



2025 PROPOSED BUDGET



2025 Proposed Budget

City of Gahanna, Ohio

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City Council

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TABLE OF CONTENTS

Introduction	Budget Message	i
	How To Use This Document	1
	Gahanna At A Glance	4
	Gahanna City History And Government	6
	Guiding Principles	8
	City Organizational Structure	11
	Financial Management Policies	14
	Accounting And Fund Structure	17
Budget Process	20	
Appropriation Summary	All Funds Summary	23
General Fund	General Fund Overview	49
	Department Of Law	54
	Council Office	57
	Office Of The Mayor	60
	Mayor's Court	65
	Human Resources	68
	Finance	72
	Information Technology	77
	Parks & Recreation	81
	Economic Development	87
	Public Safety	91
	Public Service	99
	Department of Planning	105
Department of Engineering	109	
Capital Improvements	Capital Improvements	113
	2025 Capital Improvement Plan	115
Proprietary Funds	Enterprise Funds	118
	Enterprise Funds Capital Improvements	120
	Internal Service Fund	122
Other Funds	Special Revenue Funds	123
	Tax Increment Financing Districts	142
	Debt Service Fund	154
	Debt Service Schedule	156
	Custodial Funds	159
Appropriations Ordinance	Annual Appropriations Ordinance	161
Appendices	Appendix A-Revenue & Expenditures Line Item Detail	169
	Appendix B-Debt Policy	183
	Appendix C-Investment Policy	186
	Appendix D-General Fund – Fund Balance Policy	190
	Appendix E- Glossary Of Terms	193



October 21, 2024

Dear Residents of Gahanna and Members of Council:

The following is a presentation of my Administration's Proposed 2025 Budget Request for the City of Gahanna. This budget request reflects the strong economic growth the City has continued to experience and includes funding requests that will enable us to continue to grow Gahanna in a strategic and sustainable manner.

This budget message outlines the environment, issues, and strategies that guide the development of the 2025 budget request. The focus of this message will be on the City's primary operating and capital budgets, or the City's General and Capital Improvement Funds, as well as the fiscal environment, financial forecast, and strategic framework for developing the budget.

Factors Influencing 2025 Budget Development

Priorities and Issues

The City recently completed an independent five-year staffing study that was accepted by Council in RES 0032-2024. The study reviewed multiple parameters, including current staffing levels, service requirements, comparative information for similarly situated cities, workload, overlap in duties and opportunities to streamline work practices, and the upcoming re-location of city operations to 825 Tech Center Drive in 2026. The study identified various recommendations throughout many departments. The 2025 staffing requests are based on the recommendations of the Staffing Study and are a high priority to continue excellence in government practices and to enhance delivery and quality of services.

The 2024 budget included funding for a new strategic and economic development plan. This project, entitled "Our Gahanna," began late summer 2024 and is anticipated to be completed in fall 2025. Our Gahanna will guide the City's decisions and priorities over the next five years. Until the Our Gahanna strategic plan is finalized, the Administration will continue to utilize the existing strategic priorities identified in GoForward Gahanna, which are:

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

With the Capital Improvement Plan refreshed for 2025 and the Our Gahanna strategic plan underway, the 2025 budget is focused on providing existing service levels, completing current projects, and planning processes, and preparing to transition operations to 825 Tech Center Drive with no additional planning efforts or one-time initiatives to be undertaken in the new year.

Revenue & Expenditure Environments

For 2025, General Fund revenues are anticipated to be \$38.2 million, an 11% increase from 2024 estimates. This increase is related to continued economic development for the City, and the current interest rate environment. The Federal Reserve continues to monitor the economy and made an initial interest rate reduction in September 2024. It is anticipated that additional small to moderate reductions will be made throughout 2025 as the Federal Reserve continues to monitor the economy. The City's investment portfolio is expected to perform well in 2025 until re-investment becomes necessary as continued interest rate reductions are made. Investment income is expected to begin trending down in 2026, normalizing to a yield of 3% by 2029.

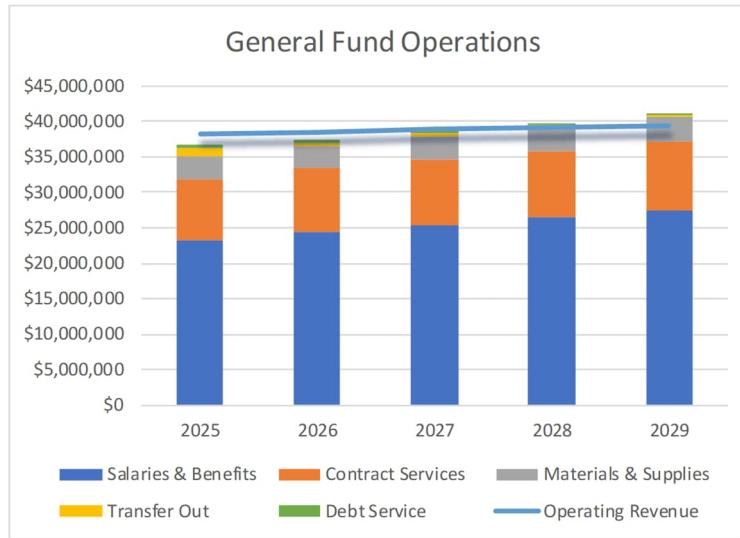


Expenditures for the General Fund are estimated to be \$36.8 million, which represents an 11% decrease over 2024 revised estimates. The main driver of the decrease is the one-time, \$7 million funding for the new municipal complex. This one-time funding was used in 2024 to reduce the amount of general obligation debt issued for the project. Excluding the \$7 million, there is an increase in expenditures of 7% compared to 2024. In 2025, salaries and benefits are estimated to increase by 7%. In addition, there is a 70% increase in interfund transfers between the General Fund and the Capital Improvement Fund.

The City has three negotiated union contracts with two contracts, police (FOP) and communication technicians (FOP/OLC), expiring at the end of 2024. These two contracts are in the process of negotiations and a place holder has been included in the 2025 budget for anticipated increases. Because the third union contract (USW) does not expire until the end of 2025, 2025 pay rates for these employees are predetermined. The unclassified salary ordinance will include a request to increase non-bargaining unit pay rates for employees over mid-point to be competitive with bargaining unit increases and to attract and retain talent. There is also a request to add positions for certain departments based on the results of the five-year staffing study.

Budget transfers out to other funds increased by 70% for two reasons. First, the City will be receiving a dividend payment and a premium holiday reduction from the Central Ohio Healthcare Consortium (COHCC) as a result of the City's favorable health insurance claims experience over the past five (5) years. These dollars were expended for health insurance purposes and will be used for employee health and wellness. A portion of the health insurance savings, \$500,000, will be passed on to employees in the form of wellness initiatives at the new municipal complex. A \$500,000 transfer to the Capital Improvement Fund is requested to fund employee health and wellness initiatives such as wellness furniture, fixtures, and gym equipment. Second, a \$215,000 transfer to the Capital Improvement Fund is needed to purchase wireless access points required for the municipal complex. The dollars will be added to the 825 Tech Center Drive Project, as these items are part of the total cost of placing the new building in operation.

The chart below reflects the five-year projected operating budget for the General Fund. This model uses a conservative approach that assumes expenditure growth will continue at a higher rate than anticipated revenue growth. The rationale for this approach is to focus on the factors over which the City ultimately has more control. Specifically, while revenue generation has many factors outside of the City's control, expenditures have more factors that are within the City's control and can be adjusted more readily. This chart provides an estimate of when the City may need to consider reducing operational costs or increasing revenue generation. As actual results are analyzed each year, this model will also be adjusted to reflect current economic trends and initiatives of the City.



Long-Term Financial Planning

Beyond 2025, the Central Ohio area is expected to continue to grow as the expansive Intel project, located in close proximity to the City in the neighboring City of New Albany, continues to progress. A restructuring of that project was announced in 2024 and operations are anticipated to begin before 2030. As the overall region continues to see growth, the challenges for the City will be to identify opportunities for new development and redevelopment, given the limited amount of land available, how to effectively address housing needs, and how to balance these needs to ensure sustainable growth for the City.

Nationally, the economy appears to be more favorable as inflation has dropped to 2.4% and the job market remains strong. A 5% increase in income tax has been projected for 2025 based on new development in the area, actual collections through the end of September, and estimated fourth quarter collections. Revenue projections drop to 4% in 2026; 3% in 2027; and 2% in both 2028 and 2029. The decrease in growth from 2026 to 2029 is related to the limited space available for development and re-development and uncertainty as to what extent the Intel project will have on the City. Although there is an anticipated decrease in the rate at which income tax is anticipated to grow, continued growth is anticipated each year based on current development that is underway. The most notable and impactful project is the continued development of The Crescent at Central Park. This mixed-use area continues to attract high quality medical and multi-family residential projects. Orthopedic One is slated to begin operations at the Crescent by the end of 2024, with new payroll estimated to exceed \$20 million. As the demand for developable space is anticipated to increase, both the Economic Development Strategy, currently underway, and Land Use Plan adopted in 2019 will help guide the City in making economic development decisions that maximize this limited space in the most effective manner.

The Capital Improvement Plan (CIP) will guide the use of capital resources in a strategic and well-defined manner as the City continues development of an overarching strategic and economic development plan. The CIP timeline is defined in five-year increments while considering anticipated capital maintenance and improvements over a twenty-year horizon. This Plan is designed to be continually monitored and updated while providing an adopted plan for each yearly appropriation cycle. The following is a summary of each five-year increment:



- Current Five Year – Fully assessed and recommended by the advisory committee. Year one to be included in the appropriation request to Council.
- Phase I (Year 6 to 10) – Pending full assessment but summary information is available and preliminary estimates gathered.
- Phase II (Year 11 to 15) – Project is identified, and cost estimates need additional consideration.
- Phase III (Year 16 to 20) – Project identified in concept only.

As projects move through a process of assessment, feasibility, and cost, they will either move up on the timeline, be removed, or remain as identified in concept only. The ultimate direction provided by the upcoming strategic and economic development plan will be a significant component of the assessment phase.

Budget Overview

The 2025 Budget Request includes the City's General Fund, Special Revenue, Capital Projects, Proprietary, and Custodial Funds. The total expenditure budget request for 2025, inclusive of all funds, is \$107.4 million. The following table provides a summary comparison, by major fund type, of the 2025 request and previous budget years.

Fund	2022 Actuals	2023 Actuals	2024 Revised Budget	2025 Budget Request	2025 Vs. 2024
GENERAL FUND	\$ 25,406,838	\$ 27,610,402	\$ 41,551,396	\$ 36,808,655	\$ (4,742,741)
SPECIAL REVENUE FUNDS	9,441,157	10,526,108	15,597,646	18,061,167	3,463,521
CAPITAL PROJECTS FUNDS	15,722,057	10,507,599	71,893,045	15,855,652	(54,037,395)
ENTERPRISE FUNDS	16,185,862	20,101,784	27,917,941	29,205,828	1,287,887
OTHER	3,563,287	13,139,995	20,386,990	7,456,446	(12,930,544)
Grand Total	\$ 70,319,201	\$ 81,885,888	\$ 177,347,017	\$ 107,387,748	\$ (66,959,271)

Operations

The 2025 budget request for operating expenditures increased in most funds. The General Fund operating requests (excluding other financing uses) increased by \$1.7 million, or 5%. For most funds, salaries and benefits increased based on known and anticipated negotiated union increases, anticipated unclassified salary ordinance changes, and the addition of needed staff to align with operational needs. The City has implemented several healthcare programs over the years to contain healthcare costs, including a wellness program, near-site medical center, and a High Deductible Healthcare Plan (HDHP) with a Healthcare Savings Account (HSA). This has resulted in lower-than-average health insurance premium increases of 1% for 2025. The success of these programs qualifies the City for the maximum premium holiday from the Central Ohio Healthcare Consortium (COHCC) for 2025. This will be returned to employees by passing along a one-month premium holiday to the employees for their share of the insurance premiums for the month of January, continuation of the near site medical center, and wellness initiatives at 825 Tech Center Drive.

Capital Program

The 2025 budget request includes \$22.5 million in capital outlay across all funds based on recommendations from the Capital Advisory Committee for the CIP. Readers should refer to the CIP for additional information about the plan and projects. The capital program also includes a transfer to the bond retirement fund for the payment of principal and interest on bonds issued in 2024 for the purchase, construction, and furnishing, fixtures and equipment of the new municipal complex.



Debt Service

The 2025 budget request includes annual debt service principal and interest payments of \$6.7 million for bonds and OPWC loans. In total, \$74.8 million is outstanding for 2025, with interest and annual debt service payments increasing compared to 2024. The increase is the result of two bond issuances in 2024 to current refund outstanding 2013 bonds for a savings, refund the original bond anticipation note, issued in 2022 and rolled into 2023, to purchase an existing building for the new municipal complex, and new money for remodeling, constructing, and equipping the new complex. In total, \$64 million in bonds were issued in 2024, increasing debt service principal and interest annually, by approximately \$4 million. Capital improvement fund resources will be used to pay most of the principal and interest due on the new debt.

Conclusion

The economic success of the City is anticipated to continue into 2025 and beyond. This economic growth is expected to increase the City's income tax base through 2029. With additional economic growth, investments in updating aging infrastructure and expanding services are also expected to occur, increasing expected expenditures. The development of a new strategic plan and economic development plan will complement the existing capital improvement plan as the City continues to make strides in long-term financial planning that focuses on sustainable and smart growth. These overarching plans will allow the City to grow in a responsible and sustainable manner, driving decision-making and policy development toward common goals while maintaining fiscal responsibility.

Respectfully,

Laurie A. Jadwin, Mayor



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Gahanna
Ohio**

For the Fiscal Year Beginning

January 01, 2024

Christopher P. Morill

Executive Director

HOW TO USE THIS BUDGET DOCUMENT

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

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

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

Introduction

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

Gahanna Overview

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

Financial Policies

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

Appropriations Summary

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

General Fund and Department Summaries

General Fund Overview

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

Department Summaries

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

Capital Improvements

The Capital Improvement Plan (CIP) has replaced the Capital Needs Assessment (CNA) and is updated regularly based on various plans and assessments, such as the Parks Master Plan, Gahanna Facility Plan, ADA Transition Plan, Thoroughfare Plan, Land Use Plan, and unfulfilled items from the City's former strategic plan GoForward Gahanna.

In 2025, the CIP continues to become more robust and provides the blueprints for an actionable plan. The CIP includes the prioritization of projects, linkages to strategic plans, and accomplishes the following:

- Formulates a five-, ten-, fifteen-, and twenty-year timeline to fund and complete identified projects.
- Creates the Capital Improvement Advisory Committee for on-going monitoring and recommendations for amendments to the plan.
- Establishes policy and procedures for project identification, classification, prioritization, approval, monitoring, and close out.
- Identifies the appropriate funding mechanism for each project and assurance funding levels are at an amount necessary to accomplish capital items identified for each year.

Funding was approved in 2024 for a new strategic plan and economic development plan. This project entitled "Our Gahanna" began late summer 2024 and is anticipated to be completed fall 2025. This overarching plan will complement the CIP.

Proprietary Funds

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

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 expenditures for each of the Special Revenue Funds with planned activity in 2025. The Special Revenue Funds included in this section are (1) City's Tax Increment Finance (TIF) districts and their associated funding, (2) 10% of the 2.5% income tax levied that is restricted for public safety, parks & recreation, and public service operational activities, (3) Other funds that have restricted or committed resources for purposes other than capital or debt service.

Debt Service

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

Custodial Funds

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

Appropriation Ordinance

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

Appendices

This budget document includes multiple appendices:

Appendix A - Line-Item Detail

Appendix B - Debt Policy

Appendix C - Investment Policy

Appendix D - Emergency Reserve Policy

Appendix E - Glossary of Terms

GAHANNA AT A GLANCE

Form of Government

Strong Mayor-Council

Popularly Elected Mayor serves as Chief Executive Officer of the City

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

Land and Infrastructure

Area in Square Miles: 12.64 square miles

Streets Maintained: 282.65 lane miles

Streetlights: 1,887

Traffic Signals: 332

Pavement Condition Rating (2021): 85.65%

Water Main Miles: 179.24

Sanitary Sewer Miles: 164.35

Storm Sewer Miles: 155.09

City Owned Miles of Fiber: 35.0

Parks

801 acres	3 athletic complexes with 30 fields
4 Community Parks, 11 Mini Parks, 10 Neighborhood Parks	11 basketball, 3 tennis and 4 pickleball courts
245 acres preserved open space	1 Dog Park
2 aquatic facilities	3 Kayak Launches
20 miles of trails	1 State Nature Preserve
5 outdoor and 2 indoor rentable shelters	Gahanna Municipal Golf Course
17 playgrounds	Senior Center

Demographics

Population: 35,529 (2023 Census Estimate)

Median Age: 39.1 years old

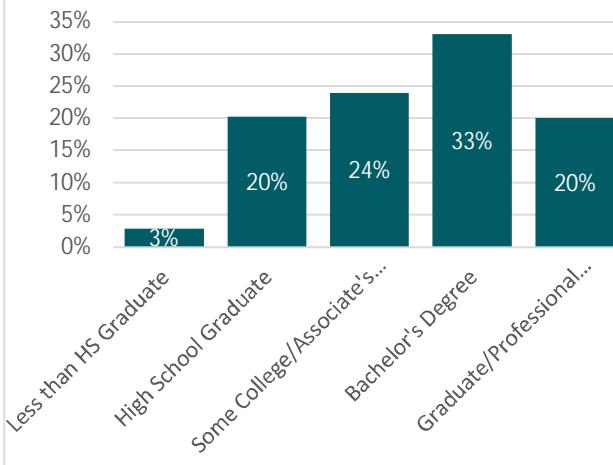
75.7% of population over 18 years

16.1% over 65 years

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

White	Black	Asian	Hispanic
75.9%	12.6%	3.4%	2.5%

Educational Attainment of 25 and Over



Unemployment Rate: 3.8%

Households: 14,396

- Average Size: 2.45 people
- 67.1% Households are families
- 70.4% Owner-occupied

Median Household Income: \$104,555

Median Home Value: \$358,854

Average Home Sales Price: \$352,967

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 (2023): 9,132

Private

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

Economics

Sales & Use Tax: 7.50%

Real Estate Tax (2023)

Total tax rate assessed per one thousand dollars of assessed valuation in Gahanna-Jefferson: 133.10
Gahanna City portion: 2.4 mills (2023 mill rate levied for taxes payable in 2024)

Real Value (2023)

The County Auditor assessed value of real property within the City of Gahanna \$1,249,899,130. The real estate tax rate would be applied to this value to generate property tax receipts for 2023.

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

\$3,740 total, City share is \$135 (Based on 2023 mill rate, excludes rollback & homestead exemptions)

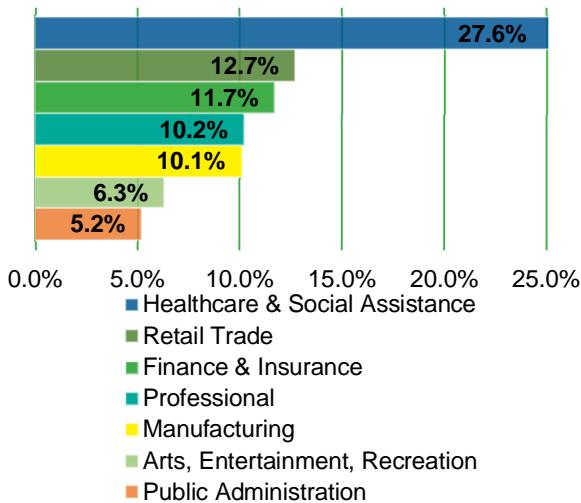
Your Real Estate Tax Dollar At Work



Top Ten Real Estate Taxpayers (2023)

- Ohio Power Company
- Columbus Southern Power Co.
- Columbia Gas of Ohio Inc.
- Stoneridge Plaza Shops LLC
- Vista at Rocky Fork LP
- BVF-V Wren LLC
- McGraw Hill education LLC
- Meritex Properties LLC
- Traditions at Gahanna
- Trilogy Real Estate LLC
- Provident-Hunters Ridge One LTD
- RCS-COP II LLC
- Morse & Hamilton LP

Gahanna's Major Industries



Income Tax Collections

Municipal Income Tax Rate: 2.5%

Income Tax Collections by Type (2023)

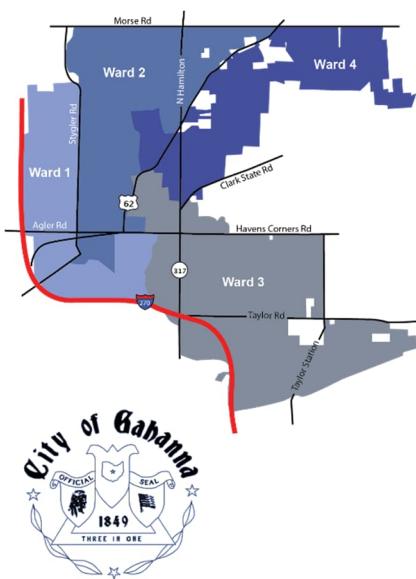
- Withholding \$28.99 M, 76.17%
- Individual \$4.33 M, 11.37%
- Net Profit \$4.75 M 12.47%

Top Ten Income Tax Withholders (2023)

Employer	Type
Gahanna-Jefferson Schools	Public School District
The Ohio State University	Healthcare Provider
State of Ohio ODOT	State Agency
Nationwide Mutual Insurance Co	Insurance Services
The Columbus Academy	Private School K-12
AEP Ohio Power	Utility Service
City of Gahanna	Municipality
Ohio Health Physicians Group Inc	Healthcare Provider
AEP Service Corporation	Utility Service
The Kroger Co	Food Services

GAHANNA CITY HISTORY & GOVERNMENT

History



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

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

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

City Government

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

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

City Council



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

Front Row (from left to right): Council Member Jamille Jones, At Large; Council Member Stephen Renner, Ward 1; Council President Merisa Bowers, At Large; Council Member Nancy McGregor, At Large.

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

Gahanna's Mayor

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

Mayor Laurie Jadwin was sworn in as Mayor of Gahanna for her second term on January 2, 2024. Prior to being elected in 2020, she served as Executive Director of Visit Gahanna for 7+ years and operated a successful law firm for 20+ years, representing several Fortune 500 companies while also volunteering in the community. Mayor Jadwin and her husband are long-time residents of Gahanna, having made Gahanna their home in 1992, and raising both of their daughters here.

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



Mayor, Laurie A. Jadwin

City Attorney



City Attorney, Priya Tamilarasan

The City Attorney is an elected position that provides advice and legal representation to the City, 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.

Priya Tamilarasan was sworn in as the fourth elected Gahanna City Attorney on January 2, 2024. She is the first woman and first person of color to ever serve in this position.

Attorney Tamilarasan has been a practicing attorney in the Central Ohio area for the past 13 years, devoting her career to helping people overcome adversity in what is generally the worst time in their life. Her experience in Family Law and Criminal Defense has provided her the foundation and perspective to make people the priority.

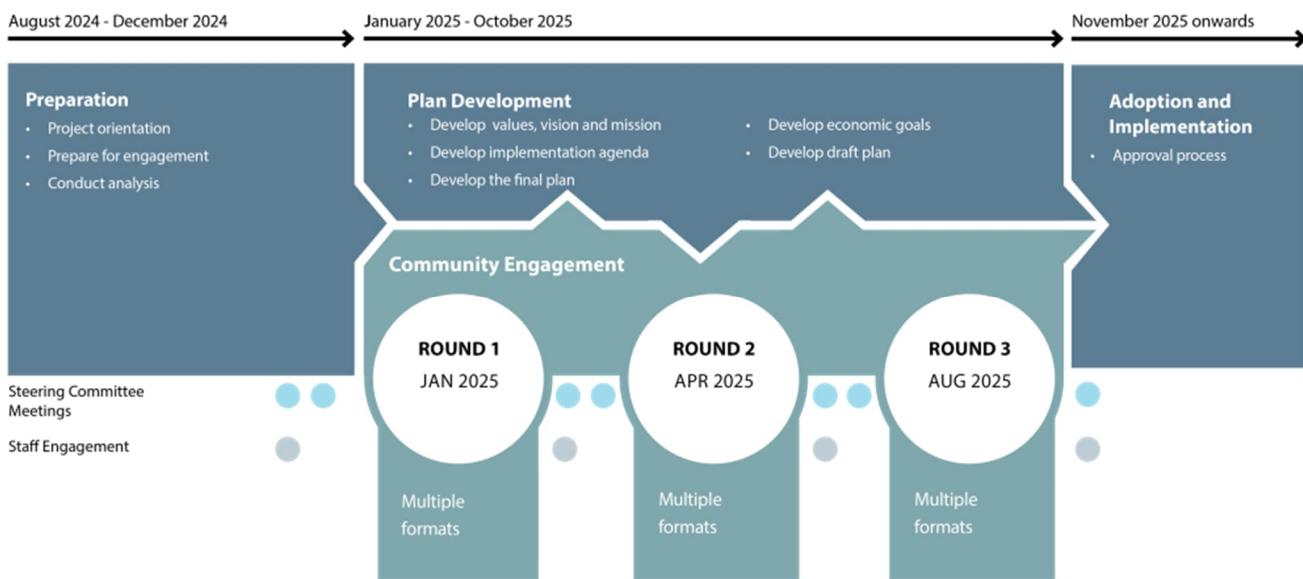
As City Attorney, Priya Tamilarasan is committed to advising and representing the City of Gahanna while maintaining accountability, transparency, and communication with all stakeholders.

GUIDING PRINCIPLES

In 2024, the Administration began a comprehensive update of its strategic plan.

[Our Gahanna](#) is a citywide planning process that will develop a new Strategic Plan for the City. It will balance the preservation of our city's unique history and character with the need for thoughtful growth and development. This is an effort to build on what makes Gahanna special, ensuring it remains a vibrant and thriving community for generations to come.

Our Gahanna is a long-term framework that outlines a roadmap for the future of Gahanna. It will be shaped and informed by the public, City elected officials, and City staff using a collaborative approach. Our Gahanna is an opportunity for all those who care for our city to partake in the process of shaping our future. Each member's involvement will help craft a future that truly represents what makes Gahanna special. All opinions matter and all participants' voices will be heard.



During 2024, as part of the Capital Improvement Plan and the overall strategic initiative, the City finalized the design and began construction of [825 Tech Center Drive](#), which will be the new location for the Police Headquarters, City Hall, Mayor's Court, and Senior Center. The strategic plan will provide overall direction for the City to grow in a responsible and efficient manner and will complement the Capital Improvement Plan, Facilities Plan, Parks Master Plan, Economic Development Plan, Land Use Plan, and Thoroughfare Plan.

Strategic Plan Overview

While progress is unfolding for the new strategic plan, the current plan, *GoForward Gahanna*, continues to inform decisions and build on the foundation of the City's existing Vision and Mission statements:

Visions

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.

The vision and mission statement will be analyzed during the strategic plan re-launch to properly align with the City's identified path forward to accomplish what is most important to our community.

Strategic Priorities and Results

To accomplish Gahanna's Vision and Mission, the below strategic priorities were identified under the *GoForward* plan to be completed in 2016-2021. 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. With economic growth currently underway and the City's success in passing an income tax increase of 1% during 2019, the City is positioned for successfully launching and completing a new strategic plan. Until such time the priorities identified below continue to guide decisions for the City. Below each priority are items included in the 2025 budget to address these priorities.

1. Business & Job Development

- a. Launch a new Economic Development Plan.
- b. Analyze and amend current development codes to encourage smart economic growth.
- c. Capital funding to purchase properties for economic development.
- d. Continued analysis and growth of the City's fiber network.

2. Roads, Bridges & Infrastructure

- a. Continue to use data captured through technology to rate roads and maintain them at an acceptable rating level.
- b. Bridge and culvert inventory and condition assessment to maintain them at an acceptable rating level.
- c. Sidewalk assessments and continued funding for the sidewalk program.
- d. Capital funding for various infrastructure improvements and maintenance of existing infrastructure, including street lighting and signals.
- e. Capital funding for improving and maintain utility infrastructure for water, sewer, stormwater, and fiber.

3. Parks, Trails & Recreation

- a. Utilizing the Parks Master Plan, various capital maintenance and improvement items are included for trails, playgrounds, parks, golf course, pools, and associated amenities.
- b. Completing and assessment for aquatics and recreational facilities.
- c. Beginning the first phase of a street tree program.

4. Character of the City

- a. Launch of a new strategic plan and sustainability plan which will incorporate new vision and mission statements and continued work on the City's branding.
- b. Assessing of City gateways and entries for uniformity and linkage to branding initiatives.

5. Good Government

- a. Continue work on the new City website to provide useful information that can be located easily.
- b. Community survey.
- c. Update engineering and public service codes to promote and encourage development.
- d. Launch of the strategic and sustainability plans including measurable results and best practices.

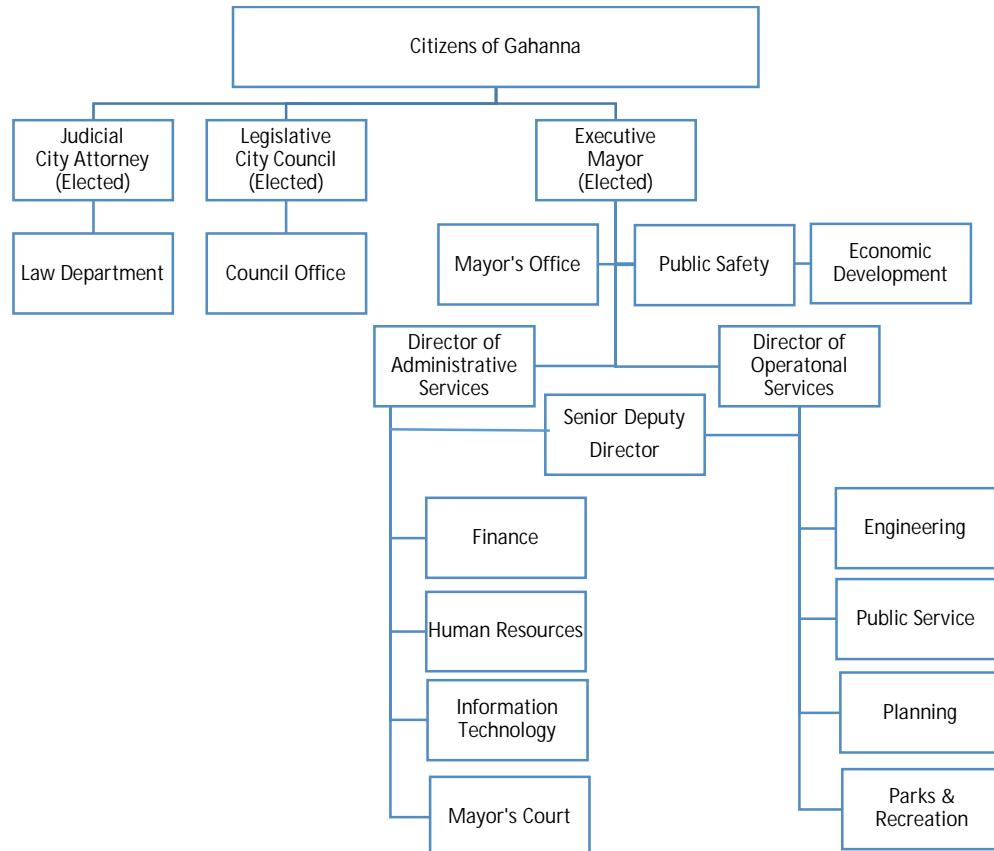
Strategic Planning and the Budget

The strategic plan assists the City in aligning spending with community priorities. Throughout this document, and as summarized above, it is clear the 2025 budget is consistent with priorities and strategic results identified in *GoForward Gahanna*. The 2025 funding requests for the strategic and economic development plans will allow the Administration to design a clear path forward to meet the vision and mission of the City while growing in a responsible and efficient manner.

CITY ORGANIZATIONAL STRUCTURE

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

City of Gahanna Organizational Chart



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

City of Gahanna Personnel Detail

The below charts provide a summary of staffing levels at the City for years 2022 through 2024, and an overview of the staffing levels requested for 2025. During 2024, the City completed an independent five-year staffing study. The 2025 staffing requests are based on recommendations of the staffing study and are a high priority to continue excellence in government practices and to enhance delivery and quality of services.

Total Personnel by Department		2022 Actual	2023 Appropriated	2024 Request	2025 Request	2024 vs. 2025 Difference
	Council, Boards & Commissions	26	26	26	26	0
	City Attorney	2.25	2.25	2.25	2.25	0
	Council Office	2	3	4	4	0
	Office of the Mayor	7	6.95	7	7	0
	Clerk of Courts	3	3	3	3	0
	Finance ***	5	6.75	13.75	14.25	.5
	Human Resources	4	7.75	4	5	1
	Information Technology	5	6.4	6.65	7.4	.75
	Parks & Recreation	202.5	243	243.3	248.3	5
	Development	4	4	3	3	0
	Planning	11	11.2	11	11	0
	Public Safety	81.75	88.5	89.5	92.25	2.75
	Public Service **	42.5	37.45	37.75	37.75	0
	Engineering **	0	10.75	11.8	11.8	0
	Total	396	457	463	473	10

Employment Status		2022 Actual	2023 Appropriated	2024 Request	2025 Request	2024 vs. 2025 Difference
	Elected/Appointed Officials	40	40	40	40	0
	Full-Time	186	205	215	225	10
	Part-Time/Seasonal *	170	212	208	208	0
	Total Positions	396	457	463	473	10

Total Personnel by Classification		2022 Actual	2023 Appropriated	2024 Request	2025 Request	2024 vs. 2025 Difference
	City Council	7	7	7	7	0
	Boards & Commissions	31	31	31	31	0
	City Attorney	1	1	1	1	0
	Mayor	1	1	1	1	0
	Director	8	10	10	11	1
	Chief of Police	1	1	1	1	0
	Deputy Chief of Police	1	1	1	2	1
	Deputy Directors	1	2	2	2	0
	Managers	7	9	8	7	-1
	Superintendents	4	5	5	8	3
	Supervisors	5	7	7	5	-2
	Salary	27	31	43	49	6
	Full-Time Hourly	21	24	17	15	-2
	Full-Time Steelworkers	42	46	48	51	3
	Lieutenants/Sergeants	10	10	12	12	0
	Officers	51	51	53	50	-3
	Communication Technicians	12	14	12	12	0
	Part-Time/Seasonal *	166	206	204	208	4
	Total Positions	396	457	463	473	10

* - Seasonal staff fluctuates from year to year based on hours of operation and availability of staff to work. Seasonal staffing levels for 2025 were based on the 2024 season.

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

*** - Reallocation of centralized staffing positions from various departments to Finance under new division of Administrative and Operational Services in 2024.

FINANCIAL MANAGEMENT POLICIES

Financial Policies

As a part of the 2025 Budget process, the Administration requests that Council adopt the following City financial policies by Resolution. These policies describe the Administration's approach to overall fiscal planning and management.

Budget Policies

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

General Fund- Fund Balance Policy

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

Capital Assets

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

Capital Improvement Planning

- The City adopted the first Capital Improvement Plan in 2023 by ORD 060-2023 and is incorporated into this document by reference.
- A Capital Improvement Advisory Committee will meet regularly to monitor the plan and provide recommendations for amendments.
- Capital maintenance and improvements will be fully assessed, classified, and prioritized.
- Capital improvement life cycle costs and results of capital asset rating programs will be used to fund maintenance programs for equipment and infrastructure.
- Resources will be identified to fund the plan and year one of the plan will be incorporated into the appropriation request.
- Identifies capital maintenance and improvements over a five-, ten-, fifteen-, and twenty-year timeline to allow time to fully assess and identify necessary resources.
- Sets forth procedures for closing out a project either by completion or by inactivity so any available resources can be used for future projects.

Debt Management Policies

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

Revenue Policies

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

Purchasing Policies

- Purchasing will be accomplished in accordance with all applicable federal, state, and local requirements. The City's procurement policy was recently amended in 2022 by ORD 009-2022 and is codified in City Ordinance 133.02.
- Ohio Revised Code (ORC) requires that certification of funds availability be issued by the fiscal officer before any purchase is made. ORC prohibits cities from making any contract or order unless it has been certified that the expenditure is appropriated, and the funds are available.
- Should an expenditure occur prior to the certification of a purchase order, and the expenditure is \$3,000 or less, the Finance Director is enabled by ORC to provide a certification, both at the time that the order was made and at the time that the invoice was processed, that sufficient funds were appropriated and available for this purpose. Should such expenditure exceed \$3,000, Council approval for payment is required before the invoice can be paid.
- The values of impartiality, economy, competitiveness, and fairness will be applied consistently in all purchasing decisions. Purchases exceeding \$10,000 that are not exempt from competition must have three vendor quotes and purchases exceeding \$250,000 (\$75,000 for those in accordance with ORC 735.05) generally require competitive purchasing procedures.

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

Investment Policy

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

Accounting, Auditing and Financial Reporting

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

ACCOUNTING AND FUND STRUCTURE

Basis of Accounting

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

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

Fund Accounting

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

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

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

Governmental Funds

General Fund

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

Special Revenue Funds

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

Capital Improvement Funds

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

Debt Service Fund

The City's General Bond Retirement Fund is used to account for the accumulation of resources for payment of debt principal, interest, and related financing costs. This fund primarily receives interfund transfers in from other funds as well as inside property tax millage restricted for the repayment of debt obligations.

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 two internal service funds – a workers' compensation self-insurance fund and a risk insurance fund. Citywide worker compensation claims are incurred by the Workers Compensation Fund, and the City's departments contribute to the Internal Service Fund for these costs. The Risk Insurance Fund receives funds from damages to City properties and transfers from other funds to pay for property damages associated with the City's general liability and property insurance policies.

Fiduciary Funds

Custodial Funds

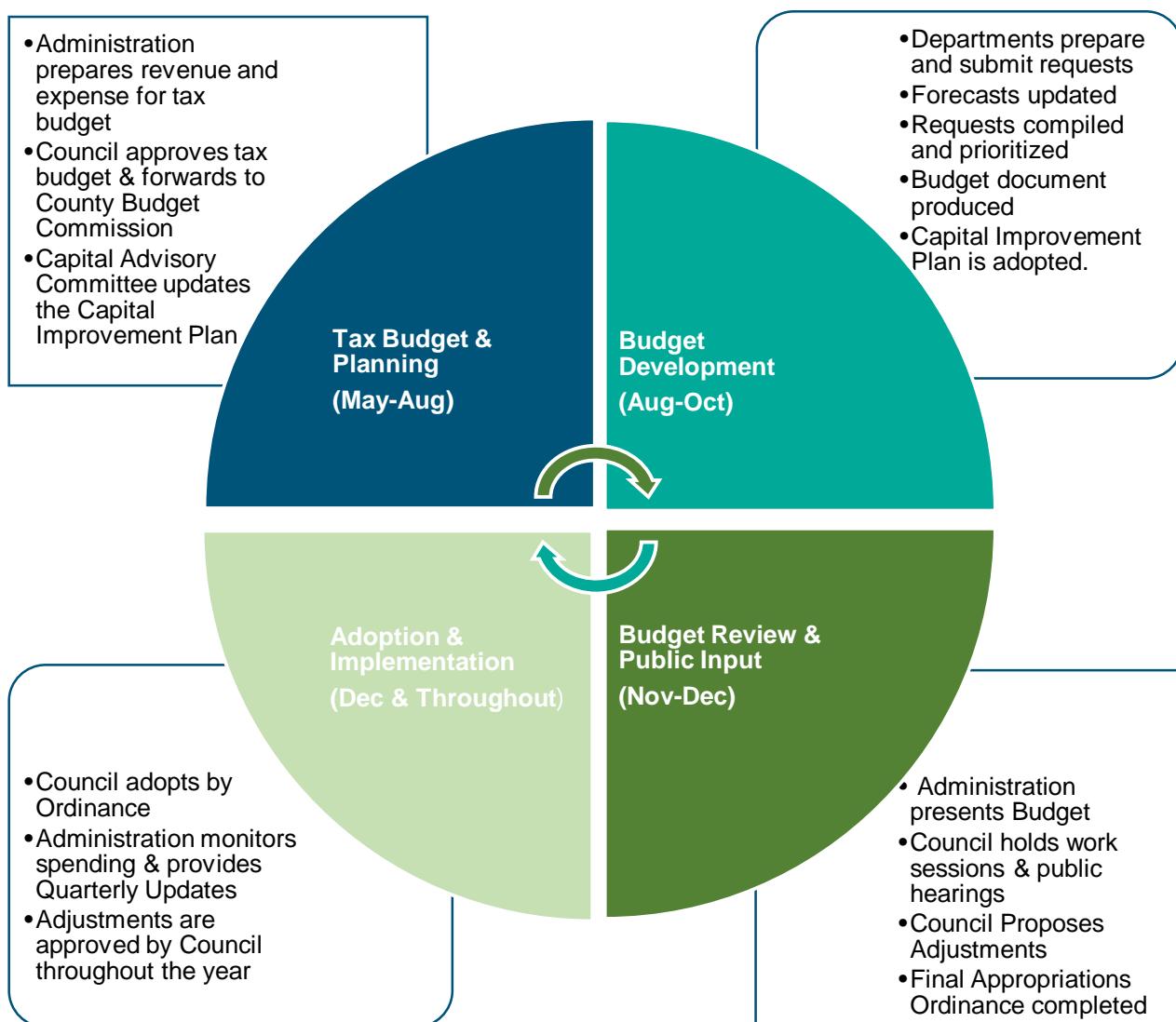
These funds are used for resources received and held by the City in a fiduciary capacity from an outside party. Disbursements from these funds are made as directed by the purchasing agent from the outside party.

BUDGET PROCESS

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

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

The adopted budget becomes effective on January 1. The entire budget is available on the City's [website](#). 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 eleven consecutive budget years.



Tax Budget

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

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

Capital Improvement Plan

The Capital Improvement Plan (CIP) is a critical component of the City's long-term financial management and forecasting process. By identifying needed capital investments and improvements over a five-, ten-, fifteen-, and twenty-year time horizon, City staff and the Capital Advisory Committee work to prioritize projects and initiatives, allocate available funding, and identify potential partners and outside funding resources.

Each summer, the Capital Advisory Committee updates the CIP based on the status of current projects, newly identified projects, and results of equipment and infrastructure rating programs. The updated CIP is presented to City Council for review and adoption. Once adopted, City staff uses the CIP for the capital budget request and five-year projection.

Appropriations

The City of Gahanna is required by Ohio Rev. Code Chapter 5705 and City Charter Section 3.08 to adopt an appropriation ordinance by December 31st of each year for the ensuing fiscal year. This appropriation ordinance controls expenditures at the fund, department, and object levels (the legal level of control) and is effective January 1. The appropriations may be amended or supplemented during the year by action of Council. The appropriations ordinance sets spending limitations within each fund and department by category: salaries and 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 between line items appropriated must be approved by Council.

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

2025 Budget Calendar

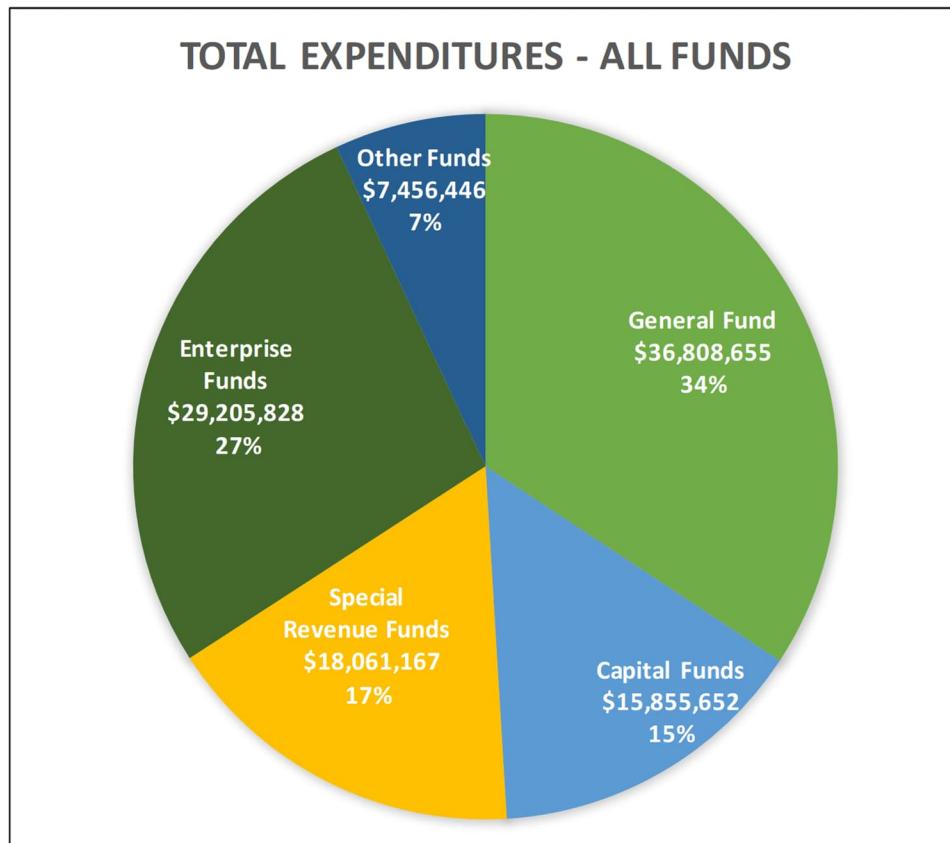
The following calendar lists the internal and external schedule for budget development and proposed budget adoption. In addition to the upcoming schedule of City Council formal meetings and committee meetings, additional special meetings or public hearings may be scheduled.

Date	Milestone/Meeting
May 14	<i>CIP Advisory Committee</i> Discuss updates to the CIP
May 15 – June 7	Senior Director of Operations Completes CIP Updates with Departments
June 3	Administration begins 2025 staffing projections
June 10	<i>Council Committee Meeting</i> CIP Discussion on Updates Made
June 17	<i>Formal City Council Meeting</i> Council adoption of Tax budget by motion resolution
June 24	<i>Council Committee Meeting</i> CIP Discussion on Final Changes for 2025 to 2044
July 15	<i>Formal City Council Meeting/Council Committee Meeting</i> CIP Introduction
August 1	Administration Operating Budget kickoff 2025 Budget Projection open for departments to input operating budgets.
August 5	<i>Formal City Council Meeting</i> CIP First Reading Public Comment
August 12	<i>Finance Committee Meeting</i> CIP Discussion
August 19	<i>Formal City Council Meeting</i> CIP Second Reading & Adoption Public Comment
August 23	All 2025 operating budget requests to Finance in accounting system. Mayor approves final 2025 staffing plan.
September 7	Directors Finalize Narratives.
September 3 – October 11	Finance compiles all requests and coordinates meetings with Directors and the Mayor to discuss requests and finalizes budget book.
October 21	<i>Formal City Council Meeting</i> Budget book delivered. Formal presentation.
October 28	<i>Council Committee Meeting</i> Budget discussion - Administration prepared to answer Council questions
November 4	<i>Formal City Council Meeting</i> No Action
November 11	<i>Council Committee Meeting</i> Budget discussion - Administration prepared to answer Council questions
November 18	<i>Formal City Council Meeting</i> Public comment permitted
November 25	<i>Council Committee Meeting</i> Budget discussion - Administration prepared to answer Council questions
December 2	<i>Formal City Council Meeting</i> Public comment permitted
December 9	<i>Council Committee Meeting</i> Budget discussion - Administration prepared to answer Council questions
December 16	<i>Formal City Council Meeting</i> Council approves the 2025 Appropriation Ordinance

ALL FUNDS SUMMARY

Consolidated Financial Overview

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



Fund	Requested Appropriations	
General Fund		36,808,655
Capital Funds		15,855,652
Special Revenue Funds		18,061,167
Enterprise Funds		29,205,828
Stormwater	2,707,505	
Water	10,191,977	
Water Capital Im	1,363,830	
Sewer	9,893,536	
Sewer Capital Im	2,481,330	
Refuse	2,567,650	
Other Funds		7,456,446
All Funds Total		107,387,748

Fund Balance and Appropriation Summary

Fund	2024 Beginning Unencumbered Fund Balance	Revenue 2024 Budget	Expenditures 2024 Budget	Est. Funds Available to Appropriation 1/1/25	Revenue 2025 Budget	Expenditures 2025 Budget	Estimated 2025 Ending Fund Balance
GOVERNMENTAL FUNDS							
GENERAL FUNDS							
101-General Fund	33,409,289	34,401,750	41,551,396	26,259,643	38,233,799	36,808,655	27,684,787
750-Reserve for Sick & Vacation Fund	337,359	300,000	488,284	149,075	175,000	181,040	143,035
SPECIAL REVENUE FUNDS							
220-Street Fund	811,095	2,169,645	2,240,713	740,027	2,209,644	2,484,389	465,282
222-State Highway Fund	602,556	154,000	125,334	631,222	160,000	137,945	653,277
224-Tax Increment Fund	7,288,821	3,970,502	1,840,992	9,418,331	4,605,700	5,774,115	8,249,916
225-State Law Enforcement Trust Fund	144,040	99,844	207,010	36,874	50,146	50,146	36,874
226 - Enforcement & Education	26,031	2,400	25,000	3,431	4,500	4,500	3,431
227 - Parks & Rec Donation	21,146	0	0	21,146	0	0	21,146
228-Permanent Improvement Fund	97,215	500,000	500,000	97,215	0	0	97,215
229-Clerk of Court Computer Fund	195,181	28,800	39,200	184,781	29,100	62,500	151,381
231-County Permissive Tax Fund	65,991	0	0	65,991	662,000	325,000	402,991
232-Cul-de-sac Maintenance Fund	42,027	0	0	42,027	0	0	42,027
233-ARP Fund	1,150,882	0	1,150,882	0	0	0	0
234-Court Computerization Fund	57,475	10,800	2,200	66,075	10,800	2,500	74,375
235-Federal Law Enforcement Seizure Fund	5,161	10,000	10,000	5,161	5,000	5,000	5,161
236-Treasury Law Enforcement Seizure	10,393	25,000	25,000	10,393	12,000	12,000	10,393
237-AG Peace Officer Training	7,502	87,059	87,059	7,502	74,225	74,225	7,502
238-Street Tree	47,215	0	0	47,215	0	0	47,215
240-Public Safety Fund	633,210	1,261,908	1,745,737	149,380	1,765,600	1,806,437	108,543
241-Right of Way	718,956	70,000	320,000	468,956	632,500	635,000	466,456
242-Parks & Recreation Fund	1,436,200	2,150,265	2,787,346	799,119	2,567,900	2,913,749	453,270
243-Public Service Fund	1,697,783	1,811,805	2,755,174	754,414	1,376,870	1,954,967	176,317
244-Opioid Settlement Fund	34,328	0	0	34,328	0	0	34,328
510-Police Pension Fund	671,133	1,450,415	1,450,415	671,133	1,615,654	1,615,654	671,133
515-Police Duty Weapon Fund	6,448	21,300	21,300	6,448	22,000	22,000	6,448
530-Public Landscape Trust Fund	7,816	0	0	7,816	0	0	7,816
838-Recreation Scholarship	6,522	0	0	6,522	0	0	6,522
CAPITAL FUNDS							
322-State Grant Fund	0	175,000	175,000	0	0	0	0
323-OPWC Fund	0	1,000,000	999,999	1	0	0	1
325-Capital Improvement	10,888,637	66,187,513	70,718,046	6,358,104	14,895,500	15,855,652	5,397,952
327-Park Fund	186,037	0	0	186,037	0	0	186,037
328-Park-in-Lieu of Fees Fund	12,943	0	0	12,943	0	0	12,943
329-Court Building Fund	350,914	0	0	350,914	16,800	0	367,714
330-Federal Highway Grant Fund	65,316	0	0	65,316	0	0	65,316
DEBT SERVICE							
431-General Bond Retirement Fund	791,230	18,429,660	18,023,086	1,197,804	6,146,119	6,146,186	1,197,737
PROPRIETARY FUNDS							
ENTERPRISE FUNDS							
631-Stormwater Fund	4,059,493	1,209,700	2,275,842	2,993,351	1,291,585	2,707,505	1,577,431
651-Water Fund	5,401,228	10,093,680	9,803,186	5,691,722	9,049,070	10,191,977	4,548,815
652-Water System Capital Improvement Fund	495,325	4,309,339	1,998,374	2,806,290	1,769,000	1,363,830	3,211,460
661-Sewer Fund	5,089,073	9,161,970	9,581,065	4,669,978	9,241,200	9,893,536	4,017,642
662-Sewer System Capital Improvement Fund	4,272,240	1,165,243	1,660,874	3,776,609	1,461,275	2,481,330	2,756,554
850-Refuse Escrow Fund	706,817	2,329,800	2,598,600	438,017	2,329,800	2,567,650	200,167
INTERNAL SERVICE FUNDS							
900-Workers Compensation Self Insurance Fund	624,363	425,684	721,616	328,431	465,542	290,260	503,713
901-Risk Insurance Self Insurance Fund	0	218,400	142,288	76,112	120,000	120,000	76,112
CUSTODIAL FUNDS							
800-Unclaimed Funds	31,386	0	0	31,386	0	0	31,386
835-Senior Escrow Fund	6,919	0	0	6,919	0	0	6,919
836-Park Facility Deposit Fund	15,526	0	0	15,526	0	0	15,526
837-Veterans Memorial Fund	6,284	0	0	6,284	0	0	6,284
840-Insurance Demolition Fund	0	0	0	0	0	0	0
860-Developers Escrow Fund	-2,190	1,502,190	1,500,000	0	900,000	900,000	0
ALL FUNDS TOTAL	82,533,315	164,733,672	177,571,017	69,695,969	101,898,329	107,387,748	64,206,550

All Funds Summary

Use of Funds By Department

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

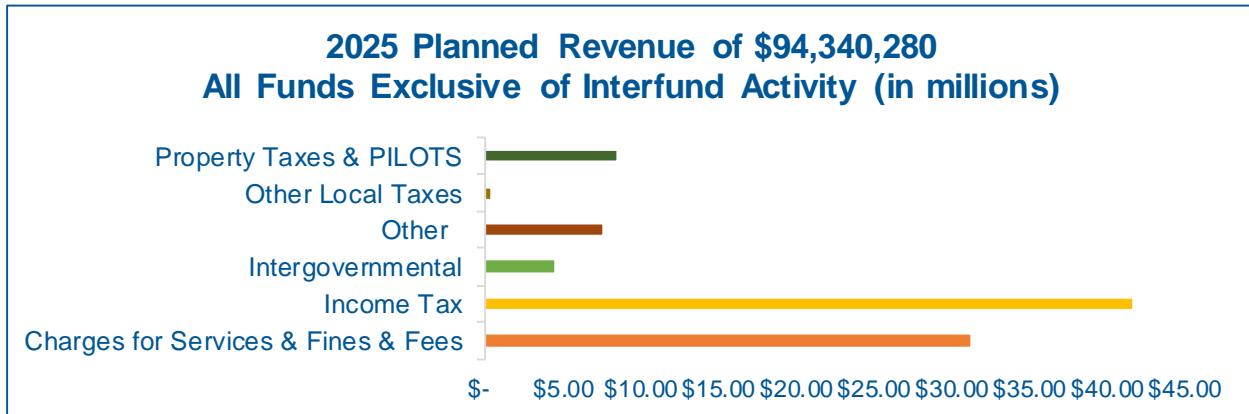
Revenue Sources

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 2025-2029.

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

The graph below identifies all City revenue sources planned for 2025 exclusive of inter-fund transfers, which are anticipated to total \$7,558,049.



Income Tax

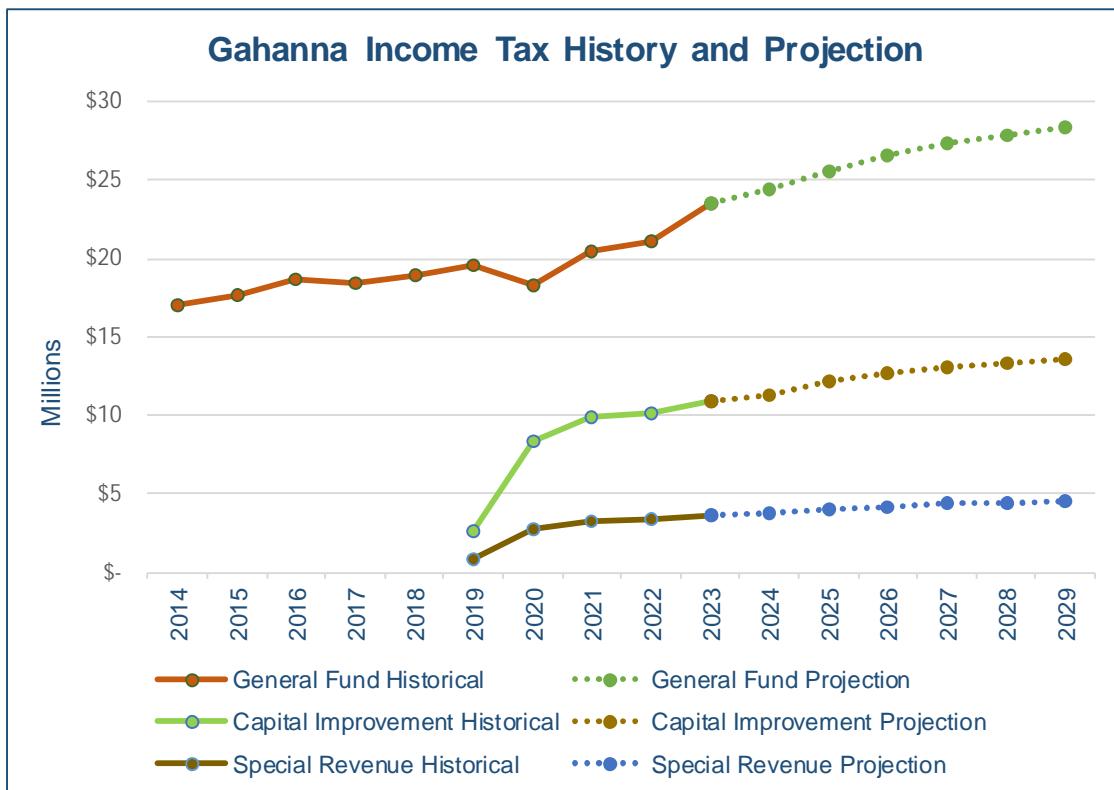
Gahanna's local income tax rate is 2.5% on income earned, with 100% credit applied to the lesser of Gahanna's income tax or the income tax residents pay to another municipality. Businesses are subject to the rate of 2.5% on net profits. Of the 2.5% assessed, 1.5% of the total amount assessed is for general operations of the City and is projected to be \$25.5 million for 2025. The remaining 1% of the total amount assessed is split between multiple funds. Seventy-five percent (75%) of the remaining 1% is restricted for capital improvements. This portion is posted to the Capital Improvement Fund and is projected to be \$12.2 million for 2025. The remaining 25% of the 1% is restricted for operational costs associated with public safety, public service, and parks and recreation, and is posted to one of three separate Special Revenue Funds for each purpose. The total projected for special revenue in 2025 is \$4.1 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% 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 2023, 76% of Gahanna's local income tax came from business withholdings, 12% from the net profits of Gahanna businesses, and 12% from resident returns.

Income tax revenue is forecasted using historical collection data and twelve-month rolling collections analysis. Tax collections are sensitive to economic pressures, which affect employment and earnings. The City is currently experiencing economic growth, generating a 4% increase in income tax revenue as projected for 2024. The current growth is expected to increase income tax revenue by 5% for 2025 with a slowdown anticipated for 2026 to 2029, dropping to a 4% increase for 2026, 3% for 2027, and then 2% for 2028 and 2029. While this growth is expected to continue for the City and the Central Ohio area in general, there are certain challenges the City will need to consider, resulting in a lower projected increase beyond 2025. The first challenge is the limited inventory of developable space for the City, and second is the ability to provide affordable housing for new and existing residents. Although the increase in revenue is expected to drop, it is still anticipated that the City's economic and taxable income base will continue to generate additional revenue through 2029.

Nationally, inflation has dropped to 2.4%. As a result, the increased interest rate environment is expected to decline throughout 2025 as the Federal Reserve monitors the economy. The first reduction in interest rates occurred in September 2024 and was a reduction of 50 basis points. The job market remains strong, with unemployment remaining low and job supply versus unemployment normalizing. Previous concerns of a recession have been changed to a soft landing or a small recession, which would have little to no impact on current economic growth in the area. The mega economic development project, Intel, in the neighboring City of New Albany was restructured in 2024, and it is projected that operations will begin before 2030. It is still unclear what the ripple effect may be for Gahanna and other surrounding communities with the project falling behind schedule.

The chart on the following page reflects historical and projected income tax revenue for the City. Income tax revenue for the Capital and Special Revenue Funds began in July of 2019 with the passage of a 1% income tax increase.

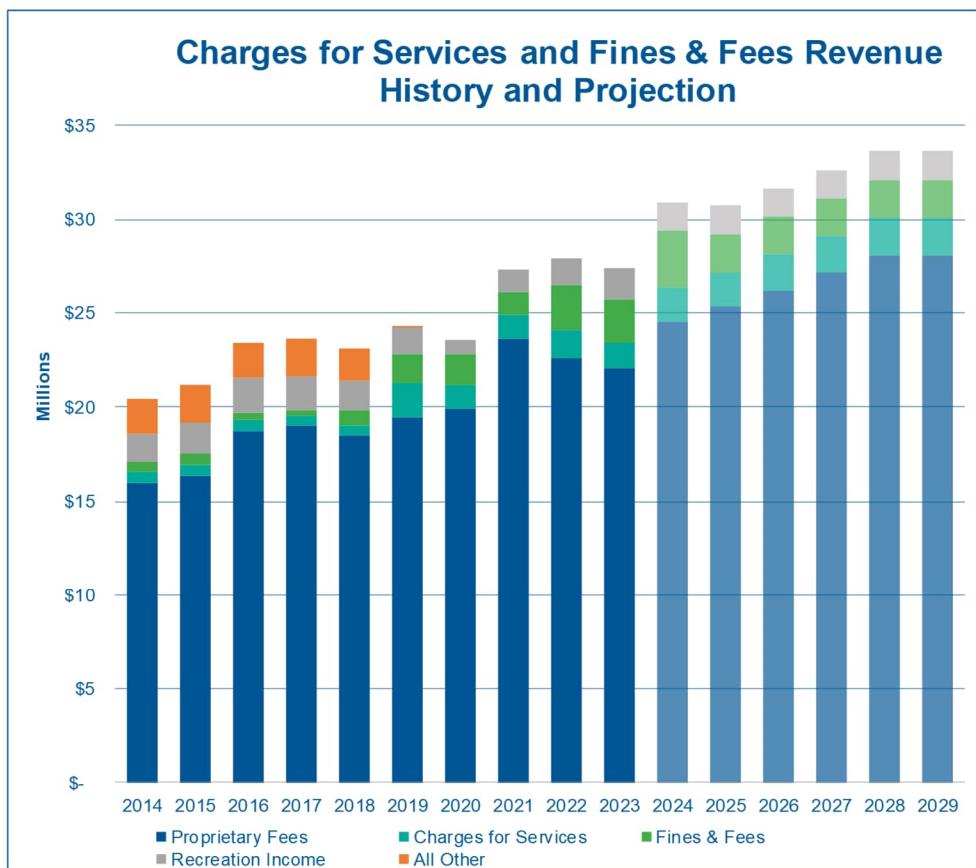


Note: 2019 represents five months of collections for the Capital and Special Revenue Funds. 2020 represents the first full year of collections for these funds.

Charges for Services & Fines and Fees

The second largest source of revenue across all funds is Charges for Services and Fines & Fees, with an estimated \$30.7 million in revenue planned for 2025. Over 82% of this revenue source, or \$25.3 million, is comprised of proprietary charges for services for the City's Water, Sewer, Stormwater and Refuse Utilities. These Enterprise Funds operated similar to private businesses, where the cost of providing services is recovered by user charges. Each year, the Director of Public Service and the Senior Deputy Director of Administrative Services develop a fee structure that is adequate to fund current operations and capital needs, as well as to maintain an appropriate reserve level. These fees are adopted by City Council annually. More information about the City's Enterprise Fund rates can be found in the Enterprise Funds section of this budget document.

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



Other primary sources of charges for services and fine and fee revenue collected include: parks and recreation charges for services (\$1,564,320 planned for 2025), administrative charges for services (\$1,278,738 planned for 2025), cable franchise & cell tower rental fees (\$375,000 planned for 2025), fines and fees collected by the City's Mayor's Court and charges for services for providing court services to the City of New Albany (\$450,000 planned for 2025), and income tax penalty and interest (\$390,000 planned for 2025). These revenue sources are estimated based on historical collection trends. COVID-19 had a significant impact on recreation income in 2020 as reflected in the chart above. These resources are expected to remain level over the next five years as the City is fully recovered from the pandemic.

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

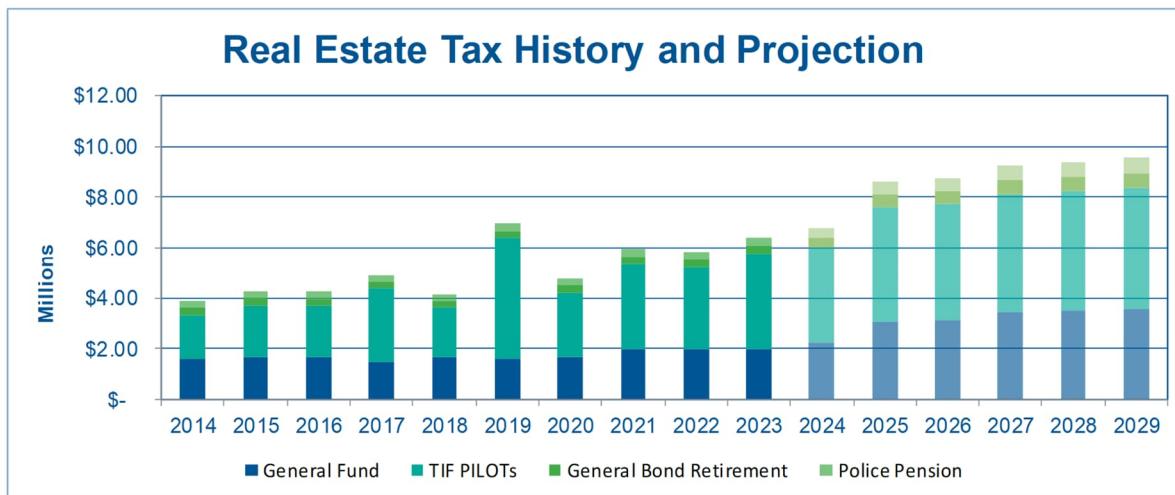
Real estate taxes and payments in-lieu-of taxes (PILOTS) are the third largest source of revenue City-wide and are estimated to total \$6.5 million in 2024. This category includes real estate tax payments received in the General Fund, Police Pension Fund and General Bond Retirement Fund, as well as payments 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 2023 for taxes collected in 2024.

Property Classification	Amount	Percent
Real Estate	\$1,633,522,050	97%
Public Utility	\$57,795,490	3%
Total	\$1,691,317,540	100%

The County completes a comprehensive appraisal of properties every six years with an update every three years following the appraisal. The most recent sexennial update took place in 2023 for tax year 2024, with property values increasing by historic levels of 40% on average. The Franklin County Auditor estimate anticipates a 35% increase over 2024 actual collections for 2025. Beyond 2025, values are estimated to remain relatively consistent, and a 2% increase has been projected except for 2027. There will be a triennial appraisal in 2026 and a 10% increase is projected for collection year 2027 based on past triennial increases. TIF PILOT revenue is anticipated to grow as parcels within the TIF districts begin to produce incremental revenue through property improvements.



