



# 2024 Proposed Budget



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# 2024 Proposed Budget

## City of Gahanna, Ohio

Laurie Jadwin, Mayor

### **City Council**

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

Jeremy VanMeter, Clerk of Council

Raymond Mularski, City Attorney

### **Executive Team**

Miranda Volmer, Sr. Director of Administrative Services  
Kevin Schultz, Sr. Director Operational Services  
Joann Bury, Director of Finance  
Michael Blackford, Director of Planning  
Shannon Hamons, Economic Development Director  
Tim Becker, Director of Public Safety

Jeff Spence, Chief of Police  
Shawn Anverse, Director of Public Service  
Tom Komlanc, City Engineer  
Stephanie Bernard-Ferrell, Director of Parks & Recreation  
Amanda Parker, Clerk of Courts  
Rene Carter, Information Technology Manager  
Ben Nolan, Human Resources Manager

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November 13, 2023

Dear Residents of Gahanna and Members of Council:

The following is a presentation of the Administration's Proposed 2024 Budget Request for the City of Gahanna.

This budget request reflects the strong economic growth the City has been and is currently experiencing and includes funding requests to continue to grow Gahanna in a strategic and sustainable manner. While the job market locally and nationally has improved throughout 2023, departments still have vacancies that have been difficult to fill or have a need for new positions that are necessary to provide services at an optimal level. The staffing request contained within this budget fulfills the necessary staffing requirements to provide services at a high level of resident satisfaction and to maximize efficiencies while expanding and adding programs and services.

This following outlines the issues, strategies, and exigent conditions that guided the development of the 2024 budget request. This message focuses on the City's primary operating and capital budgets, that is, the City's General and Capital Improvement Funds, as well as on the fiscal environment, financial forecast, and strategic framework for developing the budget.

## **Factors Influencing 2024 Budget Development**

### *Priorities and Issues*

During 2023, the City completed the first Capital Improvement Plan (CIP) to replace the previous Capital Needs Assessment (CNA). The CIP will now provide a long-term roadmap for the City to use in the prioritization and investment of capital dollars. The CNA which served as a general inventory of each department's capital maintenance and improvement projects, was the starting point for preparing the CIP. This inventory included links to associated strategic plans and a priority categorization of each project. The CIP was generated utilizing the most recent CNA and various other plans and assessments, such as the Parks Master Plan, Facilities Assessment, ADA Transition Plan, Thoroughfare Plan, Land Use Plan, and unfulfilled items from the City's strategic plan GoForward Gahanna. Contrary to the CNA, the CIP is an actionable plan versus a list of projects to choose from each budget cycle. The CIP includes the previously used prioritization of projects and links to strategic plans, 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; and
- Identifies the appropriate funding mechanism for each project and assures funding levels are at an amount necessary to accomplish capital items identified for each year.

As the City formulated the Facilities Assessment and Capital Improvement Plan throughout 2023 it became clear that the existing strategic plan, GoForward Gahanna, is beyond a refresh and that a new plan will be required. The 2024 budget therefore includes a request to develop and establish a new strategic plan. Until such time, the Administration will continue to utilize the existing strategic priorities identified in GoForward Gahanna, which are:

<ul style="list-style-type: none"><li>• Business &amp; Development</li><li>• Roads Bridges &amp; Infrastructure</li><li>• Parks, Trails &amp; Recreation</li></ul>	<ul style="list-style-type: none"><li>• Character of the City</li><li>• Good Government</li></ul>
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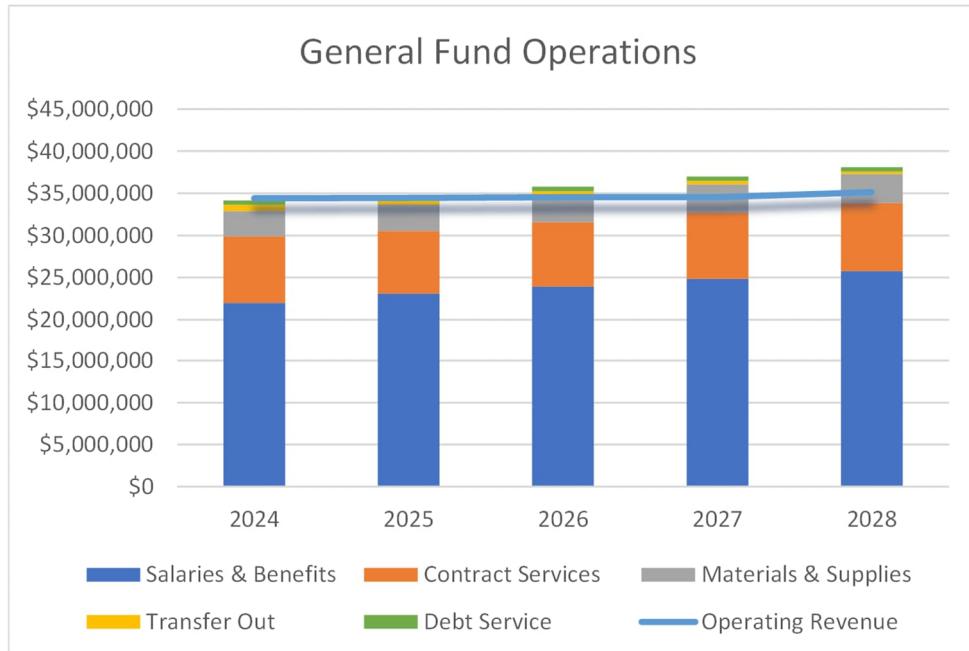
In addition to the development of an updated strategic plan, the 2024 budget includes a funding request for a dedicated sustainability program. These requests are intrinsically linked, as they are intended to ensure that tasks not only are accomplished in a strategic manner, but also are pursued in a manner that ensures the City is employing best local government practices in pursuing sustainable and efficient operations.

#### *Revenue & Expenditure Environments*

For 2024, General Fund revenues are anticipated to be \$34.4 million, an 8% increase from the amended 2023 estimates. This increase is related to continued economic development for the City, a raising interest rate environment, and continued recovery for the State.

Expenditures for the General Fund are estimated to be \$34.1 million, which represents a 12% increase over 2023 revised estimates. The main drivers of this increase are salaries and benefits, which are expected to increase by 10%, and contract services, expected to increase 22%. The City has three negotiated union contracts with increases pre-determined for 2024. Updates also are planned for the unclassified salary ordinance to attract and retain talent. The planned changes to the salary ordinance are incorporated in the 2024 request along with new positions requested for 2024. Contract services includes one-time initiatives for the strategic plan, sustainability plan, code updates, and economic development plan. Known increases for continuing contracts for public health services, risk insurance, and general maintenance of lands and buildings also are reflected in these projected expenditures.

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 to be higher than anticipated revenue growth. Utilizing such an approach focuses the budget on items over which the City has more control. Revenue generation has many factors outside of the City's control while expenditures have more factors within the City's control. This allows the City to track expenditures and gauge 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 change based on current economic trends and initiatives of the City.





### *Long-Term Financial Planning*

Beyond 2024, the Central Ohio area is expected to continue to grow as Intel, a mega-economic development project for the State, located in close proximity to the City, finalizes construction and begins operations. The challenges for the City in responding to and planning for this growth will be the limited amount of land available in the City for development and re-development, impacts of aging infrastructure, and how to balance this growth with the need for diverse and accessible housing options throughout the Region.

While the national economy remains fragile a slow down or recession is predicted; however, it is not anticipated to have a significant impact on the growth the City is experiencing. A 4% increase in income tax has been projected for 2024, with a projected decrease to 3% in 2025 and 2% for 2026 to 2028. The decrease in growth from 2024 to 2028 is related to the limited space available for development and re-development and uncertainty as to the ripple effect, if any, of the Intel project. Although it is anticipated that the rate of income tax growth will decrease, continued growth is anticipated each year based on current development that is underway. Most notable is the development of a 19+ acre area known as the Crescent at Central Park. This mixed-used area has become a vibrant destination for a modern medical campus, attracting high quality medical providers, commercial and retail users, and a residential component. The demand for developable space is anticipated to increase, and the Economic Development and Land Use Plans will help guide the City in making economic development decisions that utilize this limited space in the most appropriate manner that best benefits the City and its residents.

The newly adopted Capital Improvement Plan (CIP) will guide the investment of capital resources in a strategic and well-defined manner while the City works on the overarching strategic and sustainability plans. The CIP timeline is defined in five-year increments considering capital maintenance and improvements over a twenty-year horizon. This plan is designed for continual monitoring and updating while providing an adopted plan for each appropriation cycle. As projects move through a process of assessment, feasibility, and cost, they will either move up on the timeline, be removed, or remain in place. The future direction of the City as determined by its strategic plan will be a significant component of the assessment phase.

### **Budget Overview**

The 2024 Proposed Budget Request includes the City's General Fund, Capital Projects, Special Revenue, Proprietary and Custodial Funds. The total expenditure budget request for 2024, inclusive of all funds, is \$94.3 million. The following table provides a summary comparison, by fund type, of the 2024 request and previous budget years:

Fund	2021 Actuals	2022 Actuals	2023 Revised Budget	2024 Budget Request	2024 Vs 2023
GENERAL FUND	\$ 22,780,971	\$ 25,406,838	\$ 30,603,359	\$ 34,167,111	\$ 3,563,752
SPECIAL REVENUE FUNDS	10,865,439	9,441,157	15,251,647	14,487,633	-764,014
CAPITAL PROJECTS FUNDS	6,911,408	15,722,057	7,765,270	13,746,292	5,981,022
ENTERPRISE FUNDS	19,675,661	16,185,862	24,463,702	27,874,346	3,410,644
OTHER	2,693,365	3,563,287	3,141,671	4,012,275	870,604
<b>Grand Total</b>	<b>\$ 62,926,843</b>	<b>\$ 70,319,201</b>	<b>\$ 81,225,649</b>	<b>\$ 94,287,657</b>	<b>\$ 13,062,008</b>

### *Operations*

The 2024 budget request for operating expenditures increased in most funds. The General Fund increased by \$3.6M, or 12%. For most funds, salaries and benefits increased based on negotiated union increases, upcoming requested amendments to the unclassified salary ordinance, and the proposed addition of staff



positions necessary 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). The City has been successful in moving all employees to the HPHP/HSA plan and has historically experienced lower than average premium increases ranging from 0% to 5% for 2024. The success of the Central Ohio Healthcare Consortium (COHCC) will allow for another premium holiday for 2024 and a return of invested dollars. This will be returned to employees through budgeted enhancements to the City's wellness program and near-site wellness center.

#### *Capital Program*

The 2024 budget request includes \$19.9M in capital outlay across all funds. Some of the largest capital projects proposed reflect improvements and investments to our infrastructure, such as \$5M for street rebuilds and overlay, improvements to parks, trail design and construction, and sewer maintenance and improvements. This represents the first year the capital budget request is based on the adopted Capital Improvement Plan (CIP). The CIP was adopted by Council on August 21, 2023, Ordinance 0060-2023.

#### *Debt Service*

The 2024 budget request includes annual debt service payments of \$2.8M for bonds and OPWC loans. In total, \$15.4M is currently outstanding, with interest and annual debt service payments comparable to 2023 levels. The City has refinanced an \$8.5M one-year note that matured on November 2, 2023. The one-year note was originally issued in November 2022 for the purchase of 825 Tech Center Drive, which will collectively house the Police Department headquarters, City Hall operations, and the Senior Center. The 2022 note was refinanced with a new one year note with a maturity of November 2024. The City is currently in the final phases of engineering and design for the construction and renovation of the new facility, with construction scheduled to begin in the first half of 2024. Once all cost estimates have been completed, the Administration will present the final construction budget for Council consideration. Once approved, a long-term financing plan will be finalized to include the repayment of the existing note. The 2024 Appropriation Ordinance and Capital Improvement Plan will be amended at that time.

#### **Conclusion**

As the Columbus Region continues to experience significant progress, the City of Gahanna also is moving into 2024 with the momentum of anticipated continued economic growth. While this growth is expected to increase the City's income tax base through 2028, such growth also is expected to increase expenditures, as infrastructure and services will need to be expanded to accommodate the changes that are occurring within and surrounding the City. The adoption of the Capital Improvement Plan is the City's first step toward strategic, long-term planning and will be complemented by the creation of a new strategic plan, an updated economic development plan, and implementation of a citywide sustainability plan. These overarching and corresponding plans will ensure a collaborative and responsible path forward for sustainable growth, driving decision-making and policy 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, 2023**

*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 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

During 2023, the City completed the first Capital Improvement Plan (CIP) to replace the previous Capital Needs Assessment (CNA). The CNA was the initial step in preparing the CIP and was an inventory of each department's capital maintenance and improvement projects. This inventory included linkage to associated strategic plans and a prioritization of each project. The CIP was generated utilizing the most recent CNA and various other 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 strategic plan GoForward Gahanna. The CIP includes the previously used 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.
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- 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.

The CIP is an actionable plan versus a list of projects to choose from each budget cycle.

## 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, stormwater, and refuse 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 risk insurance program.

## Other Funds

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

### Special Revenue Funds

The Special Revenue section provides a detailed explanation of the purpose, planned revenues, and planned expenditures for each of the Special Revenue Funds with planned activity in 2024. 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 levy 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 requirements, debt limitation levels, and the anticipated revenues and expenditures for 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

784 acres	42 parks with amenities
200 acres preserved open space	2 aquatic facilities
20 miles of trails	5 outdoor & 2 indoor rentable shelters
18 Playgrounds (inc. skatepark)	3 athletic complexes with 30 fields
11 basketball, 3 tennis & 4 pickleball courts	Dog Park
3 Kayak launches	State Nature Preserve
Municipal Golf Course	

## Demographics

**Population:** 35,332 (2022 Census Estimate)

**Median Age:** 39.1 years old

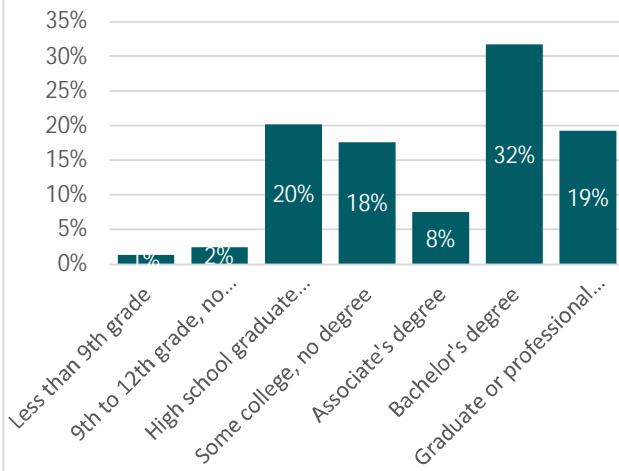
76.1% of population over 18 years

16.4% over 65 years

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

- 79.2% White
- 15.5% Black
- 2.9% Latino
- 3.4% Asian

## Educational Attainment of 25 and Over



**Unemployment Rate:** 2.6%

**Households:** 14,304

- Average Size: 2.48 people
- 69.7% Households are families
- 70.8% Owner-occupied

**Median Household Income:** \$95,547

**Median Home Value:** \$355,000

**Average Home Sales Price:** \$411,000

## Education

### Public-Gahanna Jefferson School District

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

**School Enrollment (2022):** 7,856

### Private

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

## Economics

**Sales & Use Tax: 7.50%**

### Real Estate Tax (2022)

Total tax rate assessed per one thousand dollars of assessed valuation in Gahanna-Jefferson: 133.05  
Gahanna City portion: 2.4 mills (2022 mill rate levied for taxes payable in 2023)

### Real Value (2022)

The County Auditor assessed value of real property within the City of Gahanna \$1,244,313,740. The real estate tax rate would be applied to this value to generate property tax receipts for 2023.

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

\$4,081 total, City share is \$115 (Based on 2022 mill rate, excludes rollback & homestead exemptions)

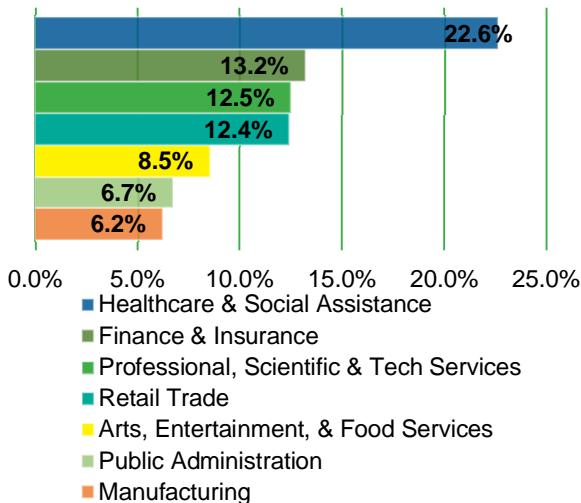
#### Your Real Estate Tax Dollar At Work



### Top Ten Real Estate Taxpayers (2022)

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

## Gahanna's Major Industries



## Income Tax Collections

**Municipal Income Tax Rate: 2.5%**

### Income Tax Collections by Type (2022)

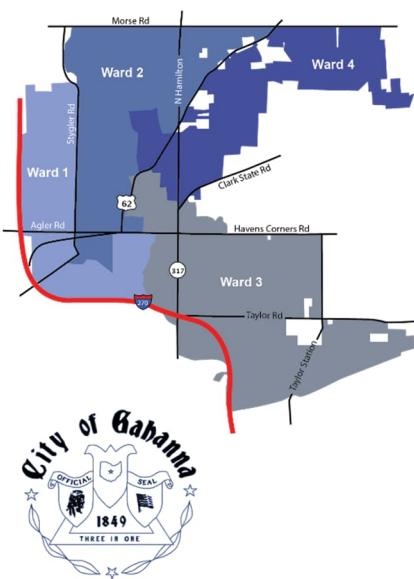
- Withholding \$26.67 M, 77.01%
- Individual \$3.92 M, 11.33%
- Net Profit \$4.04 M 11.66%

### Top Ten Income Tax Withholder (2022)

Employer	Type
Gahanna-Jefferson Schools	Public School District
The Ohio State University	Healthcare Provider
Nationwide Mutual Insurance Co.	Insurance Provider
Columbus Academy	Private School K-12
City of Gahanna	Municipal Government
Ohio Health Physicians Group	Healthcare Provider
ADP Total Source III Inc	Human Resource Management
American Electric Power	Public Utility
Donatos Pizzeria LLC	Food Service
Ohio Department of Transportation	State Agency

# GAHANNA CITY HISTORY & GOVERNMENT

## History



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

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

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

## City Government

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

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

## City Council



*Back Row (from left to right):* Council Member Kaylee Padova, Ward 3; Council Vice-President Trenton Weaver, Ward 4; Council Member Michael Schnetzer, Ward 2; Council President Stephen Renner, Ward 1.  
*Front Row (from left to right):* Council Member Merisa Bowers, At Large; Council Member Karen Angelou, At Large; Council Member Nancy McGregor, At Large.

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

## Gahanna's Mayor

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

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

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



Mayor, Laurie A. Jadwin

## City Attorney



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

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

City Attorney, Raymond J. Mularski

## GUIDING PRINCIPLES

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

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

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

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

The Administration has included in the 2024 budget a request to complete a new strategic plan for the City. During 2023 the City implemented the first Capital Improvement Plan and has continued work on the facilities plan which includes the final design of 825 Tech Center Drive. This will be the new location for the Police Headquarters, City Hall, Mayor's Court, and Senior Center. Along with the strategic plan, funding is also requested for a sustainability plan. The strategic plan and sustainability 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

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

#### **Vision**

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

#### **Mission**

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

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 2024 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. Includes 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.

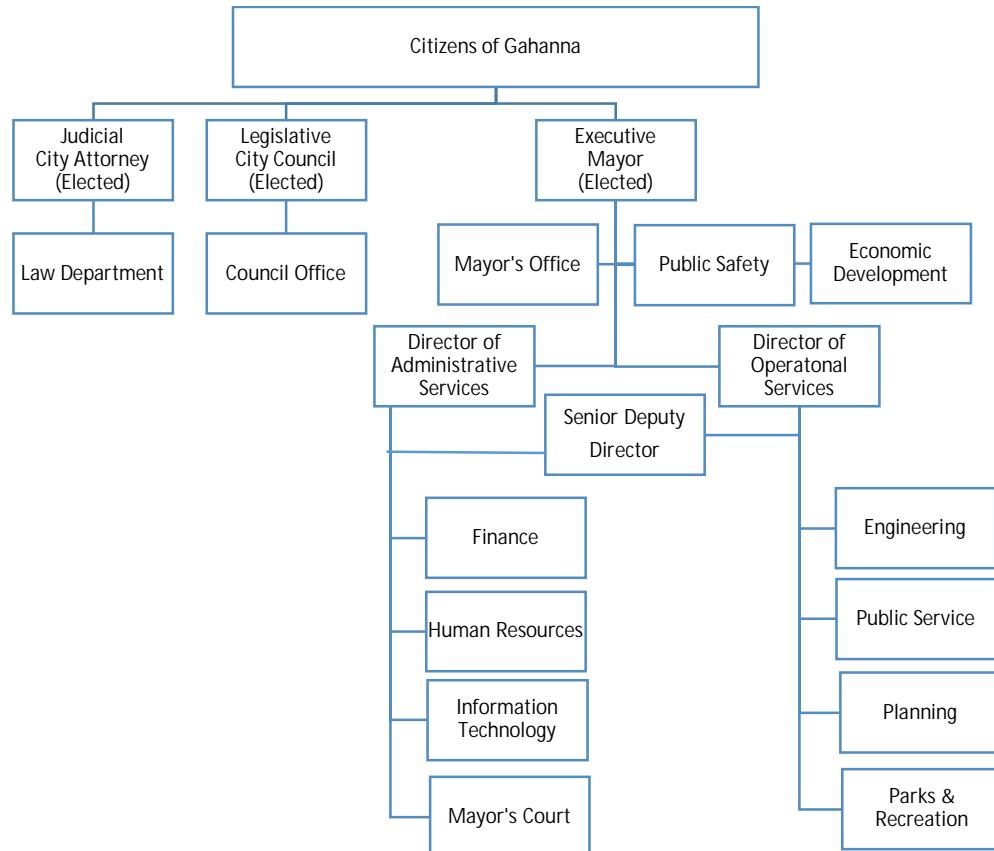
## Strategic Planning and the Budget

The strategic plan assists the City in aligning spending with community priorities. Throughout this document, and as summarized above, it is clear the 2024 budget is consistent with priorities and strategic results identified in *GoForward Gahanna*. The 2024 funding requests for the strategic, sustainability 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 charts below provide a summary of staffing levels at the City for years 2021 through 2023, and an overview of the staffing levels requested for 2024. During 2021, the City began recovering from the pandemic and many programs and activities cancelled in 2020 through the beginning of 2021 were coming back online in a condensed version. Full programming to pre-pandemic levels began in 2022.

Total Personnel by Department		2021 Actual	2022 Actual	2023 Appropriated	2024 Request	2023 vs. 2024 Difference
	Council, Boards & Commissions	26	26	26	26	0
	City Attorney	2.25	2.25	2.25	2.25	0
	Council Office	2	2	3	4	1
	Office of the Mayor	6	7	6.95	7	.05
	Clerk of Courts	3	3	3	3	0
	Finance ***	4	5	6.75	13.75	7
	Human Resources	3.5	4	7.75	4	-3.75
	Information Technology	5	5	6.4	6.65	.25
	Parks & Recreation	167.5	202.5	243	243.3	.3
	Development	2	4	4	3	-1
	Planning	11	11	11.2	11	-.2
	Public Safety	65.75	81.75	88.5	89.5	1
	Public Service **	36	42.5	37.45	37.75	.3
	Engineering **	0	0	10.75	11.8	1.05
	<b>Total</b>	<b>334</b>	<b>396</b>	<b>457</b>	<b>463</b>	<b>6</b>

Employment Status		2021 Actual	2022 Actual	2023 Appropriated	2024 Request	2023 vs. 2024 Difference
	Elected/Appointed Officials	40	40	40	40	0
	Full-Time	157	186	205	215	10
	Part-Time/Seasonal *	137	170	212	208	-4
	<b>Total Positions</b>	<b>334</b>	<b>396</b>	<b>457</b>	<b>463</b>	<b>6</b>

Total Personnel by Classification		2021 Actual	2022 Actual	2023 Appropriated	2024 Request	2023 vs. 2024 Difference
	City Council	7	7	7	7	0
	Boards & Commissions	31	31	31	31	0
	City Attorney	1	1	1	1	0
	Mayor	1	1	1	1	0
	Director	8	8	10	10	0
	Chief of Police	1	1	1	1	0
	Deputy Chief of Police	1	1	1	1	0
	Deputy Directors	1	1	2	2	0
	Managers	5	7	9	8	-1
	Superintendents	4	4	5	5	0
	Supervisors	3	5	7	7	0
	Salary	19	27	31	43	12
	Full-Time Hourly	23	21	24	17	-7
	Full-Time Steelworkers	37	42	46	48	2
	Lieutenants/Sergeants	10	10	10	12	2
	Officers	37	51	51	53	2
	Communication Technicians	9	12	14	12	-2
	Part-Time/Seasonal *	136	166	206	204	-2
	<b>Total Positions</b>	<b>334</b>	<b>396</b>	<b>457</b>	<b>463</b>	<b>6</b>

\* - Seasonal staff fluctuates from year to year based on hours of operation and availability of staff to work. Seasonal staffing levels for 2024 were based on the 2023 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.

# FINANCIAL MANAGEMENT POLICIES

## Financial Policies

As a part of the 2024 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 (\$50,000 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.

## **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**

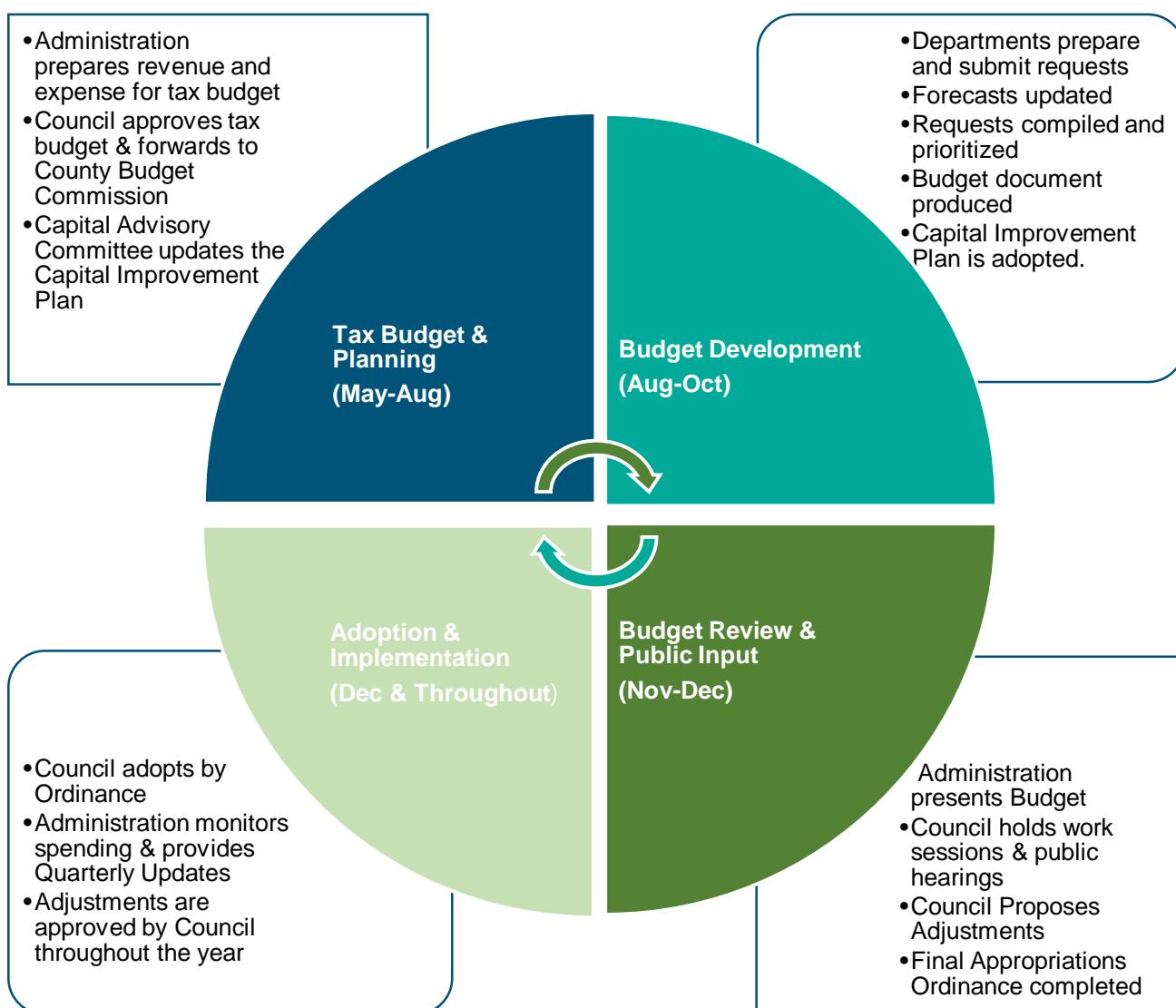
These funds are used for resources received and held by the City in a fiduciary capacity from an outside party. Disbursements from these funds are made as directed by the purchasing agent from the outside party.

# 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 at [www.gahanna.gov](http://www.gahanna.gov). This year's budget will be provided to the Government Finance Officers Association (GFOA) to be considered for the Distinguished Budget Presentation Award. Gahanna has received this award for the past seven 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 31<sup>st</sup> of each year for the ensuing fiscal year. This appropriation ordinance controls expenditures at the fund, department, and object levels (the legal level of control) and is effective January 1. The appropriations may be amended or supplemented during the year by action of Council. The appropriations ordinance sets spending limitations within each fund and department by category: salaries 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 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.

## 2024 Budget Calendar

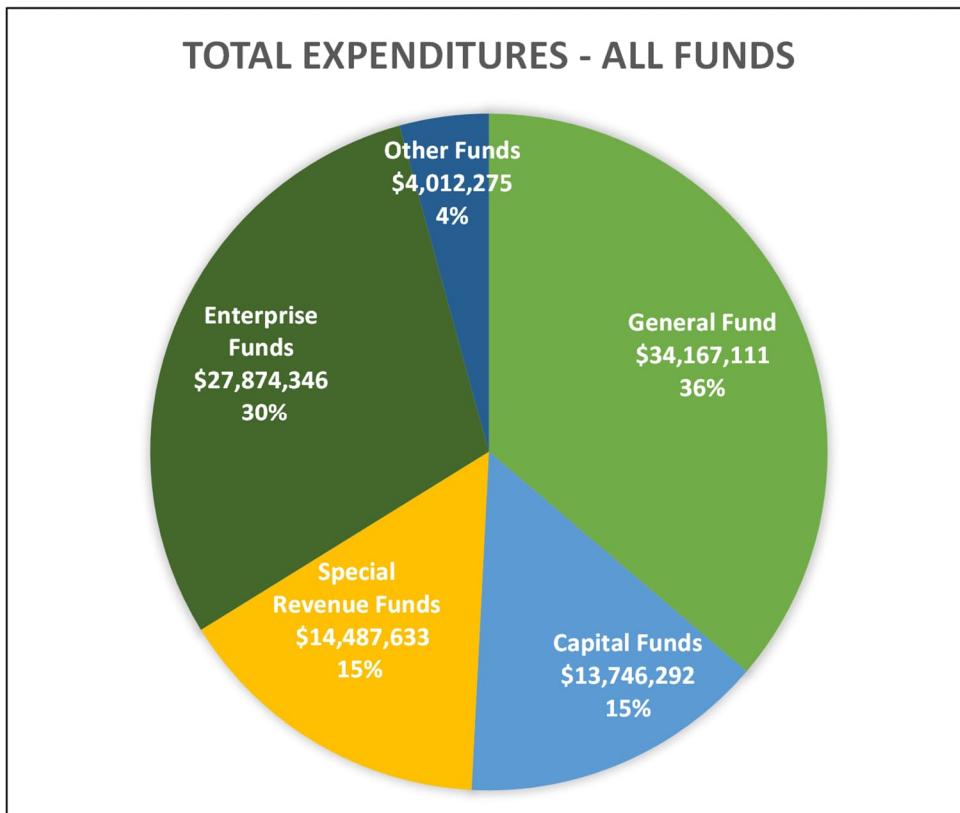
The following calendar lists the internal and external schedule for budget development and proposed budget adoption. In addition to the upcoming schedule of City Council formal meetings and committee meetings, additional special meetings or public hearings may be scheduled.

Date	Milestone/Meeting
May 25	<i>CIP Advisory Committee</i> Discuss CIP prepare for Council
June 5	<i>Formal City Council Meeting</i> Draft CIP to Council
June 12	<i>Council Committee Meeting</i> CIP Discussion
June 21	<i>Formal City Council Meeting</i> Council adoption of Tax budget by motion resolution CIP Townhall Presentation & Public Discussion
June 26	<i>Council Committee Meeting</i> CIP Discussion Administration begins 2024 staffing projections
July 17	<i>Council Committee Meeting</i>
July 24	<i>Formal City Council Meeting</i>
July 31	<i>Council/Finance Committee Meeting</i> CIP Introduction
August 1	Administration Operating Budget kickoff 2024 Budget Projection loaded into accounting system for departments to begin working on operating budgets.
August 7	<i>Formal City Council Meeting</i> CIP First Reading & Public Comment
August 14	<i>Finance Committee Meeting</i> CIP Discussion
August 21	<i>Formal City Council Meeting</i> CIP Second Reading & Adoption Public Comment
August 25	All 2024 operating budget requests to Finance in accounting system. Mayor approves final 2024 staffing plan
September 15	Directors finalize narratives
September 15 – October 31	Finance uses the accounting system to compile all requests and coordinates meetings with Directors and the Mayor to discuss requests and finalizes budget book
November 13	<i>Council Committee Meeting</i> Budget request provided to Council. Formal Presentation. Administration prepared to answer Council questions
November 20	<i>Formal City Council Meeting</i> Public comment permitted
November 27	<i>Council Committee Meeting</i> Budget discussion Administration prepared to answer Council questions
December 4	<i>Formal City Council Meeting</i> Public comment permitted
December 11	<i>Council Committee Meeting</i> Budget discussion Administration prepared to answer Council questions
December 18	<i>Formal City Council Meeting</i> Council approves the 2024 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		34,167,111
Capital Funds		13,746,292
Special Revenue Funds		14,487,633
Enterprise Funds		27,874,346
Stormwater	2,270,238	
Water	9,793,905	
Water Capital Improvement	1,998,374	
Sewer	9,594,855	
Sewer Capital Improvement	1,660,874	
Refuse	2,556,100	
Other Funds		4,012,275
All Funds Total	94,287,657	

## Fund Balance and Appropriation Summary

Fund	2023 Beginning Unencumbered Fund Balance	Revenue 2023 Budget	Expenditures 2023 Budget	Est. Funds Available to Appropriation 1/1/24	Revenue 2024 Budget	Expenditures 2024 Budget	Estimated 2024 Ending Fund Balance
<b>GOVERNMENTAL FUNDS</b>							
<b>GENERAL FUNDS</b>							
101-General Fund	26,760,925	31,741,745	30,603,359	27,899,310	34,401,750	34,167,111	28,133,949
750-Reserve for Sick & Vacation Fund	228,946	239,000	240,004	227,942	300,000	488,284	39,658
<b>SPECIAL REVENUE FUNDS</b>							
220-Street Fund	923,577	2,170,800	2,595,783	498,594	2,169,645	2,206,657	461,582
222-State Highway Fund	557,848	153,200	118,842	592,206	154,000	125,334	620,872
224-Tax Increment Fund	5,254,494	3,736,110	2,477,300	6,513,304	3,970,502	1,639,142	8,844,664
225-State Law Enforcement Trust Fund	137,875	60,000	60,000	137,875	0	107,000	30,875
226 - Enforcement & Education	41,715	1,200	18,500	24,415	2,400	25,000	1,815
227 - Parks & Rec Donation	18,546	0	0	18,546	0	0	18,546
228-Permanent Improvement Fund	97,215	0	0	97,215	500,000	500,000	97,215
229-Clerk of Court Computer Fund	201,962	25,000	36,000	190,962	28,800	39,200	180,562
231-County Permissive Tax Fund	65,991	0	0	65,991	0	0	65,991
232-Cul-de-sac Maintenance Fund	42,027	0	0	42,027	0	0	42,027
233-ARP Fund	3,174,587	0	2,623,705	550,882	0	550,882	0
234-Court Computerization Fund	50,217	7,000	2,800	54,417	10,800	2,200	63,017
235-Federal Law Enforcement Seizure Fund	13,684	10,000	10,000	13,684	0	10,000	3,684
236-Treasury Law Enforcement Seizure	63,211	55,000	55,000	63,211	0	25,000	38,211
237-AG Peace Officer Training	39,263	32,000	32,000	39,263	0	23,000	16,263
238-Street Tree	47,215	0	0	47,215	0	0	47,215
240-Public Safety Fund	695,691	1,673,961	1,673,634	696,018	1,494,328	1,721,554	468,792
241-Right of Way	697,348	60,000	70,000	687,348	70,000	70,000	687,348
242-Parks & Recreation Fund	1,371,417	2,127,513	2,172,167	1,326,763	2,169,235	2,705,931	790,067
243-Public Service Fund	1,419,736	1,681,421	1,661,339	1,439,818	1,946,905	2,752,195	634,528
244-Opioid Settlement Fund	6,258	0	0	6,258	0	0	6,258
510-Police Pension Fund	671,133	1,380,160	1,380,570	670,723	1,474,954	1,474,954	670,723
515-Police Duty Weapon Fund	17,255	18,300	18,300	17,255	21,300	21,300	17,255
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
<b>CAPITAL FUNDS</b>							
325-Capital Improvement	3,739,689	12,296,156	7,765,270	8,270,575	12,542,850	13,746,292	7,067,133
327-Park Fund	185,037	0	0	185,037	0	0	185,037
328-Park-in-Lieu of Fees Fund	12,943	0	0	12,943	0	0	12,943
329-Court Building Fund	334,873	15,000	0	349,873	0	0	349,873
330-Federal Highway Grant Fund	65,316	0	0	65,316	0	0	65,316
<b>DEBT SERVICE</b>							
431-General Bond Retirement Fund	913,602	2,196,830	2,197,171	913,261	2,206,411	2,206,391	913,281
432-SIB Security Deposit	-692,283	1,027,383	0	335,100	0	0	335,100
<b>PROPRIETARY FUNDS</b>							
<b>ENTERPRISE FUNDS</b>							
631-Stormwater Fund	2,421,730	1,209,700	963,651	2,667,779	1,209,700	2,270,238	1,607,241
651-Water Fund	5,052,330	9,184,100	8,801,246	5,435,184	10,093,680	9,793,905	5,734,959
652-Water System Capital Improvement Fund	2,800,089	2,515,408	3,289,676	2,025,821	536,000	1,998,374	563,447
661-Sewer Fund	4,821,676	8,411,900	8,627,353	4,606,223	9,161,970	9,594,855	4,173,338
662-Sewer System Capital Improvement Fund	3,027,746	1,165,243	235,676	3,957,313	1,165,243	1,660,874	3,461,682
850-Refuse Escrow Fund	740,869	2,329,800	2,546,100	524,569	2,329,800	2,556,100	298,269
<b>INTERNAL SERVICE FUNDS</b>							
900-Workers Compensation Self Insurance Fund	566,995	288,524	294,500	561,019	425,684	285,884	700,819
901-Risk Insurance Self Insurance Fund	0	0	0	0	20,000	20,000	0
<b>CUSTODIAL FUNDS</b>							
800-Unclaimed Funds	31,362	0	0	31,362	0	0	31,362
835-Senior Escrow Fund	10,039	0	0	10,039	0	0	10,039
836-Park Facility Deposit Fund	15,526	0	0	15,526	0	0	15,526
837-Veterans Memorial Fund	6,850	0	0	6,850	0	0	6,850
840-Insurance Demolition Fund	20,869	0	0	20,869	0	0	20,869
860-Developers Escrow Fund	120,018	685,232	650,000	155,250	1,500,000	1,500,000	155,250
<b>ALL FUNDS TOTAL</b>	<b>66,807,749</b>	<b>86,497,686</b>	<b>81,219,946</b>	<b>72,085,489</b>	<b>89,905,957</b>	<b>94,287,657</b>	<b>67,703,789</b>

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	♦								♦	♦			
325-Capital Improvement Fund					♦	♦	♦	♦	♦	♦	♦		
327-Park Fund							♦						
328-Park-in-Lieu of Fees Fund							♦						
329-Court Building Fund			♦										
431-General Bond Retirement Fund						♦							
432-SIB Security Deposit Fund						♦							
510-Police Pension Fund										♦			
515-Police Duty Weapon Fund									♦				
530-Public Landscape Trust Fund							♦						
631-Stormwater Fund											♦		
651-Water Fund											♦		
652-Water System Capital Improvement Fund											♦		
661-Sewer Fund											♦		
662-Sewer System Capital Improvement Fund											♦		
750-Reserve for Sick & Vacation Fund					♦								
800-Unclaimed Funds						♦							
835-Senior Escrow Fund							♦						
836-Park Facility Deposit Fund								♦					
837-Veterans Memorial Fund								♦					
838-Recreation Scholarship Fund								♦					
850-Refuse Escrow Fund										♦			
860-Developers Escrow Fund												♦	
900-Workers Compensation Self Insurance Fund				♦									
901-Risk Insurance Self Insurance Fund					♦								

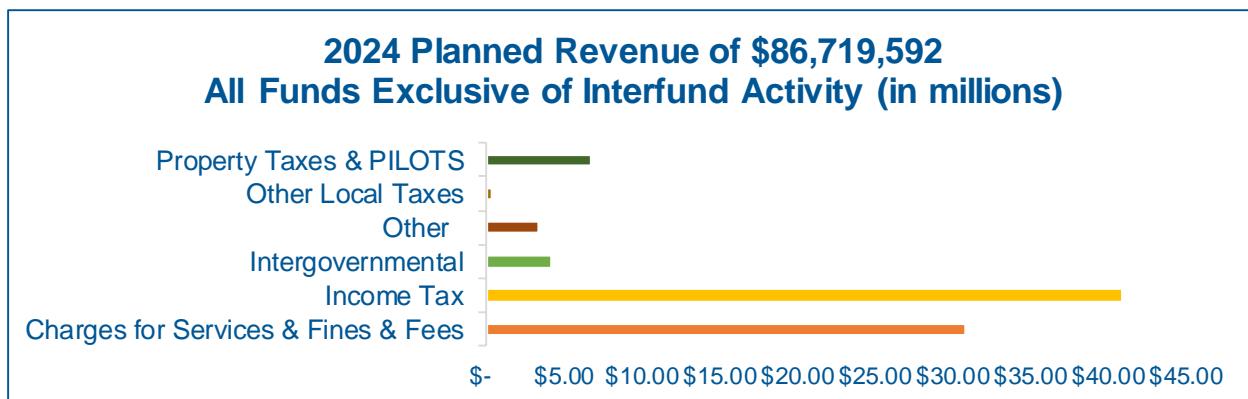
## Revenue Sources

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 2024-2028.

