,300
General Fund	10107000	E	5510	Capital Outlay	IT	IT	26,245	95,229	0	0	0
General Fund	10107000	E Total					989,028	1,168,962	1,170,260	1,352,932	182,672
General Fund	10107000 Total						955,875	1,134,549	1,137,100	1,352,932	215,832
General Fund	10108300	R	4325	Charges for Services	IT	IT	-135,955	-130,472	-135,960	0	135,960
General Fund	10108300	R	4605	Other	Parks & Rec	Creekside	0	-3,500	0	0	0
General Fund	10108300	R Total					-135,955	-133,972	-135,960	0	135,960
General Fund	10108300	E	5110	Salaries & Benefits	Parks & Rec	Creekside	54,184	53,114	59,980	0	-59,980
General Fund	10108300	E	5130	Salaries & Benefits	Parks & Rec	Creekside	7,586	7,436	8,240	0	-8,240
General Fund	10108300	E	5135	Salaries & Benefits	Parks & Rec	Creekside	5,765	6,107	6,970	0	-6,970
General Fund	10108300	E	5140	Salaries & Benefits	Parks & Rec	Creekside	822	805	600	0	-600
General Fund	10108300	E	5145	Salaries & Benefits	Parks & Rec	Creekside	771	754	860	0	-860
General Fund	10108300	E	5160	Salaries & Benefits	Parks & Rec	Creekside	62	68	70	0	-70
General Fund	10108300	E	5205	Contract Services	Parks & Rec	Creekside	48,241	59,653	60,000	0	-60,000
General Fund	10108300	E	5300	Materials & Supplies	Parks & Rec	Creekside	94,308	56,999	50,000	0	-50,000
General Fund	10108300	E	5500	Capital Outlay	Parks & Rec	Creekside	100,506	100,787	0	0	0
General Fund	10108300	E Total					312,245	285,722	186,720	0	-186,720
General Fund	10108300 Total						176,291	151,750	50,760	0	-50,760
General Fund	10108310	R	4205	Fines & Fees	Parks & Rec	Parks & Facilities	-830	-1,800	0	0	0
General Fund	10108310	R	4300	Charges for Services	Parks & Rec	Parks & Facilities	-136,048	-185,605	-48,200	-120,500	-72,300
General Fund	10108310	R	4325	Charges for Services	Parks & Rec	Parks & Facilities	0	0	0	-135,960	-135,960
General Fund	10108310	R	4515	Insurance Proceeds	Parks & Rec	Parks & Facilities	-4,722	-415	-4,730	0	4,730
General Fund	10108310	R	4600	Other	Parks & Rec	Parks & Facilities	-365	-1,374	0	0	0
General Fund	10108310	R	4605	Other	Parks & Rec	Parks & Facilities	-25,835	0	0	0	0
General Fund	10108310	R Total					-167,800	-189,195	-52,930	-256,460	-203,530
General Fund	10108310	E	5105	Salaries & Benefits	Parks & Rec	Parks & Facilities	542,461	607,393	660,160	907,074	246,914
General Fund	10108310	E	5110	Salaries & Benefits	Parks & Rec	Parks & Facilities	678,391	505,820	495,040	596,175	101,135
General Fund	10108310	E	5115	Salaries & Benefits	Parks & Rec	Parks & Facilities	21,113	15,084	24,000	24,000	0
General Fund	10108310	E	5130	Salaries & Benefits	Parks & Rec	Parks & Facilities	173,819	157,155	164,710	211,031	46,321
General Fund	10108310	E	5135	Salaries & Benefits	Parks & Rec	Parks & Facilities	186,366	199,965	242,430	414,799	172,369
General Fund	10108310	E	5140	Salaries & Benefits	Parks & Rec	Parks & Facilities	18,826	17,002	12,010	22,814	10,804
General Fund	10108310	E	5145	Salaries & Benefits	Parks & Rec	Parks & Facilities	17,705	16,019	17,330	19,368	2,038
General Fund	10108310	E	5150	Salaries & Benefits	Parks & Rec	Parks & Facilities	620	5,837	6,900	7,500	600
General Fund	10108310	E	5160	Salaries & Benefits	Parks & Rec	Parks & Facilities	1,263	949	910	1,131	221
General Fund	10108310	E	5205	Contract Services	Parks & Rec	Parks & Facilities	199,146	202,713	161,412	275,000	113,588
General Fund	10108310	E	5210	Contract Services	Parks & Rec	Parks & Facilities	37,991	26,525	19,538	0	-19,538
General Fund	10108310	E	5215	Contract Services	Parks & Rec	Parks & Facilities	930	0	1,810	1,800	-10
General Fund	10108310	E	5225	Contract Services	Parks & Rec	Parks & Facilities	3,183	2,964	1,620	0	-1,620
General Fund	10108310	E	5300	Materials & Supplies	Parks & Rec	Parks & Facilities	331,130	181,830	171,093	239,900	68,807
General Fund	10108310	E	5310	Materials & Supplies	Parks & Rec	Parks & Facilities	13,797	5,199	8,690	8,680	-10
General Fund	10108310	E	5325	Materials & Supplies	Parks & Rec	Parks & Facilities	0	2,469	3,500	0	-3,500
General Fund	10108310	E	5510	Capital Outlay	Parks & Rec	Parks & Facilities	6,416	0	0	0	0
General Fund	10108310	E Total					2,233,158	1,946,924	1,991,153	2,729,272	738,119
General Fund	10108310 Total						2,065,358	1,757,729	1,938,223	2,472,812	534,589
General Fund	10108320	R	4300	Charges for Services	Parks & Rec	Recreation	-498,418	-283,748	-70,000	0	70,000
General Fund	10108320	R Total					-498,418	-283,748	-70,000	0	70,000
General Fund	10108320	E	5105	Salaries & Benefits	Parks & Rec	Recreation	168,632	97,727	79,630	0	-79,630
General Fund	10108320	E	5110	Salaries & Benefits	Parks & Rec	Recreation	236,960	97,409	18,700	0	-18,700
General Fund	10108320	E	5130	Salaries & Benefits	Parks & Rec	Recreation	56,720	27,212	13,720	0	-13,720
General Fund	10108320	E	5135	Salaries & Benefits	Parks & Rec	Recreation	53,458	26,005	6,810	0	-6,810

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FUND NAME	ORG	Account Type	OBJ	Obj Description	Department	Division	2018 Actuals	2019 Actuals	2020 Revised Budget	2021 Request	Difference 21 vs 20
General Fund	10108320	E	5140	Salaries & Benefits	Parks & Rec	Recreation	6,197	3,096	1,120	0	-1,120
General Fund	10108320	E	5145	Salaries & Benefits	Parks & Rec	Recreation	5,764	2,787	1,450	0	-1,450
General Fund	10108320	E	5160	Salaries & Benefits	Parks & Rec	Recreation	200	121	90	0	-90
General Fund	10108320	E	5205	Contract Services	Parks & Rec	Recreation	229,089	191,704	182,390	0	-182,390
General Fund	10108320	E	5210	Contract Services	Parks & Rec	Recreation	35,951	2,415	5,100	0	-5,100
General Fund	10108320	E	5215	Contract Services	Parks & Rec	Recreation	7,691	5,216	7,500	0	-7,500
General Fund	10108320	E	5225	Contract Services	Parks & Rec	Recreation	802	2,013	2,000	0	-2,000
General Fund	10108320	E	5300	Materials & Supplies	Parks & Rec	Recreation	31,008	39,147	26,875	0	-26,875
General Fund	10108320	E	5310	Materials & Supplies	Parks & Rec	Recreation	955	1,286	3,000	0	-3,000
General Fund	10108320	E	5325	Materials & Supplies	Parks & Rec	Recreation	2,173	2,442	1,125	0	-1,125
General Fund	10108320	E Total					835,600	498,581	349,510	0	-349,510
General Fund	10108320	Total					337,183	214,833	279,510	0	-279,510
General Fund	10108330	R	4025	Charges for Services	Parks & Rec	Golf Course	20	8	-30	0	30
General Fund	10108330	R	4320	Charges for Services	Parks & Rec	Golf Course	-90,082	-99,351	-59,400	0	59,400
General Fund	10108330	R	4325	Charges for Services	Parks & Rec	Golf Course	-195,635	-219,940	-189,000	0	189,000
General Fund	10108330	R Total					-285,696	-319,283	-248,430	0	248,430
General Fund	10108330	E	5105	Salaries & Benefits	Parks & Rec	Golf Course	52,296	53,604	57,840	0	-57,840
General Fund	10108330	E	5110	Salaries & Benefits	Parks & Rec	Golf Course	116,209	101,652	98,930	0	-98,930
General Fund	10108330	E	5130	Salaries & Benefits	Parks & Rec	Golf Course	23,591	21,736	21,820	0	-21,820
General Fund	10108330	E	5135	Salaries & Benefits	Parks & Rec	Golf Course	2,813	2,746	1,840	0	-1,840
General Fund	10108330	E	5140	Salaries & Benefits	Parks & Rec	Golf Course	2,556	2,357	1,590	0	-1,590
General Fund	10108330	E	5145	Salaries & Benefits	Parks & Rec	Golf Course	2,458	2,266	2,300	0	-2,300
General Fund	10108330	E	5160	Salaries & Benefits	Parks & Rec	Golf Course	163	160	150	0	-150
General Fund	10108330	E	5205	Contract Services	Parks & Rec	Golf Course	33,015	39,587	34,120	0	-34,120
General Fund	10108330	E	5210	Contract Services	Parks & Rec	Golf Course	775	481	500	0	-500
General Fund	10108330	E	5215	Contract Services	Parks & Rec	Golf Course	700	700	2,800	0	-2,800
General Fund	10108330	E	5220	Contract Services	Parks & Rec	Golf Course	8,118	8,840	9,000	0	-9,000
General Fund	10108330	E	5225	Contract Services	Parks & Rec	Golf Course	315	0	1,000	0	-1,000
General Fund	10108330	E	5300	Materials & Supplies	Parks & Rec	Golf Course	50,734	56,812	50,604	0	-50,604
General Fund	10108330	E	5325	Materials & Supplies	Parks & Rec	Golf Course	13,261	14,568	15,900	0	-15,900
General Fund	10108330	E	5510	Capital Outlay	Parks & Rec	Golf Course	29,864	29,864	0	0	0
General Fund	10108330	E Total					336,867	335,372	298,394	0	-298,394
General Fund	10108330	Total					51,171	16,089	49,964	0	-49,964
General Fund	10108340	R	4300	Charges for Services	Parks & Rec	Senior Center	-46,283	-57,553	0	0	0
General Fund	10108340	R Total					-46,283	-57,553	0	0	0
General Fund	10108340	E	5105	Salaries & Benefits	Parks & Rec	Senior Center	52,674	16,114	0	0	0
General Fund	10108340	E	5110	Salaries & Benefits	Parks & Rec	Senior Center	35,008	42,127	0	0	0
General Fund	10108340	E	5130	Salaries & Benefits	Parks & Rec	Senior Center	12,262	8,154	0	0	0
General Fund	10108340	E	5135	Salaries & Benefits	Parks & Rec	Senior Center	27,576	6,335	0	0	0
General Fund	10108340	E	5140	Salaries & Benefits	Parks & Rec	Senior Center	1,328	878	0	0	0
General Fund	10108340	E	5145	Salaries & Benefits	Parks & Rec	Senior Center	1,248	838	0	0	0
General Fund	10108340	E	5160	Salaries & Benefits	Parks & Rec	Senior Center	93	65	0	0	0
General Fund	10108340	E	5205	Contract Services	Parks & Rec	Senior Center	13,432	12,136	0	0	0
General Fund	10108340	E	5210	Contract Services	Parks & Rec	Senior Center	906	1,079	0	0	0
General Fund	10108340	E	5215	Contract Services	Parks & Rec	Senior Center	100	200	0	0	0
General Fund	10108340	E	5300	Materials & Supplies	Parks & Rec	Senior Center	13,229	3,618	0	0	0
General Fund	10108340	E	5310	Materials & Supplies	Parks & Rec	Senior Center	0	225	0	0	0
General Fund	10108340	E	5505				475	0	0	0	0
General Fund	10108340	E Total					158,331	91,770	0	0	0
General Fund	10108340	Total					112,048	34,216	0	0	0
General Fund	10108350	E	5100	Salaries & Benefits	Parks & Rec	Parks & Rec Board	6,300	8,000	8,400	7,200	-1,200
General Fund	10108350	E	5140	Salaries & Benefits	Parks & Rec	Parks & Rec Board	95	129	90	108	18
General Fund	10108350	E	5145	Salaries & Benefits	Parks & Rec	Parks & Rec Board	91	116	130	108	-22

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FUND NAME	ORG	Account Type	OBJ	Obj Description	Department	Division	2018 Actuals	2019 Actuals	2020 Revised Budget	2021 Request	Difference 21 vs 20
General Fund	10108350	E Total					6,486	8,245	8,620	7,416	-1,204
General Fund	10108350	Total					6,486	8,245	8,620	7,416	-1,204
General Fund	10108360	E	5100	Salaries & Benefits	Parks & Rec	Landscape Board	900	750	3,000	3,000	0
General Fund	10108360	E	5140	Salaries & Benefits	Parks & Rec	Landscape Board	14	11	30	45	15
General Fund	10108360	E	5145	Salaries & Benefits	Parks & Rec	Landscape Board	13	11	50	45	-5
General Fund	10108360	E Total					927	772	3,080	3,090	10
General Fund	10108360	Total					927	772	3,080	3,090	10
General Fund	10108370	R	4320	Charges for Services	Parks & Rec	Gahanna Swim Club	-25,059	-14,424	0	0	0
General Fund	10108370	R	4325	Charges for Services	Parks & Rec	Gahanna Swim Club	-110,751	-64,318	0	0	0
General Fund	10108370	R Total					-135,810	-78,741	0	0	0
General Fund	10108370	E	5105	Salaries & Benefits	Parks & Rec	Gahanna Swim Club	34,700	17,366	0	0	0
General Fund	10108370	E	5110	Salaries & Benefits	Parks & Rec	Gahanna Swim Club	138,894	39,928	0	0	0
General Fund	10108370	E	5130	Salaries & Benefits	Parks & Rec	Gahanna Swim Club	24,303	8,021	0	0	0
General Fund	10108370	E	5135	Salaries & Benefits	Parks & Rec	Gahanna Swim Club	13,579	6,102	0	0	0
General Fund	10108370	E	5140	Salaries & Benefits	Parks & Rec	Gahanna Swim Club	2,614	950	0	0	0
General Fund	10108370	E	5145	Salaries & Benefits	Parks & Rec	Gahanna Swim Club	2,492	819	0	0	0
General Fund	10108370	E	5150	Salaries & Benefits	Parks & Rec	Gahanna Swim Club	1,839	3,500	0	0	0
General Fund	10108370	E	5160	Salaries & Benefits	Parks & Rec	Gahanna Swim Club	45	20	0	0	0
General Fund	10108370	E	5205	Contract Services	Parks & Rec	Gahanna Swim Club	132,473	19,493	0	0	0
General Fund	10108370	E	5210	Contract Services	Parks & Rec	Gahanna Swim Club	142	992	0	0	0
General Fund	10108370	E	5300	Materials & Supplies	Parks & Rec	Gahanna Swim Club	28,330	67,123	0	0	0
General Fund	10108370	E	5325	Materials & Supplies	Parks & Rec	Gahanna Swim Club	29,745	34,480	-544	0	544
General Fund	10108370	E Total					409,157	198,794	-544	0	544
General Fund	10108370	Total					273,347	120,053	-544	0	544
General Fund	10108380	R	4025	Charges for Services	Parks & Rec	Hunters Ridge	0	5,377	0	0	0
General Fund	10108380	R	4320	Charges for Services	Parks & Rec	Hunters Ridge	-17,057	-13,442	0	0	0
General Fund	10108380	R	4325	Charges for Services	Parks & Rec	Hunters Ridge	-256,155	-139,388	0	0	0
General Fund	10108380	R Total					-273,212	-147,453	0	0	0
General Fund	10108380	E	5105	Salaries & Benefits	Parks & Rec	Hunters Ridge	18,685	9,351	0	0	0
General Fund	10108380	E	5110	Salaries & Benefits	Parks & Rec	Hunters Ridge	93,429	27,316	0	0	0
General Fund	10108380	E	5130	Salaries & Benefits	Parks & Rec	Hunters Ridge	15,696	5,134	0	0	0
General Fund	10108380	E	5135	Salaries & Benefits	Parks & Rec	Hunters Ridge	7,778	3,349	0	0	0
General Fund	10108380	E	5140	Salaries & Benefits	Parks & Rec	Hunters Ridge	1,688	611	0	0	0
General Fund	10108380	E	5145	Salaries & Benefits	Parks & Rec	Hunters Ridge	1,611	525	0	0	0
General Fund	10108380	E	5150	Salaries & Benefits	Parks & Rec	Hunters Ridge	1,418	1,700	0	0	0
General Fund	10108380	E	5160	Salaries & Benefits	Parks & Rec	Hunters Ridge	30	15	0	0	0
General Fund	10108380	E	5205	Contract Services	Parks & Rec	Hunters Ridge	55,725	15,254	0	0	0
General Fund	10108380	E	5210	Contract Services	Parks & Rec	Hunters Ridge	237	483	0	0	0
General Fund	10108380	E	5215	Contract Services	Parks & Rec	Hunters Ridge	300	300	0	0	0
General Fund	10108380	E	5300	Materials & Supplies	Parks & Rec	Hunters Ridge	18,697	31,273	0	0	0
General Fund	10108380	E	5325	Materials & Supplies	Parks & Rec	Hunters Ridge	13,812	13,194	-1,401	0	1,401
General Fund	10108380	E Total					229,106	108,503	-1,401	0	1,401
General Fund	10108380	Total					-44,105	-38,950	-1,401	0	1,401
General Fund	10108390	R	4015	Other Local Taxes	Parks & Rec	OHEC	-43,083	-2,469	0	0	0
General Fund	10108390	R	4025	Charges for Services	Parks & Rec	OHEC	2	21	0	0	0
General Fund	10108390	R	4320	Charges for Services	Parks & Rec	OHEC	-4,320	-544	0	0	0
General Fund	10108390	R	4325	Charges for Services	Parks & Rec	OHEC	-41,706	-282	0	0	0
General Fund	10108390	R Total					-89,107	-3,274	0	0	0
General Fund	10108390	E	5105	Salaries & Benefits	Parks & Rec	OHEC	6,543	0	0	0	0
General Fund	10108390	E	5110	Salaries & Benefits	Parks & Rec	OHEC	59,606	7,374	0	0	0
General Fund	10108390	E	5130	Salaries & Benefits	Parks & Rec	OHEC	9,256	1,067	0	0	0
General Fund	10108390	E	5135	Salaries & Benefits	Parks & Rec	OHEC	9,389	149	0	0	0
General Fund	10108390	E	5140	Salaries & Benefits	Parks & Rec	OHEC	1,004	114	0	0	0