Intergovernmental

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

Gas and Motor Vehicle Taxes

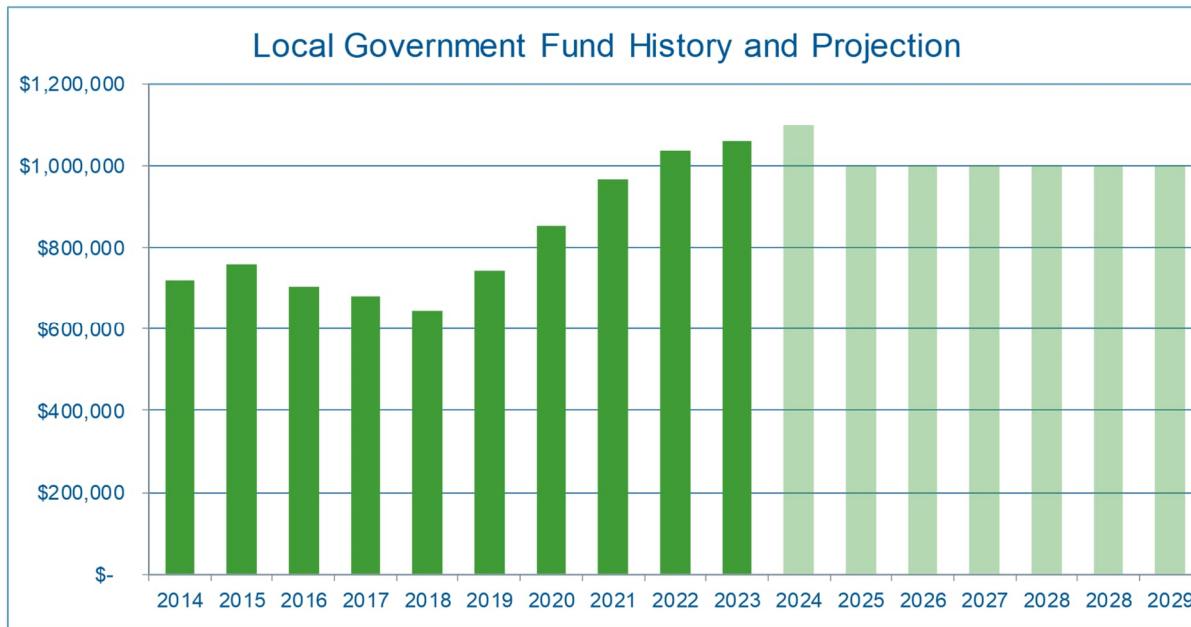
The gas tax is distributed to the City from the State of Ohio based upon the number of vehicles registered in Gahanna compared to the total number of vehicles registered in Ohio. The State levies an excise tax which was increased July 2019 to \$.385 per gallon of gasoline; diesel and all other fuel types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

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

For 2024, the City estimated a 0% increase compared to 2023 estimates and actual amounts are projected to come in approximately 3% higher. A 2% increase has been estimated for 2025 based on 2024 year-end estimates. Stagnant or zero growth is expected through 2029 based on recent trends. As the movement to electric or other alternative fuels for vehicles continues, it is anticipated this source of revenue will decline significantly but this is not expected to occur over the next five years. It is expected that phase out will begin between 2035 and 2050.

Local Government Fund

Gahanna receives Local Government funds (LGF) from the State of Ohio to support general governmental activities. The amount the City receives is based on the health of the State's General Revenue Fund. While the State is recovered from the pandemic, changes made to the State's General Revenues during the last biennial budget reduced the amount available.



The Local Government Fund was significantly reduced as part of the 2012-2013 State budget. Over the years, the State General Revenues have experienced growth and slight increases have been made to the State allocation to the Local Government Fund with the most recent increase authorized as part of the State 2024-2025 Budget increasing by .04% to 1.70%. Although this will add approximately \$500 million to the fund, the biennial budget also contains tax reform and reallocation of general revenues for other purposes which could potentially impact the amount available for distribution. For 2024, a 10% increase was projected for Gahanna or \$1.1 million expected to be received until the impact from general revenue changes could be determined. Based on collections through the end of September, actual revenue is expected to come in below \$1 million. For 2025, \$1 million has been estimated with zero growth through 2029. The next biennial budget process will begin July 2025. This will be monitored to determine if there are additional changes introduced.

Other Intergovernmental

Other Intergovernmental Revenue consists of homestead and rollback reimbursements, federal forfeiture revenue sharing, state forfeiture revenue sharing, and grants. For 2025, the City has estimated \$609 thousand in other governmental resources.

All Other Sources

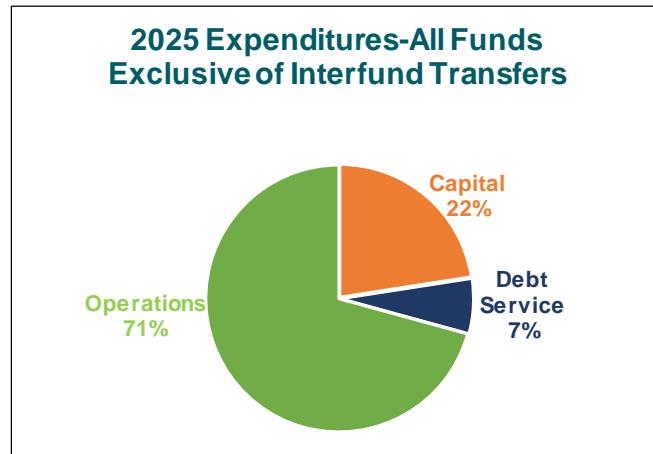
The remaining sources of City-wide revenue are described below:

Source	Description	Planned 2024 Revenue
Other Taxes	The City's Lodging Tax (6% of hotel revenue)	\$400,070
Interest & Investment Income	Investment earnings are a function of the cash available for investments, market interest rates and allowable investments per the City's investment policy.	\$6,800,000
Miscellaneous Income	Miscellaneous income includes unanticipated amounts received from donations, the sale of assets, insurance settlements, and any other unforeseen sources that do not fit any of the other identified categories.	\$117,000
Licenses & Permits	City Code requires individuals to obtain a license or permit for various activities to be conducted within City limits, such as building permits, solicitor permits, installer licenses for water and sewer services, etc.	\$552,400

Lodging taxes are continuing to rebound, and 2024 actual estimates are projected to exceed original estimates. A 6% increase has been projected for 2025 based on 2024 actual projections to the end of the year. Modest increases of 2% have been planned for 2026-2029. Investment income is projected to increase significantly from \$2.5 million to \$6.8 million. The City has positioned itself to take advantage of the rising rate environment; however, interest rates are expected to be reduced by the Federal Reserve throughout 2025. As investments mature and need reinvested, it is predicted reinvestment will be at a lower interest rate decreasing investment income beginning in 2026. This decrease is anticipated to continue through 2029.

Expenditures

The current expenditures in the consolidated financial overview are divided into three separate components: operating expenditures, capital outlay, and debt service. In 2025, operating expenditures include funding for all departments and divisions and the cost of providing daily services to the residents. Total operating expenditures are estimated at \$70.6 million, or 71% of current expenditures. Total capital outlay is estimated at \$22.5 million, or 22% of total expenditures. Expenditures toward debt service are estimated to be \$6.7 million, or 7% of total expenditures. This consolidated financial overview combines all expenditures proposed in the budget.



Operating Expenditures

The 2025 total operating expenditures of \$70.6 million are slightly less (.27%) than 2024 appropriations, as amended. For 2024, appropriations included funding for multiple one-time initiatives, such as the strategic and economic development plan, comprehensive transportation and mobility plan, code updates, and aquatic master plan. There are no requests for one-time initiatives in 2025. This will allow the City to focus and complete ongoing planning projects, including the strategic and economic development plan that will help shape the future of the City over the next five years. The City will also need to plan the movement of City staff to the new municipal complex.

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

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

The Department narratives that follow summarize actual operating expenditures for 2022 and 2023, appropriations for 2024 as amended, and the 2025 budget request for the General Fund. Line-item revenue and expenditure details are provided in Appendix A of this document.

The City uses three main categories to budget for ongoing operations: 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 30% of total operating expenditures citywide.

The 2025 budget includes funding for full-time, part-time, and seasonal positions. New full-time and part-time positions requested for 2025 are based on the findings from the staffing study completed in 2024. These positions are a high priority to ensure continued excellence in government and to enhance city services to residents. The following positions are requested for 2025. The chart is not illustrative of rank order for need but organized by priority level.

Requested Position	Department	Priority Level
Facilities Superintendent	Public Service	1
Service Maintenance Worker II (Facilities)	Public Service	1
Evidence Technician (2)	Police	1
Parks Manager	P&R	1
Golf Superintendent (reclassification)	P&R	1
Forestry Superintendent (reclassification)	P&R	1
Forestry Foreman (Horticulture/Forestry)	P&R	1
Parks Maintenance Worker I (Horticulture/Forestry)	P&R	1
Communications Technician II (promotion of CT I)	Police	1
Systems Analyst	IT	2
Deputy Chief of Police	Police	2
Parks Maintenance Worker I (Horticulture/Forestry)	P&R	2
Management Analyst I – Training Coordinator	DAS	2
Intern (6)	Operations, HR, Council, M&C, Engineering, P&R	2

Seasonal Laborer (3)	Public Service	2
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Readers should refer to the five-year staffing study accepted by Council on October 7, 2024 per resolution [RES 0032-2024](#) for additional details. The budget narratives for each department include the proposed 2025 organization chart for each department which incorporates recommendations from the five-year staffing study.

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*	2025 Increase	Contract Terms
Fraternal Order of Police (FOP)	Police officers, sergeants, and lieutenants	62	4%**	January 1, 2025–December 31, 2027
Fraternal Order of Police-Ohio Labor Council (FOP-OLC)	Communications Technicians	12	4%**	January 1, 2025 – December 31, 2027
United Steelworkers (USW)	Streets, utilities, parks administrative, technicians and foremen	51	3.25%	January 2, 2023 – January 1, 2026

*includes 2025 budgeted positions

**Pending negotiations

All full time and part time unclassified employees are on a step plan compensation program (Steps, start – 5). When employees reach step 5 or midpoint, the employee will receive the wage increase included in the following year's budget. Unclassified employees move through the compensation program on anniversary date opposed to an increase in January each year. The 2025 budget includes a 4% increase for all unclassified employees at or over midpoint.

City employees contribute to one of two public retirement systems per Ohio Revised Code. Full-time police officers contribute 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 contribute 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, prescription drug, vision, dental and life insurance, workers' compensation, employee assistance program, 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 2025, health insurance premiums are increasing by 1% and the City is projected to receive over \$1 million dividend and premium holiday, which is the result of various programs implemented by the City to contain healthcare costs including a wellness program, near-site wellness center, and High Deductible Healthcare Plan (HDHP) with a Healthcare Savings Account (HSA). These funds are to be used for employee benefits, including health and wellness. These excess reserve funds will be used to pass along a one-month premium holiday to employees, continuation of the near-site wellness center, wellness program, and wellness furniture, fixtures & equipment at the new municipal complex.

Operating Expense

The remainder of the City's overall operating budget, 36%, is made up of non-personnel related operating expenses including water and sewer utility operations, contract services, supplies and materials and other expenses necessary to provide for ongoing city operations.

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

The City budgets these operating expenditures by department based on current and new contracts and needs for materials and supplies. The 2025 budget reflects a decrease of \$2.3 million in contract services or a 6% decrease. The following are a large part of this decrease; the final distribution of ARPA funds in 2024; expected decrease in construction which reduces the developers' escrow accounts; decrease in workers compensation claims; and a decrease in one-time initiatives that were requested in 2024, such as, funding for the strategic and economic development plans, comprehensive transportation and mobility plans, Chapter 9 code revisions, and aquatics master plan. These planning efforts will continue into 2025. There are no new plans or other one-time initiatives requested for 2025. Recommendations from these 2024 one-time initiatives are not anticipated to be implemented until after 2025.

Materials & Supplies are increasing by \$215,000 or 5% and is directly related to increased costs of doing business on the heels of historically high inflation rates. The areas most impacted are City-wide utility costs and fleet materials & supplies which includes fuel purchases. With inflation currently reducing to 2.4%, It is hopeful prices will normalize by the end of 2025.

Capital Outlay

Capital outlay is determined by the Capital Improvement Plan (CIP) which sets forth an actionable capital improvement plan that aligns resources with capital maintenance and improvement projects over a five-, ten-, fifteen-, and twenty-year timeframe. Each five-year increment is defined as follows:

- Current Five Year – Fully assessed and recommended by the advisory committee. Year one to be included in the appropriation request to Council.
- Phase I (Year 6 to 10) – Pending full assessment but summary information is available and preliminary estimates gathered.
- Phase II (Year 11 to 15) – Project is identified, and cost estimates need additional consideration.
- Phase III (Year 16 to 20) – Project identified in concept only.

The 2025 budget request includes projects identified in the CIP for 2025. Years 2026 to 2029 have been incorporated into the five-year projection. The CIP also includes policies associated with the classification, prioritization, execution, monitoring, and close-out of capital projects. Capital expenditure budgets by fund are included in the table below and total \$22.5 million.

Fund	2025 Finance Budget
CAPITAL IMPROVEMENT FUND	\$ 11,942,502
STREET FUND	65,000
TAX INCREMENT FUND	5,000,000
PERMISSIVE LICENSE	325,000
WATER CAPITAL FUND	1,325,000
SEWER CAPITAL FUND	2,250,000
STORMWATER FUND	1,580,000
Grand Total	\$ 22,487,502

Debt Service

Debt service in the amount of \$6.7 million is included in the 2025 budget. This is for interest and principal payments for:

- 2024 general obligation bonds issued for:
 - Current refunding 2013 bonds outstanding for a debt service savings.
 - Refund a 2023 note payable on a long-term basis for the purchase of 825 Tech Center, the new municipal complex.
 - Provide resources for remodeling, constructing, and providing furniture fixtures & equipment for the new municipal complex.
- 2024 OPWC Loan for Taylor Station and Claycraft Road intersection improvements
- 2020 judgment bond related to the income tax lawsuit.
- 2015 refunding bonds.
- 2015 street rebuild bonds.
- OPWC Loans.

A detailed description of the City's outstanding debt, 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		
	2023 Actual	2024 Budget	2025 Budget	2023 Actual	2024 Budget	2025 Budget
Revenues						
Income Taxes	\$ 23,495,417	\$ 24,410,100	\$ 25,493,600	\$ -	\$ -	\$ -
Property Taxes	2,019,877	2,262,000	3,059,395	-	-	-
Other Local Taxes	384,536	377,540	400,070	-	-	-
Revenue in Lieu of Taxes	-	-	-	3,751,365	3,798,300	4,540,600
Charges for Services	1,154,831	1,487,857	1,636,861	15,000	128,500	15,000
Licenses & Permits	834,594	708,800	590,000	-	-	-
Fines & Fees	1,311,091	1,171,053	727,873	-	-	-
Intergovernmental	1,309,553	1,341,000	1,326,000	45,456	43,702	50,100
Investment Income	4,193,101	2,500,000	5,000,000	-	-	-
Other	41,503	143,400	-	-	-	-
Total Revenues	\$ 34,744,503	\$ 34,401,750	\$ 38,233,799	\$ 3,811,821	\$ 3,970,502	\$ 4,605,700
Expenditures						
Current						
General Government	7,322,832	10,939,248	10,466,819	-	-	-
Security of Persons & Property	11,268,015	12,849,648	13,832,035	-	-	-
Transportation	1,062,534	1,624,016	1,409,473	-	-	-
Community Environment	3,213,433	3,895,039	4,474,358	808,460	538,177	446,300
Public Health & Welfare	-	-	-	-	-	-
Leisure Time Activity	3,353,151	3,969,345	4,827,307	-	-	-
Capital Outlay	129,905	7,000,000	-	261,445	875,000	5,000,000
Debt Service	531,500	535,500	539,375	-	27,815	27,815
Total Expenditures	\$ 26,881,370	\$ 40,812,796	\$ 35,549,367	\$ 1,069,905	\$ 1,440,992	\$ 5,474,115
Excess (Deficiency) of Revenue Over Expenditures	7,863,133	(6,411,046)	2,684,432	2,741,916	2,529,510	(868,415)
Other Financing Sources (Uses)						
Transfers In	-	-	-	-	-	-
Transfers Out	(729,032)	(738,600)	(1,259,288)	(485,000)	(400,000)	(300,000)
Advances In	129,150	-	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-	-	-
Proceeds from insurance	94,112	-	-	-	-	-
Bond Anticipation Notes Issued	-	-	-	-	-	-
Refunding Bonds Issued	-	-	-	-	-	-
Premium on Refunding Bonds Issued	-	-	-	-	-	-
General Obligation Bonds Issued	-	-	-	-	-	-
Premium on General Obligation Bonds	-	-	-	-	-	-
Payment to Refunding Bond Escrow Agent	-	-	-	-	-	-
Total Other Financing Sources (Uses)	\$ (505,770)	\$ (738,600)	\$ (1,259,288)	\$ (485,000)	\$ (400,000)	\$ (300,000)
Net Change in Fund Balances	7,357,363	(7,149,646)	1,425,144	2,256,916	2,129,510	(1,168,415)
Fund Balances, January 1	28,179,078	35,536,441	28,386,796	7,400,249	9,657,165	11,786,675
Fund Balances, December 31	\$ 35,536,441	\$ 28,386,796	\$ 29,811,940	\$ 9,657,165	\$ 11,786,675	\$ 10,618,260

Fund Summary - Governmental Funds

	Capital Improvement Fund			Public Safety Fund		
	2023 Actual	2024 Budget	2025 Budget	2023 Actual	2024 Budget	2025 Budget
Revenues						
Income Taxes	\$ 10,926,916	\$ 11,263,350	\$ 12,185,500	\$ 1,274,807	\$ 1,009,865	\$ 1,421,600
Property Taxes	-	-	-	-	-	-
Other Local Taxes	-	-	-	-	-	-
Revenue in Lieu of Taxes	-	-	-	-	-	-
Charges for Services	29,203	-	-	206,453	250,843	330,000
Licenses & Permits	-	-	-	-	-	-
Fines & Fees	165,405	120,000	120,000	19,297	1,200	14,000
Intergovernmental	20,000	118,979	-	-	-	-
Investment Income	-	800,000	1,800,000	-	-	-
Other	5,866	-	-	-	-	-
Total Revenues	\$ 11,147,390	\$ 12,302,329	\$ 14,105,500	\$ 1,500,557	\$ 1,261,908	\$ 1,765,600
Expenditures						
Current						
General Government	-	-	-	-	-	-
Security of Persons & Property	-	-	-	610,192	710,322	740,134
Transportation	-	-	-	-	-	-
Community Environment	-	-	-	-	-	-
Public Health & Welfare	-	-	-	-	-	-
Leisure Time Activity	-	-	-	-	-	-
Capital Outlay	10,082,599	70,638,792	11,942,502	-	-	-
Debt Service	425,000	-	-	-	-	-
Total Expenditures	\$ 10,507,599	\$ 70,638,792	\$ 11,942,502	\$ 610,192	\$ 710,322	\$ 740,134
Excess (Deficiency) of Revenue Over Expenditures	639,791	(58,336,463)	2,162,998	890,365	551,586	1,025,466
Other Financing Sources (Uses)						
Transfers In	-	-	715,000	-	-	-
Transfers Out	-	(79,254)	(3,913,150)	(955,604)	(1,035,415)	(1,066,303)
Advances In	-	-	-	-	-	-
Proceeds from sale of capital assets	-	88,384	75,000	-	-	-
Proceeds from insurance	-	-	-	-	-	-
Bond Anticipation Notes Issued	-	-	-	-	-	-
Refunding Bonds Issued	-	-	-	-	-	-
Premium on Refunding Bonds Issued	-	-	-	-	-	-
General Obligation Bonds Issued	-	53,765,000	-	-	-	-
Premium on General Obligation Bonds	-	-	-	-	-	-
Payment to Refunding Bond Escrow Agent	-	-	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ 53,774,130	\$ (3,123,150)	\$ (955,604)	\$ (1,035,415)	\$ (1,066,303)
Net Change in Fund Balances	639,791	(4,562,333)	(960,152)	(65,239)	(483,829)	(40,837)
Fund Balances, January 1	20,866,639	21,506,430	16,944,097	703,448	638,209	154,380
Fund Balances, December 31	\$ 21,506,430	\$ 16,944,097	\$ 15,983,945	\$ 638,209	\$ 154,380	\$ 113,543

Fund Summary - Governmental Funds

	Parks & Recreation Fund			Public Service Fund		
	2023 Actual	2024 Budget	2025 Budget	2023 Actual	2024 Budget	2025 Budget
Revenues						
Income Taxes	\$ 910,576	\$ 1,016,265	\$ 1,340,380	\$ 1,456,922	\$ 1,728,325	\$ 1,299,720
Property Taxes	-	-	-	-	-	-
Other Local Taxes	-	-	-	-	-	-
Revenue in Lieu of Taxes	-	-	-	-	-	-
Charges for Services	1,258,710	1,124,000	1,214,320	-	-	-
Licenses & Permits	-	-	-	-	-	-
Fines & Fees	13,784	10,000	13,200	96,708	83,480	77,150
Intergovernmental	-	-	-	-	-	-
Investment Income	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Revenues	\$ 2,183,070	\$ 2,150,265	\$ 2,567,900	\$ 1,553,630	\$ 1,811,805	\$ 1,376,870
Expenditures						
Current						
General Government	-	-	-	1,231,403	2,755,174	1,954,967
Security of Persons & Property	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Community Environment	-	-	-	-	-	-
Public Health & Welfare	-	-	-	-	-	-
Leisure Time Activity	2,114,268	2,787,346	2,913,749	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Total Expenditures	\$ 2,114,268	\$ 2,787,346	\$ 2,913,749	\$ 1,231,403	\$ 2,755,174	\$ 1,954,967
Excess (Deficiency) of Revenue Over Expenditures	68,802	(637,081)	(345,849)	322,227	(943,369)	(578,097)
Other Financing Sources (Uses)						
Transfers In	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Advances In	-	-	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-	-	-
Proceeds from insurance	-	-	-	-	-	-
Bond Anticipation Notes Issued	-	-	-	-	-	-
Refunding Bonds Issued	-	-	-	-	-	-
Premium on Refunding Bonds Issued	-	-	-	-	-	-
General Obligation Bonds Issued	-	-	-	-	-	-
Premium on General Obligation Bonds	-	-	-	-	-	-
Payment to Refunding Bond Escrow Agent	-	-	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balances	68,802	(637,081)	(345,849)	322,227	(943,369)	(578,097)
Fund Balances, January 1	1,404,171	1,472,973	835,892	1,623,256	1,945,483	1,002,114
Fund Balances, December 31	\$ 1,472,973	\$ 835,892	\$ 490,043	\$ 1,945,483	\$ 1,002,114	\$ 424,017

Fund Summary - Governmental Funds

	Other Governmental Funds			Total Governmental Funds		
	2023 Actual	2024 Budget	2025 Budget	2023 Actual	2024 Budget	2025 Budget
	\$ -	\$ -	\$ -	\$ 38,064,638	\$ 39,427,905	\$ 41,740,800
Revenues				2,679,194	2,999,000	4,061,119
Income Taxes	\$ 659,317	737,000	1,001,724	384,536	377,540	400,070
Property Taxes	-	-	-	3,751,365	3,798,300	4,540,600
Other Local Taxes	-	-	-	2,671,972	3,000,845	3,205,825
Revenue in Lieu of Taxes	-	-	-	834,594	708,800	590,000
Charges for Services	7,775	9,645	9,644	1,740,304	1,497,733	1,645,923
Licenses & Permits	-	-	-	4,236,322	5,792,584	4,631,471
Fines & Fees	134,019	112,000	693,700	4,195,760	3,300,000	6,800,000
Intergovernmental	2,861,313	4,288,903	3,255,371	87,300	164,700	22,000
Investment Income	2,659	-	-			
Other	39,931	21,300	22,000			
Total Revenues	\$ 3,705,014	\$ 5,168,848	\$ 4,982,439	\$ 58,645,985	\$ 61,067,407	\$ 67,637,808
Expenditures						
Current						
General Government	898,216	535,114	251,040	9,452,451	14,229,536	12,672,826
Security of Persons & Property	1,514,605	1,770,784	1,783,525	13,392,812	15,330,754	16,355,694
Transportation	1,427,890	1,906,346	2,435,684	2,490,424	3,530,362	3,845,157
Community Environment	-	-	-	4,021,893	4,433,216	4,920,658
Public Health & Welfare	120,821	926,882	-	120,821	926,882	-
Leisure Time Activity	-	-	-	5,467,419	6,756,691	7,741,056
Capital Outlay	881,286	1,746,999	390,000	11,355,235	80,260,791	17,332,502
Debt Service	10,691,360	4,608,676	6,141,186	11,647,860	5,171,991	6,708,376
Total Expenditures	\$ 15,534,178	\$ 11,494,801	\$ 11,001,435	\$ 57,948,915	\$ 130,640,223	\$ 69,576,269
Excess (Deficiency) of Revenue Over Expenditures	(11,829,164)	(6,325,953)	(6,018,996)	697,070	(69,572,816)	(1,938,461)
Other Financing Sources (Uses)						
Transfers In	3,203,347	3,141,826	6,843,049	3,203,347	3,141,826	7,558,049
Transfers Out	(760,317)	(762,701)	(756,650)	(2,929,953)	(3,015,970)	(7,295,391)
Advances In	-	-	-	129,150	-	-
Proceeds from sale of capital assets	-	-	-	-	88,384	75,000
Proceeds from insurance	12,131	-	-	106,243	-	-
Bond Anticipation Notes Issued	8,539,950	-	-	8,539,950	-	-
Refunding Bonds Issued	-	12,250,000	-	-	12,250,000	-
Premium on Refunding Bonds Issued	907,131	-	-	-	907,131	-
General Obligation Bonds Issued	-	-	-	-	53,765,000	-
Premium on General Obligation Bonds	3,066,118	-	-	-	3,066,118	-
Payment to Refunding Bond Escrow Agent	-	(13,408,979)	-	-	(13,408,979)	-
Total Other Financing Sources (Uses)	\$ 10,995,111	\$ 5,193,395	\$ 6,086,399	\$ 9,048,737	\$ 56,793,510	\$ 337,658
Net Change in Fund Balances	(834,053)	(1,132,558)	67,403	9,745,807	(12,779,306)	(1,600,803)
Fund Balances, January 1	10,693,524	9,859,471	8,726,913	70,870,365	80,616,172	67,836,867
Fund Balances, December 31	\$ 9,859,471	\$ 8,726,913	\$ 8,794,316	\$ 80,616,172	\$ 67,836,867	\$ 66,236,064

Fund Summary - Proprietary & Custodial Funds

	Water Funds			Sewer Funds		
	2023 Actual	2024 Budget	2025 Budget	2023 Actual	2024 Budget	2025 Budget
Revenues						
Charges for Services	\$ 9,157,061	\$ 11,506,429	\$ 10,726,970	\$ 8,188,830	\$ 9,412,013	\$ 9,745,275
Licenses & Permits	1,200	1,200	1,200	1,200	1,200	1,200
Fines & Fees	78,000	69,100	69,900	971,475	914,000	956,000
Intergovernmental	-	2,806,200	-	-	-	-
Other	88,394	20,000	20,000	1,018	-	-
Total Revenues	9,324,655	14,402,929	10,818,070	\$ 9,162,523	\$ 10,327,213	\$ 10,702,475
Expenditures						
Personal Services	639,125	764,779	774,658	639,129	764,806	779,111
Contract Services	7,046,407	8,670,276	8,753,756	7,242,653	8,978,899	9,259,862
Materials & Supplies	262,732	403,131	663,563	28,217	47,360	47,063
Claims Expense	-	-	-	-	-	-
General Government	-	-	-	-	-	-
Community Environment	-	-	-	-	-	-
Leisure Time Activities	-	-	-	-	-	-
Capital Outlay	127,234	1,937,500	1,325,000	343,288	1,425,000	2,250,000
Total Expenditures	8,075,498	11,775,686	11,516,977	\$ 8,253,287	\$ 11,216,065	\$ 12,336,036
Excess (Deficiency) of Revenue Over Expenditures	1,249,157	2,627,243	(698,907)	909,236	(888,852)	(1,633,561)
Other Financing Sources (Uses)						
Transfers In	-	-	-	-	-	-
Transfers Out	(110,776)	(25,874)	(38,830)	(25,676)	(25,874)	(38,830)
Advance In	-	-	-	-	-	-
Advance Out	(129,150)	-	-	-	-	-
Insurance Proceeds	3,590	-	-	-	-	-
Total Other Financing Sources (Uses)	(236,336)	(25,874)	(38,830)	\$ (25,676)	\$ (25,874)	\$ (38,830)
Net Change in Fund Balance	1,012,821	2,601,369	(737,737)	883,560	(914,726)	(1,672,391)
Fund Balance, January 1	15,129,669	16,142,490	18,743,859	13,860,985	14,744,545	13,829,819
Fund Balance, December 31	16,142,490	18,743,859	18,006,122	\$ 14,744,545	\$ 13,829,819	\$ 12,157,428

Fund Summary - Proprietary & Custodial Funds

	Stormwater Fund			Refuse Fund		
	2023 Actual	2024 Budget	2025 Budget	2023 Actual	2024 Budget	2025 Budget
Revenues						
Charges for Services	\$ 1,167,510	\$ 1,200,000	\$ 1,281,885	\$ 2,478,884	\$ 2,302,800	\$ 2,302,800
Licenses & Permits	-	-	-	-	-	-
Fines & Fees	10,850	9,700	9,700	28,111	27,000	27,000
Intergovernmental	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Revenues	\$ 1,178,360	\$ 1,209,700	\$ 1,291,585	\$ 2,506,995	\$ 2,329,800	\$ 2,329,800
Expenditures						
Personal Services	356,113	425,687	403,626	-	-	-
Contract Services	221,141	567,933	501,318	2,552,503	2,546,100	2,567,650
Materials & Supplies	30,326	33,860	37,563	-	52,500	-
Claims Expense	-	-	-	-	-	-
General Government	-	-	-	-	-	-
Community Environment	-	-	-	-	-	-
Leisure Time Activities	-	-	-	-	-	-
Capital Outlay	175,141	1,075,000	1,580,000	-	-	-
Total Expenditures	\$ 782,721	\$ 2,102,480	\$ 2,522,507	\$ 2,552,503	\$ 2,598,600	\$ 2,567,650
Excess (Deficiency) of Revenue Over Expenditures	395,639	(892,780)	(1,230,922)	(45,508)	(268,800)	(237,850)
Other Financing Sources (Uses)						
Transfers In	-	-	-	-	-	-
Transfers Out	(172,174)	(173,362)	(184,998)	-	-	-
Advance In	-	-	-	-	-	-
Advance Out	-	-	-	-	-	-
Insurance Proceeds	-	-	-	-	-	-
Total Other Financing Sources (Uses)	\$ (172,174)	\$ (173,362)	\$ (184,998)	\$ -	\$ -	\$ -
Net Change in Fund Balance	223,465	(1,066,142)	(1,415,920)	(45,508)	(268,800)	(237,850)
Fund Balance, January 1	4,199,964	4,423,429	3,357,287	975,462	929,954	661,154
Fund Balance, December 31	\$ 4,423,429	\$ 3,357,287	\$ 1,941,367	\$ 929,954	\$ 661,154	\$ 423,304

Fund Summary - Proprietary & Custodial Funds

	Internal Service			Total Proprietary Funds		
	2023 Actual	2024 Budget	2025 Budget	2023 Actual	2024 Budget	2025 Budget
Revenues						
Charges for Services	\$ 351,958	\$ 425,684	\$ 465,542	\$ 21,344,243	\$ 24,846,926	\$ 24,522,472
Licenses & Permits	-	-	-	2,400	2,400	2,400
Fines & Fees	-	-	-	1,088,436	1,019,800	1,062,600
Intergovernmental	-	-	-	-	2,806,200	-
Other	14,980	-	-	104,392	20,000	20,000
Total Revenues	\$ 366,938	\$ 425,684	\$ 465,542	\$ 22,539,471	\$ 28,695,326	\$ 25,607,472
Expenditures						
Personal Services	-	-	-	1,634,367	1,955,272	1,957,395
Contract Services	115,352	571,616	140,260	17,178,056	21,334,824	21,222,846
Materials & Supplies	-	-	-	321,275	536,851	748,189
Claims Expense	194,218	292,288	270,000	194,218	292,288	270,000
General Government	-	-	-	-	-	-
Community Environment	-	-	-	-	-	-
Leisure Time Activities	-	-	-	-	-	-
Capital Outlay	-	-	-	645,663	4,437,500	5,155,000
Total Expenditures	\$ 309,570	\$ 863,904	\$ 410,260	\$ 19,973,579	\$ 28,556,735	\$ 29,353,430
Excess (Deficiency) of Revenue Over Expenditures	57,368	(438,220)	55,282	2,565,892	138,591	(3,745,958)
Other Financing Sources (Uses)						
Transfers In	-	20,000	-	-	35,232	-
Transfers Out	-	-	-	(308,626)	(225,110)	(262,658)
Advance In	-	-	-	-	-	-
Advance Out	-	-	-	(129,150)	-	-
Insurance Proceeds	-	-	120,000	3,590	-	120,000
Total Other Financing Sources (Uses)	\$ -	\$ 20,000	\$ 120,000	\$ (434,186)	\$ (189,878)	\$ (142,658)
Net Change in Fund Balance	57,368	(418,220)	175,282	2,131,706	(51,287)	(3,888,616)
Fund Balance, January 1	566,995	624,363	206,143	34,733,075	36,864,781	36,798,262
Fund Balance, December 31	\$ 624,363	\$ 206,143	\$ 381,425	\$ 36,864,781	\$ 36,813,494	\$ 32,909,646

Fund Summary - Proprietary & Custodial Funds

Custodial Funds			
	2023 Actual	2024 Budget	2025 Budget
Revenues			
Charges for Services	\$ 113,358	\$ -	\$ 150,000
Licenses & Permits	-	-	-
Fines & Fees	555,903	1,502,190	750,000
Intergovernmental	-	-	-
Other	1,458	-	-
Total Revenues	\$ 670,719	\$ 1,502,190	\$ 900,000
Expenditures			
Personal Services	-	-	-
Contract Services	-	-	-
Materials & Supplies	-	-	-
Claims Expense	-	-	-
General Government	133,776	-	-
Community Environment	456,517	1,500,000	900,000
Leisure Time Activities	5,373	-	-
Capital Outlay	-	-	-
Total Expenditures	\$ 595,666	\$ 1,500,000	\$ 900,000
Excess (Deficiency) of Revenue Over Expenditures	75,053	2,190	-
Other Financing Sources (Uses)			
Transfers In	35,232	-	-
Transfers Out	-	-	-
Advance In	-	-	-
Advance Out	-	-	-
Insurance Proceeds	-	-	-
Total Other Financing Sources (Uses)	\$ 35,232	\$ -	\$ -
Net Change in Fund Balance	110,285	2,190	-
Fund Balance, January 1	1,268,861	1,379,146	1,381,336
Fund Balance, December 31	\$ 1,379,146	\$ 1,381,336	\$ 1,381,336

Fund Summary - Entity-Wide

	Total Governmental Funds			Total Proprietary Funds		
	2023 Actual	2024 Budget	2025 Budget	2023 Actual	2024 Budget	2025 Budget
Revenues						
Income Taxes	\$ 38,064,638	\$ 39,427,905	\$ 41,740,800	\$ -	\$ -	\$ -
Property Taxes	2,679,194	2,999,000	4,061,119	-	-	-
Other Local Taxes	384,536	377,540	400,070	-	-	-
Revenue in Lieu of Taxes	3,751,365	3,798,300	4,540,600	-	-	-
Charges for Services	2,671,972	3,000,845	3,205,825	21,344,243	24,846,926	24,522,472
Licenses, Permits & Fees	834,594	708,800	590,000	2,400	2,400	2,400
Fines & Forfeitures	1,740,304	1,497,733	1,645,923	1,088,436	1,019,800	1,062,600
Intergovernmental	4,236,322	5,792,584	4,631,471	-	2,806,200	-
Investment Income	4,195,760	3,300,000	6,800,000	-	-	-
Other	87,300	164,700	22,000	104,392	20,000	20,000
Total Revenues	\$ 58,645,985	\$ 61,067,407	\$ 67,637,808	\$ 22,539,471	\$ 28,695,326	\$ 25,607,472
Expenditures						
Current						
General Government	9,452,451	14,229,536	12,672,826	-	-	-
Security of Persons & Property	13,392,812	15,330,754	16,355,694	-	-	-
Transportation	2,490,424	3,530,362	3,845,157	-	-	-
Community Environment	4,021,893	4,433,216	4,920,658	-	-	-
Public Health & Welfare	120,821	926,882	-	-	-	-
Leisure Time Activity	5,467,419	6,756,691	7,741,056	-	-	-
Personal Services	-	-	-	1,634,367	1,955,272	1,957,395
Contract Services	-	-	-	17,178,056	21,334,824	21,222,846
Materials & Supplies	-	-	-	321,275	536,851	748,189
Claims Expense	-	-	-	194,218.00	292,288	270,000
Capital Outlay	11,355,235	80,260,791	17,332,502	645,663	4,437,500	5,155,000
Debt Service	11,647,860	5,171,991	6,708,376	-	-	-
Total Expenditures	\$ 57,948,915	\$ 130,640,223	\$ 69,576,269	\$ 19,973,579	\$ 28,556,735	\$ 29,353,430
Excess (Deficiency) of Revenue Over Expenditures	697,070	(69,572,816)	(1,938,461)	2,565,892	138,591	(3,745,958)
Other Financing Sources (Uses)						
Transfers In	3,203,347	3,141,826	7,558,049	-	35,232	-
Transfers Out	(2,929,953)	(3,015,970)	(7,295,391)	(308,626)	(225,110)	(262,658)
Advance In	129,150	-	-	-	-	-
Advance Out	-	-	-	(129,150)	-	-
Proceeds from sale of capital assets	-	88,384	75,000	-	-	-
Proceeds from insurance	106,243	-	-	3,590	-	120,000
Bond Anticipation Notes Issued	8,539,950	-	-	-	-	-
Refunding Bonds Issued	-	12,250,000	-	-	-	-
Premium on Refunding Bonds Issued	-	907,131	-	-	-	-
General Obligation Bonds Issued	-	53,765,000	-	-	-	-
Premium on General Obligation Bonds	-	3,066,118	-	-	-	-
Payment to Refunding Bond Escrow Agent	-	(13,408,979)	-	-	-	-
Total Other Financing Sources (Uses)	\$ 9,048,737	\$ 56,793,510	\$ 337,658	\$ (434,186)	\$ (189,878)	\$ (142,658)
Net Change in Fund Balances	9,745,807	(12,779,306)	(1,600,803)	2,131,706	(51,287)	(3,888,616)
Fund Balances, January 1	70,870,365	80,616,172	67,836,867	34,733,075	36,864,781	36,813,494
Fund Balances, December 31	\$ 80,616,172	\$ 67,836,867	\$ 66,236,064	\$ 36,864,781	\$ 36,813,494	\$ 32,924,878

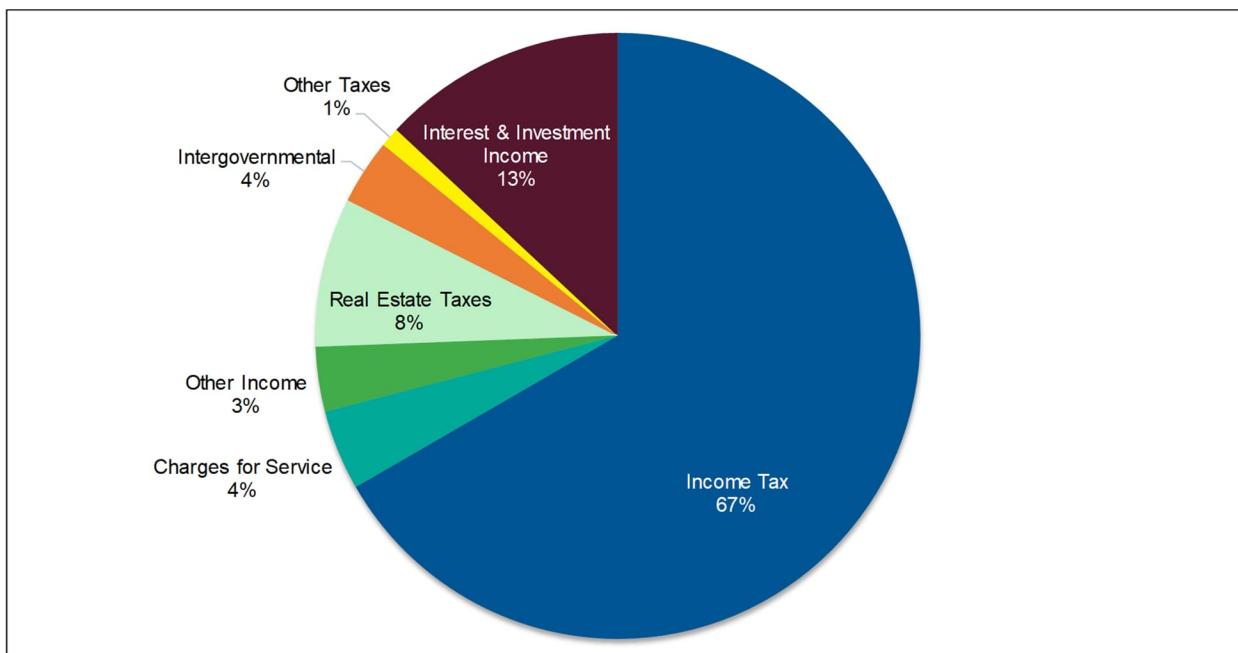
Fund Summary - Entity-Wide

	Custodial Funds			Total Entity-Wide		
	2023 Actual	2024 Budget	2025 Budget	2023 Actual	2024 Budget	2025 Budget
	\$ -	\$ -	\$ -	\$ 38,064,638	\$ 39,427,905	\$ 41,740,800
Revenues				2,679,194	2,999,000	4,061,119
Income Taxes				384,536	377,540	400,070
Property Taxes				3,751,365	3,798,300	4,540,600
Other Local Taxes				113,358	150,000	24,129,573
Revenue in Lieu of Taxes					27,847,771	27,878,297
Charges for Services					836,994	711,200
Licenses, Permits & Fees						592,400
Fines & Forfeitures	\$ 555,903	\$ 1,502,190	\$ 750,000	3,384,643	4,019,723	3,458,523
Intergovernmental				4,236,322	8,598,784	4,631,471
Investment Income				4,195,760	3,300,000	6,800,000
Other	1,458	-	-	193,150	184,700	42,000
Total Revenues	\$ 670,719	\$ 1,502,190	\$ 900,000	\$ 81,856,175	\$ 91,264,923	\$ 94,145,280
Expenditures						
Current						
General Government	133,776	-	-	9,586,227	14,229,536	12,672,826
Security of Persons & Property	-	-	-	13,392,812	15,330,754	16,355,694
Transportation	-	-	-	2,490,424	3,530,362	3,845,157
Community Environment	456,517	1,500,000	900,000	4,478,410	5,933,216	5,820,658
Public Health & Welfare	-	-	-	120,821	926,882	-
Leisure Time Activity	5,373	-	-	5,472,792	6,756,691	7,741,056
Personal Services	-	-	-	1,634,367	1,955,272	1,957,395
Contract Services	-	-	-	17,178,056	21,334,824	21,222,846
Materials & Supplies	-	-	-	321,275	536,851	748,189
Claims Expense	-	-	-	194,218.00	292,288	270,000
Capital Outlay	-	-	-	12,000,898	84,698,291	22,487,502
Debt Service	-	-	-	11,647,860	5,171,991	6,708,376
Total Expenditures	\$ 595,666	\$ 1,500,000	\$ 900,000	\$ 78,518,160	\$ 160,696,958	\$ 99,829,699
Excess (Deficiency) of Revenue Over Expenditures	75,053	2,190	-	3,338,015	(69,432,035)	(5,684,419)
Other Financing Sources (Uses)						
Transfers In	35,232	-	-	3,238,579	3,177,058	7,558,049
Transfers Out	-	-	-	(3,238,579)	(3,241,080)	(7,558,049)
Advance In	-	-	-	129,150	-	-
Advance Out	-	-	-	(129,150)	-	-
Proceeds from sale of capital assets	-	-	-	-	88,384	75,000
Proceeds from insurance	-	-	-	109,833	-	120,000
Bond Anticipation Notes Issued	-	-	-	8,539,950	-	-
Refunding Bonds Issued	-	-	-	-	12,250,000	-
Premium on Refunding Bonds Issued	-	-	-	-	907,131	-
General Obligation Bonds Issued	-	-	-	-	53,765,000	-
Premium on General Obligation Bonds	-	-	-	-	3,066,118	-
Payment to Refunding Bond Escrow Agent	-	-	-	-	(13,408,979)	-
Total Other Financing Sources (Uses)	\$ 35,232	\$ -	\$ -	\$ 8,649,783	\$ 56,603,632	\$ 195,000
Net Change in Fund Balances	110,285	2,190	-	11,987,798	(12,828,403)	(5,489,419)
Fund Balances, January 1	1,268,861	1,379,146	1,381,336	106,872,301	118,860,099	106,031,697
Fund Balances, December 31	\$ 1,379,146	\$ 1,381,336	\$ 1,381,336	\$ 118,860,099	\$ 106,031,697	\$ 100,542,278

GENERAL FUND OVERVIEW

General Fund Revenue Estimate.....\$38,233,799

General Fund resources in 2025 are estimated to total \$38,233,799, which is an increase of \$3.8 million over 2024 revenue estimates. No amendments have been made to General Fund planned revenue for 2024. All tax revenues are expected to increase in 2025 based on continued economic growth and recent sexennial reappraisals for property tax collections. Increases projected for income taxes, property taxes, and investment income represents most of the \$3.8 million increase for 2025.



**Other Income includes Miscellaneous Income, Fines & Fees, and Licenses & Permits. Other Taxes include Lodging Tax and Cigarette Tax.*

Income tax revenue is forecasted using historical collection data and twelve-month rolling collections analysis. Tax collections are sensitive to economic pressures, which affect employment and earnings. The City is currently experiencing economic growth, generating a 4% increase in income tax revenue as projected for 2024. The current growth is expected to increase income tax revenue by 5% for 2025 with a slowdown anticipated for 2026 to 2029, dropping to a 4% increase for 2026, 3% for 2027, and then 2% for 2028 and 2029. While this growth is expected to continue for the City and the Central Ohio area in general, there are certain challenges the City will need to consider, resulting in a lower projected increase beyond 2025. The first challenge is the limited inventory of developable space for the City, and second is the ability to provide affordable housing for new and existing residents. Although the increase in revenue is expected to drop, it is still anticipated that the City's economic and taxable income base will continue to generate additional revenue through 2029.

Nationally, inflation has dropped to 2.4%. As a result, the increased interest rate environment is expected to decline throughout 2025 as the Federal Reserve monitors the economy. The first reduction in interest rates occurred in September 2024 and was a reduction of 50 basis points. The job market remains strong with unemployment remaining low and job supply versus unemployment normalizing. Previous concerns of a recession have been changed to a soft landing or a small recession, which would have little to no impact on current economic growth in the area. The mega economic development project, Intel, in the neighboring

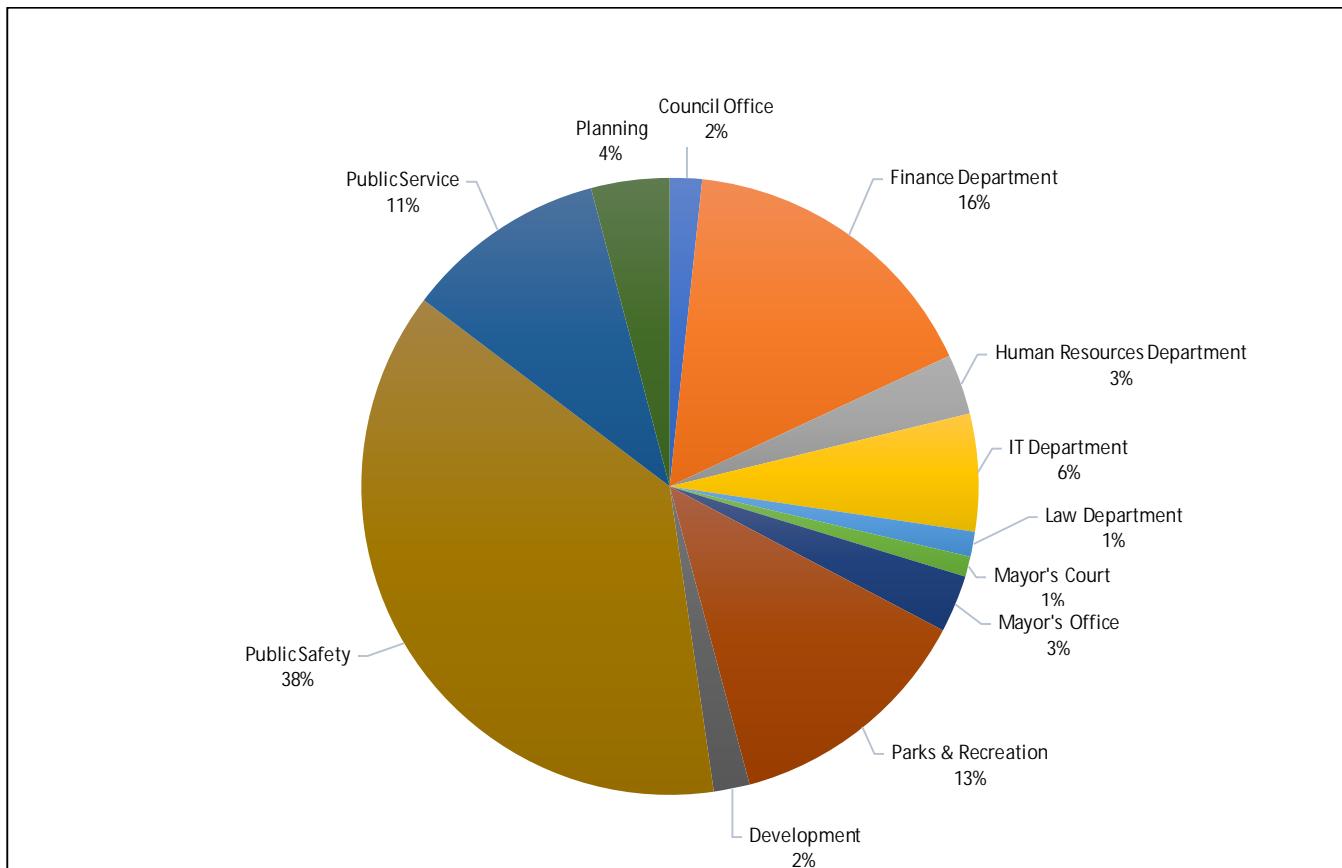
City of New Albany was restructured in 2024, and it is projected that operations will begin before 2030. It is still unclear what the ripple effect may be for Gahanna and other surrounding communities with the project falling behind schedule.

The City has positioned itself to take advantage of the rising rate environment; however, interest rates are expected to be reduced by the Federal Reserve throughout 2025. As investments mature and need to be reinvested, it is predicted reinvestment will be at a lower interest rate, decreasing investment income beginning in 2026. This decrease is anticipated to continue through 2029.

Economic growth in the area has also resulted in a large increase in assessed values for property taxes. The sexennial reappraisal was completed by the Franklin County Auditor in 2023 with collections beginning in 2024. The reappraisal resulted in an increased valuation of more than 40% County-wide. A 12% increase was planned for 2024 and actual results are exceeding expectations. For collection year 2025, the Franklin County Auditor is estimating a 35% increase. Beyond 2025, a modest increase of 2% is expected until the next triennial re-appraisal which will occur in 2026 for 2027 collections. Based on historical trends, a triennial reappraisal on average produces a 10% increase in property tax collections.

General Fund Expenditure Appropriation.....\$36,808,655

2025 planned General Fund expenditures total \$36,808,655, which is a decrease of \$4.7 million over amended 2024 appropriations. The decrease is related to an amendment made in 2024 to appropriate \$7 million for the construction of the new municipal complex to decrease the amount of bonds issued for the project. Excluding the one-time \$7 million appropriation in 2024, there is an increase of \$2.3 million. The 7% increase is mainly from increases expected for salaries & benefits and transfer from the general fund to capital improvement fund.



Object Description	2022 Actuals	2023 Actuals	2024 Revised	2025 Budget	2025 Vs. 2024
Salaries & Benefits	\$ 16,928,094	\$ 18,538,492	\$ 21,629,833	\$ 23,242,588	\$ 1,612,756
Contract Services	5,443,380	5,589,347	8,649,585	8,705,786	56,201
Materials & Supplies	1,913,979	2,092,126	2,997,878	3,061,618	63,740
Principal Retirement	470,000	480,000	490,000	500,000	10,000
Interest & Fiscal Charges	57,375	51,500	45,500	39,375	-6,125
Capital Outlay	52,210	129,905	7,000,000	0	-7,000,000
Transfer Out	541,800	729,032	738,600	1,259,288	520,688
Grand Total	\$ 25,406,838	\$ 27,610,402	\$ 41,551,396	\$ 36,808,655	\$ (4,742,741)

General Fund Appropriations Request

As a service organization, most of the appropriations requested for the General Fund are for salaries & benefits and contract services. The \$1.6 million increase projected for salaries and benefits is for known and anticipated negotiated contract increases for the City's three bargaining units. The United Steelworkers contract does not expire until the end of 2025 and the known increase is 3.25%. The Fraternal Order of Police and Fraternal Order of Police - Ohio Labor Council contracts expire at the end of 2024 and negotiations with these two groups are underway. Placeholder increases of 4% have been included pending the results of negotiations. For the non-bargaining unit or unclassified employees, a step progression is used to a mid-point. Once an employee reaches the mid-point step or step five, increases are based on percentage increases approved as part of the unclassified salary ordinance. Pending approval of the ordinance, a 4% increase has been included for those at or beyond the mid-point for 2025.

In addition to wage increases across all employee groups, a five-year staffing study was completed in 2024 and was accepted by Council per Resolution [RES 0032-2024](#) passed on October 7, 2024. There is a request to add additional staff based on the recommendations from this study. These positions are a high priority to ensure continued excellence in government and to enhance city services to residents. Readers should refer to the All-Funds Summary, Department narratives, and staffing study for more information on staffing recommendations.

Transfers out increased for two reasons. First, the City will be receiving a dividend payment and a premium holiday reduction from the Central Ohio Healthcare Consortium (COHCC) because of the City's favorable health insurance claims experience over the past five (5) years. The City's excellent claims experience is the result of various programs initiated by the City to promote health and wellness and includes a very robust wellness program, near site medical center, and High Deductible Healthcare Plan with a Healthcare Savings Account. This has allowed the City to maintain lower than industry standard increases for premiums ranging from 0% to 5%, and for 2025, the premium increase is 1%. In addition to the lower premium increases, the City has received premium holidays from the Consortium for multiple years and will be receiving the maximum premium holiday for 2025. This will be returned to employees in the form of a one-month premium holiday for the employees' share of the premium, continued funding of the near-site medical center, and a transfer of \$500,000 to the capital improvement fund to purchase wellness furniture, fixtures, and equipment for the new municipal complex. Second, the Information Technology Department has identified the wireless access points necessary for the new municipal complex. The estimated \$215,000 for these access points is requested to be transferred to the capital improvement fund to capture this as part of the total cost to place the building into operation.

Fund Balance Impact

Planned revenue and appropriations for 2025 results in an addition of \$1.4 million to unreserved fund balance as indicated below.

2025 General Fund Operations	
Planned Revenue	\$ 38,233,799
Planned Expenditures	\$ (36,808,655)
Addtion to/(Use of) Fund Balance	\$ 1,425,144

The corresponding impact on General Fund unassigned fund balance is within the City's General Fund, Fund Balance Policy requirements. The Policy requires that an emergency reserve equivalent to 25% of operational expenditures be set aside annually. 25% of the 2025 expenditures is \$9 million dollars. This is an increase of \$550,000 to the emergency reserve for 2025. The Policy requires that unreserved/unassigned fund balance be maintained at a level equivalent to two (2) months of operations and anything above that amount may be used along with planned revenue for appropriations. As calculated below, the addition of \$1.4 million for 2025 leaves more than three times that amount, or more than six (6) months of operating expenditures. This figure does not include any dollars returned from 2024 appropriations.

General Fund Analysis Unassigned Fund Balance	
Total General Fund Appropriations 2025	\$ 36,808,655
Less Debt Service & Transfers	1,170,575
Total Operating Appropriations 2025	\$ 35,638,080
25% of Operating Appropriations for Emergency Reserve	\$ 8,909,520
Rounded Reserve to be set aside	\$ 9,000,000
Projected Ending Fund Balance Plus/Minus Planned Use	\$ 27,684,787
Less Emergency Reserve	9,000,000
Remaining Projected Unassigned Fund Balance	\$ 18,684,787
Projected Number of Months in Remaining Unassigned Fund Balance	6.29
Total Operating Appropriations 2025	\$ 35,638,080
Divide by 12 for approximately 1 month	2,969,840
Times 2 for 2 months of operations	5,939,680
Amount of Projected Unassigned in Excess of 2 Months	\$ 12,745,107

LAW

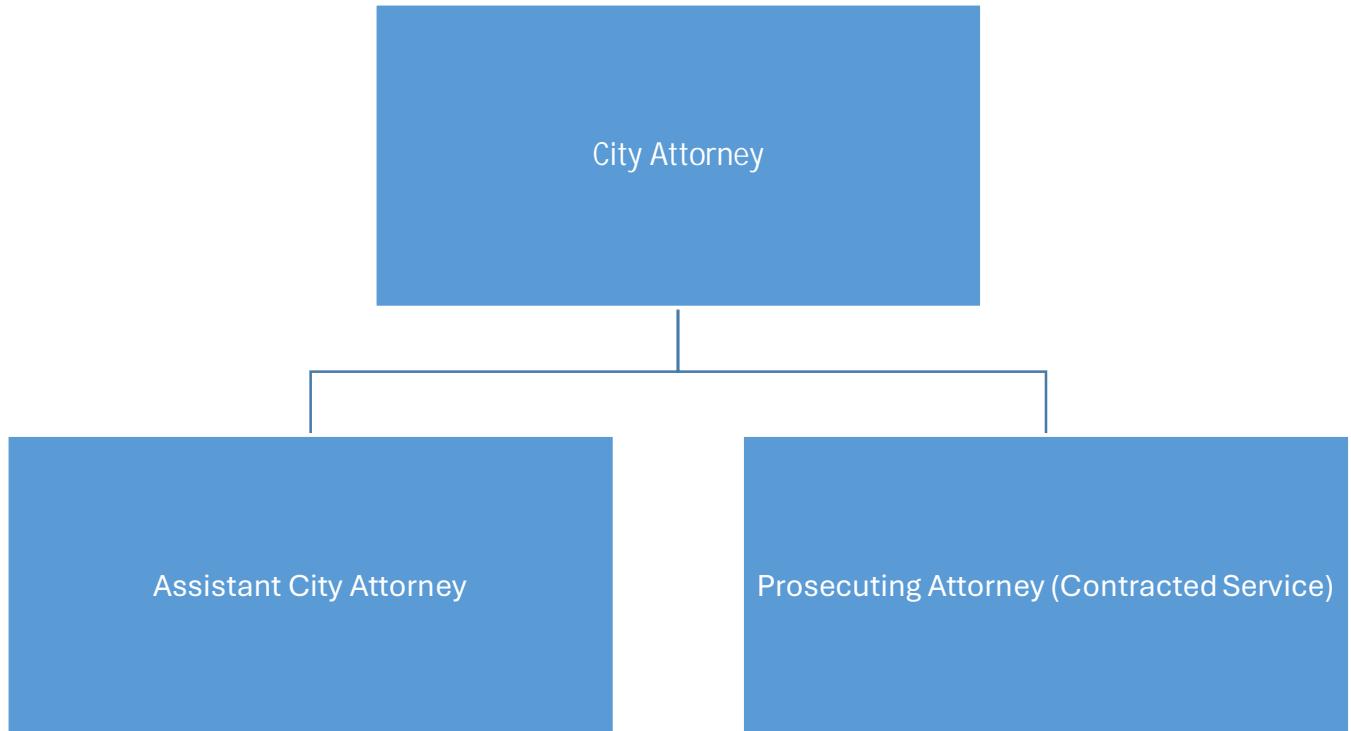
Department Description

The Department of Law is headed by the City Attorney and supported by the Assistant City Attorney. The law department also contracts with a Prosecuting Attorney to support the Mayors Court, shared by both Gahanna and New Albany.

The City Attorney 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 legal representation to the City, including all elected and appointed officials, boards and commissions, and employees of the City in their official capacities. The City Attorney also prosecutes and defends all lawsuits for and on behalf of the City and may appoint assistants as Council authorizes. The City Attorney is also responsible for hiring and managing any specialized outside legal counsel required by the City.

The Department of Law prepares and 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 priorities for 2025:

- Continuous review of all City Ordinances to ensure internal consistency and compliance with State Law.
- Provide legal research and opinions to City Departments, Boards, Commissions, and Council to promote informed, legally sound, and responsible decision-making.
- Identify, implement, and recommend best practices to provide systemic due process protections in Mayor's Court.
- Identify and recommend uses for Opioid Settlement Funds for Opioid Remediation.

Challenges

The Department of Law faces several challenges, including maintaining fiscal responsibility while proactively limiting the City's exposure to expensive litigation while providing effective legal counsel for the City's Departments.

Non-Routine and New Items

The Department of Law has no new or non-routine item requests for the 2025 Budget.

Department Performance

Accomplishments and Innovation

In 2024, the Department of Law demonstrated efficient and fiscal responsibility as evidenced by the following accomplishments:

- Updated and revised the City Code with City Officials and City Council to provide enhanced protections for residents.
- Ensured that all City public bodies comply with City Code and State Law.
- Worked with City Departments to review and update policies and procedures.
- Ensured agreements with third parties to protect City assets.
- Worked with residents as an alternative to administrative action by City Boards, Commissions, and Departments.
- Established a formal diversion program and included educational courses and community service as an available sanction for Mayor's Court cases.
- Participated in litigation to protect and advance the City's constitutional right to home rule.
- Initiated litigation to ensure compliance with zoning code.
- Investigated and mediated any Fair Housing Complaints.

Budget Information

Revenue, Appropriation and Position Summary

General Fund	Use of Funds	2022 Actual	2023 Actual	2024 Appropriated	2025 Request	2024-2025 Difference
	Salaries & Benefits	\$272,472	\$289,171	\$293,308	288,794	(4,514)
	Materials & Supplies	\$10,730	\$10,372	\$15,062	14,000	(1,062)
	Contract Services	\$210,192	\$176,369	\$197,000	174,000	(23,000)
	Departmental Total	\$ 493,394	\$ 475,912	\$ 505,370	\$ 476,794	\$ (28,576)
	Elected/Appointed Officials	2022 Actual	2023 Actual	2024 Appropriated	2025 Request	2024-2025 Difference
	City Attorney	1	1	1	1	0
	Total Officials	1	1	1	1	0
	Full-Time	2022 Actual	2023 Actual	2024 Appropriated	2025 Request	2024-2025 Difference
	Assistant City Attorney	1	1	1	1	0
	Court Liaison/Victim Advocate Coordinator	0.25	0.25	0.25	0.25	0
	Total Full-Time	1.25	1.25	1.25	1.25	0
	Law Department Revenue	2022 Actual	2023 Actual	2024 Appropriated	2025 Request	2024-2025 Difference
	Law Department Total	\$ -	\$ -	\$ -	\$ -	\$ -

COUNCIL OFFICE

Department Description

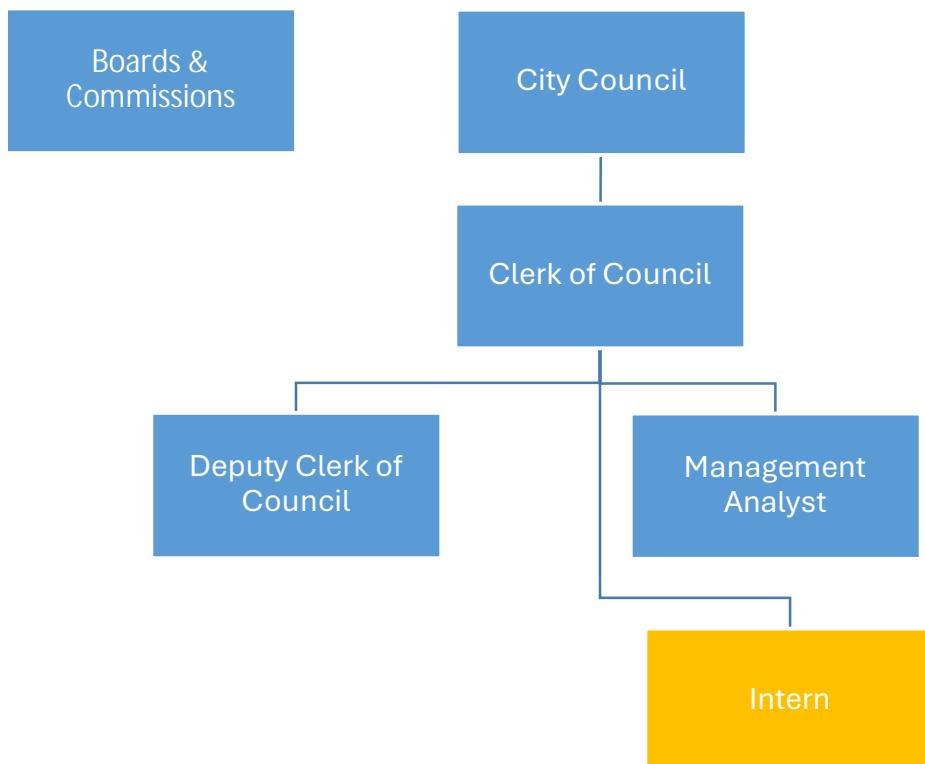
The City Council Office is led by the Clerk of Council whom the City Council appoints. The Clerk of Council is supported by the Deputy Clerk of Council, a Management Analyst, and an intern. The City Council Office supports the City Council, Planning Commission, Board of Zoning & Building Appeals, Civil Service Commission, Fair Housing Board, Records Commission, Property Appeals Board, and Charter Review Commission Members in various capacities.

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

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

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

Organizational Chart



Conditions Affecting Service Levels, Performance and Cost

Priorities

The following priorities have been identified for 2025:

- Continuous assessment of the City's Records Program to further improve upon public records request responses, document management systems, storage, preservation, and disposal requirements.
- Onboard any new board and commission appointees with a customized orientation program.
- Identify and implement ways to promote and foster ongoing communications with residents to increase public awareness of and participation in the business of Council, boards, and commissions.

Challenges

The City continues to experience an increasing number of public records requests. Although the City aims to ensure timely and thorough responses, additional support is needed to help fulfill these demands. Additionally, staff support is necessary to review applicable exemptions and redactions to public records, analysis of public records and social media case law, and training on public records management.

The City also faces challenges with accessing previously digitized records due to the information repository lacking in technological upgrades, inadequate training on use of the systems, and insufficient management of the records indices and metadata for search and retrieval capabilities.

Non-Routine and New Items

Changes to Operations

The 2025 Budget request for Council Office does not include non-routine or new items.

Department Performance

Accomplishments and Innovation

In 2024, the Council Office:

- Hired and successfully onboarded a new Communications & Legislative Research Analyst, which has enhanced the skill set of the office, improved upon the level of customer service the office can deliver to those seeking information from the City Council office, and expanded the opportunities to collaborate with City staff on communications with residents.
- Hired its first intern in collaboration with the Mid-Ohio Regional Planning Commission (MORPC) to work on special projects such as legislative research and analysis and City records inventory enhancement.
- Continued consolidation of repositories of permanent files and archives from two technology vendors and systems to one vendor and system. Working alongside personnel from IT, Division of Police, Human Resources, Finance and other administrative teams, Council Office is helping to lay the groundwork to migrating to the new system while ensuring records preservation and continuity of the City's permanent files. The new system brings much needed upgrades to accessibility and security for records.
- Carried out a historic records digitization project to preserve and increase accessibility to the City Council's earliest minutes and legislative acts from the 1880s through the 1970s, in honor of the City's 175th Anniversary of its founding.