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

The graph below identifies all City revenue sources planned for 2024 exclusive of inter-fund transfers, which are anticipated to total \$3,186,365.



## Income Tax

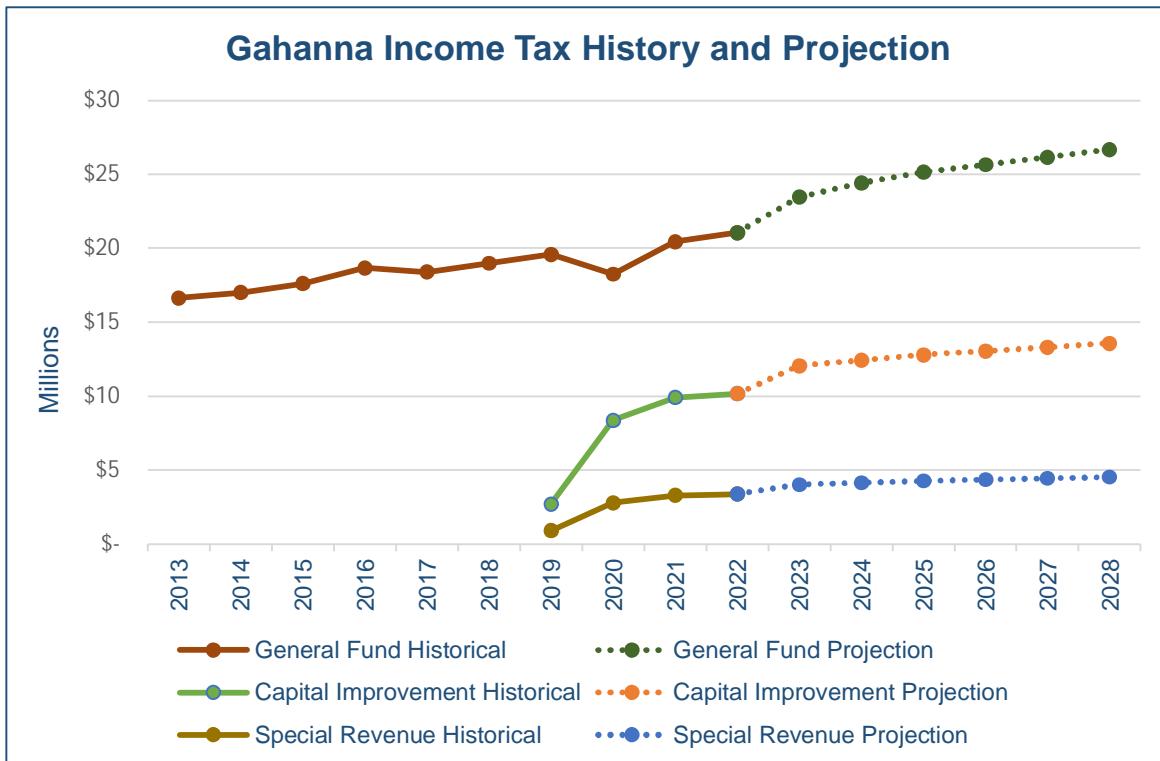
Gahanna's local income tax rate is 2.5% on income earned, with 100% credit applied to the lesser of Gahanna's income tax or the income tax residents pay to another municipality. Businesses are subject to the rate of 2.5% on net profits. Of the 2.5% assessed, 1.5% of the total amount assessed is for general operations of the City and is projected to be \$24.4 million for 2024. The remaining 1% of the total amount assessed is split between multiple funds. Seventy-five percent (75%) of the 1% increase is restricted for capital improvements. This portion is posted to the Capital Improvement Fund and is projected to be \$12.4 million for 2024. The remaining 25% of the 1% increase 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 2024 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.

Like most of our peer cities, Gahanna utilizes the Regional Income Tax Agency (RITA) to administer income tax collections for the City, resulting in an offsetting Finance Department operational expense of approximately 1.4% of total collections each year. Gahanna's income tax revenues are made up of three sources: business withholdings, net profits of businesses in Gahanna, and resident returns. In 2022, 77% of Gahanna's local income tax came from business withholdings, 12% from the net profits of Gahanna businesses, and 11% 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 fully recovered from the pandemic in 2022 and is currently experiencing economic growth generating income tax revenue for 2023 in excess of the original 3% increase projected. The current growth is expected to increase income tax revenue by 4% for 2024 with a slowdown anticipated for 2025 to 2028 dropping to a 3% increase and then 2% increase. 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 2024. The first challenge is the limited inventory of developable space for the City, and second is the ability to provide affordable housing for the influx of workers. 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 2028.

Nationally, inflation has begun to decline but has not reached the Federal Reserve target of 2%. As a result, the increased interest rate environment is expected to continue into 2024. Supply chain disruptions continue to cause delays in various sectors of the economy and the yield curve remains inverted. This indicates a potential recession; however, the job market remains strong with unemployment remaining low and indications of a re-entry into the workplace for some. This suggests more of a slowdown in the economy or a small recession which would have little to no impact on current economic growth in the area. A large part of this is related to the addition of a mega economic development project, Intel, in the neighboring City of New Albany.

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 an income tax increase.

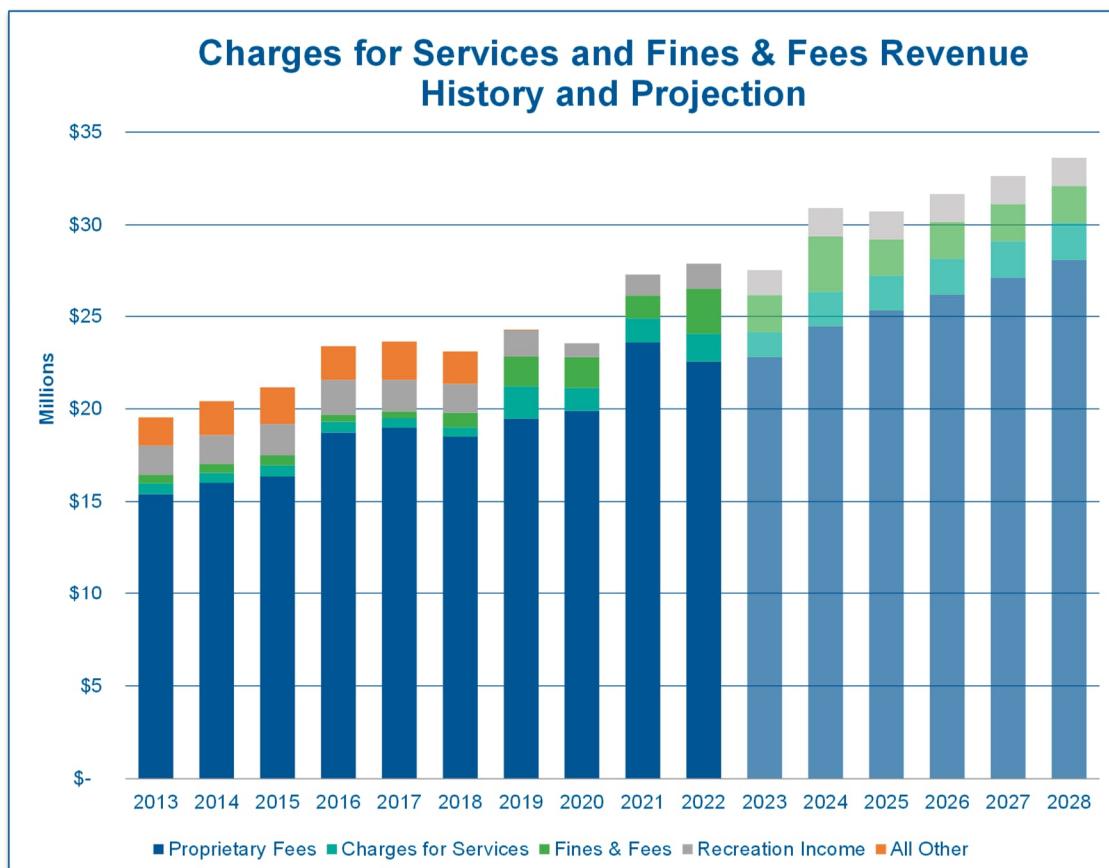


*Note: 2019 represents five months of collections for the Capital and Special Revenue Funds. 2020 represents the first full year of collections for these funds.*

## Charges for Services & Fines and Fees

The second largest source of revenue across all funds is Charges for Services and Fines & Fees, with an estimated \$30.5 million in revenue planned for 2024. Over 80% of this revenue source, or \$24.5 million, is comprised of proprietary charges for services for the City's Water, Sewer, Stormwater and Refuse Utilities. These Enterprise Funds are operated similar to private businesses, where the cost of providing services is recovered by user charges. Each year, the Director of Public Service develops a fee structure that is adequate to fund current operations and capital needs, as well as to maintain an appropriate reserve level. These fees are adopted by City Council annually. More information about the City's Enterprise Fund rates can be found in the Enterprise Funds section of this budget document.

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



Other primary sources of charges for services and fine and fee revenue collected include parks and recreation charges for services (\$1,515,000 planned for 2024), administrative charges for services (\$1,364,367 planned for 2024), cable franchise & cell tower rental fees (\$514,780 planned for 2024), 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 2024), and income tax penalty and interest (\$361,200 planned for 2024). 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 continue to increase over the next five-year period with growth in the area driving more demand for City services and programs.

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

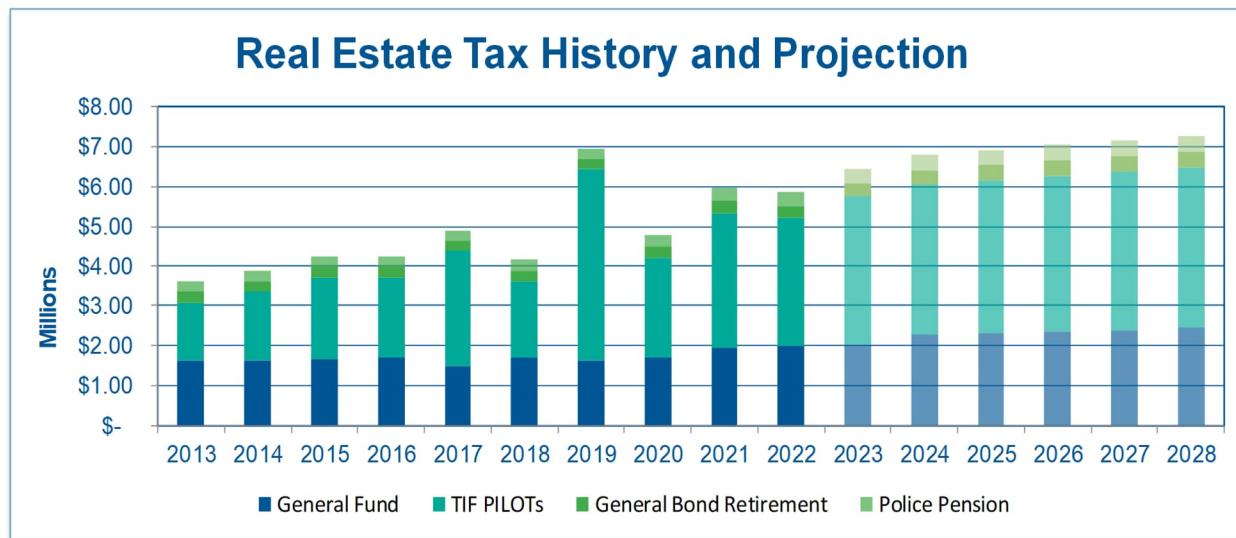
Real estate taxes and payments in-lieu-of taxes (PILOTS) are the third largest source of revenue City-wide and are estimated to total \$6.5 million in 2024. This category includes real estate tax payments received in the General Fund, Police Pension Fund and General Bond Retirement Fund, as well as payments 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 2022 for taxes collected in 2023.

Property Classification	Amount	Percent
Real Estate	\$1,197,880,750	96%
Public Utility	\$52,018,380	4%
<b>Total</b>	<b>\$1,249,899,130</b>	<b>100%</b>

The County completes a comprehensive appraisal of properties every six years with an update every three years following the appraisal. The most recent sexennial update took place in 2023 for tax year 2024, with property values increasing by historic levels of 35%, on average. The County Auditor estimate anticipates a 12% increase over 2023 actual collections for 2024. Beyond 2024, values are estimated to remain relatively consistent and a 2% increase has been projected. There will be a triennial appraisal in 2026 and adjustments will be made to the projection at that time. 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

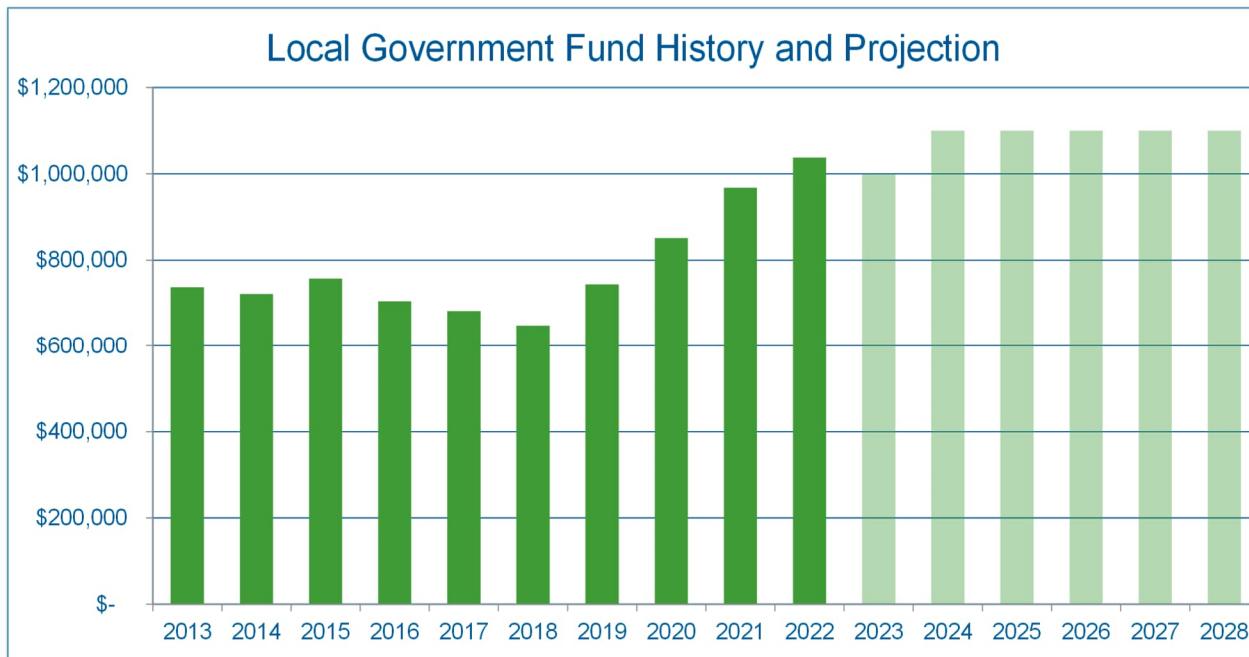
The gas tax is distributed to the City from the State of Ohio based upon the number of vehicles registered in Gahanna compared to the total number of vehicles registered in Ohio. The State levies an excise tax which was increased July 2019 to \$.385 per gallon of gasoline; diesel and all other fuel types 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 2023, the City estimated a 5% decrease over 2022 estimates and actual amounts are on target. Previous projections predicted stagnant or zero growth through 2027 until gas prices normalize. This trend will continue through 2028 and 2024 estimates are very similar to 2023. As the movement to electric or other alternative fuels for vehicles continues, it is anticipated this source of revenue will decline significantly but this is not expected to occur over the next five years. It is expected that phase out will begin between 2027 and 2035 with full phase out planned between 2040 and 2050.

## Local Government Fund

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



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 \$500M 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. Beyond 2024, there is no growth projected until the impacts of the recent biennial budget can be analyzed.

## Other Intergovernmental

Other Intergovernmental Revenue consists of homestead and rollback reimbursements, federal forfeiture revenue sharing, state forfeiture revenue sharing, and grants. For 2024, the City has estimated \$863K in other governmental resources.

## All Other Sources

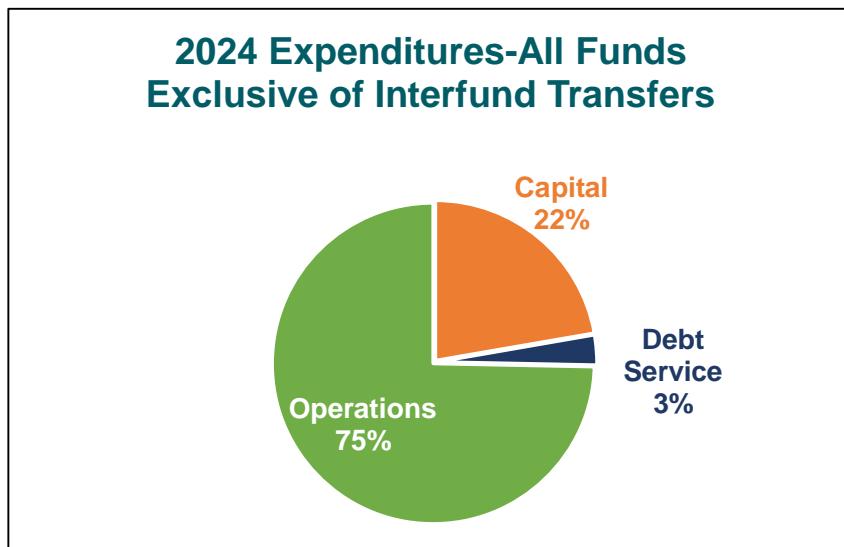
The remaining sources of City-wide revenue are described below:

Source	Description	Planned 2024 Revenue
<b>Other Taxes</b>	The City's Lodging Tax (6% of hotel revenue)	\$377,540
<b>Interest &amp; Investment Income</b>	Investment earnings are a function of the cash available for investments, market interest rates and allowable investments per the City's investment policy.	\$2,500,000
<b>Miscellaneous Income</b>	Miscellaneous income includes unanticipated amounts received from donations, the sale of assets, insurance settlements, and any other unforeseen sources that do not fit any of the other identified categories.	\$184,700
<b>Licenses &amp; Permits</b>	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.	\$711,200

Lodging taxes are slowly rebounding, but the hospitality industry continues to have challenges post-pandemic. This revenue stream will remain stagnant until further analysis can be performed. Investment income is projected to increase significantly from \$1.6M to \$2.5M. The City is positioned to take advantage of the rising rate environment, and investment earnings are expected to continue to increase through 2024. Current forecasts are predicting interest rates to remain high through the first quarter of 2024. Beyond 2024, this resource is expected to decrease as interest rates are expected to normalize.

## Expenditures

The current expenditures in the consolidated financial overview are divided into three separate components: operating expenditures, capital outlay, and debt service. In 2024, operating expenditures include funding for all departments and divisions and the cost of providing daily services to the City. Total operating expenditures are estimated at \$68.4 million, or 75% of current expenditures. Total capital outlay is estimated at \$19.9 million, or 22% of total expenditures. Expenditures toward debt service are estimated to be \$2.8 million, or 3% of total expenditures. This consolidated financial overview combines all expenditures proposed in the budget.



## Operating Expenditures

The 2024 total operating expenditures of \$68.4 million are 10% more than 2023 appropriations, as amended. As the City continues to increase services and the community grows, operational expenditures will also increase.

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

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

The Department narratives that follow summarize actual operating expenditures for 2021 and 2022, appropriations for 2023 as amended, and the 2024 budget request for the General Fund. Line-item revenue and expenditure details are provided in Appendix A of this document.

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

## Salaries and Benefits

Salaries and benefits include the funds needed to pay all salaries and wages, employee benefits (such as health insurance), and legally mandated fringe benefit expenses (such as pension contributions and Medicare). In general, salaries and benefits make up 34% of total operating expenditures citywide.

The 2024 budget includes funding for full-time, part-time, and seasonal positions. New full-time and part-time positions requested for 2024 are outlined below. Unless otherwise noted, the funding for these positions will be from the General Fund. The budget narratives for each department include the proposed 2024 organization chart for each department.

As part of the budget process, each department meets with the Senior Directors of Administrative and Operational Services, Senior Deputy Director, Human Resources Manager, Information Technology Manager, and member of the Finance Team. The purpose of the meeting is to discuss current staffing levels, vacancies, workload, adequacy of supervision, needed technology for staff, and planned initiatives over the next five-years. This information is utilized to create the staffing plan for the current budget and the following four years. The City also contracts with a third party to review compensation and positions on a regular basis to provide recommendations on position classifications and wage ranges to provide assurance the City is not falling behind peer cities. This allows the City to remain competitive to reduce employee turnover and attract new talent.

This has resulted in the following staffing changes. (Additional details can be found in department narratives). Unless otherwise noted these positions will be funded from the General Fund.

**Council Office** – Addition of a paid intern to assist with special records projects, legislative research, and communications.

**Mayor's Office** – Addition of a Marketing & Communications Specialist. This position is needed to manage and coordinate the City's social media channels. In addition, this position will be responsible to update and manage the City's newly designed website.

**Finance Division of Administrative and Operational Services** – A new division was created under the Finance Department for City-wide positions and initiatives. These were previously split among various departments. Existing positions for the Senior Director of Administrative Services, Senior Director of Operational Services (75%), Deputy Senior Director, Administrator Risk Management & Safety, and Management Analyst were reallocated to this new division. The Senior Director of Operational Services (25%) is also funded from the Public Service, Special Revenue Fund. New positions added to this division for 2024 include an Administrative Coordinator and Management Analyst. The new positions will support the division with 2024 initiatives such as the facility plan, strategic and sustainability plans. These positions will also provide continued support for the on-going implementation and monitoring of these plans.

**Information Technology** – Addition of a second Support Specialist. With the addition of staff over the past couple years, the workload has become overly burdensome for just one support specialist to successfully provide technical support and monitoring. This will allow the department to split these responsibilities for a more manageable workload.

**Planning** – A second Building Inspector has been added to reduce reliance on third party consultants. This will ultimately reduce the cost of inspections and increase efficiency. This allows the department to keep permitting cost low and perform inspections without delays. There was also a reduction made for an Administrative Coordinator position partially offsetting the cost of this addition.

**Public Safety** – Addition of two Sergeants to improve supervisory coverage for field services. Under the current staffing levels, an Officer is often put in charge (OIC) as an acting supervisor in the absence of a Sergeant or Lieutenant for a particular shift. This approach places the City at risk for increased liability by not having an appropriate level of supervision. The addition of 2 Sergeants will reduce the need for an OIC in turn reducing the City's risk.

Addition of one new Officer for transition for officers who are retiring. This is a replacement for a planned retirement and not an overall increase to staffing. When an officer retires, it takes upwards of one year for a new officer to be appropriately trained. Hiring and training new officers on a staggered approach provides adequate coverage by outgoing officers while the new officers are trained.

Addition of a fourth School Resource Officer (SRO). As the Gahanna-Jefferson Public School District continues to grow, it is anticipated an additional SRO will be required to meet the student and staff safety standards expected by the District. This position will also provide adequate coverage in the absence of one or more SROs. The SRO program is funded from the Public Safety, Special Revenue Fund.

**Parks & Recreation** – Addition of two Maintenance Workers. One Maintenance Worker II will be added for supporting the arbor team as the department begins the first phase of adding a street tree program. The second Maintenance Worker will support Golf Course maintenance requirements. Golf Course maintenance was previously provided by a part-time coordinator and team member. These part-time positions will be reduced to offset the cost of the Maintenance Worker for the Golf Course.

Addition of a Recreation Coordinator II to support the expansion of special events and volunteer programs as outlined within the Parks Master Plan. A part-time coordinator position and 50% of an administrative assistant position have been reduced to offset the cost of this full-time position.

Addition of a Project Administrator to assist the Project Manager with associated Park & Recreation projects identified and funded through the Capital Improvement Plan. Many of these projects occur simultaneously and require on-going monitoring to ensure projects are completed timely and within the scope and quality agreed to between the contractor and the City.

**Public Service** – A Maintenance Worker I has been designated for the leaf collection program which will be implemented in 2024. This position is funded 25% from each of the Street, Stormwater, Water, and Sewer Funds.

Addition of a Fleet Technician and two interns to assist the Fleet Division. The Fleet Division is responsible for the maintenance of all City vehicles and equipment, and an adequate succession plan has not previously been considered. The addition of one Fleet Technician and the two interns will not only assist with the workload but will provide adequate training and real work experience to allow for a smooth succession plan as technicians retire or otherwise separate from the City.

**Engineering** – Addition of an Administrative Assistant to provide needed support to the department. This department is responsible for many projects identified in the Capital Improvement Plan and provides engineering services to the community and other departments. This allows Engineering staff to focus on these activities while the Administrative Assistant handles clerical responsibilities for the department.

**Interns** – The Administration is requesting six (6) interns for 2024, Council (1), Fleet (2), Parks & Recreation (1), Engineering (1), and Division of Administrative & Operational Services (1).

There are three organized labor unions within the City summarized in the table below:

Union	Staff Participation	Members*	2024 Increase	Contract Terms
<b>Fraternal Order of Police (FOP)</b>	Police officers, sergeants, and lieutenants	65	3.25%	January 1, 2022–December 31, 2024
<b>Fraternal Order of Police-Ohio Labor Council (FOP-OLC)</b>	Radio dispatchers	12	3.25%	January 1, 2022 – December 31, 2024
<b>United Steelworkers (USW)</b>	Streets, utilities, parks administrative technicians and foremen	48	3.25%	January 2, 2023 – January 1, 2026

\*includes 2024 budgeted positions

As approved by City Council on October 3, 2022, all full time and part time unclassified employees were moved to a step plan compensation program (Steps, start – 5). When employees reach step 5 or midpoint, the employee will receive the wage increase included in the following year's budget. Unclassified employees will move through the compensation program on anniversary date opposed to an increase in January each year. The 2024 budget includes a 3.25% increase for all unclassified employees at or over midpoint.

The Administration will be requesting various amendments to the unclassified salary ordinance for 2024 including an increase to various classifications to remain competitive in the job market. These changes are reflected in the 2024 budget request.

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

Other fringe benefits include health, vision, dental and life insurance, workers' compensation, and Medicare. The City provides health insurance to eligible employees through the Central Ohio Healthcare Consortium (COHCC), a joint self-insurance pool made up of 12 local governments in Central Ohio. The COHCC has worked aggressively in recent years to contain health insurance costs despite industry-wide spikes. In 2024, health insurance premiums are increasing by 5%, which is the result of various programs implemented by the City to contain healthcare costs including a wellness program, near-site wellness center, and transition of all employees to the High Deductible Healthcare Plan (HDHP) with a Healthcare Savings Account (HSA). The City is projected to receive a \$319,000 reduction in insurance premiums for 2024 as well as a \$133,000 return of invested dollars as a result of excess reserve funds from the COHCC. These funds are to be used for employee benefits, including health and wellness. These excess reserve funds will be used in the General Fund Human Resources budget to add additional dollars to the wellness program and offset the cost of the Near Site Wellness Center.

## **Operating Expense**

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

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

The City budgets these operating expenditures by department based on current and new contracts and needs for materials and supplies. The 2024 budget reflects an increase of \$2.7M in contract services or a 9% increase. The majority of this increase is associated with the City's utility services. The City purchases water and sanitary sewer services from the City of Columbus. The cost for these services is estimated to increase by at least 9%. In addition to utility services there are also a number of one-time initiatives requested in contract services, such as, funding for the strategic, sustainability, and economic development plans, funding to revise the engineering and public service codified ordinances, and an assessment of park aquatic and recreational facilities.

Materials & Supplies are increasing by \$295K or 7% 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.

## Capital Outlay

The City adopted the first Capital Improvement Plan (CIP) in 2023 via Ordinance 0060-2023. The CIP 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 2024 budget request includes projects identified in the CIP for 2024. Years 2025 to 2028 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 \$19.9M.

Fund	2024 Budget Request
ARP FUND	\$ 500,000
CAPITAL IMPROVEMENT FUND	13,746,292
LAW ENFORCEMENT TRUST FUND	30,000
PERMANENT IMPROVEMENT FUND	500,000
SEWER CAPITAL FUND	1,425,000
STORMWATER FUND	1,075,000
STREET FUND	17,000
TAX INCREMENT FUND	700,000
WATER CAPITAL FUND	1,937,500
Grand Total	\$ 19,930,792

## Debt Service

Debt service in the amount of \$2.8M is included in the 2024 budget. This is for interest and principal payments for the 2020 judgment bond related to the income tax lawsuit; 2013 and 2015 refunding bonds; 2015 street rebuild bonds; and OPWC Loans. A detailed description of the City's outstanding debt and planned debt service revenue and expenditures is provided in the Debt Service section of the budget document.

The City also has a \$8.5M short-term bond anticipation note (BAN) outstanding. The 2023 BAN was issued to refinance a 2022 BAN issued for the purchase of 825 Tech Center Drive, the future home of the Police Headquarters, City Hall, Mayor's Court, and Senior Center. As plans are finalized for the reconstruction of the building, a long-term financing plan will be developed including the repayment of the 2023 BAN. The CIP and appropriations will be amended at that time.

	General Fund			Tax Increment Fund		
	2022 Actual	2023 Budget	2024 Budget	2022 Actual	2023 Budget	2024 Budget
Revenues						
Income Taxes	\$ 21,069,082	\$ 23,473,100	\$ 24,410,100	\$ -	\$ -	\$ -
Property Taxes	2,002,481	2,242,615	2,262,000	-	-	-
Other Local Taxes	378,422	400,000	378,340	-	-	-
Revenue in Lieu of Taxes	-	-	-	3,200,468	3,528,100	3,798,300
Charges for Services	1,132,887	882,600	1,487,057	162,000	164,500	128,500
Licenses & Permits	855,400	674,400	708,800	-	-	-
Fines & Fees	1,167,326	1,053,480	1,171,053	-	-	-
Intergovernmental	1,292,123	1,259,200	1,341,000	45,445	43,510	43,702
Investment Income	1,115,112	1,621,000	2,500,000	-	-	-
Other	294,773	6,200	143,400	-	-	-
Total Revenues	\$ 29,307,606	\$ 31,612,595	\$ 34,401,750	\$ 3,407,913	\$ 3,736,110	\$ 3,970,502
Expenditures						
Current						
General Government	6,188,797	8,310,800	10,449,654	-	-	-
Security of Persons & Property	10,838,331	12,402,971	12,883,318	-	-	-
Transportation	1,147,625	1,443,937	1,619,161	-	-	-
Community Environment	3,095,739	3,576,277	3,956,730	908,495	1,117,300	539,142
Public Health & Welfare	-	-	-	-	-	-
Leisure Time Activity	3,014,961	3,608,842	3,984,148	-	-	-
Capital Outlay	52,210	-	-	314,600	750,000	700,000
Debt Service	527,375	531,500	535,500	-	-	-
Total Expenditures	\$ 24,865,038	\$ 29,874,327	\$ 33,428,511	\$ 1,223,095	\$ 1,867,300	\$ 1,239,142
Excess (Deficiency) of Revenue Over Expenditures	4,442,568	1,738,268	973,239	2,184,818	1,868,810	2,731,360
Other Financing Sources (Uses)						
Transfers In	-	-	-	-	-	-
Transfers Out	(541,800)	(729,032)	(738,600)	(322,000)	(610,000)	(400,000)
Advances In	260,820	129,150	-	-	-	-
Proceeds from sale of capital assets	6,208	-	-	-	-	-
Proceeds from insurance	29,409	-	-	-	-	-
Issuance of Debt	-	-	-	-	-	-
Total Other Financing Sources (Uses)	\$ (245,363)	\$ (599,882)	\$ (738,600)	\$ (322,000)	\$ (610,000)	\$ (400,000)
Net Change in Fund Balances	4,197,205	1,138,386	234,639	1,862,818	1,258,810	2,331,360
Fund Balances, January 1	24,283,401	28,480,606	29,618,992	5,744,644	7,607,462	8,866,272
Fund Balances, December 31	\$ 28,480,606	\$ 29,618,992	\$ 29,853,631	\$ 7,607,462	\$ 8,866,272	\$ 11,197,632

	Capital Improvement Fund			Public Safety Fund		
	2022 Actual	2023 Budget	2024 Budget	2022 Actual	2023 Budget	2024 Budget
Revenues						
Income Taxes	\$ 10,152,914	\$ 12,069,981	\$ 12,422,850	\$ 1,286,036	\$ 1,408,164	\$ 1,242,285
Property Taxes	-	-	-	-	-	-
Other Local Taxes	-	-	-	-	-	-
Revenue in Lieu of Taxes	-	-	-	-	-	-
Charges for Services	-	-	-	176,220	250,843	250,843
Licenses & Permits	-	-	-	-	-	-
Fines & Fees	112,783	128,175	120,000	14,286	14,954	1,200
Intergovernmental	-	98,000	-	-	-	-
Investment Income	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Revenues	\$ 10,265,697	\$ 12,296,156	\$ 12,542,850	\$ 1,476,542	\$ 1,673,961	\$ 1,494,328
Expenditures						
Current						
General Government	-	-	-	-	-	-
Security of Persons & Property	-	-	-	461,682	706,081	661,600
Transportation	-	-	-	-	-	-
Community Environment	-	-	-	-	-	-
Public Health & Welfare	-	-	-	-	-	-
Leisure Time Activity	-	-	-	-	-	-
Capital Outlay	15,722,057	7,765,270	13,746,292	-	-	-
Debt Service	-	-	-	-	-	-
Total Expenditures	\$ 15,722,057	\$ 7,765,270	\$ 13,746,292	\$ 461,682	\$ 706,081	\$ 661,600
Excess (Deficiency) of Revenue Over Expenditures	(5,456,360)	4,530,886	(1,203,442)	1,014,860	967,880	832,728
Other Financing Sources (Uses)						
Transfers In	-	-	-	-	-	-
Transfers Out	-	-	-	(917,905)	(967,553)	(1,059,954)
Advances In	-	-	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-	-	-
Proceeds from insurance	-	-	-	-	-	-
Issuance of Debt	8,500,000	-	-	-	-	-
Total Other Financing Sources (Uses)	\$ 8,500,000	\$ -	\$ -	\$ (917,905)	\$ (967,553)	\$ (1,059,954)
Net Change in Fund Balances	3,043,640	4,530,886	(1,203,442)	96,955	327	(227,226)
Fund Balances, January 1	17,822,995	20,866,635	25,397,521	606,492	703,447	703,774
Fund Balances, December 31	\$ 20,866,635	\$ 25,397,521	\$ 24,194,079	\$ 703,447	\$ 703,774	\$ 476,548

	Parks & Recreation Fund			Public Service Fund		
	2022 Actual	2023 Budget	2024 Budget	2022 Actual	2023 Budget	2024 Budget
Revenues						
Income Taxes	\$ 812,233	\$ 1,005,832	\$ 1,035,235	\$ 1,286,036	\$ 1,609,331	\$ 1,863,425
Property Taxes	-	-	-	-	-	-
Other Local Taxes	-	-	-	-	-	-
Revenue in Lieu of Taxes	-	-	-	-	-	-
Charges for Services	1,140,058	1,111,000	1,124,000	-	-	-
Licenses & Permits	-	-	-	-	-	-
Fines & Fees	9,023	10,681	10,000	182,627	72,090	83,480
Intergovernmental	-	-	-	-	-	-
Investment Income	-	-	-	-	-	-
Other	960	-	-	6,258	-	-
Total Revenues	\$ 1,962,274	\$ 2,127,513	\$ 2,169,235	\$ 1,474,921	\$ 1,681,421	\$ 1,946,905
Expenditures						
Current						
General Government	-	-	-	910,461	1,661,339	2,752,195
Security of Persons & Property	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Community Environment	-	-	-	-	-	-
Public Health & Welfare	-	-	-	-	-	-
Leisure Time Activity	1,573,717	2,172,167	2,705,931	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Total Expenditures	\$ 1,573,717	\$ 2,172,167	\$ 2,705,931	\$ 910,461	\$ 1,661,339	\$ 2,752,195
Excess (Deficiency) of Revenue Over Expenditures	388,557	(44,654)	(536,696)	564,460	20,082	(805,290)
Other Financing Sources (Uses)						
Transfers In	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Advances In	-	-	-	-	-	-
Proceeds from sale of capital assets	1,116	-	-	982	-	-
Proceeds from insurance	-	-	-	-	-	-
Issuance of Debt	-	-	-	-	-	-
Total Other Financing Sources (Uses)	\$ 1,116	\$ -	\$ -	\$ 982	\$ -	\$ -
Net Change in Fund Balances	389,673	(44,654)	(536,696)	565,442	20,082	(805,290)
Fund Balances, January 1	1,055,099	1,444,772	1,400,118	1,549,646	2,115,088	2,135,170
Fund Balances, December 31	\$ 1,444,772	\$ 1,400,118	\$ 863,422	\$ 2,115,088	\$ 2,135,170	\$ 1,329,880