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FUND NAME	ORG	Account Type	OBJ	Obj Description	Department	Division	2018 Actuals	2019 Actuals	2020 Revised Budget	2021 Request	Difference 21 vs 20
General Fund	10108390	E	5145	Salaries & Benefits	Parks & Rec	OHEC	932	109	0	0	0
General Fund	10108390	E	5160	Salaries & Benefits	Parks & Rec	OHEC	87	13	0	0	0
General Fund	10108390	E	5205	Contract Services	Parks & Rec	OHEC	9,584	801	0	0	0
General Fund	10108390	E	5215	Contract Services	Parks & Rec	OHEC	150	0	0	0	0
General Fund	10108390	E	5220	Contract Services	Parks & Rec	OHEC	436	15,038	0	0	0
General Fund	10108390	E	5300	Materials & Supplies	Parks & Rec	OHEC	13,383	497	0	0	0
General Fund	10108390	E	5310	Materials & Supplies	Parks & Rec	OHEC	204	51	0	0	0
General Fund	10108390	E	5320	Materials & Supplies	Parks & Rec	OHEC	477	0	0	0	0
General Fund	10108390	E	5325	Materials & Supplies	Parks & Rec	OHEC	3,684	1,671	-636	0	636
General Fund	10108390	E Total					114,735	26,883	-636	0	636
General Fund	10108390 Total						25,627	23,609	-636	0	636
General Fund	10109000	R	4205	Fines & Fees	Development	Development	-3,819	-3,957	-3,820	-3,820	0
General Fund	10109000	R Total					-3,819	-3,957	-3,820	-3,820	0
General Fund	10109000	E	5105	Salaries & Benefits	Development	Development	302,297	257,864	153,950	213,780	59,830
General Fund	10109000	E	5110	Salaries & Benefits	Development	Development	2,765	0	0	0	0
General Fund	10109000	E	5115	Salaries & Benefits	Development	Development	40	34	150	150	0
General Fund	10109000	E	5130	Salaries & Benefits	Development	Development	42,483	35,964	21,490	29,754	8,264
General Fund	10109000	E	5135	Salaries & Benefits	Development	Development	76,989	59,026	32,550	73,818	41,268
General Fund	10109000	E	5140	Salaries & Benefits	Development	Development	4,638	3,871	1,560	3,206	1,646
General Fund	10109000	E	5145	Salaries & Benefits	Development	Development	4,355	3,668	2,260	3,091	831
General Fund	10109000	E	5160	Salaries & Benefits	Development	Development	124	98	60	90	30
General Fund	10109000	E	5205	Contract Services	Development	Development	242,802	101,191	220,480	150,000	-70,480
General Fund	10109000	E	5210	Contract Services	Development	Development	131,271	24,300	11,750	75,000	63,250
General Fund	10109000	E	5215	Contract Services	Development	Development	1,026	490	3,000	3,000	0
General Fund	10109000	E	5225	Contract Services	Development	Development	15,850	0	0	0	0
General Fund	10109000	E	5310	Materials & Supplies	Development	Development	38,448	40,274	42,000	50,000	8,000
General Fund	10109000	E Total					863,090	526,779	489,250	601,889	112,639
General Fund	10109000 Total						859,271	522,822	485,430	598,069	112,639
General Fund	10110110	R	4100	Intergovernmental	Public Safety	Police	-3,740	-6,161	-3,740	-3,740	0
General Fund	10110110	R	4200	Licenses & Permits	Public Safety	Police	-60,655	-56,521	-60,660	-50,000	10,660
General Fund	10110110	R	4205	Fines & Fees	Public Safety	Police	-37,514	-42,349	-18,760	-17,800	960
General Fund	10110110	R	4300	Charges for Services	Public Safety	Police	-143,555	-158,063	-12,230	-15,000	-2,770
General Fund	10110110	R	4600	Other	Public Safety	Police	0	-1	0	0	0
General Fund	10110110	R Total					-245,464	-263,095	-95,390	-86,540	8,850
General Fund	10110110	E	5105	Salaries & Benefits	Public Safety	Police	5,316,453	5,415,406	5,729,130	6,105,699	376,569
General Fund	10110110	E	5110	Salaries & Benefits	Public Safety	Police	87,152	70,092	50,080	54,822	4,742
General Fund	10110110	E	5115	Salaries & Benefits	Public Safety	Police	146,787	163,718	200,000	200,000	0
General Fund	10110110	E	5130	Salaries & Benefits	Public Safety	Police	21,947	20,738	18,610	8,230	-10,380
General Fund	10110110	E	5135	Salaries & Benefits	Public Safety	Police	1,290,321	1,305,161	1,430,580	1,532,408	101,828
General Fund	10110110	E	5140	Salaries & Benefits	Public Safety	Police	85,185	86,545	61,190	95,316	34,126
General Fund	10110110	E	5145	Salaries & Benefits	Public Safety	Police	79,979	82,072	88,400	90,485	2,085
General Fund	10110110	E	5150	Salaries & Benefits	Public Safety	Police	109,681	173,909	160,000	153,750	-6,250
General Fund	10110110	E	5160	Salaries & Benefits	Public Safety	Police	1,826	1,723	1,780	1,830	50
General Fund	10110110	E	5205	Contract Services	Public Safety	Police	130,040	128,626	132,153	305,448	173,295
General Fund	10110110	E	5210	Contract Services	Public Safety	Police	51,881	55,169	55,600	73,800	18,200
General Fund	10110110	E	5215	Contract Services	Public Safety	Police	153,392	176,824	166,500	166,500	0
General Fund	10110110	E	5225	Contract Services	Public Safety	Police	45,652	61,024	58,193	72,400	14,207
General Fund	10110110	E	5300	Materials & Supplies	Public Safety	Police	41,529	76,023	65,288	67,700	2,412
General Fund	10110110	E	5306	Materials & Supplies	Public Safety	Police	15,871	19,747	18,000	14,500	-3,500
General Fund	10110110	E	5310	Materials & Supplies	Public Safety	Police	14,118	14,246	14,400	14,400	0
General Fund	10110110	E	5316	Materials & Supplies	Public Safety	Police	0	0	2,000	0	-2,000
General Fund	10110110	E	5320	Materials & Supplies	Public Safety	Police	443	0	0	0	0
General Fund	10110110	E	5505				0	66,786	0	0	0



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FUND NAME	ORG	Account Type	OBJ	Obj Description	Department	Division	2018 Actuals	2019 Actuals	2020 Revised Budget	2021 Request	Difference 21 vs 20
General Fund	10110110	E	5510	Capital Outlay	Public Safety	Police	558,761	381,736	29,041	0	-29,041
General Fund	10110110	E	5900	Transfer Out	Public Safety	Police	669,530	664,820	795,290	0	-795,290
General Fund	10110110	E Total					8,820,547	8,964,364	9,076,235	8,957,288	-118,947
General Fund	10110110	Total					8,575,084	8,701,269	8,980,845	8,870,748	-110,097
General Fund	10110120	E	5105	Salaries & Benefits	Public Safety	General Administration	318,830	283,572	342,400	316,598	-25,802
General Fund	10110120	E	5110	Salaries & Benefits	Public Safety	General Administration	0	0	32,000	0	-32,000
General Fund	10110120	E	5115	Salaries & Benefits	Public Safety	General Administration	1,761	3,119	6,000	3,000	-3,000
General Fund	10110120	E	5130	Salaries & Benefits	Public Safety	General Administration	37,399	32,502	44,510	44,486	-24
General Fund	10110120	E	5135	Salaries & Benefits	Public Safety	General Administration	45,789	61,706	94,240	86,961	-7,279
General Fund	10110120	E	5140	Salaries & Benefits	Public Safety	General Administration	4,057	3,434	3,230	4,815	1,585
General Fund	10110120	E	5145	Salaries & Benefits	Public Safety	General Administration	3,809	3,293	4,700	4,580	-120
General Fund	10110120	E	5160	Salaries & Benefits	Public Safety	General Administration	150	138	180	173	-7
General Fund	10110120	E	5205	Contract Services	Public Safety	General Administration	363,097	393,675	72,000	91,000	19,000
General Fund	10110120	E	5310	Materials & Supplies	Public Safety	General Administration	118	430	0	500	500
General Fund	10110120	E Total					775,011	781,869	599,260	552,113	-47,147
General Fund	10110120	Total					775,011	781,869	599,260	552,113	-47,147
General Fund	10110130	E	5105	Salaries & Benefits	Public Safety	Dispatch	639,787	704,204	751,380	880,535	129,155
General Fund	10110130	E	5115	Salaries & Benefits	Public Safety	Dispatch	120,297	76,503	127,000	127,000	0
General Fund	10110130	E	5130	Salaries & Benefits	Public Safety	Dispatch	106,448	109,266	122,860	140,441	17,581
General Fund	10110130	E	5135	Salaries & Benefits	Public Safety	Dispatch	189,062	171,797	184,320	252,134	67,814
General Fund	10110130	E	5140	Salaries & Benefits	Public Safety	Dispatch	11,539	11,734	8,870	15,116	6,246
General Fund	10110130	E	5145	Salaries & Benefits	Public Safety	Dispatch	10,848	11,132	12,890	14,350	1,460
General Fund	10110130	E	5150	Salaries & Benefits	Public Safety	Dispatch	3,557	7,471	3,200	7,380	4,180
General Fund	10110130	E	5160	Salaries & Benefits	Public Safety	Dispatch	326	328	330	360	30
General Fund	10110130	E	5205	Contract Services	Public Safety	Dispatch	26	0	0	0	0
General Fund	10110130	E	5225	Contract Services	Public Safety	Dispatch	4,410	13,309	11,100	11,100	0
General Fund	10110130	E	5310	Materials & Supplies	Public Safety	Dispatch	561	957	450	1,400	950
General Fund	10110130	E Total					1,086,861	1,106,701	1,222,400	1,449,816	227,416
General Fund	10110130	Total					1,086,861	1,106,701	1,222,400	1,449,816	227,416
General Fund	10111400	R	4205	Fines & Fees	Public Service	General Administration	-512,276	-501,854	-512,280	0	512,280
General Fund	10111400	R	4300	Charges for Services	Public Service	General Administration	-22,692	-28,835	-22,700	0	22,700
General Fund	10111400	R	4510	Sale of Capital Assets	Public Service	General Administration	-98,529	-33,737	-8,530	0	8,530
General Fund	10111400	R Total					-633,496	-564,427	-543,510	0	543,510
General Fund	10111400	E	5105	Salaries & Benefits	Public Service	General Administration	185,124	130,683	99,110	0	-99,110
General Fund	10111400	E	5115	Salaries & Benefits	Public Service	General Administration	392	364	500	0	-500
General Fund	10111400	E	5130	Salaries & Benefits	Public Service	General Administration	25,889	18,165	13,880	0	-13,880
General Fund	10111400	E	5135	Salaries & Benefits	Public Service	General Administration	42,473	28,060	20,000	0	-20,000
General Fund	10111400	E	5140	Salaries & Benefits	Public Service	General Administration	2,824	1,968	1,030	0	-1,030
General Fund	10111400	E	5145	Salaries & Benefits	Public Service	General Administration	2,642	1,862	1,470	0	-1,470
General Fund	10111400	E	5160	Salaries & Benefits	Public Service	General Administration	76	56	60	0	-60
General Fund	10111400	E	5205	Contract Services	Public Service	General Administration	24,500	33,083	424,500	0	-424,500
General Fund	10111400	E	5215	Contract Services	Public Service	General Administration	6,209	950	1,020	0	-1,020
General Fund	10111400	E	5220	Contract Services	Public Service	General Administration	128,668	155,875	30,483	0	-30,483
General Fund	10111400	E	5300	Materials & Supplies	Public Service	General Administration	0	0	73,876	0	-73,876
General Fund	10111400	E	5310	Materials & Supplies	Public Service	General Administration	1,190	1,673	9,200	0	-9,200
General Fund	10111400	E	5325	Materials & Supplies	Public Service	General Administration	345,070	352,209	357,200	0	-357,200
General Fund	10111400	E	5505				57,716	38,065	0	0	0
General Fund	10111400	E Total					822,773	763,014	1,032,329	0	-1,032,329
General Fund	10111400	Total					189,276	198,587	488,819	0	-488,819
General Fund	10111410	R	4205	Fines & Fees	Public Service	Lands & Buildings	-42	-385	-50	0	50
General Fund	10111410	R	4515	Insurance Proceeds	Public Service	Lands & Buildings	-65,110	-37,720	-32,555	0	32,555
General Fund	10111410	R	4600	Other	Public Service	Lands & Buildings	0	-857	0	0	0
General Fund	10111410	R Total					-65,152	-38,962	-32,605	0	32,605

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FUND NAME	ORG	Account Type	OBJ	Obj Description	Department	Division	2018 Actuals	2019 Actuals	2020 Revised Budget	2021 Request	Difference 21 vs 20
General Fund	10111410	E	5105	Salaries & Benefits	Public Service	Lands & Buildings	65,100	65,581	89,840	71,266	-18,574
General Fund	10111410	E	5110	Salaries & Benefits	Public Service	Lands & Buildings	36,385	31,804	13,370	53,946	40,576
General Fund	10111410	E	5115	Salaries & Benefits	Public Service	Lands & Buildings	2,853	1,356	2,000	2,000	0
General Fund	10111410	E	5130	Salaries & Benefits	Public Service	Lands & Buildings	14,559	13,760	14,690	17,756	3,066
General Fund	10111410	E	5135	Salaries & Benefits	Public Service	Lands & Buildings	20,004	20,931	38,340	23,632	-14,708
General Fund	10111410	E	5140	Salaries & Benefits	Public Service	Lands & Buildings	1,591	1,483	1,080	1,918	838
General Fund	10111410	E	5145	Salaries & Benefits	Public Service	Lands & Buildings	1,482	1,404	1,560	1,855	295
General Fund	10111410	E	5150	Salaries & Benefits	Public Service	Lands & Buildings	219	1,337	1,800	600	-1,200
General Fund	10111410	E	5160	Salaries & Benefits	Public Service	Lands & Buildings	101	90	90	120	30
General Fund	10111410	E	5205	Contract Services	Public Service	Lands & Buildings	203,124	186,439	306,000	173,260	-132,740
General Fund	10111410	E	5210	Contract Services	Public Service	Lands & Buildings	30,668	11,275	2,725	18,735	16,010
General Fund	10111410	E	5220	Contract Services	Public Service	Lands & Buildings	110,563	92,307	95,500	95,000	-500
General Fund	10111410	E	5300	Materials & Supplies	Public Service	Lands & Buildings	54,741	44,466	89,400	93,800	4,400
General Fund	10111410	E	5310	Materials & Supplies	Public Service	Lands & Buildings	12,180	12,588	17,700	17,300	-400
General Fund	10111410	E	5325	Materials & Supplies	Public Service	Lands & Buildings	1,497	1,307	1,800	0	-1,800
General Fund	10111410	E	5505				10,530	0	0	0	0
General Fund	10111410	E	5510	Capital Outlay	Public Service	Lands & Buildings	7,372	0	0	0	0
General Fund	10111410	E Total					572,968	486,128	675,895	571,188	-104,707
General Fund	10111410 Total						507,817	447,166	643,290	571,188	-72,102
General Fund	10111420	R	4300	Charges for Services	Public Service	Fleet	-16,775	-9,390	-8,390	-8,390	0
General Fund	10111420	R	4510	Sale of Capital Assets	Public Service	Fleet	0	-15,942	0	0	0
General Fund	10111420	R Total					-16,775	-25,872	-8,390	-8,390	0
General Fund	10111420	E	5105	Salaries & Benefits	Public Service	Fleet	328,795	335,668	366,690	378,868	12,178
General Fund	10111420	E	5115	Salaries & Benefits	Public Service	Fleet	25,017	21,988	28,500	20,000	-8,500
General Fund	10111420	E	5130	Salaries & Benefits	Public Service	Fleet	49,464	50,016	55,080	55,567	487
General Fund	10111420	E	5135	Salaries & Benefits	Public Service	Fleet	69,516	71,956	77,660	78,314	654
General Fund	10111420	E	5140	Salaries & Benefits	Public Service	Fleet	5,381	5,364	4,010	6,032	2,022
General Fund	10111420	E	5145	Salaries & Benefits	Public Service	Fleet	5,055	5,100	5,800	5,742	-58
General Fund	10111420	E	5150	Salaries & Benefits	Public Service	Fleet	2,181	3,346	5,640	2,400	-3,240
General Fund	10111420	E	5160	Salaries & Benefits	Public Service	Fleet	155	150	150	151	1
General Fund	10111420	E	5215	Contract Services	Public Service	Fleet	7,480	7,291	0	5,000	5,000
General Fund	10111420	E	5225	Contract Services	Public Service	Fleet	293	365	1,000	0	-1,000
General Fund	10111420	E	5300	Materials & Supplies	Public Service	Fleet	236,038	220,944	212,277	200,000	-12,277
General Fund	10111420	E	5305	Materials & Supplies	Public Service	Fleet	195,386	218,464	234,960	235,000	40
General Fund	10111420	E	5306	Materials & Supplies	Public Service	Fleet	144,468	102,973	135,000	135,000	0
General Fund	10111420	E	5310	Materials & Supplies	Public Service	Fleet	41	0	1,100	500	-600
General Fund	10111420	E	5315	Materials & Supplies	Public Service	Fleet	846	366	1,100	1,100	0
General Fund	10111420	E	5320	Materials & Supplies	Public Service	Fleet	7,153	12,080	12,000	12,000	0
General Fund	10111420	E	5325	Materials & Supplies	Public Service	Fleet	25,875	25,457	25,140	23,700	-1,440
General Fund	10111420	E	5510	Capital Outlay	Public Service	Fleet	349,808	101,007	0	0	0
General Fund	10111420	E	5511	Capital Outlay	Public Service	Fleet	0	0	9,981	0	-9,981
General Fund	10111420	E Total					1,452,953	1,182,536	1,176,088	1,159,374	-16,714
General Fund	10111420 Total						1,436,177	1,156,664	1,167,698	1,150,984	-16,714
General Fund	10111430	R	4200	Licenses & Permits	Public Service	Zoning	-13,005	-68,282	-13,010	0	13,010
General Fund	10111430	R	4205	Fines & Fees	Public Service	Zoning	-24,387	-25,550	-24,390	0	24,390
General Fund	10111430	R Total					-37,392	-93,832	-37,400	0	37,400
General Fund	10111430	E	5105	Salaries & Benefits	Public Service	Zoning	127,058	158,418	191,770	0	-191,770
General Fund	10111430	E	5110	Salaries & Benefits	Public Service	Zoning	28,702	31,583	40,000	0	-40,000
General Fund	10111430	E	5115	Salaries & Benefits	Public Service	Zoning	1,834	2,653	2,500	0	-2,500
General Fund	10111430	E	5130	Salaries & Benefits	Public Service	Zoning	22,007	26,859	31,450	0	-31,450
General Fund	10111430	E	5135	Salaries & Benefits	Public Service	Zoning	47,524	69,947	85,200	0	-85,200
General Fund	10111430	E	5140	Salaries & Benefits	Public Service	Zoning	2,391	2,885	2,320	0	-2,320
General Fund	10111430	E	5145	Salaries & Benefits	Public Service	Zoning	2,245	2,736	3,310	0	-3,310