Budget Information

Revenue, Appropriation and Position Summary

General Fund	Use of Funds	2022 Actual	2023 Actual	2024 Appropriated	2025 Request	2024-2025 Difference
	Salaries & Benefits	303,509	418,359	481,521	497,409	15,888
	Materials & Supplies	10,356	10,914	31,810	24,175	(7,635)
	Contract Services	49,156	72,653	82,200	94,194	11,994
	Departmental total	\$ 363,021	\$ 501,926	\$ 595,531	\$ 615,778	\$ 20,247
	Elected/Appointed Officials	2022 Actual	2023 Actual	2024 Appropriated	2025 Request	2024-2025 Difference
Council Members	7	7	7	7	7	0
Board of Zoning & Appeals	5	5	5	5	5	0
Civil Service Commission	5	5	5	5	5	0
Planning Commission	7	7	7	7	7	0
Records Commission	2	2	2	2	2	0
Total Officials	26	26	26	26	26	0
Full-Time	2022 Actual	2023 Actual	2024 Appropriated	2025 Request	2024-2025 Difference	
Clerk of Council	1	1	1	1	0	
Deputy Clerk of Council	1	1	1	1	0	
Management Analyst - Records	0	0	1	1	0	
Total Full-Time	2	2	3	3	0	
Part-Time/Seasonal	2022 Actual	2023 Actual	2024 Appropriated	2025 Request	2024-2025 Difference	
Intern	0	0	1	1	0	
Total Part-Time/ Seasonal	0	0	1	1	0	
General Fund	Council Revenue	2022 Actual	2023 Actual	2024 Appropriated	2025 Request	2024-2025 Difference
	Fines & Fees	100	0	0	0	0
	Licenses & Permits	62,810	74,084	40,000	40,000	0
	Other	200	400	0	0	0
	Council Total	\$ 63,110	\$ 74,484	\$ 40,000	\$ 40,000	\$ -

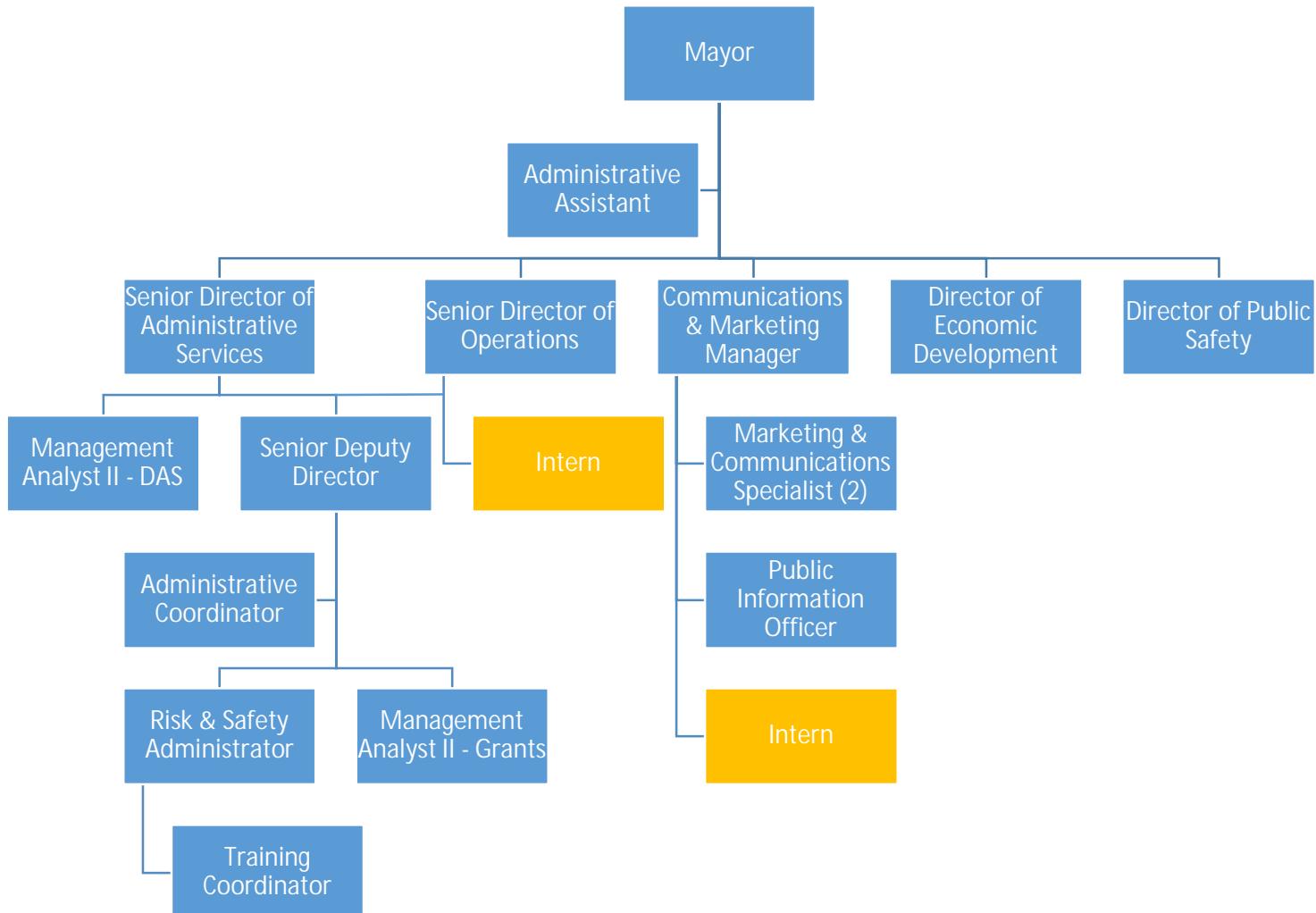
MAYOR'S OFFICE

Department Description

The Mayor's Office is the central hub for all city business and affairs. Serving as the Chief Executive Officer of the City, the Mayor is ultimately responsible for all aspects of city administration, including overseeing the day-to-day operations of the City and ensuring that all departments operate in accordance with the City's mission, vision, values, and strategic plan. The Senior Directors of Operations and Administrative Services, along with the Directors of Public Safety and Economic Development, report to the Mayor.

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

Organizational Chart



Conditions Affecting Service Levels, Performance and Cost

Priorities

The following priorities have been identified for 2025:

- Continue to establish the framework needed for successful growth within the City and enhancing communications between the City and its residents.
- Finalize the development of a new five-year strategic and economic development plan, informed by community input and engagement.
- Establish a Mayor's Advisory Panel to provide stakeholder input on issues including but not limited to workforce development, transportation, diversity and inclusion, housing, and sustainability.
- Continue evaluation of internal processes for opportunities to modernize and enhance customer service levels and speed to market.
- Develop a competitive marketing approach that highlights the City for development, workforce and job attraction, and business retention.
- Build upon relationships with community partner organizations and stakeholders to strengthen communication and create a unified vision within the City.
- Maximize the use of new technology to ensure efficient and effective city operations and timely delivery of services.
- Foster and grow citizen engagement through the continuation of a Citizen's Academy program.
- Improve the City's Emergency Management function by developing a Continuity of Operations Plan (COOP) for all divisions within the City. This is designed to allow the Administration to perform critical functions in the event of a natural disaster or other emergency that otherwise greatly impairs the ability to perform essential services.
- Continue to build the Risk & Safety Program in 2025 by:
 - Implementing a multi-year safety training program on all PERRP-required training.
 - Continuing to host First Aid, AED, CPR and QPR certification courses; distracted driver education and training; additional training for field staff; accident investigation training for supervisors.
 - Enhancing safety in work areas by completing safety work area audits, reviewing safety data sheets, conducting chemical audits, conduct, and update written job hazard analysis by position.
 - Partnering with local jurisdictions to maximize training opportunities across the region.
 - Streamlining property damage claims to ensure an efficient process and maximize return to the City.
 - Increasing participation with CORMA to extend access to resources and training opportunities.
- Continue to build the Marketing & Communications Division by:
 - Proactively seek opportunities to provide enhanced communications to residents and stakeholders.
 - Providing responsive marketing support to city departments.
 - Building citywide brand consistency and renewing focus on marketing development opportunities.
 - Identifying and implementing new methods of communication with residents and businesses.

Non-Routine and New Items

Facilities Needs

Following the completion of a detailed assessment in 2021 which identified significant deficiencies in multiple city facilities, the City purchased 825 Tech Center Drive in the fourth quarter of 2022 to address these needs.

The building is in the process of becoming the new home of Police Headquarters, City Hall operations, and the Senior Center. Construction of the facility began in Spring 2024 and is slated to be completed in late 2025.

In addition to 825 Tech Center Drive, city staff continues to explore options for properties that would be suitable to resolve the challenges that currently exist for the Service, Fleet, and Park complexes. Given the average requirements and the lack of developable land, this continues to be challenging. This evaluation and research will continue until a suitable property or alternative option is identified.

New Items

The 2025 Budget request for the Mayor's Office does not include non-routine or new items.

2025 Staffing Requests

The following positions are requested for the Department of Administrative Services in 2025. Additional details can be found in the 2024 Staffing Study ([RES 0032-2024](#)) beginning on page 65.

- Training Coordinator

Department Performance

Accomplishments and Innovation

In 2024, the Mayor's Office:

- Completed design development and groundbreaking for the new Police Headquarters, City Hall, and Senior Center, located at 825 Tech Center Drive.
- In partnership with the CIC, continued work on the Creekside Redevelopment Strategy to identify suitable developments within the Creekside District.
- Organized resident-led group to present Gahanna 175, a year-long celebration and recognition of the 175th anniversary of the founding of Gahanna, including a weekend of activities that were designed to bring together community partners, residents, and stakeholders, and uplift the community.
- Facilitated series of workshops with community partner organizations to identify a unified vision and opportunities for collaboration.
- Reorganized the Administration's senior leadership team with the addition of Senior Directors, which added communication, transparency, and operational awareness throughout the City.
- Monitored ARPA dollars issued to nine (9) community organizations through the 2023 Community Grant Program.
- Issued ARPA dollars to fifteen (15) community organizations through the 2024 Community Grant Program.
- Onboarded a Management Analyst II – This position is working to enhance and maintain the City's grants management processes, identifying opportunities to secure outside funding and reduce the need for taxpayer dollars and managing the overall grant process. This position also assists with special projects, including sustainability initiatives, overseeing the Community Grants Program, and providing support for the Senior Directors.
- Onboarded an Administrative Coordinator – This position supports the Senior Directors and assists the Departments of IT, Finance, and HR by performing high level administrative tasks. These tasks include communications related to property damage; assisting with budget monitoring, purchase orders and invoices for DAS departments; support system management of Munis, HRIS, and Learning Management System (LMS); scheduling hiring interviews; assisting with personnel file management and IT inventory management.
- Worked with Franklin County Public Health to begin to enhance services provided under the health contract.

- Launched “Our Gahanna,” a strategic and economic development plan, in partnership with PlanningNEXT. This included establishing a 30-member Steering Committee and initiating public engagement.
- Presented the City’s first Citizen’s Academy, which provided an opportunity for 20 Gahanna residents to spend six weeks with individual departments and city staff members and learn more about city operations, finances, projects, and processes.
- Presented the City’s financial conditions to Moody’s in partnership with Baker Tilly and reaffirmed the City’s Aa1 bond rating.
- Established the Display of Public Artwork on City-Owned Property Policy.
- Hired NFP, benefits consultant, to review the City’s health benefits for employees, which resulted in realizing an 11% savings for ancillary benefits (life, dental, vision).
- Completed the 5-year Staffing Study.

In 2024, the Risk & Safety Division:

- Completed safety training with Parks & Rec and Service team members, including equipment training, confined space training and distracted driving training, work zone traffic control, bucket truck training, and supervisor training.
- Partnered with Mifflin Township Division of Fire in hosting AED awareness and fire extinguisher training.
- Completed the City’s first CDL training program, with five employees earning their Commercial Driver’s License
- Partnered with SafeX to complete a thorough review of the City’s written Safety Programs to ensure compliance with PERRP standards and reviewed the requirements of these written programs with all applicable City Superintendents and Supervisors to ensure compliance and identify training needs.
- Performed building appraisals through the City’s insurance plan.
- Worked with the City’s insurance broker to transition tracking of City assets into an online software to allow more efficient notification of new/sold equipment and tracking of property values.
- Enhanced the AED program by making improvements to the monthly inspection process and replacement program.
- Conducted annual hearing testing for affected employees.
- Created a promotional training program for Service Maintenance Workers in coordination with the USW.

In 2024, the Marketing & Communications Division:

- Designed and delivered multiple editions of *Uniquely Gahanna*, which was mailed and delivered to all Gahanna households.
- Coordinated and published the Parks and Recreation Department’s program guides, expanding to provide editions for Summer, Fall, and Winter to increase programming and communications to residents.
- Produced and published bi-monthly Senior Spotlight newsletters, mailed to Gahanna seniors.
- Produced and distributed weekly e-newsletters for the Gahanna Senior Center, as well as monthly e-newsletters for the Department of Parks & Recreation and city departments.
- Coordinated multiple town hall workshops, offered both in-person and via livestreaming, to provide an opportunity for city departments to update residents on ongoing projects as well as an opportunity for engagement with residents to ask questions.
- Refreshed the PD Bulletin and internal staff communications to add value and clarity.
- Created and published content for Gahanna.gov, the City’s website, to share information with residents on ongoing projects and city initiatives.
- Developed marketing and communication materials for city initiatives, including but not limited to promotion of Gahanna175 events and recreation programming, as well as the City’s new aggregation program, Gahanna Energy Plus.
- Produced multiple written communications to residents to inform on ongoing projects.

- Began development of an overall social media strategy for all city platforms.
- Worked with members of the media to share the stories of Gahanna with both residents and the greater Central Ohio community.
- Continued to increase followers and resident engagement on 12 city social media accounts through integration of videos and other new techniques.
- Realigned tasks between employees to improve efficiency within the Division.
- Continued to work on citywide brand consistency through all communications.

Budget Information

Revenue, Appropriation and Position Summary

General Fund	Use of Funds	2022 Actual	2023 Actual	2024 Appropriated	2025 Request	2024-2025 Difference
	Salaries & Benefits	\$ 594,892	\$ 695,336	\$ 639,926	\$ 716,138	\$ 76,212
	Materials & Supplies	\$ 5,524	\$ 12,359	\$ 22,085	\$ 23,150	\$ 1,065
	Contract Services	\$ 252,926	\$ 152,152	\$ 278,475	\$ 367,000	\$ 88,525
	Departmental total	\$ 853,342	\$ 859,847	\$ 940,486	\$ 1,106,288	\$ 165,802
	Elected/Appointed Officials	2022 Actual	2023 Actual	2024 Appropriated	2025 Request	2024-2025 Difference
	Mayor	1	1	1	1	0
	Total Officials	1	1	1	1	0
	Full-Time	2022 Actual	2023 Actual	2024 Appropriated	2025 Request	2024-2025 Difference
Senior Director of Administrative Services	1	0.25	0	0	0	0
Senior Director of Operational Services	0	0.2	0	0	0	0
Senior Deputy Director	0	0.25	0	0	0	0
Administrative Assistant	1	1	1	1	1	0
Management Analyst	0	0.25	0	0	0	0
Public Information Officer	1	1	1	1	1	0
Communications Manager	1	1	1	0	0	-1
Marketing Manager	0	0	0	1	1	1
Marketing & Communications Specialist	2	2	2	2	2	0
Total Full-Time	6	5.95	5	5	5	0
Part-Time/Seasonal	2022 Actual	2023 Actual	2024 Appropriated	2025 Request	2024-2025 Difference	
Office Support Worker III	1	0	0	0	0	0
Intern	0	0	0	1	1	1
Total Part-Time/ Seasonal	1	0	0	1	1	1
Mayor's Office Revenue	2022 Actual	2023 Actual	2024 Appropriated	2025 Request	2024-2025 Difference	
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Mayor's Office Total	\$ -	\$ -	\$ -	\$ -	\$ -

Note: Refer to the Finance Department Narrative, Revenue, Appropriation and Position Summary section for Division of Administrative and Operational Service positions and related appropriations. This activity was moved from various departments in 2024 to a centralized division under the Finance Department. The positions and activity are reflected in narrative information above as the Mayor directly oversees these positions and activities.

MAYOR'S COURT

Department Description

The Mayor's Court is responsible for the administrative aspects of the City of Gahanna and New Albany Mayor's Courts. The Clerk manages the court docket, maintains records, facilitates contracts, prepares reports for various State and local agencies in accordance with the ORC and oversees the case adjudication process. The Mayor's Court provides a venue for citizens to resolve misdemeanor offenses in a convenient and friendly environment.

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

Organizational Chart



Conditions Affecting Service Levels, Performance and Cost

Priorities

The Mayor's Court has identified the following specific strategic goals for 2025:

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

Challenges

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

Non-Routine and New Items

Changes to Operations

The 2025 operating budget request for the Mayor's Court will not include any non-routine or new items.

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 2024 by:

- Continuing to collaborate with New Albany in a shared services model for Mayor's Courts which brings revenue to the General Fund annually.
- Continuing the implementation of an e-Citation and ticket import collaboration with the Police Department, which will ultimately reduce duplication of effort and allow our staffing levels to remain the same despite the rise in workload.

Performance Measures

Measure	2021	2022	2023	2024	2025
% Defendants with cases reviewed and/or decided upon promptly in alignment with Supreme Court guidelines.	100%	100%	100%	YTD 100%	TBD

Budget Information

Revenue, Appropriation and Position Summary

General Fund	Use of Funds	2022 Actual	2023 Actual	2024 Appropriated	2025 Request	2024-2025 Difference
	Full-Time	2022 Actual	2023 Actual	2024 Appropriated	2025 Request	2024-2025 Difference
Salaries & Benefits	278,766	295,554	301,881	316,398	14,517	
Materials & Supplies	425	592	1,250	1,200	(50)	
Contract Services	53,655	63,168	72,800	72,500	(300)	
Departmental total	\$ 332,846	\$ 359,314	\$ 375,931	\$ 390,098	\$ 14,167	

General Fund	Clerk of Court Revenue	2022 Actual	2023 Actual	2024 Appropriated	2025 Request	2024-2025 Difference
	Charges for Services	\$ 171,416	\$ 159,783	\$ 100,000	\$ 100,000	\$ -
Fines & Fees	\$ 291,233	\$ 326,259	\$ 350,000	\$ 350,000	\$ -	
Clerk of Court Total	\$ 462,649	\$ 486,042	\$ 450,000	\$ 450,000	\$ -	

HUMAN RESOURCES

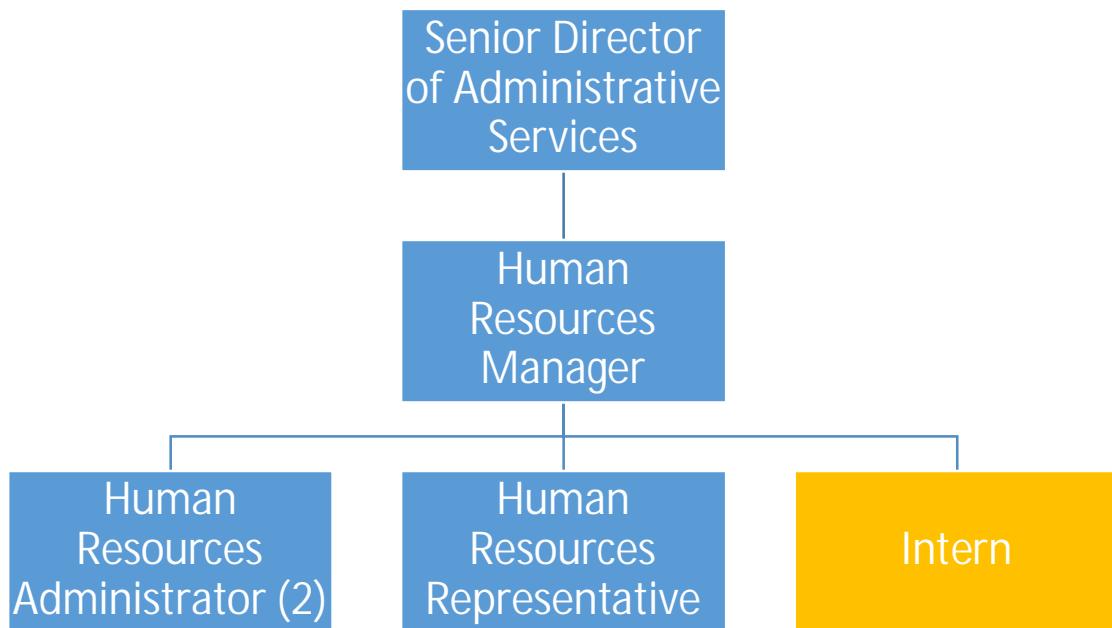
Department Description

Human Resources (HR) serves as a partner within the City of Gahanna to attract, retain, and inspire people committed to serving the residents of Gahanna. HR provides the City with expertise on best HR practices and benefits administration to strategically attract and recruit top talent. HR is committed to assisting the City's employees as they provide the best possible services to the residents of Gahanna.

The Department of Human Resources is comprised of an HR manager, two (2) HR administrators, and an HR representative. The Senior Director of Administrative Services serves Charter provisions for the Director of Human Resources.

HR is responsible for recruitment and retention of employees, training and development, employee benefits administration, performance management effectiveness, and employee relations.

Organizational Chart



Conditions Affecting Service Levels, Performance, and Cost

Priorities

The Human Resources Department has identified the following priorities for 2025:

- Establish a training program that includes at least two (2) City-wide in-service days and quarterly virtual training using the Learning Management System (LMS).
- Establish a quarterly training plan for supervisors and employees.
- Establish professional development plans for Directors and Managers.
- Continue to evaluate employee health benefits and wellness programs.
- Update the wellness program to provide employees with increased mental health programming and more impactful physical health programming.

- Work with each Department to forecast staffing needs to ensure continuity of efficient and effective government operations.
- Reimagine the onboarding process by using technology and an updated procedure while also launching the Onboarding Academy to provide a meaningful and impactful onboarding experience.
- Establish a digital onboarding system for new hire documents, significantly reducing cost and increasing the speed and efficiency of new hire turnaround times.
- Continue to manage civil service testing programs.
- Implement the initial phase of the Staffing Study which will position the City for anticipated future growth.
- Continue to reduce negative turnover by strategic and effective hiring and increasing retention efforts such as engagement and valuable insurance programs.
- Review and implement recommendations from the Employee Engagement Survey.

Challenges

The HR Department suffered several challenges in 2024, including recruiting employees to apply for and work in the public sector. The Department also struggled with appropriate staffing across City Departments, facilitating the need for a strategic staffing plan based on the Staffing study to increase efficient and effective operations.

Non-Routine or New Items

Non-Routine

In 2025, the Department will be responsible for coordinating police sergeant and lieutenant assessment centers. This civil service process is contained in the collective bargaining agreement with the FOP.

New Items

The HR team will implement a new performance evaluation process which includes updated rating criteria for a more effective experience, streamlined process for more efficient and mindful process for supervisors, approvers, and employees, and improved results for employee performance. This new item does not include a 2025 budget request.

Department Performance

Accomplishments and Innovation

2024 successes for the Human Resources Department include:

- Onboarding and training of a Human Resources Representative and a Human Resources Administrator.
- Hired and onboarded 16 full time unclassified employees, 3 part time unclassified employees, 6 full time classified employees, 166 seasonal employees, 2 Communication Technicians I, 5 Police Officers and 4 Interns. Promoted 8 full time unclassified employees and 3 full time classified employees.
- Completed the 2024 Police Officer hiring process, including lateral hiring process.
- Completed the 2024 Communication Technician I hiring process.
- Completed a police sergeant civil service process that resulted in the promotion of two (2) sergeants in 2024.
- Administered 8 civil service examinations.
- Continued the implementation of a time keeping and attendance system and scheduling system. The new system allows for more reporting for supervisors, the ability for seasonal staff to clock in and out from a mobile device that is geographically fenced to their work location, paperless process for

adding missed punches and approving timesheets. This victory also includes implementing Telestaff for the Communications Technicians.

- Continued to administer the step pay plan administration which ensures the City is competitive with other jurisdictions and attracts and retains top talent.
- Supervisors started the Management Development Training in October 2023 and completed it in February 2024.
- Completed the final phase of the compensation study which improves the City's ability to attract and retain top talent in January 2024.
- Successfully recruited and onboarded the largest class of seasonal employees creating a positive and impactful experience for seasonal workers and the community.
- Launched the LMS to all seasonal employees and permanent employees creating an efficient mechanism for onboarding, training, and development.
- Improved HR services by implementing departmental shadowing opportunities for HR staff to better understand employees' experiences allowing the team to provide the best support possible.
- Negotiated an agreement with the United Steelworkers which created a career progression plan for Service Maintenance Workers, increasing retention efforts.
- Hosted 12 employee engagement events.
- Hosted 16 Wellness Program activities for employees.
- Designing an updated onboarding and mentoring program to launch in 2025.
- Upgraded the HRIS system.
- Learning Management System launched to all staff for wellness activities and training opportunities and all seasonal employee onboarding activities.
- Implemented GovInvest to use during contract negotiations.

Budget Information

Revenue, Appropriation and Position Summary

General Fund	Use of Funds	2022 Actual	2023 Actual	2024 Appropriated	2025 Request	2024-2025 Difference
	Salaries & Benefits	\$ 390,826	\$ 576,109	\$ 450,623	\$ 475,022	\$ 24,399
	Materials & Supplies	\$ 244,599	\$ 183,283	\$ 300,465	\$ 325,560	\$ 25,095
	Contract Services	\$ 118,799	\$ 174,005	\$ 297,680	\$ 365,240	\$ 67,560
	Departmental total	\$ 754,224	\$ 933,397	\$ 1,048,768	\$ 1,165,822	\$ 117,054
	Full-Time	2022 Actual	2023 Actual	2024 Appropriated	2025 Request	2024-2025 Difference
	Senior Director of Administrative Services	0	0.25	0	0	0
	Senior Deputy Director	0	0.25	0	0	0
	Human Resources Manager	1	1	1	1	0
	Human Resources Administrator	2	2	2	2	0
	Human Resources Assistant	1	0	0	0	0
	Human Resources Representative	0	0	1	1	0
	Management Analyst	0	1.25	0	0	0
	Risk & Safety Mgmt Administrator	0	1	0	0	0
	Administrative Assistant	0	0	0	0	0
	Total Full-Time	4	5.75	4	4	0
	Part-Time/Seasonal	2022 Actual	2023 Actual	2024 Appropriated	2025 Request	2024-2025 Difference
	Intern	0	2	0	1	1
	Total Part-Time/ Seasonal	0	2	0	1	1
General Fund	Human Resources Revenue	2022 Actual	2023 Actual	2024 Appropriated	2025 Request	2024-2025 Difference
	Other	\$ 3,011	\$ 158	\$ 143,000	\$ -	\$ (143,000)
	Human Resources Total	\$ 3,011	\$ 158	\$ 143,000	\$ -	\$ (143,000)

FINANCE DEPARTMENT

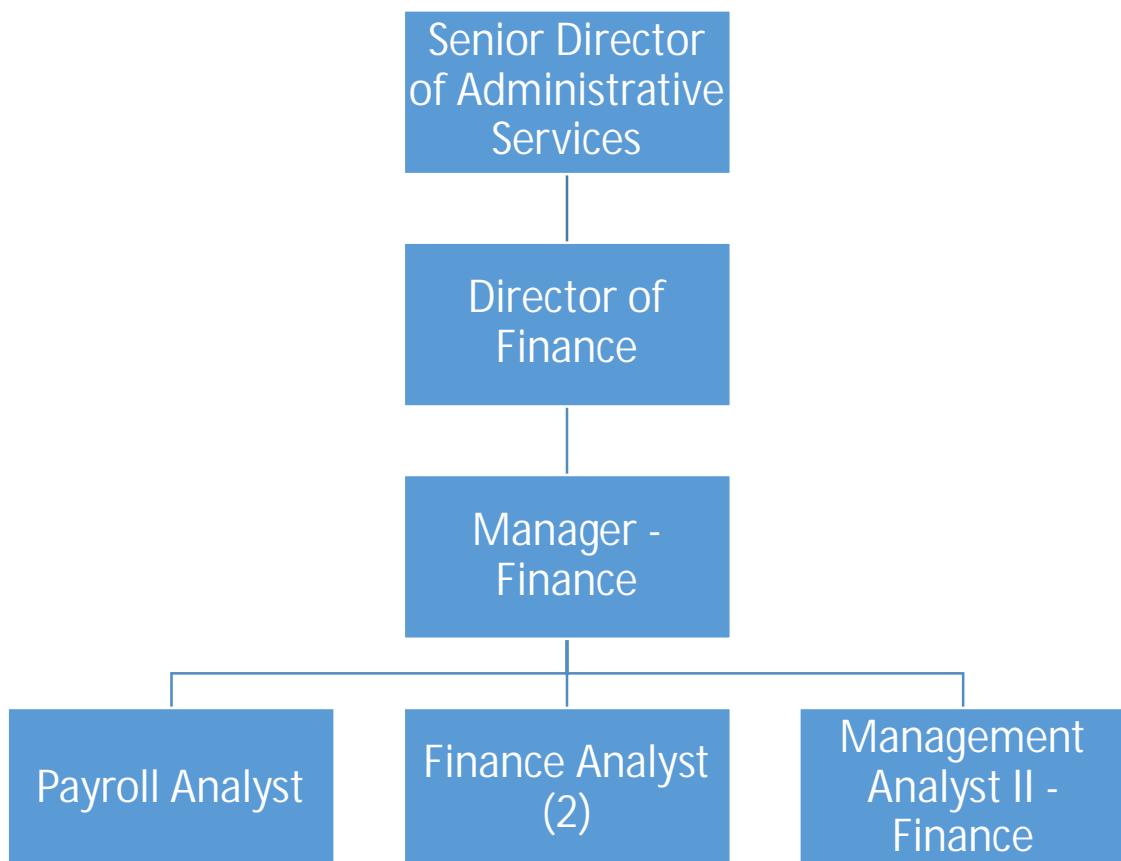
Department Description

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

The Department oversees the collection and proper distribution of all City revenues, including the local income tax, property tax, and all other streams of income for the City. The Department provides general accounting services, including debt management and investing and banking activity of over \$180 million in pooled cash from all City funds. The Department is also responsible for administering Citywide expenses such as inter-fund transfers, debt service transfers and payments, enforcing revenue-sharing agreements, and managing Tax Increment Financing transactions.

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

The following priorities have been identified for 2025:

- Continue to ensure financial stability within the City by optimizing revenue streams, enhancing budgetary controls, and implementing strategic fiscal policies that promote long-term stability and resilience against economic fluctuations.
- Issue a Popular Annual Financial Report (PAFR) to report the financial state of the City to residents in a manner that is accessible and straightforward.
- Continue to improve the accounting system by entering capital asset information and implementing the ACFR builder.
- Work with the executive team to create Capital Improvement Plan (CIP) quarterly reports to ensure continuous monitoring of the CIP.
- Continuously review of various other policies and procedures throughout the department.

Challenges

The primary challenge for the Finance Department has been employee turnover. In 2023, half of the Finance Department was onboarded as new employees. Again in 2024, the department experienced turnover as two employees left their positions. Appropriate training and allocation of workload will continue to be a challenge for 2025.

There are also various capital initiatives including a City-wide facility and capital improvement plan that have affected the Finance Department. To be successful, resources will have to be allocated appropriately, including the proceeds of long-term general obligation debt. While the increase in interest rates has been beneficial for the City's investment portfolio, this has impacted the cost of issuing debt on a long-term basis.

Non-Routine or New Items

The 2025 Budget request for the Finance Department does not include non-routine or new items.

Department Performance

Accomplishments and Innovation

In 2024, the Department of Finance:

- Helped create the new divisions of Administrative and Operational Services to account for City-wide programs and oversight.
- Received the Distinguished Budget Presentation Award from the Government Finance Officers Association (GFOA) for the eleventh consecutive year.
- Received the Excellence in Financial Reporting Award for the Annual Comprehensive Financial Report (ACFR) for the tenth consecutive year.
- Filled two vacancies and celebrated a 34-year veteran employee's retirement.
- Assisted with the development and continued implementation of the City's first Capital Improvement Plan.
- Successfully secured a Aa1 rating from Moody's investment services on the 2024 bonds issued for the new municipal complex keeping the cost of financing as low as possible.
- Successfully issued Bonds as part of the financing plan for the new municipal complex facility which will combine Municipal, Senior Center, and Police resources in one location.

- Completed Efficient Processing and Deposits as evidenced by the following data:
 - Payroll:
 - 7,641 paychecks issued, averaging over 294 checks per pay period.
 - Accounts Payable:
 - 8,209 invoices paid, averaging over 167 invoices per week.
 - 2,092 vendor and credit card payment transactions (Checks, EFT/ACH, Virtual Card, Credit Card)
 - Batch & Journal Entry Deposits:
 - 1,749 batch and journal entry deposits per year

Performance Measures

Financial Reporting

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

Financial Reporting Outcomes

Year	2020	2021	2022	2023	2024
ACFR	ACFR	ACFR	ACFR	ACFR	TBD
In-House or Contracted	In-House	In-House	In-House	In-House	In-House
Audit Opinion	Clean	Clean	Clean	Clean	TBD

Financial Communication

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

GFOA Financial Communications Awards

Year	2020	2021	2022	2023	2024
Budget Award	Awarded	Awarded	Awarded	Awarded	Awarded
ACFR Award	Awarded	Awarded	Awarded	Applied	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	2020	2021	2022	2023	2024	
Target	<\$18.00	<\$15.00	<\$15.00	<\$12.00	<10.00	
Actual	\$13.90	\$12.10	\$10.50	\$8.20	TBD	

Budget Information

Revenue, Appropriation and Position Summary

General Fund	Use of Funds	2022 Actual	2023 Actual	2024 Appropriated	2025 Request	2024-2025 Difference
	Full-Time	2022 Actual	2023 Actual	2024 Appropriated	2025 Request	2024-2025 Difference
Salaries & Benefits	\$ 493,861	\$ 684,523	\$ 1,648,160	\$ 1,710,763	\$ 62,603	
Materials & Supplies	\$ 6,530	\$ 12,764	\$ 68,976	\$ 195,305	\$ 126,329	
Contract Services	\$ 1,050,745	\$ 1,217,799	\$ 3,146,639	\$ 2,322,070	\$ (824,569)	
Capital Outlay	\$ -	\$ -	\$ 7,000,000	\$ -	\$ (7,000,000)	
Transfers	\$ 541,800	\$ 729,032	\$ 738,600	\$ 1,259,288	\$ 520,688	
Debt Service	\$ 527,375	\$ 531,500	\$ 535,500	\$ 539,375	\$ 3,875	
Departmental total	\$ 2,620,311	\$ 3,175,618	\$ 13,137,875	\$ 6,026,801	\$ (7,111,074)	
Senior Director of Administrative Services	0	0.25	1	1	0	
Senior Director of Operational Services	0	0	0.75	0.75	0	
Senior Deputy Director	0	0.25	1	1	0	
Director of Finance	1	1	1	1	0	
Finance Manager	1	1	1	1	0	
Management Analyst	0	0.25	3	3	0	
Finance Analyst	1	3	2	2	0	
Payroll Analyst	1	1	1	1	0	
Administrator Risk Mgmt & Safety	0	0	1	1	0	
Administrative Coordinator	1	0	1	1	0	
Training Coordinator	0	0	0	0.5	0.5	
Total Full-Time	5	6.75	12.75	13.25	0.5	
Part-Time/Seasonal	2022 Actual	2023 Actual	2024 Appropriated	2025 Request	2024-2025 Difference	
Intern	0	0	1	1	0	
Total Part-Time/ Seasonal	0	0	1	1	0	

General Fund	Finance Revenue	2022	2023	2024	2025	2024-2025
		Actual	Actual	Appropriated	Request	Difference
Income Tax	\$ 21,069,082	\$ 23,495,417	\$ 24,410,100	\$ 25,493,600	\$ 1,083,500	
Property Taxes	\$ 2,002,481	\$ 2,019,877	\$ 2,262,000	\$ 3,059,395	\$ 797,395	
Other Local Taxes	\$ 377,535	\$ 384,536	\$ 377,540	\$ 400,070	\$ 22,530	
Intergovernmental	\$ 1,278,747	\$ 1,302,863	\$ 1,341,000	\$ 1,326,000	\$ (15,000)	
Charges for Services	\$ 686,556	\$ 424,500	\$ 939,483	\$ 813,196	\$ (126,287)	
Fines & Fees	\$ 309,424	\$ 419,426	\$ 230,000	\$ 230,000	\$ -	
Investment Income	\$ 1,115,112	\$ 4,193,101	\$ 2,500,000	\$ 5,000,000	\$ 2,500,000	
Other	\$ 11,285	\$ 17,791	\$ -	\$ -	\$ -	
Advance In	\$ 260,820	\$ 129,150	\$ -	\$ -	\$ -	
Finance Total	\$ 27,111,042	\$ 32,386,661	\$ 32,060,123	\$ 36,322,261	\$ 4,262,138	

Note: The Senior Directors of Administrative and Operational Services and related support staff are reflected in the chart above as a division of the Finance Department. However, these positions are reflected in the Mayor's Office organization chart as this division reports directly to the Mayor.

INFORMATION TECHNOLOGY

Department Description

The City of Gahanna's Information Technology Department focuses on Information Technology (IT) operations and Geographic Information Systems (GIS) for the entire City including Public Safety, 9-1-1 Communications, and the Police Department. The Information Technology Department is responsible for all IT infrastructure, networking, system security, systems administration, support of core information systems, Geographic Information Systems administration, telecommunications, and technology-related systems and services used by City staff. The IT Department also co-manages the City's fiber network (GNET) with both the Public Service, Planning, and Economic Development Departments. They also work with other municipalities to share resources and develop shared services.

Information Technology Operations

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

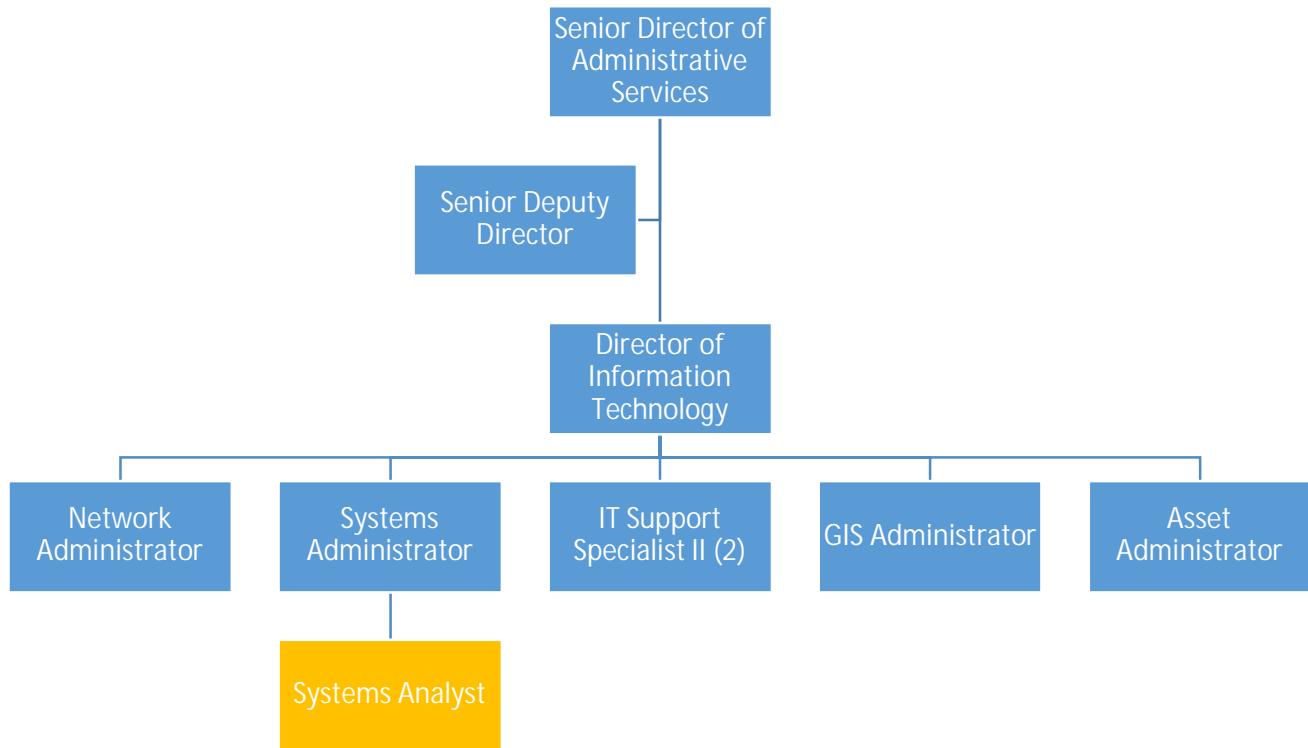
- Maintaining network infrastructure and physical end points (290 desktops, laptops, and tablets) dispersed across 9 locations.
- Network monitoring, security, and penetration testing.
- Monitoring of the wireless infrastructure for city hall, police department, and all satellite facilities including parks, traffic control devices and other specialized equipment
- Maintaining enterprise data storage including backup and recovery both onsite and off.
- Managing over 70 virtual servers and desktop terminals, which also provide failover and disaster recovery capabilities.
- Business application configuration, support, and 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, and visualize data elements within the system. GIS is also leveraged heavily by the Asset Management system which was brought online in 2022. This core system is used by the Public Service, Engineering, and Parks Departments to drive operational awareness across their departments. The specific efforts the GIS Administrator and IT Department support are:

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

Organizational Chart



Conditions Affecting Service Levels, Performance and Cost

Priorities

In 2025, the Department will continue to focus on reducing the technology stack by consolidating duplicative platforms, reducing the number of physical assets, and reviewing multi-year agreements that are scheduled to expire to reduce the operating budget. The Department will continue to oversee technology projects affecting the larger City and Police operations to ensure end user and administrative efficiencies are achieved when possible.

Additionally, the Department will focus on customer service to decrease support times and improve support standards. The Department will increase the usage of City resources to enhance user experience. This initiative includes the transition to and adoption of OneDrive and SharePoint (where applicable).

In 2025, the GIS Division will continue to expand the use of GIS in various departments. Through the asset management project, enhancements to the GIS will continue to be improved. This will create efficiencies in how services, data, and geospatial resources are delivered to our customer base.

These efforts will continue to elevate the GIS to a core application/function throughout the Departments of Public Service and Parks & Recreation. In addition, the Department will continue to incorporate these resources into the Public Safety platforms that are co-managed with the Gahanna Division of Police and other Public Safety entities throughout the region.

Challenges

IT Operations supports all departments and divisions with a high level of complexity across the city. The Department cross-trains, though developing depth of knowledge is challenging due to the deep expertise many of the City's systems require. The wide-ranging spectrum of IT systems and urgency for immediate response for many of the City's systems (e.g., police dispatching, 9-1-1 call center support, payroll systems support, phone systems, and police in-car equipment) means that project timelines are impacted when resources are shifted during an issue. The Department handles support tickets for end users within the City and Police Department. At times, the number of support issues, projects and other internal Department initiatives strains the staff.

The City is implementing a new CAD (Computer Aided Dispatch) system in 2025. This system will support five PSAPs creating a challenging network configuration. This major project is also developing at the same time as the move to the new municipal complex creating additional workload on the Information Technology team.

With 2024 being the first full year utilizing the asset management system, GIS Staff has seen an increase in GIS related requests. Additionally, the City implemented OpenGov in 2024 which has also increased GIS requests for the department. This additional workload has created a burden on GIS Staff given the dependence of the system on these technological platforms.

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

Non-Routine and New Items

Non-Routine Items

In 2025, time and resources will be used to plan for the move to 825 Tech Center Drive. Network infrastructure will need to be readied to ensure building security in 2025 and operational needs can be met in 2025. This will also include the redesign of the G-net fiber infrastructure at our 200 S. Hamilton campus. Revisions to these connections will be planned and executed in preparation for an eventual move.

In 2025, the City will implement a new CAD system to support the Police Department. The CAD system will support not only Gahanna, but 4 other PSAPs in the local area. This project is slated for completion in September 2025.

2025 Staffing Requests

The following positions are requested for the Department in 2025. Additional details can be found in the 2024 Staffing Study ([RES 0032-2024](#)) beginning on page 54.

- Systems Analyst

Department Performance

Accomplishments and Innovation

The Department has worked with the Division of Police to implement new cruiser technology that uses rugged tablets instead of trunk-mounted computers. Additionally, card readers and printers have provided a mobile solution for printed tickets that feed into Court. These solutions not only benefit the City financially, but also streamline the ticketing process while minimizing errors.

Cyber security is a constant concern for the Department. 2024 has seen updates to our end point detection software by integrating advanced reporting and detection tools. The Department has also worked with CISA to enable weekly testing through their Cyber Hygiene program.

The IT Department also applied for two grants in 2024 through the CyberOhio Local Government Grant Program. The first grant will help implement a security system for email to support the City's current email protection capabilities. Specifically, this cloud-based solution will provide advanced threat protection, spam filtering, and content control for all email communications. The second grant represents a significant enhancement to the City's vulnerability management capabilities. This new addition will be integrated with the current security processes and leverage its capabilities to strengthen the City's overall security posture.

In 2024, the Information Technology Manager was reclassified to the Director of Information Technology and obtained an IT Management and Leadership Professional certification from the IT Management and Leadership (ITML) Institute. The Director was able to receive this certification because of a grant opportunity from Ohio TechCred, a reimbursement program that paid for half of the certification.

Budget Information

Revenue, Appropriation and Position Summary

General Fund	Use of Funds	2022 Actual	2023 Actual	2024 Appropriated	2025 Request	2024-2025 Difference
	Full-Time	2022 Actual	2023 Actual	2024 Appropriated	2025 Request	2024-2025 Difference
Salaries & Benefits	\$ 556,789	\$ 694,797	\$ 723,793	\$ 1,008,089	\$ 284,296	
Materials & Supplies	\$ 134,914	\$ 205,260	\$ 263,445	\$ 350,990	\$ 87,545	
Contract Services	\$ 655,378	\$ 596,160	\$ 720,433	\$ 906,802	\$ 186,369	
Capital Outlay	\$ 17,883	\$ -	\$ -	\$ -	\$ -	
Departmental total	\$ 1,364,964	\$ 1,496,217	\$ 1,707,671	\$ 2,265,881	\$ 558,210	
Senior Director of Administrative Services	0	0.25	0	0	0	0
Senior Deputy Director	0	0.25	0	0	0	0
Director of Information Technology	0	0	0	1	1	1
Asset Administrator	0	0.4	0.4	0.4	0.4	0
CAD Administrator	0	0.25	0.25	0	0	-0.25
Information Technology Manager	1	1	1	0	0	-1
GIS Administrator	1	1	1	1	1	0
Network Administrator	1	1	1	1	1	0
Systems Administrator	1	1	1	1	1	0
IT Support Specialist	1	1	2	2	2	0
Management Analyst	0	0.25	0	0	0	0
Systems Analyst	0	0	0	1	1	1
Total Full-Time	5	6.4	6.65	7.4	0.75	

General Fund	Information Technology Revenue	2022 Actual	2023 Actual	2024 Appropriated	2025 Request	2024-2025 Difference
	Charges for Services	\$ 31,995	\$ 34,619	\$ 11,624	\$ 20,624	\$ 9,000
Fines & Fees	\$ 2,528	\$ 3,792	\$ 1,263	\$ 1,263	\$ -	
Other Revenue	\$ 3,570	\$ -	\$ -	\$ -	\$ -	
Information Technology Total	\$ 38,093	\$ 38,411	\$ 12,887	\$ 21,887	\$ 9,000	

PARKS & RECREATION

Department Description

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

The Department is responsible for managing, maintaining, and programming more than 800 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:

- 547 acres of developed park property over 27 parks that total 15.28 acres per 1,000 people
- 237 acres of natural park areas over 26 reserve sites
- 1 state nature preserve
- 24.10 miles of trails
- 30 rectangular sports fields for soccer and lacrosse
- 10 ball diamonds
- 11 basketball courts
- 7 tennis and pickleball courts
- 1 Splash pad
- 2 outdoor aquatic facilities
- 1 nine-hole golf course
- 17 playgrounds
- 1 nature play area
- 1 dog park
- 15 picnic shelters
- 2 gazebos
- 1 skatepark
- 3 kayak launch areas
- 2 community gardens

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

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

The Department is made up of three (3) separate divisions: Administrative, Parks and Facilities, and Recreation.

Division Descriptions

Administrative Division

The purpose of the Administrative Division is to provide communication, strategic planning and leadership to Parks & Recreation Department employees. The Administrative Division also provides exceptional operational customer results and accomplishes the overall long-term goals of the Department of Parks & Recreation.

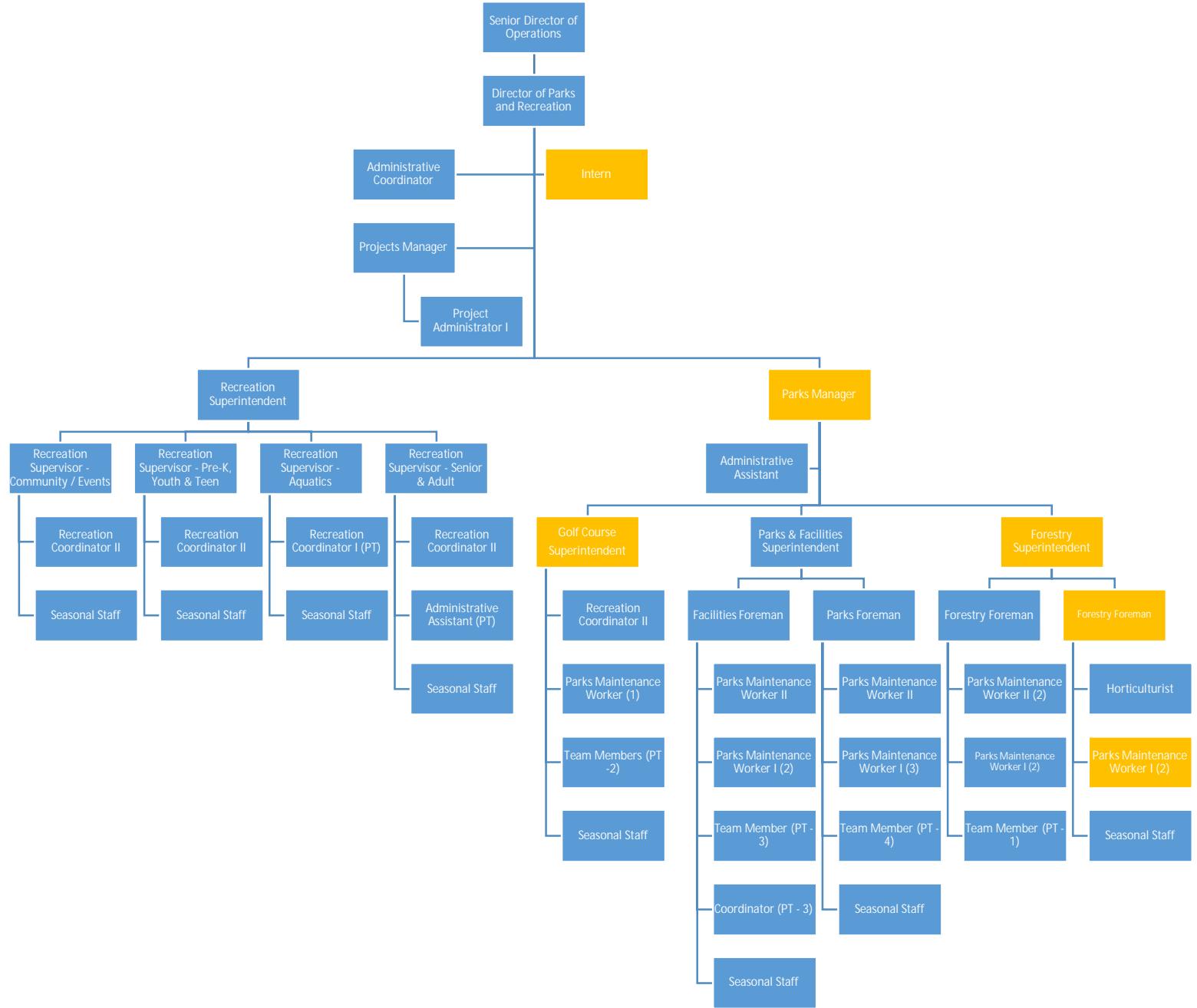
Parks and Facilities Maintenance Division

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

Community Recreation Division

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

Organizational Chart



Conditions Affecting Service Levels, Performance and Cost

Challenges

In 2024, the Parks and Recreation Department experienced challenges with increased prices of materials and supplies, extended lead times, and backordered supplies and equipment.

The Department also onboarded a new project team, composed of a Project Manager and a Project Administrator, midway through the year. Acclimating new staff to procedures and overall project status takes time and attention.

Additionally, the Department suffers due to the lack of indoor space to provide year-round recreation for the Community. The Department relies on partnerships to provide and expand year-round recreation for youth and adults.

Non-Routine or New Items

New Operating Items

The Department of Parks and Recreation has no new or non-routine item requests for the 2025 Operating Budget.

2025 Staffing Requests

The following positions are requested for the Department in 2025. Additional details can be found in the 2024 Staffing Study ([RES 0032-2024](#)) beginning on page 101.

- Parks Manager
- Golf Course Supervisor reclassified to Golf Course Superintendent
- Forestry Supervisor reclassified to Forestry Superintendent
- Establish a Horticulture Division by adding a second Forestry Foreman and two (2) Parks Maintenance Worker I

Department Performance

Accomplishments and Innovation

The Department accomplished the following in 2024:

- Received a grant award from the Ohio Department of Transportation to complete an Active Transportation Plan for the City of Gahanna and is requesting adoption of the plan by the end of 2024.
- Received an Ohio Parks and Recreation Association's Award of Excellence for the golf course program, Sips and Tips.
- Replaced the playground at Ambassador Commons Park and updated and replaced features of the playground at McCorkle Park.
- Increased summer day camp participation by 48% at Hannah and Friendship Parks.
- Successful completion of the first City of Gahanna teen summer camp.
- Began construction of the Mountain Bike trail; completion is anticipated by October 2024.
- Expanded the Future Leaders program to offer a second year investing time and expanding the skills of seasonal staff. The 2024-2025 season will be the largest class with 35 staff members participating in the programs.

- Replaced the cart path at the Gahanna Municipal Golf Course.
- Increased aquatics visits at the Hunter's Ridge and Gahanna Swimming Pools by 58% from 2023.
- Expanded the learn to swim program and offered private lessons for the first time increasing the participation by 26% from 2023 with 576 youth swimmers.
- Implemented a tree replacement program from locations impacted by mass hazard street tree removals.
- Received a \$500,000 grant from the Ohio Department of Natural Resources through the Clean Ohio trails fund for the construction of the Link to Literacy multi-use trail.

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	2019	2020	2021	2022	2023	2024
Total Acreage	770	770	770	770	802	802
Acres Per 1,000	21.7	21.7	21.7	21.7	22.4	22.4

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

2019	2020	2021	2022	2023	2024
20.3	20.03	20.03	20.3	20.3	20.3

Department Expenses

Total Annual Expenses

2019	2020	2021	2022	2023	2024
\$3,840,075	\$3,042,405	\$3,805,081	\$4,357,657	\$5,320,914	TBD

Department Cost Recovery Ratio

Annual Cost Recovery Rate

2019	2020	2021	2022	2023	2024
38%	24%	32%	32%	30%	TBD

Budget Information

Revenue, Appropriation and Position Summary

General Fund	Use of Funds	2022 Actual	2023 Actual	2024 Appropriated	2025 Request	2024-2025 Difference
	Salaries & Benefits	\$ 2,147,187	\$ 2,340,046	\$ 2,574,860	\$ 3,141,569	\$ 566,709
	Materials & Supplies	\$ 214,393	\$ 297,769	\$ 350,885	\$ 398,538	\$ 47,653
	Contract Services	\$ 653,380	\$ 715,336	\$ 1,043,600	\$ 1,287,200	\$ 243,600
	Departmental total	\$ 3,014,960	\$ 3,353,151	\$ 3,969,345	\$ 4,827,307	\$ 857,962
	Elected/Appointed Officials	2022 Actual	2023 Actual	2024 Appropriated	2025 Request	2024-2025 Difference
	Landscape Board	5	5	5	5	0
	Parks & Recreation Board	7	7	7	7	0
	Total Officials	12	12	12	12	0
	Full-Time	2022 Actual	2023 Actual	2024 Appropriated	2025 Request	2024-2025 Difference
Senior Director of Operational Services	0	0.2	0	0	0	0
Director of Parks & Recreation	1	1	1	1	1	0
Projects Manager	1	1	1	1	1	0
Facilities Maintenance Coordinator	2	2	0	0	0	0
Facilities Foreman	2	1	1	1	1	0
Forestry Supervisor	0	1	1	0	0	-1
Forestry Foreman	1	1	1	2	1	1
Administrative Coordinator	1	1	1	1	1	0
Parks & Facilities Superintendent	1	1	1	1	1	0
Parks Foreman	1	1	1	1	1	0
Recreation Superintendent	1	1	0	0	0	0
Recreation Coordinator 1 & 2	1	0	0	0	0	0
Maintenance Worker	7	8	11	13	2	2
Project Administrator	0	0	1	1	1	0
Administrative Assistant	1.5	1.5	1	1	1	0
Parks Manager	0	0	0	1	1	1
Forestry Superintendent	0	0	0	1	1	1
Total Full-Time	20.5	20.7	21	25	4	
Part-Time/Seasonal	2022 Actual	2023 Actual	2024 Appropriated	2025 Request	2024-2025 Difference	
Parks Service Coordinator I	3	3	3	3	3	0
Parks Service Coordinator II	1	1	1	1	1	0
Recreation Leader	4	0	0	0	0	0
Recreation Crew Member	9	7	7	7	7	0
Seasonal Laborer	4	7	7	7	7	0
Team Member	9	8	8	8	8	0
Intern	0	0	1	1	1	0
Total Part-Time/ Seasonal	30	26	27	27	0	0
Parks & Recreation Revenue	2022 Actual	2023 Actual	2024 Appropriated	2025 Request	2024-2025 Difference	
Charges for Services	\$ 228,177	\$ 471,921	\$ 391,000	\$ 350,000	\$ (41,000)	
Fines & Fees	\$ -	\$ 15,200	\$ -	\$ -	\$ -	
Other	\$ 17,620	\$ 3,614	\$ -	\$ -	\$ -	
Parks & Recreation Total	\$ 245,797	\$ 490,735	\$ 391,000	\$ 350,000	\$ (41,000)	

Note: The table above represents General Fund activity only. The majority of Parks & Recreation activities are now accounted for in the Parks & Recreation, Special Revenue Fund. Refer to the Special Revenue Funds section for additional financial information for the department.

ECONOMIC DEVELOPMENT

Department Description

The mission of the Department of Economic Development is to reaffirm and strengthen the quality of life of Gahanna's citizens through community and economic development initiatives. These initiatives lead to growth of the City's income tax base by attracting private investment and job creation opportunities, which help to reduce the overall burden on the City's taxpayers.

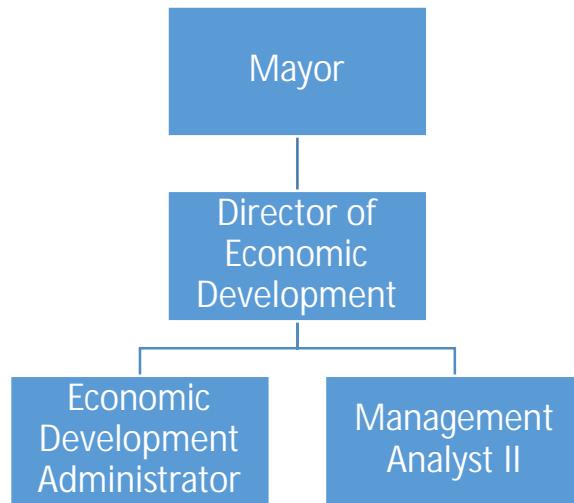
The Economic Development Department proactively works to retain and grow the approximate 2,000 existing businesses in Gahanna through Business Retention & Expansion (BR&E) activities. These activities include visits to local companies, which are critical opportunities to understand their potential growth plans and challenges that businesses may be facing. Working collaboratively with the businesses, the Department strives to create solutions that help overcome any impediments and foster business growth.

In addition to supporting the growth of existing businesses, the Economic Development Department works to attract new businesses and jobs to Gahanna. To facilitate business and job attraction, the Development Department works closely with state partners at JobsOhio and the Ohio Department of Development Services, as well as with regional partners such as One Columbus and The Columbus Partnership, who provide incentive programs to existing and potential new businesses, assist the Department in working with developers on potential new projects, provide location services, and cross-promote the City for new business attraction opportunities.

The Department of Economic Development also manages the City's incentive portfolio (which includes businesses and properties located within the City's Community Reinvestment Areas and Tax Increment Financing districts, and businesses eligible for Office & Industrial Incentives). The Department works closely with the Franklin County Auditor to oversee and track incentive compliance requirements through the Tax Incentive Review Council, which is comprised of county, school, and township leaders, as well as area residents. Internally, the Department works collaboratively with other city departments to proactively identify and coordinate capital improvements that are needed to support future economic growth.

Within the community, the Department supports the efforts of related stakeholder organizations, including the Gahanna Area Chamber of Commerce, the Gahanna Convention & Visitors Bureau (Visit Gahanna), the Creekside District Alliance, and the Gahanna Jefferson School District. The Economic Development Department also works in close partnership with the Gahanna Community Improvement Corporation, which is established under the Ohio Revised Code to function as an economic development arm of the City in support of development initiatives.

Organizational Chart



Conditions Affecting Service Levels, Performance and Cost

Priorities

Priorities for the Economic Development Department in 2025 include:

- Refreshing the City's 2016 Economic Development Strategy to reflect recent growth trends within the City and within the Region and to plan for future growth. The Economic Development Strategy is being incorporated into the overall Strategic Plan.
- Pursuing quality projects and attracting jobs that enhance the Gahanna community and contribute to the City's tax base by implementing and promoting the City's Economic Development Strategy.
- Managing development components specific to the Creekside District.
- Pursuing development opportunities that add to the social and economic fabric of the community and meet the needs of our growing city.
- Serving as a connecting link for the Gahanna business community in helping to devise an overall workforce development strategy that links local businesses with qualified employees and creates a pipeline for future workers to support Gahanna's business growth.
- Develop a formalized Gahanna Minority Business Enterprise Program (MBE) to assist the community's minority businesses in obtaining local and state government contracts for goods and services for purposes of encouraging, supporting, and nurturing the growth of minority businesses and increasing the number of qualified competitors in the marketplace.
- Partner with Marketing & Communications Division to create and implement an overall strategy for marketing Gahanna for potential new businesses and promoting growth of existing businesses.

Challenges

Challenges facing the Economic Development Department include:

- The need for strategic infrastructure investments to make land accessible for development and redevelopment.
- The lack of additional commercial space to accommodate increasing business attraction and expansion needs.
- Lack of shovel-ready commercial properties to meet business demands.

- A shortage of available workforce to fill open employment positions for Gahanna businesses.
- A shortage of available, affordable, and diverse housing options to meet growing workforce demands.

Non-Routine or New Items

New Operating Items

The Department of Economic Development has no new or non-routine item requests for the 2025 Operating Budget. The Department will continue with the work on the Economic Development Strategy as part of the Strategic Plan in 2025.

Department Performance

Accomplishments and Innovation

In 2024, the Department of Economic Development:

- Attracted multiple medical service providers to the Crescent at Central Park, including Orthopedic ONE's new 60,000 square foot medical office building that will relocate more than 200 physician and associate positions to the City, bringing a starting annual payroll of over \$20 million with expectations to grow to \$43 million over the next 10 years.
- Negotiated a development agreement with Burns & Scalo, resulting in the construction of the company's new industrial office and warehouse facility with an investment of more than \$8 million and adding 34 new jobs to the community.
- Supported the completion of the Eastgate Logistics Park, adding an additional 291,000 square feet of industrial space for existing and new business expansions.
- Facilitated the expansion of Crocodile Cloth, leading to the creation of 45 new jobs and an additional \$6.8 million in annual payroll by 2028, and the resultant and related expansion of Benchmark Industrial to grow from 65 current jobs to 145 jobs in the next five years with \$15 million in annual payroll by 2028.
- Secured the expansion of the corporate campus of The Grote Company, retaining 107 positions and expanding to 120 positions in three years.
- Continued engagement with the Gahanna Community Improvement Corporation to further direct strategic land investments in support of the City's Creekside Redevelopment Strategy, which included exploring the related relocation and expansion of the City's fiber optics resource.
- Partnered with the Gahanna Area Chamber of Commerce to present a Small Business Resource Workshop, linking local small businesses and potential entrepreneurs with resources on state and county levels.
- Completed 52 business retention and expansion visits with Gahanna businesses.
- Assumed management and oversight of the Creekside Outdoor Refreshment Area (CORA), adding new business participants, and developing broader strategy for promotion of CORA.

Budget Information

Revenue, Appropriation, and Position Summary

General Fund	Use of Funds	2022 Actual	2023 Actual	2024 Appropriated	2025 Request	2024-2025 Difference
	Salaries & Benefits	\$ 261,302	\$ 278,153	\$ 386,378	\$ 394,291	\$ 7,913
	Materials & Supplies	\$ 38,722	\$ 55,040	\$ 33,450	\$ 35,300	\$ 1,850
	Contract Services	\$ 304,331	\$ 76,249	\$ 322,000	\$ 265,600	\$ (56,400)
	Departmental total	\$ 604,355	\$ 409,442	\$ 741,828	\$ 695,191	\$ (46,637)
General Fund	Full-Time	2022 Actual	2023 Actual	2024 Appropriated	2025 Request	2024-2025 Difference
	Director of Planning & Development	1	1	1	1	0
	Economic Development Administrator	0	1	1	1	0
	Economic Development Manager	1	0	0	0	0
	Economic Development Coordinator	1	1	1	0	-1
	Administrative Assistant	0	0	0	0	0
	Management Analyst II	0	0	0	1	1
	Total Full-Time	3	3	3	3	0
General Fund	Part-Time/Seasonal	2022 Actual	2023 Actual	2024 Appropriated	2025 Request	2024-2025 Difference
	Intern	1	1	0	0	0
	Total Part-Time/ Seasonal	1	1	0	0	0
General Fund	Planning & Development Revenue	2022 Actual	2023 Actual	2024 Appropriated	2025 Request	2024-2025 Difference
	Fines & Fees	\$ 11,222	\$ 10,464	\$ 11,000	\$ 10,000	\$ (1,000)
	Other	\$ -	\$ -	\$ -	\$ 4,000	\$ 4,000
	Planning & Development Total	\$ 11,222	\$ 10,464	\$ 11,000	\$ 14,000	\$ 3,000

PUBLIC SAFETY

Department Description

The Department of Public Safety is led by the Director of Public Safety. The Department of Public Safety is comprised of the Division of Police, who is responsible for delivering public safety and policing services for Gahanna's residents, visitors, businesses, parks, schools, and other entities.

The Division of Police is led by the Chief of Police who establishes the division's mission, determines its organizational structure, and directs its operations. The division is comprised of three subdivisions, Field Services (uniformed patrol operations and community engagement, Investigative Services (criminal investigations, court liaison functions and victim/witness advocacy), and Support Services (administrative support, emergency communications, public records, fleet and facility management, training, and compliance functions). A civilian Communications Center Manager to oversee the operations of the city's co-located emergency 9-1-1 communications center. Each subdivision is led by a subdivision lieutenant. Under a deputy chief, the subdivision lieutenants and communications center manager are responsible for executing the division's mission--

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

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

To further ensure the public's confidence, the division focuses on the concepts of procedural justice to promote fair, just, and equitable outcomes to police-community encounters. The division's policies and procedures are based on recognized best practices and all officers are equipped with body worn cameras to further enhance transparency with the public. The division places critical value on deploying a well-trained, professional staff by creating a near continuous training environment which includes daily training bulletins, online course content, decision-making exercises, and quarterly in-service training.