	Other Governmental Funds			Total Governmental Funds		
	2022 Actual	2023 Budget	2024 Budget	2022 Actual	2023 Budget	2024 Budget
Revenues						
Income Taxes	\$ -	\$ -	\$ -	\$ 34,606,301	\$ 39,566,408	\$ 40,973,895
Property Taxes	654,031	732,794	737,000	2,656,512	2,975,409	2,999,000
Other Local Taxes	-	-	-	378,422	400,000	378,340
Revenue in Lieu of Taxes	-	-	-	3,200,468	3,528,100	3,798,300
Charges for Services	13,525	7,800	9,645	2,624,690	2,416,743	3,000,045
Licenses & Permits	-	-	-	855,400	674,400	708,800
Fines & Fees	197,283	108,200	112,000	1,683,328	1,387,580	1,497,733
Intergovernmental	4,508,394	3,243,483	2,892,000	5,845,962	4,644,193	4,276,702
Investment Income	595	-	-	1,115,707	1,621,000	2,500,000
Other	1,497,052	18,300	21,300	1,799,043	24,500	164,700
Total Revenues	\$ 6,870,880	\$ 4,110,577	\$ 3,771,945	\$ 54,765,833	\$ 57,238,333	\$ 60,297,515
Expenditures						
Current						
General Government	222,706	278,804	529,684	7,321,964	10,250,943	13,731,533
Security of Persons & Property	1,370,613	1,574,370	1,656,254	12,670,626	14,683,422	15,201,172
Transportation	1,246,928	1,609,308	1,622,290	2,394,553	3,053,245	3,241,451
Community Environment	-	-	-	4,004,234	4,693,577	4,495,872
Public Health & Welfare	165,802	2,029,408	50,882	165,802	2,029,408	50,882
Leisure Time Activity	-	-	-	4,588,678	5,781,009	6,690,079
Capital Outlay	957,206	1,015,000	1,047,000	17,046,073	9,530,270	15,493,292
Debt Service	2,234,152	2,197,171	2,206,391	2,761,527	2,728,671	2,741,891
Total Expenditures	\$ 6,197,407	\$ 8,704,061	\$ 7,112,501	\$ 50,953,457	\$ 52,750,545	\$ 61,646,172
Excess (Deficiency) of Revenue Over Expenditures	673,473	(4,593,484)	(3,340,556)	3,812,376	4,487,788	(1,348,657)
Other Financing Sources (Uses)						
Transfers In	2,766,394	3,340,296	3,166,365	2,766,394	3,340,296	3,166,365
Transfers Out	(759,554)	(760,317)	(762,701)	(2,541,259)	(3,066,902)	(2,961,255)
Advances In	-	-	-	260,820	129,150	-
Proceeds from sale of capital assets	-	-	-	8,306	-	-
Proceeds from insurance	4,114	-	-	33,523	-	-
Issuance of Debt	63,665	-	-	8,563,665	-	-
Total Other Financing Sources (Uses)	\$ 2,074,619	\$ 2,579,979	\$ 2,403,664	\$ 9,091,449	\$ 402,544	\$ 205,110
Net Change in Fund Balances	2,748,092	(2,013,505)	(936,892)	12,903,825	4,890,332	(1,143,547)
Fund Balances, January 1	8,165,198	10,913,290	8,899,785	59,227,474	72,131,299	77,021,631
Fund Balances, December 31	\$ 10,913,290	\$ 8,899,785	\$ 7,962,893	\$ 72,131,299	\$ 77,021,631	\$ 75,878,084

**Fund Summary - Proprietary & Custodial Funds**

	Water Funds			Sewer Funds		
	2022 Actual	2023 Budget	2024 Budget	2022 Actual	2023 Budget	2024 Budget
Revenues						
Charges for Services	\$ 9,595,014	\$ 9,629,800	\$ 10,539,380	\$ 8,055,533	\$ 8,661,943	\$ 9,412,013
Licenses & Permits	1,125	1,200	1,200	1,125	1,200	1,200
Fines & Fees	96,858	69,100	69,100	991,418	914,000	914,000
Intergovernmental	-	1,979,408	-	-	-	-
Contributions & Donations	-	-	-	-	-	-
Other	81,320	20,000	20,000	1,085	-	-
Total Revenues	9,774,317	11,699,508	10,629,680	\$ 9,049,161	\$ 9,577,143	\$ 10,327,213
Expenditures						
Personal Services	633,941	740,643	777,669	633,945	744,649	777,696
Contract Services	5,426,534	7,546,140	8,671,176	5,436,261	8,052,840	8,979,799
Materials & Supplies	337,784	420,313	380,060	35,190	39,864	47,360
Claims Expense	-	-	-	-	-	-
General Government	-	-	-	-	-	-
Community Environment	-	-	-	-	-	-
Leisure Time Activities	-	-	-	-	-	-
Other	-	-	-	-	-	-
Capital Outlay	115,826	3,143,900	1,937,500	52,398	-	1,425,000
Total Expenditures	6,514,085	11,850,996	11,766,405	\$ 6,157,794	\$ 8,837,353	\$ 11,229,855
Excess (Deficiency) of Revenue Over Expenditures	3,260,232	(151,488)	(1,136,725)	2,891,367	739,790	(902,642)
Other Financing Sources (Uses)						
Transfers In	-	-	-	-	-	-
Transfers Out	(25,851)	(110,776)	(25,874)	(25,851)	(25,676)	(25,874)
Advance In	-	-	-	-	-	-
Advance Out	(260,820)	(129,150)	-	-	-	-
Proceeds from Sale of Capital Assets	-	-	-	-	-	-
Total Other Financing Sources (Uses)	(286,671)	(239,926)	(25,874)	\$ (25,851)	\$ (25,676)	\$ (25,874)
Net Change in Fund Balance	2,973,561	(391,414)	(1,162,599)	2,865,516	714,114	(928,516)
Fund Balance, January 1	11,972,933	14,946,494	14,555,080	10,995,469	13,860,985	14,575,099
Fund Balance, December 31	14,946,494	14,555,080	13,392,481	\$ 13,860,985	\$ 14,575,099	\$ 13,646,583

**Fund Summary - Proprietary & Custodial Funds**

	Stormwater Fund			Refuse Fund		
	2022 Actual	2023 Budget	2024 Budget	2022 Actual	2023 Budget	2024 Budget
Revenues						
Charges for Services	\$ 1,210,517	\$ 1,200,000	\$ 1,200,000	\$ 2,564,560	\$ 2,302,800	\$ 2,302,800
Licenses & Permits	-	-	-	-	-	-
Fines & Fees	12,929	9,700	9,700	34,044	27,000	27,000
Intergovernmental	-	-	-	-	-	-
Contributions & Donations	-	-	-	-	-	-
Other	-	-	-	43,762	-	-
Total Revenues	\$ 1,223,446	\$ 1,209,700	\$ 1,209,700	\$ 2,642,366	\$ 2,329,800	\$ 2,329,800
Expenditures						
Personal Services	325,709	435,297	420,083	-	-	-
Contract Services	188,560	322,540	567,933	2,424,734	2,546,100	2,556,100
Materials & Supplies	30,015	33,640	33,860	-	-	-
Claims Expense	-	-	-	-	-	-
General Government	-	-	-	-	-	-
Community Environment	-	-	-	-	-	-
Leisure Time Activities	-	-	-	-	-	-
Other	-	-	-	-	-	-
Capital Outlay	59,008	-	1,075,000	-	-	-
Total Expenditures	\$ 603,292	\$ 791,477	\$ 2,096,876	\$ 2,424,734	\$ 2,546,100	\$ 2,556,100
Excess (Deficiency) of Revenue Over Expenditures	620,154	418,223	(887,176)	217,632	(216,300)	(226,300)
Other Financing Sources (Uses)						
Transfers In	-	-	-	-	-	-
Transfers Out	(173,433)	(172,174)	(173,362)	-	-	-
Advance In	-	-	-	-	-	-
Advance Out	-	-	-	-	-	-
Proceeds from Sale of Capital Assets	-	-	-	-	-	-
Total Other Financing Sources (Uses)	\$ (173,433)	\$ (172,174)	\$ (173,362)	\$ -	\$ -	\$ -
Net Change in Fund Balance	446,721	246,049	(1,060,538)	217,632	(216,300)	(226,300)
Fund Balance, January 1	3,752,328	4,199,049	4,445,098	757,831	975,463	759,163
Fund Balance, December 31	\$ 4,199,049	\$ 4,445,098	\$ 3,384,560	\$ 975,463	\$ 759,163	\$ 532,863

**Fund Summary - Proprietary & Custodial Funds**

	Internal Service			Total Proprietary Funds		
	2022 Actual	2023 Budget	2024 Budget	2022 Actual	2023 Budget	2024 Budget
Revenues						
Charges for Services	\$ 242,218	\$ 288,524	\$ 425,684	\$ 21,667,842	\$ 22,083,067	\$ 23,879,877
Licenses & Permits	-	-	-	2,250	2,400	2,400
Fines & Fees	-	-	-	1,135,249	1,019,800	1,019,800
Intergovernmental	-	-	-	-	1,979,408	-
Contributions & Donations	-	-	-	-	-	-
Other	-	-	-	126,167	20,000	20,000
Total Revenues	\$ 242,218	\$ 288,524	\$ 425,684	\$ 22,931,508	\$ 25,104,675	\$ 24,922,077
Expenditures						
Personal Services	-	-	-	1,593,595	1,920,589	1,975,448
Contract Services	141,264	124,500	135,884	13,617,353	18,592,120	20,910,892
Materials & Supplies	-	-	-	402,989	493,817	461,280
Claims Expense	183,604	170,000	170,000	183,604	170,000	170,000
General Government	-	-	-	-	-	-
Community Environment	-	-	-	-	-	-
Leisure Time Activities	-	-	-	-	-	-
Other	-	-	-	-	-	-
Capital Outlay	-	-	-	227,232	3,143,900	4,437,500
Total Expenditures	\$ 324,868	\$ 294,500	\$ 305,884	\$ 16,024,773	\$ 24,320,426	\$ 27,955,120
Excess (Deficiency) of Revenue Over Expenditures	(82,650)	(5,976)	119,800	6,906,735	784,249	(3,033,043)
Other Financing Sources (Uses)						
Transfers In	-	-	20,000	-	35,232	20,000
Transfers Out	-	-	-	(225,135)	(308,626)	(225,110)
Advance In	-	-	-	-	-	-
Advance Out	-	-	-	(260,820)	(129,150)	-
Proceeds from Sale of Capital Assets	-	-	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ 20,000	\$ (485,955)	\$ (402,544)	\$ (205,110)
Net Change in Fund Balance	(82,650)	(5,976)	139,800	6,420,780	381,705	(3,238,153)
Fund Balance, January 1	557,596	474,946	468,970	28,036,157	34,456,937	34,803,410
Fund Balance, December 31	\$ 474,946	\$ 468,970	\$ 608,770	\$ 34,456,937	\$ 34,838,642	\$ 31,565,257

**Fund Summary - Proprietary & Custodial Funds**

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Custodial Funds			
	2022 Actual	2023 Budget	2024 Budget
Revenues			
Charges for Services	\$ 43,054	\$ -	\$ -
Licenses & Permits	-	-	-
Fines & Fees	781,447	650,000	1,500,000
Intergovernmental	-	-	-
Contributions & Donations	-	-	-
Other	23,328	-	-
Total Revenues	<b>\$ 847,829</b>	<b>\$ 650,000</b>	<b>\$ 1,500,000</b>
Expenditures			
Personal Services	-	-	-
Contract Services	-	-	-
Materials & Supplies	-	-	-
Claims Expense	-	-	-
General Government	310,209	650,000	1,500,000
Community Environment	-	-	-
Leisure Time Activities	3,547	-	-
Other	-	-	-
Capital Outlay	-	-	-
Total Expenditures	<b>\$ 313,756</b>	<b>\$ 650,000</b>	<b>\$ 1,500,000</b>
Excess (Deficiency) of Revenue Over Expenditures	534,073	-	-
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers Out	-	-	-
Advance In	-	-	-
Advance Out	-	-	-
Proceeds from Sale of Capital Assets	-	-	-
Total Other Financing Sources (Uses)	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Net Change in Fund Balance	534,073	-	-
Fund Balance, January 1	734,787	1,268,860	1,268,860
Fund Balance, December 31	<b>\$ 1,268,860</b>	<b>\$ 1,268,860</b>	<b>\$ 1,268,860</b>

Fund Summary - Entity-Wide

	Total Governmental Funds			Total Proprietary Funds		
	2022 Actual	2023 Budget	2024 Budget	2022 Actual	2023 Budget	2024 Budget
Revenues						
Income Taxes	\$ 34,606,301	\$ 39,566,408	\$ 40,973,895	\$ -	\$ -	\$ -
Property Taxes	2,656,512	2,975,409	2,999,000	-	-	-
Other Local Taxes	378,422	400,000	378,340	-	-	-
Revenue in Lieu of Taxes	3,200,468	3,528,100	3,798,300	-	-	-
Charges for Services	2,624,690	2,416,743	3,000,045	21,667,842	22,083,067	23,879,877
Licenses, Permits & Fees	855,400	674,400	708,800	2,250	2,400	2,400
Fines & Forfeitures	1,683,328	1,387,580	1,497,733	1,135,249	1,019,800	1,019,800
Intergovernmental	5,845,962	4,644,193	4,276,702	-	1,979,408	-
Investment Income	1,115,707	1,621,000	2,500,000	-	-	-
Other	1,799,043	24,500	164,700	126,167	20,000	20,000
Total Revenues	\$ 54,765,833	\$ 57,238,333	\$ 60,297,515	\$ 22,931,508	\$ 25,104,675	\$ 24,922,077
Expenditures						
Current						
General Government	7,321,964	10,250,943	13,731,533	-	-	-
Security of Persons & Property	12,670,626	14,683,422	15,201,172	-	-	-
Transportation	2,394,553	3,053,245	3,241,451	-	-	-
Community Environment	4,004,234	4,693,577	4,495,872	-	-	-
Public Health & Welfare	165,802	2,029,408	50,882	-	-	-
Leisure Time Activity	4,588,678	5,781,009	6,690,079	-	-	-
Personal Services	-	-	-	1,593,595	1,920,589	1,975,448
Contract Services	-	-	-	13,617,353	18,592,120	20,910,892
Materials & Supplies	-	-	-	402,989	493,817	461,280
Claims Expense	-	-	-	183,604.00	170,000	170,000
Other	-	-	-	-	-	-
Capital Outlay	17,046,073	9,530,270	15,493,292	227,232	3,143,900	4,437,500
Debt Service	2,761,527	2,728,671	2,741,891	-	-	-
Total Expenditures	\$ 50,953,457	\$ 52,750,545	\$ 61,646,172	\$ 16,024,773	\$ 24,320,426	\$ 27,955,120
Excess (Deficiency) of Revenue Over Expenditures	3,812,376	4,487,788	(1,348,657)	6,906,735	784,249	(3,033,043)
Other Financing Sources (Uses)						
Transfers In	2,766,394	3,340,296	3,166,365	-	35,232	20,000
Transfers Out	(2,541,259)	(3,066,902)	(2,961,255)	(225,135)	(308,626)	(225,110)
Advance In	260,820	129,150	-	-	-	-
Advance Out	-	-	-	(260,820)	(129,150)	-
Proceeds from sale of capital assets	8,306	-	-	-	-	-
Proceeds from insurance	33,523	-	-	-	-	-
Refunding Bonds Issued	8,563,665	-	-	-	-	-
Total Other Financing Sources (Uses)	\$ 9,091,449	\$ 402,544	\$ 205,110	\$ (485,955)	\$ (402,544)	\$ (205,110)
Net Change in Fund Balances	12,903,825	4,890,332	(1,143,547)	6,420,780	381,705	(3,238,153)
Fund Balances, January 1	59,227,474	72,131,299	77,021,631	28,036,157	34,456,937	34,838,642
Fund Balances, December 31	\$ 72,131,299	\$ 77,021,631	\$ 75,878,084	\$ 34,456,937	\$ 34,838,642	\$ 31,600,489

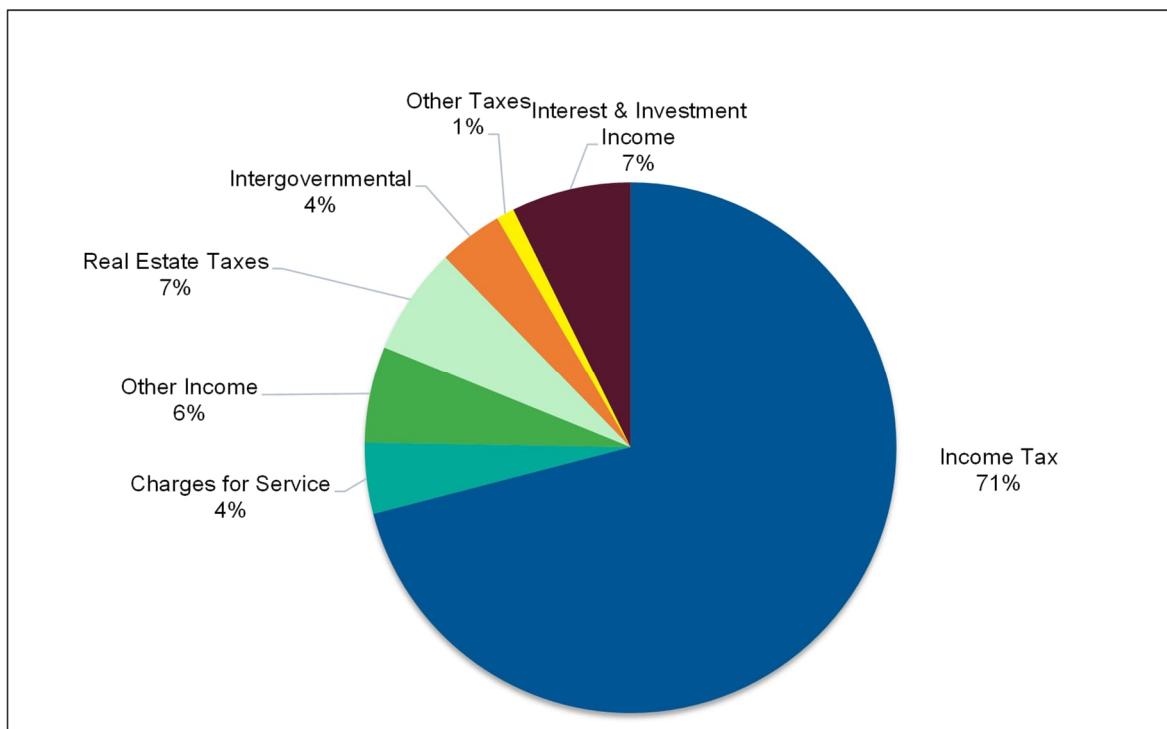
## Fund Summary - Entity-Wide

	Custodial Funds			Total Entity-Wide		
	2022 Actual	2023 Budget	2024 Budget	2022 Actual	2023 Budget	2024 Budget
	\$ -	\$ -	\$ -	\$ 34,606,301	\$ 39,566,408	\$ 40,973,895
Revenues						
Income Taxes	\$ -	\$ -	\$ -	\$ 2,656,512	\$ 2,975,409	\$ 2,999,000
Property Taxes	-	-	-	378,422	400,000	378,340
Other Local Taxes	-	-	-	3,200,468	3,528,100	3,798,300
Revenue in Lieu of Taxes	-	-	-	24,335,586	24,499,810	26,879,922
Charges for Services	43,054	-	-	-	857,650	676,800
Licenses, Permits & Fees	-	-	-	-	-	711,200
Fines & Forfeitures	781,447	650,000	1,500,000	3,600,024	3,057,380	4,017,533
Intergovernmental	-	-	-	5,845,962	6,623,601	4,276,702
Investment Income	-	-	-	1,115,707	1,621,000	2,500,000
Other	23,328	-	-	1,948,538	44,500	184,700
Total Revenues	\$ 847,829	\$ 650,000	\$ 1,500,000	\$ 78,545,170	\$ 82,993,008	\$ 86,719,592
Expenditures						
Current						
General Government	310,209	-	-	7,632,173	10,250,943	13,731,533
Security of Persons & Property	-	-	-	12,670,626	14,683,422	15,201,172
Transportation	-	-	-	2,394,553	3,053,245	3,241,451
Community Environment	310,209	650,000	1,500,000	4,314,443	5,343,577	5,995,872
Public Health & Welfare	-	-	-	165,802	2,029,408	50,882
Leisure Time Activity	3,547	-	-	4,592,225	5,781,009	6,690,079
Personal Services	-	-	-	1,593,595	1,920,589	1,975,448
Contract Services	-	-	-	13,617,353	18,592,120	20,910,892
Materials & Supplies	-	-	-	402,989	493,817	461,280
Claims Expense	-	-	-	183,604.00	170,000	170,000
Other	-	-	-	-	-	-
Capital Outlay	-	-	-	17,273,305	12,674,170	19,930,792
Debt Service	-	-	-	2,761,527	2,728,671	2,741,891
Total Expenditures	\$ 623,965	\$ 650,000	\$ 1,500,000	\$ 67,602,195	\$ 77,720,971	\$ 91,101,292
Excess (Deficiency) of Revenue Over Expenditures	223,864	-	-	10,942,975	5,272,037	(4,381,700)
Other Financing Sources (Uses)						
Transfers In	-	-	-	2,766,394	3,375,528	3,186,365
Transfers Out	-	-	-	(2,766,394)	(3,375,528)	(3,186,365)
Advance In	-	-	-	260,820	129,150	-
Advance Out	-	-	-	(260,820)	(129,150)	-
Proceeds from sale of capital assets	-	-	-	8,306	-	-
Proceeds from insurance	-	-	-	33,523	-	-
Refunding Bonds Issued	-	-	-	8,563,665	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ 8,605,494	\$ -	\$ -
Net Change in Fund Balances	223,864	-	-	19,548,469	5,272,037	(4,381,700)
Fund Balances, January 1	734,787	958,651	958,651	87,998,419	107,546,888	112,818,925
Fund Balances, December 31	\$ 958,651	\$ 958,651	\$ 958,651	\$ 107,546,888	\$ 112,818,925	\$ 108,437,225

## GENERAL FUND OVERVIEW

General Fund Revenue Estimate.....\$34,401,750

General Fund resources in 2024 are estimated to total \$34,401,750, which is an increase of \$2.7 million over 2023 revised revenue estimates. Amendments have been made to General Fund planned revenue for income tax revenue for 2023 as actual results are exceeding original estimates. All revenue resources, with the exception of other local taxes, are expected to increase in 2024. Increases projected for income taxes, charges for service, and investment income represents the majority of the \$2.7 million increase for 2024.



*\*Other Income includes Miscellaneous Income, Fines & Fees, Licenses & Permits and Advance. Other Taxes includes Hotel/Motel 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 fully recovered from the pandemic in 2022 and is currently experiencing economic growth generating income tax revenue for 2023 in excess of the original 3% increase projected. The current growth is expected to increase income tax revenue by 4% for 2024 with a slowdown anticipated for 2025 to 2028 dropping to a 3% increase and then 2% increase. 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 2024. The first challenge is the limited inventory of developable space for the City and second is the ability to provide affordable housing for the influx of workers. 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 2028.

Nationally, inflation has begun to decline but has not reached the Federal Reserve target of 2%. As a result, the increased interest rate environment is expected to continue into 2024. Supply chain disruptions continue to cause delays in various sectors of the economy and the yield curve remains inverted. This indicates a potential recession; however, the job market remains strong with unemployment remaining low and

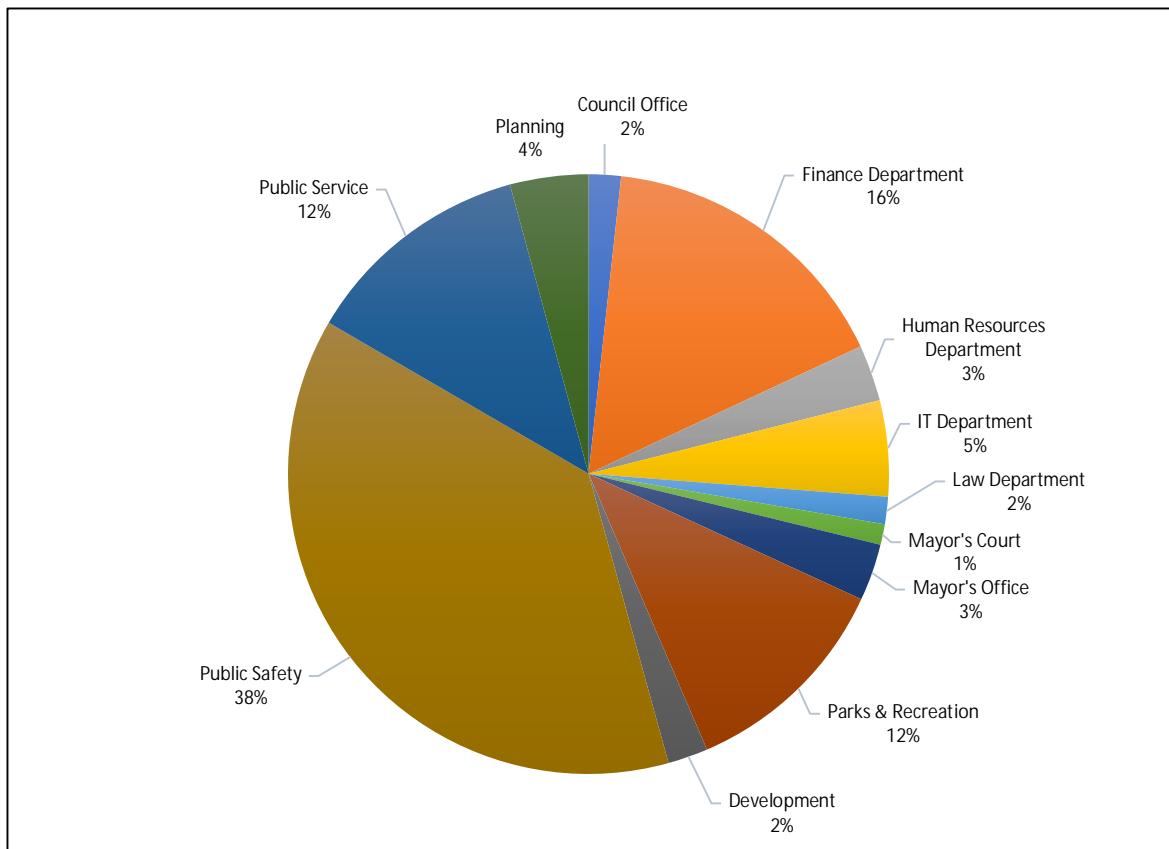
indications of a re-entry into the workplace for some. This suggests more of a slowdown in the economy or a small recession which would have little to no impact on current economic growth in the area. A large part of this is related to the addition of a mega economic development project, Intel, in the neighboring City of New Albany.

Investment income is projected to increase significantly from \$1.6M to \$2.5M. The City is positioned to take advantage of the rising rate environment and investment earnings are expected to continue to increase through 2024. Current forecasts are predicting interest rates to remain high through the first quarter of 2024. Beyond 2024, this resource is expected to decrease as interest rates are expected to normalize.

Charges for services revenue is expected to increase for shelter and sport field rentals with increased demand continuing since programming returned to pre-pandemic levels. Growth in the area will keep demand at a consistent level. The City also implemented a new calculation for proprietary fund administrative charges. Previously a flat percentage of 6.5% of revenue generated by the water, sewer and stormwater funds was used and a flat amount of \$25,790 was charged to each of these funds for fleet services. This was dropped to a flat percentage of 3.5% in 2019 with fleet charges remaining unchanged while a study was performed over utility rate setting including the administrative charges. The results of the study were to identify shared costs for all departments and determine the proportionate share associated with the water, sewer, and stormwater funds. The proportionate share is derived by the percentage of the total budget for each fund multiplied by total shared cost entity wide. This resulted in an increase of \$461K for proprietary administrative fees.

**General Fund Expenditure Appropriation..... \$34,167,111**

2024 planned General Fund expenditures total \$34,167,111, which is an increase of \$3.6 million over amended 2023 appropriations. The 12% increase is mainly driven by increases expected for salaries & benefits and contract services.



Object Description	2021 Actuals	2022 Actuals	2023 Revised Budget	2024 Request	2024 Vs 2023
Salaries & Benefits	\$ 15,254,746	\$ 16,928,094	\$ 19,992,501	\$ 21,968,088	\$ 1,975,586
Contract Services	4,275,650	5,443,380	6,505,195	7,939,881	1,434,686
Materials & Supplies	1,507,395	1,913,979	2,845,131	2,985,043	139,912
Interest & Fiscal Charges	63,063	57,375	51,500	45,500	-6,000
Principal Retirement	455,000	470,000	480,000	490,000	10,000
Capital Outlay	406,272	52,210	0	0	0
Transfer Out	818,845	541,800	729,032	738,600	9,568
<b>Grand Total</b>	<b>\$ 22,780,971</b>	<b>\$ 25,406,838</b>	<b>\$ 30,603,359</b>	<b>\$ 34,167,111</b>	<b>\$ 3,563,752</b>

## General Fund Appropriations Request

As a service organization, the majority of appropriations requested for the General Fund are for salaries & benefits and contract services. The \$1.9 million increase for salaries and benefits is a result of:

- Negotiated union contract increases of 3.25% for all three bargaining units, FOP, FOP/OLC, and USW.
- Request for a 3.25% increase for unclassified employees who have reached the mid-point.
- Planned amendments for the 2024 unclassified salary ordinance that will increase compensation for certain classifications and adjusts the maximum rate to stay competitive in the job market.
- The following addition or changes have been made to positions within the General Fund. More information on these additions and changes can be found in the All Funds Summary under Salaries and Benefits and within department narratives.
  - Adding a Marketing & Communication Specialist for the Marketing & Communication Division.
  - Adding an Administrative Coordinator and Management Analyst for Division of Administrative & Operational Services.
  - Adding an IT Support Specialist for Information Technology.
  - Adding two new Maintenance Workers (I & II), a Project Administrator, and Recreation Coordinator (II) to Parks & Recreation. These additions are partially offset by reductions to three part-time positions and a full-time Administrative Coordinator position.
  - Adding a Building and Heating inspector for Planning. This is partially offset by the reduction of an Administrative Coordinator position.
  - Adding a Police Officer and two Sergeants to the Public Safety Department.
  - Adding a Fleet Technician to the Public Service Fleet Division. This is partially offset by a reduction of a full time Administrative Assistant and part-time Manager of Projects.
  - Adding a net of two new interns. Five added for the following: Council Office, Division of Administrative & Operational Services, Parks & Recreation, and Public Service (2). Three intern reductions were made for Human Resources (2) and Development.
- Health insurance premium increase of 5%.
- The City is projected to receive approximately \$319,000 for a 2024 insurance premium holiday and a \$133,000 from a return of invested dollars from the Central Ohio Healthcare Consortium (COHCC) from excess reserve funds. This will be used toward the wellness program and to offset the cost of the Near Site Wellness Center.

Contract services are expected to increase by 22% or \$1.4M. The increase is the result of known contract increases for existing contracts some notable increases are for public health services, risk insurance, and real estate taxes associated with 825 Tech Center Drive. Once the County completes the exemption process for this property, any real estate taxes paid since the City took possession will be refunded. There are also new initiatives including the strategic plan, economic development strategy, a new sustainability plan, first phase of a street tree program, and code updates for public service and engineering.

## Fund Balance Impact

Planned revenue and appropriations for 2024 results in an addition of \$235 thousand to unreserved fund balance as indicated below.

2024 General Fund Operations	
Planned Revenue	\$ 34,401,750
Planned Operating Expenditures	\$ (34,167,111)
<b>Balance</b>	<b>\$ 234,639</b>

The corresponding impact on General Fund unassigned fund balance is within the City's General Fund, Fund Balance Policy requirements. The policy requires that an emergency reserve equivalent to 25% of operational expenditures be set aside annually. As calculated below this is equivalent to \$8.45 million dollars an increase of \$1 million to the emergency reserve for 2024. 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 \$235,000 for 2024 leaves more than three times that amount or seven (7) months of operating expenditures.

General Fund Analysis Unassigned Fund Balance	
Total General Fund Appropriations 2024	\$ 34,167,111
Less Debt Service	535,500
Total Operating Appropriations 2024	\$ 33,631,611
25% of Operating Appropriations for Emergency Reserve	\$ 8,407,903
Rounded Reserve to be set aside	\$ 8,450,000
Projected Ending Fund Balance Plus/Minus Planned Use	\$ 28,133,949
Less Emergency Reserve	8,450,000
Remaining Projected Unassigned Fund Balance	\$ 19,683,949
Total Operating Appropriations 2024	\$ 33,631,611
Divide by 12 for approximately 1 month	2,802,634
Times 2 for 2 months of operations	5,605,269
Amount of Projected Unassigned in Excess of 2 Months	\$ 14,078,681
Projected Number of Months in Remaining Unassigned Fund Balance	7.02

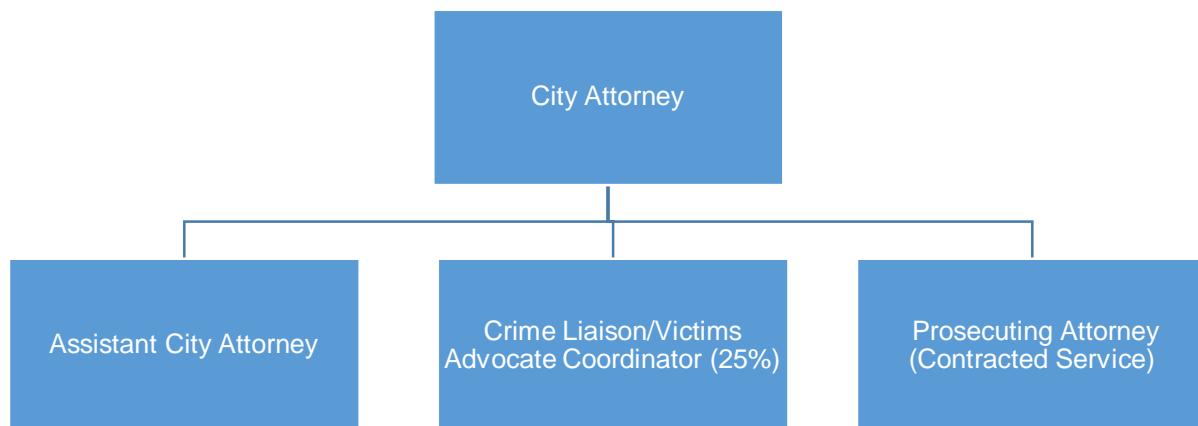
## Department Description

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

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

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

## Organizational Chart



## Conditions Affecting Service Levels, Performance and Cost

### Priorities

The Department of Law has identified the following specific strategic goals for 2024 and beyond. Accomplishing these goals will contribute to the City's continued success:

- Reviewing and/or updating all City Ordinances as part of the strategic plan.
- Providing legal research and opinions to all departments to promote informed and legally sound responsible decision-making.
- Working closely with the Mayor and Council leadership in 2024 to expedite requests for items needing review by the Department.

## Challenges

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

### Non-Routine and New Items

None

### Department Performance

#### Accomplishments and Innovation

The Department of Law is continually working to be more efficient and fiscally responsible, and contributed to the City's overall success in 2023 by:

- Continued to review City Code for accuracy and compliance as part of the strategic plan.
- Worked with other City Departments to review and update bidding procedures and documents.
- Ensured agreements with third parties appropriately protect City assets.
- Assisted the Department of Finance in updating the Procurement Procedure.
- Worked with residents as an alternative to administrative action by City boards, commissions, and departments.

### Budget Information

#### Revenue, Appropriation and Position Summary

General Fund	Use of Funds	2021 Actual	2022 Actual	2023 Appropriated	2024 Request	2023-2024 Difference
	Salaries & Benefits	\$ 268,182	\$ 272,472	\$ 283,930	\$ 293,308	\$ 9,378
	Materials & Supplies	\$ 9,820	\$ 10,730	\$ 21,400	\$ 15,063	\$ (6,338)
	Contract Services	\$ 182,726	\$ 210,192	\$ 243,068	\$ 197,000	\$ (46,068)
	<b>Departmental Total</b>	<b>\$ 460,728</b>	<b>\$ 493,394</b>	<b>\$ 548,398</b>	<b>\$ 505,371</b>	<b>\$ (43,027)</b>
General Fund	Elected/Appointed Officials	2021 Actual	2022 Actual	2023 Appropriated	2024 Request	2023-2024 Difference
	City Attorney	1	1	1	1	0
	<b>Total Officials</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>0</b>
	Full-Time	2021 Actual	2022 Actual	2023 Appropriated	2024 Request	2023-2024 Difference
Assistant City Attorney	1	1	1	1	1	0
Court Liaison/Victim Advocate Coordinator	0.25	0.25	0.25	0.25	0.25	0
<b>Total Full-Time</b>	<b>1.25</b>	<b>1.25</b>	<b>1.25</b>	<b>1.25</b>	<b>1.25</b>	<b>0</b>

General Fund	Law Department Revenue	2021 Actual	2022 Actual	2023 Appropriated	2024 Request	2023-2024 Difference
		\$ -	\$ -	\$ -	\$ -	\$ -
	<b>Law Department Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# COUNCIL OFFICE

## Department Description

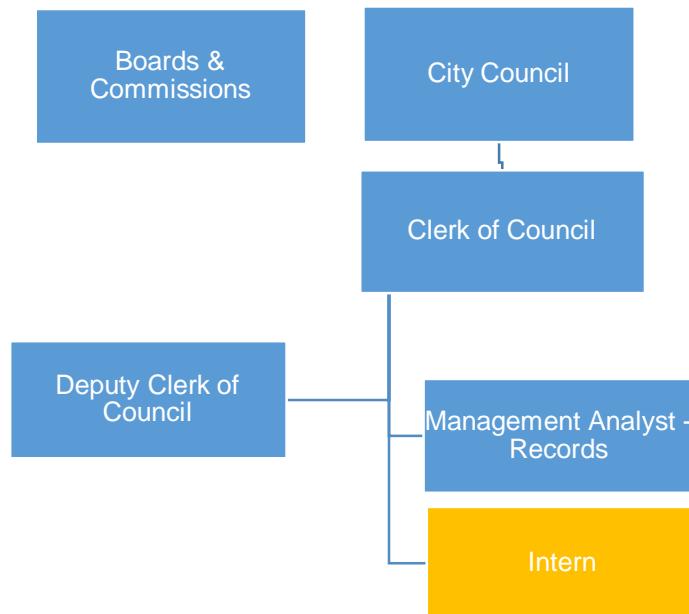
The City Council Office is led by the Clerk of Council. The office supports City Council, Planning Commission, Board of Zoning & Building Appeals, Civil Service Commission, Fair Housing Board, Records Commission, Property Appeals Board, and Charter Review Commission Members in various capacities. The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

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

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

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

## Organizational Chart



## Conditions Affecting Service Levels, Performance and Cost

### Priorities

The Council Office will continue to operate as efficiently as possible while maintaining a modestly sized staff. The following priorities have been identified for 2024 and beyond:

- Continuing assessment of the City's Records Program to further improve upon public records request responses, document management systems, storage, preservation, and disposal requirements.

- Onboarding of any new elected officials and/or board and commission appointees with a customized orientation program.
- Identifying and implementing ways to promote and foster ongoing communications with residents to increase public awareness of and participation in the business of Council, boards, and commissions.

## Challenges

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

The City has also experienced challenges with accessing previously digitized records due to the repository for information having lagged in technological upgrades, adequate training for staff on use of systems, and adequate management of the records indices and metadata for search and retrieval capabilities.

## Non-Routine and New Items

### Changes to Operations

- The 2024 Budget includes a request for technological equipment upgrades for City Council and/or Planning Commission members, as the current stack of iPads has met or exceeded its lifespan or utility.
- The 2024 Budget request for the department also includes additional planned professional development opportunities for records management for staff, orientation, and professional development for council members.

### New Items

The 2024 staffing budget includes a request for the following:

- A part-time paid internship is requested for 2024 to facilitate support for special records projects, legislative research, and communications.

## Department Performance

### Accomplishments and Innovation

During 2023, the Council Office has:

- Hired and successfully onboarded a new Records Management Analyst, which has enhanced the skill set of the office, improved upon the level of customer service the office can provide to those seeking records from the City, and expanded the opportunities for guidance and consultation with City staff responsible for managing department records.
- Initiated 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, HR, 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.
- Created an orientation program for newly appointed board and commission members. This augments and builds upon existing orientation program for City Council members.