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FUND NAME	ORG	Account Type	OBJ	Obj Description	Department	Division	2018 Actuals	2019 Actuals	2020 Revised Budget	2021 Request	Difference 21 vs 20
General Fund	10111430	E	5150	Salaries & Benefits	Public Service	Zoning	0	382	2,400	0	-2,400
General Fund	10111430	E	5160	Salaries & Benefits	Public Service	Zoning	122	130	140	0	-140
General Fund	10111430	E	5215	Contract Services	Public Service	Zoning	21,600	26,989	13,800	0	-13,800
General Fund	10111430	E	5310	Materials & Supplies	Public Service	Zoning	375	616	3,350	0	-3,350
General Fund	10111430	E	5325	Materials & Supplies	Public Service	Zoning	1,113	1,551	5,100	0	-5,100
General Fund	10111430	E Total					254,972	324,750	381,340	0	-381,340
General Fund	10111430 Total						217,580	230,918	343,940	0	-343,940
General Fund	10111440	R	4200	Licenses & Permits	Public Service	Building	-440,874	-500,419	-440,880	0	440,880
General Fund	10111440	R	4205	Fines & Fees	Public Service	Building	-10,254	-12,361	-10,260	0	10,260
General Fund	10111440	R Total					-451,128	-512,780	-451,140	0	451,140
General Fund	10111440	E	5105	Salaries & Benefits	Public Service	Building	185,468	189,861	207,300	0	-207,300
General Fund	10111440	E	5115	Salaries & Benefits	Public Service	Building	550	363	1,000	0	-1,000
General Fund	10111440	E	5130	Salaries & Benefits	Public Service	Building	25,928	26,536	29,010	0	-29,010
General Fund	10111440	E	5135	Salaries & Benefits	Public Service	Building	31,566	32,828	34,270	0	-34,270
General Fund	10111440	E	5140	Salaries & Benefits	Public Service	Building	2,833	2,863	2,110	0	-2,110
General Fund	10111440	E	5145	Salaries & Benefits	Public Service	Building	2,671	2,735	3,040	0	-3,040
General Fund	10111440	E	5160	Salaries & Benefits	Public Service	Building	93	90	90	0	-90
General Fund	10111440	E	5205	Contract Services	Public Service	Building	92,709	85,794	107,318	0	-107,318
General Fund	10111440	E	5211	Contract Services	Public Service	Building	35,183	43,451	39,000	0	-39,000
General Fund	10111440	E	5215	Contract Services	Public Service	Building	4,860	0	13,800	0	-13,800
General Fund	10111440	E	5225	Contract Services	Public Service	Building	390	0	600	0	-600
General Fund	10111440	E	5310	Materials & Supplies	Public Service	Building	690	754	1,150	0	-1,150
General Fund	10111440	E	5325	Materials & Supplies	Public Service	Building	1,128	1,074	1,492	0	-1,492
General Fund	10111440	E Total					384,069	386,349	440,180	0	-440,180
General Fund	10111440 Total						-67,060	-126,431	-10,960	0	10,960
General Fund	10111450	R	4205	Fines & Fees	Public Service	Engineering	-33,131	-17,169	0	0	0
General Fund	10111450	R Total					-33,131	-17,169	0	0	0
General Fund	10111450	E	5105	Salaries & Benefits	Public Service	Engineering	93,874	27,718	0	0	0
General Fund	10111450	E	5130	Salaries & Benefits	Public Service	Engineering	13,072	3,860	0	0	0
General Fund	10111450	E	5135	Salaries & Benefits	Public Service	Engineering	38,429	13,815	0	0	0
General Fund	10111450	E	5140	Salaries & Benefits	Public Service	Engineering	1,433	414	0	0	0
General Fund	10111450	E	5145	Salaries & Benefits	Public Service	Engineering	1,305	369	0	0	0
General Fund	10111450	E	5160	Salaries & Benefits	Public Service	Engineering	44	15	0	0	0
General Fund	10111450	E	5205	Contract Services	Public Service	Engineering	23,702	888	0	0	0
General Fund	10111450	E	5210	Contract Services	Public Service	Engineering	50,909	36,823	0	0	0
General Fund	10111450	E	5215	Contract Services	Public Service	Engineering	2,509	2,748	0	0	0
General Fund	10111450	E	5225	Contract Services	Public Service	Engineering	125	0	0	0	0
General Fund	10111450	E	5310	Materials & Supplies	Public Service	Engineering	2,064	1,450	0	0	0
General Fund	10111450	E	5325	Materials & Supplies	Public Service	Engineering	970	1,004	0	0	0
General Fund	10111450	E	5505				47,750	7,525	0	0	0
General Fund	10111450	E Total					276,186	96,628	0	0	0
General Fund	10111450 Total						243,055	79,459	0	0	0
General Fund	10111470	R	4205	Fines & Fees	Public Service	Parking Garage	0	-769	0	0	0
General Fund	10111470	R	4300	Charges for Services	Public Service	Parking Garage	-5,338	-4,025	0	0	0
General Fund	10111470	R Total					-5,338	-4,794	0	0	0
General Fund	10111470	E	5205	Contract Services	Public Service	Parking Garage	48,283	88,956	-12,766	0	12,766
General Fund	10111470	E	5220	Contract Services	Public Service	Parking Garage	322	0	0	0	0
General Fund	10111470	E	5325	Materials & Supplies	Public Service	Parking Garage	23,569	24,342	-6,089	0	6,089
General Fund	10111470	E Total					72,174	113,298	-18,854	0	18,854
General Fund	10111470 Total						66,836	108,504	-18,854	0	18,854
General Fund	10112000	R	4200	Licenses & Permits	City Planner	City Planner	0	0	0	-469,880	-469,880
General Fund	10112000	R	4205	Fines & Fees	City Planner	City Planner	0	0	0	-35,260	-35,260
General Fund	10112000	R Total					0	0	0	-505,140	-505,140

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FUND NAME	ORG	Account Type	OBJ	Obj Description	Department	Division	2018 Actuals	2019 Actuals	2020 Revised Budget	2021 Request	Difference 21 vs 20
General Fund	10112000	E	5105	Salaries & Benefits	City Planner	City Planner	0	0	0	636,798	636,798
General Fund	10112000	E	5110	Salaries & Benefits	City Planner	City Planner	0	0	0	17,025	17,025
General Fund	10112000	E	5115	Salaries & Benefits	City Planner	City Planner	0	0	0	2,500	2,500
General Fund	10112000	E	5130	Salaries & Benefits	City Planner	City Planner	0	0	0	91,279	91,279
General Fund	10112000	E	5135	Salaries & Benefits	City Planner	City Planner	0	0	0	185,271	185,271
General Fund	10112000	E	5140	Salaries & Benefits	City Planner	City Planner	0	0	0	9,885	9,885
General Fund	10112000	E	5145	Salaries & Benefits	City Planner	City Planner	0	0	0	9,400	9,400
General Fund	10112000	E	5150	Salaries & Benefits	City Planner	City Planner	0	0	0	2,000	2,000
General Fund	10112000	E	5160	Salaries & Benefits	City Planner	City Planner	0	0	0	330	330
General Fund	10112000	E	5205	Contract Services	City Planner	City Planner	0	0	0	115,000	115,000
General Fund	10112000	E	5210	Contract Services	City Planner	City Planner	0	0	0	35,000	35,000
General Fund	10112000	E	5211	Contract Services	City Planner	City Planner	0	0	0	75,000	75,000
General Fund	10112000	E	5215	Contract Services	City Planner	City Planner	0	0	0	28,500	28,500
General Fund	10112000	E	5225	Contract Services	City Planner	City Planner	0	0	0	0	0
General Fund	10112000	E	5310	Materials & Supplies	City Planner	City Planner	0	0	0	3,900	3,900
General Fund	10112000	E	5325	Materials & Supplies	City Planner	City Planner	0	0	0	7,100	7,100
General Fund	10112000	E Total					0	0	0	1,218,988	1,218,988
General Fund	10112000 Total						0	0	0	713,848	713,848
General Fund Total							5,106,868	1,681,820	-720,720	2,230,917	2,951,637
Street Fund	22011000	R	4115	Intergovernmental	Public Service	Streets	-1,699,247	-1,880,809	-2,378,950	-2,150,000	228,950
Street Fund	22011000	R	4510	Sale of Capital Assets	Public Service	Streets	-7,173	-12,716	-7,180	0	7,180
Street Fund	22011000	R	4515	Insurance Proceeds	Public Service	Streets	-7,089	-8,686	-7,090	0	7,090
Street Fund	22011000	R	4600	Other	Public Service	Streets	-14,834	-10,060	-14,840	-14,000	840
Street Fund	22011000	R Total					-1,728,343	-1,912,271	-2,408,060	-2,164,000	244,060
Street Fund	22011000	E	5105	Salaries & Benefits	Public Service	Streets	436,886	441,863	529,160	505,979	-23,181
Street Fund	22011000	E	5110	Salaries & Benefits	Public Service	Streets	5,464	4,298	10,000	0	-10,000
Street Fund	22011000	E	5115	Salaries & Benefits	Public Service	Streets	65,187	54,826	58,000	65,000	7,000
Street Fund	22011000	E	5130	Salaries & Benefits	Public Service	Streets	70,967	69,938	83,600	79,531	-4,069
Street Fund	22011000	E	5135	Salaries & Benefits	Public Service	Streets	163,121	175,296	211,380	183,405	-27,975
Street Fund	22011000	E	5140	Salaries & Benefits	Public Service	Streets	7,697	7,509	5,970	8,595	2,625
Street Fund	22011000	E	5145	Salaries & Benefits	Public Service	Streets	5,977	5,952	8,660	7,995	-665
Street Fund	22011000	E	5150	Salaries & Benefits	Public Service	Streets	2,984	4,260	6,200	6,300	100
Street Fund	22011000	E	5160	Salaries & Benefits	Public Service	Streets	206	198	220	191	-29
Street Fund	22011000	E	5205	Contract Services	Public Service	Streets	73,789	67,187	82,200	82,085	-115
Street Fund	22011000	E	5210	Contract Services	Public Service	Streets	0	0	150,000	0	-150,000
Street Fund	22011000	E	5215	Contract Services	Public Service	Streets	7,171	8,628	12,020	9,600	-2,420
Street Fund	22011000	E	5220	Contract Services	Public Service	Streets	34,472	33,459	40,000	40,000	0
Street Fund	22011000	E	5225	Contract Services	Public Service	Streets	60	0	200	0	-200
Street Fund	22011000	E	5300	Materials & Supplies	Public Service	Streets	233,048	267,948	248,106	220,000	-28,106
Street Fund	22011000	E	5310	Materials & Supplies	Public Service	Streets	165	47	500	500	0
Street Fund	22011000	E	5315	Materials & Supplies	Public Service	Streets	596	1,220	1,500	1,500	0
Street Fund	22011000	E	5320	Materials & Supplies	Public Service	Streets	4,214	1,191	17,600	17,600	0
Street Fund	22011000	E	5325	Materials & Supplies	Public Service	Streets	7,673	7,868	7,600	6,200	-1,400
Street Fund	22011000	E	5510	Capital Outlay	Public Service	Streets	139,394	218,200	187,716	175,000	-12,716
Street Fund	22011000	E	5900	Transfer Out	Public Service	Streets	403,500	404,800	404,261	763,207	358,946
Street Fund	22011000	E Total					1,662,569	1,774,686	2,064,893	2,172,688	107,795
Street Fund	22011000 Total						-65,774	-137,585	-343,167	8,688	351,855
Street Fund Total							-65,774	-137,585	-343,167	8,688	351,855
State Highway Fund	22211000	R	4115	Intergovernmental	Public Service	State Hgwy	-112,375	-128,184	-157,330	-145,000	12,330
State Highway Fund	22211000	R Total					-112,375	-128,184	-157,330	-145,000	12,330
State Highway Fund	22211000	E	5105	Salaries & Benefits	Public Service	State Hgwy	0	0	0	35,506	35,506
State Highway Fund	22211000	E	5115	Salaries & Benefits	Public Service	State Hgwy	19,400	2,155	19,500	20,000	500
State Highway Fund	22211000	E	5130	Salaries & Benefits	Public Service	State Hgwy	2,716	302	2,730	7,753	5,023