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 uniformed patrol officers, school resource officers (SROs) deployed within Gahanna-Jefferson Public Schools, reserve officers, and a community liaison officer (CLO). The subdivision's uniformed patrol officers are divided among three primary shifts and provide continuous policing services and the division's first-response capability. Patrol officers focus on problem-solving policing, community engagement, and proactive enforcement to reduce crime and the fear of crime and address public safety concerns. Through the collection and analysis of various data points related to criminal activity, traffic crashes, and other public safety metrics, the field services subdivision has adopted the DDACTS methodology, Data Driven Approach to Crime and Traffic Safety, for purposes of deploying its personnel and resources. Concisely, this involves the collection of timely and accurate intelligence, the implementation of effective strategies and tactics, the rapid deployment of police personnel and resources, with ongoing follow up and assessment.

Investigative Services Subdivision

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

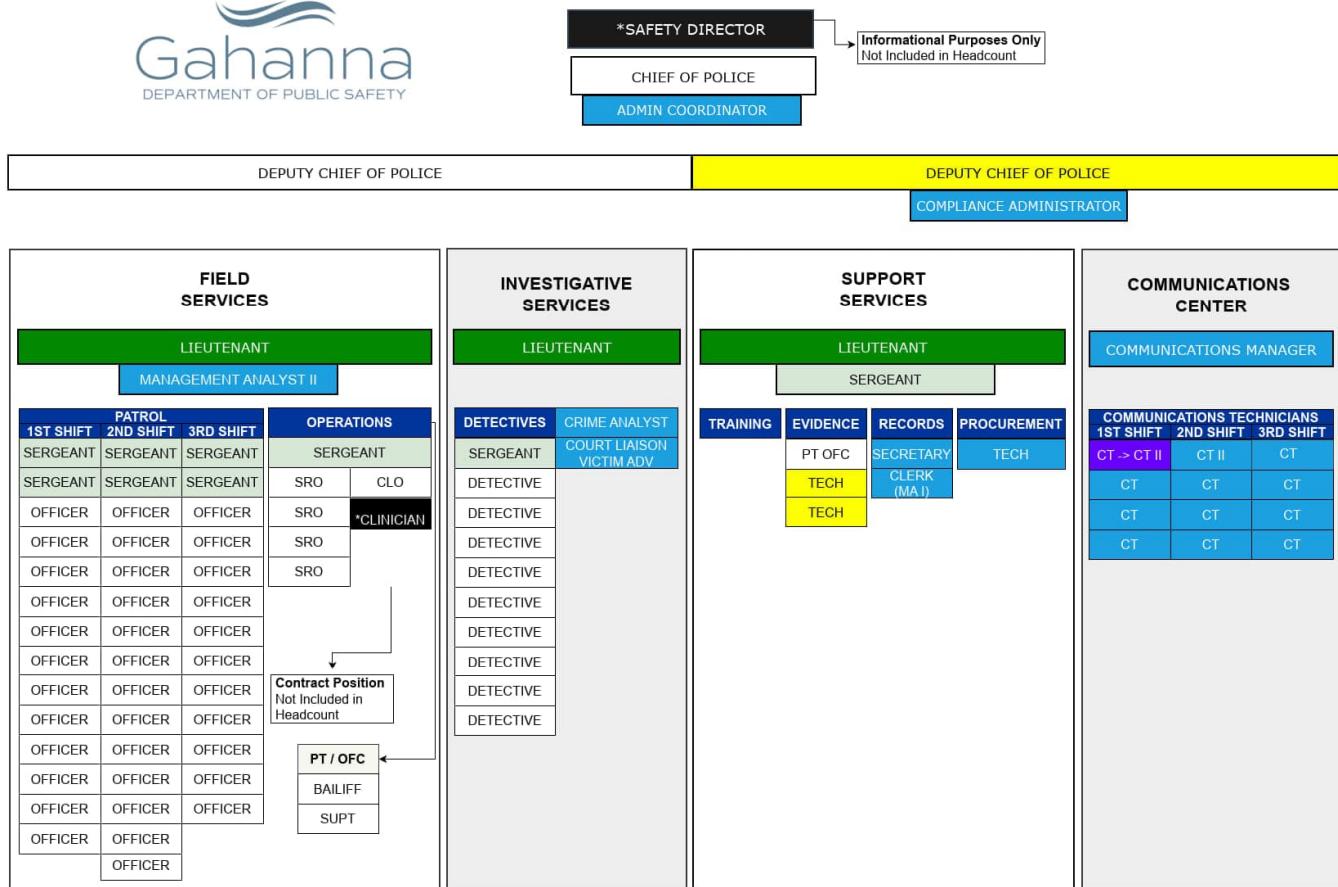
Support Services Subdivision

The Support Services Subdivision is responsible for support functions, including the acquisition, outfitting and sustainment of the division's fleet and field issued equipment. Support services are also responsible for logistical coordination of contract services and information technology. Support services also include the division's training section, responsible for producing and coordinating the annual comprehensive training plan for all division personnel. Support services also include records management and processing, recruitment, property and evidence management, and emergency management planning, coordination, response, and recovery.

9-1-1 Communications Center

The 9-1-1 communication center is responsible for receiving communications from emergency callers to 9-1-1 and non-emergency lines. Communications technicians retrieve critical information, evaluate an appropriate response and direct public safety services to assist in resolving the caller's issue or concern. Communication technicians are assisted by a computer aided dispatch system and real-time GPS mapping capabilities. A Communications Manager oversees the 9-1-1 communications center's operations and infrastructure.

Organizational Chart



Conditions Affecting Service Levels, Performance and Cost

Priorities

CALEA Accreditation

The division began efforts in 2022 to seek recognition through the Commission on the Accreditation for Law Enforcement Agencies (CALEA). A Compliance and Program Administrator joined the division's administrative staff and conducted an analysis of the division's current policies and procedures, to identify the current level of compliance with CALEA standards. The review demonstrated the division's policy framework largely satisfied many CALEA benchmarks but also identified specific areas where policy and operational modifications are necessary. The program administrator has been working in collaboration with subdivision commanders to address policy modifications and additions within their respective areas of responsibility. This process remains ongoing and is expected to result in an initial accreditation by the end of 2025.

Facilities

The division currently utilizes two separate facilities to house our operations. The Field Services Subdivision and police administration occupy the traditional division headquarters, located at 460 Rocky Fork Boulevard. The Investigative Services Subdivision and the communications center are in the co-located 9-1-1 Communications Center at 400 W. Johnstown Road. The division is looking forward to the future relocation of all subdivisions and communications services when the new civic center at 825 Tech Center drive is opened in 2025. While the facility will provide long overdue space and upgrades to assist the division, the transition to the new facility will require significant effort due to the sensitive nature of law enforcement systems, hardware, software, network routing, and other logistical items.

Challenges

- Recruiting, hiring, and retaining excellent employees.
- Misinformation regarding the role and tactics of the police.
- Civil unrest and the role of law enforcement in maintaining order.
- Ongoing financial, social, and operational impacts in the post-pandemic environment.
- Providing the best training possible for employees, within budgetary limits.

Non-Routine or New Items

Changes to Operations

New Computer Aided Dispatching (CAD) and Records Management Systems (RMS)

The division and four (4) partner agencies are updating their respective Computer Aided Dispatching (CAD) and Records Management Systems. This update will include many enhancements that will assist in dispatching, records management, and the extraction and presentation of more reliable and useful data-based reports. The partnering of other agencies delivers tremendous cost savings to each department as well as system redundancies in case of a single system failure. The contract period of five years will maintain costs for the agencies in a very unstable environment.

Staffing

Maintaining sufficient staffing levels among sworn officers and communications technicians has remained a challenge throughout the year. Like many agencies nationwide, a principal factor has proven to be the reduction in interested applicants. Rigorous selection criteria have exacerbated shortages in a dwindling applicant pool. Competition among agencies to hire from the declining group of qualified candidates has further compounded hiring and retention goals. Communication Technician skill sets are difficult to find, and many are unable to complete the communication training programs resulting in the loss of some probationary employees who did not complete the probationary period. Promoting a Communication Manager has allowed us the administrative ability to re-examine and refine the most challenging parts of the communications training program to improve success rates.

The division's ability to hire lateral officers for sworn positions has been a great way to expedite fulfilling our staffing needs while gaining valuable experience. The division currently has two officers who completed academy training this year and will be in field training for three months in 2024. The division hired four lateral officers in 2024 with an average experience of five years. These officers will not need to attend a six-month academy, and their field training periods are abbreviated. The division currently has three sworn officers and two communication technicians' vacancies.

2025 Staffing Requests

The following positions are requested for the Department in 2025. Additional details can be found in the 2024 Staffing Study ([RES 0032-2024](#)) beginning on page 127.

- Deputy Chief of Police
- Evidence/Property Technician (2)
- Promotion of 1 Communications Technician I to a Communications Technician II.

Accomplishments and Innovation

Annual Training

The division has a robust annual training plan with internal in-service training for all personnel. Public Safety is a complex and ever-evolving area of government services. Credentials of first responders, communications technicians and support staff include annual, biannual, and multi-year certifications and continuous professional training requirements. Some training courses reflect the baseline requirements to maintain the ability to lawfully operate essential certified equipment such as speed measuring devices, breath testing apparatuses, weapons systems, and polygraphs. Other baseline training allows personnel to continue to access databases that access State and Federal criminal justice information systems and provide pre-arrival instructions to those with medical events. The Ohio Attorney General's Office (AGO) has mandated training on selected continuous professional training topics for 2024, and in the years when no mandates exist, the AGO will make "suggestions" that are incorporated into the division's annual training plan to ensure 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 as much as possible in the annual training plan to help coordinate and prioritize training to ensure Division personnel's success.

Personnel Wellness Initiatives

The division's Peer Assistance Team (PAT) has met routinely in 2024 to conduct training. This past year, PAT members regularly engaged with those division members involved in critical incidents to help ensure their physical and mental well-being after critical events. Team members help educate division staff about the PAT program, the role of team members to include confidentiality standards, and wellness and counseling resources available to division members and their families.

Community Engagement

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

The division partners with the Starfish Assignment Charity, focusing on the Books and Badges program where officers join students in the classroom and read to elementary students. The program exposes children to police through a positive and collaborative educational environment. In addition to educating children about the role of officers in their communities and dispelling potential misconceptions about police, it reinforces the importance of reading as a fundamental part of life-long learning. All children are provided with a book to keep. The division has also participated in a bike collection drive, taking in new and gently used bicycles for redistribution throughout the central Ohio community for children in need.

The division's first dedicated Community Liaison Officer (CLO) has been an overwhelming success. The division and the community have already benefited from the CLO program as evidenced by the expansion of neighborhood partnerships, youth engagement programs, and community referral services. Additionally, the burgeoning CLO program has laid the foundation for additional community engagement programs to come.

Technology

In furtherance of its public safety mission, the division continues to utilize and explore innovative technologies. Electronic citations were introduced in 2022. Electronic submission to the court has reduced administrative efforts, promoted more efficient case management, and benefited defendants by expediting the availability of online case information. In addition to submission to Gahanna Mayor's Court the division became the only suburban agency to submit electronic citations to the Franklin County Municipal Court. The electronic citation program was enhanced in 2024 through the expanded installation of necessary equipment in additional police marked vehicles.

The division is engaged with *Flock Safety* and is deploying 21 public safety cameras at certain primary roadway locations. The division joined several other agencies as part of a broader public safety camera network. The platform promotes operational efficiency and helps accelerate case clearance through a single real-time solution.

Performance Measures

Average Cost Per Call for Service

The division maintains a low cost-per-call for police service compared 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)

2018	2019	2020*	2021	2022	2023	2024
\$320.47	\$307.67	\$401.66	\$346.34	\$354.07	\$365.23	TBD

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

Staffing

In 2024 the Division of Police had a budgeted strength of 64 full-time sworn, 13 communication technicians, 3 part-time positions, and 8 civilian support positions. Throughout 2024 the Division did not operate at its budgeted staffing strength due to unfilled positions, retirements, long-term job-related injuries, military deployments, non-duty related medical leave, and other factors. The chart below indicates actual employees at the time of budget publication.

Division of Police Staffing Allocation

	2018	2019	2020	2021	2022	2023	2024
Sworn Positions	56	54	56	56	62	58	61
Civilian Staff	5	6	6	5	7	7	8
PT positions	2	2	2	2	2	3	3
Comm. Tech.	10	11	11	11	13	11	10
Total Positions	71	71	73	72	81	79	82

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 2017-Present

	2018	2019	2020	2021	2022	2023	2024
Part 1 Violent Crimes	492	315	289	376	369	358	
Part 2 Property Crimes	1045	779	998	1032	1230	1042	

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

	2018	2019	2020	2021	2022	2023	2024
Traffic Citations (Citation issuance and arrests by citation combined)	3914	3119	2063	1337	2996	3058	
Crashes (Property Damage Only)	600	569	376	420	444	462	
Crashes (With Injuries)	138	141	95	69	93	123	
Crashes (With Fatalities)	1	1	3	2	1	1	

Budget Information

Revenue, Appropriation, and Position Summary

General Fund	Use of Funds	2022 Actual	2023 Actual	2024 Appropriated	2025 Request	2024-2025 Difference
	Full-Time	2022 Actual	2023 Actual	2024 Appropriated	2025 Request	2024-2025 Difference
Salaries and Benefits	\$ 9,903,416	\$ 10,399,683	\$ 11,861,280	\$ 12,329,582	\$ 468,302	
Materials & Supplies	\$ 125,524	\$ 125,444	\$ 162,550	\$ 129,400	\$ (33,150)	
Contract Services	\$ 809,392	\$ 742,889	\$ 825,818	\$ 1,373,053	\$ 547,235	
Capital Outlay	\$ 24,280	\$ 55,602	\$ -	\$ -	\$ -	
Departmental total	\$ 10,862,612	\$ 11,323,618	\$ 12,849,648	\$ 13,832,035	\$ 982,387	
Chief of Police	1	1	1	1	0	
Deputy Chief of Police	1	1	1	2	1	
Compliance & Program Administrator	1	1	1	1	0	
Lieutenant	3	3	3	3	0	
Sergeant	7	7	9	9	0	
Crime Analyst	1	1	0	0	0	
Management Analyst	1	2	3	3	0	
Police Officers	44	44	45	45	0	
Dispatch Operations Manager	0	1	1	1	0	
Communication Technician *	11	13	12	12	0	
Court Liaison/Victims Advocate Coordinator	0.75	0.75	0.75	0.75	0	
Procurement Coordinator	1	1	0	0	0	
Administrative Coordinator	0	0	1	1	0	
Administrative Technician	0	0	1	1	0	
Administrative Assistant	1	1	0	0	0	
Secretary	1	1	1	1	0	
Evidence Technician	0	0	0	2	2	
Training Coordinator	0	0	0	0.5	0.5	
Total Full-Time	73.75	77.75	79.75	83.25	3.5	
Part-Time	2022 Actual	2023 Actual	2024 Appropriated	2025 Request	2024-2025 Difference	
Director of Public Safety	0	1	1	1	0	
Police Officers	3	3	3	3	0	
Communication Technician *	1	1	0	0	0	
Total Part-Time	4	5	4	4	0	

* - Previously titled Dispatchers

General Fund	Public Safety Revenue	2022 Actual	2023 Actual	2024 Appropriated	2025 Request	2024-2025 Difference
	Charges for Services	\$ 6,935	\$ 51,743	\$ 37,400	\$ 336,791	\$ 299,391
	Fines & Fees	\$ 20,596	\$ 23,165	\$ 37,400	\$ 30,000	\$ (7,400)
	Intergovernmental	\$ 13,376	\$ 6,691	\$ -	\$ -	\$ -
	Licenses & Permits	\$ 44,530	\$ 18,145	\$ 68,800	\$ 50,000	\$ (18,800)
	Other	\$ 3,356	\$ 10,279	\$ 400	\$ -	\$ (400)
	Public Safety Total	\$ 88,793	\$ 110,023	\$ 144,000	\$ 416,791	\$ 272,791

Note: The above represents General Fund activity only. A portion of the department's activities are accounted for from the Public Safety Special Revenue Fund. Please refer to the Special Revenue Funds section for additional financial information.

PUBLIC SERVICE

Department Description

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

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

Division Descriptions

Administrative Division

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

Facilities Maintenance Division

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

Fleet Division

The purpose of the Fleet 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 the City of Gahanna (over 400 assets). In addition, the division provides fleet services to the Village of Minerva Park Police Department and other agencies as requested. The Fleet Superintendent also provides fuel management, purchasing, and technical assistance for all user groups as required.

Streets Division

The purpose of the Streets Division is to maintain safe and aesthetically pleasing roadway corridors. The Division maintains 349.2 lane miles of streets and is responsible for snow and ice removal, pothole repairs, berm repair and maintenance, streetlights improvements, and street signs replacements. Additionally, the Division oversees residential waste collection and street cleaning. The Streets Division is primarily funded from the special street and state highway funds.

Water Division

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

Sanitary Division

The purpose of the Sanitary Division is to properly remove sewage from structures in a manner consistent with the EPA's standards. The Division provides field customer service for utility accounts and maintains sanitary sewer lines, manholes, sanitary sewer lift stations, and performs biannual inspections on private

grease traps. Sanitary Sewer Division activities are funded from the proprietary sewer and sewer capital funds.

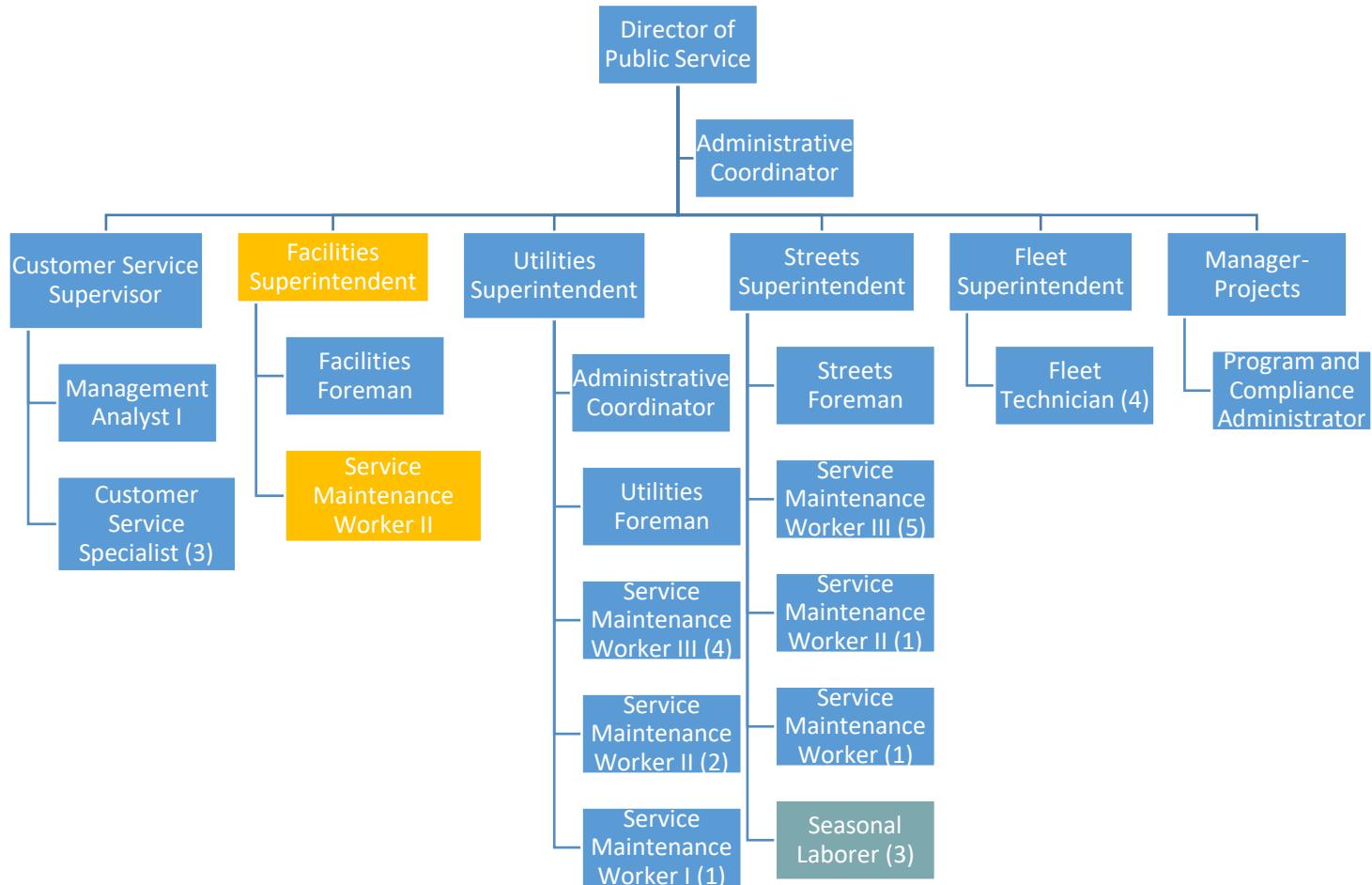
Stormwater Division

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

Utility Billing Division

The purpose of the Utility Billing Division is to provide fair, accurate invoicing, and excellent customer service. Water and sanitary sewage processing are provided by the City of Columbus, with billing to the residents of Gahanna performed by the Utility Billing Division. Through innovation and secure technology, this division generates utility bills which encompass water, sewer, stormwater, refuse, recycling, and yard waste fees along with providing exceptional customer service. Utility Billing Division activities are funded from the proprietary water and sewer funds.

Organizational Chart



Priorities

The Department of Public Service has identified the following priorities for 2025:

- Providing adequate emergency response to water main breaks.
- Ensuring reliable and effective operation of our sanitary network, with particular focus on those areas most impacted by wet weather.
- Replacing existing streetlights with energy efficient LED lighting.
- Maintaining a proactive fleet maintenance program that ensures effective vehicle replacements when necessary.
- Continuous evaluation of maintenance programs to increase services to residents, including but not limited to, streetlight painting, street sign replacement, street sweeping, pavement markings, addition of streetlights where necessary, etc.
- Assessment of new software and technologies that would enable the department to provide a more efficient service to residents and customers.
- Continue the partnership with the Mifflin Township Fire Department for annual hydrant flushing.
- Actively identify dead water meters for replacement.
- Evaluation of new techniques for snow and ice removal to provide the best level of service to the community.
- Formulate and maintain an apprenticeship program for fleet technicians to proactively prepare for industry changes.

Challenges

Facilities

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 and Utilities complex up to a minimum standard would exceed \$1 million, and the cost to design and build a new operations complex will exceed \$12 million.

Streets Division

The Streets Division has multiple funding sources, and each presents its own challenges. Primarily funded through the Streets Fund, and modestly through the State Highway Fund. Each one of these funding sources has limitations. Gahanna is committed to funding street maintenance at the necessary level; however, expansion of this division would require utilization of additional funds, such as the Public Service Special Revenue and/or the General Fund. The city's Engineering Department facilitates major capital projects as it relates to street maintenance and repairs, and the Streets Division focuses on tasks such as, pothole repair, snow and ice removal, street sign maintenance, traffic signal and street light maintenance, etc.

The Street Fund receives a portion of its revenue from a proportionate share of the State's Motor Vehicle Fuel Tax. While gas prices fluctuate, this revenue source does not, as the tax is a fixed amount per gallon. Additionally, with a continued focus on increasing fuel efficiency and the growing adoption of hybrid and alternative fuel vehicles, revenue is not anticipated to keep the pace of expenditure growth in the Street Fund. July 2019 the State passed legislation to increase the Motor Fuel tax rates on gasoline from \$.28 to \$.385 per gallon and diesel from \$.28 to \$.47 per gallon. Compressed natural gas was increased from \$.40 to \$.47 per gallon in July of 2023. The additional resources received from the increase will be analyzed to determine if the growth gap between revenue and expenditures is reduced or eliminated.

Water, Sanitary, Stormwater, and Utility Billing

The Water, Sanitary, and Stormwater Divisions are supported through user rates. Consideration is always given towards maintaining affordable rates while still funding sustainable infrastructure maintenance and new capital projects necessary for Gahanna's growth. As expenses increase, maintaining this balance becomes more difficult. The EPA continues to implement new regulations (LCCR and UMCR5) which will require funding to conduct additional testing to meet these regulations. The rates in which the City of Columbus establishes has the largest impact on these funds, as roughly eighty percent (80%) of Gahanna's utility costs come from these charges.

Non-Routine or New Items

New Operating Items

The Department of Public Service has no new or non-routine item requests for the 2025 Operating Budget.

2025 Staffing Requests

The following positions are requested for the Department in 2025. Additional details can be found in the 2024 Staffing Study ([RES 0032-2024](#)) beginning on page 114.

- Facilities Superintendent
- Service Maintenance Worker II (Facilities)
- Operations Manager reclassified to Project Manager
- Seasonal – Laborer (3) – these positions will assist the Divisions of Streets and Utilities during the summer months with a variety of tasks such as painting fire hydrants, general cleanup, sweeping intersections, trash pickup, traffic control, water service calls, etc.

Department Performance

Accomplishments and Innovation

Fleet Division

- Conducted over 400 preventative maintenance checks on approximately 250 capital assets and responded to over 1,200 service requests.
- Created a comprehensive capital equipment replacement schedule in conjunction with the Capital Improvement Plan.

Streets Division

- Replaced and upgraded the 20mph school zone flasher to meet updated standards, including the installation of LED bulbs.
- Replaced all regulatory signs that were rated very poor condition as part of the regulatory street sign maintenance program.
- Pole Banner Program - Repaired banner poles along Route 62, Granville Street and Mill Street and added "Grow in Gahanna" and "175 Anniversary" banners.

Utility Billing Division

- The Utility Billing Division is instrumental in finding residential water leaks within the City. Each year the Utility Billing Division notifies residential households of water leaks that may have otherwise gone undetected. It saves homeowners thousands of dollars in unintended usage.

Stormwater Division

- 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, as part of the City's Illicit Discharge Detection and Elimination program

Water Division

- Worked in conjunction with Mifflin Twp to ensure over 500 fire hydrants were flushed.
- Responded to over 1,200 service calls and nearly 5,000 Ohio Utilities Protection Service (OUPS) tickets.

Budget Information

Revenue, Appropriation and Position Summary

	Use of Funds	2022	2023	2024	2025	2024-2025
		Actual	Actual	Appropriated	Request	Difference
	Salaries & Benefits	\$ 811,860	\$ 856,204	\$ 1,151,763	\$ 1,127,947	\$ (23,816)
	Materials & Supplies	\$ 1,115,952	\$ 1,175,926	\$ 1,740,400	\$ 1,554,000	\$ (186,400)
	Contract Services	\$ 1,060,648	\$ 1,307,754	\$ 1,341,240	\$ 1,211,427	\$ (129,813)
	Capital Outlay	\$ 10,047	\$ 74,303	\$ -	\$ -	\$ -
	Departmental total	\$ 2,998,507	\$ 3,414,187	\$ 4,233,403	\$ 3,893,374	\$ (340,029)
General Fund	Full-Time	2022	2023	2024	2025	2024-2025
		Actual	Actual	Appropriated	Request	Difference
	Senior Director of Operational Services	0	0.2	0	0	0
	Director of Public Service	0.35	0.4	0.4	0.4	0
	Public Service Manager	0.1	0.25	1	0	-1
	Fleet Superintendent	1	1	1	1	0
	Fleet Technician	4	4	5	5	0
	Facility Maintenance Foreman	1	1	1	1	0
	Administrative Coordinator	0.7	0.7	0.7	0.7	0
	Compliance & Program Administrator	0.7	0.7	0.7	0.7	0
	Administrative Assistant	0.5	0.5	0	0	0
	Project Manager	0	0	0	0.25	0.25
	Facilities Superintendent	0	0	0	1	1
	Total Full-Time	8.35	8.75	9.8	10.05	0.25
	Part-Time/Seasonal	2022	2023	2024	2025	2024-2025
		Actual	Actual	Appropriated	Request	Difference
	Interns	0	0	2	0	-2
	Manager Projects	0	0.25	0	0	0
	Seasonal Laborer	0	0	0	3	3
General Fund	Total Part-Time	0	0.25	2	3	1
	Public Service Revenue	2022	2023	2024	2025	2024-2025
		Actual	Actual	Appropriated	Request	Difference
	Charges for Services	\$ 8,696	\$ 12,265	\$ 8,350	\$ 12,250	\$ 3,900
	Fines & Fees	\$ 484,487	\$ 467,180	\$ 516,390	\$ 76,610	\$ (439,780)
	Miscellaneous Income	\$ 291,348	\$ 103,348	\$ -	\$ -	\$ -
	Public Service Total	\$ 784,531	\$ 582,793	\$ 524,740	\$ 88,860	\$ (435,880)

Note 2: The above reflects the General Fund only many of the department's activities are funded from special and proprietary funds. Refer to the Special Revenue and Proprietary Fund sections of this book for additional financial information for the department.

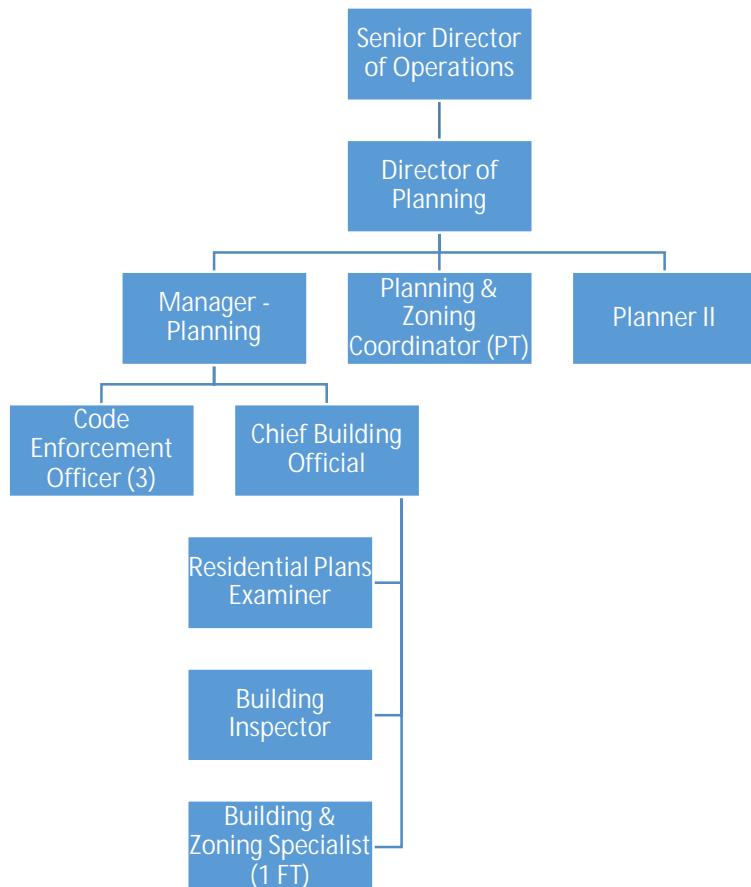
PLANNING

Department Description

The Department of Planning influences Gahanna's growth and redevelopment in both the short and long term. Planning efforts help reinforce the 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 performing reviews, processing, coordination, presentation, and permitting of development applications. The Department of Planning ensures development proposals align with the City's land use plan, zoning code, and Economic Development Strategy, as well as other 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.

Adherence and enforcement of Gahanna's codes are largely performed by both the Building and Code Enforcement Divisions, which are done through permit review and inspections both during construction and after project completion. Complaints are identified proactively through patrols and reactively from the community. Citations issued by Code Enforcement are processed and administered by Gahanna Mayor's Court.

Organizational Chart



Conditions Affecting Service Levels, Performance and Cost

Priorities

The following priorities have been identified for 2025:

- Audit and update the recently adopted Zoning Code to be in line with recommendations of the Land Use Plan and to be consistent with community values.
- Revise applications and processes for consistency with the new Zoning Code and to ensure proper implementation.
- Streamline internal operations to modernize and eliminate inefficient and/or ineffective processes.
- Continued dialogue with Planning Commission to provide continuing education in their roles in the development process.
- Create online mapping tools to communicate current and past development projects.
- Continued implementation of modern online tools for permit submittals, document uploading, permit tracking and payment.
- Improve website functionality to ensure the most relevant information is the easiest information for citizens to locate.

Challenges

Challenges facing the Department of Planning include the following:

- Scarcity of available land and current territorial boundaries limit future commercial and residential development opportunities.
- Consistency of trending commercial uses with zoning policies.
- Educating the community on the limits of code enforcement's legal authority to make violators comply with code and the legal process associated with violations.
- 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.
- Balancing competing needs and desires of the community. Regarding growth, some community members do not want to see additional development, others are pro-development. Regarding code enforcement, finding a balance between strict and lenient enforcement.
- The impact of rental housing, short and long-term, on the housing market and neighborhood character.
- Enforcement of FEMA regulations on permits.

Non-Routine or New Items

Changes to Operations

The department is in the process of implementing new permit software. The software replaces the previous software that the department had been using since 2016. The functionality of the new software will make it easier to file permits, request inspections, make payments, track status, and more.

A new zoning code was adopted April 1, 2024. The code created new zoning districts, rules, and processes for land development in Gahanna. Staff has been auditing the code and are working on amendments. Revisions to the zoning code are expected to be adopted before the end of 2024.

A new position was added to the team, a building inspector was hired in the summer of 2024. The position allows the City to save money by limiting our reliance on third party vendors while also being more flexible to handle last-minute inspection requests. The Planning Manager position has recently been filled after the

position was vacated. The Planning Manager position supervises and manages the day-to-day operations of the Department, ensuring that processes are operating as efficiently as possible, and staff have the tools, training, and support to be successful.

New Items

The 2025 Budget request for the Planning Department does not include non-routine or new items.

Department Performance

Accomplishments and Innovation

2024 Accomplishments for the Department of Planning included:

- Adoption of the new zoning code.
- Implementation of the new permitting software for the Building, Zoning and Code Enforcement divisions, increasing the ability for people to apply for permits and allowing staff to track permits with ease.
- General website enhancements to improve ease of navigation and permitting.
- Processing of more than 1,250 permits and conduction of more than 2,050 inspections in 2024.
- Conduction of more than 1,800 inspections and issuance of more than 950 notices of violations by Code Enforcement.
 - Due to changes in permitting software, permit and inspection data may differ than in previous reports.
- Processed, reviewed, and introduced more than 50 applications to Planning Commission in 2024, more than any other year.
- Less reliance on third-party entities for building inspections due to adding a full-time position.

Budget Information

Revenue, Appropriation and Position Summary

General Fund	Use of Funds	2022 Actual	2023 Actual	2024 Appropriated	2025 Request	2024-2025 Difference
	Full-Time	2022 Actual	2023 Actual	2024 Appropriated	2025 Request	2024-2025 Difference
Salaries & Benefits	\$ 913,213	\$ 1,010,557	\$ 1,116,340	\$ 1,236,586	\$ 120,246	
Materials & Supplies	\$ 6,310	\$ 2,405	\$ 7,500	\$ 10,000	\$ 2,500	
Contract Services	\$ 224,779	\$ 294,812	\$ 321,700	\$ 266,700	\$ (55,000)	
Departmental total	\$ 1,144,302	\$ 1,307,774	\$ 1,445,540	\$ 1,513,286	\$ 67,746	
Senior Director of Operational Services	0	0.2	0	0	0	
Director of Planning	1	1	1	1	0	
Manager Planning	0	1	1	1	0	
Chief Building Official	1	1	1	1	0	
Planning & Zoning Administrator	1	0	0	0	0	
Management Analyst	1	1	0	0	0	
Planner	0	0	1	1	0	
Building & Heating Inspector	1	1	2	1	-1	
Building & Zoning Specialist	1	1	1	1	0	
Code Enforcement Officer	3	3	3	3	0	
Administrative Coordinator	0	1	0	0	0	
Residential Plans Examiner	0	0	0	1	1	
Total Full-Time	9	10.2	10	10	0	
Part-Time/Seasonal	2022 Actual	2023 Actual	2024 Appropriated	2025 Request	2024-2025 Difference	
Office Support Worker	1	0	0	0	0	
Planning & Zoning Coordinator	1	1	1	1	0	
Planning & Zoning Administrator	0	1	0	0	0	
Total Part-Time/ Seasonal	2	2	1	1	0	
General Fund	Finance Revenue	2022 Actual	2023 Actual	2024 Appropriated	2025 Request	2024-2025 Difference
Fines & Fees	\$ 47,737	\$ 45,629	\$ 25,000	\$ 30,000	\$ 5,000	
Licenses & Permits	\$ 748,060	\$ 742,365	\$ 600,000	\$ 500,000	\$ (100,000)	
Finance Total	\$ 795,797	\$ 787,994	\$ 625,000	\$ 530,000	\$ (95,000)	

ENGINEERING

Department Description

The Department of Engineering is responsible for the capital planning, design, and construction of transportation and mobility networks (e.g., roads, bridges, sidewalks) and the maintenance of municipal utilities (e.g., sanitary, storm, domestic water). This work is conducted in close coordination with the Department of Public Service in support of regulatory compliance and ongoing maintenance efforts. The Department of Engineering also assists the Planning and Zoning Department with rezoning and development plan evaluations, as well as managing public right of way permitting and construction activities.

The Department assures conformance to all engineering standards for development occurring within the City. Work within the Department can be identified into four main categories, with each category serving several functions: Transportation & Mobility, Utility Systems (sanitary, stormwater, and domestic water), Right-of-Way administration, and Private Development review. The Department also oversees the Capital Improvement Plan related to these categories.

Function Descriptions

Capital Improvement Planning Administration

The Capital Improvement Planning Administration is responsible for providing design and consultant services (in-house or third-party) for capital improvement projects. The Administration handles utility coordination, right of way and easement acquisitions, and project construction and inspections. The Administration is also responsible for budgeting for Capital Projects, bidding, and awarding construction contracts, and closing out projects.

Private Site Development Permitting and Construction Oversight

The Department of Engineering is responsible for private site development permitting and construction oversight. This involves providing traffic impact studies, utility availability, commercial and subdivision design reviews, residential permitting, site civil permitting, and platting and easement recording.

Right of Way Management

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

Regulatory Compliance

The Department of Engineering monitors the Municipal Separate Storm Sewer System (MS4) and National Pollutant Discharge Elimination System (NPDES) as part of the Regulatory Compliance Division. This Division is also responsible for performing bridge and culvert inspections and sanitary sewer evaluation studies, as well as ensuring compliance with water quality standards under the Clean Water Act.

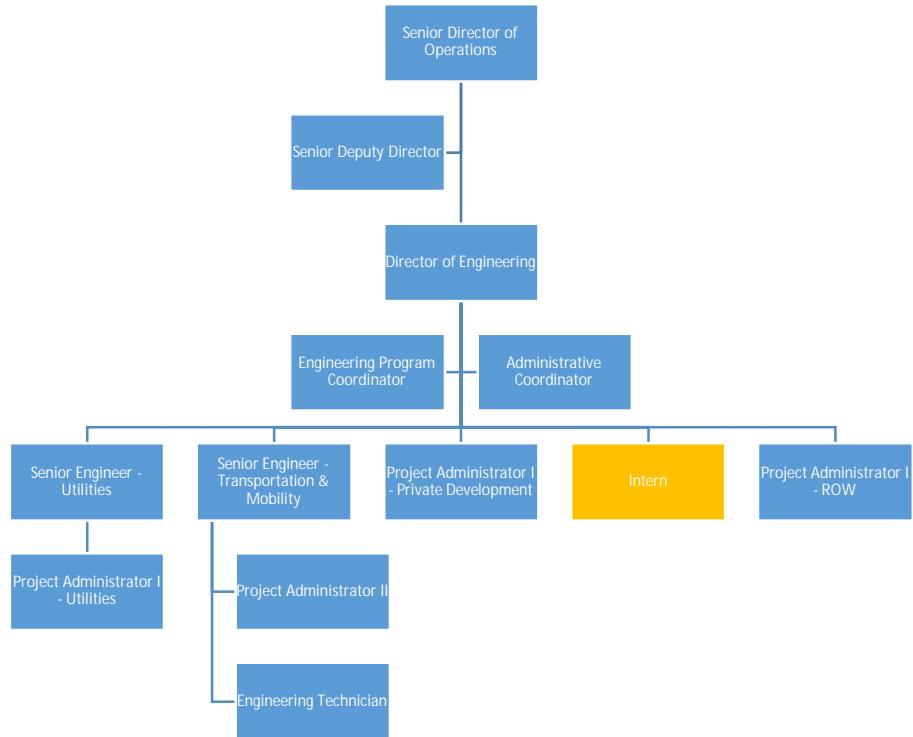
Utilities Engineering

The Utilities Engineering Division evaluates the condition and capacities of the systems and makes recommendations for repairs and replacements. The Division also oversees hydraulic model updates through consultant services and participates in rate setting collaboration and fee calculations with Senior Directors.

Transportation and Mobility Engineering

The Transportation and Mobility Engineering Division is responsible for the City's thoroughfare planning, including but not limited to roads, bridges, and sidewalks. The Division creates the ADA transition plan, monitors traffic signal timing, and performs traffic control intersection warrant analysis.

Organizational Chart



Conditions Affecting Service Levels, Performance and Cost

Priorities

The following priorities have been identified for 2025:

- Continue the work on the 2035 Comprehensive Transportation and Mobility Plan.
- Continue to improve accessibility throughout Gahanna's public spaces through the implementation of an active transportation plan in coordination with the ADA Transition Plan.
- Improve pedestrian connectivity and assist residents in maintaining sidewalks through the sidewalk maintenance program.
- Continued coordination with ODOT on the following projects:
 - Bridge enhancements to the South Hamilton Rd bridge over I-270.
 - Wynne Ridge Ct. Bridge replacement slated for 2025 construction.
- Upgrade the domestic potable waterline on Taylor Road to improve resiliency of the distribution system.
- Partner with the Franklin County Engineer's Office and New Albany on Morse Road roadway maintenance.
- Collaborate with the school district to facilitate their offsite improvements to Hamilton Road, Havens Corners Road and Clotts Road.

- Ensure the reliable and effective operation of our sanitary sewer network, especially in those areas most impacted by wet weather.
- Improve the flood protection of the Creekside parking garage in close consultation with FEMA.
- Perform stormwater asset data collection, tributary hydraulic modeling, and capital improvement recommendations.
- Assist with sustainability planning and implementation efforts.
- Revise and update Chapters 9 and 11 of the City Code.
- Coordinate and administer the right of way approvals and construction oversight for a major Columbia Gas project.
- Explore alternative project delivery methods.
- Improve programming and processes facilitated through new technology to enhance the private development site plan reviews and right of way administration for outside constituents.

Challenges

Relatively high inflation has eroded our purchasing power and weakened the Departments ability to provide the same level of capital maintenance for the utility and transportation asset classes as the Department has in the past. Additionally, filling the vacant Senior Utility Engineer position has limited the Department's ability to carry out Capital Maintenance and Improvement programs. The City's sidewalk program's initiation and implementation also continues to tax staffing resources.

Changes to Operations

Market force inconsistencies within the right of way permitting and private development spaces have experienced a significant spike in activities. Staffing resources have been augmented with outside support from our pre-qualified consultants to assist with plan review and inspection services to maintain business continuity and lessen the impacts on other programs and initiatives vying for in house staff's time and attention.

Non-Routine or New Items

New Items

The 2025 Budget request for the Department of Engineering does not include new or non-routine items.

Department Performance

Accomplishments and Innovation

In 2024, the Engineering Department:

- Administered the annual street program which consisted of 95 ADA ramp upgrades, 3.43 miles of sidewalk maintenance, 1.52 miles of sidewalk renewed, 0.76 centerline miles of street reconstruction, 5.12 lane miles of asphalt overlay, 2.38 centerline miles of crack seal and micro surfacing, with a total investment of more than \$5.17 million dollars.
- Hired and onboarded a Project Administrator I (Right of Way) and an Engineering Administrative Coordinator. Additionally, the Transportation and Mobility Engineer was promoted to the Senior level post.
- Completed the construction of the Taylor Station/Claycraft Roundabout ahead of schedule and under budget.
- Completed construction of the Havens Corners waterline, Claycraft Road waterline, and the Water Tower Rehabilitation project.
- Advanced the Creekside Flood Mitigation project to the schematic design stage, with design anticipated in 2025 for advancing to bidding.

- Completed west side sanitary sewer evaluation findings and recommendations and requests for qualifications for professional design services were solicited.

Budget Information

Revenue, Appropriation and Position Summary

The Engineering Department is fully funded from the Public Service, Special Revenue Fund. Refer to the Special Revenue Fund section of this book for the department's financial information.

CAPITAL IMPROVEMENTS

Capital Improvement Plan

Capital funding comes from a number of resources with the majority generated from thirty percent of the City's 2.5% income tax levy restricted for capital maintenance and improvements. 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 that was previously not available. August of 2023, City Council passed the first Capital Improvement Plan (CIP) through the adoption of Ordinance 0060-2023 to utilize these and other capital resources strategically.

The CIP replaces the previously used Capital Needs Assessment (CNA) with an actionable plan. The CNA was an inventory of identified and prioritized capital projects. Each year projects would be identified for funding however, a long-term view and management of the projects was not part of the CNA. The CIP identifies associated resources and is funded based on priority and linkage to various plans and programs throughout the City such as the Land Use Plan, Parks Master Plan, Equipment Rating Program, Street Rating Program, and others. The CIP accomplishes the following:

- Formulates a five-, ten-, fifteen-, and twenty-year timeline to fund and complete identified projects.
- Creates the Capital Improvement Advisory Committee for on-going monitoring and recommendations for amendments to the plan.
- Establishes policy and procedures for project identification, classification, prioritization, approval, monitoring, and close out.
- Identifies the appropriate funding mechanism for each project and assurance funding levels are at an amount necessary to accomplish capital items identified for each year.

Each five-year increment of the CIP reflects the current stage the project is in as follows:

- Current Five Year – Fully assessed and recommended by the advisory committee. Year one to be included in the appropriation request to Council.
- Phase I (Year 6 to 10) – Pending full assessment but summary information is available and preliminary estimates gathered.
- Phase II (Year 11 to 15) – Project is identified, and cost estimates need additional consideration.
- Phase III (Year 16 to 20) – Project identified in concept only.

As projects move through a process of assessment, feasibility, and cost, they will either move up on the timeline, be removed or stay stagnant. The ultimate direction the City would like to grow is a significant component of the assessment phase.

The CIP incorporates all funding resources that are restricted for capital purposes and other sources that are not restricted to capital but may be used for capital purposes. Including the Capital Improvement Fund, Water & Sewer Capital Funds, Tax Increment Finance (TIF) Funds, Street Fund, and others.

Terms and Definitions

Capital Maintenance

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

Capital Improvements

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

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

Alignment to Strategic Results

The projects and initiatives below have been incorporated into the CIP:

- Best practices.
- GoForward Gahanna citywide strategic plan (and new Our Gahanna strategic plan in development).
- Facility Plan.
- Department-specific plans such as the Economic Development Strategy, Land Use Plan, Comprehensive Transportation and Mobility Plan, and Parks Master Plan.
- Surveys conducted with the community.
- The experience and research of the departmental professionals.

2025 Capital Improvement Plan

Capital Maintenance & Improvements

The Capital Maintenance & Improvement projects in the 2025 budget include:

FUND	DEPARTMENT	CAPITAL REQUEST	2025 REQUEST
CAPITAL IMPROVEMENT FUND			
Improvement	Development	Strategic Land Acquisition for Development	\$ 300,000
Improvement	Engineering	Gateways - Entryways - Wayfinding	\$ 125,000
Improvement	Engineering	Tech Center Drive at Crescent Pk Signal	\$ 25,000
Improvement	Finance Dept	Health & Wellness Equipment and Furnishings	\$ 500,000
Improvement	Information Technology	Networking Equipment Lifecycle & Upgrades	\$ 525,000
Improvement	Information Technology	825 Tech Center Drive Laterals	\$ 97,000
Improvement	Information Technology	Fiber Optic Network Expansion & Red.	\$ 263,000
Improvement	Information Technology	Server Equipment Lifecycle & Upgrades	\$ 60,000
Improvement	Information Technology	Storage Equipment Lifecycle & Upgrades	\$ 260,000
Improvement	Parks And Recreation	Academy Park - Baseball Field Fencing	\$ 77,500
Improvement	Parks And Recreation	Academy Park - Mountain Bike Trailhead	\$ 1,030,000
Improvement	Parks And Recreation	Academy Park - Play & Shade Structures	\$ 100,000
Improvement	Parks And Recreation	Asphalt Lot Maintenance	\$ 100,000
Improvement	Parks And Recreation	Big Walnut Trail Section 8	\$ 200,000
Improvement	Parks And Recreation	Chairs and Shade Upgrades	\$ 20,000
Improvement	Parks And Recreation	Friendship Park - Play & Shade Structures w/ Surface	\$ 60,000
Improvement	Parks And Recreation	Golf Cart Replacement	\$ 50,000
Improvement	Parks And Recreation	Link to Literacy Trail	\$ 260,000
Improvement	Parks And Recreation	Park Asset Repair, Replacement & Upgrade	\$ 250,000
Improvement	Parks And Recreation	Park Entrance Signs Replacement	\$ 40,000
Improvement	Parks And Recreation	Price Road House Renovations	\$ 565,000
Improvement	Parks And Recreation	Pump Room Maintenance	\$ 15,000
Improvement	Parks And Recreation	Woodside Green Pond Rebuild	\$ 150,000
Improvement	Public Safety	911 Dispatcher Workstations	\$ 160,000
Improvement	Public Safety	Emergency Alert Sirens	\$ 175,000
Improvement	Public Safety	LiveScan Fingerprint System	\$ 40,000
Improvement	Public Safety	Police Radio & System Replacement	\$ 790,000
Improvement	Public Service	Electric Vehicle Charging Stations	\$ 60,000
Improvement	Public Service	West Johnstown Rd Reconstruction	\$ 75,000
Maintenance	Engineering	Sidewalk Maintenance Program	\$ 750,000
Maintenance	Engineering	Street Program - Asphalt Overlay	\$ 3,100,000
Maintenance	Engineering	Street Program - Street Rebuild	\$ 500,000
Maintenance	Engineering	Streetlights Upgrades & Maintenance	\$ 150,000
Maintenance	Engineering	Traffic Control Upgrades & Maintenance	\$ 250,000
Maintenance	Parks And Recreation	Play Elements & Resurfacing Annual	\$ 50,000
Maintenance	Parks And Recreation	Trail & Path Maintenance	\$ 50,000
Maintenance	Public Safety	911 System Upgrade & Lifecycle	\$ 150,000
Maintenance	Public Safety	Police Vehicle Replacement	\$ 220,000
Maintenance	Public Service Fleet	Fleet Equipment Replacement	\$ 55,000
Maintenance	Public Service Fleet	Specialty Equipment Replacement	\$ 180,000
Maintenance	Public Service Fleet	Vehicle Replacement	\$ 115,000
Capital Improvement Fund Total			\$ 11,942,500
STREET FUND			
Maintenance	Public Service Fleet	Heavy Equipment Replacement	\$ 10,000
Maintenance	Public Service Fleet	Vehicle Replacement	\$ 55,000
Street Fund Total			\$ 65,000
PERMISSIVE TAX FUND			
Improvement	Engineering	Morse Road Reconstruction	\$ 325,000
Permissive Tax Fund Total			\$ 325,000
TAX INCREMENT FUND			
Improvement	Engineering	Tech Center Drive at Crescent Pk Signal	\$ 540,000
Improvement	Parks And Recreation	Big Walnut Trail Section 8	\$ 50,000
Improvement	Parks And Recreation	Hannah Park Pond	\$ 210,000
Improvement	Parks And Recreation	Morse Road Multi-use Trail Tunnel Drainage	\$ 25,000
Maintenance	Engineering	Street Program - Street Rebuild	\$ 1,275,000
Maintenance	Engineering	Taylor Road Waterline Replacement	\$ 2,900,000
Tax Increment Fund Total			\$ 5,000,000
TOTAL GOVERNMENTAL FUNDS			\$ 17,332,500

FUND	DEPARTMENT	CAPITAL REQUEST	2025 REQUEST
SEWER CAPITAL FUND			
Improvement	Engineering	Gahanna Middle School East, Capacity Improvement	\$ 210,000
Improvement	Public Service	Sanitary Pump Station Improvement	\$ 280,000
Improvement	Public Service	Serran Dr Sanitary Sewer Replacement	\$ 210,000
Improvement	Public Service	West Gahanna Relief Sanitary Sewer	\$ 420,000
Maintenance	Engineering	Sanitary CCTV Program	\$ 295,000
Maintenance	Engineering	Sanitary System Rehab & Replacement	\$ 800,000
Maintenance	Public Service Fleet	Heavy Equipment Replacement	\$ 35,000
Sewer Capital Fund Total			\$ 2,250,000
STORMWATER CAPITAL FUND			
Improvement	Public Service	Wynne Ridge Bridge Reconstruction	\$ 100,000
Maintenance	Engineering	Stormwater CCTV Program	\$ 150,000
Maintenance	Engineering	Stormwater System Rehab & Replacement	\$ 900,000
Maintenance	Engineering	Street Program - Street Rebuild	\$ 420,000
Maintenance	Public Service Fleet	Heavy Equipment Replacement	\$ 10,000
Stormwater Capital Fund Total			\$ 1,580,000
WATER CAPITAL FUND			
Maintenance	Engineering	Street Program - Asphalt Overlay	\$ 40,000
Maintenance	Engineering	Street Program - Street Rebuild	\$ 810,000
Maintenance	Engineering	Waterline Replacement	\$ 240,000
Maintenance	Public Service	Fire Hydrant Replacement Program	\$ 200,000
Maintenance	Public Service Fleet	Heavy Equipment Replacement	\$ 35,000
Water Capital Fund Total			\$ 1,325,000
TOTAL ENTERPRISE FUNDS			\$ 5,155,000
TOTAL CITY-WIDE			\$ 22,487,500

The CIP is located on the City website at www.gahanna.gov and contains detailed information on the projects identified above. Readers should refer to the CIP for specific project information.

Capital Improvement Funds

Revenue & Expenditure Detail

Fund Name	Account Type	ORG	Object Description	2022 Actuals	2023 Actuals	2024 Revised Budget	2025 Budget	2025 Vs. 2024
CAPITAL IMPROVEMENT FUND	R	32506550	Charges for Services	\$0	(\$29,203)	\$0	\$0	\$0
			Fines & Fees	(\$112,783)	(\$165,405)	(\$120,000)	(\$120,000)	\$0
			Income Tax	(\$10,152,914)	(\$10,926,916)	(\$11,263,350)	(\$12,185,500)	\$922,150
			Intergovernmental	\$0	(\$20,000)	(\$118,979)	\$0	(\$118,979)
			Investment Income	\$0	\$0	(\$800,000)	(\$1,800,000)	\$1,000,000
			Issuance of Debt	(\$8,500,000)	\$0	(\$53,765,000)	\$0	(\$53,765,000)
			Other	\$0	(\$5,866)	\$0	\$0	\$0
			Sale of Capital Assets	\$0	\$0	(\$88,384)	(\$75,000)	(\$13,384)
			Transfer In	\$0	\$0	\$0	(\$715,000)	\$715,000
		32506550 Total		(\$18,765,697)	(\$11,147,390)	(\$66,155,713)	(\$14,895,500)	(\$51,260,213)
	R Total			(\$18,765,697)	(\$11,147,390)	(\$66,155,713)	(\$14,895,500)	(\$51,260,213)
	E	32506000	Capital Outlay	\$179,739	\$218,220	\$0	\$0	\$0
		32506000 Total		\$179,739	\$218,220	\$0	\$0	\$0
		32506550	Capital Outlay	\$15,542,318	\$9,864,379	\$70,638,792	\$11,942,502	(\$58,696,290)
			Interest & Fiscal Charges	\$0	\$425,000	\$0	\$0	\$0
			Transfer Out	\$0	\$0	\$79,254	\$3,913,150	\$3,833,896
		32506550 Total		\$15,542,318	\$10,289,379	\$70,718,046	\$15,855,652	(\$54,862,394)
	E Total			\$15,722,057	\$10,507,599	\$70,718,046	\$15,855,652	(\$54,862,394)
CAPITAL IMPROVEMENT FUND Total				(\$3,043,641)	(\$639,791)	\$4,562,333	\$960,152	(\$106,122,607)
Grand Total				(\$3,043,641)	(\$639,791)	\$4,562,333	\$960,152	(\$106,122,607)

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

Revenue & Expenditure Detail

Fund Name	Account Type	ORG	Object Description	2022 Actuals	2023 Actuals	2024 Revised Budget	2025 Budget	2025 Vs. 2024
COURT BUILDING FUND	R	32904000	Fines & Fees	(\$14,683)	(\$16,041)	\$0	(\$16,800)	\$16,800
		32904000 Total		(\$14,683)	(\$16,041)	\$0	(\$16,800)	\$16,800
	R Total			(\$14,683)	(\$16,041)	\$0	(\$16,800)	\$16,800
COURT BUILDING FUND Total				(\$14,683)	(\$16,041)	\$0	(\$16,800)	\$16,800
PARK FUND	R	32708000	Fines & Fees	(\$72,000)	(\$1,000)	\$0	\$0	\$0
		32708000 Total		(\$72,000)	(\$1,000)	\$0	\$0	\$0
	R Total			(\$72,000)	(\$1,000)	\$0	\$0	\$0
PARK FUND Total				(\$72,000)	(\$1,000)	\$0	\$0	\$0
STATE GRANT FUND	R	32208500	Intergovernmental	\$0	\$0	(\$175,000)	\$0	(\$175,000)
		32208500 Total		\$0	\$0	(\$175,000)	\$0	(\$175,000)
	R Total			\$0	\$0	(\$175,000)	\$0	(\$175,000)
	E	32208500	Capital Outlay	\$0	\$0	(\$175,000)	\$0	(\$175,000)
		32208500 Total		\$0	\$0	(\$175,000)	\$0	(\$175,000)
	E Total			\$0	\$0	(\$175,000)	\$0	(\$175,000)
STATE GRANT FUND Total				\$0	\$0	\$0	\$0	(\$350,000)
OPWC FUND	R	32311000	Intergovernmental	\$0	\$0	(\$1,000,000)	\$0	(\$1,000,000)
		32311000 Total		\$0	\$0	(\$1,000,000)	\$0	(\$1,000,000)
	R Total			\$0	\$0	(\$1,000,000)	\$0	(\$1,000,000)
	E	32311000	Capital Outlay	\$0	\$0	\$999,999	\$0	\$999,999
		32311000 Total		\$0	\$0	\$999,999	\$0	\$999,999
	E Total			\$0	\$0	\$999,999	\$0	\$999,999
OPWC FUND Total				\$0	\$0	(\$1)	\$0	(\$1)
Grand Total				(\$86,683)	(\$17,041)	(\$1)	(\$16,800)	(\$333,201)

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, storm water, and refuse 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 and Risk Management Self-Insurance programs are run from internal service funds.

Enterprise Funds

Overview

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

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

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

Stormwater Fund

The Stormwater Fund accounts for the activities associated with managing stormwater runoff in a manner that is consistent with the United States Environmental Protection Agency (EPA) National Pollutant Discharge Elimination System (NPDES) standards. Citizens are charged a stormwater management fee in conjunction with their water and sewer bills to accommodate these expenses. All single-family residential properties are charged a flat, monthly 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 to provide for the long-term capital improvements required to maintain and expand these two systems.

Refuse Fund

The Refuse Fund accounts for the cost of refuse collection services including solid waste, yard waste, and recycling services. Local Waste is the current vendor for these services through the end of 2025 with the option to extend the contract for these services for one more year. Revenue is derived based on a monthly fee driven by the cost of the third-party contract.

User Fees

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

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

Fees	Fee Type	2022	2023	2024	2025
	Columbus Consent Order Surcharge	\$ 3.31	\$ 3.38	\$ 3.55	\$ 3.73
	Storm Water	\$ 4.33	\$ 4.33	\$ 4.72	\$ 5.14
	Refuse Pickup	\$ 22.51	\$ 22.51	\$ 22.51	\$ 22.51
	Total	\$ 30.15	\$ 30.22	\$ 30.78	\$ 31.38

Per 1,000 Gallons	Rate Type	2022	2023	2024	2025
	Water	\$ 8.92	\$ 9.19	\$ 9.65	\$ 9.65
	Sewer	\$ 8.66	\$ 9.18	\$ 9.18	\$ 10.28
	Water Capital Improvement	\$ 0.36	\$ 0.36	\$ 1.08	\$ 1.08
	Sewer Capital Improvement	\$ 0.94	\$ 0.94	\$ 1.53	\$ 1.53
	Total Per Thousand Gallons	\$ 18.88	\$ 19.67	\$ 21.44	\$ 22.54

***2025 rates are estimates and are subject to change based on final appropriations and Council authorization.**

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

Stormwater runs off hard (impervious) surfaces like roofs, driveways, etc. and travels through Gahanna's storm sewers. The Storm Water Utility is a dedicated funding source used to maintain Gahanna's storm sewer system. One Equivalent Residential Unit (ERU) represents the impervious area of a typical home in

Gahanna; therefore, single family homes are charged one ERU per month. Commercial buildings, schools, etc. are charged for the number of ERUs that represent their impervious area.

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

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.

2025 Enterprise Capital Improvement Plan

The Capital Improvement Plan (CIP) is a comprehensive city-wide program to improve and maintain the capital assets of the City. Refer to the Capital Improvements section of this document and separately published CIP.

Revenue & Expenditure Detail

Fund Name	Account Type	ORG	Object Description	2022 Actuals	2023 Actuals	2024 Revised Budget	2025 Budget	2025 Vs. 2024
STORMWATER FUND	R	63111000	Charges for Services	(\$1,210,517)	(\$1,167,510)	(\$1,200,000)	(\$1,281,885)	\$81,885
			Fines & Fees	(\$12,929)	(\$10,850)	(\$9,700)	(\$9,700)	\$0
		63111000 Total		(\$1,223,446)	(\$1,178,360)	(\$1,209,700)	(\$1,291,585)	\$81,885
	R Total			(\$1,223,446)	(\$1,178,360)	(\$1,209,700)	(\$1,291,585)	\$81,885
	E	63111000	Capital Outlay	\$59,008	\$175,141	\$1,075,000	\$1,580,000	\$505,000
			Contract Services	\$188,560	\$221,141	\$567,933	\$501,318	(\$66,615)
			Materials & Supplies	\$30,015	\$30,326	\$33,860	\$37,563	\$3,703
			Salaries & Benefits	\$325,709	\$356,113	\$425,687	\$403,626	(\$22,061)
			Transfer Out	\$173,433	\$172,174	\$173,362	\$184,998	\$11,636
		63111000 Total		\$776,725	\$954,895	\$2,275,842	\$2,707,505	\$431,663
	E Total			\$776,725	\$954,895	\$2,275,842	\$2,707,505	\$431,663
STORMWATER FUND Total				(\$446,721)	(\$223,466)	\$1,066,142	\$1,415,920	\$513,548
WATER FUND	R	65111000	Charges for Services	(\$8,672,812)	(\$8,462,422)	(\$10,005,380)	(\$8,959,970)	(\$1,045,410)
			Fines & Fees	(\$93,431)	(\$75,291)	(\$67,100)	(\$67,900)	\$800
			Insurance Proceeds	(\$2,531)	(\$3,590)	\$0	\$0	\$0
			Licenses & Permits	(\$1,125)	(\$1,200)	(\$1,200)	(\$1,200)	\$0
			Other	(\$78,789)	(\$88,394)	(\$20,000)	(\$20,000)	\$0
		65111000 Total		(\$8,848,687)	(\$8,630,897)	(\$10,093,680)	(\$9,049,070)	(\$1,044,610)
	R Total			(\$8,848,687)	(\$8,630,897)	(\$10,093,680)	(\$9,049,070)	(\$1,044,610)
	E	65111000	Advance Out	\$260,820	\$129,150	\$0	\$0	\$0
			Capital Outlay	\$0	\$0	\$0	\$0	\$0
			Contract Services	\$5,426,534	\$7,046,407	\$8,635,276	\$8,753,756	\$118,480
			Materials & Supplies	\$337,784	\$262,732	\$403,131	\$663,563	\$260,432
			Salaries & Benefits	\$633,941	\$639,125	\$764,779	\$774,658	\$9,879
		65111000 Total		\$6,659,080	\$8,077,414	\$9,803,186	\$10,191,977	\$388,791
	E Total			\$6,659,080	\$8,077,414	\$9,803,186	\$10,191,977	\$388,791
WATER FUND Total				(\$2,189,608)	(\$553,483)	(\$290,494)	\$1,142,907	(\$655,819)
WATER CAPITAL FUND	R	65211000	Charges for Services	(\$922,202)	(\$694,639)	(\$1,501,049)	(\$1,767,000)	\$265,951
			Fines & Fees	(\$3,427)	(\$2,709)	(\$2,000)	(\$2,000)	\$0
			Intergovernmental	\$0	\$0	(\$2,806,200)	\$0	(\$2,806,200)
		65211000 Total		(\$925,629)	(\$697,348)	(\$4,309,249)	(\$1,769,000)	(\$2,540,249)
	R Total			(\$925,629)	(\$697,348)	(\$4,309,249)	(\$1,769,000)	(\$2,540,249)
	E	65211000	Capital Outlay	\$115,826	\$127,234	\$1,937,500	\$1,325,000	(\$612,500)
			Contract Services	\$0	\$0	\$35,000	\$0	(\$35,000)
			Transfer Out	\$25,851	\$110,776	\$25,874	\$38,830	\$12,956
		65211000 Total		\$141,677	\$238,010	\$1,998,374	\$1,363,830	(\$634,544)
	E Total			\$141,677	\$238,010	\$1,998,374	\$1,363,830	(\$634,544)
WATER CAPITAL FUND Total				(\$783,951)	(\$459,339)	(\$2,310,875)	(\$405,170)	(\$3,174,793)

Fund Name	Account Type	ORG	Object Description	2022 Actuals	2023 Actuals	2024 Revised Budget	2025 Budget	2025 Vs. 2024
SEWER FUND	R	66111000	Charges for Services	(\$7,035,066)	(\$7,243,870)	(\$8,250,770)	(\$8,288,000)	\$37,230
			Fines & Fees	(\$983,790)	(\$964,947)	(\$910,000)	(\$952,000)	\$42,000
			Licenses & Permits	(\$1,125)	(\$1,200)	(\$1,200)	(\$1,200)	\$0
			Other	(\$1,085)	(\$1,018)	\$0	\$0	\$0
		66111000 Total		(\$8,021,066)	(\$8,211,035)	(\$9,161,970)	(\$9,241,200)	\$79,230
	R Total			(\$8,021,066)	(\$8,211,035)	(\$9,161,970)	(\$9,241,200)	\$79,230
	E	66111000	Contract Services	\$5,287,051	\$7,208,080	\$8,768,899	\$9,067,362	\$298,463
			Materials & Supplies	\$35,190	\$28,217	\$47,360	\$47,063	(\$297)
			Salaries & Benefits	\$633,945	\$639,129	\$764,806	\$779,111	\$14,305
		66111000 Total		\$5,956,186	\$7,875,426	\$9,581,065	\$9,893,536	\$312,471
	E Total			\$5,956,186	\$7,875,426	\$9,581,065	\$9,893,536	\$312,471
SEWER FUND Total				(\$2,064,880)	(\$335,609)	\$419,095	\$652,336	\$391,701
SEWER CAPITAL FUND	R	66211000	Charges for Services	(\$1,020,467)	(\$944,960)	(\$1,161,243)	(\$1,457,275)	\$296,032
			Fines & Fees	(\$7,628)	(\$6,528)	(\$4,000)	(\$4,000)	\$0
		66211000 Total		(\$1,028,095)	(\$951,488)	(\$1,165,243)	(\$1,461,275)	\$296,032
	R Total			(\$1,028,095)	(\$951,488)	(\$1,165,243)	(\$1,461,275)	\$296,032
	E	66211000	Capital Outlay	\$52,398	\$343,288	\$1,425,000	\$2,250,000	\$825,000
			Contract Services	\$149,210	\$34,573	\$210,000	\$192,500	(\$17,500)
			Transfer Out	\$25,851	\$25,676	\$25,874	\$38,830	\$12,956
		66211000 Total		\$227,459	\$403,537	\$1,660,874	\$2,481,330	\$820,456
	E Total			\$227,459	\$403,537	\$1,660,874	\$2,481,330	\$820,456
SEWER CAPITAL FUND Total				(\$800,636)	(\$547,951)	\$495,631	\$1,020,055	\$1,116,488
Grand Total				(\$2,865,516)	(\$883,560)	\$914,726	\$1,672,391	\$1,508,189

Internal Service Fund

Overview

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

Workers Compensation Self-Insurance Fund

The City is self-insured for workers' compensation coverage. 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 realize 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.