## Revenue, Appropriation and Position Summary

General Fund	Use of Funds	2021 Actual	2022 Actual	2023 Appropriated	2024 Request	2023-2024 Difference
	Salaries & Benefits	\$ 310,325	\$ 303,509	\$ 388,908	\$ 480,730	\$ 91,822
	Materials & Supplies	\$ 5,595	\$ 10,356	\$ 15,195	\$ 31,810	\$ 16,615
	Contract Services	\$ 76,949	\$ 49,156	\$ 77,600	\$ 82,200	\$ 4,600
	Departmental total	\$ 392,869	\$ 363,022	\$ 481,703	\$ 594,740	\$ 113,037
	Elected/Appointed Officials	2021 Actual	2022 Actual	2023 Appropriated	2024 Request	2023-2024 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	2021 Actual	2022 Actual	2023 Appropriated	2024 Request	2023-2024 Difference	
Clerk of Council	1	1	1	1	1	0
Deputy Clerk of Council	1	1	1	1	1	0
Management Analyst - Records	0	0	1	1	1	0
Total Full-Time	2	2	3	3	3	0
Part-Time/Seasonal	2021 Actual	2022 Actual	2023 Appropriated	2024 Request	2023-2024 Difference	
Intern	0	0	0	1	1	1
Total Part-Time/ Seasonal	0	0	0	1	1	1
General Fund	Council Revenue	2021 Actual	2022 Actual	2023 Appropriated	2024 Request	2023-2024 Difference
	Fines & Fees	\$ -	\$ 100	\$ -	\$ -	\$ -
	Licenses & Permits	\$ 39,353	\$ 62,810	\$ 40,000	\$ 40,000	\$ -
	Other	\$ -	\$ 200	\$ -	\$ -	\$ -
	Council Total	\$ 39,353	\$ 63,110	\$ 40,000	\$ 40,000	\$ -

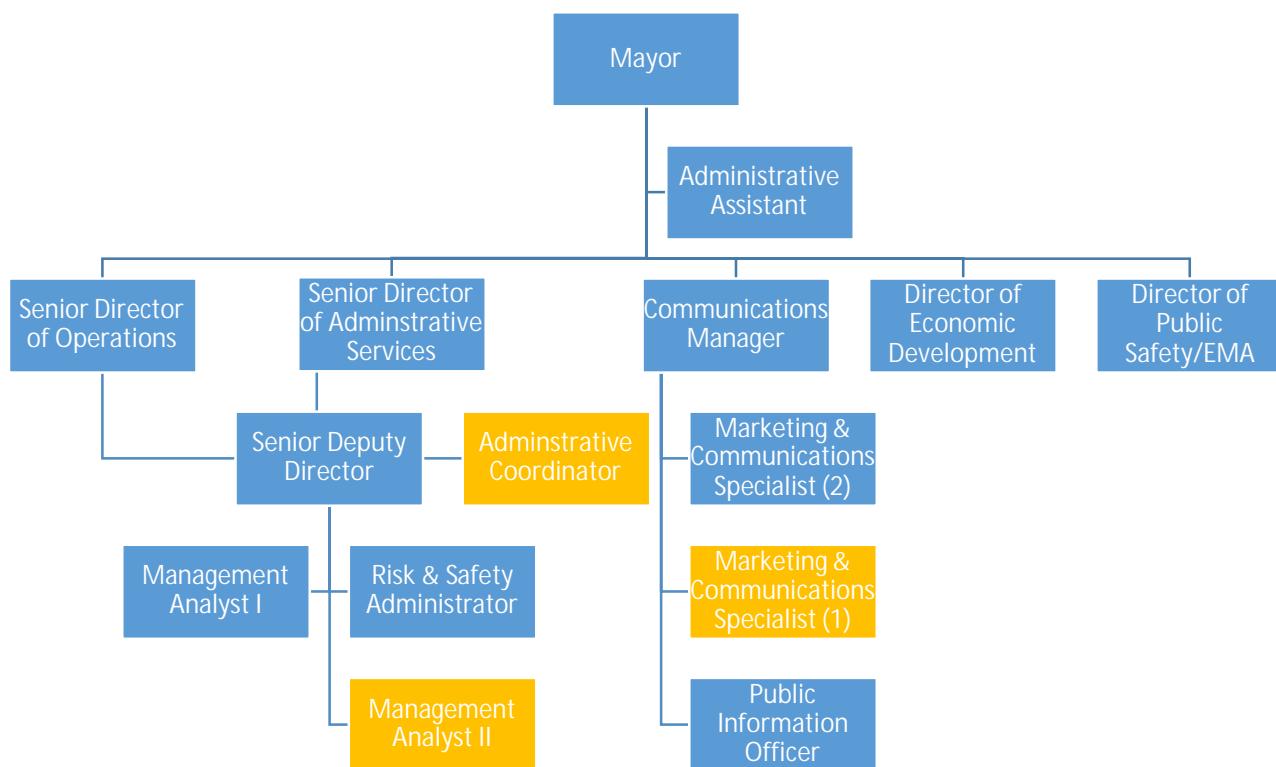
# MAYOR'S OFFICE

## 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 has ultimate responsibility for all aspects of city administration, including overseeing the day-to-day operations of the City and ensuring that all departments operate in accordance with the City's mission, vision, values, and strategic plan. 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 Mayor's Office remains focused on establishing the framework needed for successful growth within the City and enhancing communications between the City and its citizens. Priorities for 2024 include:

- Develop a new five-year strategic plan, to be informed by community input and engagement.
- Establish a Mayor's Advisory Committee to provide stakeholder input on issues ranging from diversity and inclusion, to housing, to sustainability.
- Continue evaluation of internal processes for opportunities to modernize and streamline efficiencies to enhance customer service levels and speed to market.
- Develop an aggressive marketing approach that highlights the City for development, workforce and job attraction, and business retention.
- Finalize the City's sustainability programs that augment Gahanna's "green" status.
- Build upon relationships with community partner organizations and stakeholders to strengthen communications 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 establishment of a Citizen 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 2024 by:
  - Creating a detailed multi-year safety training program on all PERRP-required training.
  - Hosting First Aid, AED, CPR 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, conduct chemical audits, conduct, and update written job hazard analysis by position.
  - Partnering with local jurisdictions to maximize training opportunities across the region and CORMA.
  - Streamlining property damage claims to maximize dollars being returned to the City.
  - Working to enhance the AED program by making improvements to the monthly inspection process and replacement program.
  - Conducting research and attend training sessions to develop a CDL (Commercial Driver's License) training program for City employees.
  - Increasing participation with CORMA to extend access to resources and training opportunities.

As part of their initiatives in 2024, the Marketing & Communications Division will continue to proactively seek opportunities to provide enhanced communications to residents and stakeholders, as well as to provide responsive marketing support to city departments. Other initiatives include building citywide brand consistency, renewed focus on marketing development opportunities, and identifying and implementing new and additional methods of communication with residents and members of the business community.

## Non-Routine and New Items

### Facilities

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 facility needs. The building will become the new home of Police Headquarters, City Hall operations, and the Senior Center. Since the purchase of the building, the City hired an architect and construction manager to design the renovation and expansion of the existing facility. It is anticipated that construction will begin on the facility in the first half of 2024 and be completed in 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 is proving to be challenging. This evaluation and research will continue until a suitable property or alternative option is identified.

### New Items

The 2024 staffing budget includes a request for the following:

- Management Analyst II – This position will work to create, build, and maintain the City's sustainability plan. In addition, this position will assist with sustainable efforts for current and future city projects such as the 825 Tech Center project, and partner with departments to ensure sustainable efforts are being pursued on all projects and programming. This position will also assist with locating and applying for grants on the City's behalf. This position is funded in the new Finance Division.
- Administrative Coordinator (DAS) – This position will support the Senior Directors and will assist the Departments of IT, Finance, and HR in performing high level administrative tasks. These tasks include communications related to property damage; assist with budget monitoring, purchase orders and invoices for DAS departments; support system management of Munis, HRIS, and Learning Management System (LMS); scheduling hiring interviews; assist with personnel file management and IT inventory management; and other related tasks. This position is funded in the new Finance Division.
- Marketing & Communications Specialist – This position is needed to manage and coordinate the City's multiple social media channels and overall social media engagement with citizens. In addition, this position will be responsible for updating and managing the City's newly designed website.

## Department Performance

### Accomplishments and Innovation

In 2023, the Mayor's Office:

- Completed the Capital Improvement Plan, which was adopted by City Council in August 2023.
- Completed design development for 825 Tech Center Drive.
- Completed a rebuild of the City's website, expanding online services available to residents and improving accessibility of information for residents, businesses and visitors.
- Implemented a new service request portal that will provide a mechanism for residents to submit concerns and requests for repairs directly to the responsible departments, thereby communicating with residents as well as increasing efficiencies in response time, tracking, and providing valuable insights into workload and trends.
- In partnership with the CIC, continued work with the Central Ohio development community on the Creekside Redevelopment Strategy to identify suitable developments within the Creekside District.
- Grew the Supporting Gahanna Together program, designed to bring together community partners, residents, and stakeholders to coordinate service projects and uplift the community.

- Realized the reorganization of the Administration's senior leadership team with the addition of Senior Directors, which added to communication, transparency, and operational awareness throughout the City.
- Issued ARPA dollars to nine (9) community organizations through the Community Grant Program.
- Engaged with a grant consultant to assist with evaluation of projects and ensure available grant funding is pursued for eligible programs and projects.
- Hired and onboarded leadership vacancies resulting from the reorganization.
- Obtained outside grants to assist with further development of a citywide sustainability program, building upon Gahanna's "green" status.
- Worked with Franklin County Public Health to begin to enhance services provided under the health contract.
- Below are accomplishments of the Risk & Safety program for 2023:
  - Successfully transitioned the City's Property & Liability (Risk) Insurance to the Department of Administrative Services, including joining CORMA.
  - Transitioned the property damage process to a centralized program under DAS.
  - Completed safety training with Parks and Service team members, including equipment 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.
  - Established a Standard Operating Procedure for the City's Safety Committee.
  - Worked with city departments to conduct an audit and ensure that proper safety equipment is available in all city vehicles.

Accomplishments for the Marketing & Communications Division in 2023 included:

- Designed and delivered multiple editions of *Uniquely Gahanna*, which was mailed and delivered 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 Mayor's Office.
- Coordinated town hall workshops, offered both in-person and via livestreaming, to provide an opportunity for City departments to update residents on ongoing projects.
- Refreshed the PD Bulletin and internal staff communications to add value and clarity.
- 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 the various city social media accounts through integration of videos and other new techniques.
- Realigned tasks between employees to improve efficiencies.
- Continued work on citywide brand consistency through all communications.

## Budget Information

### Revenue, Appropriation and Position Summary

General Fund	Use of Funds	2021 Actual	2022 Actual	2023 Appropriated	2024 Request	2023-2024 Difference
	Salaries & Benefits	\$ 637,486	\$ 594,892	\$ 760,609	\$ 749,515	\$ (11,094)
	Materials & Supplies	\$ 11,114	\$ 5,524	\$ 20,800	\$ 17,350	\$ (3,450)
	Contract Services	\$ 184,075	\$ 252,926	\$ 374,410	\$ 283,210	\$ (91,200)
	Departmental total	\$ 832,675	\$ 853,342	\$ 1,155,819	\$ 1,050,075	\$ (105,744)
	Elected/Appointed Officials	2021 Actual	2022 Actual	2023 Appropriated	2024 Request	2023-2024 Difference
	Mayor	1	1	1	1	0
	Total Officials	1	1	1	1	0
	Full-Time	2021 Actual	2022 Actual	2023 Appropriated	2024 Request	2023-2024 Difference
	Senior Director of Administrative Services	1	1	0.25	0	-0.25
	Senior Director of Operational Services	0	0	0.2	0	-0.2
	Senior Deputy Director	0	0	0.25	0	-0.25
	Administrative Assistant	1	1	1	1	0
	Management Analyst	0	0	0.25	0	-0.25
	Public Information Officer	0	1	1	1	0
	Communications Manager	1	1	1	1	0
	Marketing Manager	1	0	0	0	0
	Marketing & Communications Specialist	0	2	2	3	1
	Total Full-Time	4	6	5.95	6	0.05
	Part-Time/Seasonal	2021 Actual	2022 Actual	2023 Appropriated	2024 Request	2023-2024 Difference
	Office Support Worker III	1	0	0	0	0
	Total Part-Time/ Seasonal	1	0	0	0	0

General Fund	Mayor's Office Revenue	2021 Actual	2022 Actual	2023 Appropriated	2024 Request	2023-2024 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.

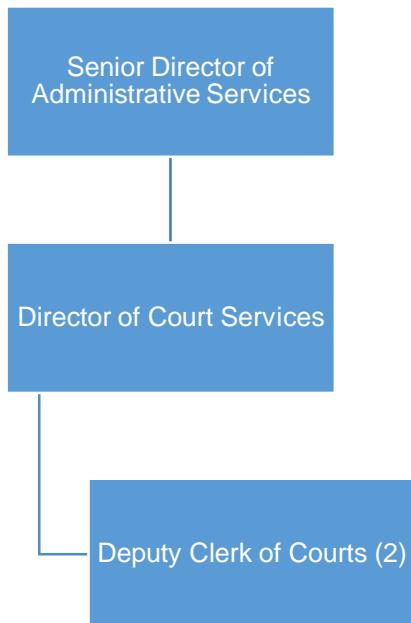
# MAYOR'S COURT

## 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 and oversees the case adjudication process. The Mayor's Court process provides a venue for citizens to resolve misdemeanor offenses in a small, local, convenient, and friendly environment.

Mayor's court 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 the City.

## Organizational Chart



## Conditions Affecting Service Levels, Performance and Cost

### Priorities

The Mayor's Court has identified the following specific strategic goals for 2024 and beyond. Accomplishing these goals will contribute to the City's continued success:

- Continue to collaborate with New Albany Mayor's Court to generate revenue for the General Fund and reduce expenses by utilizing a shared service model.
- 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 with the current level of staffing, even though 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 2024 operating budget request 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 2023 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	2019	2020	2021	2022	2023
% Defendants with cases reviewed and/or decided upon promptly in alignment with Supreme Court guidelines.	100%	100%	100%	100%	YTD 100%

## Budget Information

### Revenue, Appropriation and Position Summary

General Fund	Use of Funds	2021 Actual	2022 Actual	2023 Appropriated	2024 Request	2023-2024 Difference
	Full-Time	2021 Actual	2022 Actual	2023 Appropriated	2024 Request	2023-2024 Difference
Salaries & Benefits	\$ 268,583	\$ 278,766	\$ 292,750	\$ 301,881	\$ 9,131	
Materials & Supplies	\$ 1,138	\$ 425	\$ 1,000	\$ 1,250	\$ 250	
Contract Services	\$ 60,334	\$ 53,655	\$ 74,500	\$ 72,800	\$ (1,700)	
<b>Departmental total</b>	<b>\$ 330,056</b>	<b>\$ 332,845</b>	<b>\$ 368,250</b>	<b>\$ 375,931</b>	<b>\$ 7,681</b>	
Director of Court Services	1	1	1	1	0	
Deputy Clerk	2	2	2	2	0	
<b>Total Full-Time</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>0</b>	

General Fund	Clerk of Court Revenue	2021 Actual	2022 Actual	2023 Appropriated	2024 Request	2023-2024 Difference
	Charges for Services	\$ -	\$ 171,416	\$ 100,000	\$ 100,000	\$ -
Fines & Fees	\$ 236,702	\$ 291,233	\$ 250,000	\$ 350,000	\$ 100,000	
<b>Clerk of Court Total</b>	<b>\$ 236,702</b>	<b>\$ 291,233</b>	<b>\$ 250,000</b>	<b>\$ 350,000</b>	<b>\$ 100,000</b>	

# HUMAN RESOURCES

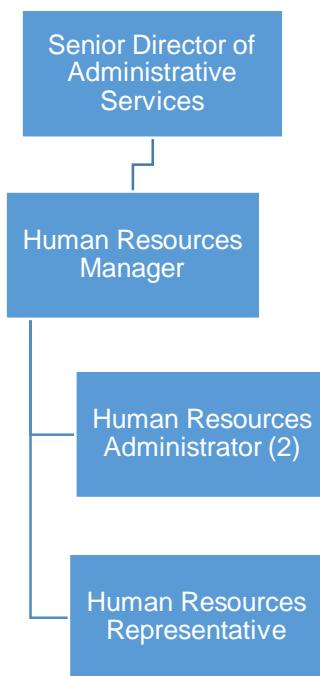
## Department Description

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

Areas of responsibility include:

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

## Organizational Chart



## Conditions Affecting Service Levels, Performance and Cost

### Priorities

The Human Resource Department has identified the following specific strategic goals for 2024 and beyond. Accomplishing these goals will contribute to the City's continued success.

- Establish a training program that includes at least two (2) City-wide in-service days.
- Establish a quarterly training plan for supervisors and employees.

- Establish professional development plans for Directors and managers.
- Reduce the cost of health insurance by using a wellness program and the near-site wellness center.
- Work with each Department to forecast staffing needs to ensure continuity of efficient and effective government operations.
- Partner with the Division of Police on wellness initiatives for police officers and dispatchers, including Psychological First Aid and the Peer Assistance Team.
- Successfully negotiate the FOP and FOP-OLC collective bargaining agreements.
- Reimagine the onboarding process by using technology and an updated procedure.
- Continue to manage civil service testing programs, including sergeant and lieutenant assessment center.

## Challenges

The primary challenges for the Human Resources Department are:

- Creating and implementing a strategic staffing plan to ensure departments are staffed properly to maintain and increase efficient and effective operations.
- Recruiting employees to work in the public sector.

## Non-Routine or New Items

### Non-Routine

In 2024, 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 and has many specific steps and processes.

### New Items

In late 2023, the Department implemented a Learning Management System (LMS). This system will enhance the training and professional development courses offered to city employees. In addition, the LMS will be used for seasonal onboarding and training. The LMS will ensure the City's seasonal staff is properly trained and receives a consistent message.

The success of the Central Ohio Healthcare Consortium will result in a health insurance premium holiday similar to last year in the amount of \$319K. In addition, a return of invested dollars in the amount of \$133K is also planned for 2024 explaining the significant increase in other revenue for the department. The premium holiday and return will be used to for the wellness program and offset the cost of the near-site wellness center.

## Department Performance

### Accomplishments and Innovation

2023 successes for the Human Resources Department include:

- Onboarding and training of Tiffanie Hilborn, HR Administrator.
- Hired and onboarded 20 full time unclassified employees, 3 part time unclassified employees, 8 full time classified employees, 135 seasonal employees, 5 communication technicians I, 1 police officer and 4 interns. Promoted 9 full time unclassified employees, 4 full time classified employees, and 1 part time employee.
- Completed the 2023 police officer hiring process, including lateral hiring process.
- Completed the 2023 Communication Technician I hiring process. Administered 9 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, 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 Police Officers and Communications Technicians.
- Updated the City's pre-employment drug screening policies.
- Continued to administer the step plan pay administration which ensures the City is competitive to other jurisdictions and attracts and retains top talent.
- Supervisors started the Management Development Training in October 2022 and completed it in January 2023.
- Negotiated successor agreement with the United Steelworkers of America Union. Implemented the agreement by training supervisors, payroll, and HR staff.
- Successfully migrated all full-time employees to the High Deductible Health Plan, with Health Savings Account. This plan provides a cost savings to employees for insurance premiums and more efficient administration of the plan city-wide. Administered the performance evaluation system for all employees.
- Successfully transitioned the Near-Site Center and wellness program to The Ohio State University.
- Hosted 9 employee engagement events.
- Hosted 17 Wellness Program activities and 3 challenges for employees.
- Designing an updated onboarding and mentoring program to launch in 2024.
- Launched and developed multiple departments on PRADCO Personal Styles to improve communication.
- Produced the HR video series, "Relatin' with Peyton" to inform and reinforce HR processes for all City employees.
- Upgraded the HRIS system.
- Learning Management System launched quarter 4 of 2023

## Budget Information

### Revenue, Appropriation and Position Summary

General Fund	Use of Funds	2021 Actual	2022 Actual	2023 Appropriated	2024 Request	2023-2024 Difference
	Salaries & Benefits	\$ 297,054	\$ 390,826	\$ 611,941	\$ 450,623	\$ (161,318)
	Materials & Supplies	\$ 231,812	\$ 244,599	\$ 283,325	\$ 300,665	\$ 17,340
	Contract Services	\$ 116,947	\$ 118,799	\$ 214,385	\$ 276,980	\$ 62,595
	Departmental total	\$ 645,813	\$ 754,224	\$ 1,109,651	\$ 1,028,268	\$ (81,383)
General Fund	Full-Time	2021 Actual	2022 Actual	2023 Appropriated	2024 Request	2023-2024 Difference
	Senior Director of Administrative Services	0	0	0.25	0	-0.25
	Senior Deputy Director	0	0	0.25	0	-0.25
	Human Resources Manager	0	1	1	1	0
	Human Resources Administrator	2	2	2	2	0
	Human Resources Assistant	1	1	0	0	0
	Human Resources Representative	0	0	0	1	1
	Management Analyst	0	0	1.25	0	-1.25
	Risk & Safety Mgmt Administrator	0	0	1	0	-1
	Administrative Assistant	0.5	0	0	0	0
	Total Full-Time	3.5	4	5.75	4	-1.75
General Fund	Part-Time/Seasonal	2021 Actual	2022 Actual	2023 Appropriated	2024 Request	2023-2024 Difference
	Intern	0	0	2	0	-2
	Total Part-Time/ Seasonal	0	0	2	0	-2
General Fund	Human Resources Revenue	2021 Actual	2022 Actual	2023 Appropriated	2024 Request	2023-2024 Difference
	Other	\$ 125	\$ 3,011	\$ 6,000	\$ 143,000	\$ 137,000
	Human Resources Total	\$ 125	\$ 3,011	\$ 6,000	\$ 143,000	\$ 137,000

# 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. Provides general accounting services including debt management and investing and banking activity of over \$110 million in pooled cash from all City funds. The Department is also responsible for administering city-wide expenses such as inter-fund transfers, debt service transfers and payments, enforcing revenue sharing agreements and managing Tax Increment Financing transactions.

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

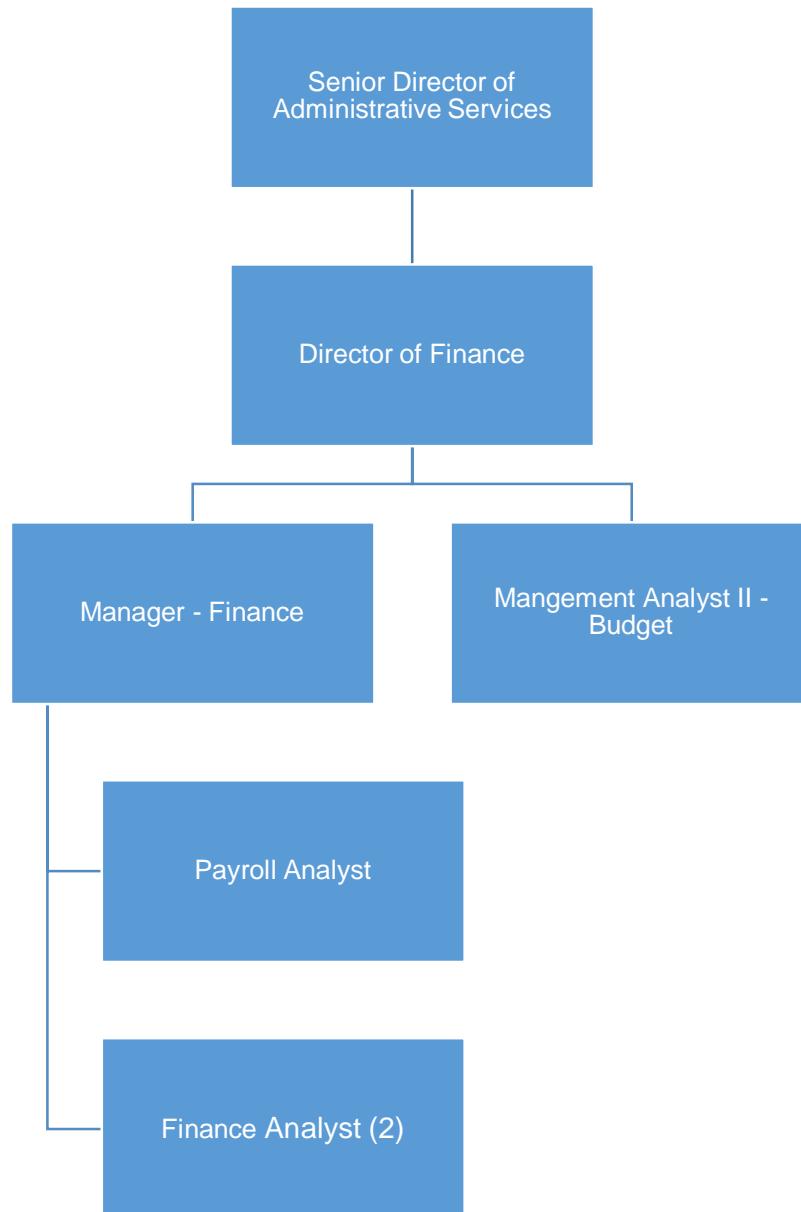
2022 activity included:

- Payroll Processing
  - 6,512 paychecks issued averaging over 250 checks per pay period.
  - 407 individual employees
- Accounts Payable Processing
  - 10,262 invoices paid averaging over 197 invoices per week.
  - 5,731 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

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

A new division of Administrative and Operational Services was created in 2024 to account for City-wide programs and oversight. Additional details on these programs and priorities are in the Mayor's Office narrative.

## Organizational Chart



**Note: See Mayor's Organization chart for Division of Administrative and Operational Services positions.**

## Conditions Affecting Service Levels, Performance and Cost

### Priorities

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

### Challenges

The primary challenge for the Finance Department has been employee turnover. Half of the Finance team are new employees within the last 12 months. Appropriately training and allocating workload will continue to be a challenge for 2024.

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

## Non-Routine or New Items

A new division has been created in 2024 within the Finance Department. This new division of Administrative & Operational Services accounts for staffing and initiatives that span the entire City and includes the Senior Directors of Administrative and Operational Services and related support staff for the Senior Directors. Additional information can be found in the Mayor's Office narrative.

## Department Performance

### Accomplishments and Innovation

2023 successes for the Department of Finance include:

- Received the Distinguished Budget Presentation Award from the Government Finance Officers Association (GFOA) for the tenth consecutive year.
- Received the Excellence in Financial Reporting Award for the Annual Comprehensive Financial Report (ACFR) for the nineth consecutive year.
- Filled two vacancies and added a Management Analyst II to bring staffing levels up to appropriate levels.
- Assisted with the development of the City's first Capital Improvement Plan.
- Successfully refunded Bond Anticipation Notes (BAN) issued in 2022 with a new short-term BAN pending development of a long-term financing plan for the new facility.

## 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	2019	2020	2021	2022	2023
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	2019	2020	2021	2022	2023
Budget Award	Awarded	Awarded	Awarded	Awarded	Awarded
ACFR Award	Awarded	Awarded	Awarded	TBD	TBD

### Cost of Income Tax Collections

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

Year	2019	2020	2021	2022	2023
Target	<\$18.00	<\$18.00	<\$15.00	<\$15.00	<\$12.00
Actual	\$13.70	\$13.90	\$12.10	\$10.50	TBD

## Budget Information

### Revenue, Appropriation and Position Summary

	Use of Funds	2021 Actual	2022 Actual	2023 Appropriated	2024 Request	2023-2024 Difference
Salaries & Benefits	\$ 379,321	\$ 493,861	\$ 687,986	\$ 1,645,307	\$ 957,321	
Materials & Supplies	\$ 5,875	\$ 6,530	\$ 8,000	\$ 60,675	\$ 52,675	
Contract Services	\$ 1,097,183	\$ 1,050,745	\$ 1,183,000	\$ 2,579,900	\$ 1,396,900	
Capital Outlay	\$ 33,380	\$ -	\$ -	\$ -	\$ -	
Transfers	\$ 818,845	\$ 541,800	\$ 729,032	\$ 738,600	\$ 9,568	
Debt Service	\$ 518,063	\$ 527,375	\$ 531,500	\$ 535,500	\$ 4,000	
<b>Departmental total</b>	<b>\$ 2,852,668</b>	<b>\$ 2,620,311</b>	<b>\$ 3,139,518</b>	<b>\$ 5,559,982</b>	<b>\$ 2,420,464</b>	

General Fund	Full-Time	2021 Actual	2022 Actual	2023 Appropriated	2024 Request	2023-2024 Difference
Senior Director of Administrative Services	0	0	0.25	1	0.75	
Senior Director of Operational Services	0	0	0	0.75	0.75	
Senior Deputy Director	0	0	0.25	1	0.75	
Director of Finance	1	1	1	1	0	
Finance Manager	0	1	1	1	0	
Management Analyst	0	0	0.25	3	2.75	
Finance Coordinator	1	0	0	0	0	
Finance Analyst	0	1	3	2	-1	
Payroll Analyst	0	1	1	1	0	
Administrator Risk Mgmt & Safety	0	0	0	1	1	
Administrative Coordinator	1	1	0	1	1	
<b>Total Full-Time</b>	<b>3</b>	<b>5</b>	<b>6.75</b>	<b>12.75</b>	<b>6</b>	
General Fund	Part-Time/Seasonal	2021 Actual	2022 Actual	2023 Appropriated	2024 Request	2023-2024 Difference
Management Analyst	1	0	0	0	0	
Intern	0	0	0	1	1	
<b>Total Part-Time/ Seasonal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>1</b>	

General Fund	Finance Revenue	2021 Actual	2022 Actual	2023 Appropriated	2024 Request	2023-2024 Difference
Income Tax	\$ 20,437,954	\$ 21,069,082	\$ 23,473,100	\$ 24,410,100	\$ 937,000	
Property Taxes	\$ 1,968,635	\$ 2,002,481	\$ 2,242,615	\$ 2,262,000	\$ 19,385	
Other Local Taxes	\$ 299,270	\$ 378,422	\$ 400,000	\$ 378,340	\$ (21,660)	
Intergovernmental	\$ 1,209,933	\$ 1,278,747	\$ 1,241,000	\$ 1,341,000	\$ 100,000	
Charges for Services	\$ 714,440	\$ 685,669	\$ 476,900	\$ 938,683	\$ 461,783	
Fines & Fees	\$ 324,201	\$ 309,424	\$ 230,000	\$ 230,000	\$ -	
Investment Income	\$ 442,047	\$ 1,115,112	\$ 1,621,000	\$ 2,500,000	\$ 879,000	
Other	\$ 18,816	\$ 11,285	\$ -	\$ -	\$ -	
Advance In	\$ 266,490	\$ 260,820	\$ 129,150	\$ -	\$ (129,150)	
<b>Finance Total</b>	<b>\$ 25,681,786</b>	<b>\$ 27,111,042</b>	<b>\$ 29,813,765</b>	<b>\$ 32,060,123</b>	<b>\$ 2,246,358</b>	

**Note:** The Senior Directors of Administrative and Operational Services and related support staff are reflected in the chart above as a new 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. Appropriation increases are mainly related to the new division and initiatives for these appropriations are outlined in the Mayor's Office narrative.

# INFORMATION TECHNOLOGY

## Department Description

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

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

### Information Technology Operations

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

- Maintaining network infrastructure and physical end points (275 desktops, laptops, and tablets) dispersed across 9 locations
- Network monitoring, security, and penetration testing
- Wireless infrastructure for city hall, police department, and all satellite facilities including parks, traffic control devices and other specialized equipment
- Maintaining enterprise data storage including backup and recovery both onsite and off.
- Manages over 60 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

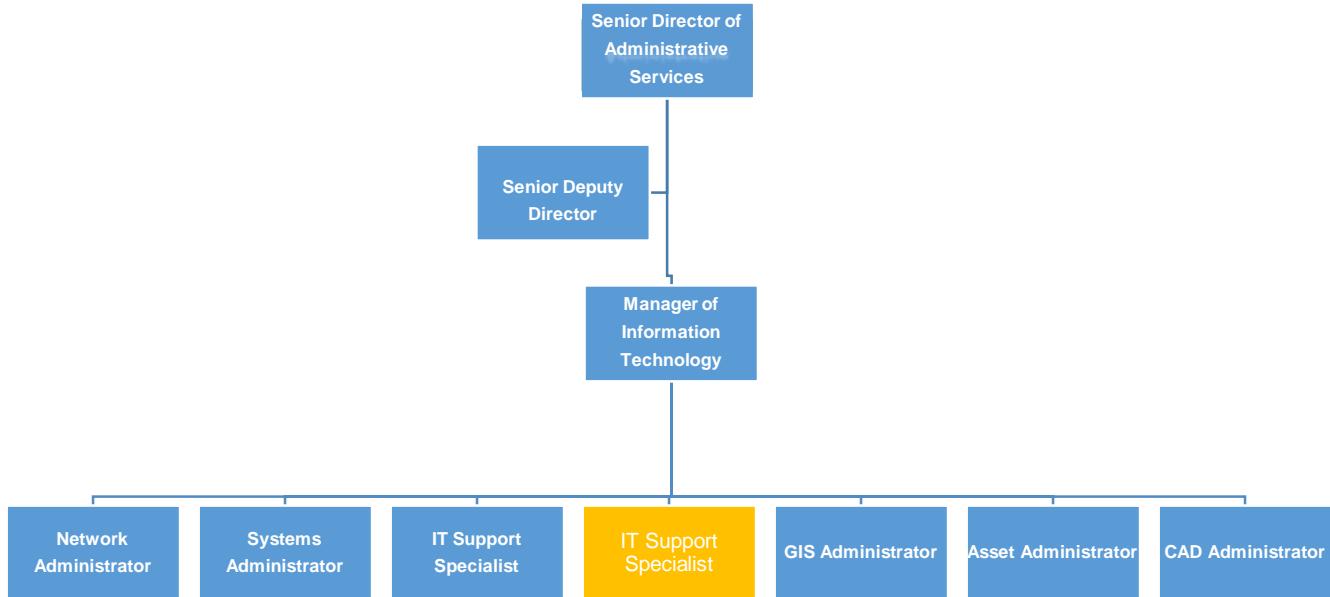
### Geographic Information Systems (GIS)

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, analyze and visualize data elements within the system. The GIS is also leveraged very heavily by the Asset Management system which was brought on-line in 2022. This core system is used by the Service, engineering, and Parks department to drive operational awareness across their operations. The specific efforts the GIS Administrator and IT Department support are:

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

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

## Organizational Chart



## Conditions Affecting Service Levels, Performance and Cost

### Priorities

In 2024, 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 departments and Division of Police operations to ensure end user and administrative efficiencies are achieved when possible.

Additionally, in 2024, 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 2024, 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) mean that project timelines are impacted when resources must be shifted in case of an incident or 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 creates a strain on the staff.

With 2024 being the first full year utilizing the asset management system, it will be critical that GIS Staff can quickly respond to issues as they arise. This system could cause a burden on GIS Staff given the dependence of the system on this technological platform.

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

### Changes to Operations

In 2024, 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 2024 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.

### New Items

The 2024 staffing budget includes a request for the following:

- **IT Support Specialist II:** The primary function of this position is to serve as a second-tier level of support. When necessary, this position will assist with tickets not specifically escalated to tier 2. This position will also act as the project technical specialist on both IT projects and external department projects requiring IT assistance. The individual will be responsible for maintaining the Vonage phone system, setting up new users and troubleshooting issues within the system. Additionally, this position will ensure that system images are kept up to date for ease of computer asset deployment. As necessary, the IT Support Specialist II will assist the Systems and Network Administrators with tasks. Finally, this position will document procedures, and create and maintain asset deployment checklists.

## Department Performance

### Accomplishments and Innovation

In 2023, the Department hired an Asset Administrator that manages the implementation, configuration, and deployment of the asset management system. This system drives operational awareness in the Parks, Engineering and Public Service Departments and should be fully functional in 2024. A website redevelopment project was kicked off in 2022. The website launched in late September 2023.

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. 2023 has seen updates to our end point detection software by integrating patching. The Department has also secured remote users who access our VPN (virtual private network) by introducing multi-factor authentication. Multi-factor authentication has also been added to switches and servers, further protecting the City.

Finally, the Department was instrumental in the City passing the technical LEADS (Law Enforcement Automated Data System) audit. This audit occurs every 3 years and ensures that the City's systems and policies are in alignment with best practices for law enforcement data security.

## Budget Information

### Revenue, Appropriation and Position Summary

General Fund	Use of Funds	2021 Actual	2022 Actual	2023 Appropriated	2024 Request	2023-2024 Difference
	Full-Time	2021 Actual	2022 Actual	2023 Appropriated	2024 Request	2023-2024 Difference
Salaries & Benefits	\$ 538,143	\$ 556,789	\$ 753,657	\$ 790,521	\$ 36,863	
Materials & Supplies	\$ 242,014	\$ 134,914	\$ 257,500	\$ 263,445	\$ 5,945	
Contract Services	\$ 408,984	\$ 655,378	\$ 570,850	\$ 720,433	\$ 149,583	
Capital Outlay	\$ -	\$ 17,883	\$ -	\$ -	\$ -	
<b>Departmental total</b>	<b>\$ 1,189,141</b>	<b>\$ 1,364,965</b>	<b>\$ 1,582,007</b>	<b>\$ 1,774,399</b>	<b>\$ 192,391</b>	
Senior Director of Administrative Services	0	0	0.25	0	-0.25	
Senior Deputy Director	0	0	0.25	0	-0.25	
Asset Administrator	0	0	0.4	0.4	0	
CAD Administrator	0	0	0.25	0.25	0	
Information Technology Manager	1	1	1	1	0	
GIS Administrator	1	1	1	1	0	
Network Administrator	1	1	1	1	0	
Systems Administrator	1	1	1	1	0	
IT Support Specialist	1	1	1	2	1	
Management Analyst	0	0	0.25	0	-0.25	
<b>Total Full-Time</b>	<b>5</b>	<b>5</b>	<b>6.4</b>	<b>6.65</b>	<b>0.25</b>	
General Fund	Information Technology Revenue	2021 Actual	2022 Actual	2023 Appropriated	2024 Request	2023-2024 Difference
	Charges for Services	\$ 35,039	\$ 31,995	\$ 18,000	\$ 11,624	\$ (6,376)
	Fines & Fees	\$ 3,792	\$ 2,528	\$ -	\$ 1,263	\$ 1,263
	Other Revenue	\$ 5,850	\$ 3,570	\$ -	\$ -	\$ -
	<b>Information Technology Total</b>	<b>\$ 44,681</b>	<b>\$ 38,093</b>	<b>\$ 18,000</b>	<b>\$ 12,887</b>	<b>\$ (5,113)</b>

# PARKS & RECREATION

## Department Description

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

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

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

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

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

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

## Division Descriptions

### Administrative Division

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

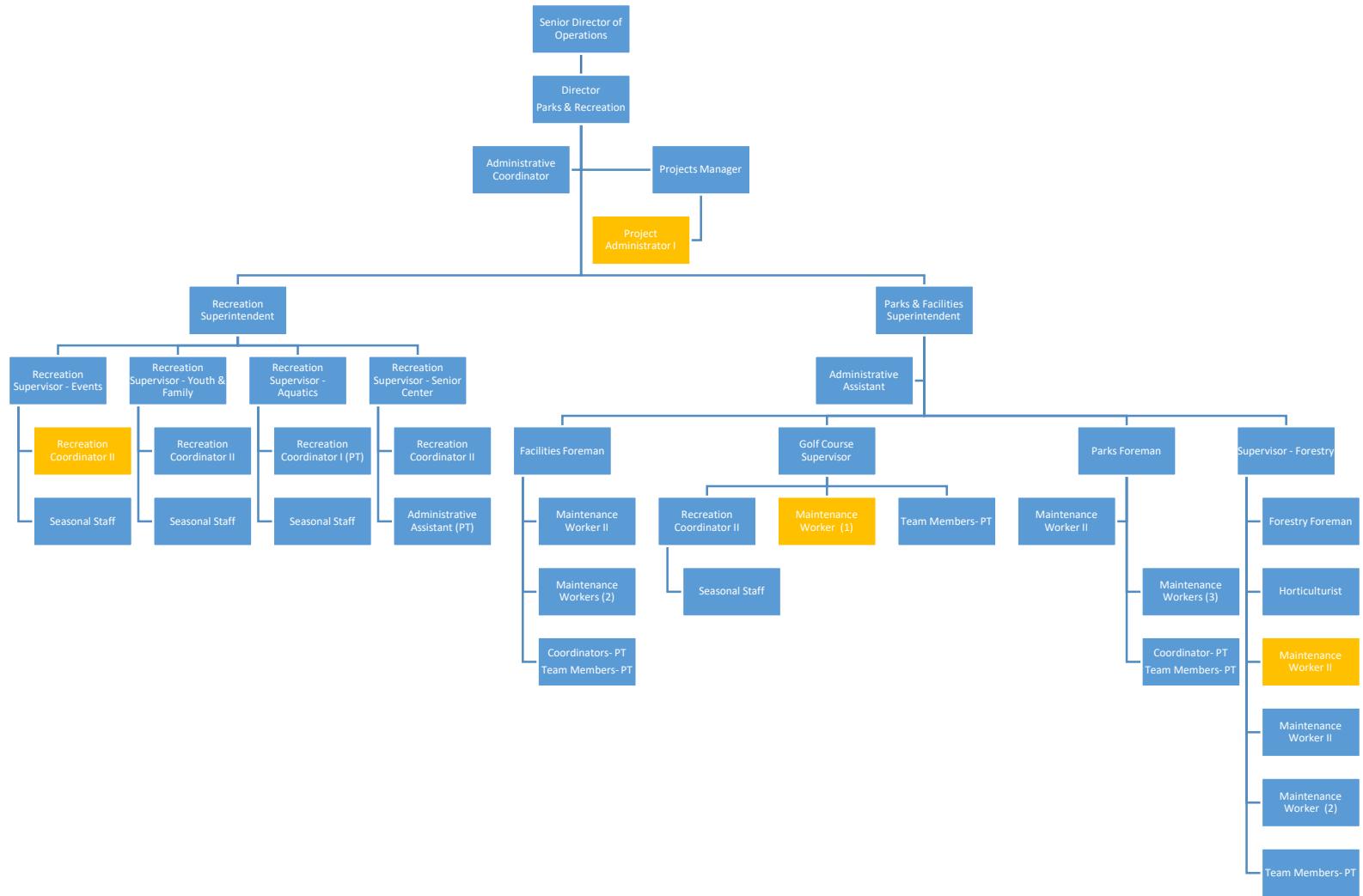
### Parks and Facilities Maintenance Division

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

### Community Recreation Division

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

## Organizational Chart



## Conditions Affecting Service Levels, Performance and Cost

### Challenges

Similar to other departments or agencies, the Parks and Recreation Department experienced challenges with increased prices of materials and supplies, extended lead times, and backordered supplies and equipment.