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FUND NAME	ORG	Account Type	OBJ	Obj Description	Department	Division	2018 Actuals	2019 Actuals	2020 Revised Budget	2021 Request	Difference 21 vs 20
State Highway Fund	22211000	E	5135	Salaries & Benefits	Public Service	State Hgwy	0	0	0	11,842	11,842
State Highway Fund	22211000	E	5140	Salaries & Benefits	Public Service	State Hgwy	310	32	200	850	650
State Highway Fund	22211000	E	5145	Salaries & Benefits	Public Service	State Hgwy	251	31	280	808	528
State Highway Fund	22211000	E	5150	Salaries & Benefits	Public Service	State Hgwy	0	0	0	150	150
State Highway Fund	22211000	E	5160	Salaries & Benefits	Public Service	State Hgwy	0	0	0	18	18
State Highway Fund	22211000	E	5205	Contract Services	Public Service	State Hgwy	10,973	7,945	12,900	13,000	100
State Highway Fund	22211000	E	5215	Contract Services	Public Service	State Hgwy	6,163	7,576	9,000	6,500	-2,500
State Highway Fund	22211000	E	5220	Contract Services	Public Service	State Hgwy	25,331	4,255	22,000	22,000	0
State Highway Fund	22211000	E	5300	Materials & Supplies	Public Service	State Hgwy	22,567	25,508	21,000	21,000	0
State Highway Fund	22211000	E	5325	Materials & Supplies	Public Service	State Hgwy	6,466	6,262	6,500	6,500	0
State Highway Fund	22211000	E Total					94,177	54,064	94,110	145,927	51,817
State Highway Fund	22211000 Total						-18,198	-74,120	-63,220	927	64,147
State Highway Fund Total							-18,198	-74,120	-63,220	927	64,147
TIF Fund	22411010	R	4020	Payments In Lieu of Taxes	Public Service	Eastgate Triangle TIF	-350,907	-355,593	-371,300	-451,500	-80,200
TIF Fund	22411010	R	4305	Charges for Services	Public Service	Eastgate Triangle TIF	0	0	0	-5,000	-5,000
TIF Fund	22411010	R Total					-350,907	-355,593	-371,300	-456,500	-85,200
TIF Fund	22411010	E	5205	Contract Services	Public Service	Eastgate Triangle TIF	347,996	350,493	360,000	447,100	87,100
TIF Fund	22411010	E	5210	Contract Services	Public Service	Eastgate Triangle TIF	2,911	3,589	9,074	9,400	326
TIF Fund	22411010	E Total					350,907	354,082	369,074	456,500	87,426
TIF Fund	22411010 Total						0	-1,510	-2,226	0	2,226
TIF Fund	22411020	R	4020	Payments In Lieu of Taxes	Public Service	Eastgate Pizzutti TIF	-317,099	-380,316	-420,400	-550,700	-130,300
TIF Fund	22411020	R	4110	Intergovernmental	Public Service	Eastgate Pizzutti TIF	-211	-487	-300	-300	0
TIF Fund	22411020	R	4305	Charges for Services	Public Service	Eastgate Pizzutti TIF	-6,000	-6,000	-6,000	-6,000	0
TIF Fund	22411020	R Total					-323,310	-386,803	-426,700	-557,000	-130,300
TIF Fund	22411020	E	5210	Contract Services	Public Service	Eastgate Pizzutti TIF	2,320	3,141	8,200	9,400	1,200
TIF Fund	22411020	E	5900	Transfer Out	Public Service	Eastgate Pizzutti TIF	475,000	310,065	347,000	250,693	-96,307
TIF Fund	22411020	E Total					477,320	313,206	355,200	260,093	-95,107
TIF Fund	22411020 Total						154,011	-73,597	-71,500	-296,907	-225,407
TIF Fund	22411030	R	4020	Payments In Lieu of Taxes	Public Service	Manor Homes TIF	-292,632	-285,997	-321,700	-377,000	-55,300
TIF Fund	22411030	R	4110	Intergovernmental	Public Service	Manor Homes TIF	-39,634	-34,640	-40,000	-40,000	0
TIF Fund	22411030	R Total					-332,266	-320,637	-361,700	-417,000	-55,300
TIF Fund	22411030	E	5210	Contract Services	Public Service	Manor Homes TIF	2,430	2,829	4,300	5,400	1,100
TIF Fund	22411030	E	5505				0	300,000	70,000	0	-70,000
TIF Fund	22411030	E	5900	Transfer Out	Public Service	Manor Homes TIF	185,000	185,000	0	0	0
TIF Fund	22411030	E Total					187,430	487,829	74,300	5,400	-68,900
TIF Fund	22411030 Total						-144,836	167,192	-287,400	-411,600	-124,200
TIF Fund	22411040	R	4020	Payments In Lieu of Taxes	Public Service	Olde & West TIF	-235,479	-265,395	-245,900	-323,500	-77,600
TIF Fund	22411040	R	4110	Intergovernmental	Public Service	Olde & West TIF	-330	-199	-350	-350	0
TIF Fund	22411040	R Total					-235,809	-265,595	-246,250	-323,850	-77,600
TIF Fund	22411040	E	5205	Contract Services	Public Service	Olde & West TIF	79,467	87,949	81,600	107,900	26,300
TIF Fund	22411040	E	5210	Contract Services	Public Service	Olde & West TIF	2,259	3,108	3,900	4,800	900
TIF Fund	22411040	E	5505				13,000	99,288	0	0	0
TIF Fund	22411040	E Total					94,726	190,346	85,500	112,700	27,200
TIF Fund	22411040 Total						-141,084	-75,249	-160,750	-211,150	-50,400
TIF Fund	22411050	R	4020	Payments In Lieu of Taxes	Public Service	Creekside TIF	-313,501	-316,440	-306,300	-311,700	-5,400
TIF Fund	22411050	R	4110	Intergovernmental	Public Service	Creekside TIF	-14,765	-13,788	-14,100	-13,700	400
TIF Fund	22411050	R	4305	Charges for Services	Public Service	Creekside TIF	-108,841	-114,836	-113,500	-113,500	0
TIF Fund	22411050	R Total					-437,107	-445,063	-433,900	-438,900	-5,000
TIF Fund	22411050	E	5210	Contract Services	Public Service	Creekside TIF	2,712	2,972	4,800	4,800	0
TIF Fund	22411050	E	5900	Transfer Out	Public Service	Creekside TIF	425,200	450,000	445,000	330,000	-115,000
TIF Fund	22411050	E Total					427,912	452,972	449,800	334,800	-115,000
TIF Fund	22411050 Total						-9,195	7,909	15,900	-104,100	-120,000
TIF Fund	22411060	R	4020	Payments In Lieu of Taxes	Public Service	Crescent TIF	-170,224	-181,451	-184,100	-291,893	-107,793

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FUND NAME	ORG	Account Type	OBJ	Obj Description	Department	Division	2018 Actuals	2019 Actuals	2020 Revised Budget	2021 Request	Difference 21 vs 20
TIF Fund	22411060	R Total					-170,224	-181,451	-184,100	-291,893	-107,793
TIF Fund	22411060	E	5205	Contract Services	Public Service	Crescent TIF	46,722	51,802	105,200	168,700	63,500
TIF Fund	22411060	E	5210	Contract Services	Public Service	Crescent TIF	1,245	1,445	2,200	3,500	1,300
TIF Fund	22411060	E	5900	Transfer Out	Public Service	Crescent TIF	176,890	119,732	0	0	0
TIF Fund	22411060	E Total					224,857	172,979	107,400	172,200	64,800
TIF Fund	22411060 Total						54,633	-8,471	-76,700	-119,693	-42,993
TIF Fund	22411070	R	4020	Payments In Lieu of Taxes	Public Service	Hamilton Rd TIF	-36,002	-474,122	-236,300	-370,600	-134,300
TIF Fund	22411070	R	4305	Charges for Services	Public Service	Hamilton Rd TIF	-58,316	-33,939	-33,900	-30,670	3,230
TIF Fund	22411070	R Total					-94,318	-508,061	-270,200	-401,270	-131,070
TIF Fund	22411070	E	5205	Contract Services	Public Service	Hamilton Rd TIF	87,210	291,612	175,120	240,635	65,515
TIF Fund	22411070	E	5210	Contract Services	Public Service	Hamilton Rd TIF	263	3,776	2,800	4,400	1,600
TIF Fund	22411070	E	5505				0	0	0	150,000	150,000
TIF Fund	22411070	E Total					87,474	295,388	177,920	395,035	217,115
TIF Fund	22411070 Total						-6,845	-212,673	-92,280	-6,235	86,045
TIF Fund	22411080	R	4020	Payments In Lieu of Taxes	Public Service	Central Park TIF	-200,355	-1,543,358	-398,300	-360,000	38,300
TIF Fund	22411080	R	4305	Charges for Services	Public Service	Central Park TIF	0	0	0	-10,000	-10,000
TIF Fund	22411080	R Total					-200,355	-1,543,358	-398,300	-370,000	28,300
TIF Fund	22411080	E	5210	Contract Services	Public Service	Central Park TIF	1,465	12,295	4,700	5,700	1,000
TIF Fund	22411080	E	5220	Contract Services	Public Service	Central Park TIF	13,249	19,248	0	0	0
TIF Fund	22411080	E	5505				0	0	2,300,000	150,000	-2,150,000
TIF Fund	22411080	E	5900	Transfer Out	Public Service	Central Park TIF	5,891	0	0	0	0
TIF Fund	22411080	E Total					20,605	31,543	2,304,700	155,700	-2,149,000
TIF Fund	22411080 Total						-179,749	-1,511,815	1,906,400	-214,300	-2,120,700
TIF Fund	22411090	R	4020	Payments In Lieu of Taxes	Public Service	North Triangle TIF	0	-554,935	-342,600	-481,300	-138,700
TIF Fund	22411090	R Total					0	-554,935	-342,600	-481,300	-138,700
TIF Fund	22411090	E	5210	Contract Services	Public Service	North Triangle TIF	0	4,421	4,326	8,100	3,774
TIF Fund	22411090	E	5505				0	0	75,000	0	-75,000
TIF Fund	22411090	E Total					0	4,421	79,326	8,100	-71,226
TIF Fund	22411090 Total						0	-550,514	-263,274	-473,200	-209,926
TIF Fund	22411100	R	4020	Payments In Lieu of Taxes	Public Service	Johnstown Rd TIF	0	-446,529	-231,100	-296,500	-65,400
TIF Fund	22411100	R Total					0	-446,529	-231,100	-296,500	-65,400
TIF Fund	22411100	E	5205	Contract Services	Public Service	Johnstown Rd TIF	0	151,333	79,100	101,000	21,900
TIF Fund	22411100	E	5210	Contract Services	Public Service	Johnstown Rd TIF	0	3,554	2,700	3,500	800
TIF Fund	22411100	E	5505				0	0	125,000	350,000	225,000
TIF Fund	22411100	E	5515	Capital Outlay	Public Service	Johnstown Rd TIF	0	149,867	0	0	0
TIF Fund	22411100	E Total					0	304,755	206,800	454,500	247,700
TIF Fund	22411100 Total						0	-141,774	-24,300	158,000	182,300
TIF Fund Total							-273,065	-2,400,503	943,870	-1,679,185	-2,623,055
Law Enforcement Trust Fund	22510000	R	4120	Intergovernmental	Public Safety	Public Safety	-49,957	-109,558	-49,960	-50,000	-40
Law Enforcement Trust Fund	22510000	R Total					-49,957	-109,558	-49,960	-50,000	-40
Law Enforcement Trust Fund	22510000	E	5205	Contract Services	Public Safety	Public Safety	50,202	67,291	63,100	50,500	-12,600
Law Enforcement Trust Fund	22510000	E	5510	Capital Outlay	Public Safety	Public Safety	0	7,234	0	0	0
Law Enforcement Trust Fund	22510000	E Total					50,202	74,525	63,100	50,500	-12,600
Law Enforcement Trust Fund	22510000 Total						244	-35,033	13,140	500	-12,640
Enforcement & Education Fund	22610000	R	4205	Fines & Fees	Public Safety	Public Safety	-1,549	-1,615	-1,550	-1,000	550
Enforcement & Education Fund	22610000	R Total					-1,549	-1,615	-1,550	-1,000	550
Enforcement & Education Fund	22610000	E	5225	Contract Services	Public Safety	Public Safety	0	0	0	2,500	2,500
Enforcement & Education Fund	22610000	E	5310	Materials & Supplies	Public Safety	Public Safety	0	0	0	2,500	2,500
Enforcement & Education Fund	22610000	E	5320	Materials & Supplies	Public Safety	Public Safety	0	0	0	12,500	12,500
Enforcement & Education Fund	22610000	E Total					0	0	0	17,500	17,500
Enforcement & Education Fund	22610000 Total						-1,549	-1,615	-1,550	16,500	18,050
Enforcement & Education Fund Total							-1,549	-1,615	-1,550	16,500	18,050



## APPENDIX A

FUND NAME	ORG	Account Type	OBJ	Obj Description	Department	Division	2018 Actuals	2019 Actuals	2020 Revised Budget	2021 Request	Difference 21 vs 20
Parks & Recreation Donation Fund	22708000	R	4605	Other	Parks & Rec	Parks & Rec	-37,782	-3,221	0	0	0
Parks & Recreation Donation Fund	22708000	R Total					-37,782	-3,221	0	0	0
Parks & Recreation Donation Fund	22708000	E	5505				35,000	0	0	0	0
Parks & Recreation Donation Fund	22708000	E Total					35,000	0	0	0	0
Parks & Recreation Donation Fund	22708000 Total						-2,782	-3,221	0	0	0
Parks & Recreation Donation Fund Total							-2,782	-3,221	0	0	0
Permanent Improvement Fund	22806000	E	5505				1,616,873	452,021	0	0	0
Permanent Improvement Fund	22806000	E Total					1,616,873	452,021	0	0	0
Permanent Improvement Fund	22806000 Total						1,616,873	452,021	0	0	0
Permanent Improvement Fund	22806500	R	4100	Intergovernmental	Parks & Rec	Clean Ohio	-991,746	-104,720	-25,041	0	25,041
Permanent Improvement Fund	22806500	R Total					-991,746	-104,720	-25,041	0	25,041
Permanent Improvement Fund	22806500	E	5505				196,230	131,780	0	0	0
Permanent Improvement Fund	22806500	E Total					196,230	131,780	0	0	0
Permanent Improvement Fund	22806500 Total						-795,516	27,060	-25,041	0	25,041
Permanent Improvement Fund Total							821,357	479,081	-25,041	0	25,041
Clerk of Court Computer Fund	22904000	R	4205	Fines & Fees	Mayor's Court	Mayor's Court	-31,184	-29,319	-31,190	-29,000	2,190
Clerk of Court Computer Fund	22904000	R Total					-31,184	-29,319	-31,190	-29,000	2,190
Clerk of Court Computer Fund	22904000	E	5205	Contract Services	Mayor's Court	Mayor's Court	8,507	7,222	11,000	15,000	4,000
Clerk of Court Computer Fund	22904000	E	5215	Contract Services	Mayor's Court	Mayor's Court	12,188	12,668	13,500	18,600	5,100
Clerk of Court Computer Fund	22904000	E	5510	Capital Outlay	Mayor's Court	Mayor's Court	0	24,991	0	0	0
Clerk of Court Computer Fund	22904000	E Total					20,695	44,882	24,500	33,600	9,100
Clerk of Court Computer Fund	22904000 Total						-10,489	15,563	-6,690	4,600	11,290
Clerk of Court Computer Fund Total							-10,489	15,563	-6,690	4,600	11,290
CARES Act Fund	23006000	R	4100	Intergovernmental	Finance	CARES	0	0	-1,653,867	0	1,653,867
CARES Act Fund	23006000	R Total					0	0	-1,653,867	0	1,653,867
CARES Act Fund	23006000	E	5105	Salaries & Benefits	Finance	CARES	0	0	407,145	0	-407,145
CARES Act Fund	23006000	E	5110	Salaries & Benefits	Finance	CARES	0	0	162,545	0	-162,545
CARES Act Fund	23006000	E	5130	Salaries & Benefits	Finance	CARES	0	0	81,560	0	-81,560
CARES Act Fund	23006000	E	5140	Salaries & Benefits	Finance	CARES	0	0	5,740	0	-5,740
CARES Act Fund	23006000	E	5145	Salaries & Benefits	Finance	CARES	0	0	8,335	0	-8,335
CARES Act Fund	23006000	E	5205	Contract Services	Finance	CARES	0	0	94,525	0	-94,525
CARES Act Fund	23006000	E	5210	Contract Services	Finance	CARES	0	0	5,958	0	-5,958
CARES Act Fund	23006000	E	5211	Contract Services	Finance	CARES	0	0	66,382	0	-66,382
CARES Act Fund	23006000	E	5212	Contract Services	Finance	CARES	0	0	630,000	0	-630,000
CARES Act Fund	23006000	E	5215	Contract Services	Finance	CARES	0	0	55,790	0	-55,790
CARES Act Fund	23006000	E	5220	Contract Services	Finance	CARES	0	0	22,548	0	-22,548
CARES Act Fund	23006000	E	5225	Contract Services	Finance	CARES	0	0	635	0	-635
CARES Act Fund	23006000	E	5300	Materials & Supplies	Finance	CARES	0	0	82,654	0	-82,654
CARES Act Fund	23006000	E	5305	Materials & Supplies	Finance	CARES	0	0	11,050	0	-11,050
CARES Act Fund	23006000	E	5310	Materials & Supplies	Finance	CARES	0	0	9,360	0	-9,360
CARES Act Fund	23006000	E	5315	Materials & Supplies	Finance	CARES	0	0	9,640	0	-9,640
CARES Act Fund	23006000	E Total					0	0	1,653,867	0	-1,653,867
CARES Act Fund	23006000 Total						0	0	0	0	0
CARES Act Fund Total							0	0	0	0	0
Permissive Tax Fund	23111000	R	4115	Intergovernmental	Public Service	Permissive Tax	0	-415,000	0	0	0
Permissive Tax Fund	23111000	R Total					0	-415,000	0	0	0
Permissive Tax Fund	23111000	E	5505				12,595	423,256	0	0	0
Permissive Tax Fund	23111000	E Total					12,595	423,256	0	0	0
Permissive Tax Fund	23111000 Total						12,595	8,256	0	0	0
Permissive Tax Fund Total							12,595	8,256	0	0	0
Court Computerization Fund	23404000	R	4205	Fines & Fees	Mayor's Court	Mayor's Court	-11,620	-11,076	-11,620	-11,000	620
Court Computerization Fund	23404000	R Total					-11,620	-11,076	-11,620	-11,000	620
Court Computerization Fund	23404000	E	5215	Contract Services	Mayor's Court	Mayor's Court	756	0	1,700	1,750	50