The City uses an internal service fund to administer the program. Each pay period, a workers' compensation fringe deduction (2% of gross pay in 2025) 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 for the payment of claims and administrative expenses associated with the program. The rate established for the workers compensation fund is adequate to maintain a reserve for unanticipated claims.

Risk Insurance Fund

The City recently changed risk insurance providers and has established a Risk Insurance Fund to accumulate resources for claims management and deductibles. Resources will be generated from third parties who damage city property and transfers from other funds that participate in the coverage. Proper claims management will result in premium savings over time.

Revenue & Expenditure Detail

Fund Name	Account Type	ORG	Object Description	2022 Actuals	2023 Actuals	2024 Revised Budget	2025 Budget	2025 Vs. 2024
WORKERS COMP FUND	R	90005000	Charges for Services	(\$242,218)	(\$351,958)	(\$425,684)	(\$465,542)	\$39,858
			Other	\$0	(\$14,980)	\$0	\$0	\$0
		90005000 Total		(\$242,218)	(\$366,937)	(\$425,684)	(\$465,542)	\$39,858
	R Total			(\$242,218)	(\$366,937)	(\$425,684)	(\$465,542)	\$39,858
	E	90005000	Contract Services	\$324,868	\$309,570	\$721,616	\$290,260	(\$431,356)
		90005000 Total		\$324,868	\$309,570	\$721,616	\$290,260	(\$431,356)
	E Total			\$324,868	\$309,570	\$721,616	\$290,260	(\$431,356)
WORKERS COMP FUND Total				\$82,650	(\$57,368)	\$295,932	(\$175,282)	(\$391,498)
RISK INSURANCE FUND	R	90106250	Insurance Proceeds	\$0	\$0	\$0	(\$120,000)	\$120,000
			Transfer In	\$0	\$0	(\$20,000)	\$0	(\$20,000)
		90106250 Total		\$0	\$0	(\$20,000)	(\$120,000)	\$100,000
	R Total			\$0	\$0	(\$20,000)	(\$120,000)	\$100,000
	E	90106250	Contract Services	\$0	\$0	\$142,288	\$120,000	(\$22,288)
		90106250 Total		\$0	\$0	\$142,288	\$120,000	(\$22,288)
	E Total			\$0	\$0	\$142,288	\$120,000	(\$22,288)
RISK INSURANCE FUND Total				\$0	\$0	\$122,288	\$0	\$77,712
Grand Total				\$82,650	(\$57,368)	\$418,220	(\$175,282)	(\$313,786)

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 2025 revenues and/or expenditures.

Special Revenue Funds

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

Although the City has established numerous special revenue funds over time, not all funds are active at any given time. The following pages focus on active special revenue funds with anticipated revenues and/or expenditures in 2025.

Street Fund

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

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

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

For 2024, the City estimated a 0% decrease over 2023 estimates and actual amounts are projected to come in approximately 3% higher. A 2% increase has been estimated for 2025 based on 2024 year-end estimates. Stagnant or zero growth is expected through 2029 based on recent trends. As the movement to electric or other alternative fuels for vehicles continues, it is anticipated this source of revenue will decline significantly but this is not expected to occur over the next five years. It is expected that phase out will begin between 2035 and 2050.

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

Revenue & Expenditure Detail

Fund Name	Account Type	ORG	Object Description	2022 Actuals	2023 Actuals	2024 Revised Budget	2025 Budget	2025 Vs. 2024
STREET FUND	R	22011000	Charges for Services	(\$7,775)	(\$7,775)	(\$9,645)	(\$9,644)	(\$1)
			Insurance Proceeds	(\$4,114)	(\$12,131)	\$0	\$0	\$0
			Intergovernmental	(\$2,200,370)	(\$2,227,709)	(\$2,160,000)	(\$2,200,000)	\$40,000
			Other	(\$3,335)	(\$1,768)	\$0	\$0	\$0
			Sale of Capital Assets	\$0	\$0	\$0	\$0	\$0
		22011000 Total		(\$2,215,593)	(\$2,249,382)	(\$2,169,645)	(\$2,209,644)	\$39,999
	R Total			(\$2,215,593)	(\$2,249,382)	(\$2,169,645)	(\$2,209,644)	\$39,999
	E	22011000	Capital Outlay	\$54,197	\$9,295	\$17,000	\$65,000	\$48,000
			Contract Services	\$135,250	\$204,874	\$116,420	\$112,500	(\$3,920)
			Materials & Supplies	\$167,730	\$150,125	\$295,232	\$328,616	\$33,384
			Salaries & Benefits	\$802,562	\$888,696	\$1,049,360	\$1,221,623	\$172,263
			Transfer Out	\$759,554	\$760,317	\$762,701	\$756,650	(\$6,051)
		22011000 Total		\$1,919,293	\$2,013,307	\$2,240,713	\$2,484,389	\$243,676
	E Total			\$1,919,293	\$2,013,307	\$2,240,713	\$2,484,389	\$243,676
STREET FUND Total				(\$296,300)	(\$236,075)	\$71,068	\$274,745	\$283,675
Grand Total				(\$296,300)	(\$236,075)	\$71,068	\$274,745	\$283,675

State Highway Fund

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

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

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

For 2024, the City estimated a 0% decrease over 2023 estimates and actual amounts are projected to come in approximately 3% higher. A 2% increase has been estimated for 2025 based on 2024 year-end estimates. Stagnant or zero growth is expected through 2029 based on recent trends. As the movement to electric or other alternative fuels for vehicles continues, it is anticipated this source of revenue will decline significantly but this is not expected to occur over the next five years. It is expected that phase out will begin between 2035 and 2050.

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

Revenue & Expenditure Detail

Fund Name	Account Type	ORG	Object Description	2022 Actuals	2023 Actuals	2024 Revised Budget	2025 Budget	2025 Vs. 2024
STATE HIGHWAY FUND	R	22211000	Intergovernmental	(\$157,541)	(\$159,625)	(\$154,000)	(\$160,000)	\$6,000
		22211000 Total		(\$157,541)	(\$159,625)	(\$154,000)	(\$160,000)	\$6,000
	R Total			(\$157,541)	(\$159,625)	(\$154,000)	(\$160,000)	\$6,000
	E	22211000	Capital Outlay	\$0	\$0	\$0	\$0	\$0
			Contract Services	\$41,690	\$34,720	\$40,990	\$41,045	\$55
			Materials & Supplies	\$30,998	\$27,017	\$33,000	\$33,600	\$600
			Salaries & Benefits	\$58,187	\$46,922	\$51,344	\$63,300	\$11,956
		22211000 Total		\$130,876	\$108,658	\$125,334	\$137,945	\$12,611
	E Total			\$130,876	\$108,658	\$125,334	\$137,945	\$12,611
STATE HIGHWAY FUND Total				(\$26,666)	(\$50,967)	(\$28,666)	(\$22,055)	\$18,611
Grand Total				(\$26,666)	(\$50,967)	(\$28,666)	(\$22,055)	\$18,611

State Law Enforcement Trust

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.

Revenue & Expenditure Detail

Fund Name	Account Type	ORG	Object Description	2022 Actuals	2023 Actuals	2024 Revised Budget	2025 Budget	2025 Vs. 2024
LAW ENFORCEMENT TRUST FUND	R	22510000	Intergovernmental	(\$91,912)	(\$37,886)	(\$99,844)	(\$50,146)	(\$49,698)
		22510000 Total		(\$91,912)	(\$37,886)	(\$99,844)	(\$50,146)	(\$49,698)
	R Total			(\$91,912)	(\$37,886)	(\$99,844)	(\$50,146)	(\$49,698)
	E	22510000	Capital Outlay	\$0	\$0	\$55,000	\$0	(\$55,000)
			Contract Services	\$6,527	\$33,833	\$115,010	\$40,146	(\$74,864)
			Materials & Supplies	\$0	\$0	\$37,000	\$10,000	(\$27,000)
	E Total	22510000 Total		\$6,527	\$33,833	\$207,010	\$50,146	(\$156,864)
LAW ENFORCEMENT TRUST FUND Total				(\$85,385)	(\$4,053)	\$107,166	\$0	(\$206,562)
Grand Total				(\$85,385)	(\$4,053)	\$107,166	\$0	(\$206,562)

Enforcement and Education

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

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

Revenue & Expenditure Detail

Fund Name	Account Type	ORG	Object Description	2022 Actuals	2023 Actuals	2024 Revised Budget	2025 Budget	2025 Vs. 2024
ENFORCE & EDUCATION FUND	R	22610000	Fines & Fees	(\$1,540)	(\$1,084)	(\$2,400)	(\$4,500)	\$2,100
		22610000 Total		(\$1,540)	(\$1,084)	(\$2,400)	(\$4,500)	\$2,100
	R Total			(\$1,540)	(\$1,084)	(\$2,400)	(\$4,500)	\$2,100
	E	22610000	Contract Services	\$0	\$0	\$0	\$2,500	\$2,500
			Materials & Supplies	\$0	\$11,768	\$25,000	\$2,000	(\$23,000)
		22610000 Total		\$0	\$11,768	\$25,000	\$4,500	(\$20,500)
	E Total			\$0	\$11,768	\$25,000	\$4,500	(\$20,500)
ENFORCE & EDUCATION FUND Total				(\$1,540)	\$10,684	\$22,600	\$0	(\$18,400)
Grand Total				(\$1,540)	\$10,684	\$22,600	\$0	(\$18,400)

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, anticipated revenue, and court computerization needs to identify the most effective way to expend these funds.

Revenue & Expenditure Detail

Fund Name	Account Type	ORG	Object Description	2022 Actuals	2023 Actuals	2024 Revised Budget	2025 Budget	2025 Vs. 2024
CLERK OF COURT COMPUTER FUND	R	22904000	Fines & Fees	(\$23,519)	(\$25,657)	(\$28,800)	(\$29,100)	\$300
		22904000 Total		(\$23,519)	(\$25,657)	(\$28,800)	(\$29,100)	\$300
	R Total			(\$23,519)	(\$25,657)	(\$28,800)	(\$29,100)	\$300
	E	22904000	Contract Services	\$57,496	\$31,888	\$39,200	\$62,500	\$23,300
		22904000 Total		\$57,496	\$31,888	\$39,200	\$62,500	\$23,300
	E Total			\$57,496	\$31,888	\$39,200	\$62,500	\$23,300
CLERK OF COURT COMPUTER FUND Total				\$33,977	\$6,231	\$10,400	\$33,400	\$23,600
Grand Total				\$33,977	\$6,231	\$10,400	\$33,400	\$23,600

Permissive License Tax Fund

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

Revenue and expenditures are based on qualifying projects.

Revenue & Expenditure Detail

Fund Name	Account Type	ORG	Object Description	2022 Actuals	2023 Actuals	2024 Revised Budget	2025 Budget	2025 Vs. 2024
PERMISSIVE LICENSE	R	23111000	Intergovernmental	\$0	\$0	\$0	(\$662,000)	\$662,000
		23111000 Total		\$0	\$0	\$0	(\$662,000)	\$662,000
	R Total			\$0	\$0	\$0	(\$662,000)	\$662,000
	E	23111000	Capital Outlay	\$0	\$0	\$0	\$325,000	\$325,000
		23111000 Total		\$0	\$0	\$0	\$325,000	\$325,000
	E Total			\$0	\$0	\$0	\$325,000	\$325,000
PERMISSIVE LICENSE Total				\$0	\$0	\$0	(\$337,000)	\$987,000
Grand Total				\$0	\$0	\$0	(\$337,000)	\$987,000

Court Computer Fund

The Court Computer Fund receives a proportionate share of cash or proceeds from cases heard in the Municipal Mayor's Court and is restricted under ORC Section 1901.261(A) for computerization of the court. This fee is in addition to the Clerk's Office Computerization fee established under City 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, anticipated revenue, and court computerization needs to identify the most effective way to expend these funds.

Revenue & Expenditure Detail

Fund Name	Account Type	ORG	Object Description	2022 Actuals	2023 Actuals	2024 Revised Budget	2025 Budget	2025 Vs. 2024
COURT COMPUTERIZATION FUND	R	23404000	Fines & Fees	(\$8,763)	(\$9,538)	(\$10,800)	(\$10,800)	\$0
		23404000 Total		(\$8,763)	(\$9,538)	(\$10,800)	(\$10,800)	\$0
	R Total			(\$8,763)	(\$9,538)	(\$10,800)	(\$10,800)	\$0
	E	23404000	Contract Services	\$1,740	\$1,830	\$2,200	\$2,500	\$300
		23404000 Total		\$1,740	\$1,830	\$2,200	\$2,500	\$300
	E Total			\$1,740	\$1,830	\$2,200	\$2,500	\$300
COURT COMPUTERIZATION FUND Total				(\$7,023)	(\$7,708)	(\$8,600)	(\$8,300)	\$300
Grand Total				(\$7,023)	(\$7,708)	(\$8,600)	(\$8,300)	\$300

Federal Law Enforcement Seizure

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

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

Revenue & Expenditure Detail

Fund Name	Account Type	ORG	Object Description	2022 Actuals	2023 Actuals	2024 Revised Budget	2025 Budget	2025 Vs. 2024
FED LAW ENFORCE TRUST FUND	R	23510000	Intergovernmental	(\$3,274)	\$0	(\$10,000)	(\$5,000)	(\$5,000)
			Investment Income	(\$67)	(\$477)	\$0	\$0	\$0
		23510000 Total		(\$3,340)	(\$477)	(\$10,000)	(\$5,000)	(\$5,000)
	R Total			(\$3,340)	(\$477)	(\$10,000)	(\$5,000)	(\$5,000)
	E	23510000	Capital Outlay	\$30,000	\$0	\$0	\$0	\$0
			Contract Services	\$980	\$9,000	\$10,000	\$5,000	(\$5,000)
		23510000 Total		\$30,980	\$9,000	\$10,000	\$5,000	(\$5,000)
	E Total			\$30,980	\$9,000	\$10,000	\$5,000	(\$5,000)
FED LAW ENFORCE TRUST FUND Total				\$27,640	\$8,523	\$0	\$0	(\$10,000)
Grand Total				\$27,640	\$8,523	\$0	\$0	(\$10,000)

Treasury Law Enforcement Seizure

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

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

Revenue & Expenditure Detail

Fund Name	Account Type	ORG	Object Description	2022 Actuals	2023 Actuals	2024 Revised Budget	2025 Budget	2025 Vs. 2024
TREASURY EQUIT SHARE FUND	R	23610000	Intergovernmental	(\$70,388)	\$0	(\$25,000)	(\$12,000)	(\$13,000)
			Investment Income	(\$529)	(\$2,182)	\$0	\$0	\$0
		23610000 Total		(\$70,916)	(\$2,182)	(\$25,000)	(\$12,000)	(\$13,000)
	R Total			(\$70,916)	(\$2,182)	(\$25,000)	(\$12,000)	(\$13,000)
	E	23610000	Materials & Supplies	\$66,756	\$80,381	\$25,000	\$12,000	(\$13,000)
		23610000 Total		\$66,756	\$80,381	\$25,000	\$12,000	(\$13,000)
	E Total			\$66,756	\$80,381	\$25,000	\$12,000	(\$13,000)
TREASURY EQUIT SHARE FUND Total				(\$4,160)	\$78,199	\$0	\$0	(\$26,000)
Grand Total				(\$4,160)	\$78,199	\$0	\$0	(\$26,000)

AG Peace Officer Training

The AG Peace Officer Training Fund receives a reimbursement from the State Attorney General's office for the costs of continuing professional training programs completed by the City's police officers. The funding is restricted for continuing professional training programs under Ohio Revised Code, section 109.802.

Revenue estimates are derived from historical trends and training completed. The Police Department estimates expenditures for these funds based on anticipated public safety training requirements for the upcoming year.

Revenue & Expenditure Detail

Fund Name	Account Type	ORG	Object Description	2022 Actuals	2023 Actuals	2024 Revised Budget	2025 Budget	2025 Vs. 2024
AG PEACE OFFICER TRAIN FUND	R	23710000	Intergovernmental	(\$32,804)	\$0	(\$87,059)	(\$74,225)	(\$12,834)
		23710000 Total		(\$32,804)	\$0	(\$87,059)	(\$74,225)	(\$12,834)
	R Total			(\$32,804)	\$0	(\$87,059)	(\$74,225)	(\$12,834)
	E	23710000	Contract Services	\$0	\$30,350	\$87,059	\$74,225	(\$12,834)
		23710000 Total		\$0	\$30,350	\$87,059	\$74,225	(\$12,834)
	E Total			\$0	\$30,350	\$87,059	\$74,225	(\$12,834)
AG PEACE OFFICER TRAIN FUND Total				(\$32,804)	\$30,350	\$0	\$0	(\$25,668)
Grand Total				(\$32,804)	\$30,350	\$0	\$0	(\$25,668)

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 931.08 for costs associated with the administration of said code.

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

Revenue & Expenditure Detail

Fund Name	Account Type	ORG	Object Description	2022 Actuals	2023 Actuals	2024 Revised Budget	2025 Budget	2025 Vs. 2024
RIGHT OF WAY FUND	R	24111000	Fines & Fees	(\$76,778)	(\$80,699)	(\$70,000)	(\$632,500)	\$562,500
		24111000 Total		(\$76,778)	(\$80,699)	(\$70,000)	(\$632,500)	\$562,500
	R Total			(\$76,778)	(\$80,699)	(\$70,000)	(\$632,500)	\$562,500
	E	24111000	Contract Services	\$10,510	\$75,537	\$320,000	\$635,000	\$315,000
		24111000 Total		\$10,510	\$75,537	\$320,000	\$635,000	\$315,000
	E Total			\$10,510	\$75,537	\$320,000	\$635,000	\$315,000
RIGHT OF WAY FUND Total				(\$66,268)	(\$5,162)	\$250,000	\$2,500	\$877,500
Grand Total				(\$66,268)	(\$5,162)	\$250,000	\$2,500	\$877,500

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 2025, the School Resource Officer (SRO) program will be paid from this fund partially by the 25% of the 1% income tax increase and partially by charges for services to the school. The 2025 budget includes four SRO positions. The Community Liaison Officer and transfers to the police pension fund are also planned from this fund. Transfers to the police pension fund are necessary as the property tax levied for police pension does not cover the full cost of police pension expense.

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

Revenue & Expenditure Detail

Fund Name	Account Type	ORG	Object Description	2022 Actuals	2023 Actuals	2024 Revised Budget	2025 Budget	2025 Vs. 2024
PUBLIC SAFETY FUND	R	24010000	Fines & Fees	(\$14,286)	(\$19,297)	(\$1,200)	(\$14,000)	\$12,800
			Income Tax	(\$1,286,036)	(\$1,274,807)	(\$1,009,865)	(\$1,421,600)	\$411,735
		24010000 Total		(\$1,300,322)	(\$1,294,104)	(\$1,011,065)	(\$1,435,600)	\$424,535
		24010110	Charges for Services	(\$176,220)	(\$206,453)	(\$250,843)	(\$330,000)	\$79,157
		24010110 Total		(\$176,220)	(\$206,453)	(\$250,843)	(\$330,000)	\$79,157
	R Total			(\$1,476,541)	(\$1,500,557)	(\$1,261,908)	(\$1,765,600)	\$503,692
	E	24010110	Contract Services	\$3,293	\$2,216	\$6,000	\$10,000	\$4,000
			Materials & Supplies	\$0	\$0	\$100	\$1,000	\$900
			Salaries & Benefits	\$458,389	\$579,276	\$580,275	\$729,134	\$148,859
			Transfer Out	\$917,905	\$955,604	\$1,035,415	\$1,066,303	\$30,888
		24010110 Total		\$1,379,586	\$1,537,096	\$1,621,790	\$1,806,437	\$184,647
		24010120	Contract Services	\$0	\$0	\$122,124	\$0	(\$122,124)
			Salaries & Benefits	\$0	\$28,700	\$1,823	\$0	(\$1,823)
		24010120 Total		\$0	\$28,700	\$123,947	\$0	(\$123,947)
	E Total			\$1,379,586	\$1,565,796	\$1,745,737	\$1,806,437	\$60,700
PUBLIC SAFETY FUND Total				(\$96,955)	\$65,238	\$483,829	\$40,837	\$564,392
Grand Total				(\$96,955)	\$65,238	\$483,829	\$40,837	\$564,392

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 2025, camps, Senior Center, golf course, recreation, horticulturalist, a portion of the asset administrator, Gahanna Swimming Pool and Hunters Ridge Pool will be paid from this fund, partially by the 25% of the 1% income tax increase and partially by charges for services and sales related to all six activities.

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

Revenue & Expenditure Detail

Fund Name	Account Type	ORG	Object Description	2022 Actuals	2023 Actuals	2024 Revised Budget	2025 Budget	2025 Vs. 2024
PARKS & RECREATION FUND	R	24208000	Fines & Fees	(\$9,023)	(\$13,784)	(\$10,000)	(\$13,200)	\$3,200
			Income Tax	(\$812,233)	(\$910,576)	(\$1,016,265)	(\$1,340,380)	\$324,115
		24208000 Total		(\$821,256)	(\$924,360)	(\$1,026,265)	(\$1,353,580)	\$327,315
		24208320	Charges for Services	\$0	\$30	\$0	\$0	\$0
		24208320 Total		\$0	\$30	\$0	\$0	\$0
		24208330	Charges for Services	(\$491,761)	(\$584,616)	(\$448,000)	(\$460,000)	\$12,000
		24208330 Total		(\$491,761)	(\$584,616)	(\$448,000)	(\$460,000)	\$12,000
		24208340	Charges for Services	(\$36,470)	(\$53,373)	(\$40,000)	(\$60,320)	\$20,320
			Other	(\$960)	\$0	\$0	\$0	\$0
		24208340 Total		(\$37,430)	(\$53,373)	(\$40,000)	(\$60,320)	\$20,320
		24208370	Charges for Services	(\$140,787)	(\$114,763)	(\$120,000)	(\$123,000)	\$3,000
			Insurance Proceeds	(\$1,116)	\$0	\$0	\$0	\$0
		24208370 Total		(\$141,903)	(\$114,763)	(\$120,000)	(\$123,000)	\$3,000
		24208380	Charges for Services	(\$256,808)	(\$257,918)	(\$266,000)	(\$271,000)	\$5,000
		24208380 Total		(\$256,808)	(\$257,918)	(\$266,000)	(\$271,000)	\$5,000
		24208400	Charges for Services	(\$214,232)	(\$248,070)	(\$250,000)	(\$300,000)	\$50,000
		24208400 Total		(\$214,232)	(\$248,070)	(\$250,000)	(\$300,000)	\$50,000
	R Total			(\$1,963,391)	(\$2,183,070)	(\$2,150,265)	(\$2,567,900)	\$417,635

Fund Name	Account Type	ORG	Object Description	2022 Actuals	2023 Actuals	2024 Revised Budget	2025 Budget	2025 Vs. 2024
PARKS & RECREATION FUND	E	24208310	Salaries & Benefits	\$61,096	\$101,962	\$125,151	\$129,293	\$4,142
		24208310 Total		\$61,096	\$101,962	\$125,151	\$129,293	\$4,142
		24208320	Contract Services	\$11,368	\$600	\$0	\$0	\$0
			Materials & Supplies	\$6,610	\$388	\$0	\$0	\$0
			Salaries & Benefits	\$0	\$157,398	\$339,904	\$349,826	\$9,922
		24208320 Total		\$17,979	\$158,386	\$339,904	\$349,826	\$9,922
		24208330	Contract Services	\$61,699	\$76,970	\$105,700	\$104,700	(\$1,000)
			Materials & Supplies	\$73,918	\$96,448	\$108,900	\$113,900	\$5,000
			Salaries & Benefits	\$279,804	\$299,837	\$434,272	\$444,824	\$10,552
		24208330 Total		\$415,420	\$473,255	\$648,872	\$663,424	\$14,552
		24208340	Contract Services	\$8,728	\$20,593	\$34,500	\$48,500	\$14,000
			Materials & Supplies	\$9,452	\$10,271	\$16,950	\$20,750	\$3,800
			Salaries & Benefits	\$121,594	\$186,166	\$209,321	\$212,014	\$2,693
		24208340 Total		\$139,773	\$217,030	\$260,771	\$281,264	\$20,493
		24208370	Contract Services	\$51,330	\$52,833	\$32,000	\$28,750	(\$3,250)
			Materials & Supplies	\$122,066	\$130,208	\$221,850	\$170,000	(\$51,850)
			Salaries & Benefits	\$236,904	\$315,644	\$344,158	\$380,100	\$35,942
		24208370 Total		\$410,300	\$498,686	\$598,008	\$578,850	(\$19,158)
		24208380	Contract Services	\$25,228	\$44,471	\$28,900	\$28,150	(\$750)
			Materials & Supplies	\$44,767	\$49,273	\$89,300	\$88,900	(\$400)
			Salaries & Benefits	\$159,238	\$211,262	\$244,076	\$270,976	\$26,900
		24208380 Total		\$229,233	\$305,006	\$362,276	\$388,026	\$25,750
		24208400	Contract Services	\$17,296	\$19,532	\$28,500	\$33,050	\$4,550
			Materials & Supplies	\$12,505	\$11,683	\$14,800	\$15,660	\$860
			Salaries & Benefits	\$270,116	\$328,728	\$409,064	\$474,356	\$65,292
		24208400 Total		\$299,916	\$359,943	\$452,364	\$523,066	\$70,702
	E Total			\$1,573,717	\$2,114,268	\$2,787,346	\$2,913,749	\$126,403
PARKS & RECREATION FUND Total				\$1,573,717	\$2,114,268	\$2,787,346	\$2,913,749	\$126,403
Grand Total				\$1,573,717	\$2,114,268	\$2,787,346	\$2,913,749	\$126,403

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 2025, engineering activities and garage maintenance will be paid from this fund, partially by the 25% of the 1% income tax increase and partially by fines & fees.

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

Revenue & Expenditure Detail

Fund Name	Account Type	ORG	Object Description	2022 Actuals	2023 Actuals	2024 Revised Budget	2025 Budget	2025 Vs. 2024
PUBLIC SERVICE FUND	R	24311000	Fines & Fees	(\$14,286)	(\$22,054)	(\$18,000)	(\$12,800)	(\$5,200)
			Income Tax	(\$1,286,036)	(\$1,456,922)	(\$1,728,325)	(\$1,299,720)	(\$428,605)
		24311000 Total		(\$1,300,322)	(\$1,478,976)	(\$1,746,325)	(\$1,312,520)	(\$433,805)
		24311400	Insurance Proceeds	(\$982)	\$0	\$0	\$0	\$0
		24311400 Total		(\$982)	\$0	\$0	\$0	\$0
		24311450	Fines & Fees	(\$162,786)	(\$56,088)	\$0	\$0	\$0
		24311450 Total		(\$162,786)	(\$56,088)	\$0	\$0	\$0
		24311470	Fines & Fees	(\$5,555)	(\$5,405)	(\$5,480)	(\$4,350)	(\$1,130)
		24311470 Total		(\$5,555)	(\$5,405)	(\$5,480)	(\$4,350)	(\$1,130)
		24313000	Fines & Fees	\$0	(\$13,160)	(\$60,000)	(\$60,000)	\$0
			Income Tax	\$0	\$0	\$0	\$0	\$0
		24313000 Total		\$0	(\$13,160)	(\$60,000)	(\$60,000)	\$0
	R Total			(\$1,469,645)	(\$1,553,630)	(\$1,811,805)	(\$1,376,870)	(\$434,935)
	E	24311400	Contract Services	\$12,975	\$0	\$0	\$0	\$0
			Materials & Supplies	\$41,491	\$0	\$0	\$0	\$0
			Salaries & Benefits	(\$530)	\$0	\$0	\$0	\$0
		24311400 Total		\$53,937	\$0	\$0	\$0	\$0
		24311450	Contract Services	\$63,461	\$16,849	\$0	\$0	\$0
			Materials & Supplies	\$4,565	\$2,674	\$0	\$0	\$0
			Salaries & Benefits	\$734,441	\$0	\$0	\$0	\$0
		24311450 Total		\$802,467	\$19,522	\$0	\$0	\$0
		24311470	Contract Services	\$27,709	\$49,967	\$87,290	\$70,565	(\$16,725)
			Materials & Supplies	\$26,348	\$37,081	\$42,500	\$44,500	\$2,000
		24311470 Total		\$54,057	\$87,049	\$129,790	\$115,065	(\$14,725)
		24313000	Contract Services	\$0	\$249,584	\$1,409,187	\$657,868	(\$751,319)
			Materials & Supplies	\$0	\$7,244	\$11,700	\$19,200	\$7,500
			Salaries & Benefits	\$0	\$868,004	\$1,204,497	\$1,162,834	(\$41,663)
		24313000 Total		\$0	\$1,124,832	\$2,625,384	\$1,839,902	(\$785,482)
	E Total			\$910,461	\$1,231,403	\$2,755,174	\$1,954,967	(\$800,207)
	PUBLIC SERVICE FUND Total			(\$559,184)	(\$322,226)	\$943,369	\$578,097	(\$1,235,142)
	Grand Total			(\$559,184)	(\$322,226)	\$943,369	\$578,097	(\$1,235,142)

Police Pension

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

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

Revenue & Expenditure Detail

Fund Name	Account Type	ORG	Object Description	2022 Actuals	2023 Actuals	2024 Revised Budget	2025 Budget	2025 Vs. 2024
POLICE PENSION FUND	R	51006000	Intergovernmental	(\$40,081)	(\$40,124)	(\$40,000)	(\$40,000)	\$0
			Property Taxes	(\$332,558)	(\$335,246)	(\$375,000)	(\$509,351)	\$134,351
			Transfer In	(\$917,905)	(\$955,604)	(\$1,035,415)	(\$1,066,303)	\$30,888
		51006000 Total		(\$1,290,543)	(\$1,330,973)	(\$1,450,415)	(\$1,615,654)	\$165,239
	R Total			(\$1,290,543)	(\$1,330,973)	(\$1,450,415)	(\$1,615,654)	\$165,239
	E	51006000	Contract Services	\$4,181	\$4,420	\$5,630	\$5,100	(\$530)
			Salaries & Benefits	\$1,286,362	\$1,326,553	\$1,444,785	\$1,610,554	\$165,769
		51006000 Total		\$1,290,543	\$1,330,973	\$1,450,415	\$1,615,654	\$165,239
	E Total			\$1,290,543	\$1,330,973	\$1,450,415	\$1,615,654	\$165,239
POLICE PENSION FUND Total				\$0	\$0	\$0	\$0	\$330,478
Grand Total				\$0	\$0	\$0	\$0	\$330,478

Police Duty Weapon

The Police Duty Weapon Fund receives cash or proceeds from city police officer payroll deductions restricted to expenditures for police duty weapons under City of Gahanna Code Section 133.094.

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

Revenue & Expenditure Detail

Fund Name	Account Type	ORG	Object Description	2022 Actuals	2023 Actuals	2024 Revised Budget	2025 Budget	2025 Vs. 2024
POLICE DUTY WEAPON FUND	R	51510000	Other	(\$3,311)	(\$7,493)	(\$21,300)	(\$22,000)	\$700
		51510000 Total		(\$3,311)	(\$7,493)	(\$21,300)	(\$22,000)	\$700
	R Total			(\$3,311)	(\$7,493)	(\$21,300)	(\$22,000)	\$700
	E	51510000	Materials & Supplies	\$5,807	\$18,300	\$21,300	\$22,000	\$700
		51510000 Total		\$5,807	\$18,300	\$21,300	\$22,000	\$700
	E Total			\$5,807	\$18,300	\$21,300	\$22,000	\$700
POLICE DUTY WEAPON FUND Total				\$2,496	\$10,807	\$0	\$0	\$1,400
Grand Total				\$2,496	\$10,807	\$0	\$0	\$1,400

Reserved for Sick and Vacation

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

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

Revenue & Expenditure Detail

Fund Name	Account Type	ORG	Object Description	2022 Actuals	2023 Actuals	2024 Revised Budget	2025 Budget	2025 Vs. 2024
LEAVE PAY-OUT RESERVE FUND	R	75006000	Transfer In	(\$239,000)	(\$239,000)	(\$300,000)	(\$175,000)	(\$125,000)
		75006000 Total		(\$239,000)	(\$239,000)	(\$300,000)	(\$175,000)	(\$125,000)
	R Total			(\$239,000)	(\$239,000)	(\$300,000)	(\$175,000)	(\$125,000)
	E	75006000	Salaries & Benefits	\$163,470	\$130,587	\$488,284	\$181,040	(\$307,244)
		75006000 Total		\$163,470	\$130,587	\$488,284	\$181,040	(\$307,244)
	E Total			\$163,470	\$130,587	\$488,284	\$181,040	(\$307,244)
LEAVE PAY-OUT RESERVE FUND Total				(\$75,530)	(\$108,413)	\$188,284	\$6,040	(\$432,244)
Grand Total				(\$75,530)	(\$108,413)	\$188,284	\$6,040	(\$432,244)

Background

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

Tax Increment Financing (TIF) is a funding mechanism and economic development tool that allows a community to finance infrastructure and other improvements in a defined area by capturing the projected increases in property tax revenue generated by the project and the improvements. Unlike a Special Improvement District, it is not an additional or new tax levied on the properties; rather, a TIF redirects and segregates the increased property tax revenues that would normally flow to other funds so that it can be used for a specified purpose.

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

The 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 2024 planned revenues and expenses are on the following pages.

Eastgate-Crossroads (Triangle) TIF

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

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

This TIF District is subject to the City's Comprehensive School Compensation Agreement and requires reimbursement to Gahanna-Jefferson Public Schools in the amount of 75% in years 1 through 10 and 100% in years 11 through 30. Since the School District receives 100% of the amount due to them, the City requested that the County begin remitting payment directly to the schools, which began in 2018. Proposed future uses of the funds generated from the Eastgate—Crossroads TIF are for payments to the project developer and county auditor and treasurer fees. The developer was re-paid for all infrastructure improvements by the end of 2023.

Revenue & Expenditure Detail



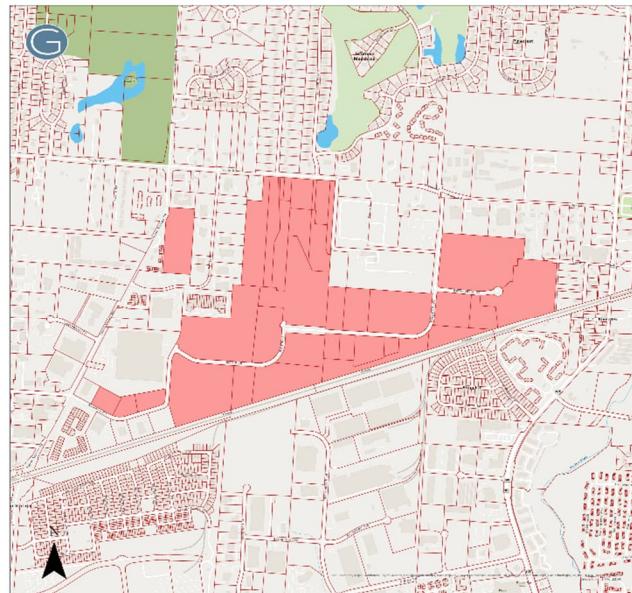
Eastgate - Triangle (highlighted in Red)

Fund Name	Account Type	ORG	Object Description	2022 Actuals	2023 Actuals	2024 Revised Budget	2025 Budget	2025 Vs. 2024
TAX INCREMENT FUND	R	22411010	Charges for Services	(\$5,000)	(\$5,000)	(\$5,000)	(\$5,000)	\$0
			Payments In Lieu of Taxes	(\$430,261)	(\$503,207)	(\$501,800)	(\$630,700)	\$128,900
		22411010 Total		(\$435,261)	(\$508,207)	(\$506,800)	(\$635,700)	\$128,900
	R Total			(\$435,261)	(\$508,207)	(\$506,800)	(\$635,700)	\$128,900
	E	22411010	Capital Outlay	\$0	\$0	\$0	\$550,000	\$550,000
			Contract Services	\$430,051	\$373,444	\$196,227	\$12,600	(\$183,627)
		22411010 Total		\$430,051	\$373,444	\$196,227	\$562,600	\$366,373
	E Total			\$430,051	\$373,444	\$196,227	\$562,600	\$366,373
TAX INCREMENT FUND Total				(\$5,210)	(\$134,763)	(\$310,573)	(\$73,100)	\$495,273
Grand Total				(\$5,210)	(\$134,763)	(\$310,573)	(\$73,100)	\$495,273

Eastgate-Pizzutti TIF

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

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



Eastgate - Pizzutti (highlighted in Pink)

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 Taylor Road waterline improvements, county auditor and treasurer fees, and repayment of an OPWC (Ohio Public Works Commission) loan for improvements to the Taylor Station Claycraft intersection.

Revenue & Expenditure Detail

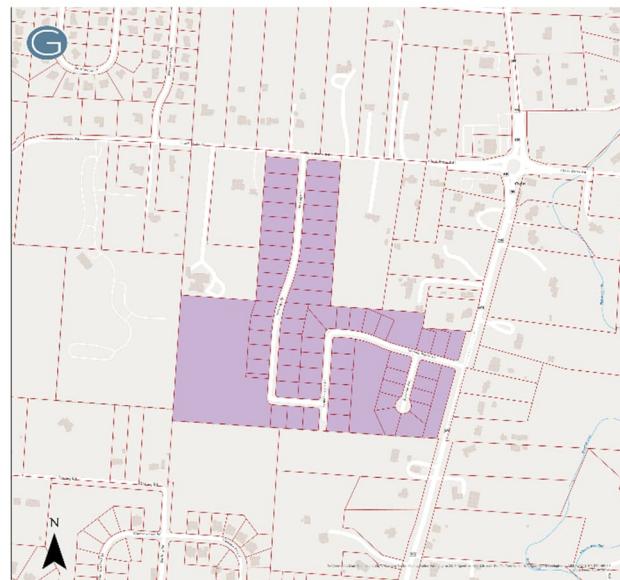
Fund Name	Account Type	ORG	Object Description	2022 Actuals	2023 Actuals	2024 Revised Budget	2025 Budget	2025 Vs. 2024
TAX INCREMENT FUND	R	22411020	Intergovernmental	(\$531)	(\$530)	(\$500)	(\$500)	\$0
			Payments In Lieu of Taxes	(\$563,557)	(\$656,520)	(\$654,700)	(\$666,100)	\$11,400
		22411020 Total		(\$564,088)	(\$657,050)	(\$655,200)	(\$666,600)	\$11,400
	R Total			(\$564,088)	(\$657,050)	(\$655,200)	(\$666,600)	\$11,400
	E	22411020	Capital Outlay	\$0	\$57,736	\$0	\$1,350,000	\$1,350,000
			Contract Services	\$7,425	\$6,803	\$9,900	\$7,300	(\$2,600)
			Principal Retirement	\$0	\$0	\$27,815	\$27,815	\$0
		22411020 Total		\$7,425	\$64,539	\$37,715	\$1,385,115	\$1,347,400
	E Total			\$7,425	\$64,539	\$37,715	\$1,385,115	\$1,347,400
TAX INCREMENT FUND Total				(\$556,663)	(\$592,511)	(\$617,485)	\$718,515	\$1,358,800
Grand Total				(\$556,663)	(\$592,511)	(\$617,485)	\$718,515	\$1,358,800

Manor Homes TIF

The Manor Homes TIF District was established in 2005 and is set to expire in 2034. The Manor Homes TIF District is located off Clark State and Reynoldsburg-New Albany Roads and supported the development of the 60 single-family homes, Village at Hannah Farms subdivision. 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 (highlighted in Purple)

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 and treasurer fees, a park connector trail connecting Hannah and Headley Park providing a safe walking route between the two parks, and improvements to the pond located within the park.

Revenue & Expenditure Detail

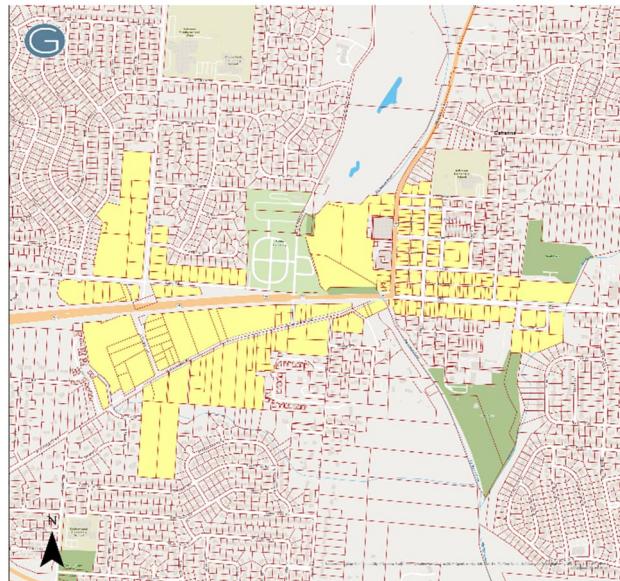
Fund Name	Account Type	ORG	Object Description	2022 Actuals	2023 Actuals	2024 Revised Budget	2025 Budget	2025 Vs. 2024
TAX INCREMENT FUND	R	22411030	Intergovernmental	(\$36,252)	(\$34,224)	(\$34,000)	(\$34,000)	\$0
			Payments In Lieu of Taxes	(\$297,164)	(\$323,264)	(\$379,200)	(\$330,800)	(\$48,400)
		22411030 Total		(\$333,416)	(\$357,488)	(\$413,200)	(\$364,800)	(\$48,400)
	R Total			(\$333,416)	(\$357,488)	(\$413,200)	(\$364,800)	(\$48,400)
	E	22411030	Capital Outlay	\$129,235	\$1,755	\$325,000	\$210,000	(\$115,000)
			Contract Services	\$3,619	\$4,198	\$5,700	\$5,100	(\$600)
			Transfer Out	\$0	\$110,000	\$150,000	\$150,000	\$0
		22411030 Total		\$132,853	\$115,954	\$480,700	\$365,100	(\$115,600)
	E Total			\$132,853	\$115,954	\$480,700	\$365,100	(\$115,600)
TAX INCREMENT FUND Total				(\$200,563)	(\$241,534)	\$67,500	\$300	(\$164,000)
Grand Total				(\$200,563)	(\$241,534)	\$67,500	\$300	(\$164,000)

Olde Gahanna and West Gahanna TIF

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

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

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



Old and West Gahanna (highlighted in Yellow)

This TIF District is a non-school TIF and the Gahanna-Jefferson Public Schools receive property tax revenue directly from the County Auditor. The City does have a compensation agreement with Mifflin Township equal to the amount of property tax revenue the township would have received if not for the TIF District. Proposed future uses of the funds generated from the Olde and West Gahanna TIF are township compensation payments and county auditor and treasurer fees. The City is in the process of planning re-development for the Creekside and Olde Gahanna areas and these funds may be used for this purpose in the future.

Revenue & Expenditure Detail

Fund Name	Account Type	ORG	Object Description	2022 Actuals	2023 Actuals	2024 Revised Budget	2025 Budget	2025 Vs. 2024
TAX INCREMENT FUND	R	22411040	Intergovernmental	(\$567)	(\$544)	(\$500)	(\$1,000)	\$500
			Payments In Lieu of Taxes	(\$322,622)	(\$398,408)	(\$379,800)	(\$480,800)	\$101,000
		22411040 Total		(\$323,188)	(\$398,953)	(\$380,300)	(\$481,800)	\$101,500
	R Total			(\$323,188)	(\$398,953)	(\$380,300)	(\$481,800)	\$101,500
	E	22411040	Contract Services	\$109,955	\$147,856	\$149,400	\$170,200	\$20,800
		22411040 Total		\$109,955	\$147,856	\$149,400	\$170,200	\$20,800
	E Total			\$109,955	\$147,856	\$149,400	\$170,200	\$20,800
TAX INCREMENT FUND Total				(\$213,233)	(\$251,097)	(\$230,900)	(\$311,600)	\$122,300
Grand Total				(\$213,233)	(\$251,097)	(\$230,900)	(\$311,600)	\$122,300

Creekside TIF

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

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

- Both structured and surface public parking facilities
- Construction of and improvements to Creekside Park, public plazas, riparian areas, streetscapes, pedestrian facilities, sidewalks, fountains, and water features
- Construction of bridges and low water crossings
- Demolition of blighted and dilapidated structures
- Relocation of electric and other utility lines and replacement of water and sewer lines
- Streets and alleys reconstruction, traffic calming, pavement treatments, and installation of landscaped medians
- The addition of lighting, signage, street fixtures, trees, landscaping, street furniture, and other decorative features
- Improvements to the right-of-way, and gateway and beautification improvements

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



Creekside Development (highlighted in Green)

Revenue & Expenditure Detail

Fund Name	Account Type	ORG	Object Description	2022 Actuals	2023 Actuals	2024 Revised Budget	2025 Budget	2025 Vs. 2024
TAX INCREMENT FUND	R	22411050	Charges for Services	(\$112,751)	\$0	(\$113,500)	\$0	(\$113,500)
			Intergovernmental	(\$5,972)	(\$5,979)	(\$6,000)	(\$10,000)	\$4,000
			Payments In Lieu of Taxes	(\$96,650)	(\$105,752)	(\$144,800)	(\$258,400)	\$113,600
		22411050 Total		(\$215,373)	(\$111,731)	(\$264,300)	(\$268,400)	\$4,100
	R Total			(\$215,373)	(\$111,731)	(\$264,300)	(\$268,400)	\$4,100
	E	22411050	Contract Services	\$1,289	\$1,434	\$2,850	\$2,600	(\$250)
			Transfer Out	\$322,000	\$125,000	\$250,000	\$150,000	(\$100,000)
		22411050 Total		\$323,289	\$126,434	\$252,850	\$152,600	(\$100,250)
	E Total			\$323,289	\$126,434	\$252,850	\$152,600	(\$100,250)
TAX INCREMENT FUND Total				\$107,915	\$14,703	(\$11,450)	(\$115,800)	(\$96,150)
Grand Total				\$107,915	\$14,703	(\$11,450)	(\$115,800)	(\$96,150)

Buckles TIF

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

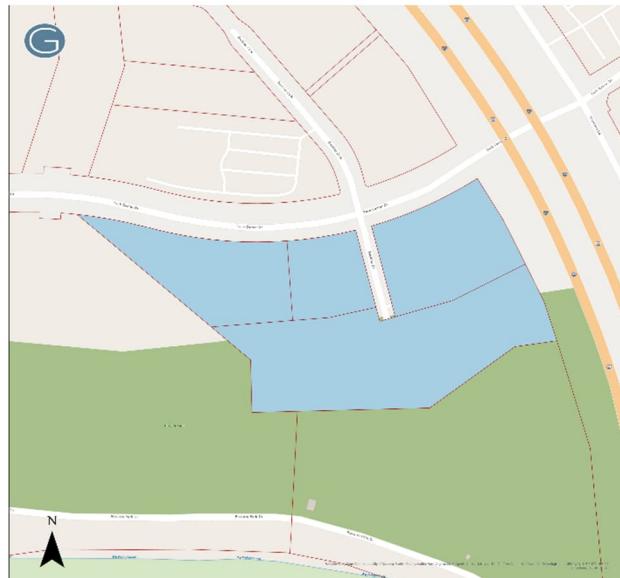
The 30-year term for this TIF District began in 2013 (the first taxable year for the new building) and ends in 2041. Funds generated from the TIF will have repaid the cost of the following public infrastructure improvements:

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

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

Revenue & Expenditure Detail

Fund Name	Account Type	ORG	Object Description	2022 Actuals	2023 Actuals	2024 Revised Budget	2025 Budget	2025 Vs. 2024
TAX INCREMENT FUND	R	22411060	Payments In Lieu of Taxes	(\$210,291)	(\$214,212)	(\$227,000)	(\$175,500)	(\$51,500)
		22411060 Total		(\$210,291)	(\$214,212)	(\$227,000)	(\$175,500)	(\$51,500)
	R Total			(\$210,291)	(\$214,212)	(\$227,000)	(\$175,500)	(\$51,500)
	E	22411060	Capital Outlay	\$0	\$0	\$0	\$540,000	\$540,000
			Contract Services	\$129,453	\$128,326	\$136,500	\$102,200	(\$34,300)
		22411060 Total		\$129,453	\$128,326	\$136,500	\$642,200	\$505,700
	E Total			\$129,453	\$128,326	\$136,500	\$642,200	\$505,700
TAX INCREMENT FUND Total				(\$80,838)	(\$85,885)	(\$90,500)	\$466,700	\$454,200
Grand Total				(\$80,838)	(\$85,885)	(\$90,500)	\$466,700	\$454,200

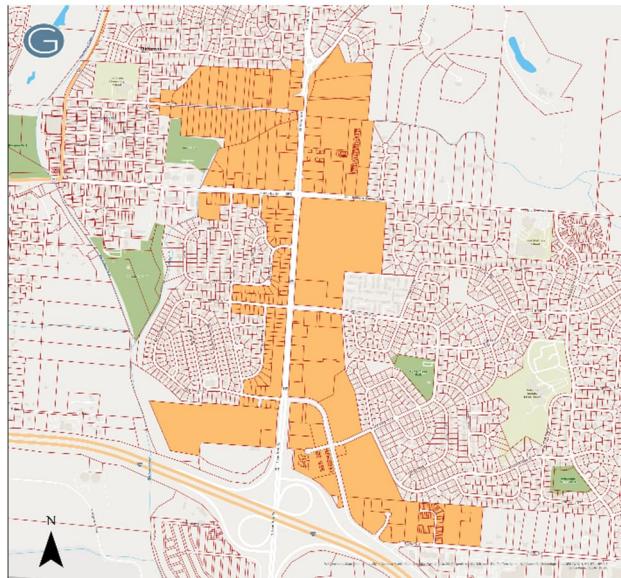


Buckles TIF (highlighted in Blue)

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. Private investment within the Hamilton Road Corridor has exceeded \$8 million. Based on these market trends, the potential is high for continued redevelopment within the corridor.



Hamilton Rd (highlighted in Orange)

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 Big Walnut Trail design, street rebuild, and county auditor and treasurer fees.

Revenue & Expenditure Detail

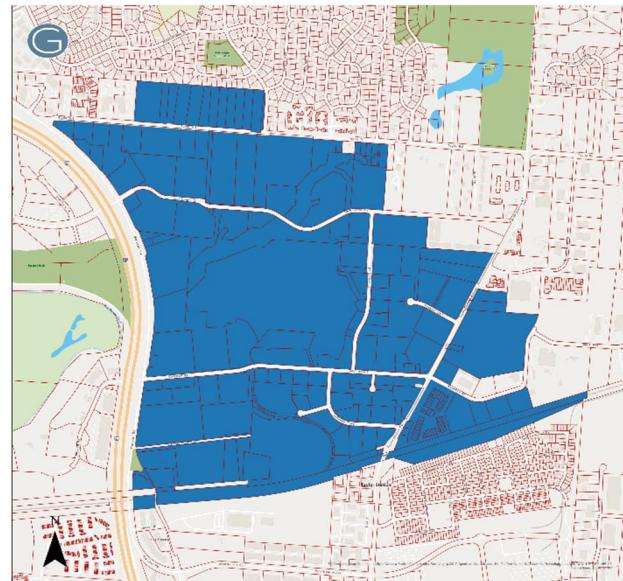
Fund Name	Account Type	ORG	Object Description	2022 Actuals	2023 Actuals	2024 Revised Budget	2025 Budget	2025 Vs. 2024
TAX INCREMENT FUND	R	22411070	Charges for Services	(\$34,250)	\$0	\$0	\$0	\$0
			Payments In Lieu of Taxes	(\$238,673)	(\$284,656)	(\$298,000)	(\$505,800)	\$207,800
		22411070 Total		(\$272,922)	(\$284,656)	(\$298,000)	(\$505,800)	\$207,800
	R Total			(\$272,922)	(\$284,656)	(\$298,000)	(\$505,800)	\$207,800
	E	22411070	Capital Outlay	\$0	\$85,420	\$550,000	\$450,000	(\$100,000)
			Contract Services	\$118,072	\$3,888	\$8,900	\$7,500	(\$1,400)
		22411070 Total		\$118,072	\$89,308	\$558,900	\$457,500	(\$101,400)
	E Total			\$118,072	\$89,308	\$558,900	\$457,500	(\$101,400)
TAX INCREMENT FUND Total				(\$154,851)	(\$195,348)	\$260,900	(\$48,300)	\$106,400
Grand Total				(\$154,851)	(\$195,348)	\$260,900	(\$48,300)	\$106,400

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 future uses of the funds generated from the TIF are for Taylor Road waterline improvements and county auditor and treasurer fees.



Central Park (highlighted in Blue)

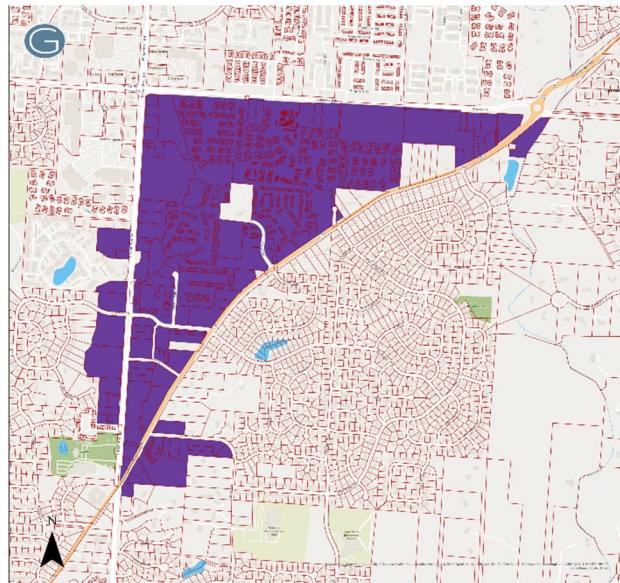
Revenue & Expenditure Detail

Fund Name	Account Type	ORG	Object Description	2022 Actuals	2023 Actuals	2024 Revised Budget	2025 Budget	2025 Vs. 2024
TAX INCREMENT FUND	R	22411080	Charges for Services	(\$10,000)	(\$10,000)	(\$10,000)	(\$10,000)	\$0
			Payments In Lieu of Taxes	(\$304,206)	(\$267,236)	(\$315,800)	(\$542,000)	\$226,200
		22411080 Total		(\$314,206)	(\$277,236)	(\$325,800)	(\$552,000)	\$226,200
	R Total			(\$314,206)	(\$277,236)	(\$325,800)	(\$552,000)	\$226,200
	E	22411080	Capital Outlay	\$123,990	\$32,500	\$0	\$1,000,000	\$1,000,000
			Contract Services	\$3,445	\$3,089	\$8,600	\$6,500	(\$2,100)
			Transfer Out	\$0	\$250,000	\$0	\$0	\$0
		22411080 Total		\$127,435	\$285,589	\$8,600	\$1,006,500	\$997,900
	E Total			\$127,435	\$285,589	\$8,600	\$1,006,500	\$997,900
TAX INCREMENT FUND Total				(\$186,771)	\$8,353	(\$317,200)	\$454,500	\$1,224,100
Grand Total				(\$186,771)	\$8,353	(\$317,200)	\$454,500	\$1,224,100

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.



North Triangle (highlighted in Purple)

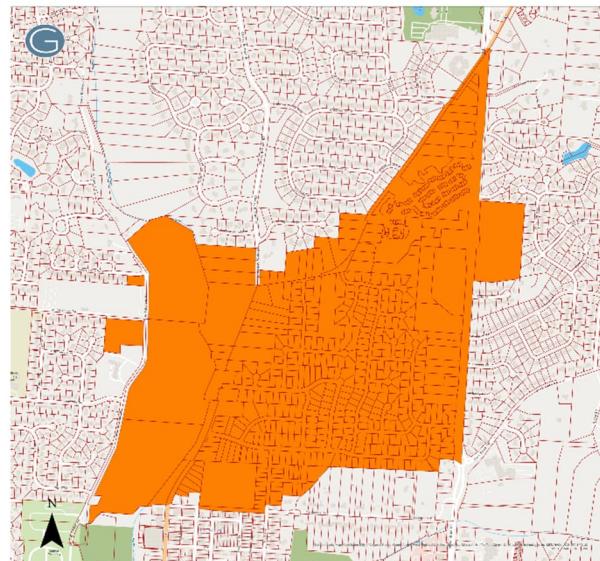
Proposed future uses of the funds are for Morse Road multi-use trail improvements and county auditor and treasurer fees.

Revenue & Expenditure Detail

Fund Name	Account Type	ORG	Object Description	2022 Actuals	2023 Actuals	2024 Revised Budget	2025 Budget	2025 Vs. 2024
TAX INCREMENT FUND	R	22411090	Intergovernmental	(\$2,124)	(\$4,180)	(\$2,702)	(\$4,600)	\$1,898
			Payments In Lieu of Taxes	(\$449,053)	(\$691,935)	(\$574,900)	(\$610,200)	\$35,300
		22411090 Total		(\$451,177)	(\$696,114)	(\$577,602)	(\$614,800)	\$37,198
	R Total			(\$451,177)	(\$696,114)	(\$577,602)	(\$614,800)	\$37,198
	E	22411090	Capital Outlay	\$598	\$84,034	\$0	\$25,000	\$25,000
			Contract Services	\$4,573	\$20,420	\$12,300	\$9,100	(\$3,200)
		22411090 Total		\$5,171	\$104,454	\$12,300	\$34,100	\$21,800
	E Total			\$5,171	\$104,454	\$12,300	\$34,100	\$21,800
TAX INCREMENT FUND Total				(\$446,006)	(\$591,661)	(\$565,302)	(\$580,700)	\$58,998
Grand Total				(\$446,006)	(\$591,661)	(\$565,302)	(\$580,700)	\$58,998

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.



Johnstown Rd (highlighted in Orange)

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 future use of funding is for street rebuilds within the district, township revenue sharing, and county auditor and treasurer fees.

Revenue & Expenditure Detail

Fund Name	Account Type	ORG	Object Description	2022 Actuals	2023 Actuals	2024 Revised Budget	2025 Budget	2025 Vs. 2024
TAX INCREMENT FUND	R	22411100	Payments In Lieu of Taxes	(\$287,990)	(\$306,176)	(\$322,300)	(\$340,300)	\$18,000
		22411100 Total		(\$287,990)	(\$306,176)	(\$322,300)	(\$340,300)	\$18,000
	R Total			(\$287,990)	(\$306,176)	(\$322,300)	(\$340,300)	\$18,000
	E	22411100	Capital Outlay	\$60,777	\$0	\$0	\$875,000	\$875,000
			Contract Services	\$100,614	\$119,003	\$7,800	\$123,200	\$115,400
		22411100 Total		\$161,391	\$119,003	\$7,800	\$998,200	\$990,400
	E Total			\$161,391	\$119,003	\$7,800	\$998,200	\$990,400
TAX INCREMENT FUND Total				(\$126,599)	(\$187,173)	(\$314,500)	\$657,900	\$1,008,400
Grand Total				(\$126,599)	(\$187,173)	(\$314,500)	\$657,900	\$1,008,400

DEBT SERVICE

The City maintains a General Bond Retirement fund. The General Bond Retirement fund is used to accumulate resources to pay the City's various types of debt principal and interest. Historically, the City has issued debt sparingly, preferring to finance capital investments with cash whenever possible, which has kept the City's debt obligations well within the legal debt margin. This also allowed the City to accomplish a successful large issuance in 2024 for the new municipal complex.

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

Outstanding Debt

Municipal Bonds

The City currently has \$74,260,000 in outstanding general obligation bond issues as outlined in the table below:

Bond Issue	Issue Amount	Outstanding
Various Purpose & Refunding, Series 2015 Partially refunded remaining 2005 & 2007 bonds <i>Projects Funded:</i> Road projects including Detroit-style street rebuilds and Morse Road widening.	\$12,715,000	\$6,605,000
Direct Placement Litigation Bonds, Series 2020 Refinanced the 2019 notes issued for the income tax lawsuit settlement.	\$5,045,000	\$3,640,000
Refunding Bonds, Series 2024 A Current refunding of 2013 bonds outstanding.	\$4,245,000	\$4,245,000
General Obligation Bonds, Series 2024 A Refinanced the 2022 note issued to purchase 825 Tech Center Drive and for the construction of 825 Tech Center for the new municipal complex.	\$26,270,000	\$26,270,000
General Obligation Bonds, Series 2024 B Issued for the second half construction of the new municipal complex.	\$33,500,000	\$33,500,000

Other City Debt

The City has an additional \$568,189 in outstanding debt from low-or no-interest loans through the Ohio Public Works Commission. These loans are outlined in the table below:

Loan	Issue Amount	Outstanding
OPWC: US 62 & Stygler Rd	\$735,124	\$257,293
OPWC: US 62 Improvements	\$1,036,320	\$310,896

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	\$74,260,000	\$0	\$0
Unlimited Tax Debt	\$0	N/A	\$0
Total Subject to Limitation		\$0	\$0
G.O. Debt Exempt From Limitations		\$74,260,000	\$74,260,000
Maximum Allowable		\$93,022,464	\$177,588,341
Balance of Limitation		\$93,022,464	\$177,588,341

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 2025 bond retirement payments of \$6,591,988, \$3,081,988 will be interest and the remaining \$3,510,000 will be principal. Litigation bond principal and interest is paid directly from the General Fund. 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 2025.

Revenue & Expenditure Detail

Fund Name	Account Type	ORG	Object Description	2022 Actuals	2023 Actuals	2024 Revised Budget	2025 Budget	2025 Vs. 2024
BOND RETIREMENT FUND	R	43106000	Intergovernmental	(\$38,745)	(\$38,786)	(\$38,000)	(\$52,000)	\$14,000
			Issuance of Debt	\$0	(\$8,500,000)	(\$12,250,000)	\$0	(\$12,250,000)
			Premium on Debt	(\$63,665)	(\$39,950)	(\$3,973,249)	\$0	(\$3,973,249)
			Property Taxes	(\$321,473)	(\$324,071)	(\$362,000)	(\$492,373)	\$130,373
			Transfer In	(\$1,609,489)	(\$1,673,643)	(\$1,806,411)	(\$5,601,746)	\$3,795,335
		43106000 Total		(\$2,033,371)	(\$10,576,450)	(\$18,429,660)	(\$6,146,119)	(\$12,283,541)
	R Total			(\$2,033,371)	(\$10,576,450)	(\$18,429,660)	(\$6,146,119)	(\$12,283,541)
	E	43106000	Contract Services	\$4,042	\$41,628	\$5,430	\$5,000	(\$430)
			Interest & Fiscal Charges	\$536,538	\$467,788	\$2,855,104	\$3,042,613	\$187,509
			Principal Retirement	\$1,693,572	\$10,223,572	\$1,753,572	\$3,098,573	\$1,345,001
			Payment to Escrow Agent	\$0	\$0	\$13,408,979	\$0	(\$13,408,979)
		43106000 Total		\$2,234,152	\$10,732,988	\$18,023,086	\$6,146,186	(\$11,876,900)
	E Total			\$2,234,152	\$10,732,988	\$18,023,086	\$6,146,186	(\$11,876,900)
BOND RETIREMENT FUND Total				\$200,780	\$156,537	(\$406,574)	\$67	(\$24,160,441)
Grand Total				\$200,780	\$156,537	(\$406,574)	\$67	(\$24,160,441)

DEBT SERVICE SCHEDULE

		2015 Refunding Bonds \$6,565,000 Issued: 6/3/15 Matures: 12/1/27		2015 G.O. Bonds \$5,095,000 Issued: 6/3/15 Matures: 12/1/25		2020 Direct Placement Bonds \$5,045,000 Issued: 6/24/20 Matures: 12/1/30	
Year	Principal	Interest	Principal	Interest	Principal	Interest	
2025	\$ 765,000	\$ 36,813	\$ 245,000	\$ 108,813	\$ 500,000	\$ 39,375	
2026	800,000	23,961	255,000	99,013	510,000	33,053	
2027	835,000	5,261	265,000	88,813	520,000	26,750	
2028			275,000	80,863	530,000	20,250	
2029			285,000	72,613	540,000	13,625	
2030-2034			1,550,000	221,638	550,000	6,875	
2035-2039			345,000	12,075			
2040-2044							
2045-2049							
Total	\$ 2,400,000	\$ 66,035	\$ 3,220,000	\$ 683,825	\$ 3,150,000	\$ 139,928	

DEBT SERVICE SCHEDULE

2024 Refunding Bonds \$4,245,000 Issued: 4/10/24 Matures: 12/1/30			2024 G.O. Bonds A \$26,270,000 Issued: 4/10/24 Matures: 12/1/49			2024 G.O. Bonds B \$33,500,000 Issued: 6/5/24 Matures: 12/1/49		
Year	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2025	\$ 715,000	\$ 178,250	\$ 565,000	\$ 1,172,600	\$ 720,000	\$ 1,495,300		
2026	515,000	142,500	595,000	1,144,350	755,000	1,459,300		
2027	540,000	116,750	625,000	1,114,600	795,000	1,421,550		
2028	570,000	89,750	655,000	1,083,350	835,000	1,381,800		
2029	600,000	61,250	690,000	1,050,600	875,000	1,340,050		
2030-2034	625,000	31,250	3,965,000	4,702,750	5,080,000	5,998,000		
2035-2039			5,085,000	3,607,500	6,470,000	4,596,250		
2040-2044			6,370,000	2,327,800	8,105,000	2,971,200		
2045-2049			7,720,000	950,400	9,865,000	1,214,800		
Total	\$ 3,565,000	\$ 619,750	\$ 26,270,000	\$ 17,153,950	\$ 33,500,000	\$ 21,878,250		

DEBT SERVICE SCHEDULE

	2009 OPWC Loan		2011 OPWC Loan		Total	
	\$1,036,320	Issued: 1/1/20	\$735,124	Issued: 7/1/11	Matures: 7/1/30	Matures: 7/1/31
Year	Principal	Interest	Principal	Interest	Principal	Interest
2025	\$ 51,816	\$ -	\$ 36,756	\$ -	\$ 3,598,572	\$ 3,031,151
2026	51,816	-	\$ 36,756	\$ -	3,518,572	2,902,177
2027	51,816	-	\$ 36,756	\$ -	3,668,572	2,773,723
2028	51,816	-	\$ 36,756	\$ -	2,953,572	2,656,013
2029	51,816	-	\$ 36,756	\$ -	3,078,572	2,538,138
2030-2034	51,816	-	\$ 73,512	\$ -	11,895,328	10,960,513
2035-2039					11,900,000	8,215,825
2040-2044					14,475,000	5,299,000
2045-2049					17,585,000	2,165,200
Total	\$ 310,896	\$ -	\$ 257,293	\$ -	\$ 72,673,189	\$ 40,541,738

CUSTODIAL FUNDS

Overview

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

Fund Descriptions

Unclaimed Funds

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

Senior Escrow

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

Park Facility Deposit Fund

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

Veterans Memorial

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

Insurance Demolition

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

Special Assessment Fund

This fund was established under a PACE (Property Assessed Clean Energy) financing arrangement. Under these arrangements private or public entities incur a debt obligation for the completion of energy efficiency projects within an ESID (Energy Special Improvement District). The property then has a special assessment

levied against it for the repayment of the debt. The property owner pays the special assessment which is remitted by the City directly to the debt holder to repay the debt obligation.