The weakness of the Department is the lack of indoor space to provide year-round recreation. The Department relies on partnerships to provide and expand year-round recreation for youth and adults.

## Non-Routine or New Items

### Changes to Operations

#### New Items

The 2024 staffing budget includes a request for the following:

- Maintenance Worker II – Arbor is a technical trade that requires specific skills and expertise to be safe and effective. The Arbor team currently consists of 4 full-time people. The small staff are responsible for the care and protection as well as the expansion of the City of Gahanna urban canopy, maintenance of over 14 acres of prairie, health and aesthetics of park trees, invasive and hazard removals as well as tree inspections, resident communication, and community outreach as part of the Tree City USA designation. The implementation of a street tree program will require additional staff to maintain and expand the services provided by the arbor division.
- Maintenance Worker I – This position will focus on maintenance, primarily of the golf course, under the direction of the Golf Course Supervisor. The golf course operation has been understaffed due to the vacancy of a part-time Coordinator. The applicant pool has not experienced the interest of qualified individuals necessary to backfill the job. The Maintenance Worker I position will absorb the part time Coordinator as well as a vacant part time team member position. This addition is cost-neutral.
- Recreation Coordinator II (Events) –The Recreation Coordinator II (Events) will provide the support necessary to expand the special events and volunteer program as outlined within the Parks Master Plan.
- Project Administrator I – The passage of issue 12 allowed for ongoing planning and execution of capital projects. Multiple projects occur simultaneously, and each requires review and field evaluations to provide accountability to the contracted scope of work. This position will assist in providing accountability to contracted work and work under the Projects Manager.

## Department Performance

### Accomplishments and Innovation

The Department accomplished the following in 2023:

- Adopted the 2023 Parks and Recreation Comprehensive Parks Master Plan.
- Received a grant award from the Ohio Department of Transportation to complete an Active Transportation Plan for the City of Gahanna.
- Completed necessary repairs to the Trapp Park bike route creating an accessible path.
- Completed full replacement of the Woodside Green parking lot.
- Promoted 4 internal staff within the Department.
- The summer day camp programs sold 1,021 camper spaces at Hannah Park and Friendship.

- Expanded programming at the senior center and golf course increasing participation for both services.
- Completed inaugural year of the Future Leaders Program. The program provides leadership, communication, interviewing, and customer skills training to part-time and seasonal staff members.
- Total sponsorship and partnership funds exceeded department goal with a total of \$62,500. These funds help keep programs and events at a reduced cost or free to Gahanna residents.
- Experienced an increase of total golf rounds played totaling 24,974 as of 10/1/2023.
- Sold the most pool memberships since 2017 with 750 memberships sold.
- Expanded the learn to swim program with 456 youth swimmers.
- Will achieve a goal of planting 100 park trees by the end of the year.
- Expanded acres of prairie to improve habitat for native plants and pollinators.
- Received a \$20,000 grant from the National Recreation Association and Niagara Bottling to install a human sundial at Sunpoint Park encouraging STEM exploration.

## 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	2018	2019	2020	2021	2022	2023
Total Acreage	769	770	770	770	770	802
Acres Per 1,000 Residents	22.6	21.7	21.7	21.7	21.7	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

2018	2019	2020	2021	2022	2023
19.0	20.3	20.03	20.03	20.3	20.3

### Department Expenses

Total Annual Expenses

2018	2019	2020	2021	2022	2023
\$4,636,449	\$3,840,075	\$3,042,405	\$3,805,081	\$4,357,657	TBD

### Department Cost Recovery Ratio

Annual Cost Recovery Rate

2018	2019	2020	2021	2022	2023
31%	38%	24%	32%	32%	TBD

## Budget Information

### Revenue, Appropriation and Position Summary

General Fund	Use of Funds	2021 Actual	2022 Actual	2023 Appropriated	2024 Request	2023-2024 Difference
	Salaries & Benefits	\$ 1,757,079	\$ 2,147,187	\$ 2,573,342	\$ 2,676,663	\$ 103,321
	Materials & Supplies	\$ 229,617	\$ 214,393	\$ 275,500	\$ 350,885	\$ 75,385
	Contract Services	\$ 318,308	\$ 653,380	\$ 760,000	\$ 956,600	\$ 196,600
	Capital Outlay	\$ 24,965	\$ -	\$ -	\$ -	\$ -
	<b>Departmental total</b>	<b>\$ 2,329,968</b>	<b>\$ 3,014,961</b>	<b>\$ 3,608,842</b>	<b>\$ 3,984,148</b>	<b>\$ 375,306</b>
	Elected/Appointed Officials	2021 Actual	2022 Actual	2023 Appropriated	2024 Request	2023-2024 Difference
	Landscape Board	5	5	5	5	0
	Parks & Recreation Board	7	7	7	7	0
	<b>Total Officials</b>	<b>12</b>	<b>12</b>	<b>12</b>	<b>12</b>	<b>0</b>
	Full-Time	2021 Actual	2022 Actual	2023 Appropriated	2024 Request	2023-2024 Difference
Senior Director of Operational Services	0	0	0.2	0	-0.2	
Director of Parks & Recreation	1	1	1	1	0	
Projects Manager	1	1	1	1	0	
Facilities Maintenance Coordinator	2	2	2	0	-2	
Facilities Foreman	1	2	1	1	0	
Forestry Supervisor	0	0	1	1	0	
Forestry Foreman	1	1	1	1	0	
Administrative Coordinator	1	1	1	1	0	
Parks & Facilities Superintendent	1	1	1	1	0	
Parks Foreman	1	1	1	1	0	
Recreation Superintendent	1	1	1	0	-1	
Recreation Coordinator 1 & 2	2	1	0	1	1	
Maintenance Worker	6	7	8	11	3	
Project Administrator	0	0	0	1	1	
Administrative Assistant	1.5	1.5	1.5	1	-0.5	
<b>Total Full-Time</b>	<b>19.5</b>	<b>20.5</b>	<b>20.7</b>	<b>22</b>	<b>1.3</b>	
Part-Time/Seasonal	2021 Actual	2022 Actual	2023 Appropriated	2024 Request	2023-2024 Difference	
Parks Service Coordinator I	3	3	3	3	0	
Parks Service Coordinator II	1	1	1	1	0	
Recreation Leader	0	4	0	0	0	
Recreation Crew Member	2	9	7	7	0	
Seasonal Laborer	4	4	7	7	0	
Team Member	11	9	8	8	0	
Intern	0	0	0	1	1	
<b>Total Part-Time/ Seasonal</b>	<b>21</b>	<b>30</b>	<b>26</b>	<b>27</b>	<b>1</b>	
Parks & Recreation Revenue	2021 Actual	2022 Actual	2023 Appropriated	2024 Request	2023-2024 Difference	
Charges for Services	\$ 144,902	\$ 228,176	\$ 250,000	\$ 391,000	\$ 141,000	
Other	\$ 4,180	\$ 17,620	\$ -	\$ -	\$ -	
<b>Parks &amp; Recreation Total</b>	<b>\$ 149,082</b>	<b>\$ 245,796</b>	<b>\$ 250,000</b>	<b>\$ 391,000</b>	<b>\$ 141,000</b>	

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 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 Gahanna taxpayers.

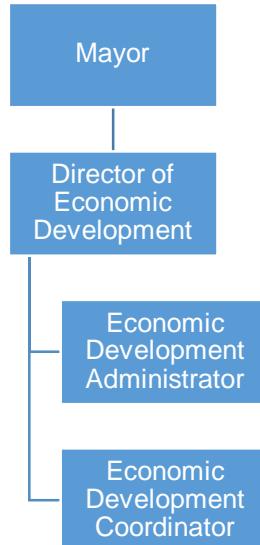
The Department proactively works to retain and grow the approximate 2,000 existing businesses in Gahanna through Business Retention & Expansion (BR&E) activities. These activities include visits to local companies, which are critical opportunities to understand their potential growth plans and any challenges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

In addition to supporting the growth of existing businesses, the Development Department works to attract new businesses and jobs to Gahanna. To facilitate business and job attraction, the Development 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), and 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 functions as an economic development arm of the City in support of development initiatives.

## Organizational Chart



## Conditions Affecting Service Levels, Performance and Cost

### Priorities

Priorities for the Economic Development Department in 2024 include:

- Refreshing the City's 2016 Economic Development Strategy to reflect the City's recent growth trends and plan for future growth in the City and in the surrounding Region.
- Implementing and promoting the City's Economic Development Strategy in the continued pursuit and attraction of quality projects and jobs that enhance the Gahanna community and contribute to the City's tax base.
- 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.
- Working collaboratively with the school district and serving as connecting link to 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.

### 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.
- The need for 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

The City, as well as the Columbus Region, have experienced significant growth since the last Economic Development Strategy was completed in 2016. This will require the Department to reevaluate the existing strategy and to formulate an updated plan that takes into account the City's recent economic growth as well as expected future growth. A funding request is included for 2024 for a new Economic Development Strategy.

## Department Performance

### Accomplishments and Innovation

The below highlights some of the accomplishments of the Department of Economic Development in 2023:

- Completion of the ADB Safegate Center of Innovation project, including finalizing the Tech Center Drive extension.
- Attraction of multiple medical service providers to the Crescent at Central Park, including the recent groundbreaking 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 \$28 million with expectations to grow to \$43 million over the next 10 years.

- Secured the expansion of the corporate executive campus of The Romanoff Group, retaining 49 executive positions while providing room for future growth and ensuring the Company's continued corporate headquarter presence in Gahanna.
- 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.
- Presented the Third Annual Economic Development event for community stakeholders, engaging with the CEO and President of the Ohio Chamber of Commerce to discuss opportunities and challenges for future growth in Gahanna, the Region and the State.
- On-boarded new Director of Economic Development and supporting staff positions.

## Budget Information

### Revenue, Appropriation, and Position Summary

General Fund	Use of Funds	2021 Actual	2022 Actual	2023 Appropriated	2024 Request	2023-2024 Difference
	Full-Time	2021 Actual	2022 Actual	2023 Appropriated	2024 Request	2023-2024 Difference
Salaries & Benefits	\$ 203,600	\$ 261,302	\$ 354,172	\$ 386,378	\$ 32,206	
Materials & Supplies	\$ 44,395	\$ 38,722	\$ 78,150	\$ 33,450	\$ (44,700)	
Contract Services	\$ 612,949	\$ 304,331	\$ 227,000	\$ 322,000	\$ 95,000	
<b>Departmental total</b>	<b>\$ 860,944</b>	<b>\$ 604,355</b>	<b>\$ 659,322</b>	<b>\$ 741,828</b>	<b>\$ 82,506</b>	
Director of Planning & Development	1	1	1	1	0	
Economic Development Administrator	0	0	1	1	0	
Economic Development Manager	0	1	0	0	0	
Economic Development Coordinator	1	1	1	1	0	
Administrative Assistant	0	0	0	0	0	
<b>Total Full-Time</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>0</b>	
Part-Time/Seasonal	2021 Actual	2022 Actual	2023 Appropriated	2024 Request	2023-2024 Difference	
Intern	0	1	1	0	-1	
<b>Total Part-Time/ Seasonal</b>	<b>0</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>-1</b>	

General Fund	Planning & Development Revenue	2021 Actual	2022 Actual	2023 Appropriated	2024 Request	2023-2024 Difference
Fines & Fees	\$ 10,276	\$ 11,222	\$ 10,000	\$ 11,000	\$ 1,000	
Other	\$ 2,884	\$ -	\$ -	\$ -	\$ -	
<b>Planning &amp; Development Total</b>	<b>\$ 13,160</b>	<b>\$ 11,222</b>	<b>\$ 10,000</b>	<b>\$ 11,000</b>	<b>\$ -</b>	

# PUBLIC SAFETY

## Department Description

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

The Division of Police is led by the Chief of Police who establishes the Division's mission, determines its organizational structure, and directs its operations. The Division is comprised of three subdivisions, Field Services (uniformed patrol operations and community engagement including the School Resource Officers, Community Liaison Officer and the Mental Health Liaison), Investigative Services Subdivision (criminal investigations, court liaison functions and victim/witness advocacy), and the Support Services Subdivision (administrative support, emergency communications, public records, fleet and facility management, training and compliance functions). In 2023, a civilian Communications Center Manager was hired to oversee the operations of the City's consolidated emergency 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, which in turn serves as a "force multiplier". More simply, the Division believes that by working together, the community and police can do more to keep our neighborhoods and streets safe than either could accomplish alone.

To further ensure the public's confidence, the Division focuses on the concepts of procedural justice to promote fair, just, and equitable outcomes to police-community encounters. The agency'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.

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

## Division Descriptions

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

### **Field Services Subdivision**

The Field Services Subdivision is comprised of the Division's uniformed Patrol Officers, School Resource Officers (SROs) deployed within Gahanna-Jefferson Public Schools, Reserve Officers, and the Chaplain Corps. The Subdivision's uniformed patrol officers are divided among three primary shifts and provide continuous policing services and the Division's fist-response capability. Patrol officers focus on problem-solving policing, community engagement, and proactive enforcement in order to reduce crime and the fear of crime and to 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 who are responsible for the investigation of crimes against persons and property and charging criminal offenders identified during such investigations. Detectives work in collaboration with other law enforcement agencies, criminal justice partners, social service organizations, and other stakeholders to ensure that efficient and robust criminal investigations are completed. Investigative Services works closely with the Franklin County Prosecutor's Office to ensure the integrity of cases brought before the courts leads to the successful prosecution of criminal offenders and provides justice to victims of crime.

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

### **Support Services Subdivision**

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

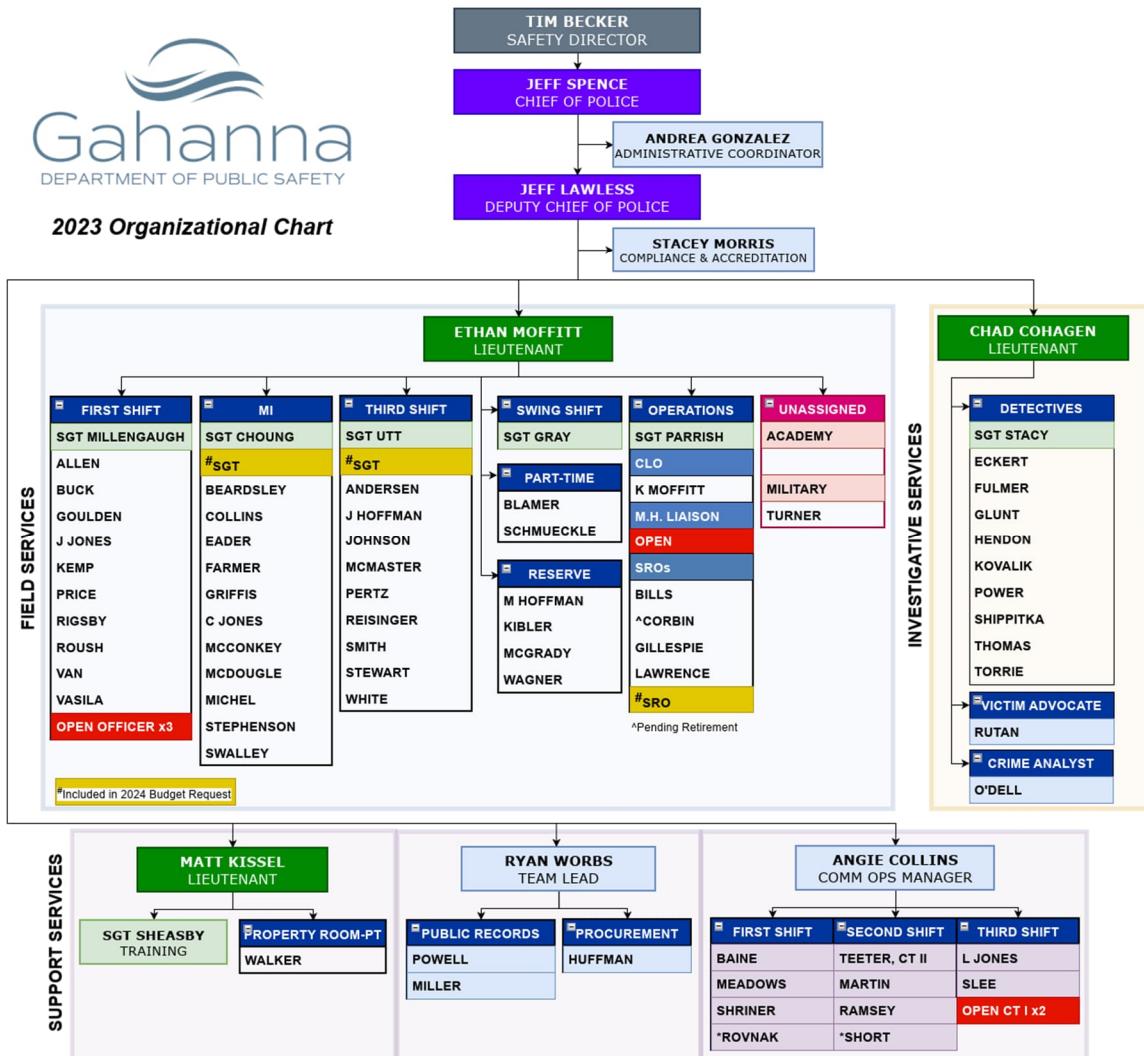
The Support Services Subdivision is responsible for multiple administrative functions, including:

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

## Organizational Chart



2023 Organizational Chart



Subdivision	Full Time	Part Time	Open & Vacant	Reserve	Total
Administration	4	0	0	0	4
Support	17	1	2	0	20
Field	42	2	4	4	52
Investigative	12	0	0	0	12
<b>Total</b>	<b>75</b>	<b>3</b>	<b>6</b>	<b>4</b>	<b>88</b>

UPDATED 09/07/2023 TO INCLUDE OCTOBER STAFFING PROJECTIONS

## Conditions Affecting Service Levels, Performance and Cost

### Priorities

#### CALEA Accreditation

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

Based on their alignment with agency operations, the CPA began working in collaboration with subdivision commanders to ameliorate focus areas within their respective areas of responsibility (operations, administration, or investigations). This process remains ongoing and is expected to be completed by the end of 2023. Additionally, certain CALEA operational guidelines were implemented, such as those related to access and control of the Division's property room and other secure areas.

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

#### Facilities

The Division utilizes two facilities. The Field Services Subdivision along with the police administration and Command occupy Division Headquarters, located at 460 Rocky Fork Boulevard. The Investigative Services Subdivision is located within the Metropolitan Emergency Communications Center (MECC), located at 400 W. Johnstown Road.

The MECC provides fire and EMS dispatching services to tens of thousands of residents in Franklin and Fairfield Counties along with police dispatching services in Gahanna. Moreover, through technology and critical infrastructure upgrades, the facility is poised to expand police dispatching services to other Central Ohio communities. Division and partner agencies are currently in the process of updating the Computer Aided Dispatching (CAD) vendor.

The Division is preparing for the future relocation to the 825 Tech Center facility 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 items and the maintenance of chain of custody.

#### Challenges

- Misinformation regarding the role and tactics of the police.
- Civil unrest and the role of law enforcement in maintaining order.
- Challenges related to recruiting, hiring, and retaining excellent employees.
- 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

#### Rising Crime and Its Impact

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

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

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

Engagements with those in vulnerable groups and in crisis has been on the rise, straining the capacity of social services and other resources. Compounding this problem, local resources that remain are contracting their services. The Division is in the process of hiring an internal liaison to address these issues and mitigate system shortfalls. A dedicated Mental Health Liaison, working in concert with the Division's Community Liaison Officer, will provide a readily available mental health advocate that can be deployed into the community to assist those in crisis.

### **Sworn Staffing**

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

For sworn positions, limited police academy slots have hampered the Division's ability to expedite the completion of state mandated training by recruits. One new officer completed academy training and field training in 2023, but vacancies remain.

Retirements and hiring have led to a more youthful agency, especially on second and third shifts.

### **New Items**

The 2024 staffing budget includes a request for the following:

- Police Sergeants (2): Currently each shift of Field Services has one assigned supervisor, with one additional "relief" supervisor who provides additional coverage. In the absence of an assigned supervisor, the shift is led by an Officer in Charge (OIC). The addition of two sergeants will allow for significantly improved supervisory coverage in Field Services. This will allow the Division to guide and develop the new workforce, while simultaneously reducing liability to the city more closely.
- School Resource Officer (SRO): The addition of one School Resource Officer is necessary to address and prepare for the increasing number of students and staff within the Gahanna-Jefferson Public Schools. Creating a safe environment where the students are free to focus on their education is a goal of the Division. The additional SRO will help the Division keep pace with programs and services provided within the schools as the student population and commensurate District needs expand. Additionally, a relief factor within the SRO unit has become necessary to provide coverage for training and absences and for other operational reasons.

**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, dispatchers and support staff include annual, biannual, and multi-year certifications as well as continuous professional training requirements. Some training courses reflect the baseline requirements to maintain the ability to lawfully operate essential certified equipment such as speed measuring devices, breath testing apparatuses, weapons systems, and polygraphs. Other baseline training allows personnel to continue to access software applications that access State and Federal criminal justice information systems and provide pre-arrival instructions to those with medical events. The Ohio Attorney General's Office (AGO) has mandated training on selected continuous professional training topics for 2023, 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 to the extent possible in the annual training plan to help coordinate and prioritize training to ensure the success of Division personnel.

**Personnel Wellness Initiatives**

The Division's Peer Assistance Team (PAT) met routinely in 2023. Throughout the year, PAT members regularly engaged with those Division members who were involved in critical incidents to help ensure their physical and mental wellbeing following such events. PAT members help educate members about the PAT program, the role of PAT members to include confidentiality standards, and wellness and counseling resources available to Division members and their families.

**Mental Health Liaison**

Through the Mental Health Liaison position, the Division will enhance community outreach to those in need of mental health and support services. With the increase in contacts with vulnerable and special needs groups, particularly in the post-pandemic environment, the liaison will assist by enhancing initial response capacity and strategies and help fill the gap that can sometimes exist following contact with law enforcement given resource and programming constraints. Deployment of the position is expected to occur in the latter part of 2023.

**Community Engagement**

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

The Division continues to partner with the Starfish Assignment Charity, focusing on the Books and Badges program where officers 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. As a bonus, all children are provided with a book to keep. In 2023, the Division 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 in its first full year of operation. Both the Division and community have already benefited from the CLO program as evidenced by the expansion of neighborhood partnerships, youth engagement programs, and community referral services. Additionally, the burgeoning CLO program has laid the foundation for additional community programs to come.

## **Technology**

In furtherance of its public safety mission, the Division continues to utilize and explore innovative technologies. Having introduced electronic citations in December of 2022 (following a testing phase earlier that year), the Division is on pace to complete over 1000 electronic citations by the end of 2023. 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, in 2023 the Division became the only suburban agency to submit electronic citations to the Franklin County Municipal Court, joining the Columbus Division of Police and the Ohio State Highway Patrol as the only other agencies doing so. The electronic citation program will be enhanced in 2024 through the expanded installation of necessary equipment in the Division's marked vehicle fleet. With that, the percentage of citations completed and submitted electronically, and resulting benefits, are anticipated to markedly increase.

The Division engaged with *Flock Safety* in 2023 and is exploring the deployment of public safety cameras at certain primary roadway locations. The Division would join 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.

With assistance from Mission Critical Partners, a comprehensive RFP was developed and released mid-year for a holistic records management system (RMS), computer-aided dispatching (CAD), and mobile RMS platform to replace the Division's current systems which are nearing their end-of-support (EOS) windows. Product demonstrations are scheduled for the last quarter and will involve a panel of Division representatives, its public safety partners, and other stakeholders.

## Performance Measures

### **Average Cost Per Call for Service**

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

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

2017	2018	2019	2020*	2021	2022	2023
\$313.76	\$320.47	\$307.67	\$401.66	\$346.34	\$354.07	TBD

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

### **Staffing**

In 2023 the Division of Police had a budgeted strength of 58 full-time sworn, 11 communication technicians, 3 part-time positions, and 7 civilian support positions. Throughout 2023 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**

	2017	2018	2019	2020	2021	2022	2023
Sworn Positions	56	56	54	56	56	62	58
Civilian Support	5	5	6	6	5	7	7
PT positions	2	2	2	2	2	2	3
Comm. Tech.	10	10	11	11	11	13	11
Total Positions	71	71	71	73	72	81	79

### **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**

	2017	2018	2019	2020	2021	2022	2023
Part 1 Violent Crimes	274	492	315	289	376	369	TBD
Part 2 Property Crimes	836	1045	779	998	1032	1230	TBD

### **Traffic Data**

By collecting and analyzing data where traffic and criminal events occur, the Division deploys a highly visible traffic enforcement presence in targeted areas to ensure motorist and pedestrian safety while also serving as a crime deterrent.

### **Traffic Enforcement Statistics**

	2017	2018	2019	2020	2021	2022	2023
Traffic Citations (Citation issuance and arrests by citation combined)	2580	3914	3119	2063	1337	2996	TBD
Crashes (Property Damage Only)	583	600	569	376	420	444	TBD
Crashes (With Injuries)	142	138	141	95	69	93	TBD
Crashes (With Fatalities)	0	1	1	3	2	1	TBD

## Budget Information

### Revenue, Appropriation, and Position Summary

	Use of Funds	2021	2022	2023	2024	2023-2024
		Actual	Actual	Appropriated	Request	Difference
Salaries and Benefits	\$ 9,176,774	\$ 9,903,416	\$ 11,326,971	\$ 11,934,951	\$ 607,980	
Materials & Supplies	\$ 94,454	\$ 125,524	\$ 135,600	\$ 162,550	\$ 26,950	
Contract Services	\$ 601,327	\$ 809,391	\$ 940,400	\$ 785,818	\$ (154,582)	
Capital Outlay	\$ 41,246	\$ 24,280	\$ -	\$ -	\$ -	
Transfer Out	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Departmental total</b>	<b>\$ 9,913,802</b>	<b>\$ 10,862,611</b>	<b>\$ 12,402,971</b>	<b>\$ 12,883,319</b>	<b>\$ 480,348</b>	
General Fund	Full-Time	2021	2022	2023	2024	2023-2024
	Actual	Actual	Appropriated	Request	Difference	
	Chief of Police	1	1	1	1	0
	Deputy Chief of Police	1	1	1	1	0
	Compliance & Program Administrator	0	1	1	1	0
	Lieutenant	3	3	3	3	0
	Sergeant	7	7	7	9	2
	Crime Analyst	1	1	1	0	0
	Management Analyst	1	1	2	3	0
	Police Officers	34	44	44	45	1
	Dispatch Operations Manager	0	0	1	1	0
	Communication Technician *	9	11	13	12	-1
	Court Liaison/Victims Advocate Coordinator	0.75	0.75	0.75	0.75	0
	Procurement Coordinator	1	1	1	0	-1
	Administrative Coordinator	0	0	0	1	1
	Administrative Technician	0	0	0	1	1
	Administrative Assistant	0	1	1	0	-1
	Secretary	1	1	1	1	0
	<b>Total Full-Time</b>	<b>59.75</b>	<b>73.75</b>	<b>77.75</b>	<b>79.75</b>	<b>2</b>
General Fund	Part-Time	2021	2022	2023	2024	2023-2024
	Actual	Actual	Appropriated	Request	Difference	
	Director of Public Safety	1	0	1	1	0
	Police Officers	2	3	3	3	0
	Communication Technician *	0	1	1	0	-1
	<b>Total Part-Time</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>4</b>	<b>-1</b>
General Fund	Public Safety Revenue	2021	2022	2023	2024	2023-2024
	Actual	Actual	Appropriated	Request	Difference	
	Charges for Services	\$ 18,694	\$ 6,935	\$ 18,700	\$ 37,400	\$ 18,700
	Fines & Fees	\$ 18,699	\$ 20,596	\$ 18,700	\$ 37,400	\$ 18,700
	Intergovernmental	\$ 8,189	\$ 13,376	\$ 18,200	\$ -	\$ (18,200)
	Licenses & Permits	\$ 34,400	\$ 44,530	\$ 34,400	\$ 68,800	\$ 34,400
	Other	\$ 195	\$ 3,356	\$ 200	\$ 400	\$ 200
	<b>Public Safety Total</b>	<b>\$ 80,177</b>	<b>\$ 88,793</b>	<b>\$ 90,200</b>	<b>\$ 144,000</b>	<b>\$ 53,800</b>

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 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 a blend of general funds, special revenue funds, and proprietary funds. Each division is described in this section; however, the line-item financial details in this section represent the general fund. Non-general funds are discussed in their corresponding sections of the budget document.

## Division Descriptions

### Administrative Division

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

### Facilities Maintenance Division

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

### Fleet 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 Gahanna (over 400 assets). In addition, the division provides fleet management services for the Village of Minerva Park Police Department and Bureau of Alcohol Tobacco and Firearms 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 327.72 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.

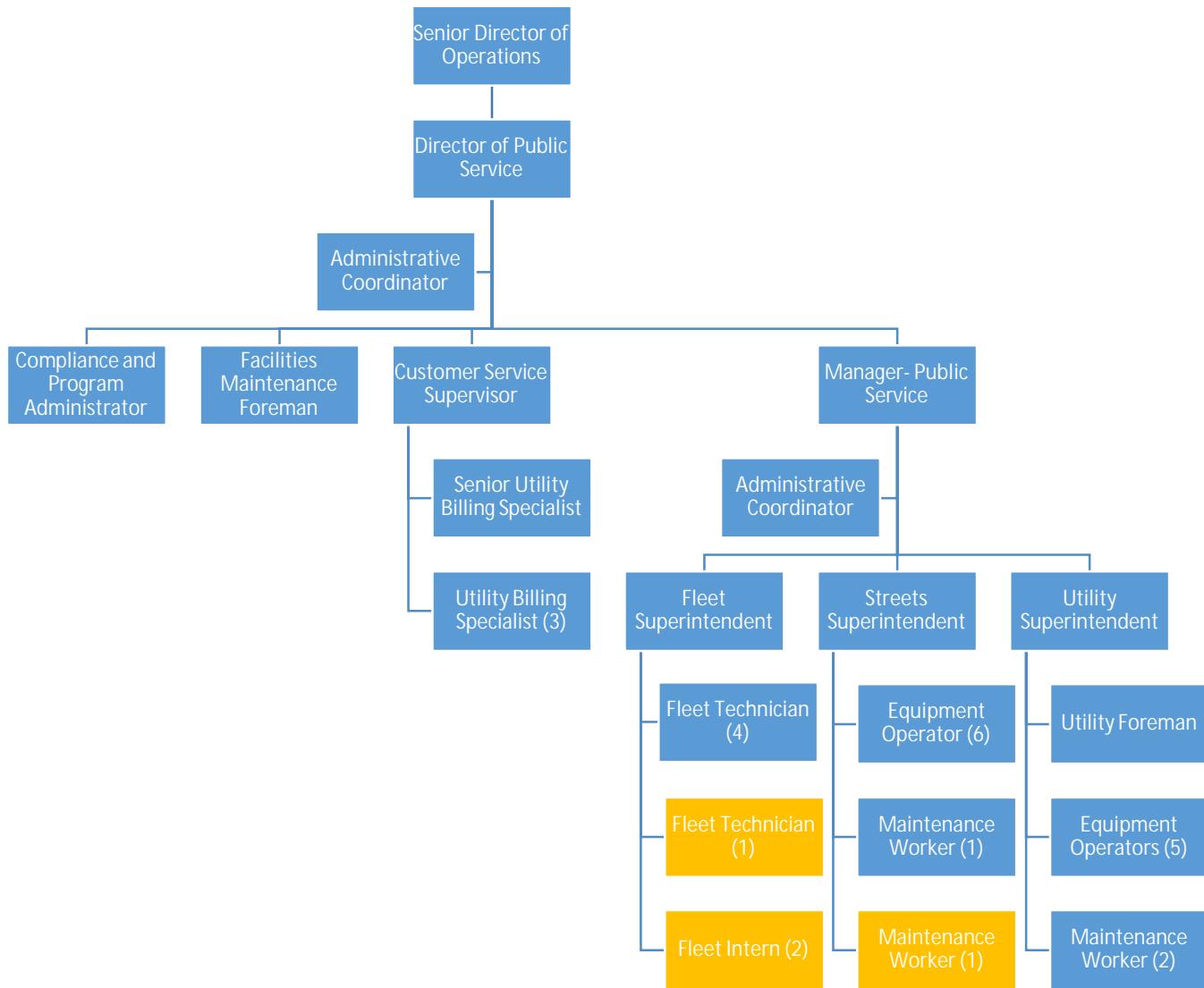
### **Stormwater Division**

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

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

- Provide emergency response to water main breaks.
- Ensure the reliable and effective operation of our sanitary network, especially those areas most impacted by wet weather.
- Replace existing streetlights with energy efficient LED lighting.
- Complete a streetlight assessment to determine what areas are lacking streetlights.
- Maintain a proactive fleet maintenance program that ensures an effective vehicle replacement program.
- Transition the Utility Billing meter reading software to the newest version allowing for greater usability and providing additional reporting tools to assist our customers.
- Implement a street sign replacement program.
- Provide city-wide leaf collection services.
- Establish a streetlight painting program.
- Maintain and improve pavement markings throughout the city.
- Continue the partnership the Mifflin Township Fire Department for annual hydrant flushing.
- Actively identify dead water meters for replacement.
- Continually re-evaluate new techniques for snow and ice removal to provide the best level of service to the community.
- Formulate an apprenticeship program for fleet technicians to proactively prepare industry changes.
- Transition the Utility Billing Division to a Customer Service Division.

### 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

#### Changes to Operations

- A current member of the Gahanna team was promoted to the Utilities Superintendent. This organizational change realigned the Streets and Utilities Division under separate superintendents. This change allows the Superintendent to serve as the Operator of Record for the Class II Water Distribution system and complete all EPA required reports. In addition, this position will assign, coordinate, and supervise the work being completed by the utility divisions (water, sanitary and stormwater).
- The position of Customer Service Supervisor was filled in the summer of 2023. This position currently oversees the Utility Billing Division. This supervisor will lead the transition to a customer service-based model as the City plans to move into the new facility at 825 Tech Center Dr. in 2025.

#### New Items

The 2024 staffing budget includes a request for the following:

- Maintenance Worker I – This position will be added to the Streets Division. As the Division continues working towards the implementation of the leaf collection program, this staffing addition will be critical.
- Fleet Technician – This position will be added to the Fleet Division. This position will be essential for succession planning.
- Fleet Interns (2) - This request is in conjunction with succession planning as the city works with Eastland-Fairfield Career & Technical Schools to develop opportunities for in demand automotive and Agricultural Diesel program related jobs.

### Department Performance

#### Accomplishments and Innovation

##### Fleet Division

- Fleet Technicians 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

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

- Pole Banner Program - Repaired banner poles along Route 62, Granville Street and Mill Street and added “Grow in Gahanna” banners.
- Painted 14-foot decorative streetlights - Identified 629 decorative 14-foot streetlights rated as poor or fair paint condition and began working through the list to re-paint.
- Began the realigned of the Department under 2 superintendents.

### **Utility Billing Division**

- The Utility Billing Division is instrumental in finding residential water leaks within the City. In 2022, Utility Billing notified 100's residential households of water leaks that may have otherwise gone undetected. It saved homeowners thousands of dollars in unintended usage.
- Hired and onboarded two (2) specialists in the Utility Billing area.
- Began the transition to a customer service-based model.

### **Stormwater Division**

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

### **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.
- Replaced or repaired and re-painted over 100 fire hydrants.

## Budget Information

### Revenue, Appropriation and Position Summary

General Fund	Use of Funds	2021 Actual	2022 Actual	2023 Appropriated	2024 Request	2023-2024 Difference
	Salaries & Benefits	\$ 616,128	\$ 811,860	\$ 927,787	\$ 1,146,908	\$ 219,121
	Materials & Supplies	\$ 628,256	\$ 1,115,952	\$ 1,744,161	\$ 1,740,400	\$ (3,761)
	Contract Services	\$ 435,362	\$ 1,060,648	\$ 1,539,982	\$ 1,341,240	\$ (198,742)
	Capital Outlay	\$ 306,682	\$ 10,047	\$ -	\$ -	\$ -
	Departmental total	\$ 1,986,428	\$ 2,998,507	\$ 4,211,930	\$ 4,228,548	\$ 16,618
General Fund	Full-Time	2021 Actual	2022 Actual	2023 Appropriated	2024 Request	2023-2024 Difference
	Senior Director of Operational Services	0	0	0.2	0	-0.2
	Director of Public Service	0	0.35	0.4	0.4	0
	Public Service Manager	0	0.1	0.25	1	0.75
	Fleet Superintendent	1	1	1	1	0
	Fleet Technician	3	4	4	5	1
	Facility Maintenance Foreman	1	1	1	1	0
	Administrative Coordinator	0	0.7	0.7	0.7	0
	Compliance & Program Administrator	0	0.7	0.7	0.7	0
	Administrative Assistant	0	0.5	0.5	0	-0.5
General Fund	Total Full-Time	5	8.35	8.75	9.8	1.05
	Part-Time/Seasonal	2021 Actual	2022 Actual	2023 Appropriated	2024 Request	2023-2024 Difference
	Interns	0	0	0	2	2
	Manager Projects	0	0	0.25	0	-0.25
General Fund	Total Part-Time	0	0	0.25	2	1.75
	Public Service Revenue	2021 Actual	2022 Actual	2023 Appropriated	2024 Request	2023-2024 Difference
	Charges for Services	\$ 5,733	\$ 8,696	\$ 19,000	\$ 8,350	\$ (10,650)
	Fines & Fees	\$ 1,276	\$ 484,487	\$ 514,780	\$ 516,390	\$ 1,610
	Miscellaneous Income	\$ 54,716	\$ 291,348	\$ -	\$ -	\$ -
General Fund	Public Service Total	\$ 61,725	\$ 784,531	\$ 533,780	\$ 524,740	\$ (9,040)

**Note1:** During 2021, the Administrative Division was funded from the special Public Service Fund and for 2022 will be funded from the General Fund explaining the fluctuation in expenditures and revenue from 2021 to 2022.

**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.

# DEPARTMENT OF PLANNING

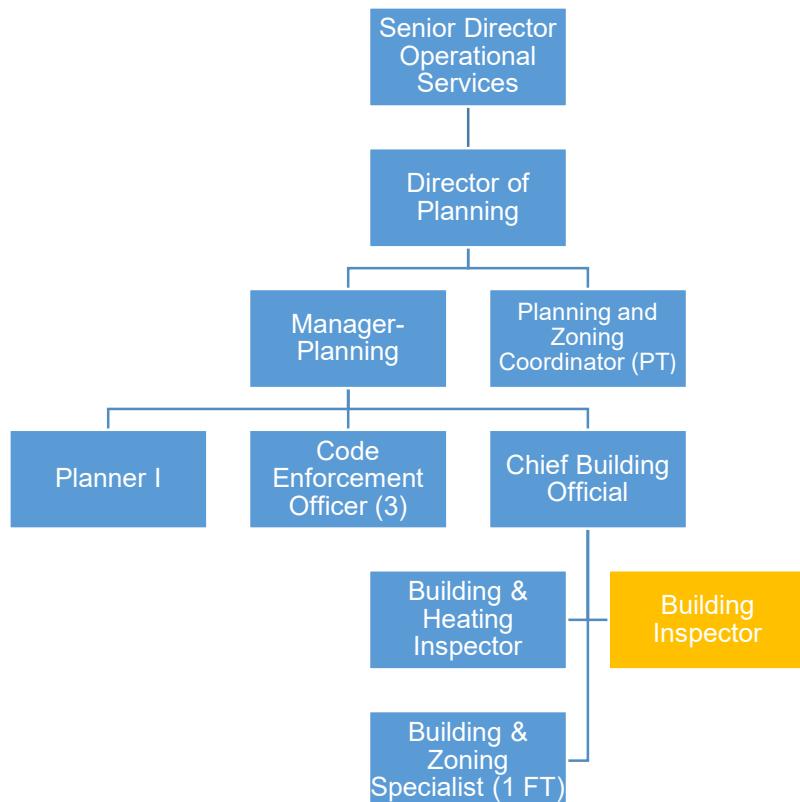
## Department Description

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

Adherence and enforcement of Gahanna's codes are largely performed by both the Building and Code Enforcement Divisions. Adherence and enforcement are done through permit review, inspections during construction, and inspections 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.