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FUND NAME	ORG	Account Type	OBJ	Obj Description	Department	Division	2018 Actuals	2019 Actuals	2020 Revised Budget	2021 Request	Difference 21 vs 20
Court Computerization Fund	23404000	E Total					756	0	1,700	1,750	50
Court Computerization Fund	23404000 Total						-10,864	-11,076	-9,920	-9,250	670
<b>Court Computerization Fund Total</b>							-10,864	-11,076	-9,920	-9,250	670
Federal Law Enforcement Trust Fund	23510000	R	4120	Intergovernmental	Public Safety	Public Safety	-78,422	-1,797	-78,430	-5,000	73,430
Federal Law Enforcement Trust Fund	23510000	R	4400	Investment Income	Public Safety	Public Safety	-3,467	0	-3,470	-1,000	2,470
Federal Law Enforcement Trust Fund	23510000	R Total					-81,889	-1,797	-81,900	-6,000	75,900
Federal Law Enforcement Trust Fund	23510000	E	5205	Contract Services	Public Safety	Public Safety	56,698	56,589	58,900	15,500	-43,400
Federal Law Enforcement Trust Fund	23510000	E	5505				18,525	32,643	0	0	0
Federal Law Enforcement Trust Fund	23510000	E Total					75,223	89,232	58,900	15,500	-43,400
Federal Law Enforcement Trust Fund	23510000 Total						-6,666	87,435	-23,000	9,500	32,500
<b>Federal Law Enforcement Trust Fund Total</b>							-6,666	87,435	-23,000	9,500	32,500
Treasury Equitable Sharing Fund	23610000	R	4120	Intergovernmental	Public Safety	Public Safety	-47,558	-103,675	-47,560	-25,000	22,560
Treasury Equitable Sharing Fund	23610000	R Total					-47,558	-103,675	-47,560	-25,000	22,560
Treasury Equitable Sharing Fund	23610000	E	5320	Materials & Supplies	Public Safety	Public Safety	0	0	291,000	65,500	-225,500
Treasury Equitable Sharing Fund	23610000	E	5510	Capital Outlay	Public Safety	Public Safety	0	62,773	0	0	0
Treasury Equitable Sharing Fund	23610000	E Total					0	62,773	291,000	65,500	-225,500
Treasury Equitable Sharing Fund	23610000 Total						-47,558	-40,902	243,440	40,500	-202,940
<b>Treasury Equitable Sharing Fund Total</b>							-47,558	-40,902	243,440	40,500	-202,940
AG Peace Officer Training Fund	23710000	R	4100	Intergovernmental	Public Safety	Public Safety	-22,124	0	0	0	0
AG Peace Officer Training Fund	23710000	R Total					-22,124	0	0	0	0
AG Peace Officer Training Fund	23710000	E	5225	Contract Services	Public Safety	Public Safety	2,715	6,300	0	0	0
AG Peace Officer Training Fund	23710000	E Total					2,715	6,300	0	0	0
AG Peace Officer Training Fund	23710000 Total						-19,409	6,300	0	0	0
<b>AG Peace Officer Training Fund Total</b>							-19,409	6,300	0	0	0
Street Tree Fund	23811450	R	4205	Fines & Fees	Public Service	Engineering	-5,415	-41,800	-5,420	0	5,420
Street Tree Fund	23811450	R Total					-5,415	-41,800	-5,420	0	5,420
Street Tree Fund	23811450 Total						-5,415	-41,800	-5,420	0	5,420
<b>Street Tree Fund Total</b>							-5,415	-41,800	-5,420	0	5,420
OCJS Grant Fund	23910000	R	4100	Intergovernmental	Public Safety	Public Safety	-51,500	0	0	0	0
OCJS Grant Fund	23910000	R Total					-51,500	0	0	0	0
OCJS Grant Fund	23910000	E	5215	Contract Services	Public Safety	Public Safety	51,500	0	0	0	0
OCJS Grant Fund	23910000	E Total					51,500	0	0	0	0
OCJS Grant Fund	23910000 Total						0	0	0	0	0
<b>OCJS Grant Fund Total</b>							0	0	0	0	0
Public Safety Fund	24010000	R	4000	Income Tax	Public Safety	Public Safety	0	-304,819	-520,400	-993,430	-473,030
Public Safety Fund	24010000	R	4005	Income Tax	Public Safety	Public Safety	0	0	7,000	24,804	17,804
Public Safety Fund	24010000	R	4210	Fines & Fees	Public Safety	Public Safety	0	0	0	-9,750	-9,750
Public Safety Fund	24010000	R Total					0	-304,819	-513,400	-978,376	-464,976
Public Safety Fund	24010000 Total						0	-304,819	-513,400	-978,376	-464,976
Public Safety Fund	24010110	R	4300	Charges for Services	Public Safety	Police	0	0	-190,511	-190,000	511
Public Safety Fund	24010110	R Total					0	0	-190,511	-190,000	511
Public Safety Fund	24010110	E	5105	Salaries & Benefits	Public Safety	Police	0	157,215	307,230	305,772	-1,458
Public Safety Fund	24010110	E	5115	Salaries & Benefits	Public Safety	Police	0	4,192	3,000	3,000	0
Public Safety Fund	24010110	E	5135	Salaries & Benefits	Public Safety	Police	0	41,352	84,270	88,839	4,569
Public Safety Fund	24010110	E	5140	Salaries & Benefits	Public Safety	Police	0	2,417	3,100	4,632	1,532
Public Safety Fund	24010110	E	5145	Salaries & Benefits	Public Safety	Police	0	2,293	4,500	4,387	-113
Public Safety Fund	24010110	E	5150	Salaries & Benefits	Public Safety	Police	0	271	2,000	2,050	50
Public Safety Fund	24010110	E	5160	Salaries & Benefits	Public Safety	Police	0	45	90	90	0
Public Safety Fund	24010110	E	5225	Contract Services	Public Safety	Police	0	0	5,000	5,000	0
Public Safety Fund	24010110	E	5320	Materials & Supplies	Public Safety	Police	0	0	85,000	0	-85,000
Public Safety Fund	24010110	E	5900	Transfer Out	Public Safety	Police	0	25,630	0	957,966	957,966
Public Safety Fund	24010110	E Total					0	233,416	494,190	1,371,736	877,546
<b>Public Safety Fund</b>	<b>24010110 Total</b>						0	233,416	303,679	1,181,736	878,057

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FUND NAME	ORG	Account Type	OBJ	Obj Description	Department	Division	2018 Actuals	2019 Actuals	2020 Revised Budget	2021 Request	Difference 21 vs 20
Public Safety Fund	24010120	E	5205	Contract Services	Public Safety	General Administration	0	0	0	0	0
Public Safety Fund	24010120	E	5310	Materials & Supplies	Public Safety	General Administration	0	0	0	0	0
Public Safety Fund	24010120	E Total					0	0	0	0	0
Public Safety Fund	24010120 Total						0	0	0	0	0
Public Safety Fund Total							0	-71,403	-209,721	203,360	413,081
Right of Way Fund	24111000	R	4205	Fines & Fees	Public Service	Public Service	-52,025	-55,600	-52,030	-60,000	-7,970
Right of Way Fund	24111000	R Total					-52,025	-55,600	-52,030	-60,000	-7,970
Right of Way Fund	24111000	E	5210	Contract Services	Public Service	Public Service	0	0	30,000	60,000	30,000
Right of Way Fund	24111000	E Total					0	0	30,000	60,000	30,000
Right of Way Fund	24111000 Total						-52,025	-55,600	-22,030	0	22,030
Right of Way Fund Total							-52,025	-55,600	-22,030	0	22,030
Parks & Recreation Fund	24208000	R	4000	Income Tax	Parks & Rec	Parks & Rec	0	-215,166	-1,190,000	-458,510	731,490
Parks & Recreation Fund	24208000	R	4005	Income Tax	Parks & Rec	Parks & Rec	0	0	16,000	11,448	-4,552
Parks & Recreation Fund	24208000	R	4210	Fines & Fees	Parks & Rec	Parks & Rec	0	0	0	-4,500	-4,500
Parks & Recreation Fund	24208000	R Total					0	-215,166	-1,174,000	-451,562	722,438
Parks & Recreation Fund	24208000 Total						0	-215,166	-1,174,000	-451,562	722,438
Parks & Recreation Fund	24208320	R	4300	Charges for Services	Parks & Rec	Recreation	0	-94,583	-280,000	-175,000	105,000
Parks & Recreation Fund	24208320	R Total					0	-94,583	-280,000	-175,000	105,000
Parks & Recreation Fund	24208320	E	5105	Salaries & Benefits	Parks & Rec	Recreation	0	30,348	107,500	199,488	91,988
Parks & Recreation Fund	24208320	E	5110	Salaries & Benefits	Parks & Rec	Recreation	0	92,574	60,000	107,088	47,088
Parks & Recreation Fund	24208320	E	5115	Salaries & Benefits	Parks & Rec	Recreation	0	0	500	500	0
Parks & Recreation Fund	24208320	E	5130	Salaries & Benefits	Parks & Rec	Recreation	0	17,198	23,600	45,010	21,410
Parks & Recreation Fund	24208320	E	5135	Salaries & Benefits	Parks & Rec	Recreation	0	18,429	48,810	61,745	12,935
Parks & Recreation Fund	24208320	E	5140	Salaries & Benefits	Parks & Rec	Recreation	0	1,855	1,680	4,870	3,190
Parks & Recreation Fund	24208320	E	5145	Salaries & Benefits	Parks & Rec	Recreation	0	1,761	2,436	4,573	2,137
Parks & Recreation Fund	24208320	E	5160	Salaries & Benefits	Parks & Rec	Recreation	0	38	240	130	-110
Parks & Recreation Fund	24208320	E	5205	Contract Services	Parks & Rec	Recreation	0	0	29,600	195,000	165,400
Parks & Recreation Fund	24208320	E	5210	Contract Services	Parks & Rec	Recreation	0	0	1,900	43,000	41,100
Parks & Recreation Fund	24208320	E	5215	Contract Services	Parks & Rec	Recreation	0	0	3,000	7,500	4,500
Parks & Recreation Fund	24208320	E	5225	Contract Services	Parks & Rec	Recreation	0	0	1,000	0	-1,000
Parks & Recreation Fund	24208320	E	5300	Materials & Supplies	Parks & Rec	Recreation	0	0	14,000	25,000	11,000
Parks & Recreation Fund	24208320	E	5310	Materials & Supplies	Parks & Rec	Recreation	0	0	0	3,000	3,000
Parks & Recreation Fund	24208320	E	5325	Materials & Supplies	Parks & Rec	Recreation	0	0	2,500	0	-2,500
Parks & Recreation Fund	24208320	E Total					0	162,202	296,766	696,904	400,138
Parks & Recreation Fund	24208320 Total						0	67,619	16,766	521,904	505,138
Parks & Recreation Fund	24208330	R	4320	Charges for Services	Parks & Rec	Golf Course	0	0	0	-99,000	-99,000
Parks & Recreation Fund	24208330	R	4325	Charges for Services	Parks & Rec	Golf Course	0	0	0	-220,000	-220,000
Parks & Recreation Fund	24208330	R Total					0	0	0	-319,000	-319,000
Parks & Recreation Fund	24208330	E	5105	Salaries & Benefits	Parks & Rec	Golf Course	0	0	0	57,940	57,940
Parks & Recreation Fund	24208330	E	5110	Salaries & Benefits	Parks & Rec	Golf Course	0	0	0	202,867	202,867
Parks & Recreation Fund	24208330	E	5115	Salaries & Benefits	Parks & Rec	Golf Course	0	0	0	1,500	1,500
Parks & Recreation Fund	24208330	E	5130	Salaries & Benefits	Parks & Rec	Golf Course	0	0	0	36,417	36,417
Parks & Recreation Fund	24208330	E	5135	Salaries & Benefits	Parks & Rec	Golf Course	0	0	0	1,539	1,539
Parks & Recreation Fund	24208330	E	5140	Salaries & Benefits	Parks & Rec	Golf Course	0	0	0	3,918	3,918
Parks & Recreation Fund	24208330	E	5145	Salaries & Benefits	Parks & Rec	Golf Course	0	0	0	3,788	3,788
Parks & Recreation Fund	24208330	E	5160	Salaries & Benefits	Parks & Rec	Golf Course	0	0	0	180	180
Parks & Recreation Fund	24208330	E	5205	Contract Services	Parks & Rec	Golf Course	0	0	0	40,000	40,000
Parks & Recreation Fund	24208330	E	5210	Contract Services	Parks & Rec	Golf Course	0	0	0	500	500
Parks & Recreation Fund	24208330	E	5215	Contract Services	Parks & Rec	Golf Course	0	0	0	1,300	1,300
Parks & Recreation Fund	24208330	E	5220	Contract Services	Parks & Rec	Golf Course	0	0	0	9,000	9,000
Parks & Recreation Fund	24208330	E	5300	Materials & Supplies	Parks & Rec	Golf Course	0	0	0	50,000	50,000
Parks & Recreation Fund	24208330	E	5325	Materials & Supplies	Parks & Rec	Golf Course	0	0	0	16,000	16,000
Parks & Recreation Fund	24208330	E Total					0	0	0	424,949	424,949

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FUND NAME	ORG	Account Type	OBJ	Obj Description	Department	Division	2018 Actuals	2019 Actuals	2020 Revised Budget	2021 Request	Difference 21 vs 20
Parks & Recreation Fund	24208330 Total						0	0	0	105,949	105,949
Parks & Recreation Fund	24208340	R	4300	Charges for Services	Parks & Rec	Senior Center	0	0	-27,150	-45,250	-18,100
Parks & Recreation Fund	24208340	R Total					0	0	-27,150	-45,250	-18,100
Parks & Recreation Fund	24208340	E	5105	Salaries & Benefits	Parks & Rec	Senior Center	0	0	34,280	63,723	29,443
Parks & Recreation Fund	24208340	E	5110	Salaries & Benefits	Parks & Rec	Senior Center	0	0	6,510	60,257	53,747
Parks & Recreation Fund	24208340	E	5115	Salaries & Benefits	Parks & Rec	Senior Center	0	0	1,000	1,000	0
Parks & Recreation Fund	24208340	E	5130	Salaries & Benefits	Parks & Rec	Senior Center	0	0	5,810	17,396	11,586
Parks & Recreation Fund	24208340	E	5135	Salaries & Benefits	Parks & Rec	Senior Center	0	0	9,700	29,071	19,371
Parks & Recreation Fund	24208340	E	5140	Salaries & Benefits	Parks & Rec	Senior Center	0	0	430	1,881	1,451
Parks & Recreation Fund	24208340	E	5145	Salaries & Benefits	Parks & Rec	Senior Center	0	0	630	1,795	1,165
Parks & Recreation Fund	24208340	E	5160	Salaries & Benefits	Parks & Rec	Senior Center	0	0	50	100	50
Parks & Recreation Fund	24208340	E	5205	Contract Services	Parks & Rec	Senior Center	0	0	21,455	21,000	-455
Parks & Recreation Fund	24208340	E	5210	Contract Services	Parks & Rec	Senior Center	0	0	1,000	1,000	0
Parks & Recreation Fund	24208340	E	5215	Contract Services	Parks & Rec	Senior Center	0	0	300	300	0
Parks & Recreation Fund	24208340	E	5225	Contract Services	Parks & Rec	Senior Center	0	0	1,000	0	-1,000
Parks & Recreation Fund	24208340	E	5300	Materials & Supplies	Parks & Rec	Senior Center	0	0	11,000	10,000	-1,000
Parks & Recreation Fund	24208340	E	5310	Materials & Supplies	Parks & Rec	Senior Center	0	0	750	750	0
Parks & Recreation Fund	24208340	E Total					0	0	93,915	208,273	114,358
Parks & Recreation Fund	24208340 Total						0	0	66,765	163,023	96,258
Parks & Recreation Fund	24208370	R	4320	Charges for Services	Parks & Rec	GSC	0	-8,113	0	-22,500	-22,500
Parks & Recreation Fund	24208370	R	4325	Charges for Services	Parks & Rec	GSC	0	-36,178	0	-88,900	-88,900
Parks & Recreation Fund	24208370	R Total					0	-44,291	0	-111,400	-111,400
Parks & Recreation Fund	24208370	E	5105	Salaries & Benefits	Parks & Rec	GSC	0	7,425	30,770	51,738	20,968
Parks & Recreation Fund	24208370	E	5110	Salaries & Benefits	Parks & Rec	GSC	0	85,346	1,000	171,465	170,465
Parks & Recreation Fund	24208370	E	5130	Salaries & Benefits	Parks & Rec	GSC	0	12,988	4,450	31,199	26,749
Parks & Recreation Fund	24208370	E	5135	Salaries & Benefits	Parks & Rec	GSC	0	1,890	6,230	16,729	10,499
Parks & Recreation Fund	24208370	E	5140	Salaries & Benefits	Parks & Rec	GSC	0	1,392	320	3,354	3,034
Parks & Recreation Fund	24208370	E	5145	Salaries & Benefits	Parks & Rec	GSC	0	1,342	470	3,245	2,775
Parks & Recreation Fund	24208370	E	5150	Salaries & Benefits	Parks & Rec	GSC	0	0	4,000	360	-3,640
Parks & Recreation Fund	24208370	E	5160	Salaries & Benefits	Parks & Rec	GSC	0	3	30	27	-3
Parks & Recreation Fund	24208370	E	5205	Contract Services	Parks & Rec	GSC	0	0	28,500	36,700	8,200
Parks & Recreation Fund	24208370	E	5210	Contract Services	Parks & Rec	GSC	0	0	500	600	100
Parks & Recreation Fund	24208370	E	5225	Contract Services	Parks & Rec	GSC	0	0	750	0	-750
Parks & Recreation Fund	24208370	E	5300	Materials & Supplies	Parks & Rec	GSC	0	0	72,765	72,000	-765
Parks & Recreation Fund	24208370	E	5325	Materials & Supplies	Parks & Rec	GSC	0	0	31,000	31,000	0
Parks & Recreation Fund	24208370	E Total					0	110,386	180,785	418,417	237,632
Parks & Recreation Fund	24208370 Total						0	66,095	180,785	307,017	126,232
Parks & Recreation Fund	24208380	R	4025	Charges for Services	Parks & Rec	HR	0	-5,377	0	0	0
Parks & Recreation Fund	24208380	R	4320	Charges for Services	Parks & Rec	HR	0	0	0	-16,000	-16,000
Parks & Recreation Fund	24208380	R	4325	Charges for Services	Parks & Rec	HR	0	-92,925	-11,831	-254,950	-243,119
Parks & Recreation Fund	24208380	R Total					0	-98,302	-11,831	-270,950	-259,119
Parks & Recreation Fund	24208380	E	5105	Salaries & Benefits	Parks & Rec	HR	0	4,950	20,520	40,046	19,526
Parks & Recreation Fund	24208380	E	5110	Salaries & Benefits	Parks & Rec	HR	0	57,054	1,000	124,644	123,644
Parks & Recreation Fund	24208380	E	5130	Salaries & Benefits	Parks & Rec	HR	0	8,681	3,020	24,644	21,624
Parks & Recreation Fund	24208380	E	5135	Salaries & Benefits	Parks & Rec	HR	0	1,260	4,160	16,729	12,569
Parks & Recreation Fund	24208380	E	5140	Salaries & Benefits	Parks & Rec	HR	0	930	220	2,649	2,429
Parks & Recreation Fund	24208380	E	5145	Salaries & Benefits	Parks & Rec	HR	0	897	320	2,560	2,240
Parks & Recreation Fund	24208380	E	5150	Salaries & Benefits	Parks & Rec	HR	0	0	0	2,240	2,240
Parks & Recreation Fund	24208380	E	5160	Salaries & Benefits	Parks & Rec	HR	0	2	30	27	-3
Parks & Recreation Fund	24208380	E	5205	Contract Services	Parks & Rec	HR	0	0	23,950	28,450	4,500
Parks & Recreation Fund	24208380	E	5210	Contract Services	Parks & Rec	HR	0	0	400	600	200
Parks & Recreation Fund	24208380	E	5215	Contract Services	Parks & Rec	HR	0	0	200	500	300
Parks & Recreation Fund	24208380	E	5225	Contract Services	Parks & Rec	HR	0	0	500	500	0