Developers Escrow

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

Revenue & Expenditure Detail

Fund Name	Account Type	ORG	Object Description	2022 Actuals	2023 Actuals	2024 Revised Budget	2025 Budget	2025 Vs. 2024
UNCLAIMED FUND	R	80006000	Other	(\$35)	(\$24)	\$0	\$0	\$0
		80006000 Total		(\$35)	(\$24)	\$0	\$0	\$0
	R Total			(\$35)	(\$24)	\$0	\$0	\$0
UNCLAIMED FUND Total				(\$35)	(\$24)	\$0	\$0	\$0
SENIOR ESCROW FUND	R	83508340	Charges for Services	(\$1,861)	(\$451)	\$0	\$0	\$0
		83508340 Total		(\$1,861)	(\$451)	\$0	\$0	\$0
	R Total			(\$1,861)	(\$451)	\$0	\$0	\$0
	E	83508340	Materials & Supplies	\$1,400	\$3,571	\$0	\$0	\$0
		83508340 Total		\$1,400	\$3,571	\$0	\$0	\$0
	E Total			\$1,400	\$3,571	\$0	\$0	\$0
SENIOR ESCROW FUND Total				(\$461)	\$3,120	\$0	\$0	\$0
PARK FACILITY DEPOSIT	R	83608000	Charges for Services	\$4,005	\$0	\$0	\$0	\$0
		83608000 Total		\$4,005	\$0	\$0	\$0	\$0
	R Total			\$4,005	\$0	\$0	\$0	\$0
PARK FACILITY DEPOSIT Total				\$4,005	\$0	\$0	\$0	\$0
VETERANS MEMORIAL FUND	R	83708000	Other	(\$2,424)	(\$1,434)	\$0	\$0	\$0
		83708000 Total		(\$2,424)	(\$1,434)	\$0	\$0	\$0
	R Total			(\$2,424)	(\$1,434)	\$0	\$0	\$0
	E	83708000	Contract Services	\$726	\$970	\$0	\$0	\$0
		83708000 Total		\$1,421	\$832	\$0	\$0	\$0
	E Total			\$2,147	\$1,802	\$0	\$0	\$0
VETERANS MEMORIAL FUND Total				(\$277)	\$368	\$0	\$0	\$0
INSURANCE DEMOLITION FUND	R	84006000	Insurance Proceeds	(\$20,869)	\$0	\$0	\$0	\$0
		84006000 Total		(\$20,869)	\$0	\$0	\$0	\$0
	R Total			(\$20,869)	\$0	\$0	\$0	\$0
	E	84006000	Contract Services	\$0	\$20,869	\$0	\$0	\$0
		84006000 Total		\$0	\$20,869	\$0	\$0	\$0
	E Total			\$0	\$20,869	\$0	\$0	\$0
INSURANCE DEMOLITION FUND Total				(\$20,869)	\$20,869	\$0	\$0	\$0
DEVELOPERS ESCROW FUND	R	86011000	Charges for Services	(\$9,355)	\$0	\$0	\$0	\$0
		86011000 Total		(\$642,914)	(\$507,596)	(\$752,190)	(\$750,000)	(\$2,190)
		Transfer In		\$0	(\$35,232)	\$0	\$0	\$0
		86011000 Total		(\$652,269)	(\$542,828)	(\$752,190)	(\$750,000)	(\$2,190)
		86011450	Charges for Services	\$0	\$0	\$0	(\$150,000)	\$150,000
		86011450 Total		(\$138,533)	(\$48,307)	(\$750,000)	\$0	(\$750,000)
		86011450 Total		(\$138,533)	(\$48,307)	(\$750,000)	(\$150,000)	(\$600,000)
	R Total			(\$790,802)	(\$591,135)	(\$1,502,190)	(\$900,000)	(\$602,190)
	E	86011000	Contract Services	\$253,944	\$424,620	\$750,000	\$750,000	\$0
		86011000 Total		\$253,944	\$424,620	\$750,000	\$750,000	\$0
		86011450	Contract Services	\$20,421	\$31,897	\$750,000	\$150,000	(\$600,000)
		86011450 Total		\$20,421	\$31,897	\$750,000	\$150,000	(\$600,000)
	E Total			\$274,365	\$456,517	\$1,500,000	\$900,000	(\$600,000)
DEVELOPERS ESCROW FUND Total				(\$516,437)	(\$134,618)	(\$2,190)	\$0	(\$1,202,190)
SPECIAL ASSESSMENT	R	82006000	Property Taxes	(\$35,843)	(\$112,907)	\$0	\$0	\$0
		82006000 Total		(\$35,843)	(\$112,907)	\$0	\$0	\$0
	R Total			(\$35,843)	(\$112,907)	\$0	\$0	\$0
	E	82006000	Contract Services	\$35,843	\$112,907	\$0	\$0	\$0
		82006000 Total		\$35,843	\$112,907	\$0	\$0	\$0
	E Total			\$35,843	\$112,907	\$0	\$0	\$0
SPECIAL ASSESSMENT Total				\$0	\$0	\$0	\$0	\$0
Grand Total				(\$534,074)	(\$110,285)	(\$2,190)	\$0	(\$1,202,190)

ORD-XXXX-2024
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, 2025 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, 2025 the following sums are hereby set aside and appropriated, as follows:

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

101-General Fund

Community Environment

Information Technology

Salaries & Benefits	\$ 1,008,089
Contractual Services	\$ 906,802
Supplies & Materials	\$ 350,990
Information Technology Total	\$ 2,265,881

Economic Development

Salaries & Benefits	\$ 394,291
Contractual Services	\$ 265,600
Supplies & Materials	\$ 35,300
Economic Development Total	\$ 695,191

City Planning

Salaries & Benefits	\$ 1,236,586
Contractual Services	\$ 266,700
Supplies & Materials	\$ 10,000
City Planning Total	\$ 1,513,286

Community Environment Total

\$ 4,474,358

Debt Service

Finance	
Principal Retirement	\$ 500,000
Interest & Fiscal Charges	\$ 39,375
Finance Total	\$ 539,375

Debt Service Total

\$ 539,375

General Government

Council Office	
Salaries & Benefits	\$ 497,409
Contractual Services	\$ 94,194
Supplies & Materials	\$ 24,175
Council Office Total	<u>\$ 615,778</u>
Department of Law	
Salaries & Benefits	\$ 288,794
Contractual Services	\$ 174,000
Supplies & Materials	\$ 14,000
Department of Law Total	<u>\$ 476,794</u>
Finance	
Salaries & Benefits	\$ 1,710,763
Contractual Services	\$ 2,322,070
Supplies & Materials	\$ 195,305
Finance Total	<u>\$ 4,228,138</u>
Human Resources	
Salaries & Benefits	\$ 475,022
Contractual Services	\$ 365,240
Supplies & Materials	\$ 325,560
Human Resources Total	<u>\$ 1,165,822</u>
Office of the Mayor	
Salaries & Benefits	\$ 716,138
Contractual Services	\$ 367,000
Supplies & Materials	\$ 23,150
Office of the Mayor Total	<u>\$ 1,106,288</u>
Public Service	
Salaries & Benefits	\$ 489,974
Contractual Services	\$ 1,181,427
Supplies & Materials	\$ 812,500
Public Service Total	<u>\$ 2,483,901</u>
Clerk of Courts	
Salaries & Benefits	\$ 316,398
Contractual Services	\$ 72,500
Supplies & Materials	\$ 1,200
Clerk of Courts Total	<u>\$ 390,098</u>
General Government Total	<u><u>\$ 10,466,819</u></u>

Leisure Time Activities

Parks & Recreation	
Salaries & Benefits	\$ 3,141,569
Contractual Services	\$ 1,287,200
Supplies & Materials	\$ 398,538
Parks & Recreation Total	<u>\$ 4,827,307</u>
Leisure Time Activities Total	<u><u>\$ 4,827,307</u></u>

Other Uses of Funds

Finance	
Transfers	\$ 1,259,288
Finance Total	<u>\$ 1,259,288</u>
Other Uses of Funds Total	<u>\$ 1,259,288</u>

Security of Persons & Property

Public Safety	
Salaries & Benefits	\$ 12,329,582
Contractual Services	\$ 1,373,053
Supplies & Materials	\$ 129,400
Public Safety Total	<u>\$ 13,832,035</u>
Security of Persons & Property Total	<u>\$ 13,832,035</u>

Transportation

Public Service	
Salaries & Benefits	\$ 637,973
Contractual Services	\$ 30,000
Supplies & Materials	\$ 741,500
Public Service Total	<u>\$ 1,409,473</u>
Transportation Total	<u>\$ 1,409,473</u>
Sec. 3. That there be appropriated from the GENERAL FUND for CONTINGENCIES for purposes not otherwise provided for, to be expended in accordance with the provisions of Sec. 5705.40, R.C., the sum of	\$ -
101 - Total General Fund	<u>\$ 36,808,655</u>

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

220-Street Fund

Public Service	
Salaries & Benefits	\$ 1,221,623
Contractual Services	\$ 112,500
Supplies & Materials	\$ 328,616
Capital	\$ 65,000
Transfers	\$ 756,650
Public Service Total	<u>\$ 2,484,389</u>
220-Street Fund Total	<u>\$ 2,484,389</u>

222-State Highway Fund

Public Service	
Salaries & Benefits	\$ 63,300
Contractual Services	\$ 41,045
Supplies & Materials	\$ 33,600
Public Service Total	<u>\$ 137,945</u>
222-State Highway Fund Total	<u>\$ 137,945</u>

224-Tax Increment Fund

Finance	
Contractual Services	\$ 446,300
Principal Retirement	\$ 27,815
Capital	\$ 5,000,000
Transfers	\$ 300,000
Finance Total	\$ 5,774,115
224-Tax Increment Fund Total	\$ 5,774,115

225-State Law Enforcement Trust Fund

Public Safety	
Contractual Services	\$ 40,146
Supplies & Materials	\$ 10,000
Public Safety Total	\$ 50,146
225-State Law Enforcement Trust Fund Total	\$ 50,146

226-Enforcement & Education Fund

Public Safety	
Contractual Services	\$ 2,500
Supplies & Materials	\$ 2,000
Public Safety Total	\$ 4,500
225-State Law Enforcement Trust Fund Total	\$ 4,500

229-Clerk Computer Fund

Clerk of Courts	
Contractual Services	\$ 62,500
Clerk of Court Total	\$ 62,500
229-Clerk Computer Fund Total	\$ 62,500

231-Permissive Tax Fund

Finance	
Capital Outlay	\$ 325,000
Finance Total	\$ 325,000
233-ARP Fund Total	\$ 325,000

234-Court Computer Fund

Clerk of Courts	
Contractual Services	\$ 2,500
Clerk of Courts Total	\$ 2,500
234-Court Computer Fund Total	\$ 2,500

235-Federal Law Enforcement Seizure Fund

Public Safety	
Contractual Services	\$ 5,000
Public Safety Total	\$ 5,000
235-Federal Law Enforcement Seizure Fund Total	\$ 5,000

236-US Treasury Seizure Fund

Public Safety	
Supplies & Materials	\$ 12,000
Public Safety Total	\$ 12,000
236-US Treasury Seizure Fund Total	\$ 12,000

237-AG Training Fund

Public Safety	
Contractual Services	\$ 74,225
Public Safety Total	\$ 74,225
237-AG Training Fund Total	\$ 74,225

240-Public Safety Fund

Public Safety	
Salaries & Benefits	\$ 729,134
Contractual Services	\$ 10,000
Supplies & Materials	\$ 1,000
Transfer Out	\$ 1,066,303
Public Safety Total	\$ 1,806,437
240-Public Safety Fund Total	\$ 1,806,437

241-Right of Way Fund

General Government	
Contractual Services	\$ 635,000
General Government Total	\$ 635,000
243-Public Service Fund Total	\$ 635,000

242-Parks & Recreation Fund

Leisure Time Activity	
Salaries & Benefits	\$ 2,261,389
Contractual Services	\$ 243,150
Supplies & Materials	\$ 409,210
Leisure Time Activity Total	\$ 2,913,749
242-Parks & Recreation Fund Total	\$ 2,913,749

243-Public Service Fund

General Government	
Salaries & Benefits	\$ 1,162,834
Contractual Services	\$ 728,433
Supplies & Materials	\$ 63,700
General Government Total	\$ 1,954,967
243-Public Service Fund Total	\$ 1,954,967

510-Police Pension Fund

Finance	
Salaries & Benefits	\$ 1,610,554
Contractual Services	\$ 5,100
Finance Total	\$ 1,615,654
510-Police Pension Fund Total	<u>\$ 1,615,654</u>

515-Police Duty Weapon Fund

Public Safety	
Supplies & Materials	\$ 22,000
Public Safety Total	\$ 22,000
515-Police Duty Weapon Fund Total	<u>\$ 22,000</u>

750-Reserve for Sick & Vacation Fund

Finance	
Salaries & Benefits	\$ 181,040
Finance Total	\$ 181,040
750-Reserve for Sick & Vacation Fund Total	<u>\$ 181,040</u>
TOTAL SPECIAL REVENUE FUNDS	<u>\$ 18,061,167</u>

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

325-Capital Improvement Fund

Finance	
Capital	\$ 11,942,502
Transfer Out	\$ 3,913,150
Finance Total	\$ 15,855,652
325-Capital Improvement Fund Total	<u>\$ 15,855,652</u>
TOTAL CAPITAL PROJECTS FUNDS	<u>\$ 15,855,652</u>

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

431-General Bond Retirement Fund

Finance	
Principal Retirement	\$ 3,098,573
Interest & Fiscal Charges	\$ 3,042,613
Contractual Services	\$ 5,000
Finance Total	\$ 6,146,186
431-General Bond Retirement Fund Total	<u>\$ 6,146,186</u>
TOTAL DEBT SERVICE FUND	<u>\$ 6,146,186</u>

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

631-Stormwater Fund

Public Service	
Salaries & Benefits	\$ 403,626
Contractual Services	\$ 501,318
Supplies & Materials	\$ 37,563
Capital	\$ 1,580,000
Transfers	\$ 184,998
Public Service Total	<u>\$ 2,707,505</u>
631-Stormwater Fund Total	<u>\$ 2,707,505</u>

651-Water Fund

Public Service	
Salaries & Benefits	\$ 774,658
Contractual Services	\$ 8,753,756
Supplies & Materials	\$ 663,563
Public Service Total	<u>\$ 10,191,977</u>
651-Water Fund Total	<u>\$ 10,191,977</u>

652-Water System Capital Improvement Fund

Public Service	
Capital	\$ 1,325,000
Transfers	\$ 38,830
Public Service Total	<u>\$ 1,363,830</u>
652-Water System Capital Improvement Fund Total	<u>\$ 1,363,830</u>

661-Sewer Fund

Public Service	
Salaries & Benefits	\$ 779,111
Contractual Services	\$ 9,067,362
Supplies & Materials	\$ 47,063
Public Service Total	<u>\$ 9,893,536</u>
661-Sewer Fund Total	<u>\$ 9,893,536</u>

662-Sewer System Capital Improvement Fund

Public Service	
Contractual Services	\$ 192,500
Capital	\$ 2,250,000
Transfers	\$ 38,830
Public Service Total	<u>\$ 2,481,330</u>
662-Sewer System Capital Improvement Fund Total	<u>\$ 2,481,330</u>

850-Refuse Escrow Fund

Public Service	
Contractual Services	\$ 2,567,650
Public Service Total	<u>\$ 2,567,650</u>
850-Refuse Escrow Fund Total	<u>\$ 2,567,650</u>
TOTAL ENTERPRISE FUNDS	<u>\$ 29,205,828</u>

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

860-Developers Escrow Fund		
Public Service		
Contractual Services	\$	900,000
Public Service Total	\$	900,000
860-Developers Escrow Fund Total	\$	900,000
TOTAL AGENCY FUNDS	\$	<u>900,000</u>

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

900-Workers Compensation Self Insurance Fund		
Human Resources		
Contractual Services	\$	290,260
Human Resources Total	\$	290,260
900-Workers Compensation Self Insurance Fund Total	\$	290,260

901-Risk Insurance Self Insurance Fund		
Finance		
Contractual Services	\$	120,000
Finance Total	\$	120,000
901-Risk Insurance Self Insurance Fund Total	\$	120,000
TOTAL INTERNAL SERVICE FUND	\$	<u>410,260</u>
TOTAL ALL FUNDS	\$	<u>107,387,748</u>

Sec. 10. And the Director of Finance is hereby authorized to draw warrants for payments from any of the foregoing appropriations upon receiving proper certificates and vouchers therefore, approved by the board or officers authorized by law to approve the same or an ordinance or resolution of council to make the expenditures; provided that no warrants shall be drawn or paid for salaries or wages except the persons employed by authority of and in accordance with law or ordinance. Provided, further, that the appropriation for contingencies can only be expended upon approval of a two-thirds vote of Council for items of expense constituting a legal obligation against the city, and for the purposes other than those covered by the other specific appropriations herein made.

Sec. 11. This ordinance shall take effect at the earliest period allowed by law.

Passed

Attest

Jeremy VanMeter, Clerk

Kaylee Padova, Council Member

Merisa Bowers, Council Member

Stephen Renner, Council Member

Jamille Jones, Council Member

Michael Schnetzer, Council Member

Nancy McGregor, Council Member

Trenton Weaver, Council Member

Appendix A Expenditure & Revenue Line Item Detail

Fund Name	ORG	Account Type	OBJ	Department	Division	2022 Actuals	2023 Actuals	2024 Revised Budget	2025 Budget Request	2025 Vs. 2024	Forecasted 2026-2029
GENERAL FUND	10101000	R	4200	Council	Council	(\$62,810)	(\$74,084)	(\$40,000)	(\$40,000)	\$0	(\$160,000)
GENERAL FUND	10101000	R	4600	Council	Council	(\$200)	(\$400)	\$0	\$0	\$0	\$0
GENERAL FUND	10101000	R	4205	Council	Council	(\$100)	\$0	\$0	\$0	\$0	\$0
GENERAL FUND	10101000	R	Total			(\$63,110)	(\$74,484)	(\$40,000)	(\$40,000)	\$0	(\$160,000)
GENERAL FUND	10101000	E	5205	Council	Council	\$9,158	\$2,884	\$9,500	\$17,200	\$7,700	\$74,673
GENERAL FUND	10101000	E	5320	Council	Council	\$0	\$0	\$12,000	\$0	(\$12,000)	\$12,000
GENERAL FUND	10101000	E	5110	Council	Council	\$0	\$0	\$10,138	\$10,187	\$49	\$45,747
GENERAL FUND	10101000	E	5210	Council	Council	\$225	\$3,000	\$7,000	\$3,000	(\$4,000)	\$18,000
GENERAL FUND	10101000	E	5225	Council	Council	\$4,734	\$7,035	\$21,900	\$24,500	\$2,600	\$110,877
GENERAL FUND	10101000	E	5135	Council	Council	\$25,538	\$69,207	\$75,112	\$77,816	\$2,704	\$347,687
GENERAL FUND	10101000	E	5100	Council	Council	\$94,700	\$95,800	\$106,800	\$106,800	\$0	\$427,200
GENERAL FUND	10101000	E	5105	Council	Council	\$143,396	\$200,981	\$230,838	\$241,872	\$11,034	\$1,085,570
GENERAL FUND	10101000	E	5115	Council	Council	\$0	\$1,011	\$0	\$0	\$0	\$0
GENERAL FUND	10101000	E	5130	Council	Council	\$32,952	\$41,295	\$46,675	\$48,394	\$1,719	\$216,807
GENERAL FUND	10101000	E	5140	Council	Council	\$3,533	\$5,847	\$6,958	\$7,179	\$221	\$32,159
GENERAL FUND	10101000	E	5145	Council	Council	\$3,335	\$4,138	\$4,880	\$5,041	\$161	\$22,584
GENERAL FUND	10101000	E	5160	Council	Council	\$55	\$80	\$120	\$120	\$0	\$480
GENERAL FUND	10101000	E	5215	Council	Council	\$35,040	\$59,734	\$43,800	\$49,494	\$5,694	\$223,991
GENERAL FUND	10101000	E	5310	Council	Council	\$10,356	\$10,914	\$19,810	\$24,175	\$4,365	\$109,408
GENERAL FUND	10101000	E	Total			\$363,022	\$501,926	\$595,531	\$615,778	\$20,247	\$2,727,183
GENERAL FUND	10101000	Total				\$299,912	\$427,442	\$555,531	\$575,778	\$20,247	\$2,567,183
GENERAL FUND	10102000	E	5205	Mayor	Mayor	\$16,847	\$6,384	\$0	\$0	\$0	\$40,000
GENERAL FUND	10102000	E	5210	Mayor	Mayor	\$135,858	\$43,520	\$60,000	\$60,000	\$0	\$240,000
GENERAL FUND	10102000	E	5135	Mayor	Mayor	\$36,544	\$42,434	\$25,911	\$20,244	(\$5,667)	\$90,363
GENERAL FUND	10102000	E	5100	Mayor	Mayor	\$103,809	\$103,809	\$108,209	\$107,809	(\$400)	\$431,236
GENERAL FUND	10102000	E	5105	Mayor	Mayor	\$161,773	\$144,665	\$47,574	\$57,852	\$10,278	\$259,592
GENERAL FUND	10102000	E	5115	Mayor	Mayor	\$48	\$47	\$250	\$250	\$0	\$1,103
GENERAL FUND	10102000	E	5130	Mayor	Mayor	\$37,006	\$34,533	\$21,588	\$22,613	\$1,025	\$101,301
GENERAL FUND	10102000	E	5140	Mayor	Mayor	\$3,972	\$4,866	\$3,092	\$3,258	\$166	\$14,594
GENERAL FUND	10102000	E	5145	Mayor	Mayor	\$3,747	\$3,517	\$2,184	\$2,320	\$136	\$10,394
GENERAL FUND	10102000	E	5160	Mayor	Mayor	\$90	\$85	\$60	\$60	\$0	\$240
GENERAL FUND	10102000	E	5215	Mayor	Mayor	\$2,615	\$0	\$0	\$0	\$0	\$40,000
GENERAL FUND	10102000	E	5310	Mayor	Mayor	\$4,378	\$9,415	\$13,850	\$5,150	(\$8,700)	\$59,000
GENERAL FUND	10102000	E	Total			\$506,687	\$393,275	\$282,718	\$279,556	(\$3,162)	\$1,287,823
GENERAL FUND	10102000	Total				\$506,687	\$393,275	\$282,718	\$279,556	(\$3,162)	\$1,287,823
GENERAL FUND	10102240	E	5205	Mayor	Marketing & Communication	\$45,349	\$20,685	\$7,500	\$14,000	\$6,500	\$32,000
GENERAL FUND	10102240	E	5110	Mayor	Marketing & Communication	\$0	\$0	\$0	\$10,187	\$10,187	\$45,747
GENERAL FUND	10102240	E	5210	Mayor	Marketing & Communication	\$17,287	\$54,719	\$207,265	\$182,000	(\$25,265)	\$940,000
GENERAL FUND	10102240	E	5135	Mayor	Marketing & Communication	\$62,656	\$75,854	\$77,314	\$92,999	\$15,685	\$412,948
GENERAL FUND	10102240	E	5105	Mayor	Marketing & Communication	\$158,284	\$243,220	\$301,266	\$337,992	\$36,726	\$1,517,016
GENERAL FUND	10102240	E	5115	Mayor	Marketing & Communication	\$168	\$0	\$0	\$0	\$0	\$0
GENERAL FUND	10102240	E	5130	Mayor	Marketing & Communication	\$22,153	\$34,017	\$42,082	\$48,524	\$6,442	\$217,381
GENERAL FUND	10102240	E	5140	Mayor	Marketing & Communication	\$2,374	\$4,782	\$6,046	\$6,958	\$912	\$31,178
GENERAL FUND	10102240	E	5145	Mayor	Marketing & Communication	\$2,198	\$3,402	\$4,230	\$4,922	\$692	\$22,055
GENERAL FUND	10102240	E	5160	Mayor	Marketing & Communication	\$70	\$105	\$120	\$150	\$30	\$600
GENERAL FUND	10102240	E	5215	Mayor	Marketing & Communication	\$34,970	\$26,844	\$3,710	\$11,000	\$7,290	\$57,000
GENERAL FUND	10102240	E	5310	Mayor	Marketing & Communication	\$1,146	\$2,944	\$8,235	\$18,000	\$9,765	\$12,800
GENERAL FUND	10102240	E	Total			\$346,656	\$466,572	\$657,768	\$726,732	\$68,964	\$3,288,725
GENERAL FUND	10102240	Total				\$346,656	\$466,572	\$657,768	\$726,732	\$68,964	\$3,288,725
GENERAL FUND	10103000	E	5205	Law	Law	\$30,900	\$23,940	\$34,000	\$42,000	\$8,000	\$188,000
GENERAL FUND	10103000	E	5210	Law	Law	\$178,783	\$152,429	\$160,000	\$130,000	(\$30,000)	\$520,000
GENERAL FUND	10103000	E	5225	Law	Law	\$509	\$0	\$3,000	\$2,000	(\$1,000)	\$8,000
GENERAL FUND	10103000	E	5135	Law	Law	\$56,264	\$63,289	\$57,237	\$37,027	(\$20,210)	\$162,981
GENERAL FUND	10103000	E	5100	Law	Law	\$78,971	\$80,765	\$85,165	\$81,165	(\$4,000)	\$324,660
GENERAL FUND	10103000	E	5105	Law	Law	\$106,367	\$111,619	\$116,341	\$133,077	\$16,736	\$596,896
GENERAL FUND	10103000	E	5115	Law	Law	\$320	\$259	\$220	\$220	\$0	\$973
GENERAL FUND	10103000	E	5130	Law	Law	\$25,802	\$26,713	\$27,557	\$29,901	\$2,344	\$133,959
GENERAL FUND	10103000	E	5140	Law	Law	\$2,127	\$3,781	\$3,947	\$4,290	\$343	\$19,214
GENERAL FUND	10103000	E	5145	Law	Law	\$2,552	\$2,678	\$2,775	\$3,047	\$272	\$13,647
GENERAL FUND	10103000	E	5160	Law	Law	\$68	\$68	\$66	\$67	\$1	\$268
GENERAL FUND	10103000	E	5310	Law	Law	\$4,370	\$2,911	\$4,062	\$4,000	(\$62)	\$16,000
GENERAL FUND	10103000	E	5300	Law	Law	\$6,360	\$7,461	\$11,000	\$10,000	(\$1,000)	\$40,000
GENERAL FUND	10103000	E	Total			\$493,394	\$475,912	\$505,370	\$476,794	(\$28,576)	\$2,024,598
GENERAL FUND	10103000	Total				\$493,394	\$475,912	\$505,370	\$476,794	(\$28,576)	\$2,024,598
GENERAL FUND	10104000	R	4205	Court	Court	\$493,394	\$475,912	\$505,370	\$476,794	(\$28,576)	\$2,024,598
GENERAL FUND	10104000	R	4300	Court	Court	(\$291,233)	(\$326,259)	(\$350,000)	(\$350,000)	\$0	(\$1,400,000)
GENERAL FUND	10104000	R	Total			(\$171,416)	(\$159,783)	(\$100,000)	(\$100,000)	\$0	(\$400,000)
GENERAL FUND	10104000	R	Total			(\$462,649)	(\$486,042)	(\$450,000)	(\$450,000)	\$0	(\$1,800,000)
GENERAL FUND	10104000	E	5205	Court	Court	\$53,499	\$62,379	\$71,000	\$70,700	(\$300)	\$291,500
GENERAL FUND	10104000	E	5210	Court	Court	\$155	\$789	\$1,800	\$1,800	\$0	\$7,700
GENERAL FUND	10104000	E	5135	Court	Court	\$15,492	\$17,024	\$16,058	\$16,825	\$767	\$75,132
GENERAL FUND	10104000	E	5105	Court	Court	\$225,259	\$237,149	\$242,775	\$254,574	\$11,799	\$1,141,458
GENERAL FUND	10104000	E	5115	Court	Court	\$78	\$418	\$750	\$750	\$0	\$3,311
GENERAL FUND	10104000	E	5130	Court	Court	\$31,210	\$32,818	\$33,815	\$35,382	\$1,567	\$158,508
GENERAL FUND	10104000	E	5140	Court	Court	\$3,379	\$4,655	\$4,869	\$5,105	\$236	\$22,874
GENERAL FUND	10104000	E	5145	Court	Court	\$3,257	\$3,400	\$3,524	\$3,672	\$148	\$16,448
GENERAL FUND	10104000	E	5160	Court	Court	\$90	\$90	\$90	\$90	\$0	\$360
GENERAL FUND	10104000	E	5310	Court	Court	\$425	\$592	\$1,250	\$1,200	(\$50)	\$4,800
GENERAL FUND	10104000	E	Total			\$332,845	\$359,314	\$375,931	\$390,098	\$14,167	\$1,722,091
GENERAL FUND	10104000	Total				(\$129,804)	(\$126,728)	(\$74,069)	(\$59,902)	\$14,167	(\$77,909)
GENERAL FUND	10105000	R	4600	Human Resources	Human Resources	(\$3,011)	(\$158)	(\$143,000)	\$0	(\$143,000)	(\$25,854)
GENERAL FUND	10105000	R	Total			(\$3,011)	(\$158)	(\$143,000)	\$0	(\$143,000)	(\$25,854)
GENERAL FUND	10105000	E	5110	Human Resources	Human Resources	\$0	\$13,112	\$2,518	\$10,187	\$7,669	\$45,747
GENERAL FUND	10105000	E	5210	Human Resources	Human Resources	\$25,002	\$52,041	\$116,985	\$175,790	\$58,805	\$440,000
GENERAL FUND	10105000	E	5225	Human Resources	Human Resources	\$88,205	\$111,558	\$164,195	\$173,950	\$9,755	\$725,000
GENERAL FUND	10105000	E	5135	Human Resources	Human Resources	\$81,440	\$115,018	\$82,597	\$76,795	(\$5,802)	\$340,791
GENERAL FUND	10105000	E	5105	Human Resources	Human Resources	\$264,725	\$379,990	\$310,769	\$328,803	\$18,034	\$1,475,758

Appendix A Expenditure & Revenue Line Item Detail

Fund Name	ORG	Account Type	OBJ	Department	Division	2022 Actuals	2023 Actuals	2024 Revised Budget	2025 Budget Request	2025 Vs. 2024	Forecasted 2026-2029
GENERAL FUND	10105000	E	5115	Human Resources	Human Resources	\$95	\$52	\$250	\$250	\$0	\$1,080
GENERAL FUND	10105000	E	5130	Human Resources	Human Resources	\$36,879	\$54,632	\$43,674	\$47,273	\$3,599	\$211,783
GENERAL FUND	10105000	E	5140	Human Resources	Human Resources	\$3,958	\$7,736	\$6,271	\$6,785	\$514	\$30,402
GENERAL FUND	10105000	E	5145	Human Resources	Human Resources	\$3,611	\$5,424	\$4,419	\$4,779	\$360	\$21,408
GENERAL FUND	10105000	E	5160	Human Resources	Human Resources	\$118	\$144	\$125	\$150	\$25	\$600
GENERAL FUND	10105000	E	5310	Human Resources	Human Resources	\$2,272	\$3,405	\$3,544	\$2,835	(\$709)	\$16,000
GENERAL FUND	10105000	E	5211	Human Resources	Human Resources	\$5,592	\$10,407	\$16,500	\$15,500	(\$1,000)	\$64,000
GENERAL FUND	10105000	E	5315	Human Resources	Human Resources	\$224,335	\$169,500	\$251,921	\$284,950	\$33,029	\$1,100,000
GENERAL FUND	10105000	E	5316	Human Resources	Human Resources	\$17,991	\$10,377	\$45,000	\$37,775	(\$7,225)	\$160,000
GENERAL FUND	10105000	E Total				\$754,224	\$933,397	\$1,048,768	\$1,165,822	\$117,054	\$4,632,569
GENERAL FUND	10105000	Total				\$751,212	\$933,239	\$905,768	\$1,165,822	(\$25,946)	\$4,606,715
GENERAL FUND	10106000	R	4600	Finance	Finance	(\$11,285)	(\$17,791)	\$0	\$0	\$0	\$0
GENERAL FUND	10106000	R	4010	Finance	Finance	(\$2,002,481)	(\$2,019,877)	(\$2,262,000)	(\$3,059,395)	\$797,395	(\$13,622,000)
GENERAL FUND	10106000	R	4000	Finance	Finance	(\$21,844,430)	(\$24,166,158)	(\$25,165,000)	(\$26,282,000)	\$1,117,000	(\$13,489,000)
GENERAL FUND	10106000	R	4005	Finance	Finance	\$775,347	\$670,742	\$754,900	\$788,400	(\$33,500)	\$3,404,400
GENERAL FUND	10106000	R	4015	Finance	Finance	(\$377,535)	(\$384,536)	(\$377,540)	(\$400,070)	\$22,530	(\$1,617,460)
GENERAL FUND	10106000	R	4025	Finance	Finance	(\$887)	(\$825)	(\$800)	\$0	(\$800)	\$0
GENERAL FUND	10106000	R	4105	Finance	Finance	(\$1,037,361)	(\$1,061,423)	(\$1,100,000)	(\$1,000,000)	(\$100,000)	(\$4,000,000)
GENERAL FUND	10106000	R	4110	Finance	Finance	(\$241,386)	(\$241,440)	(\$241,000)	(\$326,000)	\$85,000	(\$1,304,000)
GENERAL FUND	10106000	R	4210	Finance	Finance	(\$309,424)	(\$419,426)	(\$230,000)	(\$230,000)	\$0	(\$920,000)
GENERAL FUND	10106000	R	4310	Finance	Finance	(\$685,669)	(\$423,675)	(\$938,683)	(\$813,196)	(\$125,487)	(\$3,252,784)
GENERAL FUND	10106000	R	4400	Finance	Finance	(\$1,115,112)	(\$419,101)	(\$2,500,000)	(\$5,000,000)	\$2,500,000	(\$13,700,000)
GENERAL FUND	10106000	R	4905	Finance	Finance	(\$260,820)	(\$129,150)	\$0	\$0	\$0	\$0
GENERAL FUND	10106000	R Total				(\$27,111,043)	(\$32,386,661)	(\$32,060,123)	(\$36,322,261)	\$4,262,138	(\$148,500,844)
GENERAL FUND	10106000	E	5205	Finance	Finance	\$916,358	\$1,074,098	\$1,351,459	\$1,085,520	(\$265,939)	\$4,695,000
GENERAL FUND	10106000	E	5110	Finance	Finance	\$544	\$0	\$0	\$0	\$0	\$0
GENERAL FUND	10106000	E	5210	Finance	Finance	\$58,739	\$29,973	\$56,600	\$57,000	\$400	\$247,571
GENERAL FUND	10106000	E	5225	Finance	Finance	\$0	\$0	\$3,863	\$0	(\$3,863)	\$0
GENERAL FUND	10106000	E	5135	Finance	Finance	\$77,570	\$117,366	\$123,952	\$104,276	(\$19,676)	\$465,434
GENERAL FUND	10106000	E	5105	Finance	Finance	\$355,456	\$483,496	\$504,201	\$531,580	\$27,379	\$2,385,024
GENERAL FUND	10106000	E	5115	Finance	Finance	\$180	\$0	\$0	\$0	\$0	\$0
GENERAL FUND	10106000	E	5130	Finance	Finance	\$49,569	\$67,141	\$70,255	\$74,143	\$3,888	\$332,154
GENERAL FUND	10106000	E	5140	Finance	Finance	\$5,336	\$9,514	\$10,087	\$10,634	\$547	\$47,640
GENERAL FUND	10106000	E	5145	Finance	Finance	\$5,074	\$6,837	\$7,085	\$7,575	\$490	\$33,934
GENERAL FUND	10106000	E	5160	Finance	Finance	\$133	\$169	\$180	\$150	(\$30)	\$600
GENERAL FUND	10106000	E	5310	Finance	Finance	\$6,530	\$12,764	\$11,963	\$6,000	(\$5,963)	\$25,200
GENERAL FUND	10106000	E	5211	Finance	Finance	\$0	\$32,933	\$47,000	\$50,000	\$3,000	\$200,000
GENERAL FUND	10106000	E	5231	Finance	Finance	\$75,647	\$80,795	\$300,100	\$110,000	(\$190,100)	\$460,000
GENERAL FUND	10106000	E	5400	Finance	Finance	\$470,000	\$480,000	\$490,000	\$500,000	\$10,000	\$2,100,000
GENERAL FUND	10106000	E	5405	Finance	Finance	\$57,375	\$51,500	\$45,500	\$39,375	(\$6,125)	\$93,750
GENERAL FUND	10106000	E	5900	Finance	Finance	\$541,800	\$729,032	\$738,600	\$759,288	\$20,688	\$1,262,680
GENERAL FUND	10106000	E Total				\$2,620,311	\$3,175,618	\$3,760,845	\$3,335,541	(\$425,304)	\$12,348,987
GENERAL FUND	10106000	Total				(\$24,490,732)	(\$29,211,043)	(\$28,299,278)	(\$32,986,720)	\$3,836,834	(\$136,151,857)
GENERAL FUND	10106250	E	5205	Finance	Admin & Op Services	\$0	\$0	\$967,415	\$894,250	(\$73,165)	\$4,047,046
GENERAL FUND	10106250	E	5110	Finance	Admin & Op Services	\$0	\$0	\$20,374	\$28,524	\$8,150	\$128,092
GENERAL FUND	10106250	E	5210	Finance	Admin & Op Services	\$0	\$0	\$405,000	\$95,000	(\$310,000)	\$429,935
GENERAL FUND	10106250	E	5225	Finance	Admin & Op Services	\$0	\$0	\$6,200	\$20,000	\$13,800	\$90,513
GENERAL FUND	10106250	E	5212	Mayor	Mayor	\$0	\$0	\$0	\$100,000	\$100,000	\$400,000
GENERAL FUND	10106250	E	5505	Finance	Admin & Op Services	\$0	\$0	\$7,000,000	\$0	(\$7,000,000)	\$0
GENERAL FUND	10106250	E	5135	Finance	Admin & Op Services	\$0	\$0	\$159,276	\$135,367	(\$23,909)	\$601,274
GENERAL FUND	10106250	E	5105	Finance	Admin & Op Services	\$0	\$0	\$639,833	\$692,966	\$53,133	\$3,109,517
GENERAL FUND	10106250	E	5115	Finance	Admin & Op Services	\$0	\$0	\$0	\$0	\$0	\$0
GENERAL FUND	10106250	E	5130	Finance	Admin & Op Services	\$0	\$0	\$90,545	\$100,634	\$10,089	\$450,839
GENERAL FUND	10106250	E	5140	Finance	Admin & Op Services	\$0	\$0	\$12,991	\$14,433	\$1,442	\$64,666
GENERAL FUND	10106250	E	5145	Finance	Admin & Op Services	\$0	\$0	\$9,150	\$10,235	\$1,085	\$45,851
GENERAL FUND	10106250	E	5160	Finance	Admin & Op Services	\$0	\$0	\$231	\$246	\$15	\$984
GENERAL FUND	10106250	E	5310	Finance	Admin & Op Services	\$0	\$0	\$30,473	\$133,805	\$103,332	\$381,593
GENERAL FUND	10106250	E	5300	Finance	Admin & Op Services	\$0	\$0	\$26,540	\$55,500	\$28,960	\$123,324
GENERAL FUND	10106250	E	5211	Finance	Admin & Op Services	\$0	\$0	\$9,002	\$10,300	\$1,298	\$46,615
GENERAL FUND	10106250	E	5900	Finance	Admin & Op Services	\$0	\$0	\$0	\$500,000	\$500,000	\$0
GENERAL FUND	10106250	E Total				\$0	\$0	\$9,377,030	\$2,791,260	(\$6,585,770)	\$9,920,249
GENERAL FUND	10106250	Total				\$0	\$0	\$9,377,030	\$2,791,260	(\$6,585,770)	\$9,920,249
GENERAL FUND	10107000	R	4205	IT	IT	(\$2,528)	(\$3,792)	(\$1,263)	(\$1,263)	\$0	\$0
GENERAL FUND	10107000	R	4300	IT	IT	(\$31,995)	(\$34,619)	(\$11,624)	(\$20,624)	\$9,000	\$0
GENERAL FUND	10107000	R	4510	IT	IT	(\$3,570)	\$0	\$0	\$0	\$0	\$0
GENERAL FUND	10107000	R Total				(\$38,093)	(\$38,411)	(\$12,887)	(\$21,887)	\$9,000	\$0
GENERAL FUND	10107000	E	5205	IT	IT	\$407,056	\$387,954	\$499,068	\$592,558	\$93,490	\$2,555,978
GENERAL FUND	10107000	E	5510	IT	IT	\$17,883	\$0	\$0	\$0	\$0	\$0
GENERAL FUND	10107000	E	5320	IT	IT	\$27,138	\$96,763	\$145,350	\$228,650	\$83,300	\$481,900
GENERAL FUND	10107000	E	5110	IT	IT	\$3,665	\$0	\$0	\$0	\$0	\$0
GENERAL FUND	10107000	E	5135	IT	IT	\$94,055	\$90,563	\$99,020	\$119,501	\$20,482	\$53,238
GENERAL FUND	10107000	E	5105	IT	IT	\$389,060	\$516,699	\$526,586	\$751,265	\$224,679	\$3,371,770
GENERAL FUND	10107000	E	5115	IT	IT	\$3,117	\$1,475	\$5,500	\$5,500	\$0	\$23,700
GENERAL FUND	10107000	E	5130	IT	IT	\$55,253	\$68,726	\$74,246	\$105,704	\$31,458	\$473,560
GENERAL FUND	10107000	E	5140	IT	IT	\$5,932	\$9,797	\$10,639	\$15,111	\$4,472	\$67,704
GENERAL FUND	10107000	E	5145	IT	IT	\$5,558	\$7,373	\$7,631	\$10,788	\$3,157	\$48,327
GENERAL FUND	10107000	E	5160	IT	IT	\$149	\$163	\$171	\$220	\$49	\$880
GENERAL FUND	10107000	E	5215	IT	IT	\$248,322	\$208,206	\$221,365	\$314,244	\$92,879	\$1,083,561
GENERAL FUND	10107000	E	5310	IT	IT	\$2,177	\$1,148	\$2,395	\$2,200	(\$195)	\$8,800
GENERAL FUND	10107000	E	5316	IT	IT	\$175	\$0	\$0	\$0	\$0	\$0
GENERAL FUND	10107000	E	5325	IT	IT	\$105,424	\$107,349	\$115,700	\$120,140	\$4,440	\$510,870
GENERAL FUND	10107000	E Total				\$1,364,965	\$1,496,217	\$1,707,671	\$2,265,881	\$558,211	\$9,160,288
GENERAL FUND	10107000	Total				\$1,326,872	\$1,457,806	\$1,694,784	\$2,243,994	\$567,211	\$9,160,288
GENERAL FUND	10108300	E	5205	Parks & Rec	Creekside Plaza	\$880	\$0	\$0	\$0	\$0	\$0
GENERAL FUND	10108300	E Total				\$880	\$0	\$0	\$0	\$0	\$0
GENERAL FUND	10108300	Total				\$880	\$0	\$0	\$0	\$0	\$0

Appendix A Expenditure & Revenue Line Item Detail

Fund Name	ORG	Account Type	OBJ	Department	Division	2022 Actuals	2023 Actuals	2024 Revised Budget	2025 Budget Request	2025 Vs. 2024	Forecasted 2026-2029
GENERAL FUND	10108310	R	4600	Parks & Rec	Parks Services	(\$1,120)	(\$3,614)	\$0	\$0	\$0	\$0
GENERAL FUND	10108310	R	4325	Parks & Rec	Parks Services	\$0	(\$14,880)	\$0	\$0	\$0	\$0
GENERAL FUND	10108310	R	4205	Parks & Rec	Parks Services	\$0	(\$15,200)	\$0	\$0	\$0	\$0
GENERAL FUND	10108310	R	4300	Parks & Rec	Parks Services	(\$114,131)	(\$183,178)	(\$180,000)	(\$200,000)	\$20,000	(\$800,000)
GENERAL FUND	10108310	R Total				(\$115,251)	(\$346,873)	(\$180,000)	(\$200,000)	\$20,000	(\$800,000)
GENERAL FUND	10108310	E	5205	Parks & Rec	Parks Services	\$366,110	\$376,127	\$350,000	\$368,700	\$18,700	\$1,400,000
GENERAL FUND	10108310	E	5110	Parks & Rec	Parks Services	\$336,744	\$326,082	\$287,719	\$392,023	\$104,304	\$1,755,238
GENERAL FUND	10108310	E	5210	Parks & Rec	Parks Services	\$46,782	\$71,174	\$75,000	\$50,000	(\$25,000)	\$200,000
GENERAL FUND	10108310	E	5135	Parks & Rec	Parks Services	\$339,431	\$367,410	\$402,620	\$430,399	\$27,779	\$1,908,754
GENERAL FUND	10108310	E	5105	Parks & Rec	Parks Services	\$992,622	\$1,184,385	\$1,444,874	\$1,792,327	\$347,453	\$8,041,981
GENERAL FUND	10108310	E	5115	Parks & Rec	Parks Services	\$31,528	\$23,286	\$32,613	\$25,000	(\$7,613)	\$107,731
GENERAL FUND	10108310	E	5130	Parks & Rec	Parks Services	\$190,015	\$213,211	\$244,079	\$308,018	\$63,939	\$1,379,947
GENERAL FUND	10108310	E	5140	Parks & Rec	Parks Services	\$20,519	\$30,353	\$35,196	\$44,269	\$9,073	\$198,318
GENERAL FUND	10108310	E	5145	Parks & Rec	Parks Services	\$19,308	\$21,927	\$25,090	\$31,559	\$6,469	\$141,374
GENERAL FUND	10108310	E	5160	Parks & Rec	Parks Services	\$630	\$687	\$840	\$1,050	\$210	\$4,200
GENERAL FUND	10108310	E	5215	Parks & Rec	Parks Services	\$0	\$0	\$3,500	\$3,500	\$0	\$14,000
GENERAL FUND	10108310	E	5310	Parks & Rec	Parks Services	\$2,610	\$3,999	\$8,300	\$8,000	(\$300)	\$56,000
GENERAL FUND	10108310	E	5300	Parks & Rec	Parks Services	\$181,997	\$262,452	\$260,000	\$270,000	\$10,000	\$1,125,000
GENERAL FUND	10108310	E	5150	Parks & Rec	Parks Services	\$16,602	\$16,822	\$27,300	\$29,700	\$2,400	\$118,800
GENERAL FUND	10108310	E Total				\$2,544,897	\$2,897,917	\$3,197,131	\$3,754,545	\$557,414	\$16,451,343
GENERAL FUND	10108310	Total				\$2,429,646	\$2,551,044	\$3,017,131	\$3,554,545	\$577,414	\$15,651,343
GENERAL FUND	10108320	R	4600	Parks & Rec	Recreation Programs	(\$16,500)	\$0	\$0	\$0	\$0	\$0
GENERAL FUND	10108320	R	4300	Parks & Rec	Recreation Programs	(\$114,046)	(\$143,862)	(\$211,000)	(\$150,000)	(\$61,000)	(\$600,000)
GENERAL FUND	10108320	R Total				(\$130,546)	(\$143,862)	(\$211,000)	(\$150,000)	(\$61,000)	(\$600,000)
GENERAL FUND	10108320	E	5205	Parks & Rec	Recreation Programs	\$190,819	\$199,714	\$279,600	\$262,000	(\$17,600)	\$1,070,000
GENERAL FUND	10108320	E	5110	Parks & Rec	Recreation Programs	\$21,497	\$13,640	\$49,304	\$60,000	\$10,696	\$264,980
GENERAL FUND	10108320	E	5210	Parks & Rec	Recreation Programs	\$37,860	\$64,666	\$117,000	\$91,000	(\$26,000)	\$380,000
GENERAL FUND	10108320	E	5225	Parks & Rec	Recreation Programs	\$0	\$0	\$0	\$3,500	\$3,500	\$2,000
GENERAL FUND	10108320	E	5135	Parks & Rec	Recreation Programs	\$16,922	\$8,166	\$0	\$0	\$0	\$0
GENERAL FUND	10108320	E	5105	Parks & Rec	Recreation Programs	\$128,692	\$106,764	\$0	\$0	\$0	\$0
GENERAL FUND	10108320	E	5115	Parks & Rec	Recreation Programs	\$713	\$347	\$2,196	\$1,500	(\$696)	\$6,463
GENERAL FUND	10108320	E	5130	Parks & Rec	Recreation Programs	\$20,725	\$16,606	\$7,210	\$8,610	\$1,400	\$38,574
GENERAL FUND	10108320	E	5140	Parks & Rec	Recreation Programs	\$2,238	\$2,369	\$773	\$1,223	\$450	\$5,480
GENERAL FUND	10108320	E	5145	Parks & Rec	Recreation Programs	\$2,152	\$1,748	\$747	\$892	\$145	\$3,997
GENERAL FUND	10108320	E	5160	Parks & Rec	Recreation Programs	\$55	\$38	\$0	\$0	\$0	\$0
GENERAL FUND	10108320	E	5215	Parks & Rec	Recreation Programs	\$4,848	\$3,655	\$6,500	\$21,000	\$14,500	\$84,000
GENERAL FUND	10108320	E	5310	Parks & Rec	Recreation Programs	\$2,971	\$2,871	\$5,450	\$11,563	\$6,113	\$22,000
GENERAL FUND	10108320	E	5300	Parks & Rec	Recreation Programs	\$26,795	\$28,457	\$67,135	\$98,975	\$31,840	\$310,000
GENERAL FUND	10108320	E	5150	Parks & Rec	Recreation Programs	\$0	\$0	\$2,500	\$3,200	\$700	\$12,800
GENERAL FUND	10108320	E Total				\$456,287	\$449,041	\$538,415	\$563,463	\$25,048	\$2,200,294
GENERAL FUND	10108320	Total				\$325,742	\$305,179	\$327,415	\$413,463	(\$35,952)	\$1,600,294
GENERAL FUND	10108330	E	5205	Parks & Rec	Golf Course	\$6,081	\$0	\$0	\$0	\$0	\$0
GENERAL FUND	10108330	E	5300	Parks & Rec	Golf Course	\$21	(\$10)	\$0	\$0	\$0	\$0
GENERAL FUND	10108330	E Total				\$6,103	(\$10)	\$0	\$0	\$0	\$0
GENERAL FUND	10108330	Total				\$6,103	(\$10)	\$0	\$0	\$0	\$0
GENERAL FUND	10108350	E	5100	Parks & Rec	Parks & Rec Board	\$600	\$400	\$3,000	\$3,000	\$0	\$12,000
GENERAL FUND	10108350	E	5140	Parks & Rec	Parks & Rec Board	\$9	\$7	\$60	\$60	\$0	\$290
GENERAL FUND	10108350	E	5145	Parks & Rec	Parks & Rec Board	\$9	\$6	\$45	\$45	\$0	\$180
GENERAL FUND	10108350	E Total				\$618	\$413	\$3,105	\$3,105	\$0	\$12,470
GENERAL FUND	10108350	Total				\$618	\$413	\$3,105	\$3,105	\$0	\$12,470
GENERAL FUND	10108360	E	5100	Parks & Rec	Landscape Board	\$6,000	\$5,600	\$8,400	\$8,400	\$0	\$33,600
GENERAL FUND	10108360	E	5140	Parks & Rec	Landscape Board	\$90	\$110	\$168	\$168	\$0	\$742
GENERAL FUND	10108360	E	5145	Parks & Rec	Landscape Board	\$87	\$81	\$126	\$126	\$0	\$574
GENERAL FUND	10108360	E Total				\$6,177	\$5,791	\$8,694	\$8,694	\$0	\$34,916
GENERAL FUND	10108360	Total				\$6,177	\$5,791	\$8,694	\$8,694	\$0	\$34,916
GENERAL FUND	10108410	E	5205	Parks & Rec	Street Trees	\$0	\$0	\$212,000	\$427,500	\$215,500	\$1,800,000
GENERAL FUND	10108410	E	5210	Parks & Rec	Street Trees	\$0	\$0	\$0	\$60,000	\$60,000	\$0
GENERAL FUND	10108410	E	5300	Parks & Rec	Street Trees	\$0	\$0	\$10,000	\$10,000	\$0	\$60,000
GENERAL FUND	10108410	E Total				\$0	\$0	\$222,000	\$497,500	\$275,500	\$1,860,000
GENERAL FUND	10108410	Total				\$0	\$0	\$222,000	\$497,500	\$275,500	\$1,860,000
GENERAL FUND	10109000	R	4600	Development	Development	\$0	\$0	\$0	\$0	\$0	\$0
GENERAL FUND	10109000	R	4205	Development	Development	(\$11,222)	(\$10,464)	(\$11,000)	(\$10,000)	(\$1,000)	(\$47,500)
GENERAL FUND	10109000	R	4300	Development	Development	\$0	\$0	\$0	(\$4,000)	\$4,000	\$0
GENERAL FUND	10109000	R Total				(\$11,222)	(\$10,464)	(\$11,000)	(\$14,000)	\$3,000	(\$47,500)
GENERAL FUND	10109000	E	5205	Development	Development	\$297,967	\$51,792	\$260,000	\$215,000	(\$45,000)	\$707,000
GENERAL FUND	10109000	E	5110	Development	Development	\$9,932	\$0	\$0	\$0	\$0	\$0
GENERAL FUND	10109000	E	5210	Development	Development	\$0	\$0	\$25,000	\$15,000	(\$10,000)	\$132,700
GENERAL FUND	10109000	E	5135	Development	Development	\$35,793	\$50,508	\$65,974	\$63,794	(\$2,180)	\$283,315
GENERAL FUND	10109000	E	5105	Development	Development	\$184,087	\$193,843	\$272,437	\$281,013	\$8,576	\$1,261,339
GENERAL FUND	10109000	E	5115	Development	Development	\$0	\$0	\$500	\$500	\$0	\$2,153
GENERAL FUND	10109000	E	5130	Development	Development	\$25,929	\$27,138	\$38,044	\$39,246	\$1,202	\$175,828
GENERAL FUND	10109000	E	5140	Development	Development	\$2,903	\$3,835	\$5,458	\$5,629	\$171	\$25,211
GENERAL FUND	10109000	E	5145	Development	Development	\$2,597	\$2,762	\$3,875	\$4,019	\$144	\$18,005
GENERAL FUND	10109000	E	5160	Development	Development	\$60	\$68	\$90	\$90	\$0	\$360
GENERAL FUND	10109000	E	5215	Development	Development	\$6,364	\$24,457	\$37,000	\$35,600	(\$1,400)	\$163,300
GENERAL FUND	10109000	E	5310	Development	Development	\$38,722	\$55,040	\$33,300	\$33,300	\$0	\$256,800
GENERAL FUND	10109000	E	5300	Development	Development	\$0	\$0	\$150	\$2,000	\$1,850	\$0
GENERAL FUND	10109000	E Total				\$604,355	\$409,442	\$741,828	\$695,191	(\$46,637)	\$3,026,011
GENERAL FUND	10109000	Total				\$593,133	\$398,977	\$730,828	\$681,191	(\$43,637)	\$2,978,511
GENERAL FUND	10110110	R	4200	Public Safety	Police	(\$44,530)	(\$18,145)	(\$68,800)	(\$50,000)	(\$18,800)	(\$200,000)
GENERAL FUND	10110110	R	4600	Public Safety	Police	(\$3,306)	(\$10,279)	(\$400)	\$0	(\$400)	\$0
GENERAL FUND	10110110	R	4205	Public Safety	Police	(\$20,596)	(\$23,165)	(\$37,400)	(\$30,000)	(\$7,400)	(\$120,000)
GENERAL FUND	10110110	R	4300	Public Safety	Police	(\$6,935)	(\$51,743)	(\$37,400)	(\$40,000)	\$2,600	(\$160,000)
GENERAL FUND	10110110	R	4100	Public Safety	Police	(\$13,376)	(\$6,691)	\$0	\$0	\$0	\$0
GENERAL FUND	10110110	R	4605	Public Safety	Police	(\$50)	\$0	\$0	\$0	\$0	\$0
GENERAL FUND	10110110	R Total				(\$88,793)	(\$110,023)	(\$144,000)	(\$120,000)	(\$24,000)	(\$480,000)

Appendix A Expenditure & Revenue Line Item Detail

Fund Name	ORG	Account Type	OBJ	Department	Division	2022 Actuals	2023 Actuals	2024 Revised Budget	2025 Budget Request	2025 Vs. 2024	Forecasted 2026-2029
GENERAL FUND	10110110	E	5205	Public Safety	Police	\$319,609	\$349,382	\$332,168	\$468,026	\$135,858	\$2,118,111
GENERAL FUND	10110110	E	5510	Public Safety	Police	\$6,023	\$55,602	\$0	\$0	\$0	\$0
GENERAL FUND	10110110	E	5110	Public Safety	Police	\$105,942	\$103,869	\$164,175	\$169,491	\$5,316	\$761,127
GENERAL FUND	10110110	E	5210	Public Safety	Police	\$74,903	\$55,124	\$81,500	\$96,100	\$14,600	\$434,913
GENERAL FUND	10110110	E	5225	Public Safety	Police	\$79,142	\$88,588	\$100,150	\$129,600	\$29,450	\$586,521
GENERAL FUND	10110110	E	5505	Public Safety	Police	\$18,257	\$0	\$0	\$0	\$0	\$0
GENERAL FUND	10110110	E	5135	Public Safety	Police	\$1,430,633	\$1,535,767	\$1,548,169	\$1,311,418	(\$236,751)	\$5,838,596
GENERAL FUND	10110110	E	5105	Public Safety	Police	\$5,894,761	\$6,088,460	\$6,730,118	\$7,269,514	\$539,396	\$32,513,444
GENERAL FUND	10110110	E	5115	Public Safety	Police	\$369,918	\$280,453	\$350,000	\$350,000	\$0	\$1,508,197
GENERAL FUND	10110110	E	5130	Public Safety	Police	\$14,832	\$14,542	\$22,986	\$23,730	\$744	\$106,311
GENERAL FUND	10110110	E	5140	Public Safety	Police	\$95,703	\$127,658	\$141,174	\$152,941	\$11,767	\$685,233
GENERAL FUND	10110110	E	5145	Public Safety	Police	\$90,826	\$91,599	\$102,803	\$110,262	\$7,459	\$493,986
GENERAL FUND	10110110	E	5160	Public Safety	Police	\$1,632	\$1,620	\$1,724	\$1,800	\$76	\$7,200
GENERAL FUND	10110110	E	5215	Public Safety	Police	\$158,487	\$178,876	\$180,000	\$170,000	(\$10,000)	\$769,357
GENERAL FUND	10110110	E	5310	Public Safety	Police	\$28,305	\$26,169	\$32,000	\$22,100	(\$9,900)	\$100,015
GENERAL FUND	10110110	E	5300	Public Safety	Police	\$75,642	\$80,940	\$100,000	\$80,500	(\$19,500)	\$364,313
GENERAL FUND	10110110	E	5150	Public Safety	Police	\$170,501	\$146,097	\$226,000	\$129,000	(\$97,000)	\$583,808
GENERAL FUND	10110110	E	5306	Public Safety	Police	\$19,137	\$16,261	\$25,000	\$21,800	(\$3,200)	\$98,661
GENERAL FUND	10110110	E Total				\$8,954,253	\$9,241,006	\$10,137,967	\$10,506,282	\$368,315	\$46,969,793
GENERAL FUND	10110110	Total				\$8,865,460	\$9,130,983	\$9,993,967	\$10,386,282	\$344,315	\$46,489,793
GENERAL FUND	10110120	E	5205	Public Safety	General Admin	\$165,588	\$51,030	\$109,000	\$105,000	(\$4,000)	\$475,193
GENERAL FUND	10110120	E	5110	Public Safety	General Admin	\$29,670	\$0	\$0	\$0	\$0	\$0
GENERAL FUND	10110120	E	5135	Public Safety	General Admin	\$116,858	\$121,821	\$175,132	\$199,744	\$24,612	\$890,159
GENERAL FUND	10110120	E	5105	Public Safety	General Admin	\$343,744	\$436,814	\$588,258	\$790,499	\$202,241	\$3,547,120
GENERAL FUND	10110120	E	5115	Public Safety	General Admin	\$6,831	\$2,486	\$9,000	\$9,000	\$0	\$38,781
GENERAL FUND	10110120	E	5130	Public Safety	General Admin	\$52,759	\$60,566	\$82,848	\$111,472	\$28,624	\$499,395
GENERAL FUND	10110120	E	5140	Public Safety	General Admin	\$5,654	\$8,556	\$11,918	\$15,950	\$4,032	\$71,461
GENERAL FUND	10110120	E	5145	Public Safety	General Admin	\$5,291	\$6,106	\$8,464	\$11,261	\$2,797	\$50,444
GENERAL FUND	10110120	E	5160	Public Safety	General Admin	\$177	\$214	\$264	\$338	\$74	\$1,352
GENERAL FUND	10110120	E	5300	Public Safety	General Admin	\$0	\$0	\$500	\$0	(\$500)	\$0
GENERAL FUND	10110120	E	5150	Public Safety	General Admin	\$0	\$0	\$1,000	\$1,000	\$0	\$4,000
GENERAL FUND	10110120	E Total				\$726,573	\$687,594	\$985,384	\$1,244,264	\$258,880	\$5,577,905
GENERAL FUND	10110120	Total				\$726,573	\$687,594	\$985,384	\$1,244,264	\$258,880	\$5,577,905
GENERAL FUND	10110130	E	5110	Public Safety	Dispatch	\$5,626	\$934	\$0	\$0	\$0	\$0
GENERAL FUND	10110130	E	5225	Public Safety	Dispatch	\$11,664	\$19,890	\$23,000	\$16,040	(\$6,960)	\$72,590
GENERAL FUND	10110130	E	5135	Public Safety	Dispatch	\$170,324	\$204,229	\$257,216	\$235,835	(\$21,381)	\$1,042,284
GENERAL FUND	10110130	E	5105	Public Safety	Dispatch	\$683,575	\$806,034	\$970,263	\$1,076,418	\$106,155	\$4,806,317
GENERAL FUND	10110130	E	5115	Public Safety	Dispatch	\$162,696	\$182,863	\$245,000	\$140,000	(\$105,000)	\$603,279
GENERAL FUND	10110130	E	5130	Public Safety	Dispatch	\$117,106	\$137,195	\$173,817	\$169,029	(\$4,788)	\$757,258
GENERAL FUND	10110130	E	5140	Public Safety	Dispatch	\$12,773	\$19,437	\$23,259	\$23,197	(\$62)	\$103,929
GENERAL FUND	10110130	E	5145	Public Safety	Dispatch	\$12,163	\$14,128	\$17,414	\$17,293	(\$121)	\$77,264
GENERAL FUND	10110130	E	5160	Public Safety	Dispatch	\$288	\$330	\$678	\$390	(\$288)	\$1,570
GENERAL FUND	10110130	E	5310	Public Safety	Dispatch	\$2,439	\$2,074	\$5,000	\$5,000	\$0	\$22,100
GENERAL FUND	10110130	E	5300	Public Safety	Dispatch	\$0	\$0	\$50	\$0	(\$50)	\$0
GENERAL FUND	10110130	E	5150	Public Safety	Dispatch	\$3,132	\$7,904	\$10,600	\$10,000	(\$600)	\$40,000
GENERAL FUND	10110130	E Total				\$1,181,785	\$1,395,018	\$1,726,297	\$1,693,202	(\$33,095)	\$7,526,591
GENERAL FUND	10110130	Total				\$1,181,785	\$1,395,018	\$1,726,297	\$1,693,202	(\$33,095)	\$7,526,591
GENERAL FUND	10110160	R	4300	Public Safety	RMS & CAD	\$0	\$0	\$0	(\$296,791)	\$296,791	(\$1,187,164)
GENERAL FUND	10110160	R Total				\$0	\$0	\$0	(\$296,791)	\$296,791	(\$1,187,164)
GENERAL FUND	10110160	E	5205	Public Safety	RMS & CAD	\$0	\$0	\$0	\$388,287	\$388,287	\$1,553,148
GENERAL FUND	10110160	E Total				\$0	\$0	\$0	\$388,287	\$388,287	\$1,553,148
GENERAL FUND	10110160	Total				\$0	\$0	\$0	\$91,496	\$685,078	\$365,984
GENERAL FUND	10111400	R	4600	Public Service	General Services	(\$258,556)	\$0	\$0	\$0	\$0	\$0
GENERAL FUND	10111400	R	4515	Public Service	General Services	(\$17,785)	(\$86,057)	\$0	\$0	\$0	\$0
GENERAL FUND	10111400	R	4205	Public Service	General Services	(\$482,697)	(\$465,581)	(\$514,780)	(\$75,000)	(\$439,780)	(\$300,000)
GENERAL FUND	10111400	R Total				(\$759,038)	(\$551,638)	(\$514,780)	(\$75,000)	(\$439,780)	(\$300,000)
GENERAL FUND	10111400	E	5205	Public Service	General Services	\$670,783	\$794,666	\$561,700	\$756,152	\$194,452	\$3,422,300
GENERAL FUND	10111400	E	5210	Public Service	General Services	\$0	\$716	\$101,535	\$33,135	(\$68,400)	\$240,700
GENERAL FUND	10111400	E	5135	Public Service	General Services	\$32,725	\$39,489	\$66,691	\$32,145	(\$34,546)	\$142,793
GENERAL FUND	10111400	E	5105	Public Service	General Services	\$155,662	\$172,349	\$229,680	\$175,223	(\$54,457)	\$785,805
GENERAL FUND	10111400	E	5115	Public Service	General Services	\$990	\$636	\$1,000	\$1,000	\$0	\$4,310
GENERAL FUND	10111400	E	5130	Public Service	General Services	\$20,934	\$24,110	\$32,707	\$24,589	(\$8,118)	\$110,158
GENERAL FUND	10111400	E	5140	Public Service	General Services	\$2,254	\$3,385	\$4,686	\$3,515	(\$1,171)	\$15,752
GENERAL FUND	10111400	E	5145	Public Service	General Services	\$2,108	\$2,426	\$3,299	\$2,474	(\$825)	\$11,086
GENERAL FUND	10111400	E	5160	Public Service	General Services	\$69	\$69	\$75	\$48	(\$27)	\$192
GENERAL FUND	10111400	E	5215	Public Service	General Services	\$4,665	\$4,723	\$33,205	\$4,790	(\$28,415)	\$22,200
GENERAL FUND	10111400	E	5310	Public Service	General Services	\$16,899	\$15,035	\$52,950	\$26,300	(\$26,650)	\$119,600
GENERAL FUND	10111400	E	5300	Public Service	General Services	\$50,315	\$52,085	\$50,600	\$52,400	\$1,800	\$237,700
GENERAL FUND	10111400	E	5325	Public Service	General Services	\$315,055	\$493,684	\$663,150	\$665,300	\$2,150	\$3,011,400
GENERAL FUND	10111400	E	5220	Public Service	General Services	\$7,943	\$0	\$75,000	\$0	(\$75,000)	\$0
GENERAL FUND	10111400	E Total				\$1,280,403	\$1,603,372	\$1,876,278	\$1,777,071	(\$99,207)	\$8,123,996
GENERAL FUND	10111400	Total				\$521,364	\$1,051,734	\$1,361,498	\$1,702,071	(\$538,987)	\$7,823,996
GENERAL FUND	10111410	R	4600	Public Service	Lands & Building	(\$745)	(\$8,523)	\$0	\$0	\$0	\$0
GENERAL FUND	10111410	R	4515	Public Service	Lands & Building	\$0	\$0	\$0	\$0	\$0	\$0
GENERAL FUND	10111410	R	4205	Public Service	Lands & Building	(\$1,790)	(\$1,599)	(\$1,610)	(\$1,610)	\$0	(\$6,440)
GENERAL FUND	10111410	R	4510	Public Service	Lands & Building	(\$1,908)	\$0	\$0	\$0	\$0	\$0
GENERAL FUND	10111410	R Total				(\$4,442)	(\$10,123)	(\$1,610)	(\$1,610)	\$0	(\$6,440)
GENERAL FUND	10111410	E	5205	Public Service	Lands & Building	\$255,599	\$256,839	\$265,800	\$280,350	\$14,550	\$1,269,300
GENERAL FUND	10111410	E	5110	Public Service	Lands & Building	(\$3)	\$0	\$0	\$0	\$0	\$0
GENERAL FUND	10111410	E	5210	Public Service	Lands & Building	\$3,174	\$0	\$0	\$0	\$0	\$0
GENERAL FUND	10111410	E	5135	Public Service	Lands & Building	\$23,022	\$25,182	\$23,729	\$44,214	\$20,485	\$196,081
GENERAL FUND	10111410	E	5105	Public Service	Lands & Building	\$75,555	\$77,333	\$83,733	\$172,877	\$89,144	\$776,131
GENERAL FUND	10111410	E	5115	Public Service	Lands & Building	\$1,462	\$245	\$2,000	\$2,000	\$0	\$8,620
GENERAL FUND	10111410	E	5130	Public Service	Lands & Building	\$10,166	\$10,735	\$11,330	\$24,428	\$13,098	\$109,434
GENERAL FUND	10111410	E	5140	Public Service	Lands & Building	\$1,164	\$1,526	\$1,703	\$3,501	\$1,798	\$15,681
GENERAL FUND	10111410	E	5145	Public Service	Lands & Building	\$1,050	\$1,105	\$1,184	\$2,500	\$1,316	\$11,199