Applicants can submit permit requests online through the City's permitting portal or in person. Code enforcement complaints may also be filed online, in person, email, or by phone. The online permitting portal is a tool that allows for a convenient means of submitting applications, tracking staff reviews, tracking permit status, and accepting payment. The functionality and convenience of the permit portal improves the customer experience and leads to a more efficient permitting process.

## Organizational Chart



## Conditions Affecting Service Levels, Performance and Cost

### Priorities

The Department of Planning has identified the following specific strategic goals for 2024 and beyond. Accomplishing these goals will contribute to the City's continued success:

- Rewrite the Zoning Code to be in line with recommendations of the Land Use Plan and to be consistent with the vision of the community.
- Revise applications and processes for consistency with 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.
- Implement robust online tools for permit submittals, document uploading and payment.
- Improve website functionality to ensure the most relevant information is easiest information to locate.

### Challenges

Challenges facing the Department of Planning include the following:

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

## 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 has been using since 2016. Through years of implementation, it became clear that a more modern software solution was necessary for the City's permitting processes to adapt with the changing development climate. New software will make it easier to file permits, request inspections, make payments, track status, etc.

A new zoning code is being rewritten and is expected to be adopted before the start of 2024. A new zoning code changes the zoning and development parameters for all property within the City. Staff anticipates changes to applications and processes to incorporate any changes within the zoning code. Communication with external customers regarding the new code, standards, and processes will be paramount in 2024.

Internal movement of staff has led to the promotion of the department's Administrative Coordinator to the Mayor's Office. Departmental needs were analyzed, and the position was reimaged as a Planning Manager. The position was successfully filled at the beginning of August. 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. The Planning Manager replaces the Administrative Coordinator in the 2024 budget.

## **New Items**

The following position is being requested in the 2024 staffing budget:

- **Building Inspector**

The Department of Planning currently contracts out the majority of building inspections to a variety of third-party consultants. Adding an additional employee reduces the reliance on third party consultants while reducing costs. This helps the City keep permitting costs low and increases our ability to perform last minute inspections.

## **Department Performance**

### **Accomplishments and Innovation**

2023 Accomplishments for the Department of Planning included:

- Website enhancements to improve online permitting process.
- Tracked and analyzed data regarding permitting software challenges and conducted interviews with software providers. Selected a new software provider that best meets the needs of the department and external customers.
- The Building Division has processed more than 1,250 permits and conducted more than 2,050 inspections in 2023 through August.
- Code Enforcement has conducted more than 3,700 inspections and issued more than 950 notices of violations in 2023 through August.
- Processed, reviewed, and taken more than 50 applications to Planning Commission in 2023 through August.
- Department staff, Planner, successfully completed FEMA floodplain development training. Training better equips staff to answer questions and provide guidance regarding floodplain related requirements.

## Budget Information

### Revenue, Appropriation and Position Summary

General Fund	Use of Funds	2021 Actual	2022 Actual	2023 Appropriated	2024 Request	2023-2024 Difference
Salaries & Benefits	\$ 802,070	\$ 913,213	\$ 1,030,448	\$ 1,111,303	\$ 80,855	
Materials & Supplies	\$ 3,303	\$ 6,310	\$ 4,500	\$ 7,500	\$ 3,000	
Contract Services	\$ 180,506	\$ 224,779	\$ 300,000	\$ 321,700	\$ 21,700	
<b>Departmental total</b>	<b>\$ 985,879</b>	<b>\$ 1,144,302</b>	<b>\$ 1,334,948</b>	<b>\$ 1,440,503</b>	<b>\$ 105,555</b>	
General Fund	Full-Time	2021 Actual	2022 Actual	2023 Appropriated	2024 Request	2023-2024 Difference
	Senior Director of Operational Services	0	0	0.2	0	-0.2
	Director of Planning	1	1	1	1	0
	Manager Planning	0	0	1	1	0
	Chief Building Official	1	1	1	1	0
	Planning & Zoning Administrator	1	1	0	0	0
	Management Analyst	0	1	1	0	-1
	Planner	0	0	0	1	1
	Building & Heating Inspector	1	1	1	2	1
	Building & Zoning Specialist	1	1	1	1	0
	Code Enforcement Officer	3	3	3	3	0
Administrative Coordinator	1	0	1	0	-1	
<b>Total Full-Time</b>	<b>9</b>	<b>9</b>	<b>10.2</b>	<b>10</b>	<b>-0.2</b>	
General Fund	Part-Time/Seasonal	2021 Actual	2022 Actual	2023 Appropriated	2024 Request	2023-2024 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
<b>Total Part-Time/ Seasonal</b>	<b>2</b>	<b>2</b>	<b>1</b>	<b>1</b>	<b>0</b>	
General Fund	Finance Revenue	2021 Actual	2022 Actual	2023 Appropriated	2024 Request	2023-2024 Difference
	Fines & Fees	\$ 41,711	\$ 47,737	\$ 30,000	\$ 25,000	\$ (5,000)
	Licenses & Permits	\$ 462,986	\$ 748,060	\$ 600,000	\$ 600,000	\$ -
	<b>Finance Total</b>	<b>\$ 504,697</b>	<b>\$ 795,797</b>	<b>\$ 630,000</b>	<b>\$ 625,000</b>	<b>\$ (5,000)</b>

# ENGINEERING

## Department Description

The Department of Engineering is responsible for the capital planning, design, and construction of transportation and mobility networks in addition to municipal utilities (sanitary, storm, and domestic water). This work is conducted in close coordination with the Department of Public Service's operational staff in support of regulatory compliance and ongoing maintenance efforts. It assists the Planning and Zoning Department with rezoning and final development plan evaluations. The department also manages public right of way permitting and construction activities.

All Engineering activities are accounted for in the Public Service, Special Revenue Fund.

## Function Descriptions

### **Capital Improvement Planning Administration**

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

### **Private Site Development Permitting and Construction Oversight**

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

### **Right of Way Management**

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

### **Regulatory Compliance**

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

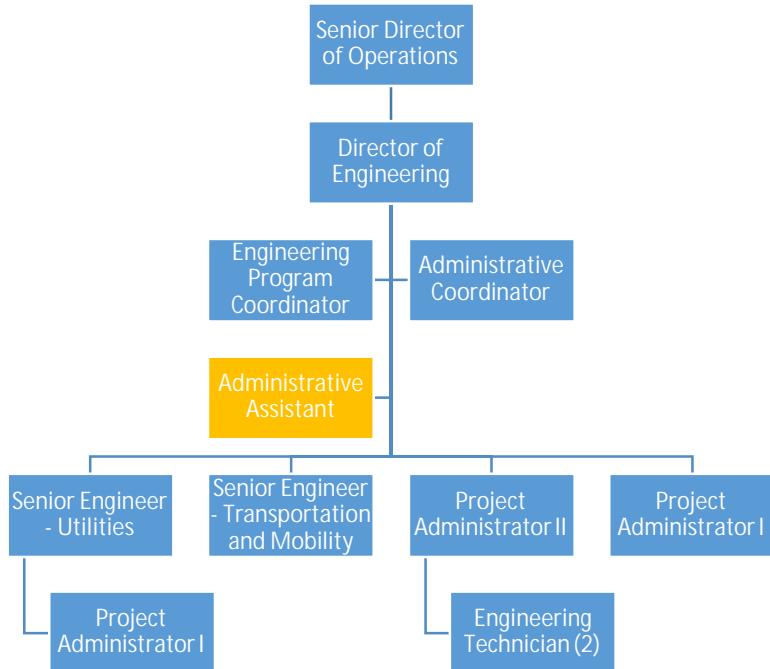
### **Utilities Engineering**

- Evaluates the condition and capacities of the systems and makes recommendations for repairs and replacements
- Oversees hydraulic model updates through consultant services
- Rate setting collaboration and fee calculations

## Transportation and Mobility Engineering

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

## Organizational Chart



## Conditions Affecting Service Levels, Performance and Cost

### Priorities

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

- Reduce congestion at the intersection of Taylor Station and Claycraft Rd. by installing a modern roundabout.
- 2025 Thoroughfare Plan Update.
- Continue to improve accessibility throughout Gahanna's public spaces through the implementation of an ADA Transition Plan and in coordination with the active transportation plan.
- Improve pedestrian connectivity and assist residents in maintaining sidewalks through the sidewalk maintenance program.
- Improve the Olde Gahanna area and expand walkability.
- Conduct an inventory and assessment of roadside regulatory signage for FHWA reflectivity requirements.
- Partnering with ODOT on bridge enhancements to the South Hamilton Rd bridge over I-270 and urban paving program.
- Continued coordination with ODOT on the Wynne Ridge Ct. Bridge replacement slated for 2025.

- Improve the resiliency and quality of drinking water delivery network by replacing failing water mains along Claycraft Road, Havens Corners Road and maintenance of the water tower.
- Ensure the reliable and effective operation of our sanitary sewer network, especially those areas most impacted by wet weather.
- Improving the flood protection of the Creekside parking garage in close consultation with FEMA.
- Stormwater asset data collection, tributary hydraulic modeling, and capital improvement recommendations.
- Assist with sustainability plan efforts
- Revisions and updates to Chapter 9 and 11 of City Code.
- Explore alternative project delivery methods.
- Programming and process improvements facilitated through new technology to enhance the private development site plan reviews and right of way administration for outside constituents.

## Challenges

Competing interest for staff's time in administering capital improvement projects along with right of way administration and private development reviews continue to present challenges. The implementation of OpenGov is anticipated to bring streamlined processes to the department to assist with this challenge.

The maturity of the sidewalk maintenance program brings certain challenges in the administration of this program. With code revisions in place the department can focus on various technology projects that will enhance the processing of future program years.

The roles and responsibilities between Service and Engineering are still being worked through. With new leadership in each department, a good portion of 2023 was spent learning the department(s). In 2024, both departments will need to work cooperatively to better understand the separation and where the department overlap is.

## Non-Routine or New Items

### 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.

### New Items

The 2024 staffing budget includes a request for the following:

- Administrative Assistant – this position will assist with administrative tasks of the Department. These tasks include, answering phone, assisting with resident communication for projects (street, sidewalk, utility), accounts payable, accounts receivable, bid process, complex reporting, and a variety of other administrative tasks.

## Department Performance

### Accomplishments and Innovation

#### Engineering Department

- In 2023, the Engineering Department administered the annual street program which consisted of 26 ADA ramp upgrades, 0.78 centerline miles of street reconstruction, 6.14 lane miles of asphalt overlay, 3.66 centerline miles of crack seal and micro surfacing, with a total investment of more than \$3.6 million dollars.
- Engineering staff oversaw the code updates which retooled the sidewalk provisions of code with a focus of advancing a more equitable and sustainable ADA Transition Plan for implementation and ongoing monitoring.
- Hired and onboarded Project Administrator II, Project Administrator I, Engineering Technician, and the Transportation and Mobility Engineer.
- The 2021 sidewalk maintenance program was completed, and property owners within the 2022 and 2024 program areas were notified of any defects found through the Cole ULIP data collection process.
- Taylor Station/Claycraft Roundabout entered the property acquisition and utility relocation phase; OPWC Grant/Loan funding secured.
- East Johnstown Road roadside drainage improvements completed.
- The Department oversaw the construction of Tech Center Drive extension in affiliation with ADB Safegate's development.
- Finalized the evaluation of the Creekside Flood Mitigation efforts, scoped the necessary improvements in consultation with FEMA, and amended professional services contract to enter the public involvement and design phase.
- West side sanitary sewer evaluations were completed along with findings and recommendations for improvements within the service territory.

## 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 and 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 would be 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 which were used for the Capital Needs Assessment were also incorporated into the CIP as identified below:

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

## 2024 Capital Improvement Plan

### Capital Maintenance & Improvements

The Capital Maintenance & Improvement projects in the 2024 budget include:

Fund	Department	Capital Request	2024 Request
<b>Capital Improvement</b>			
Improvement	Development	Land Acquisition for Development	\$ 500,000
Improvement	Engineering	Signal Tech Center Drive & Crescent Pk	\$ 100,000
Improvement	Engineering	Styler Agler US 62 Improvements	\$ 500,000
Improvement	Information Technology	GNET Fiber Network Redundancy	\$ 400,000
Improvement	Information Technology	Network Switches and Core Life Replacement	\$ 300,000
Improvement	Parks & Recreation	Academy Park Fencing	\$ 70,000
Improvement	Parks & Recreation	Academy Park Play & Shade Structures	\$ 450,000
Improvement	Parks & Recreation	Action Sports Park	\$ 662,500
Improvement	Parks & Recreation	Big Walnut Trail Section 8	\$ 130,000
Improvement	Parks & Recreation	Link to Literacy Trail	\$ 710,000
Improvement	Parks & Recreation	Park Asphalt Replacement	\$ 150,000
Improvement	Parks & Recreation	Price Road House	\$ 400,000
Improvement	Public Safety	Flock Camera System	\$ 125,000
Improvement	Public Safety	Police Radio Replacement	\$ 209,792
Improvement	Public Service	Brine Machine	\$ 93,000
Maintenance	Engineering	Asphalt Overlay Program	\$ 2,500,000
Maintenance	Engineering	Sidewalk Maintenance Program	\$ 700,000
Maintenance	Engineering	Street Rebuilds	\$ 2,500,000
Maintenance	Engineering	Streetlights Upgrades & Maintenance	\$ 300,000
Maintenance	Engineering	Traffic Control Upgrades & Maintenance	\$ 200,000
Maintenance	Parks & Recreation	Academy Parking Lot Replacement	\$ 800,000
Maintenance	Parks & Recreation	Asphalt Lot Resurfacing	\$ 100,000
Maintenance	Parks & Recreation	Freindship Park Fencing & Lighting Courts	\$ 60,000
Maintenance	Parks & Recreation	Golf Course Cart Path Replacement	\$ 325,000
Maintenance	Parks & Recreation	Park Entrance Sign Replacement	\$ 45,000
Maintenance	Parks & Recreation	Play Elements & Resurfacing	\$ 25,000
Maintenance	Parks & Recreation	Pool Infrastructure & Maintenance	\$ 15,000
Maintenance	Parks & Recreation	Trail Sign Replacement	\$ 15,000
Maintenance	Parks & Recreation	Woodside Green Pond Rebuild	\$ 500,000
Maintenance	Public Safety	Police Vehicle Replacement	\$ 422,000
Maintenance	Public Service	Fleet Equipment Repalcement	\$ 165,000
Maintenance	Public Service	Speciality Equipment	\$ 274,000
<b>Capital Improvement Fund Total</b>			<b>\$ 13,746,292</b>
<b>Street Fund</b>			
Improvement	Public Service	Brine Machine	\$ 17,000
<b>Capital Improvement Fund Total</b>			<b>\$ 17,000</b>
<b>State Law Enforcement Trust</b>			
Improvement	Public Safety	Speed Warning Interactive	\$ 30,000
<b>Tax Increment Fund Total</b>			<b>\$ 30,000</b>
<b>Permanent Improvement</b>			
Improvement	Parks & Recreation	Link to Literacy Trail	\$ 500,000
<b>Tax Increment Fund Total</b>			<b>\$ 500,000</b>
<b>ARP (American Rescue Plan)</b>			
Improvement	Public Safety	Police Software Upgrade	\$ 500,000
<b>Tax Increment Fund Total</b>			<b>\$ 500,000</b>
<b>Tax Increment Fund (TIF)</b>			
Improvement	Engineering	Hamilton Bridge Enhancement	\$ 550,000
Improvement	Engineering	Hannah Headley Connector	\$ 150,000
<b>Tax Increment Fund Total</b>			<b>\$ 700,000</b>
<b>Total Governmental Funds</b>			<b>\$ 15,493,292</b>

Fund	Department	Capital Request	2024 Request
<b>Sewer Capital Improvement</b>			
Improvement	Engineering	Gahanna Lincoln High School Capacity Improvement	\$ 400,000
Improvement	Engineering	Sanitary Pump Station Evaluations	\$ 100,000
Maintenance	Engineering	Sanitary Sewer CCTV Program	\$ 325,000
Maintenance	Engineering	Sanitary Sewer System Maintenance	\$ 400,000
Maintenance	Public Service	Sanitary Pump Station Maintenance	\$ 200,000
<b>Sewer Capital Improvement Fund Total</b>			<b>\$ 1,425,000</b>
<b>Storm Water</b>			
Maintenance	Engineering	Stormwater CCTV Program	\$ 150,000
Maintenance	Engineering	Storm Water System Maintenance	\$ 925,000
<b>Storm Water Fund Total</b>			<b>\$ 1,075,000</b>
<b>Water Capital Improvement</b>			
Improvement	Engineering	Havens Corner Storm & Waterline	\$ 687,500
Maintenance	Engineering	Replace Older Existing Waterlines	\$ 1,000,000
Maintenance	Public Service	Fire Hydrant Replacement	\$ 250,000
<b>Water Capital Improvement Fund Total</b>			<b>\$ 1,937,500</b>
<b>Total Enterprise Funds</b>			<b>\$ 4,437,500</b>
<b>Total City-Wide</b>			<b>\$ 19,930,792</b>

The CIP is located on the City website at [www.gahanna.gov](http://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	2021 Actuals	2022 Actuals	2023 Revised Budget	2024 Budget Request	2024 Vs 2023
CAPITAL IMPROVEMENT FUND	R	32506550	Fines & Fees	(\$140,392)	(\$112,783)	(\$128,175)	(\$120,000)	\$8,175
			Income Tax	(\$9,893,492)	(\$10,152,914)	(\$12,069,981)	(\$12,422,850)	(\$352,869)
			Intergovernmental	\$0	\$0	(\$98,000)	\$0	\$98,000
			Issuance of Debt	\$0	(\$8,500,000)	\$0	\$0	\$0
			Other	\$0	\$0	\$0	\$0	\$0
		32506550 Total		(\$10,033,885)	(\$18,765,697)	(\$12,296,156)	(\$12,542,850)	(\$246,694)
	R Total			(\$10,033,885)	(\$18,765,697)	(\$12,296,156)	(\$12,542,850)	(\$246,694)
	E	32506000	Capital Outlay	\$460,446	\$179,739	\$0	\$0	\$0
		32506000 Total		\$460,446	\$179,739	\$0	\$0	\$0
		32506550	Capital Outlay	\$6,450,962	\$15,542,318	\$7,765,270	\$13,746,292	\$5,981,022
		32506550 Total		\$6,450,962	\$15,542,318	\$7,765,270	\$13,746,292	\$5,981,022
	E Total			\$6,911,408	\$15,722,057	\$7,765,270	\$13,746,292	\$5,981,022
CAPITAL IMPROVEMENT FUND Total				(\$3,122,477)	(\$3,043,641)	(\$4,530,886)	\$1,203,442	\$5,734,328
Grand Total				(\$3,122,477)	(\$3,043,641)	(\$4,530,886)	\$1,203,442	\$5,734,328

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	2021 Actuals	2022 Actuals	2023 Revised Budget	2024 Budget Request	2024 Vs 2023
COURT BUILDING FUND	R	32904000	Fines & Fees	(\$10,901)	(\$14,683)	(\$15,000)	\$0	\$15,000
		32904000 Total		(\$10,901)	(\$14,683)	(\$15,000)	\$0	\$15,000
	R Total			(\$10,901)	(\$14,683)	(\$15,000)	\$0	\$15,000
COURT BUILDING FUND Total				(\$10,901)	(\$14,683)	(\$15,000)	\$0	\$15,000
PARK FUND	R	32708000	Fines & Fees	(\$3,000)	(\$72,000)	\$0	\$0	\$0
		32708000 Total		(\$3,000)	(\$72,000)	\$0	\$0	\$0
	R Total			(\$3,000)	(\$72,000)	\$0	\$0	\$0
PARK FUND Total				(\$3,000)	(\$72,000)	\$0	\$0	\$0
Grand Total				(\$13,901)	(\$86,683)	(\$15,000)	\$0	\$15,000

# PROPRIETARY FUNDS

In government accounting, proprietary funds are used to account for the activities of operations that run like a business. There are two types of proprietary funds; enterprise funds and internal service funds. Enterprise funds provide goods or services to the general public for a fee. Gahanna's water, sewer, 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 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 in order to provide for the long-term capital improvements required to maintain and expand these two systems.

## **Refuse Fund**

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

### **User Fees**

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

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

Fees	Fee Type	2021 Quarterly	2022 Monthly	2023 Monthly	2024 Monthly *
	Columbus Consent Order Surcharge	\$ 3.03	\$ 3.31	\$ 3.38	\$ 3.38
	Storm Water	\$ 4.33	\$ 4.33	\$ 4.33	\$ 4.33
	Refuse Pickup	\$ 20.61	\$ 22.51	\$ 22.51	\$ 22.51
	<b>Total</b>	<b>\$ 27.97</b>	<b>\$ 30.15</b>	<b>\$ 30.22</b>	<b>\$ 30.22</b>

Per 1,000 Gallons	Rate Type	2021	2022	2023	2024*
	Water	\$ 8.79	\$ 8.92	\$ 9.19	\$ 10.11
	Sewer	\$ 7.95	\$ 8.66	\$ 9.18	\$ 10.10
	Water Capital Improvement	\$ 0.33	\$ 0.36	\$ 0.36	\$ 0.38
	Sewer Capital Improvement	\$ 0.84	\$ 0.94	\$ 0.94	\$ 0.94
	<b>Total Per Thousand Gallons</b>	<b>\$ 17.91</b>	<b>\$ 18.88</b>	<b>\$ 19.67</b>	<b>\$ 21.53</b>

**\*2024 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.

## 2024 Enterprise Capital Improvement Plan

The Capital Improvement Plan (CIP) adopted in 2023 is a comprehensive city-wide program. Refer to the Capital Improvements section of this document and separately published CIP.

### Revenue & Expenditure Detail

Fund Name	Account Type	ORG	Object Description	2021 Actuals	2022 Actuals	2023 Revised Budget	2024 Budget Request	2024 Vs 2023
STORMWATER FUND	R	63111000	Charges for Services	(\$1,368,936)	(\$1,210,517)	(\$1,200,000)	(\$1,200,000)	\$0
			Fines & Fees	(\$12,461)	(\$12,929)	(\$9,700)	(\$9,700)	\$0
		63111000 Total		(\$1,381,397)	(\$1,223,446)	(\$1,209,700)	(\$1,209,700)	\$0
	R Total			(\$1,381,397)	(\$1,223,446)	(\$1,209,700)	(\$1,209,700)	\$0
	E	63111000	Capital Outlay	\$75,843	\$59,008	\$0	\$1,075,000	\$1,075,000
			Contract Services	\$183,407	\$188,560	\$322,540	\$567,933	\$245,393
			Materials & Supplies	\$44,518	\$30,015	\$33,640	\$33,860	\$220
			Salaries & Benefits	\$386,661	\$325,709	\$435,297	\$420,083	(\$15,214)
			Transfer Out	\$173,694	\$173,433	\$172,174	\$173,362	\$1,188
		63111000 Total		\$864,123	\$776,725	\$963,651	\$2,270,238	\$1,306,587
	E Total			\$864,123	\$776,725	\$963,651	\$2,270,238	\$1,306,587
STORMWATER FUND Total				(\$517,274)	(\$446,721)	(\$246,049)	\$1,060,538	\$1,306,587
WATER FUND	R	65111000	Charges for Services	(\$9,550,754)	(\$8,672,812)	(\$9,095,800)	(\$10,005,380)	(\$909,580)
			Fines & Fees	(\$82,915)	(\$93,431)	(\$67,100)	(\$67,100)	\$0
			Insurance Proceeds	(\$661)	(\$2,531)	\$0	\$0	\$0
			Licenses & Permits	(\$1,350)	(\$1,125)	(\$1,200)	(\$1,200)	\$0
			Other	(\$25,378)	(\$78,789)	(\$20,000)	(\$20,000)	\$0
			Sale of Capital Assets	(\$3,421)	\$0	\$0	\$0	\$0
		65111000 Total		(\$9,664,478)	(\$8,848,687)	(\$9,184,100)	(\$10,093,680)	(\$909,580)
	R Total			(\$9,664,478)	(\$8,848,687)	(\$9,184,100)	(\$10,093,680)	(\$909,580)
	E	65111000	Advance Out	\$266,490	\$260,820	\$129,150	\$0	(\$129,150)
			Capital Outlay	\$0	\$0	\$0	\$0	\$0
			Contract Services	\$6,702,414	\$5,426,534	\$7,511,140	\$8,636,176	\$1,125,036
			Materials & Supplies	\$218,523	\$337,784	\$420,313	\$380,060	(\$40,253)
			Salaries & Benefits	\$671,604	\$633,941	\$740,643	\$777,669	\$37,026
		65111000 Total		\$7,859,031	\$6,659,080	\$8,801,246	\$9,793,905	\$992,659
	E Total			\$7,859,031	\$6,659,080	\$8,801,246	\$9,793,905	\$992,659
WATER FUND Total				(\$1,805,448)	(\$2,189,608)	(\$382,854)	(\$299,775)	\$83,079
Grand Total				(\$2,322,721)	(\$2,636,329)	(\$628,903)	\$760,763	\$1,389,666

Fund Name	Account Type	ORG	Object Description	2021 Actuals	2022 Actuals	2023 Revised Budget	2024 Budget Request	2024 Vs 2023
WATER CAPITAL FUND	R	65211000	Charges for Services	(\$695,858)	(\$922,202)	(\$534,000)	(\$534,000)	\$0
			Fines & Fees	(\$2,821)	(\$3,427)	(\$2,000)	(\$2,000)	\$0
			Intergovernmental	\$0	\$0	(\$1,979,408)	\$0	\$1,979,408
			Transfer In	(\$250,693)	\$0	\$0	\$0	\$0
		65211000 Total		(\$949,372)	(\$925,629)	(\$2,515,408)	(\$536,000)	\$1,979,408
	R Total			(\$949,372)	(\$925,629)	(\$2,515,408)	(\$536,000)	\$1,979,408
	E	65211000	Capital Outlay	\$110,655	\$115,826	\$3,143,900	\$1,937,500	(\$1,206,400)
			Contract Services	\$8,010	\$0	\$35,000	\$35,000	\$0
			Transfer Out	\$25,905	\$25,851	\$110,776	\$25,874	(\$84,902)
		65211000 Total		\$144,570	\$141,677	\$3,289,676	\$1,998,374	(\$1,291,302)
	E Total			\$144,570	\$141,677	\$3,289,676	\$1,998,374	(\$1,291,302)
WATER CAPITAL FUND Total				(\$804,802)	(\$783,951)	\$774,268	\$1,462,374	\$688,106
SEWER FUND	R	66111000	Charges for Services	(\$7,273,950)	(\$7,035,066)	(\$7,500,700)	(\$8,250,770)	(\$750,070)
			Fines & Fees	(\$1,005,791)	(\$983,790)	(\$910,000)	(\$910,000)	\$0
			Licenses & Permits	(\$1,200)	(\$1,125)	(\$1,200)	(\$1,200)	\$0
			Other	(\$1,659)	(\$1,085)	\$0	\$0	\$0
			Sale of Capital Assets	(\$3,421)	\$0	\$0	\$0	\$0
		66111000 Total		(\$8,286,021)	(\$8,021,066)	(\$8,411,900)	(\$9,161,970)	(\$750,070)
	R Total			(\$8,286,021)	(\$8,021,066)	(\$8,411,900)	(\$9,161,970)	(\$750,070)
	E	66111000	Capital Outlay	\$0	\$0	\$0	\$0	\$0
			Contract Services	\$7,065,951	\$5,287,051	\$7,842,840	\$8,769,799	\$926,959
			Materials & Supplies	\$47,100	\$35,190	\$39,864	\$47,360	\$7,496
			Salaries & Benefits	\$671,604	\$633,945	\$744,649	\$777,696	\$33,047
		66111000 Total		\$7,784,656	\$5,956,186	\$8,627,353	\$9,594,855	\$967,502
	E Total			\$7,784,656	\$5,956,186	\$8,627,353	\$9,594,855	\$967,502
SEWER FUND Total				(\$501,365)	(\$2,064,880)	\$215,453	\$432,885	\$217,432
SEWER CAPITAL FUND	R	66211000	Charges for Services	(\$983,417)	(\$1,020,467)	(\$1,161,243)	(\$1,161,243)	\$0
			Fines & Fees	(\$5,937)	(\$7,628)	(\$4,000)	(\$4,000)	\$0
			Intergovernmental	\$0	\$0	\$0	\$0	\$0
		66211000 Total		(\$989,354)	(\$1,028,095)	(\$1,165,243)	(\$1,165,243)	\$0
	R Total			(\$989,354)	(\$1,028,095)	(\$1,165,243)	(\$1,165,243)	\$0
	E	66211000	Capital Outlay	\$61,927	\$52,398	\$0	\$1,425,000	\$1,425,000
			Contract Services	\$56,759	\$149,210	\$210,000	\$210,000	\$0
			Transfer Out	\$25,905	\$25,851	\$25,676	\$25,874	\$198
		66211000 Total		\$694,591	\$227,459	\$235,676	\$1,660,874	\$1,425,198
	E Total			\$694,591	\$227,459	\$235,676	\$1,660,874	\$1,425,198
SEWER CAPITAL FUND Total				(\$294,763)	(\$800,636)	(\$929,567)	\$495,631	\$1,425,198
REFUSE ESCROW FUND	R	85011000	Charges for Services	(\$2,589,573)	(\$2,564,560)	(\$2,302,800)	(\$2,302,800)	\$0
			Fines & Fees	(\$25,795)	(\$34,044)	(\$27,000)	(\$27,000)	\$0
			Other	\$0	(\$43,762)	\$0	\$0	\$0
		85011000 Total		(\$2,615,369)	(\$2,642,366)	(\$2,329,800)	(\$2,329,800)	\$0
	R Total			(\$2,615,369)	(\$2,642,366)	(\$2,329,800)	(\$2,329,800)	\$0
	E	85011000	Contract Services	\$2,276,375	\$2,424,734	\$2,545,600	\$2,546,100	\$500
			Materials & Supplies	\$52,316	\$0	\$500	\$10,000	\$9,500
		85011000 Total		\$2,328,691	\$2,424,734	\$2,546,100	\$2,556,100	\$10,000
	E Total			\$2,328,691	\$2,424,734	\$2,546,100	\$2,556,100	\$10,000
REFUSE ESCROW FUND Total				(\$286,677)	(\$217,631)	\$216,300	\$226,300	\$10,000
Grand Total				(\$1,887,608)	(\$3,867,098)	\$276,454	\$2,617,190	\$2,340,736

## 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 2024) 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	2021 Actuals	2022 Actuals	2023 Revised Budget	2024 Budget Request	2024 Vs 2023
WORKERS COMP FUND	R	90005000	Charges for Services	(\$220,008)	(\$242,218)	(\$288,524)	(\$425,684)	(\$137,160)
			Other	(\$7,665)	\$0	\$0	\$0	\$0
		90005000 Total		(\$227,673)	(\$242,218)	(\$288,524)	(\$425,684)	(\$137,160)
	R Total			(\$227,673)	(\$242,218)	(\$288,524)	(\$425,684)	(\$137,160)
	E	90005000	Contract Services	\$204,355	\$324,868	\$294,500	\$285,884	(\$8,616)
		90005000 Total		\$204,355	\$324,868	\$294,500	\$285,884	(\$8,616)
	E Total			\$204,355	\$324,868	\$294,500	\$285,884	(\$8,616)
WORKERS COMP FUND Total				(\$23,318)	\$82,650	\$5,976	(\$139,800)	(\$145,776)
RISK INSURANCE FUND	R	90106250	Transfer In	\$0	\$0	\$0	(\$20,000)	(\$20,000)
		90106250 Total		\$0	\$0	\$0	(\$20,000)	(\$20,000)
	R Total			\$0	\$0	\$0	(\$20,000)	(\$20,000)
	E	90106250	Contract Services	\$0	\$0	\$0	\$20,000	\$20,000
		90106250 Total		\$0	\$0	\$0	\$20,000	\$20,000
	E Total			\$0	\$0	\$0	\$20,000	\$20,000
RISK INSURANCE FUND Total				\$0	\$0	\$0	\$0	\$0
Grand Total				(\$23,318)	\$82,650	\$5,976	(\$139,800)	(\$145,776)

## 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 2024 revenues and/or expenditures.

**Special Revenue Funds**

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

Although the City has established numerous special revenue funds over time, not all funds are active at any given time. The following pages focus on active special revenue funds with anticipated revenues and/or expenditures in 2024.

## 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 2023, the City estimated a 5% decrease over 2022 estimates and actual amounts are on target. Previous projections predicted stagnant or zero growth through 2027 until gas prices normalize. This trend will continue through 2028 and 2024 estimates are very similar to 2023. As the movement to electric or other alternative fuels for vehicles continues, it is anticipated this source of revenue will decline significantly but this is not expected to occur over the next five years. It is expected that phase out will begin between 2027 and 2035 with full phase out planned between 2040 and 2050.

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

## Revenue & Expenditure Detail

Fund Name	Account Type	ORG	Object Description	2021 Actuals	2022 Actuals	2023 Revised Budget	2024 Budget Request	2024 Vs 2023
STREET FUND	R	22011000	Charges for Services	(\$7,775)	(\$7,775)	(\$7,800)	(\$9,645)	(\$1,845)
			Insurance Proceeds	(\$3,223)	(\$4,114)	\$0	\$0	\$0
			Intergovernmental	(\$2,239,090)	(\$2,200,370)	(\$2,163,000)	(\$2,160,000)	\$3,000
			Other	(\$2,659)	(\$3,335)	\$0	\$0	\$0
		22011000 Total		(\$2,252,747)	(\$2,215,593)	(\$2,170,800)	(\$2,169,645)	\$1,155
	R Total			(\$2,252,747)	(\$2,215,593)	(\$2,170,800)	(\$2,169,645)	\$1,155
	E	22011000	Capital Outlay	\$0	\$54,197	\$415,000	\$17,000	(\$398,000)
			Contract Services	\$168,820	\$135,250	\$254,537	\$116,420	(\$138,117)
			Materials & Supplies	\$208,722	\$167,730	\$300,722	\$295,232	(\$5,490)
			Salaries & Benefits	\$881,333	\$802,562	\$865,207	\$1,015,304	\$150,097
			Transfer Out	\$763,207	\$759,554	\$760,317	\$762,701	\$2,384
		22011000 Total		\$2,022,082	\$1,919,293	\$2,595,783	\$2,206,657	(\$389,126)
	E Total			\$2,022,082	\$1,919,293	\$2,595,783	\$2,206,657	(\$389,126)
STREET FUND Total				(\$230,666)	(\$296,300)	\$424,983	\$37,012	(\$387,971)
Grand Total				(\$230,666)	(\$296,300)	\$424,983	\$37,012	(\$387,971)

## 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 2023, the City estimated a 5% decrease over 2022 estimates and actual amounts are on target. Previous projections predicted stagnant or zero growth through 2027 until gas prices normalize. This trend will continue through 2028 and 2024 estimates are very similar to 2023. As the movement to electric or other alternative fuels for vehicles continues, it is anticipated this source of revenue will decline significantly but this is not expected to occur over the next five years. It is expected that phase out will begin between 2027 and 2035 with full phase out planned between 2040 and 2050.

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

## Revenue & Expenditure Detail

Fund Name	Account Type	ORG	Object Description	2021 Actuals	2022 Actuals	2023 Revised Budget	2024 Budget Request	2024 Vs 2023
STATE HIGHWAY FUND	R	22211000	Intergovernmental	(\$159,567)	(\$157,541)	(\$153,200)	(\$154,000)	(\$800)
		22211000 Total		(\$159,567)	(\$157,541)	(\$153,200)	(\$154,000)	(\$800)
	R Total			(\$159,567)	(\$157,541)	(\$153,200)	(\$154,000)	(\$800)
	E	22211000	Contract Services	\$68,457	\$41,690	\$45,925	\$40,990	(\$4,935)
			Materials & Supplies	\$23,741	\$30,998	\$27,630	\$33,000	\$5,370
			Salaries & Benefits	\$59,788	\$58,187	\$45,287	\$51,344	\$6,057
		22211000 Total		\$151,987	\$130,876	\$118,842	\$125,334	\$6,492
	E Total			\$151,987	\$130,876	\$118,842	\$125,334	\$6,492
STATE HIGHWAY FUND Total				(\$7,581)	(\$26,666)	(\$34,358)	(\$28,666)	\$5,692
Grand Total				(\$7,581)	(\$26,666)	(\$34,358)	(\$28,666)	\$5,692

## 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	2021 Actuals	2022 Actuals	2023 Revised Budget	2024 Budget Request	2024 Vs 2023
LAW ENFORCEMENT TRUST FUND	R	22510000	Intergovernmental	(\$45,591)	(\$91,912)	(\$60,000)	\$0	\$60,000
		22510000 Total		(\$45,591)	(\$91,912)	(\$60,000)	\$0	\$60,000
	R Total			(\$45,591)	(\$91,912)	(\$60,000)	\$0	\$60,000
	E	22510000	Capital Outlay	\$0	\$0	\$0	\$30,000	\$30,000
			Contract Services	\$46,591	\$6,527	\$60,000	\$40,000	(\$20,000)
			Materials & Supplies	\$0	\$0	\$0	\$37,000	\$37,000
		22510000 Total		\$46,591	\$6,527	\$60,000	\$107,000	\$47,000
	E Total			\$46,591	\$6,527	\$60,000	\$107,000	\$47,000
LAW ENFORCEMENT TRUST FUND Total				\$999	(\$85,385)	\$0	\$107,000	\$107,000
Grand Total				\$999	(\$85,385)	\$0	\$107,000	\$107,000

## 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	2021 Actuals	2022 Actuals	2023 Revised Budget	2024 Budget Request	2024 Vs 2023
ENFORCE & EDUCATION FUND	R	22610000	Fines & Fees	(\$1,200)	(\$1,540)	(\$1,200)	(\$2,400)	(\$1,200)
		22610000 Total		(\$1,200)	(\$1,540)	(\$1,200)	(\$2,400)	(\$1,200)
	R Total			(\$1,200)	(\$1,540)	(\$1,200)	(\$2,400)	(\$1,200)
	E	22610000	Contract Services	\$0	\$0	\$2,500	\$0	(\$2,500)
			Materials & Supplies	\$0	\$0	\$16,000	\$25,000	\$9,000
		22610000 Total		\$0	\$0	\$18,500	\$25,000	\$6,500
	E Total			\$0	\$0	\$18,500	\$25,000	\$6,500
ENFORCE & EDUCATION FUND Total				(\$1,200)	(\$1,540)	\$17,300	\$22,600	\$5,300
Grand Total				(\$1,200)	(\$1,540)	\$17,300	\$22,600	\$5,300

## Permanent Improvement Fund

This Permanent Improvement Fund receives state, federal, and local grant awards and associated matching resources. For 2024, the Parks & Recreation Department will be pursuing a Clean Ohio Grant for the Link to Literacy Trail. Matching funds have been appropriated in the Capital Improvement Fund.