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FUND NAME	ORG	Account Type	OBJ	Obj Description	Department	Division	2018 Actuals	2019 Actuals	2020 Revised Budget	2021 Request	Difference 21 vs 20
Parks & Recreation Fund	24208380	E	5300	Materials & Supplies	Parks & Rec	HR	0	0	36,000	37,000	1,000
Parks & Recreation Fund	24208380	E	5325	Materials & Supplies	Parks & Rec	HR	0	0	18,000	18,830	830
Parks & Recreation Fund	24208380	E Total					0	73,775	108,320	299,419	191,099
Parks & Recreation Fund	24208380 Total						0	-24,527	96,489	28,469	-68,020
Parks & Recreation Fund	24208400	R	4300	Charges for Services	Parks & Rec	Camps	0	0	0	-280,000	-280,000
Parks & Recreation Fund	24208400	R Total					0	0	0	-280,000	-280,000
Parks & Recreation Fund	24208400	E	5105	Salaries & Benefits	Parks & Rec	Camps	0	0	0	47,920	47,920
Parks & Recreation Fund	24208400	E	5110	Salaries & Benefits	Parks & Rec	Camps	0	0	0	272,400	272,400
Parks & Recreation Fund	24208400	E	5115	Salaries & Benefits	Parks & Rec	Camps	0	0	0	500	500
Parks & Recreation Fund	24208400	E	5130	Salaries & Benefits	Parks & Rec	Camps	0	0	0	44,813	44,813
Parks & Recreation Fund	24208400	E	5135	Salaries & Benefits	Parks & Rec	Camps	0	0	0	24,748	24,748
Parks & Recreation Fund	24208400	E	5140	Salaries & Benefits	Parks & Rec	Camps	0	0	0	5,290	5,290
Parks & Recreation Fund	24208400	E	5145	Salaries & Benefits	Parks & Rec	Camps	0	0	0	5,080	5,080
Parks & Recreation Fund	24208400	E	5150	Salaries & Benefits	Parks & Rec	Camps	0	0	0	2,000	2,000
Parks & Recreation Fund	24208400	E	5160	Salaries & Benefits	Parks & Rec	Camps	0	0	0	60	60
Parks & Recreation Fund	24208400	E	5205	Contract Services	Parks & Rec	Camps	0	0	0	37,500	37,500
Parks & Recreation Fund	24208400	E	5210	Contract Services	Parks & Rec	Camps	0	0	0	1,500	1,500
Parks & Recreation Fund	24208400	E	5215	Contract Services	Parks & Rec	Camps	0	0	0	3,000	3,000
Parks & Recreation Fund	24208400	E	5300	Materials & Supplies	Parks & Rec	Camps	0	0	0	13,500	13,500
Parks & Recreation Fund	24208400	E	5325	Materials & Supplies	Parks & Rec	Camps	0	0	0	2,500	2,500
Parks & Recreation Fund	24208400	E Total					0	0	0	460,811	460,811
Parks & Recreation Fund	24208400 Total						0	0	0	180,811	180,811
Parks & Recreation Fund Total							0	-105,979	-813,195	855,611	1,668,806
Public Service Fund	24311000	R	4000	Income Tax	Public Service	Public Service	0	-376,541	-1,103,049	-1,095,320	7,729
Public Service Fund	24311000	R	4005	Income Tax	Public Service	Public Service	0	0	16,000	27,348	11,348
Public Service Fund	24311000	R	4210	Fines & Fees	Public Service	Public Service	0	0	0	-10,750	-10,750
Public Service Fund	24311000	R Total					0	-376,541	-1,087,049	-1,078,722	8,327
Public Service Fund	24311000 Total						0	-376,541	-1,087,049	-1,078,722	8,327
Public Service Fund	24311400	R	4205	Fines & Fees	Public Service	General Administration	0	0	0	-512,280	-512,280
Public Service Fund	24311400	R Total					0	0	0	-512,280	-512,280
Public Service Fund	24311400	E	5105	Salaries & Benefits	Public Service	General Administration	0	0	0	102,991	102,991
Public Service Fund	24311400	E	5115	Salaries & Benefits	Public Service	General Administration	0	0	0	500	500
Public Service Fund	24311400	E	5130	Salaries & Benefits	Public Service	General Administration	0	0	0	14,408	14,408
Public Service Fund	24311400	E	5135	Salaries & Benefits	Public Service	General Administration	0	0	0	20,139	20,139
Public Service Fund	24311400	E	5140	Salaries & Benefits	Public Service	General Administration	0	0	0	1,560	1,560
Public Service Fund	24311400	E	5145	Salaries & Benefits	Public Service	General Administration	0	0	0	1,472	1,472
Public Service Fund	24311400	E	5160	Salaries & Benefits	Public Service	General Administration	0	0	0	41	41
Public Service Fund	24311400	E	5205	Contract Services	Public Service	General Administration	0	0	0	627,200	627,200
Public Service Fund	24311400	E	5215	Contract Services	Public Service	General Administration	0	0	0	1,100	1,100
Public Service Fund	24311400	E	5220	Contract Services	Public Service	General Administration	0	0	0	80,700	80,700
Public Service Fund	24311400	E	5300	Materials & Supplies	Public Service	General Administration	0	0	0	91,600	91,600
Public Service Fund	24311400	E	5310	Materials & Supplies	Public Service	General Administration	0	0	0	11,700	11,700
Public Service Fund	24311400	E	5325	Materials & Supplies	Public Service	General Administration	0	0	0	353,000	353,000
Public Service Fund	24311400	E Total					0	0	0	1,306,411	1,306,411
Public Service Fund	24311400 Total						0	0	0	794,131	794,131
Public Service Fund	24311450	R	4205	Fines & Fees	Public Service	Engineering	0	0	-33,140	0	33,140
Public Service Fund	24311450	R Total					0	0	-33,140	0	33,140
Public Service Fund	24311450	E	5105	Salaries & Benefits	Public Service	Engineering	0	54,207	253,550	459,400	205,850
Public Service Fund	24311450	E	5115	Salaries & Benefits	Public Service	Engineering	0	0	1,000	5,000	4,000
Public Service Fund	24311450	E	5130	Salaries & Benefits	Public Service	Engineering	0	7,556	35,500	64,678	29,178
Public Service Fund	24311450	E	5135	Salaries & Benefits	Public Service	Engineering	0	27,878	82,330	183,935	101,605
Public Service Fund	24311450	E	5140	Salaries & Benefits	Public Service	Engineering	0	812	2,540	6,930	4,390
Public Service Fund	24311450	E	5145	Salaries & Benefits	Public Service	Engineering	0	745	3,680	6,585	2,905

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FUND NAME	ORG	Account Type	OBJ	Obj Description	Department	Division	2018 Actuals	2019 Actuals	2020 Revised Budget	2021 Request	Difference 21 vs 20
Public Service Fund	24311450	E	5160	Salaries & Benefits	Public Service	Engineering	0	25	110	190	80
Public Service Fund	24311450	E	5210	Contract Services	Public Service	Engineering	0	0	185,500	85,500	-100,000
Public Service Fund	24311450	E	5215	Contract Services	Public Service	Engineering	0	0	3,081	3,232	151
Public Service Fund	24311450	E	5310	Materials & Supplies	Public Service	Engineering	0	0	3,600	4,600	1,000
Public Service Fund	24311450	E	5325	Materials & Supplies	Public Service	Engineering	0	0	5,340	5,340	0
Public Service Fund	24311450	E Total					0	91,224	576,231	825,390	249,159
Public Service Fund	24311450 Total						0	91,224	543,091	825,390	282,299
Public Service Fund	24311470	R	4300	Charges for Services	Public Service	Garage	0	0	-5,340	0	5,340
Public Service Fund	24311470	R Total					0	0	-5,340	0	5,340
Public Service Fund	24311470	E	5205	Contract Services	Public Service	Garage	0	0	36,340	25,740	-10,600
Public Service Fund	24311470	E	5220	Contract Services	Public Service	Garage	0	0	48,000	38,500	-9,500
Public Service Fund	24311470	E	5300	Materials & Supplies	Public Service	Garage	0	0	15,000	10,000	-5,000
Public Service Fund	24311470	E	5325	Materials & Supplies	Public Service	Garage	0	0	28,500	20,000	-8,500
Public Service Fund	24311470	E Total					0	0	127,840	94,240	-33,600
Public Service Fund	24311470 Total						0	0	122,500	94,240	-28,260
Public Service Fund Total							0	-285,317	-421,458	635,039	1,056,497
Federal Hghwy Grant Fund	33011000	R	4100	Intergovernmental	Public Service	Public Service	0	-115,661	-500,000	0	500,000
Federal Hghwy Grant Fund	33011000	R	4900	Transfer In	Public Service	Public Service	0	-95,373	0	0	0
Federal Hghwy Grant Fund	33011000	R Total					0	-211,034	-500,000	0	500,000
Federal Hghwy Grant Fund	33011000	E	5505				0	295,882	0	0	0
Federal Hghwy Grant Fund	33011000	E Total					0	295,882	0	0	0
Federal Hghwy Grant Fund	33011000 Total						0	84,848	-500,000	0	500,000
Federal Hghwy Grant Fund Total							0	84,848	-500,000	0	500,000
State Capital Grant Fund	32208000	R	4100	Intergovernmental	Parks & Rec	State Capital	-213,373	-31,627	0	0	0
State Capital Grant Fund	32208000	R Total					-213,373	-31,627	0	0	0
State Capital Grant Fund	32208000	E	5505				220,399	24,601	0	0	0
State Capital Grant Fund	32208000	E Total					220,399	24,601	0	0	0
State Capital Grant Fund	32208000 Total						7,026	-7,026	0	0	0
State Capital Grant Fund	32208500	R	4100	Intergovernmental	Parks & Rec	Natureworks	0	-125,000	0	0	0
State Capital Grant Fund	32208500	R Total					0	-125,000	0	0	0
State Capital Grant Fund	32208500	E	5505				100,000	124,255	0	0	0
State Capital Grant Fund	32208500	E Total					100,000	124,255	0	0	0
State Capital Grant Fund	32208500 Total						100,000	-745	0	0	0
State Capital Grant Fund Total							107,026	-7,771	0	0	0
OPWC Fund	32311000	R	4100	Intergovernmental	Public Service	OPWC	-785,867	0	0	0	0
OPWC Fund	32311000	R Total					-785,867	0	0	0	0
OPWC Fund	32311000	E	5505				785,867	0	0	0	0
OPWC Fund	32311000	E Total					785,867	0	0	0	0
OPWC Fund	32311000 Total						0	0	0	0	0
OPWC Fund Total							0	0	0	0	0
Bond Capital Improve Fund	32406000	R	4400	Investment Income	Finance	Finance	-12,688	-3,194	0	0	0
Bond Capital Improve Fund	32406000	R Total					-12,688	-3,194	0	0	0
Bond Capital Improve Fund	32406000	E	5505				537,884	105,740	0	0	0
Bond Capital Improve Fund	32406000	E	5900	Transfer Out	Finance	Finance	0	888	0	0	0
Bond Capital Improve Fund	32406000	E Total					537,884	106,628	0	0	0
Bond Capital Improve Fund	32406000 Total						525,196	103,434	0	0	0
Bond Capital Improve Fund Total							525,196	103,434	0	0	0
Capital Improvement Fund	32506000	R	4100	Intergovernmental	Finance	Finance	0	-86,956	0	0	0
Capital Improvement Fund	32506000	R	4600	Other	Finance	Finance	0	-150,000	0	0	0
Capital Improvement Fund	32506000	R	4900	Transfer In	Finance	Finance	-6,951,750	-3,322,560	0	0	0
Capital Improvement Fund	32506000	R Total					-6,951,750	-3,559,516	0	0	0
Capital Improvement Fund	32506000	E	5500	Capital Outlay	Finance	Finance	3,003,690	2,759,526	150,000	0	-150,000
Capital Improvement Fund	32506000	E	5505				1,009,151	496,068	0	0	0

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FUND NAME	ORG	Account Type	OBJ	Obj Description	Department	Division	2018 Actuals	2019 Actuals	2020 Revised Budget	2021 Request	Difference 21 vs 20
Capital Improvement Fund	32506000	E	5515	Capital Outlay	Finance	Finance	30,000	0	0	0	0
Capital Improvement Fund	32506000	E	5900	Transfer Out	Finance	Finance	0	47,687	0	0	0
Capital Improvement Fund	32506000	E Total					4,042,841	3,303,281	150,000	0	-150,000
Capital Improvement Fund	32506000 Total						-2,908,909	-256,235	150,000	0	-150,000
Capital Improvement Fund	32506550	R	4000	Income Tax	Finance	75% CP	0	-2,689,578	-8,427,340	-7,641,750	785,590
Capital Improvement Fund	32506550	R	4005	Income Tax	Finance	75% CP	0	0	0	155,700	155,700
Capital Improvement Fund	32506550	R	4210	Fines & Fees	Finance	75% CP	0	0	0	-150,000	-150,000
Capital Improvement Fund	32506550	R Total					0	-2,689,578	-8,427,340	-7,636,050	791,290
Capital Improvement Fund	32506550	E	5500	Capital Outlay	Finance	75% CP	0	0	5,051,910	5,283,160	231,250
Capital Improvement Fund	32506550	E	5505				0	0	500,000	4,360,000	3,860,000
Capital Improvement Fund	32506550	E	5510	Capital Outlay	Finance	75% CP	0	0	896,500	1,623,500	727,000
Capital Improvement Fund	32506550	E Total					0	0	6,448,410	11,266,660	4,818,250
Capital Improvement Fund	32506550 Total						0	-2,689,578	-1,978,930	3,630,610	5,609,540
Capital Improvement Fund Total							-2,908,909	-2,945,813	-1,828,930	3,630,610	5,459,540
Parks & Rec Capital Fund	32708000	R	4205	Fines & Fees	Parks & Rec	Parks & Rec	-6,500	-13,000	0	0	0
Parks & Rec Capital Fund	32708000	R Total					-6,500	-13,000	0	0	0
Parks & Rec Capital Fund	32708000	E	5505				197,452	2,548	0	0	0
Parks & Rec Capital Fund	32708000	E Total					197,452	2,548	0	0	0
Parks & Rec Capital Fund	32708000 Total						190,952	-10,452	0	0	0
Parks & Rec Capital Fund Total							190,952	-10,452	0	0	0
Parks & Rec In Lieu Fund	32808000	E	5505				39,459	0	0	0	0
Parks & Rec In Lieu Fund	32808000	E Total					39,459	0	0	0	0
Parks & Rec In Lieu Fund	32808000 Total						39,459	0	0	0	0
Parks & Rec In Lieu Fund Total							39,459	0	0	0	0
Court Building Fund	32904000	R	4205	Fines & Fees	Mayor's Court	Mayor's Court	-19,974	-18,821	-19,980	-19,000	980
Court Building Fund	32904000	R Total					-19,974	-18,821	-19,980	-19,000	980
Court Building Fund	32904000	E	5510	Capital Outlay	Mayor's Court	Mayor's Court	5,846	0	0	0	0
Court Building Fund	32904000	E Total					5,846	0	0	0	0
Court Building Fund	32904000 Total						-14,128	-18,821	-19,980	-19,000	980
Court Building Fund Total							-14,128	-18,821	-19,980	-19,000	980
Bond Retirement Fund	43106000	R	4010	Property Taxes	Finance	Finance	-270,700	-260,141	-272,022	-271,400	622
Bond Retirement Fund	43106000	R	4110	Intergovernmental	Finance	Finance	-33,626	-33,426	-35,079	-34,000	1,079
Bond Retirement Fund	43106000	R	4900	Transfer In	Finance	Finance	-1,843,700	-1,817,688	-1,898,556	-1,905,911	-7,355
Bond Retirement Fund	43106000	R Total					-2,148,026	-2,111,255	-2,205,657	-2,211,311	-5,654
Bond Retirement Fund	43106000	E	5210	Contract Services	Finance	Finance	2,713	3,144	4,275	4,123	-152
Bond Retirement Fund	43106000	E	5400	Principal Retirement	Finance	Finance	2,205,122	1,548,572	6,593,573	1,648,573	-4,945,000
Bond Retirement Fund	43106000	E	5405	Interest & Fiscal Charges	Finance	Finance	0	650,338	604,838	557,938	-46,900
Bond Retirement Fund	43106000	E Total					2,207,835	2,202,054	7,202,686	2,210,634	-4,992,052
Bond Retirement Fund	43106000 Total						59,810	90,799	4,997,029	-677	-4,997,706
Bond Retirement Fund Total							59,810	90,799	4,997,029	-677	-4,997,706
Police Pension Fund	51006000	R	4010	Property Taxes	Finance	Finance	-280,055	-269,118	-281,402	-280,760	642
Police Pension Fund	51006000	R	4110	Intergovernmental	Finance	Finance	-34,789	-34,579	-36,289	-34,800	1,489
Police Pension Fund	51006000	R	4900	Transfer In	Finance	Finance	-669,530	-690,450	-795,290	-957,966	-162,676
Police Pension Fund	51006000	R Total					-984,374	-994,147	-1,112,981	-1,273,526	-160,545
Police Pension Fund	51006000	E	5130	Salaries & Benefits	Finance	Finance	1,053,162	1,112,617	1,230,320	1,269,266	38,946
Police Pension Fund	51006000	E	5210	Contract Services	Finance	Finance	2,807	3,253	4,425	4,260	-165
Police Pension Fund	51006000	E Total					1,055,969	1,115,870	1,234,745	1,273,526	38,781
Police Pension Fund	51006000 Total						71,596	121,723	121,764	0	-121,764
Police Pension Fund Total							71,596	121,723	121,764	0	-121,764
Police Duty Weapons Fund	51510000	R	4600	Other	Public Safety	Public Safety	-7,458	-10,870	-8,200	-8,200	0
Police Duty Weapons Fund	51510000	R Total					-7,458	-10,870	-8,200	-8,200	0
Police Duty Weapons Fund	51510000	E	5320	Materials & Supplies	Public Safety	Public Safety	9,994	10,000	8,200	8,200	0
Police Duty Weapons Fund	51510000	E Total					9,994	10,000	8,200	8,200	0