Appendix A Expenditure & Revenue Line Item Detail

Fund Name	ORG	Account Type	OBJ	Department	Division	2022 Actuals	2023 Actuals	2024 Revised Budget	2025 Budget Request	2025 Vs. 2024	Forecasted 2026-2029
GENERAL FUND	10111410	E	5160	Public Service	Lands & Building	\$30	\$30	\$60	\$30	\$30	\$240
GENERAL FUND	10111410	E	5310	Public Service	Lands & Building	\$1,644	\$0	\$2,200	\$500	(\$1,700)	\$2,500
GENERAL FUND	10111410	E	5300	Public Service	Lands & Building	\$74,811	\$51,074	\$66,000	\$68,000	\$2,000	\$308,400
GENERAL FUND	10111410	E	5150	Public Service	Lands & Building	\$600	\$600	\$1,400	\$1,400	\$0	\$6,100
GENERAL FUND	10111410	E	5220	Public Service	Lands & Building	\$43,262	\$167,620	\$274,000	\$107,000	(\$167,000)	\$1,163,400
GENERAL FUND	10111410	E Total				\$491,537	\$592,288	\$733,109	\$706,830	(\$26,279)	\$3,867,086
GENERAL FUND	10111410 Total					\$487,095	\$582,166	\$731,499	\$705,220	(\$26,279)	\$3,860,646
GENERAL FUND	10111420	R	4600	Public Service	Fleet Services	\$0	(\$712)	\$0	\$0	\$0	\$0
GENERAL FUND	10111420	R	4515	Public Service	Fleet Services	(\$11,624)	(\$8,056)	\$0	\$0	\$0	\$0
GENERAL FUND	10111420	R	4300	Public Service	Fleet Services	(\$8,696)	(\$12,265)	(\$8,350)	(\$12,250)	\$3,900	(\$49,000)
GENERAL FUND	10111420	R	4510	Public Service	Fleet Services	(\$730)	\$0	\$0	\$0	\$0	\$0
GENERAL FUND	10111420	R Total				(\$21,050)	(\$21,033)	(\$8,350)	(\$12,250)	\$3,900	(\$49,000)
GENERAL FUND	10111420	E	5510	Public Service	Fleet Services	\$0	\$28,685	\$0	\$0	\$0	\$0
GENERAL FUND	10111420	E	5320	Public Service	Fleet Services	\$5,624	\$9,178	\$14,500	\$14,500	\$0	\$66,300
GENERAL FUND	10111420	E	5110	Public Service	Fleet Services	\$0	\$0	\$33,260	\$0	(\$33,260)	\$0
GENERAL FUND	10111420	E	5225	Public Service	Fleet Services	\$0	\$0	\$5,000	\$5,000	\$0	\$23,000
GENERAL FUND	10111420	E	5511	Public Service	Fleet Services	\$0	\$11,985	\$0	\$0	\$0	\$0
GENERAL FUND	10111420	E	5513	Public Service	Fleet Services	\$0	\$3,055	\$0	\$0	\$0	\$0
GENERAL FUND	10111420	E	5135	Public Service	Fleet Services	\$59,045	\$73,654	\$102,305	\$106,486	\$4,181	\$473,624
GENERAL FUND	10111420	E	5105	Public Service	Fleet Services	\$353,022	\$354,889	\$446,637	\$433,204	(\$13,433)	\$1,943,634
GENERAL FUND	10111420	E	5115	Public Service	Fleet Services	\$8,059	\$2,784	\$15,000	\$15,000	\$0	\$64,638
GENERAL FUND	10111420	E	5130	Public Service	Fleet Services	\$50,470	\$49,654	\$68,732	\$62,414	(\$6,318)	\$279,625
GENERAL FUND	10111420	E	5140	Public Service	Fleet Services	\$5,452	\$7,059	\$9,821	\$8,951	(\$870)	\$40,097
GENERAL FUND	10111420	E	5145	Public Service	Fleet Services	\$5,183	\$5,099	\$7,121	\$6,338	(\$783)	\$28,390
GENERAL FUND	10111420	E	5160	Public Service	Fleet Services	\$148	\$145	\$240	\$180	(\$60)	\$720
GENERAL FUND	10111420	E	5215	Public Service	Fleet Services	\$6,326	\$1,500	\$25,000	\$25,000	\$0	\$113,700
GENERAL FUND	10111420	E	5310	Public Service	Fleet Services	\$166	\$984	\$500	\$500	\$0	\$2,500
GENERAL FUND	10111420	E	5300	Public Service	Fleet Services	\$304,153	\$285,198	\$365,000	\$315,000	(\$50,000)	\$1,162,400
GENERAL FUND	10111420	E	5315	Public Service	Fleet Services	\$401	\$2,246	\$1,500	\$1,500	\$0	\$7,000
GENERAL FUND	10111420	E	5325	Public Service	Fleet Services	\$23,994	\$20,988	\$54,000	\$30,000	(\$24,000)	\$244,700
GENERAL FUND	10111420	E	5150	Public Service	Fleet Services	\$2,693	\$3,701	\$5,400	\$5,400	\$0	\$23,600
GENERAL FUND	10111420	E	5306	Public Service	Fleet Services	\$128,835	\$70,544	\$165,000	\$130,000	(\$35,000)	\$747,100
GENERAL FUND	10111420	E	5305	Public Service	Fleet Services	\$194,056	\$174,910	\$305,000	\$250,000	(\$55,000)	\$1,381,000
GENERAL FUND	10111420	E Total				\$1,147,625	\$1,106,259	\$1,624,016	\$1,409,473	(\$214,543)	\$7,092,028
GENERAL FUND	10111420 Total					\$1,126,576	\$1,085,226	\$1,615,666	\$1,397,223	(\$210,643)	\$7,043,028
GENERAL FUND	10111440	E	5505	Public Service	Building	\$9,491	\$30,509	\$0	\$0	\$0	\$0
GENERAL FUND	10111440	E Total				\$9,491	\$30,509	\$0	\$0	\$0	\$0
GENERAL FUND	10111440 Total					\$9,491	\$30,509	\$0	\$0	\$0	\$0
GENERAL FUND	10111450	E	5205	Public Service	Engineering	\$585	\$0	\$0	\$0	\$0	\$0
GENERAL FUND	10111450	E	5210	Public Service	Engineering	\$68,310	\$81,690	\$0	\$0	\$0	\$0
GENERAL FUND	10111450	E	5505	Public Service	Engineering	\$556	\$69	\$0	\$0	\$0	\$0
GENERAL FUND	10111450	E Total				\$69,451	\$81,759	\$0	\$0	\$0	\$0
GENERAL FUND	10111450 Total					\$69,451	\$81,759	\$0	\$0	\$0	\$0
GENERAL FUND	10112000	R	4200	Planning	Planning	(\$748,060)	(\$742,365)	(\$600,000)	(\$500,000)	(\$100,000)	(\$2,100,000)
GENERAL FUND	10112000	R	4600	Planning	Planning	\$0	(\$25)	\$0	\$0	\$0	\$0
GENERAL FUND	10112000	R	4205	Planning	Planning	(\$47,737)	(\$45,604)	(\$25,000)	(\$30,000)	\$5,000	(\$105,000)
GENERAL FUND	10112000	R Total				(\$795,797)	(\$787,994)	(\$625,000)	(\$530,000)	(\$95,000)	(\$2,205,000)
GENERAL FUND	10112000	E	5205	Planning	Planning	\$155,653	\$182,271	\$239,200	\$214,200	(\$25,000)	\$725,000
GENERAL FUND	10112000	E	5110	Planning	Planning	\$44,938	\$37,671	\$38,114	\$43,011	\$4,897	\$193,145
GENERAL FUND	10112000	E	5210	Planning	Planning	\$16,350	\$35,195	\$5,000	\$5,000	\$0	\$20,000
GENERAL FUND	10112000	E	5135	Planning	Planning	\$174,216	\$185,083	\$191,467	\$177,084	(\$14,383)	\$784,140
GENERAL FUND	10112000	E	5105	Planning	Planning	\$580,507	\$661,627	\$743,774	\$852,614	\$108,840	\$3,824,868
GENERAL FUND	10112000	E	5115	Planning	Planning	\$4,080	\$3,554	\$3,800	\$3,800	\$0	\$16,374
GENERAL FUND	10112000	E	5130	Planning	Planning	\$88,749	\$96,797	\$108,603	\$125,421	\$16,819	\$561,884
GENERAL FUND	10112000	E	5140	Planning	Planning	\$9,440	\$13,802	\$15,636	\$18,011	\$2,375	\$80,675
GENERAL FUND	10112000	E	5145	Planning	Planning	\$9,087	\$9,953	\$11,062	\$12,745	\$1,684	\$57,096
GENERAL FUND	10112000	E	5160	Planning	Planning	\$275	\$269	\$285	\$300	\$15	\$1,200
GENERAL FUND	10112000	E	5215	Planning	Planning	\$34,711	\$55,777	\$35,000	\$10,000	(\$25,000)	\$12,000
GENERAL FUND	10112000	E	5310	Planning	Planning	\$6,310	\$2,405	\$7,500	\$10,000	\$2,500	\$46,000
GENERAL FUND	10112000	E	5211	Planning	Planning	\$13,074	\$16,276	\$35,000	\$30,000	(\$5,000)	\$105,000
GENERAL FUND	10112000	E	5150	Planning	Planning	\$1,920	\$1,800	\$3,600	\$3,600	\$0	\$14,400
GENERAL FUND	10112000	E	5220	Planning	Planning	\$4,991	\$5,293	\$7,500	\$7,500	\$0	\$31,500
GENERAL FUND	10112000	E Total				\$1,144,302	\$1,307,774	\$1,445,540	\$1,513,286	\$67,746	\$6,473,282
GENERAL FUND	10112000 Total					\$348,505	\$519,780	\$820,540	\$983,286	(\$27,254)	\$4,268,282
GENERAL FUND Total						(\$4,197,206)	(\$7,357,363)	\$7,149,646	(\$1,425,144)	(\$910,692)	\$1,719,574
STREET FUND	22011000	R	4600	Public Service	Public Service	(\$3,335)	(\$1,768)	\$0	\$0	\$0	\$0
STREET FUND	22011000	R	4515	Public Service	Public Service	(\$4,114)	(\$12,131)	\$0	\$0	\$0	\$0
STREET FUND	22011000	R	4300	Public Service	Public Service	(\$7,775)	(\$7,775)	(\$9,645)	(\$9,644)	(\$1)	(\$38,576)
STREET FUND	22011000	R	4510	Public Service	Public Service	\$0	\$0	\$0	\$0	\$0	\$0
STREET FUND	22011000	R	4115	Public Service	Public Service	(\$2,200,370)	(\$2,227,709)	(\$2,160,000)	(\$2,200,000)	\$40,000	(\$8,800,000)
STREET FUND	22011000	R Total				(\$2,215,593)	(\$2,249,382)	(\$2,169,645)	(\$2,209,644)	\$39,999	(\$8,838,576)
STREET FUND	22011000	E	5205	Public Service	Public Service	\$86,174	\$164,974	\$72,498	\$74,710	\$2,212	\$338,800
STREET FUND	22011000	E	5510	Public Service	Public Service	\$54,197	\$9,295	\$17,000	\$65,000	\$48,000	\$753,000
STREET FUND	22011000	E	5320	Public Service	Public Service	\$6,483	\$2,585	\$17,600	\$17,600	\$0	\$80,100
STREET FUND	22011000	E	5110	Public Service	Public Service	\$1,856	(\$4)	\$0	\$12,000	\$12,000	\$51,710
STREET FUND	22011000	E	5210	Public Service	Public Service	\$0	\$0	\$4,317	\$5,000	\$683	\$23,000
STREET FUND	22011000	E	5135	Public Service	Public Service	\$185,187	\$202,183	\$213,655	\$234,287	\$20,632	\$1,040,057
STREET FUND	22011000	E	5105	Public Service	Public Service	\$482,753	\$542,912	\$622,721	\$738,008	\$115,287	\$3,308,877
STREET FUND	22011000	E	5115	Public Service	Public Service	\$40,791	\$38,842	\$82,160	\$85,000	\$2,840	\$366,277
STREET FUND	22011000	E	5130	Public Service	Public Service	\$73,367	\$80,351	\$98,214	\$116,345	\$18,131	\$521,241
STREET FUND	22011000	E	5140	Public Service	Public Service	\$7,883	\$11,476	\$13,898	\$16,330	\$2,432	\$73,179
STREET FUND	22011000	E	5145	Public Service	Public Service	\$6,251	\$7,032	\$8,983	\$10,728	\$1,745	\$48,051
STREET FUND	22011000	E	5160	Public Service	Public Service	\$193	\$219	\$254	\$225	(\$29)	\$910
STREET FUND	22011000	E	5215	Public Service	Public Service	\$11,086	\$11,785	\$17,605	\$7,790	(\$9,815)	\$35,800
STREET FUND	22011000	E	5310	Public Service	Public Service	\$112	\$865	\$1,000	\$1,000	\$0	\$5,000
STREET FUND	22011000	E	5300	Public Service	Public Service	\$149,229	\$133,103	\$260,000	\$290,000	\$30,000	\$1,312,700

Appendix A Expenditure & Revenue Line Item Detail

Fund Name	ORG	Account Type	OBJ	Department	Division	2022 Actuals	2023 Actuals	2024 Revised Budget	2025 Budget Request	2025 Vs. 2024	Forecasted 2026-2029
STREET FUND	22011000	E	5315	Public Service	Public Service	\$1,472	\$1,590	\$1,500	\$4,000	\$2,500	\$18,600
STREET FUND	22011000	E	5900	Public Service	Public Service	\$759,554	\$760,317	\$762,701	\$756,650	(\$6,051)	\$2,084,700
STREET FUND	22011000	E	5325	Public Service	Public Service	\$10,435	\$11,983	\$15,132	\$16,016	\$884	\$73,100
STREET FUND	22011000	E	5150	Public Service	Public Service	\$4,279	\$5,686	\$9,475	\$8,700	(\$775)	\$36,800
STREET FUND	22011000	E	5220	Public Service	Public Service	\$37,990	\$28,114	\$22,000	\$25,000	\$3,000	\$113,700
STREET FUND	22011000	E Total				\$1,919,293	\$2,013,307	\$2,240,713	\$2,484,389	\$243,676	\$10,285,602
STREET FUND	22011000	Total				(\$296,300)	(\$236,075)	\$71,068	\$274,745	\$283,675	\$1,447,026
STREET FUND Total						(\$296,300)	(\$236,075)	\$71,068	\$274,745	\$283,675	\$1,447,026
STATE HIGHWAY FUND	22211000	R	4115	Public Service	Public Service	(\$157,541)	(\$159,625)	(\$154,000)	(\$160,000)	\$6,000	(\$640,000)
STATE HIGHWAY FUND	22211000	R Total				(\$157,541)	(\$159,625)	(\$154,000)	(\$160,000)	\$6,000	(\$640,000)
STATE HIGHWAY FUND	22211000	E	5205	Public Service	Public Service	\$10,374	\$6,094	\$13,945	\$14,135	\$190	\$64,500
STATE HIGHWAY FUND	22211000	E	5505	Public Service	Public Service	\$0	\$0	\$0	\$0	\$0	\$650,000
STATE HIGHWAY FUND	22211000	E	5135	Public Service	Public Service	\$12,809	\$11,165	\$10,666	\$12,416	\$1,750	\$55,285
STATE HIGHWAY FUND	22211000	E	5105	Public Service	Public Service	\$36,908	\$28,333	\$30,791	\$38,110	\$7,319	\$170,840
STATE HIGHWAY FUND	22211000	E	5115	Public Service	Public Service	\$2,041	\$2,073	\$4,525	\$5,000	\$475	\$21,547
STATE HIGHWAY FUND	22211000	E	5130	Public Service	Public Service	\$5,362	\$4,195	\$3,656	\$6,011	\$2,355	\$26,934
STATE HIGHWAY FUND	22211000	E	5140	Public Service	Public Service	\$573	\$600	\$712	\$853	\$141	\$3,801
STATE HIGHWAY FUND	22211000	E	5145	Public Service	Public Service	\$479	\$365	\$438	\$566	\$128	\$2,526
STATE HIGHWAY FUND	22211000	E	5160	Public Service	Public Service	\$14	\$12	\$16	\$44	\$28	\$176
STATE HIGHWAY FUND	22211000	E	5215	Public Service	Public Service	\$9,316	\$9,954	\$10,045	\$9,910	(\$135)	\$45,600
STATE HIGHWAY FUND	22211000	E	5300	Public Service	Public Service	\$24,038	\$20,191	\$21,000	\$21,000	\$0	\$95,700
STATE HIGHWAY FUND	22211000	E	5325	Public Service	Public Service	\$6,961	\$6,825	\$12,000	\$12,600	\$600	\$57,500
STATE HIGHWAY FUND	22211000	E	5150	Public Service	Public Service	\$0	\$180	\$540	\$300	(\$240)	\$1,200
STATE HIGHWAY FUND	22211000	E	5220	Public Service	Public Service	\$22,000	\$18,672	\$17,000	\$17,000	\$0	\$77,300
STATE HIGHWAY FUND	22211000	E Total				\$130,876	\$108,658	\$125,334	\$137,945	\$12,611	\$1,272,909
STATE HIGHWAY FUND	22211000	Total				(\$26,666)	(\$50,967)	(\$28,666)	(\$22,055)	\$18,611	\$632,909
STATE HIGHWAY FUND Total						(\$26,666)	(\$50,967)	(\$28,666)	(\$22,055)	\$18,611	\$632,909
TAX INCREMENT FUND	22411010	R	4020	City-Wide	Eastgate Triangle	(\$430,261)	(\$503,207)	(\$501,800)	(\$630,700)	\$128,900	(\$2,618,900)
TAX INCREMENT FUND	22411010	R	4305	City-Wide	Eastgate Triangle	(\$5,000)	(\$5,000)	(\$5,000)	(\$5,000)	\$0	(\$20,000)
TAX INCREMENT FUND	22411010	R Total				(\$435,261)	(\$508,207)	(\$506,800)	(\$635,700)	\$128,900	(\$2,638,900)
TAX INCREMENT FUND	22411010	E	5205	City-Wide	Eastgate Triangle	\$422,322	\$443,000	\$181,227	\$0	(\$181,227)	\$0
TAX INCREMENT FUND	22411010	E	5210	City-Wide	Eastgate Triangle	\$7,729	(\$69,556)	\$15,000	\$12,600	(\$2,400)	\$52,100
TAX INCREMENT FUND	22411010	E	5505	City-Wide	Eastgate Triangle	\$0	\$0	\$0	\$550,000	\$550,000	\$0
TAX INCREMENT FUND	22411010	E Total				\$430,051	\$373,444	\$196,227	\$562,600	\$366,373	\$52,100
TAX INCREMENT FUND	22411010	Total				(\$5,210)	(\$134,763)	(\$310,573)	(\$73,100)	\$495,273	(\$2,586,800)
TAX INCREMENT FUND	22411020	R	4110	City-Wide	Eastgate Pizzutti	(\$531)	(\$530)	(\$500)	(\$500)	\$0	(\$2,000)
TAX INCREMENT FUND	22411020	R	4020	City-Wide	Eastgate Pizzutti	(\$563,557)	(\$565,520)	(\$654,700)	(\$666,100)	\$11,400	(\$2,764,800)
TAX INCREMENT FUND	22411020	R Total				(\$564,086)	(\$657,050)	(\$655,200)	(\$666,600)	\$11,400	(\$2,766,800)
TAX INCREMENT FUND	22411020	E	5210	City-Wide	Eastgate Pizzutti	\$7,425	\$6,803	\$9,900	\$7,300	(\$2,600)	\$30,200
TAX INCREMENT FUND	22411020	E	5505	City-Wide	Eastgate Pizzutti	\$0	\$57,736	\$0	\$1,350,000	\$1,350,000	\$200,000
TAX INCREMENT FUND	22411020	E	5400	City-Wide	Eastgate Pizzutti	\$0	\$0	\$27,815	\$0	(\$111,260)	\$0
TAX INCREMENT FUND	22411020	E Total				\$7,425	\$64,539	\$37,715	\$1,385,115	\$1,347,400	\$341,460
TAX INCREMENT FUND	22411020	Total				(\$556,663)	(\$592,511)	(\$617,485)	\$718,515	\$1,358,800	(\$2,425,340)
TAX INCREMENT FUND	22411030	R	4110	City-Wide	Manor Homes	(\$36,252)	(\$34,224)	(\$34,000)	(\$34,000)	\$0	(\$136,000)
TAX INCREMENT FUND	22411030	R	4020	City-Wide	Manor Homes	(\$297,164)	(\$323,264)	(\$379,200)	(\$330,800)	(\$48,400)	(\$1,373,900)
TAX INCREMENT FUND	22411030	R Total				(\$333,416)	(\$357,488)	(\$413,200)	(\$364,800)	(\$48,400)	(\$1,509,900)
TAX INCREMENT FUND	22411030	E	5510	City-Wide	Manor Homes	\$0	\$0	\$0	\$0	\$0	\$50,000
TAX INCREMENT FUND	22411030	E	5210	City-Wide	Manor Homes	\$3,619	\$4,198	\$5,700	\$5,100	(\$600)	\$20,900
TAX INCREMENT FUND	22411030	E	5505	City-Wide	Manor Homes	\$129,235	\$1,755	\$325,000	\$210,000	(\$115,000)	\$600,000
TAX INCREMENT FUND	22411030	E	5500	City-Wide	Manor Homes	\$0	\$0	\$0	\$0	\$0	\$800,000
TAX INCREMENT FUND	22411030	E	5900	City-Wide	Manor Homes	\$0	\$110,000	\$150,000	\$150,000	\$0	\$292,203
TAX INCREMENT FUND	22411030	E Total				\$132,853	\$115,954	\$480,700	\$365,100	(\$115,600)	\$1,763,103
TAX INCREMENT FUND	22411030	Total				(\$200,563)	(\$241,534)	\$67,500	\$300	(\$164,000)	\$253,203
TAX INCREMENT FUND	22411040	R	4110	City-Wide	West Gahanna	(\$567)	(\$544)	(\$500)	(\$1,000)	\$500	(\$4,000)
TAX INCREMENT FUND	22411040	R	4020	City-Wide	West Gahanna	(\$322,622)	(\$398,408)	(\$379,800)	(\$480,800)	\$101,000	(\$1,996,500)
TAX INCREMENT FUND	22411040	R Total				(\$323,188)	(\$398,953)	(\$380,300)	(\$481,800)	\$101,500	(\$2,000,500)
TAX INCREMENT FUND	22411040	E	5205	City-Wide	West Gahanna	\$105,783	\$140,914	\$141,800	\$163,500	\$21,700	\$678,900
TAX INCREMENT FUND	22411040	E	5210	City-Wide	West Gahanna	\$4,172	\$6,942	\$7,600	\$6,700	(\$900)	\$27,800
TAX INCREMENT FUND	22411040	E Total				\$109,955	\$147,856	\$149,400	\$170,200	\$20,800	\$706,700
TAX INCREMENT FUND	22411040	Total				(\$213,233)	(\$251,097)	(\$230,900)	(\$311,600)	\$122,300	(\$1,293,800)
TAX INCREMENT FUND	22411050	R	4110	City-Wide	Creekside	(\$5,972)	(\$5,979)	(\$6,000)	(\$10,000)	\$4,000	(\$40,000)
TAX INCREMENT FUND	22411050	R	4020	City-Wide	Creekside	(\$96,650)	(\$105,752)	(\$144,800)	(\$258,400)	\$113,600	(\$1,072,800)
TAX INCREMENT FUND	22411050	R	4305	City-Wide	Creekside	(\$112,751)	\$0	(\$113,500)	(\$113,500)	\$0	(\$113,500)
TAX INCREMENT FUND	22411050	R Total				(\$215,373)	(\$111,731)	(\$264,300)	(\$268,400)	\$4,100	(\$1,112,800)
TAX INCREMENT FUND	22411050	E	5210	City-Wide	Creekside	\$1,289	\$1,434	\$2,850	\$2,600	(\$250)	\$11,000
TAX INCREMENT FUND	22411050	E	5900	City-Wide	Creekside	\$322,000	\$125,000	\$250,000	\$150,000	(\$100,000)	\$625,000
TAX INCREMENT FUND	22411050	E Total				\$323,289	\$126,434	\$252,850	\$152,600	(\$100,250)	\$636,000
TAX INCREMENT FUND	22411050	Total				\$107,915	\$14,703	(\$11,450)	(\$115,800)	(\$96,150)	(\$476,800)
TAX INCREMENT FUND	22411060	R	4020	City-Wide	Buckles	(\$210,291)	(\$214,212)	(\$227,000)	(\$175,500)	(\$51,500)	(\$728,900)
TAX INCREMENT FUND	22411060	R Total				(\$210,291)	(\$214,212)	(\$227,000)	(\$175,500)	(\$51,500)	(\$728,900)
TAX INCREMENT FUND	22411060	E	5205	City-Wide	Buckles	\$127,337	\$126,113	\$133,800	\$100,100	(\$33,700)	\$415,500
TAX INCREMENT FUND	22411060	E	5510	City-Wide	Buckles	\$0	\$0	\$0	\$540,000	\$540,000	\$0
TAX INCREMENT FUND	22411060	E	5210	City-Wide	Buckles	\$2,116	\$2,213	\$2,700	\$2,100	(\$600)	\$8,600
TAX INCREMENT FUND	22411060	E Total				\$129,453	\$128,326	\$136,500	\$642,200	\$505,700	\$424,100
TAX INCREMENT FUND	22411060	Total				(\$80,838)	(\$85,885)	(\$90,500)	\$466,700	\$454,200	(\$304,800)
TAX INCREMENT FUND	22411070	R	4020	City-Wide	Hamilton Road	(\$238,673)	(\$284,656)	(\$298,000)	(\$505,800)	\$207,800	(\$2,100,200)
TAX INCREMENT FUND	22411070	R	4305	City-Wide	Hamilton Road	(\$34,250)	\$0	\$0	\$0	\$0	\$0
TAX INCREMENT FUND	22411070	R Total				(\$272,922)	(\$284,656)	(\$298,000)	(\$505,800)	\$207,800	(\$2,100,200)
TAX INCREMENT FUND	22411070	E	5205	City-Wide	Hamilton Road	\$115,557	\$0	\$0	\$0	\$0	\$0
TAX INCREMENT FUND	22411070	E	5210	City-Wide	Hamilton Road	\$2,515	\$3,888	\$8,900	\$7,500	(\$1,400)	\$31,400
TAX INCREMENT FUND	22411070	E	5505	City-Wide	Hamilton Road	\$0	\$85,420	\$550,000	\$50,000	(\$500,000)	\$750,000
TAX INCREMENT FUND	22411070	E	5500	City-Wide	Hamilton Road	\$0	\$0	\$0	\$400,000	\$400,000	\$0
TAX INCREMENT FUND	22411070	E Total				\$118,072	\$89,308	\$558,900	\$457,500	\$	

Appendix A Expenditure & Revenue Line Item Detail

Fund Name	ORG	Account Type	OBJ	Department	Division	2022 Actuals	2023 Actuals	2024 Revised Budget	2025 Budget Request	2025 Vs. 2024	Forecasted 2026-2029
TAX INCREMENT FUND	22411080	R Total				(\$314,206)	(\$277,236)	(\$325,800)	(\$552,000)	\$226,200	(\$2,290,700)
TAX INCREMENT FUND	22411080	E	5210	City-Wide	Central Park	\$3,445	\$3,089	\$8,600	\$6,500	(\$2,100)	\$27,000
TAX INCREMENT FUND	22411080	E	5505	City-Wide	Central Park	\$123,990	\$32,500	\$0	\$1,000,000	\$1,000,000	\$0
TAX INCREMENT FUND	22411080	E	5900	City-Wide	Central Park	\$0	\$250,000	\$0	\$0	\$0	\$0
TAX INCREMENT FUND	22411080	E Total				\$127,435	\$285,589	\$8,600	\$1,006,500	\$997,900	\$27,000
TAX INCREMENT FUND	22411080 Total					(\$186,771)	\$8,353	(\$317,200)	\$454,500	\$1,224,100	(\$2,263,700)
TAX INCREMENT FUND	22411090	R	4110	City-Wide	North Triangle	(\$2,124)	(\$4,180)	(\$2,702)	(\$4,600)	\$1,898	(\$18,400)
TAX INCREMENT FUND	22411090	R	4020	City-Wide	North Triangle	(\$449,053)	(\$691,935)	(\$574,900)	(\$610,200)	\$35,300	(\$2,533,600)
TAX INCREMENT FUND	22411090	R Total				(\$451,177)	(\$696,114)	(\$577,602)	(\$614,800)	\$37,198	(\$2,552,000)
TAX INCREMENT FUND	22411090	E	5210	City-Wide	North Triangle	\$4,573	\$20,420	\$12,300	\$9,100	(\$3,200)	\$37,800
TAX INCREMENT FUND	22411090	E	5505	City-Wide	North Triangle	\$598	\$84,034	\$0	\$0	\$0	\$0
TAX INCREMENT FUND	22411090	E	5500	City-Wide	North Triangle	\$0	\$0	\$0	\$25,000	\$25,000	\$0
TAX INCREMENT FUND	22411090	E Total				\$5,171	\$104,454	\$12,300	\$34,100	\$21,800	\$37,800
TAX INCREMENT FUND	22411090 Total					(\$446,006)	(\$591,661)	(\$565,302)	(\$580,700)	\$58,998	(\$2,514,200)
TAX INCREMENT FUND	22411100	R	4020	City-Wide	Johnstown Rd	(\$287,990)	(\$306,176)	(\$322,300)	(\$340,300)	\$18,000	(\$1,413,000)
TAX INCREMENT FUND	22411100	R Total				(\$287,990)	(\$306,176)	(\$322,300)	(\$340,300)	\$18,000	(\$1,413,000)
TAX INCREMENT FUND	22411100	E	5205	City-Wide	Johnstown Rd	\$97,716	\$115,840	\$3,800	\$119,200	\$115,400	\$495,000
TAX INCREMENT FUND	22411100	E	5210	City-Wide	Johnstown Rd	\$2,898	\$3,163	\$4,000	\$4,000	\$0	\$16,800
TAX INCREMENT FUND	22411100	E	5505	City-Wide	Johnstown Rd	\$60,777	\$0	\$0	\$0	\$0	\$0
TAX INCREMENT FUND	22411100	E	5500	City-Wide	Johnstown Rd	\$0	\$0	\$0	\$875,000	\$875,000	\$0
TAX INCREMENT FUND	22411100	E Total				\$161,391	\$119,003	\$7,800	\$998,200	\$990,400	\$511,800
TAX INCREMENT FUND	22411100 Total					(\$126,599)	(\$187,173)	(\$314,500)	\$657,900	\$1,008,400	(\$901,200)
TAX INCREMENT FUND Total						(\$1,862,818)	(\$2,256,916)	(\$2,129,510)	\$1,168,415	\$4,568,321	(\$13,832,237)
LAW ENFORCEMENT TRUST FUND	22510000	R	4120	Public Safety	Public Safety	(\$91,912)	(\$37,886)	(\$99,844)	(\$50,146)	(\$49,698)	(\$160,000)
LAW ENFORCEMENT TRUST FUND	22510000	R Total				(\$91,912)	(\$37,886)	(\$99,844)	(\$50,146)	(\$49,698)	(\$160,000)
LAW ENFORCEMENT TRUST FUND	22510000	E	5205	Public Safety	Public Safety	\$6,527	\$33,833	\$115,010	\$40,146	(\$74,864)	\$160,000
LAW ENFORCEMENT TRUST FUND	22510000	E	5510	Public Safety	Public Safety	\$0	\$0	\$55,000	\$0	(\$55,000)	\$0
LAW ENFORCEMENT TRUST FUND	22510000	E	5320	Public Safety	Public Safety	\$0	\$0	\$37,000	\$10,000	(\$27,000)	\$0
LAW ENFORCEMENT TRUST FUND	22510000	E Total				\$6,527	\$33,833	\$207,010	(\$50,146)	(\$156,864)	\$160,000
LAW ENFORCEMENT TRUST FUND	22510000 Total					(\$85,385)	(\$4,053)	\$107,166	\$0	(\$206,562)	\$0
LAW ENFORCEMENT TRUST FUND Total						(\$85,385)	(\$4,053)	\$107,166	\$0	(\$206,562)	\$0
ENFORCE & EDUCATION FUND	22610000	R	4205	Public Safety	Public Safety	(\$1,540)	(\$1,084)	(\$2,400)	(\$4,500)	\$2,100	(\$18,000)
ENFORCE & EDUCATION FUND	22610000	R Total				(\$1,540)	(\$1,084)	(\$2,400)	(\$4,500)	\$2,100	(\$18,000)
ENFORCE & EDUCATION FUND	22610000	E	5320	Public Safety	Public Safety	\$0	\$11,768	\$25,000	\$0	(\$25,000)	\$0
ENFORCE & EDUCATION FUND	22610000	E	5225	Public Safety	Public Safety	\$0	\$0	\$0	\$2,500	\$2,500	\$10,000
ENFORCE & EDUCATION FUND	22610000	E	5310	Public Safety	Public Safety	\$0	\$0	\$0	\$2,000	\$2,000	\$8,000
ENFORCE & EDUCATION FUND	22610000	E Total				\$0	\$11,768	\$25,000	(\$4,500)	(\$20,500)	\$18,000
ENFORCE & EDUCATION FUND	22610000 Total					(\$1,540)	\$10,684	\$22,600	\$0	(\$18,400)	\$0
ENFORCE & EDUCATION FUND Total						(\$1,540)	\$10,684	\$22,600	\$0	(\$18,400)	\$0
PARKS & REC DONATION FUND	22708000	R	4605	Parks & Rec	Parks & Rec	(\$5,750)	(\$2,600)	\$0	\$0	\$0	\$0
PARKS & REC DONATION FUND	22708000	R Total				(\$5,750)	(\$2,600)	\$0	\$0	\$0	\$0
PARKS & REC DONATION FUND	22708000	E	4605	Parks & Rec	Parks & Rec	(\$5,750)	(\$2,600)	\$0	\$0	\$0	\$0
PARKS & REC DONATION FUND	22708000 Total					(\$5,750)	(\$2,600)	\$0	\$0	\$0	\$0
PARKS & REC DONATION FUND Total						(\$5,750)	(\$2,600)	\$0	\$0	\$0	\$0
PERMANENT IMPROVEMENT FUND	22806500	R	4100	Parks & Rec	Finance	\$0	\$0	(\$500,000)	\$0	(\$500,000)	\$0
PERMANENT IMPROVEMENT FUND	22806500	R Total				\$0	\$0	(\$500,000)	\$0	(\$500,000)	\$0
PERMANENT IMPROVEMENT FUND	22806500	E	5505	Parks & Rec	Finance	\$0	\$0	\$500,000	\$0	\$500,000	\$0
PERMANENT IMPROVEMENT FUND	22806500	E Total				\$0	\$0	\$500,000	\$0	\$500,000	\$0
PERMANENT IMPROVEMENT FUND	22806500 Total					\$0	\$0	\$0	\$0	\$0	\$0
PERMANENT IMPROVEMENT FUND Total						\$0	\$0	\$0	\$0	\$0	\$0
CLERK OF COURT COMPUTER FUND	22904000	R	4205	Court	Court	(\$23,519)	(\$25,657)	(\$28,800)	(\$29,100)	\$300	(\$119,200)
CLERK OF COURT COMPUTER FUND	22904000	R Total				(\$23,519)	(\$25,657)	(\$28,800)	(\$29,100)	\$300	(\$119,200)
CLERK OF COURT COMPUTER FUND	22904000	E	5205	Court	Court	\$47,597	\$12,460	\$15,000	\$15,000	\$0	\$62,500
CLERK OF COURT COMPUTER FUND	22904000	E	5215	Court	Court	\$9,898	\$19,427	\$24,200	\$47,500	\$23,300	\$114,000
CLERK OF COURT COMPUTER FUND	22904000	E Total				\$57,496	\$31,888	\$39,200	\$62,500	\$23,300	\$176,500
CLERK OF COURT COMPUTER FUND	22904000 Total					\$33,977	\$6,231	\$10,400	\$33,400	\$23,600	\$57,300
CLERK OF COURT COMPUTER FUND Total						\$33,977	\$6,231	\$10,400	\$33,400	\$23,600	\$57,300
PERMISSIVE LICENSE	23111000	R	4115	Engineering	Engineering	\$0	\$0	\$0	(\$662,000)	\$662,000	\$0
PERMISSIVE LICENSE	23111000	R Total				\$0	\$0	\$0	(\$662,000)	\$662,000	\$0
PERMISSIVE LICENSE	23111000	E	5505	Engineering	Engineering	\$0	\$0	\$0	\$325,000	\$325,000	\$350,000
PERMISSIVE LICENSE	23111000	E Total				\$0	\$0	\$0	\$325,000	\$325,000	\$350,000
PERMISSIVE LICENSE	23111000 Total					\$0	\$0	\$0	(\$337,000)	\$987,000	\$350,000
PERMISSIVE LICENSE Total						\$0	\$0	\$0	(\$337,000)	\$987,000	\$350,000
ARP FUND	23306000	R	4100	City-Wide	ARP	(\$1,873,280)	\$0	\$0	\$0	\$0	\$0
ARP FUND	23306000	R Total				(\$1,873,280)	\$0	\$0	\$0	\$0	\$0
ARP FUND	23306000	E	5205	City-Wide	ARP	\$0	\$0	\$0	\$0	\$0	\$0
ARP FUND	23306000	E	5212	City-Wide	ARP	\$0	\$50,000	\$100,882	\$0	(\$100,882)	\$0
ARP FUND	23306000	E	5505	City-Wide	ARP	\$161,156	\$48,844	\$0	\$0	\$0	\$0
ARP FUND	23306000	E	5213	City-Wide	ARP	\$0	\$0	\$826,000	\$0	(\$826,000)	\$0
ARP FUND	23306000	E Total				\$161,156	\$98,844	\$926,882	\$0	(\$926,882)	\$0
ARP FUND	23306000 Total					(\$1,712,124)	\$98,844	\$926,882	\$0	(\$926,882)	\$0
ARP FUND	23306800	E	5205	City-Wide	ARP Loss In Revenue	\$121,433	\$70,821	\$0	\$0	\$0	\$0
ARP FUND	23306800	E	5225	City-Wide	ARP Loss In Revenue	\$20,875	\$0	\$0	\$0	\$0	\$0
ARP FUND	23306800	E	5500	City-Wide	ARP Loss In Revenue	\$21,342	\$13,658	\$0	\$0	\$0	\$0
ARP FUND	23306800	E	5215	City-Wide	ARP Loss In Revenue	\$23,494	\$0	\$0	\$0	\$0	\$0
ARP FUND	23306800	E Total				\$187,144	\$84,479	\$0	\$0	\$0	\$0
ARP FUND	23306800 Total					\$187,144	\$84,479	\$0	\$0	\$0	\$0
ARP FUND Total						(\$1,524,980)	\$183,323	\$926,882	\$0	(\$926,882)	\$0
COURT COMPUTERIZATION FUND	23404000	R	4205	Court	Court	(\$8,763)	(\$9,538)	(\$10,800)	(\$10,800)	\$0	(\$43,200)
COURT COMPUTERIZATION FUND	23404000	R Total				(\$8,763)	(\$9,538)	(\$10,800)	(\$10,800)	\$0	(\$43,200)
COURT COMPUTERIZATION FUND	23404000	E	5215	Court	Court	\$1,740	\$1,830	\$2,200	\$2,500	\$300	\$9,400
COURT COMPUTERIZATION FUND	23404000	E Total				\$1,740	\$1,830	\$2,200	\$2,500	\$300	\$9,400
COURT COMPUTERIZATION FUND	23404000 Total					(\$7,023)	(\$7,708)	(\$8,600)	(\$8,300)	\$300	(\$33,800)
COURT COMPUTERIZATION FUND Total						(\$7,023)	(\$7,708)	(\$8,600)	(\$8,300)	\$300	(\$33,800)
FED LAW ENFORCE TRUST FUND	23510000	R	4400	Public Safety	Public Safety	(\$67)	(\$477)	\$0	\$0	\$0	\$0
FED LAW ENFORCE TRUST FUND	23510000	R	4120	Public Safety	Public Safety	(\$3,274)	\$0	(\$10,000)	(\$5,000)	(\$5,000)	(\$20,000)
FED LAW ENFORCE TRUST FUND	23510000	R Total				(\$3,340)	(\$477)	(\$10,000)	(\$5,000)	(\$5,000)	(\$20,000)

Appendix A Expenditure & Revenue Line Item Detail

Fund Name	ORG	Account Type	OBJ	Department	Division	2022 Actuals	2023 Actuals	2024 Revised Budget	2025 Budget Request	2025 Vs. 2024	Forecasted 2026-2029
FED LAW ENFORCE TRUST FUND	23510000	E	5205	Public Safety	Public Safety	\$980	\$9,000	\$10,000	\$5,000	(\$5,000)	\$20,000
FED LAW ENFORCE TRUST FUND	23510000	E	5510	Public Safety	Public Safety	\$30,000	\$0	\$0	\$0	\$0	\$0
FED LAW ENFORCE TRUST FUND	23510000	E Total				\$30,980	\$9,000	\$10,000	\$5,000	(\$5,000)	\$20,000
FED LAW ENFORCE TRUST FUND	23510000 Total					\$27,640	\$8,523	\$0	\$0	(\$10,000)	\$0
FED LAW ENFORCE TRUST FUND Total						\$27,640	\$8,523	\$0	\$0	(\$10,000)	\$0
TREASURY EQUIT SHARE FUND	23610000	R	4400	Public Safety	Public Safety	(\$529)	(\$2,182)	\$0	\$0	\$0	\$0
TREASURY EQUIT SHARE FUND	23610000	R	4120	Public Safety	Public Safety	(\$70,388)	\$0	(\$25,000)	(\$12,000)	(\$13,000)	(\$48,000)
TREASURY EQUIT SHARE FUND	23610000	R Total				(\$70,916)	(\$2,182)	(\$25,000)	(\$12,000)	(\$13,000)	(\$48,000)
TREASURY EQUIT SHARE FUND	23610000	E	5320	Public Safety	Public Safety	\$66,756	\$80,381	\$25,000	\$12,000	(\$13,000)	\$48,000
TREASURY EQUIT SHARE FUND	23610000	E Total				\$66,756	\$80,381	\$25,000	\$12,000	(\$13,000)	\$48,000
TREASURY EQUIT SHARE FUND	23610000 Total					(\$4,160)	\$78,199	\$0	\$0	(\$26,000)	\$0
TREASURY EQUIT SHARE FUND Total						(\$4,160)	\$78,199	\$0	\$0	(\$26,000)	\$0
AG PEACE OFFICER TRAIN FUND	23710000	R	4100	Public Safety	Public Safety	(\$32,804)	\$0	(\$87,059)	(\$74,225)	(\$12,834)	(\$330,000)
AG PEACE OFFICER TRAIN FUND	23710000	R Total				(\$32,804)	\$0	(\$87,059)	(\$74,225)	(\$12,834)	(\$330,000)
AG PEACE OFFICER TRAIN FUND	23710000	E	5225	Public Safety	Public Safety	\$0	\$30,350	\$87,059	\$74,225	(\$12,834)	\$330,000
AG PEACE OFFICER TRAIN FUND	23710000	E Total				\$0	\$30,350	\$87,059	\$74,225	(\$12,834)	\$330,000
AG PEACE OFFICER TRAIN FUND	23710000 Total					(\$32,804)	\$30,350	\$0	\$0	(\$25,668)	\$0
AG PEACE OFFICER TRAIN FUND Total						(\$32,804)	\$30,350	\$0	\$0	(\$25,668)	\$0
STREET TREE FUND	23808410	R	4205	Parks & Rec	Street Trees	\$0	\$0	\$0	\$0	\$0	\$0
STREET TREE FUND	23808410	R Total				\$0	\$0	\$0	\$0	\$0	\$0
STREET TREE FUND	23808410 Total					\$0	\$0	\$0	\$0	\$0	\$0
STREET TREE FUND Total						\$0	\$0	\$0	\$0	\$0	\$0
OCJS GRANT FUND	23910000	R	4100	Public Safety	Public Safety	\$0	\$0	\$0	\$0	\$0	\$0
OCJS GRANT FUND	23910000	R Total				\$0	\$0	\$0	\$0	\$0	\$0
OCJS GRANT FUND	23910000 Total					\$0	\$0	\$0	\$0	\$0	\$0
OCJS GRANT FUND Total						\$0	\$0	\$0	\$0	\$0	\$0
PUBLIC SAFETY FUND	24010000	R	4000	Public Safety	Public Safety	(\$1,332,545)	(\$1,306,654)	(\$1,048,280)	(\$1,458,100)	\$409,820	(\$5,485,840)
PUBLIC SAFETY FUND	24010000	R	4005	Public Safety	Public Safety	\$46,509	\$31,847	\$38,415	\$36,500	\$1,915	\$137,250
PUBLIC SAFETY FUND	24010000	R	4210	Public Safety	Public Safety	(\$14,286)	(\$19,297)	(\$1,200)	(\$14,000)	\$12,800	(\$48,800)
PUBLIC SAFETY FUND	24010000	R Total				(\$1,300,322)	(\$1,294,104)	(\$1,011,065)	(\$1,435,600)	\$424,535	(\$5,397,390)
PUBLIC SAFETY FUND	24010000 Total					(\$1,300,322)	(\$1,294,104)	(\$1,011,065)	(\$1,435,600)	\$424,535	(\$5,397,390)
PUBLIC SAFETY FUND	24010110	R	4300	Public Safety	Police	\$176,220	(\$206,453)	(\$250,843)	(\$330,000)	\$79,157	(\$1,420,000)
PUBLIC SAFETY FUND	24010110	R Total				\$176,220	(\$206,453)	(\$250,843)	(\$330,000)	\$79,157	(\$1,420,000)
PUBLIC SAFETY FUND	24010110	E	5225	Public Safety	Police	\$3,293	\$2,216	\$6,000	\$10,000	\$4,000	\$40,000
PUBLIC SAFETY FUND	24010110	E	5135	Public Safety	Police	\$76,657	\$95,058	\$79,065	\$127,630	\$48,565	\$567,449
PUBLIC SAFETY FUND	24010110	E	5105	Public Safety	Police	\$369,509	\$458,686	\$473,634	\$572,215	\$98,581	\$2,566,060
PUBLIC SAFETY FUND	24010110	E	5115	Public Safety	Police	\$1,276	\$9,506	\$5,500	\$5,500	\$0	\$23,700
PUBLIC SAFETY FUND	24010110	E	5140	Public Safety	Police	\$5,562	\$9,213	\$9,017	\$11,528	\$2,511	\$51,654
PUBLIC SAFETY FUND	24010110	E	5145	Public Safety	Police	\$5,283	\$6,688	\$6,923	\$8,126	\$1,203	\$36,400
PUBLIC SAFETY FUND	24010110	E	5160	Public Safety	Police	\$103	\$125	\$136	\$135	(\$1)	\$540
PUBLIC SAFETY FUND	24010110	E	5310	Public Safety	Police	\$0	\$0	\$100	\$0	(\$100)	\$400
PUBLIC SAFETY FUND	24010110	E	5300	Public Safety	Police	\$0	\$0	\$0	\$1,000	\$1,000	\$5,200
PUBLIC SAFETY FUND	24010110	E	5900	Public Safety	Police	\$917,905	\$955,604	\$1,035,415	\$1,066,303	\$30,888	\$4,764,970
PUBLIC SAFETY FUND	24010110	E	5150	Public Safety	Police	\$0	\$0	\$6,000	\$4,000	(\$2,000)	\$17,700
PUBLIC SAFETY FUND	24010110	E Total				\$1,379,586	\$1,537,096	(\$1,621,790)	\$1,806,437	\$184,647	\$8,074,073
PUBLIC SAFETY FUND	24010110 Total					\$1,203,367	\$1,330,643	\$1,370,947	\$1,476,437	\$263,804	\$6,654,073
PUBLIC SAFETY FUND	24010120	E	5205	Public Safety	General Admin	\$0	\$0	\$122,124	\$0	(\$122,124)	\$0
PUBLIC SAFETY FUND	24010120	E	5135	Public Safety	General Admin	\$0	\$6,872	\$27	\$0	(\$27)	\$0
PUBLIC SAFETY FUND	24010120	E	5105	Public Safety	General Admin	\$0	\$18,584	\$1,530	\$0	(\$1,530)	\$0
PUBLIC SAFETY FUND	24010120	E	5130	Public Safety	General Admin	\$0	\$2,602	\$214	\$0	(\$214)	\$0
PUBLIC SAFETY FUND	24010120	E	5140	Public Safety	General Admin	\$0	\$372	\$31	\$0	(\$31)	\$0
PUBLIC SAFETY FUND	24010120	E	5145	Public Safety	General Admin	\$0	\$263	\$21	\$0	(\$21)	\$0
PUBLIC SAFETY FUND	24010120	E	5160	Public Safety	General Admin	\$0	\$7	\$0	\$0	\$0	\$0
PUBLIC SAFETY FUND	24010120	E Total				\$0	\$28,700	\$123,947	\$0	(\$123,947)	\$0
PUBLIC SAFETY FUND	24010120 Total					\$0	\$28,700	\$123,947	\$0	(\$123,947)	\$0
PUBLIC SAFETY FUND Total						(\$96,955)	\$65,238	\$483,829	\$40,837	\$564,392	\$1,256,683
RIGHT OF WAY FUND	24111000	R	4205	Engineering	Engineering	(\$76,778)	(\$80,699)	(\$70,000)	(\$632,500)	\$562,500	(\$280,000)
RIGHT OF WAY FUND	24111000	R Total				(\$76,778)	(\$80,699)	(\$70,000)	(\$632,500)	\$562,500	(\$280,000)
RIGHT OF WAY FUND	24111000	E	5210	Engineering	Engineering	\$10,510	\$75,537	\$320,000	\$635,000	\$315,000	\$2,540,000
RIGHT OF WAY FUND	24111000	E Total				\$10,510	\$75,537	\$320,000	\$635,000	\$315,000	\$2,540,000
RIGHT OF WAY FUND	24111000 Total					(\$66,268)	(\$5,162)	\$250,000	\$2,500	\$877,500	\$2,260,000
RIGHT OF WAY FUND Total						(\$66,268)	(\$5,162)	\$250,000	\$2,500	\$877,500	\$2,260,000
PARKS & RECREATION FUND	24208000	R	4000	Parks & Rec	Parks & Rec	(\$841,607)	(\$93,324)	(\$1,048,280)	(\$1,374,780)	\$326,500	(\$6,361,550)
PARKS & RECREATION FUND	24208000	R	4005	Parks & Rec	Parks & Rec	\$29,374	\$22,748	\$32,015	\$34,400	(\$2,385)	\$157,600
PARKS & RECREATION FUND	24208000	R	4210	Parks & Rec	Parks & Rec	(\$9,023)	(\$13,784)	(\$10,000)	(\$13,200)	\$3,200	(\$56,000)
PARKS & RECREATION FUND	24208000	R Total				(\$821,256)	(\$924,360)	(\$1,026,265)	(\$1,353,580)	\$327,315	(\$6,259,950)
PARKS & RECREATION FUND	24208000 Total					(\$821,256)	(\$924,360)	(\$1,026,265)	(\$1,353,580)	\$327,315	(\$6,259,950)
PARKS & RECREATION FUND	24208310	E	5135	Parks & Rec	Parks Services	\$7,544	\$14,769	\$18,528	\$16,309	(\$2,219)	\$72,701
PARKS & RECREATION FUND	24208310	E	5105	Parks & Rec	Parks Services	\$44,486	\$71,120	\$84,478	\$90,720	\$6,242	\$407,141
PARKS & RECREATION FUND	24208310	E	5115	Parks & Rec	Parks Services	\$6,18	\$2,682	\$5,000	\$5,000	\$0	\$21,547
PARKS & RECREATION FUND	24208310	E	5130	Parks & Rec	Parks Services	\$6,450	\$10,227	\$12,731	\$13,329	\$598	\$59,715
PARKS & RECREATION FUND	24208310	E	5140	Parks & Rec	Parks Services	\$686	\$1,463	\$1,850	\$1,927	\$77	\$8,631
PARKS & RECREATION FUND	24208310	E	5145	Parks & Rec	Parks Services	\$689	\$1,066	\$1,324	\$1,368	\$44	\$6,125
PARKS & RECREATION FUND	24208310	E	5160	Parks & Rec	Parks Services	\$23	\$35	\$40	\$40	\$0	\$160
PARKS & RECREATION FUND	24208310	E	5150	Parks & Rec	Parks Services	\$600	\$600	\$1,200	\$600	(\$600)	\$2,400
PARKS & RECREATION FUND	24208310	E Total				\$61,096	\$101,962	\$125,151	\$129,293	\$4,142	\$578,420
PARKS & RECREATION FUND	24208310 Total					\$61,096	\$101,962	\$125,151	\$129,293	\$4,142	\$578,420
PARKS & RECREATION FUND	24208320	R	4325	Parks & Rec	Recreation Programs	\$0	\$30	\$0	\$0	\$0	\$0
PARKS & RECREATION FUND	24208320	R Total				\$0	\$30	\$0	\$0	\$0	\$0
PARKS & RECREATION FUND	24208320	E	5205	Parks & Rec	Recreation Programs	\$2,536	\$0	\$0	\$0	\$0	\$0
PARKS & RECREATION FUND	24208320	E	5110	Parks & Rec	Recreation Programs	\$0	\$23,785	\$0	\$0	\$0	\$0
PARKS & RECREATION FUND	24208320	E	5210	Parks & Rec	Recreation Programs	\$8,832	\$0	\$0	\$0	\$0	\$0
PARKS & RECREATION FUND	24208320	E	5225	Parks & Rec	Recreation Programs	\$0	\$600	\$0	\$0	\$0	\$0
PARKS & RECREATION FUND	24208320	E	5135	Parks & Rec	Recreation Programs	\$0	\$22,352	\$53,968	\$38,585	(\$15,383)	\$172,081
PARKS & RECREATION FUND	24208320	E	5105	Parks & Rec	Recreation Programs	\$0	\$90,448	\$242,730	\$264,565	\$21,835	\$1,186,962
PARKS & RECREATION FUND	24208320	E	5115	Parks & Rec	Recreation Programs	\$0	\$757	\$610	\$500	(\$110)	\$2,153

Appendix A Expenditure & Revenue Line Item Detail

Fund Name	ORG	Account Type	OBJ	Department	Division	2022 Actuals	2023 Actuals	2024 Revised Budget	2025 Budget Request	2025 Vs. 2024	Forecasted 2026-2029
PARKS & RECREATION FUND	24208320	E	5130	Parks & Rec	Recreation Programs	\$0	\$16,075	\$33,922	\$36,966	\$3,044	\$165,605
PARKS & RECREATION FUND	24208320	E	5140	Parks & Rec	Recreation Programs	\$0	\$2,286	\$4,868	\$5,301	\$433	\$23,746
PARKS & RECREATION FUND	24208320	E	5145	Parks & Rec	Recreation Programs	\$0	\$1,647	\$3,706	\$3,802	\$96	\$17,028
PARKS & RECREATION FUND	24208320	E	5160	Parks & Rec	Recreation Programs	\$0	\$47	\$100	\$107	\$7	\$428
PARKS & RECREATION FUND	24208320	E	5310	Parks & Rec	Recreation Programs	\$450	\$0	\$0	\$0	\$0	\$0
PARKS & RECREATION FUND	24208320	E	5300	Parks & Rec	Recreation Programs	\$6,160	\$388	\$0	\$0	\$0	\$0
PARKS & RECREATION FUND	24208320	E Total				\$17,979	\$158,386	\$339,904	\$349,826	\$9,922	\$1,568,003
PARKS & RECREATION FUND	24208320	Total				\$17,979	\$158,416	\$339,904	\$349,826	\$9,922	\$1,568,003
PARKS & RECREATION FUND	24208330	R	4325	Parks & Rec	Golf Course	(\$345,299)	(\$389,979)	(\$300,000)	(\$310,000)	\$10,000	(\$1,240,000)
PARKS & RECREATION FUND	24208330	R	4025	Parks & Rec	Golf Course	(\$36)	\$36	\$0	\$0	\$0	\$0
PARKS & RECREATION FUND	24208330	R	4320	Parks & Rec	Golf Course	(\$146,427)	(\$194,674)	(\$148,000)	(\$150,000)	\$2,000	(\$600,000)
PARKS & RECREATION FUND	24208330	R Total				(\$491,761)	(\$584,616)	(\$448,000)	(\$460,000)	\$12,000	(\$1,840,000)
PARKS & RECREATION FUND	24208330	E	5205	Parks & Rec	Golf Course	\$50,405	\$64,853	\$102,000	\$100,000	(\$2,000)	\$360,000
PARKS & RECREATION FUND	24208330	E	5320	Parks & Rec	Golf Course	\$0	\$3,113	\$0	\$0	\$0	\$0
PARKS & RECREATION FUND	24208330	E	5110	Parks & Rec	Golf Course	\$102,032	\$106,999	\$125,242	\$155,364	\$30,122	\$634,016
PARKS & RECREATION FUND	24208330	E	5210	Parks & Rec	Golf Course	\$500	\$150	\$200	\$200	\$0	\$800
PARKS & RECREATION FUND	24208330	E	5225	Parks & Rec	Golf Course	\$0	\$1,400	\$0	\$1,000	\$1,000	\$0
PARKS & RECREATION FUND	24208330	E	5135	Parks & Rec	Golf Course	\$13,937	\$14,707	\$45,453	\$15,107	(\$30,346)	\$67,003
PARKS & RECREATION FUND	24208330	E	5105	Parks & Rec	Golf Course	\$113,976	\$125,427	\$192,507	\$199,652	\$7,145	\$895,997
PARKS & RECREATION FUND	24208330	E	5115	Parks & Rec	Golf Course	\$11,389	\$10,303	\$12,910	\$10,000	(\$2,910)	\$43,091
PARKS & RECREATION FUND	24208330	E	5130	Parks & Rec	Golf Course	\$31,696	\$33,982	\$46,125	\$51,051	\$4,926	\$228,709
PARKS & RECREATION FUND	24208330	E	5140	Parks & Rec	Golf Course	\$3,411	\$4,831	\$6,577	\$7,268	\$691	\$32,565
PARKS & RECREATION FUND	24208330	E	5145	Parks & Rec	Golf Course	\$3,286	\$3,528	\$4,768	\$5,292	\$524	\$23,707
PARKS & RECREATION FUND	24208330	E	5160	Parks & Rec	Golf Course	\$78	\$60	\$90	\$0	\$0	\$360
PARKS & RECREATION FUND	24208330	E	5215	Parks & Rec	Golf Course	\$1,657	\$2,500	\$3,500	\$3,500	\$0	\$12,000
PARKS & RECREATION FUND	24208330	E	5300	Parks & Rec	Golf Course	\$58,880	\$76,299	\$85,500	\$89,500	\$4,000	\$358,000
PARKS & RECREATION FUND	24208330	E	5325	Parks & Rec	Golf Course	\$15,038	\$17,036	\$23,400	\$24,400	\$1,000	\$111,000
PARKS & RECREATION FUND	24208330	E	5150	Parks & Rec	Golf Course	\$0	\$0	\$600	\$1,000	\$400	\$3,400
PARKS & RECREATION FUND	24208330	E	5220	Parks & Rec	Golf Course	\$9,137	\$8,067	\$0	\$0	\$0	\$0
PARKS & RECREATION FUND	24208330	E Total				\$415,420	\$473,255	\$648,872	\$663,424	\$14,552	\$2,770,648
PARKS & RECREATION FUND	24208330	Total				(\$76,341)	(\$111,361)	\$208,872	\$203,424	\$26,552	\$930,648
PARKS & RECREATION FUND	24208340	R	4600	Parks & Rec	Senior Services	(\$960)	\$0	\$0	\$0	\$0	\$0
PARKS & RECREATION FUND	24208340	R	4325	Parks & Rec	Senior Services	\$0	\$0	\$0	\$0	\$0	\$0
PARKS & RECREATION FUND	24208340	R	4300	Parks & Rec	Senior Services	(\$36,470)	(\$53,373)	(\$40,000)	(\$60,320)	\$20,320	(\$241,280)
PARKS & RECREATION FUND	24208340	R Total				(\$37,430)	(\$53,373)	(\$40,000)	(\$60,320)	\$20,320	(\$241,280)
PARKS & RECREATION FUND	24208340	E	5205	Parks & Rec	Senior Services	\$6,516	\$18,279	\$31,000	\$45,000	\$14,000	\$160,000
PARKS & RECREATION FUND	24208340	E	5110	Parks & Rec	Senior Services	\$7,266	\$20,480	\$34,678	\$31,383	(\$3,295)	\$140,934
PARKS & RECREATION FUND	24208340	E	5210	Parks & Rec	Senior Services	\$1,912	\$1,815	\$3,000	\$3,000	\$0	\$12,000
PARKS & RECREATION FUND	24208340	E	5135	Parks & Rec	Senior Services	\$15,171	\$26,279	\$25,401	\$26,116	\$715	\$116,501
PARKS & RECREATION FUND	24208340	E	5105	Parks & Rec	Senior Services	\$82,734	\$113,569	\$120,275	\$125,438	\$5,163	\$562,536
PARKS & RECREATION FUND	24208340	E	5115	Parks & Rec	Senior Services	\$1,313	\$2,079	\$1,977	\$1,500	(\$477)	\$6,463
PARKS & RECREATION FUND	24208340	E	5130	Parks & Rec	Senior Services	\$12,421	\$19,058	\$21,601	\$22,055	\$454	\$98,810
PARKS & RECREATION FUND	24208340	E	5140	Parks & Rec	Senior Services	\$1,345	\$2,670	\$3,086	\$3,160	\$74	\$14,160
PARKS & RECREATION FUND	24208340	E	5145	Parks & Rec	Senior Services	\$1,287	\$1,953	\$2,213	\$2,272	\$59	\$10,177
PARKS & RECREATION FUND	24208340	E	5160	Parks & Rec	Senior Services	\$55	\$78	\$90	\$90	\$0	\$360
PARKS & RECREATION FUND	24208340	E	5215	Parks & Rec	Senior Services	\$300	\$500	\$500	\$500	\$0	\$2,000
PARKS & RECREATION FUND	24208340	E	5310	Parks & Rec	Senior Services	\$19	\$402	\$750	\$750	\$0	\$3,000
PARKS & RECREATION FUND	24208340	E	5300	Parks & Rec	Senior Services	\$9,432	\$9,869	\$16,200	\$20,000	\$3,800	\$80,000
PARKS & RECREATION FUND	24208340	E Total				\$139,773	\$217,030	\$260,771	\$281,264	\$20,493	\$1,206,941
PARKS & RECREATION FUND	24208340	Total				\$102,343	\$163,657	\$220,771	\$220,944	\$40,813	\$965,661
PARKS & RECREATION FUND	24208370	R	4325	Parks & Rec	Gahanna Swim Club	(\$108,410)	(\$84,791)	(\$90,000)	(\$93,000)	\$3,000	(\$372,000)
PARKS & RECREATION FUND	24208370	R	4515	Parks & Rec	Gahanna Swim Club	(\$1,116)	\$0	\$0	\$0	\$0	\$0
PARKS & RECREATION FUND	24208370	R	4320	Parks & Rec	Gahanna Swim Club	(\$32,377)	(\$29,972)	(\$30,000)	(\$30,000)	\$0	(\$120,000)
PARKS & RECREATION FUND	24208370	R Total				(\$141,903)	(\$114,763)	(\$120,000)	(\$123,000)	\$3,000	(\$492,000)
PARKS & RECREATION FUND	24208370	E	5205	Parks & Rec	Gahanna Swim Club	\$47,761	\$46,627	\$27,000	\$23,500	(\$3,500)	\$94,000
PARKS & RECREATION FUND	24208370	E	5110	Parks & Rec	Gahanna Swim Club	\$155,464	\$210,600	\$227,189	\$260,000	\$32,811	\$1,149,867
PARKS & RECREATION FUND	24208370	E	5210	Parks & Rec	Gahanna Swim Club	\$2,101	\$0	\$2,500	\$2,500	\$0	\$10,000
PARKS & RECREATION FUND	24208370	E	5225	Parks & Rec	Gahanna Swim Club	\$1,468	\$2,026	\$2,500	\$2,750	\$250	\$11,000
PARKS & RECREATION FUND	24208370	E	5135	Parks & Rec	Gahanna Swim Club	\$9,234	\$13,633	\$13,205	\$11,667	(\$1,538)	\$51,849
PARKS & RECREATION FUND	24208370	E	5105	Parks & Rec	Gahanna Swim Club	\$30,736	\$37,175	\$38,583	\$40,019	\$1,436	\$179,593
PARKS & RECREATION FUND	24208370	E	5115	Parks & Rec	Gahanna Swim Club	\$6,811	\$7,128	\$9,108	\$9,000	(\$108)	\$38,781
PARKS & RECREATION FUND	24208370	E	5130	Parks & Rec	Gahanna Swim Club	\$26,988	\$35,653	\$40,548	\$43,229	\$2,681	\$193,662
PARKS & RECREATION FUND	24208370	E	5140	Parks & Rec	Gahanna Swim Club	\$2,895	\$5,172	\$5,798	\$6,182	\$384	\$27,695
PARKS & RECREATION FUND	24208370	E	5145	Parks & Rec	Gahanna Swim Club	\$2,761	\$3,747	\$4,191	\$4,468	\$277	\$20,017
PARKS & RECREATION FUND	24208370	E	5160	Parks & Rec	Gahanna Swim Club	\$15	\$36	\$36	\$35	(\$1)	\$140
PARKS & RECREATION FUND	24208370	E	5300	Parks & Rec	Gahanna Swim Club	\$64,599	\$72,264	\$138,250	\$110,000	(\$28,250)	\$440,000
PARKS & RECREATION FUND	24208370	E	5325	Parks & Rec	Gahanna Swim Club	\$57,467	\$57,944	\$83,600	\$60,000	(\$23,600)	\$271,900
PARKS & RECREATION FUND	24208370	E	5150	Parks & Rec	Gahanna Swim Club	\$2,000	\$2,500	\$5,500	\$5,500	\$0	\$22,000
PARKS & RECREATION FUND	24208370	E Total				\$410,300	\$498,686	\$578,008	\$578,850	(\$19,158)	\$2,510,504
PARKS & RECREATION FUND	24208370	Total				\$268,397	\$383,922	\$478,008	\$455,850	(\$16,158)	\$2,018,504
PARKS & RECREATION FUND	24208380	R	4325	Parks & Rec	Hunters Ridge Pool	(\$242,302)	(\$241,370)	(\$250,000)	(\$255,000)	\$5,000	(\$1,020,000)
PARKS & RECREATION FUND	24208380	R	4025	Parks & Rec	Hunters Ridge Pool	\$0	\$0	\$0	\$0	\$0	\$0
PARKS & RECREATION FUND	24208380	R	4320	Parks & Rec	Hunters Ridge Pool	(\$14,507)	(\$16,548)	(\$16,000)	(\$16,000)	\$0	(\$64,000)
PARKS & RECREATION FUND	24208380	R Total				(\$256,808)	(\$257,918)	(\$266,000)	(\$271,000)	\$5,000	(\$1,084,000)
PARKS & RECREATION FUND	24208380	E	5205	Parks & Rec	Hunters Ridge Pool	\$20,725	\$35,098	\$16,000	\$15,000	(\$1,000)	\$60,000
PARKS & RECREATION FUND	24208380	E	5110	Parks & Rec	Hunters Ridge Pool	\$103,758	\$140,400	\$164,750	\$188,000	\$23,250	\$831,347
PARKS & RECREATION FUND	24208380	E	5210	Parks & Rec	Hunters Ridge Pool	\$2,600	\$0	\$2,500	\$2,500	\$0	\$10,000
PARKS & RECREATION FUND	24208380	E	5225	Parks & Rec	Hunters Ridge Pool	\$1,404	\$7,373	\$2,500	\$2,750	\$250	\$11,000
PARKS & RECREATION FUND	24208380	E	5135	Parks & Rec	Hunters Ridge Pool	\$6,156	\$9,088	\$8,808	\$7,783	(\$1,025)	\$34,591
PARKS & RECREATION FUND	24208380	E	5105	Parks & Rec	Hunters Ridge Pool	\$20,490	\$24,783	\$25,722	\$26,680	\$958	\$119,733
PARKS & RECREATION FUND	24208380	E	5115	Parks & Rec	Hunters Ridge Pool	\$4,541	\$4,752	\$6,410	\$6,000	(\$410)	\$25,854
PARKS & RECREATION FUND	24208380	E	5130	Parks & Rec	Hunters Ridge Pool	\$18,008	\$23,769	\$27,546	\$30,877	\$3,331	\$138,328
PARKS & RECREATION FUND	24208380	E	5140	Parks & Rec	Hunters Ridge Pool	\$1,932	\$3,448	\$3,939	\$4,415	\$476	\$19,776
PARKS & RECREATION FUND	24208380	E	5145	Parks & Rec	Hunters Ridge Pool	\$1,842	\$2,498	\$2,876	\$3,196	\$320	\$14,325
PARKS & RECREATION FUND	24208380	E	5160	Parks & Rec	Hunters Ridge Pool	\$10	\$24	\$25	\$25	\$0	\$100
PARKS & RECREATION FUND	24208380	E	5215	Parks & Rec	Hunters Ridge Pool	\$500	\$2,000	\$7,900	\$7,900	\$0	\$30,400