## Revenue & Expenditure Detail

Fund Name	Account Type	ORG	Object Description	2021 Actuals	2022 Actuals	2023 Revised Budget	2024 Budget Request	2024 Vs 2023
PERMANENT IMPROVEMENT FUND	R	22806500	Intergovernmental	\$0	\$0	\$0	(\$500,000)	(\$500,000)
		22806500 Total		\$0	\$0	\$0	(\$500,000)	(\$500,000)
	R Total			\$0	\$0	\$0	(\$500,000)	(\$500,000)
	E	22806000	Capital Outlay	\$0	\$0	\$0	\$0	\$0
		22806000 Total		\$0	\$0	\$0	\$0	\$0
		22806500	Capital Outlay	\$0	\$0	\$0	\$500,000	\$500,000
		22806500 Total		\$0	\$0	\$0	\$500,000	\$500,000
	E Total			\$0	\$0	\$0	\$500,000	\$500,000
PERMANENT IMPROVEMENT FUND Total				\$0	\$0	\$0	\$0	\$0
Grand Total				\$0	\$0	\$0	\$0	\$0

## Clerk's Office Computer Fund

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

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

## Revenue & Expenditure Detail

Fund Name	Account Type	ORG	Object Description	2021 Actuals	2022 Actuals	2023 Revised Budget	2024 Budget Request	2024 Vs 2023
CLERK OF COURT COMPUTER FUND	R	22904000	Fines & Fees	(\$17,440)	(\$23,519)	(\$25,000)	(\$28,800)	(\$3,800)
		22904000 Total		(\$17,440)	(\$23,519)	(\$25,000)	(\$28,800)	(\$3,800)
	R Total			(\$17,440)	(\$23,519)	(\$25,000)	(\$28,800)	(\$3,800)
	E	22904000	Contract Services	\$20,990	\$57,496	\$36,000	\$39,200	\$3,200
		22904000 Total		\$20,990	\$57,496	\$36,000	\$39,200	\$3,200
	E Total			\$20,990	\$57,496	\$36,000	\$39,200	\$3,200
CLERK OF COURT COMPUTER FUND Total				\$3,550	\$33,977	\$11,000	\$10,400	(\$600)
Grand Total				\$3,550	\$33,977	\$11,000	\$10,400	(\$600)

## ARP Fund

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

The funding is intended to be used over a four-year period to boost recovery and provide assistance to those most impacted by COVID-19. The Administration identified the following for 2024:

Project	Amount	Information
Police Software Upgrade	\$500,000	Replace the Computer Aided Dispatch (CAD) and Records Management System (RMS) to ensure continuity of public safety services.
Grants to non-profits	\$50,882	Many non-profit organizations play a vital role in supporting those most impacted by the pandemic. These organizations will be able to apply for grant funding to maintain or enhance the services they are providing and/or make improvements to deliver these services safely.

## Revenue & Expenditure Detail

Fund Name	Account Type	ORG	Object Description	2021 Actuals	2022 Actuals	2023 Revised Budget	2024 Budget Request	2024 Vs 2023
ARP FUND	R	23306000	Intergovernmental	(\$1,858,441)	(\$1,873,280)	\$0	\$0	\$0
		23306000 Total		(\$1,858,441)	(\$1,873,280)	\$0	\$0	\$0
	R Total			(\$1,858,441)	(\$1,873,280)	\$0	\$0	\$0
	E	23306000	Capital Outlay	\$0	\$161,156	\$600,000	\$500,000	(\$100,000)
			Contract Services	\$0	\$0	\$2,029,408	\$50,882	(\$1,978,526)
		23306000 Total		\$0	\$161,156	\$2,629,408	\$550,882	(\$2,078,526)
		23306800	Capital Outlay	\$0	\$21,342	\$0	\$0	\$0
			Contract Services	\$69,808	\$165,802	\$0	\$0	\$0
		23306800 Total		\$69,808	\$187,144	\$0	\$0	\$0
	E Total			\$69,808	\$348,300	\$2,629,408	\$550,882	(\$2,078,526)
ARP FUND Total				(\$1,788,633)	(\$1,524,980)	\$2,629,408	\$550,882	(\$2,078,526)
Grand Total				(\$1,788,633)	(\$1,524,980)	\$2,629,408	\$550,882	(\$2,078,526)

## Court Computer Fund

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

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

## Revenue & Expenditure Detail

Fund Name	Account Type	ORG	Object Description	2021 Actuals	2022 Actuals	2023 Revised Budget	2024 Budget Request	2024 Vs 2023
COURT COMPUTERIZATION FUND	R	23404000	Fines & Fees	(\$6,542)	(\$8,763)	(\$7,000)	(\$10,800)	(\$3,800)
		23404000 Total		(\$6,542)	(\$8,763)	(\$7,000)	(\$10,800)	(\$3,800)
	R Total			(\$6,542)	(\$8,763)	(\$7,000)	(\$10,800)	(\$3,800)
	E	23404000	Contract Services	\$1,740	\$1,740	\$2,800	\$2,200	(\$600)
		23404000 Total		\$1,740	\$1,740	\$2,800	\$2,200	(\$600)
	E Total			\$1,740	\$1,740	\$2,800	\$2,200	(\$600)
COURT COMPUTERIZATION FUND Total				(\$4,802)	(\$7,023)	(\$4,200)	(\$8,600)	(\$4,400)
Grand Total				(\$4,802)	(\$7,023)	(\$4,200)	(\$8,600)	(\$4,400)

## 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	2021 Actuals	2022 Actuals	2023 Revised Budget	2024 Budget Request	2024 Vs 2023
FED LAW ENFORCE TRUST FUND	R	23510000	Intergovernmental	\$0	(\$3,274)	(\$10,000)	\$0	\$10,000
			Investment Income	(\$2,987)	(\$67)	\$0	\$0	\$0
		23510000 Total		(\$2,987)	(\$3,340)	(\$10,000)	\$0	\$10,000
	R Total			(\$2,987)	(\$3,340)	(\$10,000)	\$0	\$10,000
	E	23510000	Capital Outlay	\$0	\$30,000	\$0	\$0	\$0
			Contract Services	\$13,483	\$980	\$10,000	\$10,000	\$0
		23510000 Total		\$13,483	\$30,980	\$10,000	\$10,000	\$0
	E Total			\$13,483	\$30,980	\$10,000	\$10,000	\$0
FED LAW ENFORCE TRUST FUND Total				\$10,496	\$27,640	\$0	\$10,000	\$10,000
Grand Total				\$10,496	\$27,640	\$0	\$10,000	\$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	2021 Actuals	2022 Actuals	2023 Revised Budget	2024 Budget Request	2024 Vs 2023
TREASURY EQUIT SHARE FUND	R	23610000	Intergovernmental	(\$27,219)	(\$70,388)	(\$55,000)	\$0	\$55,000
			Investment Income	(\$6,285)	(\$529)	\$0	\$0	\$0
		23610000 Total		(\$33,505)	(\$70,916)	(\$55,000)	\$0	\$55,000
	R Total			(\$33,505)	(\$70,916)	(\$55,000)	\$0	\$55,000
	E	23610000	Materials & Supplies	\$73,740	\$66,756	\$55,000	\$25,000	(\$30,000)
		23610000 Total		\$73,740	\$66,756	\$55,000	\$25,000	(\$30,000)
	E Total			\$73,740	\$66,756	\$55,000	\$25,000	(\$30,000)
<b>TREASURY EQUIT SHARE FUND Total</b>				<b>\$40,236</b>	<b>(\$4,160)</b>	<b>\$0</b>	<b>\$25,000</b>	<b>\$25,000</b>
<b>Grand Total</b>				<b>\$40,236</b>	<b>(\$4,160)</b>	<b>\$0</b>	<b>\$25,000</b>	<b>\$25,000</b>

## 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	2021 Actuals	2022 Actuals	2023 Revised Budget	2024 Budget Request	2024 Vs 2023
AG PEACE OFFICER TRAIN FUND	R	23710000	Intergovernmental	(\$5,000)	(\$32,804)	(\$32,000)	\$0	\$32,000
		23710000 Total		(\$5,000)	(\$32,804)	(\$32,000)	\$0	\$32,000
	R Total			(\$5,000)	(\$32,804)	(\$32,000)	\$0	\$32,000
	E	23710000	Contract Services	\$0	\$0	\$32,000	\$23,000	(\$9,000)
		23710000 Total		\$0	\$0	\$32,000	\$23,000	(\$9,000)
	E Total			\$0	\$0	\$32,000	\$23,000	(\$9,000)
AG PEACE OFFICER TRAIN FUND Total				(\$5,000)	(\$32,804)	\$0	\$23,000	\$23,000
Grand Total				(\$5,000)	(\$32,804)	\$0	\$23,000	\$23,000

## 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	2021 Actuals	2022 Actuals	2023 Revised Budget	2024 Budget Request	2024 Vs 2023
RIGHT OF WAY FUND	R	24111000	Fines & Fees	(\$65,000)	(\$76,778)	(\$60,000)	(\$70,000)	(\$10,000)
		24111000 Total		(\$65,000)	(\$76,778)	(\$60,000)	(\$70,000)	(\$10,000)
	R Total			(\$65,000)	(\$76,778)	(\$60,000)	(\$70,000)	(\$10,000)
	E	24111000	Contract Services	\$20,972	\$10,510	\$70,000	\$70,000	\$0
		24111000 Total		\$20,972	\$10,510	\$70,000	\$70,000	\$0
	E Total			\$20,972	\$10,510	\$70,000	\$70,000	\$0
RIGHT OF WAY FUND Total				(\$44,028)	(\$66,268)	\$10,000	\$0	(\$10,000)
Grand Total				(\$44,028)	(\$66,268)	\$10,000	\$0	(\$10,000)

## Public Safety Fund

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

For 2024, 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. A request for an additional SRO is included in the 2024 budget request. The Community Liaison Officer, a portion of the CAD Administrator, and transfers to the police pension fund are also planned from this fund. 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	2021 Actuals	2022 Actuals	2023 Revised Budget	2024 Budget Request	2024 Vs 2023
PUBLIC SAFETY FUND	R	24010000	Fines & Fees	(\$18,251)	(\$14,286)	(\$14,954)	(\$1,200)	\$13,754
			Income Tax	(\$1,286,154)	(\$1,286,036)	(\$1,408,164)	(\$1,242,285)	\$165,879
		24010000 Total		(\$1,304,405)	(\$1,300,322)	(\$1,423,118)	(\$1,243,485)	\$179,633
		24010110	Charges for Services	(\$121,303)	(\$176,220)	(\$250,843)	(\$250,843)	\$0
		24010110 Total		(\$121,303)	(\$176,220)	(\$250,843)	(\$250,843)	\$0
	R Total			(\$1,425,708)	(\$1,476,541)	(\$1,673,961)	(\$1,494,328)	\$179,633
	E	24010110	Contract Services	\$3,684	\$3,293	\$6,500	\$6,000	(\$500)
			Materials & Supplies	\$0	\$0	\$0	\$100	\$100
			Salaries & Benefits	\$383,798	\$458,389	\$555,320	\$580,074	\$24,754
			Transfer Out	\$816,470	\$917,905	\$967,553	\$1,059,954	\$92,401
		24010110 Total		\$1,203,952	\$1,379,586	\$1,529,373	\$1,646,128	\$116,755
		24010120	Salaries & Benefits	\$0	\$0	\$144,261	\$75,426	(\$68,835)
		24010120 Total		\$0	\$0	\$144,261	\$75,426	(\$68,835)
	E Total			\$1,203,952	\$1,379,586	\$1,673,634	\$1,721,554	\$47,920
PUBLIC SAFETY FUND Total				(\$221,756)	(\$96,955)	(\$327)	\$227,226	\$227,553
Grand Total				(\$221,756)	(\$96,955)	(\$327)	\$227,226	\$227,553

## 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 2024, 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	2021 Actuals	2022 Actuals	2023 Revised Budget	2024 Budget Request	2024 Vs 2023
PARKS & RECREATION FUND	R	24208000	Fines & Fees	(\$8,424)	(\$9,023)	(\$10,681)	(\$10,000)	\$681
			Income Tax	(\$593,610)	(\$812,233)	(\$1,005,832)	(\$1,035,235)	(\$29,403)
		24208000 Total		(\$602,033)	(\$821,256)	(\$1,016,513)	(\$1,045,235)	(\$28,722)
		24208320	Charges for Services	(\$92,125)	\$0	\$0	\$0	\$0
			Other	(\$6,250)	\$0	\$0	\$0	\$0
		24208320 Total		(\$98,375)	\$0	\$0	\$0	\$0
		24208330	Charges for Services	(\$472,421)	(\$491,725)	(\$370,000)	(\$448,000)	(\$78,000)
			Other Local Taxes	(\$16)	(\$36)	\$0	\$0	\$0
		24208330 Total		(\$472,438)	(\$491,761)	(\$370,000)	(\$448,000)	(\$78,000)
		24208340	Charges for Services	(\$11,491)	(\$36,470)	(\$35,000)	(\$40,000)	(\$5,000)
			Other	(\$585)	(\$960)	\$0	\$0	\$0
		24208340 Total		(\$12,076)	(\$37,430)	(\$35,000)	(\$40,000)	(\$5,000)
		24208370	Charges for Services	(\$130,339)	(\$140,787)	(\$185,000)	(\$120,000)	\$65,000
			Other Local Taxes	\$0	\$0	\$0	\$0	\$0
			Sale of Capital Assets	\$0	(\$1,116)	\$0	\$0	\$0
		24208370 Total		(\$130,339)	(\$141,903)	(\$185,000)	(\$120,000)	\$65,000
		24208380	Charges for Services	(\$259,555)	(\$256,808)	(\$271,000)	(\$266,000)	\$5,000
			Other Local Taxes	\$0	\$0	\$0	\$0	\$0
		24208380 Total		(\$259,555)	(\$256,808)	(\$271,000)	(\$266,000)	\$5,000
		24208400	Charges for Services	(\$105,511)	(\$214,232)	(\$250,000)	(\$250,000)	\$0
		24208400 Total		(\$105,511)	(\$214,232)	(\$250,000)	(\$250,000)	\$0
	R Total			(\$1,680,326)	(\$1,963,391)	(\$2,127,513)	(\$2,169,235)	(\$41,722)

Fund Name	Account Type	ORG	Object Description	2021 Actuals	2022 Actuals	2023 Revised Budget	2024 Budget Request	2024 Vs 2023
	E	24208310	Salaries & Benefits	\$43,612	\$61,096	\$112,688	\$125,151	\$12,463
		24208310 Total		\$43,612	\$61,096	\$112,688	\$125,151	\$12,463
		24208320	Contract Services	\$117,693	\$11,368	\$0	\$0	\$0
			Materials & Supplies	\$21,284	\$6,610	\$0	\$0	\$0
			Salaries & Benefits	\$243,310	\$0	\$129,386	\$259,316	\$129,930
		24208320 Total		\$382,287	\$17,979	\$129,386	\$259,316	\$129,930
		24208330	Contract Services	\$38,374	\$61,699	\$75,680	\$105,700	\$30,020
			Materials & Supplies	\$61,277	\$73,918	\$89,320	\$108,900	\$19,580
			Salaries & Benefits	\$224,294	\$279,804	\$374,842	\$433,445	\$58,603
		24208330 Total		\$323,945	\$415,420	\$539,842	\$648,045	\$108,203
		24208340	Contract Services	\$2,249	\$8,728	\$23,500	\$34,500	\$11,000
			Materials & Supplies	\$6,375	\$9,452	\$11,250	\$16,950	\$5,700
			Salaries & Benefits	\$134,888	\$121,594	\$188,912	\$194,335	\$5,423
		24208340 Total		\$143,512	\$139,773	\$223,662	\$245,785	\$22,123
		24208370	Contract Services	\$29,537	\$51,330	\$53,750	\$32,000	(\$21,750)
			Materials & Supplies	\$104,509	\$122,066	\$135,000	\$221,850	\$86,850
			Salaries & Benefits	\$163,949	\$236,904	\$285,974	\$359,144	\$73,170
		24208370 Total		\$297,994	\$410,300	\$474,724	\$612,994	\$138,270
		24208380	Contract Services	\$11,639	\$25,228	\$45,150	\$28,900	(\$16,250)
			Materials & Supplies	\$60,735	\$44,767	\$59,000	\$89,300	\$30,300
			Salaries & Benefits	\$111,428	\$159,238	\$191,103	\$244,076	\$52,973
		24208380 Total		\$183,801	\$229,233	\$295,253	\$362,276	\$67,023
		24208400	Contract Services	\$7,831	\$17,296	\$26,100	\$28,500	\$2,400
			Materials & Supplies	\$7,490	\$12,505	\$12,400	\$14,800	\$2,400
			Salaries & Benefits	\$173,491	\$270,116	\$358,112	\$409,064	\$50,952
		24208400 Total		\$188,812	\$299,916	\$396,612	\$452,364	\$55,752
	E Total			\$1,563,965	\$1,573,717	\$2,172,167	\$2,705,931	\$533,764
PARKS & RECREATION FUND Total				(\$116,362)	(\$389,674)	\$44,654	\$536,696	\$492,042
Grand Total				(\$116,362)	(\$389,674)	\$44,654	\$536,696	\$492,042

## 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 2024, 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. For 2024 a new Engineering administrative assistant has been requested as well as a number of one-time initiatives for a thoroughfare plan refresh, assessment of sign reflectiveness, assessment of bridges and culverts, and drainage mapping and modeling.

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	2021 Actuals	2022 Actuals	2023 Revised Budget	2024 Budget Request	2024 Vs 2023
PUBLIC SERVICE FUND	R	24311000	Fines & Fees	(\$20,123)	(\$14,286)	(\$17,090)	\$0	\$17,090
			Income Tax	(\$1,418,067)	(\$1,286,036)	(\$1,609,331)	\$0	\$1,609,331
		24311000 Total		(\$1,438,190)	(\$1,300,322)	(\$1,626,421)	\$0	\$1,626,421
		24311400	Fines & Fees	(\$528,274)	\$0	\$0	\$0	\$0
			Sale of Capital Assets	(\$29,272)	(\$982)	\$0	\$0	\$0
		24311400 Total		(\$557,546)	(\$982)	\$0	\$0	\$0
		24311450	Fines & Fees	(\$54,058)	(\$162,786)	\$0	\$0	\$0
		24311450 Total		(\$54,058)	(\$162,786)	\$0	\$0	\$0
		24311470	Fines & Fees	(\$2,595)	(\$5,555)	(\$5,000)	(\$5,480)	(\$480)
		24311470 Total		(\$2,595)	(\$5,555)	(\$5,000)	(\$5,480)	(\$480)
		24313000	Fines & Fees	\$0	\$0	(\$50,000)	(\$78,000)	(\$28,000)
			Income Tax	\$0	\$0	\$0	(\$1,863,425)	(\$1,863,425)
		24313000 Total		\$0	\$0	(\$50,000)	(\$1,941,425)	(\$1,891,425)
	R Total			(\$2,052,389)	(\$1,469,645)	(\$1,681,421)	(\$1,946,905)	(\$265,484)
	E	24311400	Contract Services	\$686,148	\$12,975	\$0	\$0	\$0
			Materials & Supplies	\$356,973	\$41,491	\$0	\$0	\$0
			Salaries & Benefits	\$141,161	(\$530)	\$0	\$0	\$0
		24311400 Total		\$1,184,282	\$53,937	\$0	\$0	\$0
		24311450	Contract Services	\$59,122	\$63,461	\$0	\$0	\$0
			Materials & Supplies	\$7,988	\$4,565	\$0	\$0	\$0
			Salaries & Benefits	\$644,204	\$734,441	\$0	\$0	\$0
		24311450 Total		\$711,314	\$802,467	\$0	\$0	\$0
		24311470	Contract Services	\$34,904	\$27,709	\$85,440	\$87,290	\$1,850
			Materials & Supplies	\$20,377	\$26,348	\$32,400	\$42,500	\$10,100
		24311470 Total		\$55,281	\$54,057	\$117,840	\$129,790	\$11,950
		24313000	Contract Services	\$0	\$0	\$450,968	\$1,409,187	\$958,219
			Materials & Supplies	\$0	\$0	\$7,720	\$11,700	\$3,980
			Salaries & Benefits	\$0	\$0	\$1,084,811	\$1,201,518	\$116,707
		24313000 Total		\$0	\$0	\$1,543,499	\$2,622,405	\$1,078,906
	E Total			\$1,950,877	\$910,461	\$1,661,339	\$2,752,195	\$1,090,856
	PUBLIC SERVICE FUND Total			(\$101,512)	(\$559,184)	(\$20,082)	\$805,290	\$825,372
	Grand Total			(\$101,512)	(\$559,184)	(\$20,082)	\$805,290	\$825,372

## 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	2021 Actuals	2022 Actuals	2023 Revised Budget	2024 Budget Request	2024 Vs 2023
POLICE PENSION FUND	R	51006000	Intergovernmental	(\$40,134)	(\$40,081)	(\$40,000)	(\$40,000)	\$0
			Property Taxes	(\$326,672)	(\$332,558)	(\$372,607)	(\$375,000)	(\$2,393)
			Transfer In	(\$816,470)	(\$917,905)	(\$967,553)	(\$1,059,954)	(\$92,401)
		51006000 Total		(\$1,183,276)	(\$1,290,543)	(\$1,380,160)	(\$1,474,954)	(\$94,794)
	R Total			(\$1,183,276)	(\$1,290,543)	(\$1,380,160)	(\$1,474,954)	(\$94,794)
	E	51006000	Contract Services	\$3,977	\$4,181	\$6,000	\$5,630	(\$370)
			Salaries & Benefits	\$1,179,298	\$1,286,362	\$1,374,570	\$1,469,324	\$94,754
		51006000 Total		\$1,183,276	\$1,290,543	\$1,380,570	\$1,474,954	\$94,384
	E Total			\$1,183,276	\$1,290,543	\$1,380,570	\$1,474,954	\$94,384
POLICE PENSION FUND Total				\$0	\$0	\$410	\$0	(\$410)
Grand Total				\$0	\$0	\$410	\$0	(\$410)

## 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	2021 Actuals	2022 Actuals	2023 Revised Budget	2024 Budget Request	2024 Vs 2023
POLICE PENSION FUND	R	51510000	Other	(\$2,584)	(\$3,311)	(\$18,300)	(\$21,300)	(\$3,000)
		51510000 Total		(\$2,584)	(\$3,311)	(\$18,300)	(\$21,300)	(\$3,000)
	R Total			(\$2,584)	(\$3,311)	(\$18,300)	(\$21,300)	(\$3,000)
	E	51510000	Materials & Supplies	\$1,965	\$5,807	\$18,300	\$21,300	\$3,000
		51510000 Total		\$1,965	\$5,807	\$18,300	\$21,300	\$3,000
	E Total			\$1,965	\$5,807	\$18,300	\$21,300	\$3,000
POLICE PENSION FUND Total				(\$619)	\$2,496	\$0	\$0	\$0
Grand Total				(\$619)	\$2,496	\$0	\$0	\$0

## Reserved for Sick and Vacation

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

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

## Revenue & Expenditure Detail

Fund Name	Account Type	ORG	Object Description	2021 Actuals	2022 Actuals	2023 Revised Budget	2024 Budget Request	2024 Vs 2023
LEAVE PAY-OUT RESERVE FUND	R	75006000	Transfer In	(\$231,645)	(\$239,000)	(\$239,000)	(\$300,000)	(\$61,000)
		75006000 Total		(\$231,645)	(\$239,000)	(\$239,000)	(\$300,000)	(\$61,000)
	R Total			(\$231,645)	(\$239,000)	(\$239,000)	(\$300,000)	(\$61,000)
	E	75006000	Salaries & Benefits	\$198,630	\$163,470	\$240,004	\$488,284	\$248,280
		75006000 Total		\$198,630	\$163,470	\$240,004	\$488,284	\$248,280
	E Total			\$198,630	\$163,470	\$240,004	\$488,284	\$248,280
LEAVE PAY-OUT RESERVE FUND Total				(\$33,015)	(\$75,530)	\$1,004	\$188,284	\$187,280
Grand Total				(\$33,015)	(\$75,530)	\$1,004	\$188,284	\$187,280

## Tax Increment Financing (TIF) Fund

### Background

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

Tax Increment Financing (TIF) is a funding mechanism and economic development tool that allows a community to finance infrastructure and other improvements in a defined area by capturing the projected increases in property tax revenue generated by the project and the improvements. Unlike a Special Improvement District, it is not an additional or new tax levied on the properties; rather, 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 will be re-paid for all infrastructure improvements by the end of 2024.

## Revenue & Expenditure Detail



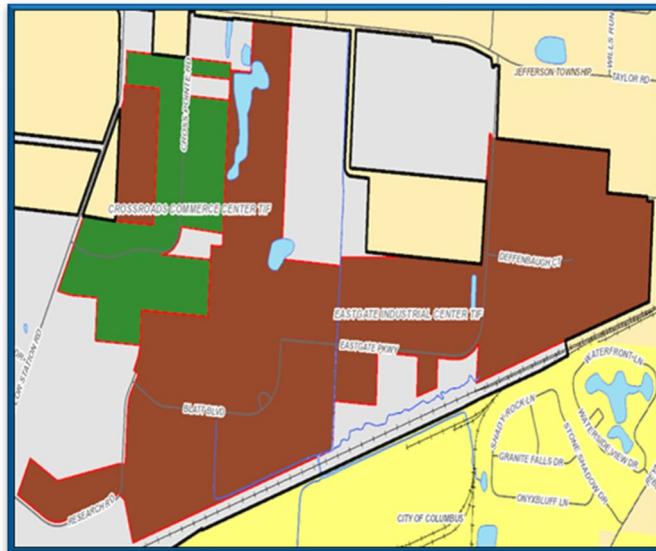
(Eastgate Crossroads TIF highlighted in green)

Fund Name	Account Type	ORG	Object Description	2021 Actuals	2022 Actuals	2023 Revised Budget	2024 Budget Request	2024 Vs 2023
TAX INCREMENT FUND	R	22411010	Charges for Services	(\$5,000)	(\$5,000)	(\$5,000)	(\$5,000)	\$0
			Payments In Lieu of Taxes	(\$412,295)	(\$430,261)	(\$445,100)	(\$501,800)	(\$56,700)
		22411010 Total		(\$417,295)	(\$435,261)	(\$450,100)	(\$506,800)	(\$56,700)
	R Total			(\$417,295)	(\$435,261)	(\$450,100)	(\$506,800)	(\$56,700)
	E	22411010	Contract Services	\$418,855	\$430,051	\$459,000	\$191,227	(\$267,773)
		22411010 Total		\$418,855	\$430,051	\$459,000	\$191,227	(\$267,773)
	E Total			\$418,855	\$430,051	\$459,000	\$191,227	(\$267,773)
TAX INCREMENT FUND Total				\$1,560	(\$5,210)	\$8,900	(\$315,573)	(\$324,473)
Grand Total				\$1,560	(\$5,210)	\$8,900	(\$315,573)	(\$324,473)

## Eastgate-Pizzutti TIF

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

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



(Eastgate Pizzutti TIF highlighted in green)

This TIF District is subject to the City's Comprehensive School Compensation Agreement and requires reimbursement to Gahanna-Jefferson Public Schools (GJPS) in the amount of 75% of the revenue the GJPS would have received if not for the TIF in years 1 through 10 and 100% of the revenue GJPS would have received in years 11 through 30. Since the School District receives 100% of the amount due to them, the City requested that the County begin remitting payment directly to the schools, which began in 2018. Proposed future uses of the funds generated from the Eastgate—Pizzutti TIF are for 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	2021 Actuals	2022 Actuals	2023 Revised Budget	2024 Budget Request	2024 Vs 2023
TAX INCREMENT FUND	R	22411020	Charges for Services	(\$6,000)	\$0	(\$6,000)	\$0	\$6,000
			Intergovernmental	(\$425)	(\$531)	(\$500)	(\$500)	\$0
			Payments In Lieu of Taxes	(\$483,362)	(\$563,557)	(\$541,500)	(\$654,700)	(\$113,200)
		22411020 Total		(\$489,787)	(\$564,088)	(\$548,000)	(\$655,200)	(\$107,200)
	R Total			(\$489,787)	(\$564,088)	(\$548,000)	(\$655,200)	(\$107,200)
	E	22411020	Capital Outlay	\$0	\$0	\$500,000	\$0	(\$500,000)
			Contract Services	\$5,106	\$7,425	\$9,200	\$7,200	(\$2,000)
			Principal Retirement	\$0	\$0	\$0	\$27,815	\$27,815
			Transfer Out	\$250,693	\$0	\$0	\$0	\$0
		22411020 Total		\$255,799	\$7,425	\$509,200	\$35,015	(\$474,185)
	E Total			\$255,799	\$7,425	\$509,200	\$35,015	(\$474,185)
TAX INCREMENT FUND Total				(\$233,988)	(\$556,663)	(\$38,800)	(\$620,185)	(\$581,385)
Grand Total				(\$233,988)	(\$556,663)	(\$38,800)	(\$620,185)	(\$581,385)

## Manor Homes TIF

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

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

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



(Manor Homes TIF highlighted in green)

This TIF District is non-school TIF and the Gahanna-Jefferson Public Schools receives property tax revenue directly from the County Auditor. Proposed future uses of the funds generated from the TIF are repayment of the bonds issued for the initial investment, county auditor and treasurer fees, and a park connector trail connecting Hannah and Headley Park providing a safe walking route between the two parks.

## Revenue & Expenditure Detail

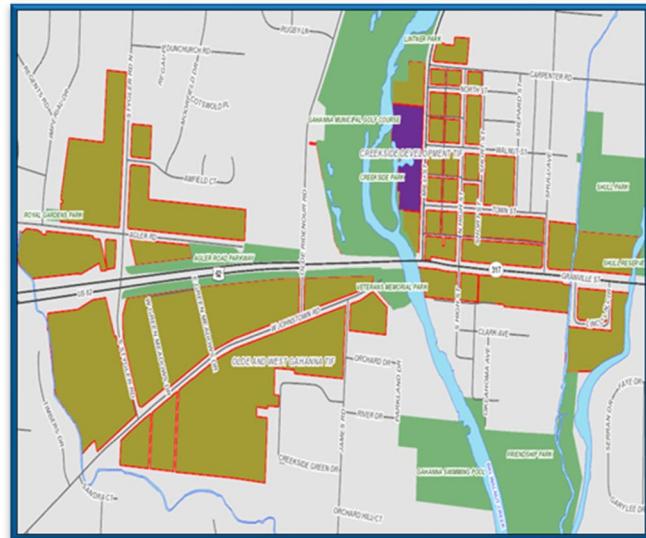
Fund Name	Account Type	ORG	Object Description	2021 Actuals	2022 Actuals	2023 Revised Budget	2024 Budget Request	2024 Vs 2023
TAX INCREMENT FUND	R	22411030	Intergovernmental	(\$31,604)	(\$36,252)	(\$34,000)	(\$34,000)	\$0
			Payments In Lieu of Taxes	(\$301,791)	(\$297,164)	(\$343,900)	(\$379,200)	(\$35,300)
		22411030 Total		(\$333,394)	(\$333,416)	(\$377,900)	(\$413,200)	(\$35,300)
	R Total			(\$333,394)	(\$333,416)	(\$377,900)	(\$413,200)	(\$35,300)
	E	22411030	Capital Outlay	\$0	\$129,235	\$0	\$150,000	\$150,000
			Contract Services	\$3,779	\$3,619	\$5,200	\$5,700	\$500
			Transfer Out	\$0	\$0	\$110,000	\$150,000	\$40,000
		22411030 Total		\$3,779	\$132,853	\$115,200	\$305,700	\$190,500
	E Total			\$3,779	\$132,853	\$115,200	\$305,700	\$190,500
TAX INCREMENT FUND Total				(\$329,615)	(\$200,563)	(\$262,700)	(\$107,500)	\$155,200
Grand Total				(\$329,615)	(\$200,563)	(\$262,700)	(\$107,500)	\$155,200

## Olde Gahanna and West Gahanna TIF

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

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

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



(Olde and West Gahanna TIF highlighted in green)

This TIF District is a non-school TIF and the Gahanna-Jefferson Public Schools receive property tax revenue directly from the County Auditor. The City does have a compensation agreement with Mifflin Township equal to the amount of property tax revenue the township would have received if not for the TIF District. Proposed future uses of the funds generated from the Olde and West Gahanna TIF are township compensation payments and county auditor 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	2021 Actuals	2022 Actuals	2023 Revised Budget	2024 Budget Request	2024 Vs 2023
TAX INCREMENT FUND	R	22411040	Intergovernmental	(\$451)	(\$567)	(\$500)	(\$500)	\$0
			Payments In Lieu of Taxes	(\$314,666)	(\$322,622)	(\$333,900)	(\$379,800)	(\$45,900)
		22411040 Total		(\$315,118)	(\$323,188)	(\$334,400)	(\$380,300)	(\$45,900)
	R Total			(\$315,118)	(\$323,188)	(\$334,400)	(\$380,300)	(\$45,900)
	E	22411040	Capital Outlay	\$0	\$0	\$0	\$0	\$0
			Contract Services	\$111,279	\$109,955	\$123,300	\$149,400	\$26,100
		22411040 Total		\$111,279	\$109,955	\$123,300	\$149,400	\$26,100
	E Total			\$111,279	\$109,955	\$123,300	\$149,400	\$26,100
TAX INCREMENT FUND Total				(\$203,839)	(\$213,233)	(\$211,100)	(\$230,900)	(\$19,800)
Grand Total				(\$203,839)	(\$213,233)	(\$211,100)	(\$230,900)	(\$19,800)

## Creekside TIF

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

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 TIF highlighted in purple)

## Revenue & Expenditure Detail

Fund Name	Account Type	ORG	Object Description	2021 Actuals	2022 Actuals	2023 Revised Budget	2024 Budget Request	2024 Vs 2023
TAX INCREMENT FUND	R	22411050	Charges for Services	(\$114,820)	(\$112,751)	(\$113,500)	(\$113,500)	\$0
			Intergovernmental	(\$5,054)	(\$5,972)	(\$6,000)	(\$6,000)	\$0
			Payments In Lieu of Taxes	(\$108,966)	(\$96,650)	(\$129,700)	(\$144,800)	(\$15,100)
		22411050 Total		(\$228,841)	(\$215,373)	(\$249,200)	(\$264,300)	(\$15,100)
	R Total			(\$228,841)	(\$215,373)	(\$249,200)	(\$264,300)	(\$15,100)
	E	22411050	Contract Services	\$1,261	\$1,289	\$2,000	\$2,200	\$200
			Transfer Out	\$330,000	\$322,000	\$250,000	\$250,000	\$0
		22411050 Total		\$331,261	\$323,289	\$252,000	\$252,200	\$200
	E Total			\$331,261	\$323,289	\$252,000	\$252,200	\$200
TAX INCREMENT FUND Total				\$102,420	\$107,915	\$2,800	(\$12,100)	(\$14,900)
Grand Total				\$102,420	\$107,915	\$2,800	(\$12,100)	(\$14,900)

## Crescent at Central Park TIF

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

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

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



(Crescent at Central Park TIF highlighted in pink)

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

## Revenue & Expenditure Detail

Fund Name	Account Type	ORG	Object Description	2021 Actuals	2022 Actuals	2023 Revised Budget	2024 Budget Request	2024 Vs 2023
TAX INCREMENT FUND	R	22411060	Payments In Lieu of Taxes	(\$308,299)	(\$210,291)	(\$213,400)	(\$227,000)	(\$13,600)
		22411060 Total		(\$308,299)	(\$210,291)	(\$213,400)	(\$227,000)	(\$13,600)
	R Total			(\$308,299)	(\$210,291)	(\$213,400)	(\$227,000)	(\$13,600)
	E	22411060	Contract Services	\$193,629	\$129,453	\$131,900	\$136,500	\$4,600
		22411060 Total		\$193,629	\$129,453	\$131,900	\$136,500	\$4,600
	E Total			\$193,629	\$129,453	\$131,900	\$136,500	\$4,600
TAX INCREMENT FUND Total				(\$114,670)	(\$80,838)	(\$81,500)	(\$90,500)	(\$9,000)
Grand Total				(\$114,670)	(\$80,838)	(\$81,500)	(\$90,500)	(\$9,000)

## Hamilton Road TIF

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

Over the past several years, the City has invested in infrastructure upgrades to support the growth of the Hamilton Road Corridor as a mixed-use commerce hub that serves the civic, education and business needs of Gahanna's residents and visitors. 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.



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

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

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

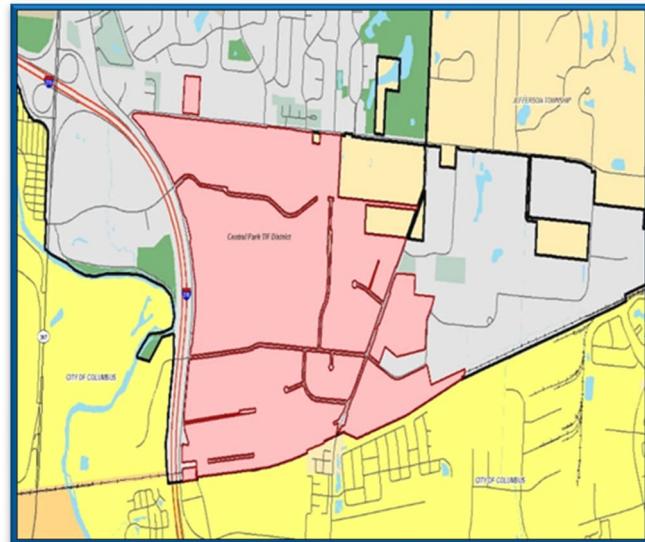
## Revenue & Expenditure Detail

Fund Name	Account Type	ORG	Object Description	2021 Actuals	2022 Actuals	2023 Revised Budget	2024 Budget Request	2024 Vs 2023
TAX INCREMENT FUND	R	22411070	Charges for Services	(\$33,933)	(\$34,250)	(\$30,000)	\$0	\$30,000
			Payments In Lieu of Taxes	(\$349,139)	(\$238,673)	(\$360,600)	(\$298,000)	\$62,600
		22411070 Total		(\$383,072)	(\$272,922)	(\$390,600)	(\$298,000)	\$92,600
	R Total			(\$383,072)	(\$272,922)	(\$390,600)	(\$298,000)	\$92,600
	E	22411070	Capital Outlay	\$0	\$0	\$250,000	\$550,000	\$300,000
			Contract Services	\$210,215	\$118,072	\$241,100	\$4,400	(\$236,700)
		22411070 Total		\$210,215	\$118,072	\$491,100	\$554,400	\$63,300
	E Total			\$210,215	\$118,072	\$491,100	\$554,400	\$63,300
TAX INCREMENT FUND Total				(\$172,857)	(\$154,851)	\$100,500	\$256,400	\$155,900
Grand Total				(\$172,857)	(\$154,851)	\$100,500	\$256,400	\$155,900

## 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 county auditor and treasurer fees. As the area continues to develop, improvements will be identified as part of the annual Capital Improvement Plan process.

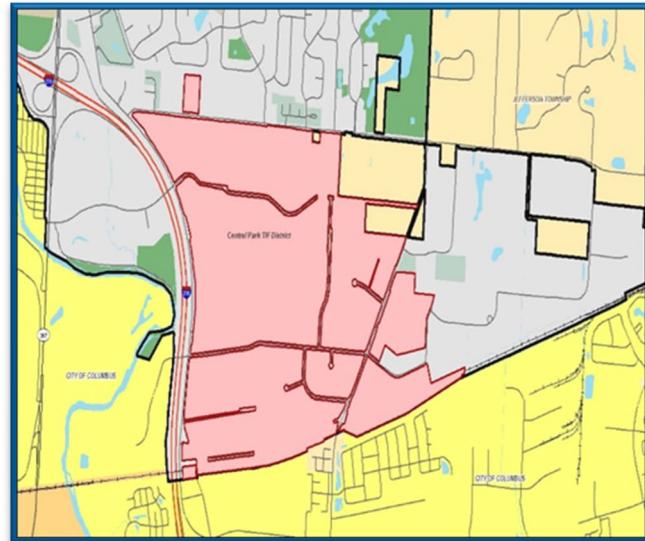
## Revenue & Expenditure Detail

Fund Name	Account Type	ORG	Object Description	2021 Actuals	2022 Actuals	2023 Revised Budget	2024 Budget Request	2024 Vs 2023
TAX INCREMENT FUND	R	22411080	Charges for Services	(\$10,000)	(\$10,000)	(\$10,000)	(\$10,000)	\$0
			Payments In Lieu of Taxes	(\$290,610)	(\$304,206)	(\$333,700)	(\$315,800)	\$17,900
		22411080 Total		(\$300,610)	(\$314,206)	(\$343,700)	(\$325,800)	\$17,900
	R Total			(\$300,610)	(\$314,206)	(\$343,700)	(\$325,800)	\$17,900
	E	22411080	Capital Outlay	\$189,283	\$123,990	\$0	\$0	\$0
			Contract Services	\$3,194	\$3,445	\$4,300	\$4,100	(\$200)
			Transfer Out	\$0	\$0	\$250,000	\$0	(\$250,000)
		22411080 Total		\$192,477	\$127,435	\$254,300	\$4,100	(\$250,200)
	E Total			\$192,477	\$127,435	\$254,300	\$4,100	(\$250,200)
TAX INCREMENT FUND Total				(\$108,133)	(\$186,771)	(\$89,400)	(\$321,700)	(\$232,300)
Grand Total				(\$108,133)	(\$186,771)	(\$89,400)	(\$321,700)	(\$232,300)

## North Triangle TIF

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

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



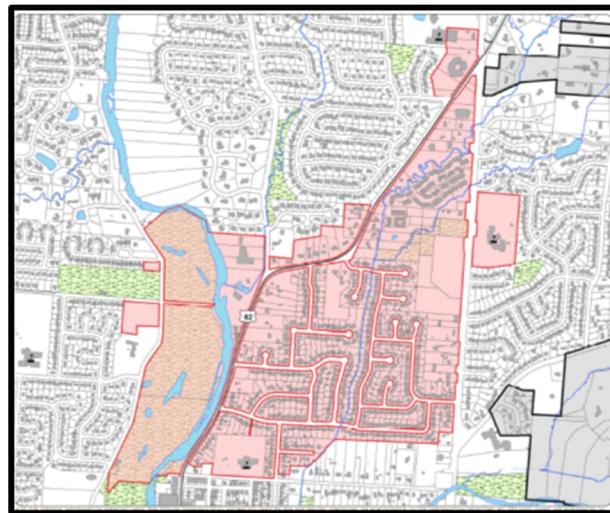
Proposed future uses of the funds are for county auditor and treasurer fees. This area will be analyzed for improvement as part of the annual Capital Improvement Plan process.