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FUND NAME	ORG	Account Type	OBJ	Obj Description	Department	Division	2018 Actuals	2019 Actuals	2020 Revised Budget	2021 Request	Difference 21 vs 20
Police Duty Weapons Fund	51510000 Total						2,536	-870	0	0	0
Police Duty Weapons Fund Total							2,536	-870	0	0	0
Stormwater	63111000	R	4210	Fines & Fees	Public Service	Stormwater	-9,496	-10,723	-9,500	-9,700	-200
Stormwater	63111000	R	4300	Charges for Services	Public Service	Stormwater	-1,134,478	-1,182,024	-1,185,000	-1,200,000	-15,000
Stormwater	63111000	R	4900	Transfer In	Public Service	Stormwater	-20,000	-21,170	0	0	0
Stormwater	63111000	R Total					-1,163,974	-1,213,918	-1,194,500	-1,209,700	-15,200
Stormwater	63111000	E	5105	Salaries & Benefits	Public Service	Stormwater	244,584	250,160	272,370	252,224	-20,146
Stormwater	63111000	E	5110	Salaries & Benefits	Public Service	Stormwater	5,464	4,298	5,600	0	-5,600
Stormwater	63111000	E	5115	Salaries & Benefits	Public Service	Stormwater	13,031	17,748	14,400	14,400	0
Stormwater	63111000	E	5130	Salaries & Benefits	Public Service	Stormwater	36,196	37,991	40,930	37,152	-3,778
Stormwater	63111000	E	5135	Salaries & Benefits	Public Service	Stormwater	67,553	73,195	88,150	79,140	-9,010
Stormwater	63111000	E	5140	Salaries & Benefits	Public Service	Stormwater	3,991	4,087	2,920	4,060	1,140
Stormwater	63111000	E	5145	Salaries & Benefits	Public Service	Stormwater	3,709	3,830	4,240	3,825	-415
Stormwater	63111000	E	5150	Salaries & Benefits	Public Service	Stormwater	1,560	2,063	2,700	1,080	-1,620
Stormwater	63111000	E	5160	Salaries & Benefits	Public Service	Stormwater	113	107	110	113	3
Stormwater	63111000	E	5205	Contract Services	Public Service	Stormwater	23,764	30,971	38,900	37,985	-915
Stormwater	63111000	E	5210	Contract Services	Public Service	Stormwater	84,748	145,898	155,860	156,790	930
Stormwater	63111000	E	5211	Contract Services	Public Service	Stormwater	37,447	35,731	45,000	52,000	7,000
Stormwater	63111000	E	5215	Contract Services	Public Service	Stormwater	12,614	15,081	15,640	9,800	-5,840
Stormwater	63111000	E	5220	Contract Services	Public Service	Stormwater	42,522	102,867	45,000	45,000	0
Stormwater	63111000	E	5225	Contract Services	Public Service	Stormwater	100	0	300	0	-300
Stormwater	63111000	E	5300	Materials & Supplies	Public Service	Stormwater	47,539	54,876	50,000	50,000	0
Stormwater	63111000	E	5310	Materials & Supplies	Public Service	Stormwater	0	0	21,400	21,400	0
Stormwater	63111000	E	5315	Materials & Supplies	Public Service	Stormwater	507	993	1,200	1,200	0
Stormwater	63111000	E	5320	Materials & Supplies	Public Service	Stormwater	795	107	400	400	0
Stormwater	63111000	E	5325	Materials & Supplies	Public Service	Stormwater	1,258	1,330	1,500	2,840	1,340
Stormwater	63111000	E	5500	Capital Outlay	Public Service	Stormwater	4,725	16,601	299,000	199,000	-100,000
Stormwater	63111000	E	5505				155,271	91,884	260,000	90,000	-170,000
Stormwater	63111000	E	5510	Capital Outlay	Public Service	Stormwater	11,295	29,869	50,000	50,000	0
Stormwater	63111000	E	5900	Transfer Out	Public Service	Stormwater	172,600	221,386	172,161	173,694	1,533
Stormwater	63111000	E Total					971,384	1,141,073	1,587,781	1,282,103	-305,678
Stormwater	63111000 Total						-192,589	-72,845	393,281	72,403	-320,878
Stormwater Total							-192,589	-72,845	393,281	72,403	-320,878
Water	65111000	R	4200	Licenses & Permits	Public Service	Water	-1,125	-1,350	-1,200	-1,200	0
Water	65111000	R	4205	Fines & Fees	Public Service	Water	-1,000	-1,080	-2,966	-1,100	1,866
Water	65111000	R	4210	Fines & Fees	Public Service	Water	-61,007	-68,229	-63,000	-66,000	-3,000
Water	65111000	R	4300	Charges for Services	Public Service	Water	-7,330,984	-7,700,535	-8,303,932	-8,756,970	-453,038
Water	65111000	R	4510	Sale of Capital Assets	Public Service	Water	-5,353	-11,921	-3,000	0	3,000
Water	65111000	R	4515	Insurance Proceeds	Public Service	Water	-8,457	-8,920	-5,000	0	5,000
Water	65111000	R	4600	Other	Public Service	Water	-37,148	-32,809	-20,000	-20,000	0
Water	65111000	R	4900	Transfer In	Public Service	Water	0	-1,170	0	0	0
Water	65111000	R	4905	Advance In	Public Service	Water	-630,000	0	0	0	0
Water	65111000	R Total					-8,075,074	-7,826,015	-8,399,098	-8,845,270	-446,172
Water	65111000	E	5105	Salaries & Benefits	Public Service	Water	389,906	401,944	436,300	438,199	1,899
Water	65111000	E	5110	Salaries & Benefits	Public Service	Water	5,464	4,298	5,600	0	-5,600
Water	65111000	E	5115	Salaries & Benefits	Public Service	Water	20,663	27,494	20,400	20,400	0
Water	65111000	E	5130	Salaries & Benefits	Public Service	Water	57,172	60,512	64,720	63,913	-807
Water	65111000	E	5135	Salaries & Benefits	Public Service	Water	103,359	110,542	127,860	127,675	-185
Water	65111000	E	5140	Salaries & Benefits	Public Service	Water	6,310	6,509	4,620	6,945	2,325
Water	65111000	E	5145	Salaries & Benefits	Public Service	Water	5,853	6,103	6,700	6,545	-155
Water	65111000	E	5150	Salaries & Benefits	Public Service	Water	1,560	2,103	2,700	2,700	0
Water	65111000	E	5160	Salaries & Benefits	Public Service	Water	189	181	180	200	20
Water	65111000	E	5205	Contract Services	Public Service	Water	6,498,830	5,808,673	7,244,669	6,423,585	-821,084



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FUND NAME	ORG	Account Type	OBJ	Obj Description	Department	Division	2018 Actuals	2019 Actuals	2020 Revised Budget	2021 Request	Difference 21 vs 20
Water	65111000	E	5210	Contract Services	Public Service	Water	515,305	535,364	374,170	349,020	-25,150
Water	65111000	E	5211	Contract Services	Public Service	Water	39,154	43,432	92,000	41,800	-50,200
Water	65111000	E	5215	Contract Services	Public Service	Water	35,286	32,793	61,645	51,450	-10,195
Water	65111000	E	5220	Contract Services	Public Service	Water	25,790	25,790	41,000	41,000	0
Water	65111000	E	5225	Contract Services	Public Service	Water	1,150	585	1,700	2,500	800
Water	65111000	E	5300	Materials & Supplies	Public Service	Water	312,061	388,162	355,476	296,000	-59,476
Water	65111000	E	5310	Materials & Supplies	Public Service	Water	10,039	9,341	22,400	22,400	0
Water	65111000	E	5315	Materials & Supplies	Public Service	Water	507	1,140	1,500	1,500	0
Water	65111000	E	5320	Materials & Supplies	Public Service	Water	2,149	2,364	3,800	3,800	0
Water	65111000	E	5325	Materials & Supplies	Public Service	Water	35,716	34,826	36,300	36,140	-160
Water	65111000	E	5510	Capital Outlay	Public Service	Water	41,704	29,869	0	0	0
Water	65111000	E	5905	Advance Out	Public Service	Water	138,600	277,830	272,160	266,490	-5,670
Water	65111000	E Total					8,246,766	7,809,853	9,175,900	8,202,262	-973,638
Water	65111000 Total						171,692	-16,162	776,802	-643,008	-1,419,810
Water Total							171,692	-16,162	776,802	-643,008	-1,419,810
Water Capital	65211000	R	4210	Fines & Fees	Public Service	Water	-1,253	-2,487	-1,260	-2,000	-740
Water Capital	65211000	R	4300	Charges for Services	Public Service	Water	-550,821	-506,658	-589,000	-534,000	55,000
Water Capital	65211000	R	4900	Transfer In	Public Service	Water	-302,280	-300,000	-350,000	-250,693	99,307
Water Capital	65211000	R Total					-854,354	-809,145	-940,260	-786,693	153,567
Water Capital	65211000	E	5205	Contract Services	Public Service	Water	0	4,275	35,000	35,000	0
Water Capital	65211000	E	5500	Capital Outlay	Public Service	Water	0	0	251,000	125,000	-126,000
Water Capital	65211000	E	5505				200,525	14,510	710,000	90,000	-620,000
Water Capital	65211000	E	5510	Capital Outlay	Public Service	Water	0	0	150,000	150,000	0
Water Capital	65211000	E	5900	Transfer Out	Public Service	Water	26,200	126,000	25,617	25,905	288
Water Capital	65211000	E Total					226,725	144,785	1,171,617	425,905	-745,712
Water Capital	65211000 Total						-627,630	-664,360	231,357	-360,788	-592,145
Water Capital Total							-627,630	-664,360	231,357	-360,788	-592,145
Sewer	66111000	R	4200	Licenses & Permits	Public Service	Sewer	-1,125	-1,350	-1,800	-1,200	600
Sewer	66111000	R	4205	Fines & Fees	Public Service	Sewer	-721,611	-778,370	-802,000	-840,000	-38,000
Sewer	66111000	R	4210	Fines & Fees	Public Service	Sewer	-62,640	-66,389	-68,224	-70,000	-1,776
Sewer	66111000	R	4300	Charges for Services	Public Service	Sewer	-6,026,453	-6,226,777	-6,945,734	-6,502,716	443,018
Sewer	66111000	R	4510	Sale of Capital Assets	Public Service	Sewer	-5,353	-11,921	-5,360	0	5,360
Sewer	66111000	R	4900	Transfer In	Public Service	Sewer	-200,000	-492,720	0	0	0
Sewer	66111000	R Total					-7,017,181	-7,577,527	-7,823,118	-7,413,916	409,202
Sewer	66111000	E	5105	Salaries & Benefits	Public Service	Sewer	389,905	401,943	435,580	438,199	2,619
Sewer	66111000	E	5110	Salaries & Benefits	Public Service	Sewer	5,464	4,298	5,600	0	-5,600
Sewer	66111000	E	5115	Salaries & Benefits	Public Service	Sewer	20,662	27,493	20,400	20,400	0
Sewer	66111000	E	5130	Salaries & Benefits	Public Service	Sewer	57,171	60,513	64,620	63,913	-707
Sewer	66111000	E	5135	Salaries & Benefits	Public Service	Sewer	103,353	110,542	127,860	127,680	-180
Sewer	66111000	E	5140	Salaries & Benefits	Public Service	Sewer	6,308	6,509	4,620	6,950	2,330
Sewer	66111000	E	5145	Salaries & Benefits	Public Service	Sewer	5,854	6,103	6,690	6,535	-155
Sewer	66111000	E	5150	Salaries & Benefits	Public Service	Sewer	1,559	2,104	2,700	1,584	-1,116
Sewer	66111000	E	5160	Salaries & Benefits	Public Service	Sewer	187	178	180	198	18
Sewer	66111000	E	5205	Contract Services	Public Service	Sewer	5,206,365	5,164,357	5,850,070	5,700,285	-149,785
Sewer	66111000	E	5210	Contract Services	Public Service	Sewer	401,588	465,561	338,250	299,580	-38,670
Sewer	66111000	E	5211	Contract Services	Public Service	Sewer	768,535	796,158	876,820	888,000	11,180
Sewer	66111000	E	5215	Contract Services	Public Service	Sewer	35,555	33,044	51,965	45,750	-6,215
Sewer	66111000	E	5220	Contract Services	Public Service	Sewer	25,790	25,790	34,000	34,000	0
Sewer	66111000	E	5225	Contract Services	Public Service	Sewer	0	0	300	0	-300
Sewer	66111000	E	5300	Materials & Supplies	Public Service	Sewer	39,488	62,384	22,000	22,000	0
Sewer	66111000	E	5310	Materials & Supplies	Public Service	Sewer	9,726	9,151	22,000	22,000	0
Sewer	66111000	E	5315	Materials & Supplies	Public Service	Sewer	507	1,139	1,500	1,500	0
Sewer	66111000	E	5320	Materials & Supplies	Public Service	Sewer	782	1,929	3,600	3,600	0

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FUND NAME	ORG	Account Type	OBJ	Obj Description	Department	Division	2018 Actuals	2019 Actuals	2020 Revised Budget	2021 Request	Difference 21 vs 20
Sewer	66111000	E	5325	Materials & Supplies	Public Service	Sewer	9,725	10,372	9,400	11,240	1,840
Sewer	66111000	E	5505				58,962	82,790	0	0	0
Sewer	66111000	E	5510	Capital Outlay	Public Service	Sewer	16,795	29,869	0	0	0
Sewer	66111000	E Total					7,164,284	7,302,226	7,878,155	7,693,414	-184,741
Sewer	66111000 Total						147,103	-275,301	55,037	279,498	224,461
Sewer Total							147,103	-275,301	55,037	279,498	224,461
Sewer Capital	66211000	R	4210	Fines & Fees	Public Service	Sewer	-4,696	-6,099	-4,700	-6,000	-1,300
Sewer Capital	66211000	R	4300	Charges for Services	Public Service	Sewer	-1,090,037	-875,641	-842,000	-1,125,968	-283,968
Sewer Capital	66211000	R	4315	Charges for Services	Public Service	Sewer	-47,951	-37,790	-47,960	-35,275	12,685
Sewer Capital	66211000	R	4900	Transfer In	Public Service	Sewer	-24,610	-100,000	0	0	0
Sewer Capital	66211000	R Total					-1,167,294	-1,019,530	-894,660	-1,167,243	-272,583
Sewer Capital	66211000	E	5205	Contract Services	Public Service	Sewer	0	0	35,000	35,000	0
Sewer Capital	66211000	E	5210	Contract Services	Public Service	Sewer	175	433	90	0	-90
Sewer Capital	66211000	E	5211	Contract Services	Public Service	Sewer	144,092	98,427	250,000	175,000	-75,000
Sewer Capital	66211000	E	5500	Capital Outlay	Public Service	Sewer	0	0	300,000	300,000	0
Sewer Capital	66211000	E	5505				446,524	189,571	626,200	0	-626,200
Sewer Capital	66211000	E	5510	Capital Outlay	Public Service	Sewer	8,179	44,861	150,000	150,000	0
Sewer Capital	66211000	E	5900	Transfer Out	Public Service	Sewer	226,200	517,550	25,617	25,905	288
Sewer Capital	66211000	E Total					825,170	850,842	1,386,907	685,905	-701,002
Sewer Capital	66211000 Total						-342,124	-168,688	492,247	-481,338	-973,585
Sewer Capital Total							-342,124	-168,688	492,247	-481,338	-973,585
Leave Pay-Out Reserve Fund	75006000	R	4900	Transfer In	Finance	Finance	-40,000	-156,000	-40,000	-231,645	-191,645
Leave Pay-Out Reserve Fund	75006000	R Total					-40,000	-156,000	-40,000	-231,645	-191,645
Leave Pay-Out Reserve Fund	75006000	E	5120	Salaries & Benefits	Finance	Finance	203,614	327,973	267,010	225,000	-42,010
Leave Pay-Out Reserve Fund	75006000	E	5140	Salaries & Benefits	Finance	Finance	3,054	4,219	2,710	3,375	665
Leave Pay-Out Reserve Fund	75006000	E	5145	Salaries & Benefits	Finance	Finance	2,951	3,958	3,920	3,270	-650
Leave Pay-Out Reserve Fund	75006000	E Total					209,620	336,150	273,640	231,645	-41,995
Leave Pay-Out Reserve Fund	75006000 Total						169,620	180,150	233,640	0	-233,640
Leave Pay-Out Reserve Fund Total							169,620	180,150	233,640	0	-233,640
Unclaimed Funds	80006000	R	4600	Other	Finance	Finance	0	-13	0	0	0
Unclaimed Funds	80006000	R Total					0	-13	0	0	0
Unclaimed Funds	80006000 Total						0	-13	0	0	0
Unclaimed Funds Total							0	-13	0	0	0
Senior Escrow Fund	83508340	R	4325	Charges for Services	Parks & Rec	Senior Center	-1,217	-863	-1,220	0	1,220
Senior Escrow Fund	83508340	R	4600	Other	Parks & Rec	Senior Center	-6,423	0	-6,430	0	6,430
Senior Escrow Fund	83508340	R Total					-7,641	-863	-7,650	0	7,650
Senior Escrow Fund	83508340	E	5205	Contract Services	Parks & Rec	Senior Center	2,773	0	0	0	0
Senior Escrow Fund	83508340	E	5300	Materials & Supplies	Parks & Rec	Senior Center	1,098	2,912	7,650	0	-7,650
Senior Escrow Fund	83508340	E Total					3,871	2,912	7,650	0	-7,650
Senior Escrow Fund	83508340 Total						-3,769	2,049	0	0	0
Senior Escrow Fund Total							-3,769	2,049	0	0	0
Park Facility Deposit Fund	83608000	R	4300	Charges for Services	Parks & Rec	Parks & Facilities	-15,199	-483	-15,200	0	15,200
Park Facility Deposit Fund	83608000	R Total					-15,199	-483	-15,200	0	15,200
Park Facility Deposit Fund	83608000 Total						-15,199	-483	-15,200	0	15,200
Park Facility Deposit Fund Total							-15,199	-483	-15,200	0	15,200
Veterans Memorial Fund	83708000	R	4605	Other	Parks & Rec	Vets Memorial	-1,595	-755	-1,600	0	1,600
Veterans Memorial Fund	83708000	R Total					-1,595	-755	-1,600	0	1,600
Veterans Memorial Fund	83708000	E	5205	Contract Services	Parks & Rec	Vets Memorial	807	1,430	1,600	0	-1,600
Veterans Memorial Fund	83708000	E Total					807	1,430	1,600	0	-1,600
Veterans Memorial Fund	83708000 Total						-788	675	0	0	0
Veterans Memorial Fund Total							-788	675	0	0	0
Recreation Scholarship Fund	83808000	R	4605	Other	Parks & Rec	Recreation Scholarship	0	-8,750	0	0	0
Recreation Scholarship Fund	83808000	R Total					0	-8,750	0	0	0