Appendix A Expenditure & Revenue Line Item Detail

Fund Name	ORG	Account Type	OBJ	Department	Division	2022 Actuals	2023 Actuals	2024 Revised Budget	2025 Budget Request	2025 Vs. 2024	Forecasted 2026-2029
PARKS & RECREATION FUND	24208380	E	5300	Parks & Rec	Hunters Ridge Pool	\$28,345	\$32,761	\$62,500	\$62,000	(\$500)	\$250,000
PARKS & RECREATION FUND	24208380	E	5325	Parks & Rec	Hunters Ridge Pool	\$16,422	\$16,512	\$26,800	\$26,900	\$100	\$122,300
PARKS & RECREATION FUND	24208380	E	5150	Parks & Rec	Hunters Ridge Pool	\$2,500	\$2,500	\$4,000	\$4,000	\$0	\$16,000
PARKS & RECREATION FUND	24208380	E	Total			\$229,233	\$305,006	\$362,276	\$388,026	\$25,750	\$1,683,754
PARKS & RECREATION FUND	24208380	Total				(\$27,575)	\$47,088	\$96,276	\$117,026	\$30,750	\$599,754
PARKS & RECREATION FUND	24208400	R	4300	Parks & Rec	Camps	(\$214,232)	(\$248,070)	(\$250,000)	(\$300,000)	\$50,000	(\$1,000,000)
PARKS & RECREATION FUND	24208400	R	Total			(\$214,232)	(\$248,070)	(\$250,000)	(\$300,000)	\$50,000	(\$1,000,000)
PARKS & RECREATION FUND	24208400	E	5205	Parks & Rec	Camps	\$13,006	\$13,726	\$22,000	\$25,500	\$3,500	\$102,000
PARKS & RECREATION FUND	24208400	E	5110	Parks & Rec	Camps	\$93,793	\$161,187	\$207,000	\$260,000	\$53,000	\$1,120,375
PARKS & RECREATION FUND	24208400	E	5210	Parks & Rec	Camps	\$1,000	\$556	\$3,500	\$4,000	\$500	\$14,000
PARKS & RECREATION FUND	24208400	E	5225	Parks & Rec	Camps	\$290	\$3,750	\$1,500	\$2,000	\$500	\$6,000
PARKS & RECREATION FUND	24208400	E	5135	Parks & Rec	Camps	\$34,100	\$36,931	\$40,773	\$33,604	(\$7,169)	\$149,441
PARKS & RECREATION FUND	24208400	E	5105	Parks & Rec	Camps	\$105,134	\$84,594	\$98,740	\$107,437	\$8,697	\$482,041
PARKS & RECREATION FUND	24208400	E	5115	Parks & Rec	Camps	\$3,100	\$1,535	\$4,500	\$4,500	\$0	\$19,391
PARKS & RECREATION FUND	24208400	E	5130	Parks & Rec	Camps	\$28,047	\$33,894	\$43,356	\$51,993	\$8,637	\$232,936
PARKS & RECREATION FUND	24208400	E	5140	Parks & Rec	Camps	\$3,007	\$4,958	\$6,184	\$7,418	\$1,234	\$33,234
PARKS & RECREATION FUND	24208400	E	5145	Parks & Rec	Camps	\$2,879	\$3,596	\$4,468	\$5,361	\$893	\$24,020
PARKS & RECREATION FUND	24208400	E	5160	Parks & Rec	Camps	\$55	\$34	\$43	\$43	\$0	\$172
PARKS & RECREATION FUND	24208400	E	5215	Parks & Rec	Camps	\$3,000	\$1,500	\$1,500	\$1,550	\$50	\$6,200
PARKS & RECREATION FUND	24208400	E	5300	Parks & Rec	Camps	\$10,273	\$9,473	\$12,000	\$12,360	\$360	\$54,000
PARKS & RECREATION FUND	24208400	E	5325	Parks & Rec	Camps	\$2,231	\$2,209	\$2,800	\$3,300	\$500	\$13,200
PARKS & RECREATION FUND	24208400	E	5150	Parks & Rec	Camps	\$0	\$2,000	\$4,000	\$4,000	\$0	\$16,000
PARKS & RECREATION FUND	24208400	E	Total			\$299,916	\$359,943	\$452,364	\$523,066	\$70,702	\$2,273,010
PARKS & RECREATION FUND	24208400	Total				\$85,684	\$111,873	\$202,364	\$223,066	\$120,702	\$1,273,010
PARKS & RECREATION FUND Total						(\$389,674)	(\$68,803)	\$637,081	\$345,849	\$544,038	\$1,674,050
PUBLIC SERVICE FUND	24311000	R	4000	Public Service	Public Service	(\$1,332,545)	(\$1,493,319)	(\$1,785,950)	(\$1,333,120)	(\$452,830)	(\$6,265,610)
PUBLIC SERVICE FUND	24311000	R	4005	Public Service	Public Service	\$46,509	\$36,397	\$57,625	\$33,400	\$24,225	\$155,200
PUBLIC SERVICE FUND	24311000	R	4210	Public Service	Public Service	(\$14,286)	(\$22,054)	(\$18,000)	(\$12,800)	(\$5,200)	(\$55,200)
PUBLIC SERVICE FUND	24311000	R	Total			(\$1,300,322)	(\$1,478,976)	(\$1,746,325)	(\$1,312,520)	(\$433,805)	(\$6,165,610)
PUBLIC SERVICE FUND	24311000	Total				(\$1,300,322)	(\$1,478,976)	(\$1,746,325)	(\$1,312,520)	(\$433,805)	(\$6,165,610)
PUBLIC SERVICE FUND	24311400	R	4515	Public Service	Public Service	(\$982)	\$0	\$0	\$0	\$0	\$0
PUBLIC SERVICE FUND	24311400	R	Total			(\$982)	\$0	\$0	\$0	\$0	\$0
PUBLIC SERVICE FUND	24311400	E	5205	Public Service	Public Service	\$8,956	\$0	\$0	\$0	\$0	\$0
PUBLIC SERVICE FUND	24311400	E	5135	Public Service	Public Service	(\$530)	\$0	\$0	\$0	\$0	\$0
PUBLIC SERVICE FUND	24311400	E	5310	Public Service	Public Service	\$1,130	\$0	\$0	\$0	\$0	\$0
PUBLIC SERVICE FUND	24311400	E	5300	Public Service	Public Service	\$32,089	\$0	\$0	\$0	\$0	\$0
PUBLIC SERVICE FUND	24311400	E	5325	Public Service	Public Service	\$8,273	\$0	\$0	\$0	\$0	\$0
PUBLIC SERVICE FUND	24311400	E	5220	Public Service	Public Service	\$4,019	\$0	\$0	\$0	\$0	\$0
PUBLIC SERVICE FUND	24311400	E	Total			\$53,937	\$0	\$0	\$0	\$0	\$0
PUBLIC SERVICE FUND	24311400	Total				\$52,954	\$0	\$0	\$0	\$0	\$0
PUBLIC SERVICE FUND	24311450	R	4205	Public Service	Engineering	(\$162,786)	(\$56,088)	\$0	\$0	\$0	\$0
PUBLIC SERVICE FUND	24311450	R	Total			(\$162,786)	(\$56,088)	\$0	\$0	\$0	\$0
PUBLIC SERVICE FUND	24311450	E	5210	Public Service	Engineering	\$55,382	\$16,849	\$0	\$0	\$0	\$0
PUBLIC SERVICE FUND	24311450	E	5225	Public Service	Engineering	\$0	\$0	\$0	\$0	\$0	\$0
PUBLIC SERVICE FUND	24311450	E	5135	Public Service	Engineering	\$151,957	\$0	\$0	\$0	\$0	\$0
PUBLIC SERVICE FUND	24311450	E	5105	Public Service	Engineering	\$499,554	\$0	\$0	\$0	\$0	\$0
PUBLIC SERVICE FUND	24311450	E	5115	Public Service	Engineering	\$165	\$0	\$0	\$0	\$0	\$0
PUBLIC SERVICE FUND	24311450	E	5130	Public Service	Engineering	\$68,385	\$0	\$0	\$0	\$0	\$0
PUBLIC SERVICE FUND	24311450	E	5140	Public Service	Engineering	\$7,413	\$0	\$0	\$0	\$0	\$0
PUBLIC SERVICE FUND	24311450	E	5145	Public Service	Engineering	\$6,772	\$0	\$0	\$0	\$0	\$0
PUBLIC SERVICE FUND	24311450	E	5160	Public Service	Engineering	\$195	\$0	\$0	\$0	\$0	\$0
PUBLIC SERVICE FUND	24311450	E	5215	Public Service	Engineering	\$8,079	\$0	\$0	\$0	\$0	\$0
PUBLIC SERVICE FUND	24311450	E	5310	Public Service	Engineering	\$990	\$2,674	\$0	\$0	\$0	\$0
PUBLIC SERVICE FUND	24311450	E	5325	Public Service	Engineering	\$3,575	\$0	\$0	\$0	\$0	\$0
PUBLIC SERVICE FUND	24311450	E	Total			\$802,467	\$19,522	\$0	\$0	\$0	\$0
PUBLIC SERVICE FUND	24311450	Total				\$639,681	(\$36,566)	\$0	\$0	\$0	\$0
PUBLIC SERVICE FUND	24311470	R	4205	Public Service	Parking Garage	(\$5,555)	(\$5,405)	(\$5,480)	(\$4,350)	(\$1,130)	(\$17,400)
PUBLIC SERVICE FUND	24311470	R	Total			(\$5,555)	(\$5,405)	(\$5,480)	(\$4,350)	(\$1,130)	(\$17,400)
PUBLIC SERVICE FUND	24311470	E	5205	Public Service	Parking Garage	\$20,421	\$34,415	\$68,790	\$51,565	(\$17,225)	\$234,000
PUBLIC SERVICE FUND	24311470	E	5300	Public Service	Parking Garage	\$0	\$12,000	\$12,500	\$13,000	\$500	\$59,300
PUBLIC SERVICE FUND	24311470	E	5325	Public Service	Parking Garage	\$26,348	\$25,081	\$30,000	\$31,500	\$1,500	\$143,000
PUBLIC SERVICE FUND	24311470	E	5220	Public Service	Parking Garage	\$7,288	\$15,552	\$18,500	\$19,000	\$500	\$86,400
PUBLIC SERVICE FUND	24311470	E	Total			\$54,057	\$87,049	\$129,790	\$115,065	(\$14,725)	\$522,700
PUBLIC SERVICE FUND	24311470	Total				\$48,502	\$81,644	\$124,310	\$110,715	(\$15,855)	\$505,300
PUBLIC SERVICE FUND	24313000	R	4205	Engineering	Engineering	\$0	(\$13,160)	(\$60,000)	(\$60,000)	\$0	(\$240,000)
PUBLIC SERVICE FUND	24313000	R	4000	Engineering	Engineering	\$0	\$0	\$0	\$0	\$0	\$0
PUBLIC SERVICE FUND	24313000	R	4005	Engineering	Engineering	\$0	\$0	\$0	\$0	\$0	\$0
PUBLIC SERVICE FUND	24313000	R	4210	Engineering	Engineering	\$0	\$0	\$0	\$0	\$0	\$0
PUBLIC SERVICE FUND	24313000	R	Total			\$0	(\$13,160)	(\$60,000)	\$0	(\$240,000)	
PUBLIC SERVICE FUND	24313000	E	5205	Engineering	Engineering	\$0	\$1,692	\$8,000	\$35,700	\$27,700	\$0
PUBLIC SERVICE FUND	24313000	E	5110	Engineering	Engineering	\$0	\$6,745	\$19,968	\$10,187	(\$9,781)	\$45,747
PUBLIC SERVICE FUND	24313000	E	5210	Engineering	Engineering	\$0	\$243,421	\$1,396,000	\$610,500	(\$785,500)	\$2,320,500
PUBLIC SERVICE FUND	24313000	E	5225	Engineering	Engineering	\$0	\$343	\$0	\$0	\$0	\$4,310
PUBLIC SERVICE FUND	24313000	E	5135	Engineering	Engineering	\$0	\$130,245	\$184,660	\$138,270	(\$46,390)	\$609,261
PUBLIC SERVICE FUND	24313000	E	5105	Engineering	Engineering	\$0	\$620,816	\$848,245	\$861,951	\$13,706	\$3,868,515
PUBLIC SERVICE FUND	24313000	E	5115	Engineering	Engineering	\$0	\$854	\$500	\$500	\$0	\$2,153
PUBLIC SERVICE FUND	24313000	E	5130	Engineering	Engineering	\$0	\$87,758	\$121,012	\$121,683	\$671	\$545,134
PUBLIC SERVICE FUND	24313000	E	5140	Engineering	Engineering	\$0	\$12,404	\$17,377	\$17,453	\$76	\$78,201
PUBLIC SERVICE FUND	24313000	E	5145	Engineering	Engineering	\$0	\$8,947	\$12,383	\$12,465	\$82	\$55,842
PUBLIC SERVICE FUND	24313000	E	5160	Engineering	Engineering	\$0	\$235	\$352	\$325	(\$27)	\$1,300
PUBLIC SERVICE FUND	24313000	E	5215	Engineering	Engineering	\$0	\$4,128	\$5,187	\$11,668	\$6,481	\$22,352
PUBLIC SERVICE FUND	24313000	E	5310	Engineering	Engineering	\$0	\$4,124	\$7,500	\$15,000	\$7,500	\$32,318
PUBLIC SERVICE FUND	24313000	E	5325	Engineering	Engineering	\$0	\$3,120	\$4,200	\$4,200	\$0	\$18,100
PUBLIC SERVICE FUND	24313000	E	Total			\$0	\$1,124,832	\$2,625,384	\$1,839,902	(\$785,482)	\$7,603,733
PUBLIC SERVICE FUND	24313000	Total				\$0	\$1,111,672	\$2,565,384	\$1,779,902	(\$785,482)	\$7,363,733
PUBLIC SERVICE FUND Total						(\$559,184)	(\$322,226)	\$943,369	\$578,097	(\$1,235,142)	\$1,703,423

Appendix A Expenditure & Revenue Line Item Detail

Fund Name	ORG	Account Type	OBJ	Department	Division	2022 Actuals	2023 Actuals	2024 Revised Budget	2025 Budget Request	2025 Vs. 2024	Forecasted 2026-2029
OPIOID SETTLEMENT	24403000	R	4600	Law	Law	(\$6,258)	(\$28,070)	\$0	\$0	\$0	\$0
OPIOID SETTLEMENT	24403000	R Total				(\$6,258)	(\$28,070)	\$0	\$0	\$0	\$0
OPIOID SETTLEMENT	24403000	Total				(\$6,258)	(\$28,070)	\$0	\$0	\$0	\$0
OPIOID SETTLEMENT Total						(\$6,258)	(\$28,070)	\$0	\$0	\$0	\$0
STATE GRANT FUND	32208500	R	4100	Parks & Rec	Natureworks	\$0	\$0	(\$175,000)	\$0	(\$175,000)	\$0
STATE GRANT FUND	32208500	R Total				\$0	\$0	(\$175,000)	\$0	(\$175,000)	\$0
STATE GRANT FUND	32208500	E	5505	Parks & Rec	Natureworks	\$0	\$0	\$175,000	\$0	(\$175,000)	\$0
STATE GRANT FUND	32208500	E Total				\$0	\$0	\$175,000	\$0	(\$175,000)	\$0
STATE GRANT FUND	32208500	Total				\$0	\$0	\$0	\$0	(\$350,000)	\$0
STATE GRANT FUND Total						\$0	\$0	\$0	\$0	(\$350,000)	\$0
OPWC FUND	32311000	R	4100	Public Service	OPWC	\$0	\$0	(\$1,000,000)	\$0	(\$1,000,000)	\$0
OPWC FUND	32311000	R Total				\$0	\$0	(\$1,000,000)	\$0	(\$1,000,000)	\$0
OPWC FUND	32311000	E	5505	Public Service	OPWC	\$0	\$0	\$999,999	\$0	\$999,999	\$0
OPWC FUND	32311000	E Total				\$0	\$0	\$999,999	\$0	\$999,999	\$0
OPWC FUND	32311000	Total				\$0	\$0	(\$1)	\$0	(\$1)	\$0
OPWC FUND Total						\$0	\$0	(\$1)	\$0	(\$1)	\$0
CAPITAL IMPROVEMENT FUND	32506000	E	5505	City-Wide	Capital Projects	\$67,176	\$41,029	\$0	\$0	\$0	\$0
CAPITAL IMPROVEMENT FUND	32506000	E Total				\$112,562	\$177,192	\$0	\$0	\$0	\$0
CAPITAL IMPROVEMENT FUND Total						\$179,739	\$218,220	\$0	\$0	\$0	\$0
CAPITAL IMPROVEMENT FUND	32506000	Total				\$179,739	\$218,220	\$0	\$0	\$0	\$0
CAPITAL IMPROVEMENT FUND	32506550	R	4900	City-Wide	75% Capital Projects	\$0	\$0	\$0	(\$715,000)	\$715,000	\$0
CAPITAL IMPROVEMENT FUND	32506550	R Total				\$0	\$0	\$0	\$0	\$0	\$0
CAPITAL IMPROVEMENT FUND	32506550	R	4600	City-Wide	75% Capital Projects	\$0	(\$5,866)	\$0	\$0	\$0	\$0
CAPITAL IMPROVEMENT FUND	32506550	R Total				\$0	(\$29,203)	\$0	\$0	\$0	\$0
CAPITAL IMPROVEMENT FUND	32506550	R	4315	City-Wide	75% Capital Projects	\$0	(\$10,520,091)	(\$11,199,891)	(\$11,647,500)	(\$12,498,000)	\$850,500
CAPITAL IMPROVEMENT FUND	32506550	R Total				\$367,177	\$272,974	\$384,150	\$312,500	\$71,650	\$1,349,025
CAPITAL IMPROVEMENT FUND	32506550	R	4000	City-Wide	75% Capital Projects	\$0	(\$112,783)	(\$165,405)	(\$120,000)	(\$120,000)	\$0
CAPITAL IMPROVEMENT FUND	32506550	R Total				\$0	(\$800,000)	(\$1,800,000)	(\$1,000,000)	(\$345,000)	\$0
CAPITAL IMPROVEMENT FUND	32506550	R	4400	City-Wide	75% Capital Projects	\$0	(\$88,384)	(\$75,000)	(\$13,384)	(\$300,000)	\$0
CAPITAL IMPROVEMENT FUND	32506550	R	4510	City-Wide	75% Capital Projects	\$0	(\$20,000)	(\$118,979)	(\$118,979)	(\$118,979)	\$0
CAPITAL IMPROVEMENT FUND	32506550	R	4100	City-Wide	75% Capital Projects	\$0	(\$20,000)	(\$118,979)	(\$118,979)	(\$118,979)	\$0
CAPITAL IMPROVEMENT FUND	32506550	R	4500	City-Wide	75% Capital Projects	(\$8,500,000)	\$0	(\$53,765,000)	(\$53,765,000)	(\$53,765,000)	\$0
CAPITAL IMPROVEMENT FUND Total						(\$18,765,697)	(\$11,147,390)	(\$66,155,713)	(\$14,895,500)	(\$51,260,213)	(\$53,743,975)
CAPITAL IMPROVEMENT FUND	32506550	E	5510	City-Wide	75% Capital Projects	\$357,871	\$1,786,113	\$2,143,792	\$3,560,000	\$1,416,208	\$6,707,001
CAPITAL IMPROVEMENT FUND	32506550	E Total				\$10,492,772	\$2,375,648	\$59,725,000	\$2,679,502	(\$57,045,498)	\$4,580,001
CAPITAL IMPROVEMENT FUND	32506550	E	5505	City-Wide	75% Capital Projects	\$4,691,675	\$5,702,618	\$8,470,000	\$5,403,000	(\$3,067,000)	\$25,261,000
CAPITAL IMPROVEMENT FUND	32506550	E Total				\$0	\$425,000	\$0	\$0	\$0	\$0
CAPITAL IMPROVEMENT FUND	32506550	E	5405	City-Wide	75% Capital Projects	\$0	\$0	\$79,254	\$3,913,150	\$3,833,896	\$15,669,100
CAPITAL IMPROVEMENT FUND	32506550	E Total				\$0	\$0	\$300,000	\$300,000	\$0	\$1,200,000
CAPITAL IMPROVEMENT FUND	32506550	E Total				\$15,542,318	\$10,289,379	\$70,718,046	\$15,855,652	(\$54,862,394)	\$53,417,102
CAPITAL IMPROVEMENT FUND Total						(\$3,223,379)	(\$858,011)	\$4,562,333	\$960,152	(\$106,122,607)	(\$326,873)
CAPITAL IMPROVEMENT FUND Total						(\$3,043,641)	(\$639,791)	\$4,562,333	\$960,152	(\$106,122,607)	(\$326,873)
PARK FUND	32708000	R	4205	Parks & Rec	Parks & Rec	(\$72,000)	(\$1,000)	\$0	\$0	\$0	\$0
PARK FUND	32708000	R Total				(\$72,000)	(\$1,000)	\$0	\$0	\$0	\$0
PARK FUND	32708000	Total				(\$72,000)	(\$1,000)	\$0	\$0	\$0	\$0
PARK FUND Total						(\$72,000)	(\$1,000)	\$0	\$0	\$0	\$0
COURT BUILDING FUND	32904000	R	4205	Court	Court	(\$14,683)	(\$16,041)	\$0	(\$16,800)	\$16,800	(\$33,600)
COURT BUILDING FUND	32904000	R Total				(\$14,683)	(\$16,041)	\$0	(\$16,800)	\$16,800	(\$33,600)
COURT BUILDING FUND	32904000	Total				(\$14,683)	(\$16,041)	\$0	(\$16,800)	\$16,800	(\$33,600)
COURT BUILDING FUND Total						(\$14,683)	(\$16,041)	\$0	(\$16,800)	\$16,800	(\$33,600)
BOND RETIREMENT FUND	43106000	R	4900	City-Wide	Finance	(\$1,609,489)	(\$1,673,643)	(\$1,806,411)	(\$5,601,746)	\$3,795,335	(\$19,780,193)
BOND RETIREMENT FUND	43106000	R Total				(\$321,473)	(\$324,071)	(\$362,000)	(\$492,373)	\$130,373	(\$2,191,000)
BOND RETIREMENT FUND	43106000	R	4010	City-Wide	Finance	(\$38,745)	(\$38,786)	(\$38,000)	(\$52,000)	\$14,000	(\$208,000)
BOND RETIREMENT FUND	43106000	R Total				(\$63,665)	(\$39,950)	(\$3,973,249)	(\$3,973,249)	\$0	(\$208,000)
BOND RETIREMENT FUND	43106000	R Total				(\$2,033,371)	(\$10,576,450)	(\$18,429,660)	(\$6,146,119)	(\$12,283,541)	(\$22,179,193)
BOND RETIREMENT FUND	43106000	E	5210	City-Wide	Finance	\$4,042	\$41,628	\$5,430	\$5,000	(\$430)	\$21,910
BOND RETIREMENT FUND	43106000	E Total				(\$1,693,572)	(\$10,223,572)	(\$1,753,572)	\$3,098,573	\$1,345,001	\$11,119,292
BOND RETIREMENT FUND	43106000	E	5400	City-Wide	Finance	(\$536,538)	\$467,788	\$2,855,104	\$3,042,613	\$187,509	\$10,829,162
BOND RETIREMENT FUND	43106000	E Total				\$0	\$13,408,979	\$0	(\$13,408,979)	\$0	(\$208,000)
BOND RETIREMENT FUND	43106000	E Total				(\$2,234,152)	(\$10,732,988)	(\$18,023,086)	\$6,146,186	(\$11,876,900)	(\$21,970,364)
BOND RETIREMENT FUND	43106000	Total				\$200,780	\$156,537	(\$406,574)	\$67	(\$24,160,441)	(\$208,829)
BOND RETIREMENT FUND Total						\$200,780	\$156,537	(\$406,574)	\$67	(\$24,160,441)	(\$208,829)
TECH CTR SECURITY DEPOSIT FUND	43206000	R	4900	City-Wide	Finance	\$0	(\$335,100)	\$0	\$0	\$0	\$0
TECH CTR SECURITY DEPOSIT FUND	43206000	R Total				(\$1,500,000)	\$0	\$0	\$0	\$0	\$0
TECH CTR SECURITY DEPOSIT FUND	43206000	R	4100	City-Wide	Finance	\$0	(\$357,183)	\$0	\$0	\$0	\$0
TECH CTR SECURITY DEPOSIT FUND	43206000	R Total				(\$1,500,000)	(\$692,283)	\$0	\$0	\$0	\$0
TECH CTR SECURITY DEPOSIT FUND	43206000	E	5205	City-Wide	Finance	\$0	\$692,283	\$0	\$0	\$0	\$0
TECH CTR SECURITY DEPOSIT FUND	43206000	E Total				\$0	\$692,283	\$0	\$0	\$0	\$0
TECH CTR SECURITY DEPOSIT FUND	43206000	E	5505	City-Wide	Finance	\$690,511	\$809,489	\$0	\$0	\$0	\$0
TECH CTR SECURITY DEPOSIT FUND	43206000	E Total				\$690,511	\$1,501,772	\$0	\$0	\$0	\$0
TECH CTR SECURITY DEPOSIT FUND	43206000	Total				(\$809,489)	\$809,489	\$0	\$0	\$0	\$0
TECH CTR SECURITY DEPOSIT FUND Total						(\$809,489)	\$809,489	\$0	\$0	\$0	\$0
POLICE PENSION FUND	51006000	R	4900	Public Safety	Public Safety	(\$917,905)	(\$955,604)	(\$1,035,415)	(\$1,066,303)	\$30,888	(\$4,764,970)
POLICE PENSION FUND	51006000	R Total				(\$332,558)	(\$335,246)	(\$375,000)	(\$509,351)	\$134,351	(\$2,313,000)
POLICE PENSION FUND	51006000	R	4110	Public Safety	Public Safety	(\$40,081)	(\$40,124)	(\$40,000)	\$0	\$0	(\$160,000)
POLICE PENSION FUND	51006000	R Total				(\$1,290,543)	(\$1,330,973)	(\$1,450,415)	(\$1,615,654)	\$165,239	(\$7,237,970)
POLICE PENSION FUND	51006000	E	5210	Public Safety	Public Safety	\$4,181	\$4,420	\$5,630	\$5,100	(\$530)	\$22,630
POLICE PENSION FUND	51006000	E Total				\$1,286,362	\$1,326,553	\$1,444,785	\$1,610,554	\$165,769	\$7,215,340
POLICE PENSION FUND	51006000	E Total				(\$1,290,543)	(\$1,330,973)	(\$1,450,415)	(\$1,615,654)	\$165,239	(\$7,237,970)
POLICE PENSION FUND	51006000	Total				\$0	\$0	\$0	\$0	\$330,478	\$0
POLICE PENSION FUND Total						\$0	\$0	\$0	\$0	\$330,478	\$0
POLICE DUTY WEAPON FUND	51510000	R	4600	Public Safety	Public Safety	(\$3,311)	(\$7,493)	(\$21,300)	(\$22,000)	\$700	(\$99,564)
POLICE DUTY WEAPON FUND	51510000	R Total				(\$3,311)	(\$7,493)	(\$21,300)	(\$22,000)	\$700	(\$99,564)
POLICE DUTY WEAPON FUND	51510000	E	5320	Public Safety	Public Safety	\$5,807	\$18,300	\$21,300	\$22,000	\$700	\$99,564
POLICE DUTY WEAPON FUND	51510000	E Total				\$5,807	\$18,300	\$21,300	\$22,000	\$700	\$99,564
POLICE DUTY WEAPON FUND	51510000	Total				\$2,496	\$10,807	\$0	\$0	\$1,400	\$0
POLICE DUTY WEAPON FUND Total						\$2,496	\$10,807	\$0	\$0	\$1,400	\$0
STORMWATER FUND	63111000	R	4300	Public Service	Public Service	(\$1,210,517)	(\$1,167,510)	(\$1,200,000)	(\$1,281,885)	\$81,885	(\$6,389,826)

Appendix A Expenditure & Revenue Line Item Detail

Fund Name	ORG	Account Type	OBJ	Department	Division	2022 Actuals	2023 Actuals	2024 Revised Budget	2025 Budget Request	2025 Vs. 2024	Forecasted 2026-2029
STORMWATER FUND	63111000	R	4210	Public Service	Public Service	(\$12,929)	(\$10,850)	(\$9,700)	(\$9,700)	\$0	(\$43,900)
STORMWATER FUND	63111000	R Total				(\$1,223,446)	(\$1,178,360)	(\$1,209,700)	(\$1,291,585)	\$81,885	(\$6,433,726)
STORMWATER FUND	63111000	E	5205	Public Service	Public Service	\$23,712	\$24,963	\$17,873	\$163,613	\$145,740	\$666,152
STORMWATER FUND	63111000	E	5510	Public Service	Public Service	\$0	\$0	\$0	\$10,000	\$10,000	\$80,000
STORMWATER FUND	63111000	E	5320	Public Service	Public Service	\$476	\$232	\$2,400	\$4,000	\$1,600	\$18,600
STORMWATER FUND	63111000	E	5110	Public Service	Public Service	\$1,856	(\$4)	\$0	\$12,000	\$12,000	\$48,000
STORMWATER FUND	63111000	E	5210	Public Service	Public Service	\$70,928	\$111,478	\$406,140	\$162,400	(\$243,740)	\$735,700
STORMWATER FUND	63111000	E	5505	Public Service	Public Service	\$28,480	\$170,141	\$0	\$100,000	\$100,000	\$0
STORMWATER FUND	63111000	E	5500	Public Service	Public Service	\$30,528	\$5,000	\$1,075,000	\$1,470,000	\$395,000	\$2,830,000
STORMWATER FUND	63111000	E	5135	Public Service	Public Service	\$62,543	\$74,514	\$83,579	\$63,657	(\$19,922)	\$282,727
STORMWATER FUND	63111000	E	5105	Public Service	Public Service	\$209,476	\$228,740	\$273,939	\$260,505	(\$13,434)	\$1,167,616
STORMWATER FUND	63111000	E	5115	Public Service	Public Service	\$12,563	\$9,283	\$15,000	\$15,000	\$0	\$64,638
STORMWATER FUND	63111000	E	5130	Public Service	Public Service	\$30,838	\$33,035	\$40,254	\$40,097	(\$157)	\$179,657
STORMWATER FUND	63111000	E	5140	Public Service	Public Service	\$3,326	\$4,684	\$5,734	\$5,690	(\$44)	\$25,512
STORMWATER FUND	63111000	E	5145	Public Service	Public Service	\$3,124	\$3,315	\$4,123	\$4,096	(\$27)	\$18,354
STORMWATER FUND	63111000	E	5160	Public Service	Public Service	\$86	\$90	\$146	\$133	(\$13)	\$532
STORMWATER FUND	63111000	E	5215	Public Service	Public Service	\$13,690	\$14,153	\$14,946	\$15,305	\$359	\$92,500
STORMWATER FUND	63111000	E	5310	Public Service	Public Service	\$1,180	\$0	\$500	\$500	\$0	\$2,500
STORMWATER FUND	63111000	E	5300	Public Service	Public Service	\$26,520	\$26,436	\$27,200	\$30,000	\$2,800	\$136,000
STORMWATER FUND	63111000	E	5211	Public Service	Public Service	\$26,320	\$29,260	\$75,000	\$95,000	\$20,000	\$430,400
STORMWATER FUND	63111000	E	5315	Public Service	Public Service	\$481	\$2,119	\$2,000	\$2,000	\$0	\$9,600
STORMWATER FUND	63111000	E	5900	Public Service	Public Service	\$173,433	\$172,174	\$173,362	\$184,998	\$11,636	\$342,450
STORMWATER FUND	63111000	E	5325	Public Service	Public Service	\$1,358	\$1,540	\$1,760	\$1,063	(\$697)	\$5,400
STORMWATER FUND	63111000	E	5150	Public Service	Public Service	\$1,898	\$2,455	\$2,912	\$2,448	(\$464)	\$10,792
STORMWATER FUND	63111000	E	5220	Public Service	Public Service	\$53,911	\$41,288	\$53,974	\$65,000	\$11,026	\$294,700
STORMWATER FUND	63111000	E Total				\$776,725	\$954,895	\$2,275,842	\$2,707,505	\$431,663	\$7,441,830
STORMWATER FUND	63111000	Total				(\$446,721)	(\$223,466)	\$1,066,142	\$1,415,920	\$513,548	\$1,008,104
STORMWATER FUND Total						(\$446,721)	(\$223,466)	\$1,066,142	\$1,415,920	\$513,548	\$1,008,104
WATER FUND	65111000	R	4200	Public Service	Public Service	(\$1,125)	(\$1,200)	(\$1,200)	(\$1,200)	\$0	(\$4,800)
WATER FUND	65111000	R	4600	Public Service	Public Service	(\$78,789)	(\$88,394)	(\$20,000)	(\$20,000)	\$0	(\$80,000)
WATER FUND	65111000	R	4515	Public Service	Public Service	(\$2,531)	(\$3,590)	\$0	\$0	\$0	\$0
WATER FUND	65111000	R	4205	Public Service	Public Service	(\$3,270)	(\$1,920)	(\$1,100)	(\$1,900)	\$800	(\$7,600)
WATER FUND	65111000	R	4300	Public Service	Public Service	(\$8,672,812)	(\$8,462,422)	(\$10,005,380)	(\$8,959,970)	(\$1,045,410)	(\$38,582,672)
WATER FUND	65111000	R	4210	Public Service	Public Service	(\$90,161)	(\$73,371)	(\$66,000)	(\$66,000)	\$0	(\$264,000)
WATER FUND	65111000	R Total				(\$8,848,687)	(\$8,630,897)	(\$10,093,680)	(\$9,049,070)	(\$1,044,610)	(\$38,939,072)
WATER FUND	65111000	E	5205	Public Service	Public Service	\$4,923,307	\$6,766,642	\$7,970,354	\$8,296,826	\$326,472	\$37,393,404
WATER FUND	65111000	E	5510	Public Service	Public Service	\$0	\$0	\$0	\$0	\$0	\$0
WATER FUND	65111000	E	5320	Public Service	Public Service	\$7,053	\$5,967	\$5,800	\$4,000	(\$1,800)	\$15,600
WATER FUND	65111000	E	5110	Public Service	Public Service	\$1,856	(\$4)	\$0	\$12,000	\$12,000	\$52,995
WATER FUND	65111000	E	5210	Public Service	Public Service	\$368,499	\$173,896	\$513,442	\$269,900	(\$243,542)	\$1,220,500
WATER FUND	65111000	E	5225	Public Service	Public Service	\$46	\$1,088	\$2,500	\$2,500	\$0	\$12,000
WATER FUND	65111000	E	5135	Public Service	Public Service	\$116,368	\$134,560	\$132,019	\$131,536	(\$483)	\$585,706
WATER FUND	65111000	E	5105	Public Service	Public Service	\$415,401	\$411,478	\$508,310	\$505,782	(\$2,528)	\$2,266,888
WATER FUND	65111000	E	5115	Public Service	Public Service	\$24,585	\$16,390	\$27,000	\$27,000	\$0	\$11,345
WATER FUND	65111000	E	5130	Public Service	Public Service	\$60,452	\$59,185	\$74,229	\$75,649	\$1,420	\$338,930
WATER FUND	65111000	E	5140	Public Service	Public Service	\$6,500	\$8,398	\$10,575	\$10,752	\$177	\$48,180
WATER FUND	65111000	E	5145	Public Service	Public Service	\$6,114	\$5,946	\$7,589	\$7,688	\$99	\$34,452
WATER FUND	65111000	E	5160	Public Service	Public Service	\$173	\$171	\$225	\$225	\$0	\$900
WATER FUND	65111000	E	5215	Public Service	Public Service	\$40,840	\$39,345	\$64,706	\$74,590	\$9,884	\$360,500
WATER FUND	65111000	E	5310	Public Service	Public Service	\$1,520	\$411	\$1,500	\$1,500	\$0	\$7,000
WATER FUND	65111000	E	5300	Public Service	Public Service	\$287,088	\$213,285	\$339,771	\$600,000	\$260,229	\$2,715,500
WATER FUND	65111000	E	5211	Public Service	Public Service	\$32,910	\$35,764	\$45,300	\$59,940	\$14,640	\$271,900
WATER FUND	65111000	E	5315	Public Service	Public Service	\$1,403	\$1,603	\$2,000	\$2,000	\$0	\$9,600
WATER FUND	65111000	E	5325	Public Service	Public Service	\$40,720	\$41,466	\$54,060	\$56,063	\$2,003	\$254,100
WATER FUND	65111000	E	5150	Public Service	Public Service	\$2,492	\$3,001	\$4,832	\$4,026	(\$806)	\$17,104
WATER FUND	65111000	E	5220	Public Service	Public Service	\$60,932	\$29,673	\$38,974	\$50,000	\$11,026	\$226,700
WATER FUND	65111000	E	5905	Public Service	Public Service	\$260,820	\$129,150	\$0	\$0	\$0	\$0
WATER FUND	65111000	E Total				\$6,659,080	\$8,077,414	\$9,803,186	\$10,191,977	\$388,791	\$45,948,304
WATER FUND	65111000	Total				(\$2,189,608)	(\$553,483)	(\$290,494)	\$1,142,907	(\$655,819)	\$7,009,232
WATER FUND Total						(\$2,189,608)	(\$553,483)	(\$290,494)	\$1,142,907	(\$655,819)	\$7,009,232
WATER CAPITAL FUND	65211000	R	4300	Public Service	Public Service	(\$922,202)	(\$694,639)	(\$1,501,049)	(\$1,767,000)	\$265,951	(\$8,237,754)
WATER CAPITAL FUND	65211000	R	4210	Public Service	Public Service	(\$3,427)	(\$2,709)	(\$2,000)	(\$2,000)	\$0	(\$9,000)
WATER CAPITAL FUND	65211000	R	4100	Public Service	Public Service	\$0	\$0	(\$2,806,200)	(\$2,806,200)	\$0	\$0
WATER CAPITAL FUND	65211000	R Total				(\$925,629)	(\$697,348)	(\$4,309,249)	(\$1,769,000)	(\$2,540,249)	(\$8,246,754)
WATER CAPITAL FUND	65211000	E	5205	Public Service	Public Service	\$0	\$0	\$35,000	\$0	(\$35,000)	\$0
WATER CAPITAL FUND	65211000	E	5510	Public Service	Public Service	\$0	\$0	\$0	\$35,000	\$35,000	\$260,000
WATER CAPITAL FUND	65211000	E	5505	Public Service	Public Service	\$114,035	\$63,003	\$687,500	\$0	(\$687,500)	\$0
WATER CAPITAL FUND	65211000	E	5500	Public Service	Public Service	\$1,791	\$64,231	\$1,250,000	\$1,290,000	\$40,000	\$9,800,000
WATER CAPITAL FUND	65211000	E	5900	Public Service	Public Service	\$25,851	\$11,776	\$25,874	\$38,830	\$12,956	\$102,030
WATER CAPITAL FUND	65211000	E Total				\$141,677	\$238,010	\$1,998,374	\$1,363,830	(\$634,544)	\$10,162,030
WATER CAPITAL FUND	65211000	Total				(\$783,951)	(\$459,339)	(\$2,310,875)	(\$405,170)	(\$3,174,793)	\$1,915,276
WATER CAPITAL FUND Total						(\$783,951)	(\$459,339)	(\$2,310,875)	(\$405,170)	(\$3,174,793)	\$1,915,276
SEWER FUND	66111000	R	4200	Public Service	Public Service	(\$1,125)	(\$1,200)	(\$1,200)	(\$1,200)	\$0	(\$5,800)
SEWER FUND	66111000	R	4600	Public Service	Public Service	(\$1,085)	(\$1,018)	\$0	\$0	\$0	\$0
SEWER FUND	66111000	R	4205	Public Service	Public Service	(\$902,106)	(\$891,921)	(\$840,000)	(\$882,000)	\$42,000	\$194,597
SEWER FUND	66111000	R	4300	Public Service	Public Service	(\$7,035,066)	(\$7,243,870)	(\$8,250,770)	(\$8,288,000)	\$37,230	(\$37,249,587)
SEWER FUND	66111000	R	4210	Public Service	Public Service	(\$81,684)	(\$73,026)	(\$70,000)	(\$70,000)	\$0	(\$316,800)
SEWER FUND	66111000	R Total				(\$8,021,066)	(\$8,211,035)	(\$9,161,970)	(\$9,241,200)	\$79,230	(\$37,377,590)
SEWER FUND	66111000	E	5205	Public Service	Public Service	\$4,297,110	\$6,011,602	\$7,152,354	\$7,669,757	\$517,403	\$34,513,928
SEWER FUND	66111000	E	5320	Public Service	Public Service	\$1,744	\$2,516	\$5,600	\$4,000	(\$1,600)	\$18,600
SEWER FUND	66111000	E	5110	Public Service	Public Service	\$1,856	(\$4)	\$0	\$12,000	\$12,000	\$52,995
SEWER FUND	66111000	E	5210	Public Service	Public Service	\$303,677	\$228,931	\$443,950	\$206,900	(\$237,050)	\$936,900
SEWER FUND	66111000	E	5135	Public Service	Public Service	\$116,369	\$134,561	\$132,031	\$131,569	(\$462)	\$585,036
SEWER FUND	66111000	E	5105	Public Service	Public Service	\$415,402	\$411,479	\$508,310	\$510,182	\$1,872	\$2,287,344
SEWER FUND	66111000	E	5115	Public Service	Public Service	\$24,586	\$16,390	\$27,000	\$27,000	\$0	\$116,345
SEWER FUND	66111000	E	5130	Public Service	Public Service	\$60,452	\$59,186	\$74,232	\$75,652	\$1,420	\$338,942

Appendix A Expenditure & Revenue Line Item Detail

Fund Name	ORG	Account Type	OBJ	Department	Division	2022 Actuals	2023 Actuals	2024 Revised Budget	2025 Budget Request	2025 Vs. 2024	Forecasted 2026-2029
SEWER FUND	66111000	E	5140	Public Service	Public Service	\$6,501	\$8,399	\$10,579	\$10,752	\$173	\$48,180
SEWER FUND	66111000	E	5145	Public Service	Public Service	\$6,115	\$5,946	\$7,593	\$7,695	\$102	\$34,480
SEWER FUND	66111000	E	5160	Public Service	Public Service	\$173	\$171	\$229	\$235	\$6	\$940
SEWER FUND	66111000	E	5215	Public Service	Public Service	\$37,831	\$39,720	\$57,221	\$55,105	(\$2,116)	\$272,700
SEWER FUND	66111000	E	5310	Public Service	Public Service	\$1,495	\$199	\$1,100	\$1,100	\$0	\$5,400
SEWER FUND	66111000	E	5300	Public Service	Public Service	\$17,365	\$15,458	\$22,700	\$24,000	\$1,300	\$108,900
SEWER FUND	66111000	E	5211	Public Service	Public Service	\$648,109	\$921,945	\$1,090,400	\$1,110,600	\$20,200	\$5,026,900
SEWER FUND	66111000	E	5315	Public Service	Public Service	\$481	\$2,183	\$2,000	\$2,000	\$0	\$9,600
SEWER FUND	66111000	E	5325	Public Service	Public Service	\$14,106	\$7,862	\$15,960	\$15,963	\$3	\$72,700
SEWER FUND	66111000	E	5150	Public Service	Public Service	\$2,491	\$3,001	\$4,832	\$4,026	(\$806)	\$17,104
SEWER FUND	66111000	E	5220	Public Service	Public Service	\$324	\$5,882	\$24,974	\$25,000	\$26	\$113,700
SEWER FUND	66111000	E Total				\$5,956,186	\$8,785,426	\$9,581,065	\$9,893,536	\$312,471	\$44,560,694
SEWER FUND	66111000 Total					(\$2,064,880)	(\$335,609)	\$419,095	\$652,336	\$391,701	\$7,183,104
SEWER FUND Total						(\$2,064,880)	(\$335,609)	\$419,095	\$652,336	\$391,701	\$7,183,104
SEWER CAPITAL FUND	66211000	R	4315	Public Service	Public Service	(\$50,194)	(\$42,977)	(\$35,275)	(\$35,275)	\$0	\$140,000
SEWER CAPITAL FUND	66211000	R	4300	Public Service	Public Service	(\$970,273)	(\$901,983)	(\$1,125,968)	(\$1,422,000)	\$296,032	(\$6,388,762)
SEWER CAPITAL FUND	66211000	R	4210	Public Service	Public Service	(\$7,628)	(\$6,528)	(\$4,000)	(\$4,000)	\$0	(\$18,000)
SEWER CAPITAL FUND	66211000	R Total				(\$1,028,095)	(\$951,488)	(\$1,165,243)	(\$1,461,275)	\$296,032	(\$6,546,762)
SEWER CAPITAL FUND	66211000	E	5205	Public Service	Public Service	\$0	\$0	\$34,896	\$0	(\$34,896)	\$0
SEWER CAPITAL FUND	66211000	E	5510	Public Service	Public Service	\$0	\$0	\$0	\$35,000	\$35,000	\$260,000
SEWER CAPITAL FUND	66211000	E	5210	Public Service	Public Service	\$42	\$72	\$104	\$0	(\$104)	\$0
SEWER CAPITAL FUND	66211000	E	5505	Public Service	Public Service	\$50,509	\$343,288	\$500,000	\$840,000	\$340,000	\$4,432,000
SEWER CAPITAL FUND	66211000	E	5500	Public Service	Public Service	\$1,889	\$0	\$925,000	\$1,375,000	\$450,000	\$5,100,000
SEWER CAPITAL FUND	66211000	E	5211	Public Service	Public Service	\$149,168	\$34,501	\$175,000	\$192,500	\$17,500	\$871,184
SEWER CAPITAL FUND	66211000	E	5900	Public Service	Public Service	\$25,851	\$25,676	\$25,874	\$38,830	\$12,956	\$102,030
SEWER CAPITAL FUND	66211000	E Total				\$227,459	\$403,537	\$1,660,874	\$2,481,330	\$820,456	\$10,765,214
SEWER CAPITAL FUND	66211000 Total					(\$800,636)	(\$547,951)	\$495,631	\$1,020,055	\$1,116,488	\$4,218,452
SEWER CAPITAL FUND Total						(\$800,636)	(\$547,951)	\$495,631	\$1,020,055	\$1,116,488	\$4,218,452
LEAVE PAY-OUT RESERVE FUND	75006000	R	4900	City-Wide	Finance	(\$239,000)	(\$239,000)	(\$300,000)	(\$175,000)	\$125,000	(\$700,000)
LEAVE PAY-OUT RESERVE FUND	75006000	R Total				(\$239,000)	(\$239,000)	(\$300,000)	(\$175,000)	\$125,000	(\$700,000)
LEAVE PAY-OUT RESERVE FUND	75006000	E	5140	City-Wide	Finance	\$2,366	\$2,508	\$9,440	\$3,500	(\$5,940)	\$14,000
LEAVE PAY-OUT RESERVE FUND	75006000	E	5145	City-Wide	Finance	\$2,244	\$1,826	\$6,844	\$2,540	(\$4,304)	\$10,160
LEAVE PAY-OUT RESERVE FUND	75006000	E	5120	City-Wide	Finance	\$158,860	\$126,254	\$472,000	\$175,000	(\$297,000)	\$700,000
LEAVE PAY-OUT RESERVE FUND	75006000	E Total				\$163,470	\$130,587	\$488,284	\$181,040	(\$307,244)	\$724,160
LEAVE PAY-OUT RESERVE FUND	75006000 Total					(\$75,530)	(\$108,413)	\$188,284	\$6,040	(\$432,244)	\$24,160
LEAVE PAY-OUT RESERVE FUND Total						(\$75,530)	(\$108,413)	\$188,284	\$6,040	(\$432,244)	\$24,160
UNCLAIMED FUND	80006000	R	4600	Finance	Finance	(\$35)	(\$24)	\$0	\$0	\$0	\$0
UNCLAIMED FUND	80006000	R Total				(\$35)	(\$24)	\$0	\$0	\$0	\$0
UNCLAIMED FUND	80006000 Total					(\$35)	(\$24)	\$0	\$0	\$0	\$0
UNCLAIMED FUND Total						(\$35)	(\$24)	\$0	\$0	\$0	\$0
SPECIAL ASSESSMENT	82006000	R	4010	Finance	Finance	(\$35,843)	(\$112,907)	\$0	\$0	\$0	\$0
SPECIAL ASSESSMENT	82006000	R Total				(\$35,843)	(\$112,907)	\$0	\$0	\$0	\$0
SPECIAL ASSESSMENT	82006000	E	5205	Finance	Finance	\$35,843	\$109,143	\$0	\$0	\$0	\$0
SPECIAL ASSESSMENT	82006000	E	5210	Finance	Finance	\$0	\$3,764	\$0	\$0	\$0	\$0
SPECIAL ASSESSMENT	82006000	E Total				\$35,843	\$112,907	\$0	\$0	\$0	\$0
SPECIAL ASSESSMENT	82006000 Total					\$0	\$0	\$0	\$0	\$0	\$0
SPECIAL ASSESSMENT Total						\$0	\$0	\$0	\$0	\$0	\$0
SENIOR ESCROW FUND	83508340	R	4325	Parks & Rec	Senior Services	(\$1,861)	(\$451)	\$0	\$0	\$0	\$0
SENIOR ESCROW FUND	83508340	R Total				(\$1,861)	(\$451)	\$0	\$0	\$0	\$0
SENIOR ESCROW FUND	83508340	E	5300	Parks & Rec	Senior Services	\$1,400	\$3,571	\$0	\$0	\$0	\$0
SENIOR ESCROW FUND	83508340	E Total				\$1,400	\$3,571	\$0	\$0	\$0	\$0
SENIOR ESCROW FUND	83508340 Total					(\$461)	\$3,120	\$0	\$0	\$0	\$0
SENIOR ESCROW FUND Total						(\$461)	\$3,120	\$0	\$0	\$0	\$0
PARK FACILITY DEPOSIT	83608000	R	4300	Parks & Rec	Parks & Rec	\$4,005	\$0	\$0	\$0	\$0	\$0
PARK FACILITY DEPOSIT	83608000	R Total				\$4,005	\$0	\$0	\$0	\$0	\$0
PARK FACILITY DEPOSIT	83608000 Total					\$4,005	\$0	\$0	\$0	\$0	\$0
PARK FACILITY DEPOSIT Total						\$4,005	\$0	\$0	\$0	\$0	\$0
VETERANS MEMORIAL FUND	83708000	R	4605	Parks & Rec	Parks & Rec	(\$2,424)	(\$1,434)	\$0	\$0	\$0	\$0
VETERANS MEMORIAL FUND	83708000	R Total				(\$2,424)	(\$1,434)	\$0	\$0	\$0	\$0
VETERANS MEMORIAL FUND	83708000	E	5205	Parks & Rec	Parks & Rec	\$726	\$970	\$0	\$0	\$0	\$0
VETERANS MEMORIAL FUND	83708000	E	5300	Parks & Rec	Parks & Rec	\$1,421	\$832	\$0	\$0	\$0	\$0
VETERANS MEMORIAL FUND	83708000	E Total				\$2,147	\$1,802	\$0	\$0	\$0	\$0
VETERANS MEMORIAL FUND	83708000 Total					(\$277)	\$368	\$0	\$0	\$0	\$0
VETERANS MEMORIAL FUND Total						(\$277)	\$368	\$0	\$0	\$0	\$0
RECREATION SCHOLARSHIP FUND	83808000	R	4605	Parks & Rec	Parks & Rec	\$9,593	\$0	\$0	\$0	\$0	\$0
RECREATION SCHOLARSHIP FUND	83808000	R Total				\$9,593	\$0	\$0	\$0	\$0	\$0
RECREATION SCHOLARSHIP FUND	83808000 Total					\$9,593	\$0	\$0	\$0	\$0	\$0
RECREATION SCHOLARSHIP FUND Total						\$9,593	\$0	\$0	\$0	\$0	\$0
INSURANCE DEMOLITION FUND	84006000	R	4515	Finance	Finance	(\$20,869)	\$0	\$0	\$0	\$0	\$0
INSURANCE DEMOLITION FUND	84006000	R Total				(\$20,869)	\$0	\$0	\$0	\$0	\$0
INSURANCE DEMOLITION FUND	84006000	E	5211	Finance	Finance	\$0	\$20,869	\$0	\$0	\$0	\$0
INSURANCE DEMOLITION FUND	84006000	E Total				\$0	\$20,869	\$0	\$0	\$0	\$0
INSURANCE DEMOLITION FUND	84006000 Total					(\$20,869)	\$20,869	\$0	\$0	\$0	\$0
INSURANCE DEMOLITION FUND Total						(\$20,869)	\$20,869	\$0	\$0	\$0	\$0
REFUSE ESCROW FUND	85011000	R	4600	Public Service	Public Service	(\$43,762)	\$0	\$0	\$0	\$0	\$0
REFUSE ESCROW FUND	85011000	R Total				(\$43,762)	\$0	\$0	\$0	\$0	\$0
REFUSE ESCROW FUND	85011000	R	4210	Public Service	Public Service	(\$2,564,560)	(\$2,478,884)	(\$2,302,800)	(\$2,302,800)	\$0	(\$10,421,600)
REFUSE ESCROW FUND	85011000	R Total				(\$2,564,560)	(\$2,478,884)	(\$2,302,800)	(\$2,302,800)	\$0	(\$10,421,600)
REFUSE ESCROW FUND	85011000	E	5205	Public Service	Public Service	\$2,416,084	\$2,543,448	\$2,536,500	\$2,555,250	\$18,750	\$11,564,800
REFUSE ESCROW FUND	85011000	E	5320	Public Service	Public Service	\$0	\$0	\$42,500	\$0	(\$42,500)	\$0
REFUSE ESCROW FUND	85011000	E	5210	Public Service	Public Service	\$0	\$0	\$2,400	\$2,400	\$0	\$11,600
REFUSE ESCROW FUND	85011000	E	5215	Public Service	Public Service	\$8,650	\$9,055	\$9,600	\$10,000	\$400	\$68,300
REFUSE ESCROW FUND	85011000	E	5300	Public Service	Public Service	\$0	\$0	\$10,000	\$0	(\$10,000)	\$0
REFUSE ESCROW FUND	85011000	E Total				\$2,424,734	\$2,552,503	\$2,598,600	\$2,567,650	(\$30,950)	\$11,644,700
REFUSE ESCROW FUND	85011000 Total					(\$217,631)	\$45,507	\$268,800	\$237,850	(\$30,950)	\$11,100,900
REFUSE ESCROW FUND Total						(\$217,631)	\$45,507	\$268,800	\$237,850	(\$30,950)	\$11,100,900

Appendix A Expenditure & Revenue Line Item Detail

Fund Name	ORG	Account Type	OBJ	Department	Division	2022 Actuals	2023 Actuals	2024 Revised Budget	2025 Budget Request	2025 Vs. 2024	Forecasted 2026-2029
DEVELOPERS ESCROW FUND	86011000	R	4900	Public Service	Public Service	\$0	(\$35,232)	\$0	\$0	\$0	\$0
DEVELOPERS ESCROW FUND	86011000	R	4205	Public Service	Public Service	(\$642,914)	(\$507,596)	(\$752,190)	(\$750,000)	(\$2,190)	(\$1,000,000)
DEVELOPERS ESCROW FUND	86011000	R	4300	Public Service	Public Service	(\$9,355)	\$0	\$0	\$0	\$0	\$0
DEVELOPERS ESCROW FUND	86011000	R Total				(\$652,269)	(\$542,828)	(\$752,190)	(\$750,000)	(\$2,190)	(\$1,000,000)
DEVELOPERS ESCROW FUND	86011000	E	5205	Public Service	Public Service	\$253,944	\$424,620	\$750,000	\$750,000	\$0	\$1,000,000
DEVELOPERS ESCROW FUND	86011000	E Total				\$253,944	\$424,620	\$750,000	\$750,000	\$0	\$1,000,000
DEVELOPERS ESCROW FUND	86011000 Total					(\$398,325)	(\$118,208)	(\$2,190)	\$0	(\$2,190)	\$0
DEVELOPERS ESCROW FUND	86011450	R	4205	Public Service	Engineering	(\$138,533)	(\$48,307)	(\$750,000)	\$0	(\$750,000)	\$0
DEVELOPERS ESCROW FUND	86011450	R	4300	Public Service	Engineering	\$0	\$0	\$0	(\$150,000)	(\$150,000)	(\$600,000)
DEVELOPERS ESCROW FUND	86011450	R Total				(\$138,533)	(\$48,307)	(\$750,000)	(\$150,000)	(\$600,000)	(\$600,000)
DEVELOPERS ESCROW FUND	86011450	E	5205	Public Service	Engineering	\$20,421	\$31,897	\$750,000	\$150,000	(\$600,000)	\$600,000
DEVELOPERS ESCROW FUND	86011450	E Total				\$20,421	\$31,897	\$750,000	\$150,000	(\$600,000)	\$600,000
DEVELOPERS ESCROW FUND	86011450 Total					(\$118,112)	(\$16,410)	\$0	\$0	(\$1,200,000)	\$0
DEVELOPERS ESCROW FUND Total						(\$516,437)	(\$134,618)	(\$2,190)	\$0	(\$1,202,190)	\$0
WORKERS COMP FUND	90005000	R	4600	Human Resources	Human Resources	\$0	(\$14,980)	\$0	\$0	\$0	\$0
WORKERS COMP FUND	90005000	R	4310	Human Resources	Human Resources	(\$242,218)	(\$351,958)	(\$425,684)	(\$465,542)	\$39,858	(\$2,084,111)
WORKERS COMP FUND	90005000	R Total				(\$242,218)	(\$366,937)	(\$425,684)	(\$465,542)	\$39,858	(\$2,084,111)
WORKERS COMP FUND	90005000	E	5205	Human Resources	Human Resources	\$141,264	\$115,352	\$571,616	\$140,260	(\$431,356)	\$585,543
WORKERS COMP FUND	90005000	E	5230	Human Resources	Human Resources	\$183,604	\$194,218	\$150,000	\$150,000	\$0	\$300,000
WORKERS COMP FUND	90005000	E Total				\$324,868	\$309,570	\$721,616	\$290,260	(\$431,356)	\$885,543
WORKERS COMP FUND	90005000 Total					\$82,650	(\$57,368)	\$295,932	(\$175,282)	(\$391,498)	(\$1,198,568)
WORKERS COMP FUND Total						\$82,650	(\$57,368)	\$295,932	(\$175,282)	(\$391,498)	(\$1,198,568)
RISK INSURANCE FUND	90106250	R	4900	Finance	Admin & Op Services	\$0	\$0	(\$20,000)	\$0	(\$20,000)	\$0
RISK INSURANCE FUND	90106250	R	4515	Finance	Admin & Op Services	\$0	\$0	\$0	(\$120,000)	\$120,000	(\$480,000)
RISK INSURANCE FUND	90106250	R Total				\$0	\$0	(\$20,000)	(\$120,000)	\$100,000	(\$480,000)
RISK INSURANCE FUND	90106250	E	5230	Finance	Admin & Op Services	\$0	\$0	\$142,288	\$120,000	(\$22,288)	\$480,000
RISK INSURANCE FUND	90106250	E Total				\$0	\$0	\$142,288	\$120,000	(\$22,288)	\$480,000
RISK INSURANCE FUND	90106250 Total					\$0	\$0	\$122,288	\$0	\$77,712	\$0
RISK INSURANCE FUND Total						(\$19,858,679)	(\$11,987,799)	\$12,843,636	\$5,489,419	(\$129,564,324)	\$17,926,286

APPENDIX B - GAHANNA DEBT POLICY

Adopted 12/3/2012 ORD-0228-2012

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

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

Duration of Debt

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

Revenue Identification

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

Use of Property Tax

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

Cash Financing from Available Sources

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

Use of General Obligation Debt

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

Alternative Financing

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

Economic Development

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

- **General Obligation Support**

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

- **Development Risk**

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

Refunding

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

Cash Flow Borrowing

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

Derivative Products

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

Debt Management Procedures

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

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

APPENDIX C - GAHANNA INVESTMENT POLICY

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

Policy

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

Scope

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

Objectives

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

- ❖ **Safety**

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

- ❖ **Liquidity**

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

- ❖ **Return on Investment**

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

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

Standards of Care

- ❖ **Delegation of Authority**

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

❖ **Prudence**

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

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

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

❖ **Ethics and Conflicts of Interest**

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

Investment Selection

❖ **Authorized Investments**

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

○ **Corporate Bonds**

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

○ **Other Ohio Investment Pools**

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

❖ **Maturity**

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

❖ **Diversification**

The investment portfolio shall be diversified by:

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

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

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

❖ **Prohibited Investments**

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

Financial Institutions

❖ **Authorized Financial Institutions and Dealers**

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

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

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

❖ **Collateralization Requirements**

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

❖ **Safekeeping and Custody**

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

Internal Control, Reporting and Continuing Education

❖ **Internal Control**

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

❖ **Reporting**

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

❖ **Continuing Education**

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

Policy Considerations

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

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

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

APPENDIX D – RESERVE POLICY

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

Definition and Purpose

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

❖ **Emergency Reserve**

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

❖ **Unreserved Fund Balance**

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

This Policy addresses the following:

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

Emergency Reserve

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

Level of Funding

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

Conditions for Use

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

Authority over the Emergency Reserve

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

Replenishment of the Emergency Reserve

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

Unreserved Fund Balance

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

Periodic Review of Targets

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

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

APPENDIX E - GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

Capital Improvements 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.

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

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

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

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

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

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

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

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

Expenditure – The actual outlay of cash.

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

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

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

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

Fund Balance – The balance remaining in a fund after all revenues have been added to and expenditures have been subtracted from the fund.

Geographic Information System (GIS) – A computer-based mapping and analytical tool. GIS technology integrates common database operations such as query and statistical analysis with the unique visualization and geographic analysis benefits offered by maps. These abilities distinguish GIS from other information systems and make it valuable to a wide range of public and private enterprises for explaining events, predicting outcomes, and planning strategies.

General Fund – A fund used to account for and report all financial resources not accounted for and reported in another fund. The general fund balance is available for any purpose provided it is expended or transferred according to the general laws of Ohio.

General Obligation Bonds (GO Bonds) – These bonds are typically issued to finance government improvements benefiting the community as a whole and are secured by the full faith and credit and general property taxing powers of the City.

Infrastructure – The underlying foundation or basic framework of the City's physical assets, buildings, roadways, etc.

Internal Service Funds – The Internal Service Fund is a proprietary fund type used to account for the financing of goods or services provided by one department to other City departments on a cost-reimbursement basis.

Levy – The total amount of taxes, special assessments, or service charges imposed by a government.

Objective – A desired result of a group of related activities performed by a department or division in which the achievement satisfies part or all of the department's, or division's mission.

Ohio Administrative Code (OAC) – Codification of the State of Ohio's General Assembly's administrative rules and written statements of law adopted by an administrative agency pursuant to authority granted by the General Assembly.

Ohio Revised Code (ORC) – All statutes of a permanent and general nature of the State of Ohio as revised and consolidated into general provisions, titles, chapters and sections including all legislation filed with the Secretary of State's Office.

One-Time Expenditures—Expenses for operating or capital projects that will not be ongoing. Examples include strategic operating initiatives and capital infrastructure improvements.

One-Time Resources—Revenue and other fiscal resources that will not be replenished on an ongoing basis. Examples include one-time financial windfalls, grants, settlements.

Operating Budget – The annual expenditures for the routine, ongoing activities and work of a department or division as opposed to budgets which may also be established for capital projects, grant-funded projects, and other activities of a permanent nature.

Part Time Staff – Employees of the City hired to provide services less than 40 hours per week.

Proprietary Fund – Accounts for activities primarily supported by fees and charges for services.

Revenue – Money received by the City during the fiscal year, which includes taxes, fees, charges, special assessments, grants, and other funds collected that support the services the City provides.

Regional Income Tax Authority (RITA) – A Regional Council of Governments organized to administer and enforce income tax collections for municipalities throughout the State of Ohio.

Special Revenue Funds – Accounts for resources that are restricted or committed to expenditure for specific purposes other than debt service or capital projects.

Salaries & Benefits – Gross compensation for active employees of the City and the City's cost of providing Ohio Public Employee Retirement contributions, healthcare, Medicare, life insurance, paid leave and other benefits provided to those employees.

Tax Increment Financing (TIF) – A funding mechanism and economic development tool that allows a community to finance infrastructure and other improvements in a defined area by capturing the projected increases in property tax revenue generated by the project and the improvements. Unlike a special improvement district, it is not an additional or new tax levied on the properties; rather, TIF redirects and segregates the increased property tax revenues that would normally flow to the General Fund so that it can be used for a specified purpose.

Transfers – A Council approved movement of funding from one fund to another without the requirement of repayment from the receiving fund. Transfers from the General Fund require Council approval per the Ohio Revised Code. Transfers from restricted or committed resources may only be made in accordance with the

regulations that restricted or committed the funds and typically for use for the same purpose the resources were restricted or committed for.

User Charges – The payment of a fee for direct receipt of a public service by the person benefiting from the service.

Unreserve Fund Balance – The amount of the General Fund's fund balance in excess of the mandatory reserve that is not otherwise reserved.