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FUND NAME	ORG	Account Type	OBJ	Obj Description	Department	Division	2018 Actuals	2019 Actuals	2020 Revised Budget	2021 Request	Difference 21 vs 20
Recreation Scholarship Fund	83808000	Total					0	-8,750	0	0	0
Recreation Scholarship Fund Total							0	-8,750	0	0	0
Insurance Demolition Fund	84006000	R	4515	Insurance Proceeds	Finance	Finance	-25,405	-51,794	0	0	0
Insurance Demolition Fund	84006000	R Total					-25,405	-51,794	0	0	0
Insurance Demolition Fund	84006000	E	5211	Contract Services	Finance	Finance	54,022	25,405	0	0	0
Insurance Demolition Fund	84006000	E Total					54,022	25,405	0	0	0
Insurance Demolition Fund	84006000	Total					28,618	-26,390	0	0	0
Insurance Demolition Fund Total							28,618	-26,390	0	0	0
Refuse Escrow Fund	85011000	R	4210	Fines & Fees	Public Service	Refuse	-21,510	-29,508	-27,000	-27,000	0
Refuse Escrow Fund	85011000	R	4300	Charges for Services	Public Service	Refuse	-1,427,052	-1,985,638	-2,105,800	-2,302,800	-197,000
Refuse Escrow Fund	85011000	R Total					-1,448,562	-2,015,146	-2,132,800	-2,329,800	-197,000
Refuse Escrow Fund	85011000	E	5205	Contract Services	Public Service	Refuse	1,693,807	2,166,569	2,198,000	2,252,750	54,750
Refuse Escrow Fund	85011000	E	5215	Contract Services	Public Service	Refuse	0	7,821	8,300	8,400	100
Refuse Escrow Fund	85011000	E	5300	Materials & Supplies	Public Service	Refuse	0	0	52,316	53,000	684
Refuse Escrow Fund	85011000	E Total					1,693,807	2,174,390	2,258,616	2,314,150	55,534
Refuse Escrow Fund	85011000	Total					245,245	159,244	125,816	-15,650	-141,466
Refuse Escrow Fund Total							245,245	159,244	125,816	-15,650	-141,466
Developers Escrow Fund	86011000	R	4205	Fines & Fees	Public Service	Public Service	-191,660	-180,590	0	0	0
Developers Escrow Fund	86011000	R	4300	Charges for Services	Public Service	Public Service	-1,560	-47,142	0	0	0
Developers Escrow Fund	86011000	R Total					-193,221	-227,732	0	0	0
Developers Escrow Fund	86011000	E	5205	Contract Services	Public Service	Public Service	91,644	113,668	0	0	0
Developers Escrow Fund	86011000	E Total					91,644	113,668	0	0	0
Developers Escrow Fund	86011000	Total					-101,576	-114,064	0	0	0
Developers Escrow Fund Total							-101,576	-114,064	0	0	0
Workers Comp Fund	90005000	R	4310	Charges for Services	HR		-210,816	-206,660	-161,610	-256,449	-94,839
Workers Comp Fund	90005000	R Total					-210,816	-206,660	-161,610	-256,449	-94,839
Workers Comp Fund	90005000	E	5205	Contract Services	HR		90,898	94,844	106,000	115,000	9,000
Workers Comp Fund	90005000	E	5230	Contract Services	HR		59,952	19,768	79,830	80,000	170
Workers Comp Fund	90005000	E Total					150,850	114,612	185,830	195,000	9,170
Workers Comp Fund	90005000	Total					-59,966	-92,048	24,220	-61,449	-85,669
Workers Comp Fund Total							-59,966	-92,048	24,220	-61,449	-85,669
Grand Total							2,919,443	-4,665,608	3,622,402	4,718,308	1,095,906

## 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 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 7/1/13 ORD-0098-2013

## Policy

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

## Scope

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

## Objectives

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

### ❖ Safety

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

### ❖ Liquidity

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

### ❖ Return on Investment

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

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

## Standards of Care

### ❖ Delegation of Authority

Authority to manage the City's investment program is assigned to the Director of Finance per the City Charter. The Director of Finance shall be responsible for all transactions undertaken and shall establish a system of controls to regulate the activities of subordinate officials. Management of and administrative responsibility for the investment program may be delegated to an Investment Company/Manager, who shall act in accordance with written procedures and internal controls for the operation of the investment program consistent with this investment policy.



## ❖ Prudence

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

Investments shall be made with the care, skill, prudence and diligence, under circumstances then prevailing, which prudent persons acting in like capacities and familiar with such matters would use in the conduct of an enterprise of like character and with like aims-not for speculation, but for investment, considering the probable safety of their capital as well as the possible income to be derived.

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

## ❖ Ethics and Conflicts of Interest

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

## Investment Selection

### ❖ Authorized Investments

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

- **Government Securities**

U.S. government obligations, U.S. government agency obligations, and U.S. government instrumentality obligations, which have a liquid market with a readily determinable market value.

- **Certificates of Deposit**

Interest bearing certificates of deposit issued by institutions whose deposits are insured by the Federal Deposit Insurance Corporation (FDIC).

- **State and Local Government Securities**

Bonds and other obligations of the State of Ohio, bonds and other obligations of any county, township, school district, municipal corporation or other legally constituted taxing subdivision of Ohio which is not at the time of such investment in default in the payment of principal on any of its obligations. Such securities are limited to general obligation issues backed by the full faith and credit of the government entity issuing the bonds rated in the second highest or higher rating category by any nationally recognized standard rating service at the time of purchase. No more than 5% of the city's investment portfolio may be invested in a single state or local issuer.

- **Commercial Paper**

Commercial paper issued by companies incorporated under the laws of the United States and which are rated at the time of purchase in the single highest classification by two nationally recognized standard rating services.

- **Bankers Acceptances**

Bankers acceptances which are eligible for purchase by the Federal Reserve System and which are issued by institutions which are ranked nationally as being in the top fifty in asset and deposit size within their industry.

- **Corporate Bonds**

Medium term notes issued by corporations that are incorporated under the laws of the United States and that are operating within the United States having assets in excess of \$500 million and are rated in the second highest or higher rating category by at least two nationally recognized standard rating services at the time of purchase. No more than 5% of the city's investment portfolio may be invested in a single corporate issuer.

- **Repurchase Agreements**

Repurchase agreements of a bank or savings and loan association organized under the laws of the U.S. or State of Ohio for negotiable direct obligations of the United States or U.S. federal agencies. If any repurchase agreement obligations do not have the backing of the full faith and credit of the United States, any such investments shall be secured by collateral as provided herein.

- **Money Market Funds**

Money market funds whose portfolios consist of the foregoing investment types.

- **State Treasury Asset Reserve of Ohio**

The State Treasury Asset Reserve of Ohio ("STAR Ohio") is a statewide investment pool managed by the Treasurer of the State of Ohio similar in concept to a money market fund. It is available exclusively to political subdivisions of Ohio.

- **Other Ohio Investment Pools**

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

- **Other Eligible Investments**

Other investments not specifically identified in this Section that are otherwise considered eligible investments within Chapter 135 of the ORC.

❖ **Maturity**

To the extent possible, the City will attempt to match the term to maturity of its investments with anticipated cash flow requirements. Unless matched to a specific cash flow requirement, the City will not directly invest in securities maturing more than five years from the date of settlement.

❖ **Diversification**

The investment portfolio shall be diversified by:

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

- Investing in securities with varying maturities

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

#### ❖ **Prohibited Investments**

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

### **Financial Institutions**

#### ❖ **Authorized Financial Institutions and Dealers**

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

All financial institutions, broker/dealers and investment advisors who desire to become qualified bidders for investment transactions must supply the Director of Finance with the following when requested, if applicable:

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

#### ❖ **Collateralization Requirements**

Collateralization will be required on all demand deposit accounts, including checking accounts, as well as non-negotiable certificates of deposit and repurchase agreements. The collateralization level will be defined by Ohio Revised Code. Collateral is limited to eligible securities defined in Ohio Revised Code sections 135.18 and 135.181. Each financial institution with which the City has deposits shall provide a quarterly statement reflecting the securities pledged including the market values of such securities.

#### ❖ **Safekeeping and Custody**

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

### **Internal Control, Reporting and Continuing Education**

#### ❖ **Internal Control**

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

#### ❖ **Reporting**

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

#### ❖ **Continuing Education**

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

### **Policy Considerations**

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

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

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

# APPENDIX D - RESERVE POLICY

Adopted 5/1/2014 ORD-0080-2014

## Purpose

The purpose of this policy is to provide guidelines to the City Council and staff for establishing, maintaining and reviewing the Emergency Reserve for the City of Gahanna.

This policy addresses the following:

- Level of funding
- Conditions for use
- Allocation of the Emergency Reserve
- Mechanics of the Emergency Reserve
- Reporting and review provisions

## Background

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

The Government Finance Officers Association (GFOA), an international organization that promotes the professional management of governments for the public interest, recommends maintaining a minimum unreserved fund balance in the General Fund of no less than 5 to 15 percent of regular General Fund Operating Revenues or no less than two months or 17% of General Fund Operating Expenditures. According to the GFOA, the methodology used to create the reserve depends on the circumstances of the individual organizations. The GFOA also recommends the establishment of a formal written policy on the level of unreserved fund balance that should be maintained in the General Fund.

Most cities choose General Fund Operating Expenditures as the basis for a reserve. Typically, there is less fluctuation and risk in forecasting future expenditures. The General Fund Operating Expenditures methodology is also typically considered the more conservative basis for establishing an Emergency Reserve.

There are additional benefits to establishing a minimum Emergency Reserve. Credit rating agencies carefully monitor levels of fund balance and unreserved fund balance in a government's General Fund to evaluate a government's continued creditworthiness. Finally, fund balance levels are a crucial consideration in long-term financial planning.

The City of Gahanna has undertaken a lengthy public process to analyze the City's risk exposure, current mitigation strategies and policy considerations related to the Emergency Reserve.

## Policy

### ❖ Level of Funding

The target funding level for the Emergency Reserve shall be 25% of General Fund operating expenditures. The Director of Finance shall calculate and communicate the Reserve target to City Council each year as a part of the annual appropriations process.

Funding of the Emergency Reserve target will generally come from excess revenues over expenditures or one-time revenues in the General Fund.

#### ❖ **Conditions for Use**

The Emergency Reserve is intended to provide the City with sufficient resources and a comfortable margin of safety to support one-time costs for emergencies such as:

- Natural disaster or other emergency
- Economic recession/depression
- Unexpected decline in revenue and/or unexpected large one-time expenditure

Emergency Reserves shall not be used to support recurring operating expenses. An exception may be made for winding down a program or service which must be eliminated in order to provide sufficient notice and reduce the impact to the community. This action shall have a definite end date of not more than one fiscal year.

Emergency Reserves shall not be used to leverage dollars for program expansion or as a match requirement for grants. An exception may be made for capital projects and public works under circumstances of a declared emergency.

A majority vote of the City Council will be required to use the Emergency Reserve.

#### ❖ **Allocation of Emergency Reserve**

The full 25% Emergency Reserve target balance shall be available for use in the event of a natural disaster or other emergency.

Use of the Emergency Reserve for expenses related to economic recession/depression or unexpected decline in revenue and/or unexpected large one-time expenditure shall be limited to 10% of General Fund operating expenditures.

#### ❖ **Replenishment**

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

#### ❖ **Mechanics**

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

#### ❖ **Reporting and Review Provisions**

As a part of the annual appropriations process, the Director of Finance shall provide a report to City Council on the balance of the Emergency Reserve, the status of any uses of that fund in the past year and any ongoing replenishment plans in place. Should the balance of the Emergency Reserve be below

the 25% target due to conditions not related to the use of the Reserve, the appropriations shall include provisions to bring the Reserve to the target funding level.

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



## APPENDIX E - GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Expenditure** – The actual outlay of cash.

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

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

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

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

**Fund Balance** – The balance remaining in a fund after all revenues have been added to and expenditures have been subtracted from the fund.

**Geographic Information System (GIS)** – A computer-based mapping and analytical tool. GIS technology integrates common database operations such as query and statistical analysis with the unique visualization and geographic analysis benefits offered by maps. These abilities distinguish GIS from other information systems and make it valuable to a wide range of public and private enterprises for explaining events, predicting outcomes, and planning strategies.

**General Fund** – A fund used to account for and report all financial resources not accounted for and reported in another fund. The general fund balance is available for any purpose provided it is expended or transferred according to the general laws of Ohio.

**General Obligation Bonds (GO Bonds)** – These bonds are typically issued to finance government improvements benefiting the community as a whole and are secured by the full faith and credit and general property taxing powers of the City.

**Infrastructure** – The underlying foundation or basic framework of the City's physical assets, buildings, roadways, etc.

**Internal Service Funds** – The Internal Service Fund is a proprietary fund type used to account for the financing of goods or services provided by one department to other City departments on a cost-reimbursement basis.

**Levy** – The total amount of taxes, special assessments, or service charges imposed by a government.

**Mandatory Reserve** – City Council has established a mandatory requirement that 25% of the year's General Fund planned revenues be held as an emergency reserve. Each year the reserve amount is calculated and may not be expended without appropriate action of Council.

**Objective** – A desired result of a group of related activities performed by a department or division in which the achievement satisfies part or all of the department's or division's mission.

**Ohio Administrative Code (OAC)** – Codification of the State of Ohio's General Assembly's administrative rules and written statements of law adopted by an administrative agency pursuant to authority granted by the General Assembly.

**Ohio Herb Education Center (OHEC)** – The City of Gahanna was designated as the Herb Capital of Ohio in 1972 and operates OHEC to educate visitors on the many uses of herbs by offering classes, workshops, publications and products.

**Ohio Revised Code (ORC)** – All statutes of a permanent and general nature of the State of Ohio as revised and consolidated into general provisions, titles, chapters and sections including all legislation filed with the Secretary of State's Office.

**One-Time Expenditures**—Expenses for operating or capital projects that will not be ongoing. Examples include strategic operating initiatives and capital infrastructure improvements.

**One-Time Resources**—Revenue and other fiscal resources that will not be replenished on an ongoing basis. Examples include fund balances, one-time financial windfalls for the City and unplanned operating surplus.

**Operating Budget** – The annual expenditures for the routine, ongoing activities and work program of a department or division as opposed to budgets which may also be established for capital projects, grant-funded projects, and other activities of a permanent nature.

**Part Time Staff** – Employees of the City hired to provide services less than 40 hours per week.

**Proprietary Fund** – Accounts for activities primarily supported by fees and charges for services.

**Revenue** – Money received by the City during the fiscal year, which includes taxes, fees, charges, special assessments, grants, and other funds collected that support the services the City provides.

**Regional Income Tax Authority (RITA)** – A Regional Council of Governments organized to administer and enforce income tax collections for municipalities throughout the State of Ohio.

**Special Revenue Funds** – Accounts for resources that are restricted or committed to expenditure for specific purposes other than debt service or capital projects.

**Salaries & Benefits** – Gross compensation for active employees of the City and the City's cost of providing Ohio Public Employee Retirement contributions, healthcare, Medicare, life insurance, paid leave and other benefits provided to those employees.

**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.