## Revenue & Expenditure Detail

Fund Name	Account Type	ORG	Object Description	2021 Actuals	2022 Actuals	2023 Revised Budget	2024 Budget Request	2024 Vs 2023
TAX INCREMENT FUND	R	22411090	Intergovernmental	(\$418)	(\$2,124)	(\$2,510)	(\$2,702)	(\$192)
			Payments In Lieu of Taxes	(\$506,313)	(\$449,053)	(\$534,000)	(\$574,900)	(\$40,900)
		22411090 Total		(\$506,731)	(\$451,177)	(\$536,510)	(\$577,602)	(\$41,092)
	R Total			(\$506,731)	(\$451,177)	(\$536,510)	(\$577,602)	(\$41,092)
	E	22411090	Capital Outlay	\$15,652	\$598	\$0	\$0	\$0
			Contract Services	\$5,152	\$4,573	\$38,600	\$6,800	(\$31,800)
		22411090 Total		\$20,804	\$5,171	\$38,600	\$6,800	(\$31,800)
	E Total			\$20,804	\$5,171	\$38,600	\$6,800	(\$31,800)
TAX INCREMENT FUND Total				(\$485,927)	(\$446,006)	(\$497,910)	(\$570,802)	(\$72,892)
Grand Total				(\$485,927)	(\$446,006)	(\$497,910)	(\$570,802)	(\$72,892)

## Johnstown Road TIF

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



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

The City does have a compensation agreement with Mifflin Township for property tax revenue the township would have received if not for the TIF District. Proposed future use of funding is for the township revenue sharing and county auditor and treasurer fees. This area will be analyzed for improvement as part of the annual Capital Improvement Plan process.

## Revenue & Expenditure Detail

Fund Name	Account Type	ORG	Object Description	2021 Actuals	2022 Actuals	2023 Revised Budget	2024 Budget Request	2024 Vs 2023
TAX INCREMENT FUND	R	22411100	Payments In Lieu of Taxes	(\$282,006)	(\$287,990)	(\$292,300)	(\$322,300)	(\$30,000)
		22411100 Total		(\$282,006)	(\$287,990)	(\$292,300)	(\$322,300)	(\$30,000)
	R Total			(\$282,006)	(\$287,990)	(\$292,300)	(\$322,300)	(\$30,000)
	E	22411100	Capital Outlay	\$5,473	\$60,777	\$0	\$0	\$0
			Contract Services	\$100,457	\$100,614	\$102,700	\$3,800	(\$98,900)
			Transfer Out	\$0	\$0	\$0	\$0	\$0
		22411100 Total		\$105,930	\$161,391	\$102,700	\$3,800	(\$98,900)
	E Total			\$105,930	\$161,391	\$102,700	\$3,800	(\$98,900)
TAX INCREMENT FUND Total				(\$176,076)	(\$126,599)	(\$189,600)	(\$318,500)	(\$128,900)
Grand Total				(\$176,076)	(\$126,599)	(\$189,600)	(\$318,500)	(\$128,900)

# 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.

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 \$14,715,000 in outstanding general obligation bond issues as outlined in the table below:

Bond Issue	Issue Amount	Outstanding
<b>Various Purpose Refunding, Series 2013</b> Partially refunded 2005 bonds	\$8,975,000	\$4,470,000
<b>Various Purpose &amp; Refunding, Series 2015</b> Partially refunded remaining 2005 & 2007 bonds <i>Projects Funded:</i> Road projects including Detroit-style street rebuilds and Morse Road widening.	\$12,715,000	\$6,605,000
<b>Direct Placement Litigation Bonds, Series 2020</b> Refinanced the 2019 notes issued for the income tax lawsuit settlement.	\$5,045,000	\$3,640,000

### Other City Debt

The City has an additional \$656,762 in outstanding debt from no-interest loans through the Ohio Public Works Commission. These loans are outlined in the table below:

Loan	Issue Amount	Outstanding
<b>OPWC: US 62 &amp; Styler Rd</b>	\$735,124	\$294,050
<b>OPWC: US 62 Improvements</b>	\$1,036,320	\$362,712

The City also has an \$8.5M one-year Bond Anticipation Note (BAN) outstanding. The 2023 BAN was issued to repay a one-year BAN issued in 2022 for the purchase of 825 Tech Center Drive, the future home of the Police Department, City Hall, Mayor's Court, and Senior Center. The City is currently in the final phases of engineering and design for the construction and renovation of the new facility with construction scheduled to begin in the first half of 2024. Once all cost estimates have been completed, the Administration will present the final construction budget for Council consideration. Once approved, a long-term financing plan will be finalized to include the repayment of the existing note.

### 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.

	<b>Total Outstanding Debt</b>	<b>Unvoted (Limited)</b>	<b>Voted (Unlimited)</b>
Limited Tax Debt	\$23,215,000	\$12,140,000	\$12,140,000
Unlimited Tax Debt	\$0	N/A	\$0
Total Subject to Limitation		\$12,140,000	\$12,140,000
G.O. Debt Exempt From Limitations		\$11,075,000	\$11,075,000
Maximum Allowable		\$68,518,402	\$130,807,859
<b>Balance of Limitation</b>		<b>\$56,378,402</b>	<b>\$118,667,859</b>

### Principal and Interest

The proportion of interest and principal that makes up the City's bond-related debt service payments is relatively balanced. Of the City's total 2024 bond retirement payments of \$2,764,276, \$447,888 will be interest and the remaining \$2,316,388 will be principal. As the bonds age toward maturity, the portion the City pays towards interest will diminish.

### General Bond Retirement Fund

The General Bond Retirement Fund is funded by a portion of the City's Real Estate Tax as well as transfers from other City funds dependent on the projects funded by debt. The General Bond Retirement fund sees revenue and expenditure fluctuations each year depending on whether a bond deal takes place. There will bonds issued during 2024 for the construction and renovation of 825 Tech Center Drive. Until construction estimates are finalized the amount of the debt issuance cannot be determined.

### Revenue & Expenditure Detail

Fund Name	Account Type	ORG	Object Description	2021 Actuals	2022 Actuals	2023 Revised Budget	2024 Budget Request	2024 Vs 2023
BOND RETIREMENT FUND	R	43106000	Intergovernmental	(\$38,801)	(\$38,745)	(\$38,000)	(\$38,000)	\$0
			Premium on Debt	\$0	(\$63,665)	\$0	\$0	\$0
			Property Taxes	(\$315,823)	(\$321,473)	(\$360,187)	(\$362,000)	(\$1,813)
			Transfer In	(\$1,905,911)	(\$1,609,489)	(\$1,798,643)	(\$1,806,411)	(\$7,768)
		43106000 Total		(\$2,260,535)	(\$2,033,371)	(\$2,196,830)	(\$2,206,411)	(\$9,581)
	R Total			(\$2,260,535)	(\$2,033,371)	(\$2,196,830)	(\$2,206,411)	(\$9,581)
	E	43106000	Contract Services	\$3,845	\$4,042	\$5,810	\$5,430	(\$380)
			Interest & Fiscal Charges	\$557,938	\$536,538	\$467,788	\$402,388	(\$65,400)
			Principal Retirement	\$1,692,858	\$1,693,572	\$1,723,573	\$1,798,573	\$75,000
		43106000 Total		\$2,254,641	\$2,234,152	\$2,197,171	\$2,206,391	\$9,220
	E Total			\$2,254,641	\$2,234,152	\$2,197,171	\$2,206,391	\$9,220
BOND RETIREMENT FUND Total				(\$5,894)	\$200,780	\$341	(\$20)	(\$361)
Grand Total				(\$5,894)	\$200,780	\$341	(\$20)	(\$361)

# 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	2021 Actuals	2022 Actuals	2023 Revised Budget	2024 Budget Request	2024 Vs 2023
UNCLAIMED FUND	R	80006000	Other	(\$59)	(\$35)	\$0	\$0	\$0
		80006000 Total		(\$59)	(\$35)	\$0	\$0	\$0
	R Total			(\$59)	(\$35)	\$0	\$0	\$0
UNCLAIMED FUND Total				(\$59)	(\$35)	\$0	\$0	\$0
SPECIAL ASSESSMENT FUND	R	82006000	Property Taxes	\$0	(\$35,843)	\$0	\$0	\$0
		82006000 Total		\$0	(\$35,843)	\$0	\$0	\$0
	R Total			\$0	(\$35,843)	\$0	\$0	\$0
	E	82006000	Contract Services	\$0	\$35,843	\$0	\$0	\$0
		82006000 Total		\$0	\$35,843	\$0	\$0	\$0
	E Total			\$0	\$35,843	\$0	\$0	\$0
SPECIAL ASSESSMENT FUND Total				\$0	\$0	\$0	\$0	\$0
SENIOR ESCROW FUND	R	83508340	Charges for Services	(\$674)	(\$1,861)	\$0	\$0	\$0
		83508340 Total		(\$674)	(\$1,861)	\$0	\$0	\$0
	R Total			(\$674)	(\$1,861)	\$0	\$0	\$0
	E	83508340	Materials & Supplies	\$0	\$1,400	\$0	\$0	\$0
		83508340 Total		\$0	\$1,400	\$0	\$0	\$0
	E Total			\$0	\$1,400	\$0	\$0	\$0
SENIOR ESCROW FUND Total				(\$674)	(\$461)	\$0	\$0	\$0
PARK FACILITY DEPOSIT	R	83608000	Charges for Services	(\$11,663)	\$4,005	\$0	\$0	\$0
		83608000 Total		(\$11,663)	\$4,005	\$0	\$0	\$0
	R Total			(\$11,663)	\$4,005	\$0	\$0	\$0
PARK FACILITY DEPOSIT Total				(\$11,663)	\$4,005	\$0	\$0	\$0
VETERANS MEMORIAL FUND	R	83708000	Other	(\$1,108)	(\$2,424)	\$0	\$0	\$0
		83708000 Total		(\$1,108)	(\$2,424)	\$0	\$0	\$0
	R Total			(\$1,108)	(\$2,424)	\$0	\$0	\$0
	E	83708000	Contract Services	\$641	\$726	\$0	\$0	\$0
		83708000 Total		\$1,025	\$1,421	\$0	\$0	\$0
	E Total			\$1,666	\$2,147	\$0	\$0	\$0
VETERANS MEMORIAL FUND Total				\$558	(\$277)	\$0	\$0	\$0
INSURANCE DEMOLITION FUND	R	84006000	Insurance Proceeds	\$0	(\$20,869)	\$0	\$0	\$0
		84006000 Total		\$0	(\$20,869)	\$0	\$0	\$0
	R Total			\$0	(\$20,869)	\$0	\$0	\$0
	E	84006000	Contract Services	\$76,861	\$0	\$0	\$0	\$0
		84006000 Total		\$76,861	\$0	\$0	\$0	\$0
	E Total			\$76,861	\$0	\$0	\$0	\$0
INSURANCE DEMOLITION FUND Total				\$76,861	(\$20,869)	\$0	\$0	\$0
DEVELOPERS ESCROW FUND	R	86011000	Charges for Services	(\$3,804)	(\$9,355)	\$0	\$0	\$0
		86011000 Total		(\$290,098)	(\$642,914)	(\$500,000)	(\$750,000)	(\$250,000)
		86011450	Fines & Fees	(\$293,902)	(\$652,269)	(\$500,000)	(\$750,000)	(\$250,000)
		86011450 Total		(\$11,065)	(\$138,533)	(\$150,000)	(\$750,000)	(\$600,000)
		86011450	Transfer In	\$0	\$0	(\$35,232)	\$0	\$35,232
		86011450 Total		(\$11,065)	(\$138,533)	(\$185,232)	(\$750,000)	(\$564,768)
	R Total			(\$304,967)	(\$790,802)	(\$685,232)	(\$1,500,000)	(\$814,768)
	E	86011000	Contract Services	\$90,199	\$253,944	\$500,000	\$750,000	\$250,000
		86011000 Total		\$90,199	\$253,944	\$500,000	\$750,000	\$250,000
		86011450	Contract Services	\$65,642	\$20,421	\$150,000	\$750,000	\$600,000
		86011450 Total		\$65,642	\$20,421	\$150,000	\$750,000	\$600,000
	E Total			\$155,841	\$274,365	\$650,000	\$1,500,000	\$850,000
DEVELOPERS ESCROW FUND Total				(\$149,126)	(\$516,437)	(\$35,232)	\$0	\$35,232
Grand Total				(\$84,102)	(\$534,074)	(\$35,232)	\$0	\$35,232

ORD-XXXX-2023  
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, 2024 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, 2024 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	\$ 790,521
Contractual Services	\$ 720,433
Supplies & Materials	\$ 263,445
Information Technology Total	\$ 1,774,399

Economic Development

Salaries & Benefits	\$ 386,378
Contractual Services	\$ 322,000
Supplies & Materials	\$ 33,450
Economic Development Total	\$ 741,828

City Planning

Salaries & Benefits	\$ 1,111,303
Contractual Services	\$ 321,700
Supplies & Materials	\$ 7,500
City Planning Total	\$ 1,440,503

Community Environment Total

\$ 3,956,730

Debt Service

Finance	
Principal Retirement	\$ 490,000
Interest & Fiscal Charges	\$ 45,500
Finance Total	\$ 535,500

Debt Service Total

\$ 535,500

General Government	
Council Office	
Salaries & Benefits	\$ 480,730
Contractual Services	\$ 82,200
Supplies & Materials	\$ 31,810
Council Office Total	\$ 594,740
Department of Law	
Salaries & Benefits	\$ 293,308
Contractual Services	\$ 197,000
Supplies & Materials	\$ 15,063
Department of Law Total	\$ 505,371
Finance	
Salaries & Benefits	\$ 1,645,307
Contractual Services	\$ 2,579,900
Supplies & Materials	\$ 60,675
Finance Total	\$ 4,285,882
Human Resources	
Salaries & Benefits	\$ 450,623
Contractual Services	\$ 276,980
Supplies & Materials	\$ 300,665
Human Resources Total	\$ 1,028,268
Office of the Mayor	
Salaries & Benefits	\$ 749,515
Contractual Services	\$ 283,210
Supplies & Materials	\$ 17,350
Office of the Mayor Total	\$ 1,050,075
Public Service	
Salaries & Benefits	\$ 463,247
Contractual Services	\$ 1,311,240
Supplies & Materials	\$ 834,900
Public Service Total	\$ 2,609,387
Clerk of Courts	
Salaries & Benefits	\$ 301,881
Contractual Services	\$ 72,800
Supplies & Materials	\$ 1,250
Clerk of Courts Total	\$ 375,931
General Government Total	\$ 10,449,654

Leisure Time Activities	
Parks & Recreation	
Salaries & Benefits	\$ 2,676,663
Contractual Services	\$ 956,600
Supplies & Materials	\$ 350,885
Parks & Recreation Total	<u>\$ 3,984,148</u>
Leisure Time Activities Total	<u>\$ 3,984,148</u>

Other Uses of Funds	
Finance	
Transfers	\$ 738,600
Finance Total	<u>\$ 738,600</u>
Other Uses of Funds Total	<u>\$ 738,600</u>

Security of Persons & Property	
Public Safety	
Salaries & Benefits	\$ 11,934,951
Contractual Services	\$ 785,818
Supplies & Materials	\$ 162,550
Public Safety Total	<u>\$ 12,883,319</u>
Security of Persons & Property Total	<u>\$ 12,883,319</u>

Transportation	
Public Service	
Salaries & Benefits	\$ 683,661
Contractual Services	\$ 30,000
Supplies & Materials	\$ 905,500
Public Service Total	<u>\$ 1,619,161</u>
Transportation Total	<u>\$ 1,619,161</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>\$ 34,167,111</u>

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

**220-Street Fund**

Public Service	
Salaries & Benefits	\$ 1,015,304
Contractual Services	\$ 116,420
Supplies & Materials	\$ 295,232
Capital	\$ 17,000
Transfers	\$ 762,701
Public Service Total	<u>\$ 2,206,657</u>
220-Street Fund Total	<u>\$ 2,206,657</u>

**222-State Highway Fund**

Public Service	
Salaries & Benefits	\$ 51,344
Contractual Services	\$ 40,990
Supplies & Materials	\$ 33,000
Public Service Total	<u>\$ 125,334</u>
222-State Highway Fund Total	<u>\$ 125,334</u>

**224-Tax Increment Fund**

Finance	
Contractual Services	\$ 511,327
Principal Retirement	\$ 27,815
Capital	\$ 700,000
Transfers	\$ 400,000
Finance Total	<u>\$ 1,639,142</u>
224-Tax Increment Fund Total	<u>\$ 1,639,142</u>

**225-State Law Enforcement Trust Fund**

Public Safety	
Contractual Services	\$ 40,000
Supplies & Materials	\$ 37,000
Capital	\$ 30,000
Public Safety Total	<u>\$ 107,000</u>
225-State Law Enforcement Trust Fund Total	<u>\$ 107,000</u>

**226-Enforcement & Education Fund**

Public Safety	
Supplies & Materials	\$ 25,000
Public Safety Total	<u>\$ 25,000</u>
225-State Law Enforcement Trust Fund Total	<u>\$ 25,000</u>

**228-Permanent Improvement Fund**

Finance	
Capital Outlay	\$ 500,000
Finance Total	<u>\$ 500,000</u>
228-Permanent Improvement Fund Total	<u>\$ 500,000</u>

**229-Clerk Computer Fund**

Clerk of Courts	
Contractual Services	\$ 39,200
Clerk of Court Total	<u>\$ 39,200</u>
229-Clerk Computer Fund Total	<u>\$ 39,200</u>

**233-ARP Fund**

Finance	
Contractual Services	\$ 50,882
Capital Outlay	\$ 500,000
Finance Total	\$ 550,882
233-ARP Fund Total	\$ 550,882

**234-Court Computer Fund**

Clerk of Courts	
Contractual Services	\$ 2,200
Clerk of Courts Total	\$ 2,200
234-Court Computer Fund Total	\$ 2,200

**235-Federal Law Enforcement Seizure Fund**

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

**236-US Treasury Seizure Fund**

Public Safety	
Supplies & Materials	\$ 25,000
Public Safety Total	\$ 25,000
236-US Treasury Seizure Fund Total	\$ 25,000

**237-AG Training Fund**

Public Safety	
Contractual Services	\$ 23,000
Public Safety Total	\$ 23,000
237-AG Training Fund Total	\$ 23,000

**240-Public Safety Fund**

Public Safety	
Salaries & Benefits	\$ 655,500
Contractual Services	\$ 6,000
Supplies & Materials	\$ 100
Transfer Out	\$ 1,059,954
Public Safety Total	\$ 1,721,554
240-Public Safety Fund Total	\$ 1,721,554

**241-Right of Way Fund**

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

**242-Parks & Recreation Fund**

Leisure Time Activity	
Salaries & Benefits	\$ 2,024,531
Contractual Services	\$ 229,600
Supplies & Materials	\$ 451,800
Leisure Time Activity Total	\$ 2,705,931
242-Parks & Recreation Fund Total	\$ 2,705,931

243-Public Service Fund
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General Government	
Salaries & Benefits	\$ 1,201,518
Contractual Services	\$ 1,496,477
Supplies & Materials	\$ 54,200
General Government Total	\$ 2,752,195

243-Public Service Fund Total	\$ 2,752,195
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510-Police Pension Fund
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Finance	
Salaries & Benefits	\$ 1,469,324
Contractual Services	\$ 5,630
Finance Total	\$ 1,474,954

510-Police Pension Fund Total	\$ 1,474,954
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515-Police Duty Weapon Fund
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Public Safety	
Supplies & Materials	\$ 21,300
Public Safety Total	\$ 21,300

515-Police Duty Weapon Fund Total	\$ 21,300
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750-Reserve for Sick & Vacation Fund
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Finance	
Salaries & Benefits	\$ 488,284
Finance Total	\$ 488,284

750-Reserve for Sick & Vacation Fund Total	\$ 488,284
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TOTAL SPECIAL REVENUE FUNDS	\$ 14,487,633
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Sec. 5. That there be appropriated from the CAPITAL PROJECTS FUNDS AS  
FOLLOWS:

325-Capital Improvement Fund
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Finance	
Capital	\$ 13,746,292
Finance Total	\$ 13,746,292

325-Capital Improvement Fund Total	\$ 13,746,292
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TOTAL CAPITAL PROJECTS FUNDS	\$ 13,746,292
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Sec. 6. That there be appropriated from the DEBT SERVICE FUND AS FOLLOWS:

431-General Bond Retirement Fund
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Finance	
Principal Retirement	\$ 1,798,573
Interest & Fiscal Charges	\$ 402,388
Contractual Services	\$ 5,430
Finance Total	\$ 2,206,391

431-General Bond Retirement Fund Total	\$ 2,206,391
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TOTAL DEBT SERVICE FUND	\$ 2,206,391
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Sec. 7. That there be appropriated from the ENTERPRISE FUNDS AS FOLLOWS:

**631-Stormwater Fund**

Public Service	
Salaries & Benefits	\$ 420,083
Contractual Services	\$ 567,933
Supplies & Materials	\$ 33,860
Capital	\$ 1,075,000
Transfers	\$ 173,362
Public Service Total	<u>\$ 2,270,238</u>

631-Stormwater Fund Total

\$ 2,270,238

**651-Water Fund**

Public Service	
Salaries & Benefits	\$ 777,669
Contractual Services	\$ 8,636,176
Supplies & Materials	\$ 380,060
Public Service Total	<u>\$ 9,793,905</u>

651-Water Fund Total

\$ 9,793,905

**652-Water System Capital Improvement Fund**

Public Service	
Contractual Services	\$ 35,000
Capital	\$ 1,937,500
Transfers	\$ 25,874
Public Service Total	<u>\$ 1,998,374</u>

652-Water System Capital Improvement Fund Total

\$ 1,998,374

**661-Sewer Fund**

Public Service	
Salaries & Benefits	\$ 777,696
Contractual Services	\$ 8,769,799
Supplies & Materials	\$ 47,360
Public Service Total	<u>\$ 9,594,855</u>

661-Sewer Fund Total

\$ 9,594,855

**662-Sewer System Capital Improvement Fund**

Public Service	
Contractual Services	\$ 210,000
Capital	\$ 1,425,000
Transfers	\$ 25,874
Public Service Total	<u>\$ 1,660,874</u>

662-Sewer System Capital Improvement Fund Total

\$ 1,660,874

**850-Refuse Escrow Fund**

Public Service	
Contractual Services	\$ 2,546,100
Supplies & Materials	\$ 10,000
Public Service Total	<u>\$ 2,556,100</u>

850-Refuse Escrow Fund Total

\$ 2,556,100

TOTAL ENTERPRISE FUNDS

\$ 27,874,346

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

860-Developers Escrow Fund	
Public Service	
Contractual Services	\$ 1,500,000
Public Service Total	\$ 1,500,000
860-Developers Escrow Fund Total	\$ 1,500,000
TOTAL AGENCY FUNDS	<u>\$ 1,500,000</u>

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

900-Workers Compensation Self Insurance Fund	
Human Resources	
Contractual Services	\$ 285,884
Human Resources Total	\$ 285,884
900-Workers Compensation Self Insurance Fund Total	<u>\$ 285,884</u>
901-Risk Insurance Self Insurance Fund	
Finance	
Contractual Services	\$ 20,000
Finance Total	\$ 20,000
901-Risk Insurance Self Insurance Fund Total	<u>\$ 20,000</u>
TOTAL INTERNAL SERVICE FUND	<u>\$ 305,884</u>
TOTAL ALL FUNDS	<u>\$ 94,287,657</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

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

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

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

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

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

\_\_\_\_\_  
Trenton Weaver, Council Member

**Appendix A Expenditure & Revenue Line Item Detail**

Fund Name	ORG	Account Type	OBJ	Department	Division	2021 Actuals	2022 Actuals	2023 Revised Budget	2024 Budget Request	2024 Vs 2023	Forecast 2025-2028
GENERAL FUND	10101000	R	4200	Council	Council	(\$39,353)	(\$62,810)	(\$40,000)	(\$40,000)	\$0	(\$160,000)
GENERAL FUND	10101000	R	4205	Council	Council	\$0	(\$100)	\$0	\$0	\$0	\$0
GENERAL FUND	10101000	R	4600	Council	Council	\$0	(\$200)	\$0	\$0	\$0	\$0
GENERAL FUND	10101000	R Total				(\$39,353)	(\$63,110)	(\$40,000)	(\$40,000)	\$0	(\$160,000)
GENERAL FUND	10101000	E	5100	Council	Council	\$95,250	\$94,700	\$106,800	\$106,800	\$0	\$430,200
GENERAL FUND	10101000	E	5105	Council	Council	\$139,151	\$143,396	\$187,880	\$230,838	\$42,958	\$1,018,475
GENERAL FUND	10101000	E	5110	Council	Council	\$0	\$0	\$0	\$10,138	\$10,138	\$44,776
GENERAL FUND	10101000	E	5115	Council	Council	\$0	\$0	\$0	\$0	\$0	\$0
GENERAL FUND	10101000	E	5130	Council	Council	\$32,526	\$32,952	\$39,241	\$45,759	\$6,518	\$202,089
GENERAL FUND	10101000	E	5135	Council	Council	\$36,527	\$25,538	\$44,740	\$75,112	\$30,372	\$355,604
GENERAL FUND	10101000	E	5140	Council	Council	\$3,476	\$3,533	\$5,894	\$7,030	\$1,136	\$31,051
GENERAL FUND	10101000	E	5145	Council	Council	\$3,335	\$3,335	\$4,263	\$4,933	\$670	\$21,800
GENERAL FUND	10101000	E	5160	Council	Council	\$60	\$55	\$90	\$120	\$30	\$480
GENERAL FUND	10101000	E	5205	Council	Council	\$5,611	\$9,158	\$8,500	\$9,500	\$1,000	\$38,465
GENERAL FUND	10101000	E	5210	Council	Council	\$11,545	\$225	\$3,000	\$7,000	\$4,000	\$24,104
GENERAL FUND	10101000	E	5215	Council	Council	\$55,509	\$35,040	\$58,900	\$43,800	(\$15,100)	\$198,224
GENERAL FUND	10101000	E	5225	Council	Council	\$4,284	\$4,734	\$7,200	\$21,900	\$14,700	\$99,111
GENERAL FUND	10101000	E	5310	Council	Council	\$5,595	\$10,356	\$15,195	\$19,810	\$4,615	\$88,974
GENERAL FUND	10101000	E	5320	Council	Council	\$0	\$0	\$0	\$12,000	\$12,000	\$0
GENERAL FUND	10101000	E Total				\$392,869	\$363,022	\$481,703	\$594,740	\$113,037	\$2,553,353
GENERAL FUND	10101000 Total					\$353,516	\$299,912	\$441,703	\$554,740	\$113,037	\$2,393,353
GENERAL FUND	10102000	E	5100	Mayor	Mayor	\$104,309	\$103,809	\$104,209	\$108,209	\$4,000	\$432,836
GENERAL FUND	10102000	E	5105	Mayor	Mayor	\$154,829	\$161,773	\$131,696	\$50,533	(\$81,163)	\$223,004
GENERAL FUND	10102000	E	5110	Mayor	Mayor	\$0	\$0	\$0	\$0	\$0	\$0
GENERAL FUND	10102000	E	5115	Mayor	Mayor	\$65	\$48	\$250	\$250	\$0	\$1,000
GENERAL FUND	10102000	E	5130	Mayor	Mayor	\$36,115	\$37,006	\$32,906	\$21,588	(\$11,318)	\$95,327
GENERAL FUND	10102000	E	5135	Mayor	Mayor	\$38,146	\$36,544	\$38,455	\$22,952	(\$15,503)	\$107,986
GENERAL FUND	10102000	E	5140	Mayor	Mayor	\$3,875	\$3,972	\$5,125	\$3,092	(\$2,033)	\$13,650
GENERAL FUND	10102000	E	5145	Mayor	Mayor	\$3,651	\$3,747	\$3,397	\$2,184	(\$1,213)	\$9,640
GENERAL FUND	10102000	E	5160	Mayor	Mayor	\$90	\$90	\$68	\$60	(\$8)	\$240
GENERAL FUND	10102000	E	5205	Mayor	Mayor	\$30,906	\$16,847	\$0	\$0	\$0	\$40,000
GENERAL FUND	10102000	E	5210	Mayor	Mayor	\$72,936	\$135,858	\$179,200	\$60,000	(\$119,200)	\$240,000
GENERAL FUND	10102000	E	5215	Mayor	Mayor	\$0	\$2,615	\$0	\$0	\$0	\$40,000
GENERAL FUND	10102000	E	5310	Mayor	Mayor	\$7,640	\$4,378	\$14,600	\$13,850	(\$750)	\$59,000
GENERAL FUND	10102000	E	5325	Mayor	Mayor	\$149	\$0	\$0	\$0	\$0	\$0
GENERAL FUND	10102000	E Total				\$452,712	\$506,687	\$509,906	\$282,718	(\$227,188)	\$1,262,683
GENERAL FUND	10102000 Total					\$452,712	\$506,687	\$509,906	\$282,718	(\$227,188)	\$1,262,683
GENERAL FUND	10102240	E	5105	Mayor	Marketing & Communication	\$157,834	\$158,284	\$295,572	\$366,222	\$70,650	\$1,616,520
GENERAL FUND	10102240	E	5110	Mayor	Marketing & Communication	\$30,520	\$0	\$0	\$0	\$0	\$0
GENERAL FUND	10102240	E	5115	Mayor	Marketing & Communication	\$61	\$168	\$0	\$0	\$0	\$0
GENERAL FUND	10102240	E	5130	Mayor	Marketing & Communication	\$26,282	\$22,153	\$41,158	\$50,993	\$9,835	\$225,201
GENERAL FUND	10102240	E	5135	Mayor	Marketing & Communication	\$76,186	\$62,656	\$97,524	\$110,820	\$13,296	\$516,755
GENERAL FUND	10102240	E	5140	Mayor	Marketing & Communication	\$2,846	\$2,374	\$5,912	\$7,328	\$1,416	\$32,364
GENERAL FUND	10102240	E	5145	Mayor	Marketing & Communication	\$2,586	\$2,198	\$4,217	\$5,134	\$917	\$22,679
GENERAL FUND	10102240	E	5160	Mayor	Marketing & Communication	\$90	\$70	\$120	\$150	\$30	\$600
GENERAL FUND	10102240	E	5205	Mayor	Marketing & Communication	\$29,006	\$45,349	\$7,500	\$7,500	\$0	\$32,000
GENERAL FUND	10102240	E	5210	Mayor	Marketing & Communication	\$30,197	\$17,287	\$170,000	\$212,000	\$42,000	\$940,000

Appendix A Expenditure & Revenue Line Item Detail

Fund Name	ORG	Account Type	OBJ	Department	Division	2021 Actuals	2022 Actuals	2023 Revised Budget	2024 Budget Request	2024 Vs 2023	Forecast 2025-2028
GENERAL FUND	10102240	E	5215	Mayor	Marketing & Communication	\$21,031	\$34,970	\$17,710	\$3,710	(\$14,000)	\$16,000
GENERAL FUND	10102240	E	5310	Mayor	Marketing & Communication	\$3,325	\$1,146	\$6,200	\$3,500	(\$2,700)	\$12,800
GENERAL FUND	10102240	E Total				\$379,963	\$346,656	\$645,913	\$767,357	\$121,444	\$3,414,919
GENERAL FUND	10102240 Total					\$379,963	\$346,656	\$645,913	\$767,357	\$121,444	\$3,414,919
GENERAL FUND	10103000	E	5100	Law	Law	\$76,900	\$78,971	\$81,165	\$85,165	\$4,000	\$340,660
GENERAL FUND	10103000	E	5105	Law	Law	\$101,747	\$106,367	\$110,353	\$116,341	\$5,988	\$513,513
GENERAL FUND	10103000	E	5115	Law	Law	\$14	\$320	\$220	\$220	\$0	\$880
GENERAL FUND	10103000	E	5130	Law	Law	\$25,001	\$25,802	\$26,719	\$27,557	\$838	\$121,684
GENERAL FUND	10103000	E	5135	Law	Law	\$59,738	\$56,264	\$58,870	\$57,264	(\$1,606)	\$273,537
GENERAL FUND	10103000	E	5140	Law	Law	\$2,327	\$2,127	\$3,835	\$3,947	\$112	\$17,432
GENERAL FUND	10103000	E	5145	Law	Law	\$2,397	\$2,552	\$2,702	\$2,748	\$46	\$12,136
GENERAL FUND	10103000	E	5160	Law	Law	\$59	\$68	\$66	\$66	\$0	\$264
GENERAL FUND	10103000	E	5205	Law	Law	\$28,325	\$30,900	\$32,000	\$34,000	\$2,000	\$128,000
GENERAL FUND	10103000	E	5210	Law	Law	\$153,877	\$178,783	\$208,068	\$160,000	(\$48,068)	\$640,000
GENERAL FUND	10103000	E	5225	Law	Law	\$524	\$509	\$3,000	\$3,000	\$0	\$8,000
GENERAL FUND	10103000	E	5300	Law	Law	\$6,450	\$6,360	\$12,400	\$11,000	(\$1,400)	\$60,000
GENERAL FUND	10103000	E	5310	Law	Law	\$3,370	\$4,370	\$9,000	\$4,063	(\$4,938)	\$12,000
GENERAL FUND	10103000	E Total				\$460,728	\$493,394	\$548,398	\$505,371	(\$43,027)	\$2,128,106
GENERAL FUND	10103000 Total					\$460,728	\$493,394	\$548,398	\$505,371	(\$43,027)	\$2,128,106
GENERAL FUND	10104000	R	4205	Court	Court	(\$236,702)	(\$291,233)	(\$250,000)	(\$350,000)	(\$100,000)	(\$1,400,000)
GENERAL FUND	10104000	R	4300	Court	Court	\$0	(\$171,416)	(\$100,000)	(\$100,000)	\$0	(\$400,000)
GENERAL FUND	10104000	R Total				(\$236,702)	(\$462,649)	(\$350,000)	(\$450,000)	(\$100,000)	(\$1,800,000)
GENERAL FUND	10104000	E	5105	Court	Court	\$216,282	\$225,259	\$235,594	\$242,775	\$7,181	\$1,069,719
GENERAL FUND	10104000	E	5115	Court	Court	\$9	\$78	\$750	\$750	\$0	\$3,000
GENERAL FUND	10104000	E	5130	Court	Court	\$29,941	\$31,210	\$32,642	\$33,815	\$1,173	\$149,291
GENERAL FUND	10104000	E	5135	Court	Court	\$15,980	\$15,492	\$15,929	\$16,058	\$129	\$72,568
GENERAL FUND	10104000	E	5140	Court	Court	\$3,177	\$3,379	\$4,326	\$4,869	\$543	\$21,496
GENERAL FUND	10104000	E	5145	Court	Court	\$3,105	\$3,257	\$3,419	\$3,524	\$105	\$15,557
GENERAL FUND	10104000	E	5160	Court	Court	\$90	\$90	\$90	\$90	\$0	\$360
GENERAL FUND	10104000	E	5205	Court	Court	\$59,914	\$53,499	\$72,300	\$71,000	(\$1,300)	\$291,500
GENERAL FUND	10104000	E	5210	Court	Court	\$420	\$155	\$2,200	\$1,800	(\$400)	\$7,700
GENERAL FUND	10104000	E	5310	Court	Court	\$1,138	\$425	\$1,000	\$1,250	\$250	\$4,800
GENERAL FUND	10104000	E Total				\$330,056	\$332,845	\$368,250	\$375,931	\$7,681	\$1,635,991
GENERAL FUND	10104000 Total					\$93,354	(\$129,804)	\$18,250	(\$74,069)	(\$92,319)	(\$164,009)
GENERAL FUND	10105000	R	4600	Human Resources	Human Resources	(\$125)	(\$3,011)	(\$6,000)	(\$143,000)	(\$137,000)	(\$41,854)
GENERAL FUND	10105000	R Total				(\$125)	(\$3,011)	(\$6,000)	(\$143,000)	(\$137,000)	(\$41,854)
GENERAL FUND	10105000	E	5105	Human Resources	Human Resources	\$190,885	\$264,725	\$408,434	\$313,292	(\$95,142)	\$1,382,536
GENERAL FUND	10105000	E	5110	Human Resources	Human Resources	\$0	\$0	\$3,744	\$0	(\$3,744)	\$0
GENERAL FUND	10105000	E	5115	Human Resources	Human Resources	\$186	\$95	\$250	\$250	\$0	\$1,000
GENERAL FUND	10105000	E	5130	Human Resources	Human Resources	\$26,565	\$36,879	\$57,492	\$43,674	(\$13,818)	\$192,857
GENERAL FUND	10105000	E	5135	Human Resources	Human Resources	\$73,865	\$81,440	\$127,625	\$82,597	(\$45,028)	\$385,536
GENERAL FUND	10105000	E	5140	Human Resources	Human Resources	\$2,910	\$3,958	\$8,249	\$6,271	(\$1,978)	\$27,696
GENERAL FUND	10105000	E	5145	Human Resources	Human Resources	\$2,546	\$3,611	\$5,914	\$4,419	(\$1,495)	\$19,513
GENERAL FUND	10105000	E	5160	Human Resources	Human Resources	\$98	\$118	\$233	\$120	(\$113)	\$480
GENERAL FUND	10105000	E	5210	Human Resources	Human Resources	\$29,119	\$25,002	\$73,885	\$96,485	\$22,600	\$300,977
GENERAL FUND	10105000	E	5211	Human Resources	Human Resources	\$17,898	\$5,592	\$19,000	\$16,500	(\$2,500)	\$71,101
GENERAL FUND	10105000	E	5225	Human Resources	Human Resources	\$69,930	\$88,205	\$121,500	\$163,995	\$42,495	\$706,677

Appendix A Expenditure & Revenue Line Item Detail

Fund Name	ORG	Account Type	OBJ	Department	Division	2021 Actuals	2022 Actuals	2023 Revised Budget	2024 Budget Request	2024 Vs 2023	Forecast 2025-2028
GENERAL FUND	10105000	E	5310	Human Resources	Human Resources	\$10,030	\$2,272	\$3,000	\$3,465	\$465	\$13,300
GENERAL FUND	10105000	E	5315	Human Resources	Human Resources	\$201,479	\$224,335	\$251,300	\$249,200	(\$2,100)	\$1,052,291
GENERAL FUND	10105000	E	5316	Human Resources	Human Resources	\$20,303	\$17,991	\$29,025	\$48,000	\$18,975	\$176,675
GENERAL FUND	10105000	E Total				\$645,813	\$754,224	\$1,109,651	\$1,028,268	(\$81,383)	\$4,330,639
GENERAL FUND	10105000 Total					\$645,689	\$751,212	\$1,103,651	\$885,268	(\$218,383)	\$4,288,785
GENERAL FUND	10106000	R	4000	Finance	Finance	(\$20,840,534)	(\$21,844,430)	(\$24,199,000)	(\$25,165,000)	(\$966,000)	#####
GENERAL FUND	10106000	R	4005	Finance	Finance	\$402,580	\$775,347	\$725,900	\$754,900	\$29,000	\$3,204,600
GENERAL FUND	10106000	R	4010	Finance	Finance	(\$1,968,635)	(\$2,002,481)	(\$2,242,615)	(\$2,262,000)	(\$19,385)	(\$9,508,000)
GENERAL FUND	10106000	R	4015	Finance	Finance	(\$298,520)	(\$377,535)	(\$400,000)	(\$377,540)	\$22,460	(\$1,510,160)
GENERAL FUND	10106000	R	4025	Finance	Finance	(\$750)	(\$887)	\$0	(\$800)	(\$800)	(\$3,200)
GENERAL FUND	10106000	R	4105	Finance	Finance	(\$968,185)	(\$1,037,361)	(\$1,000,000)	(\$1,100,000)	(\$100,000)	(\$4,400,000)
GENERAL FUND	10106000	R	4110	Finance	Finance	(\$241,748)	(\$241,386)	(\$241,000)	(\$241,000)	\$0	(\$964,000)
GENERAL FUND	10106000	R	4210	Finance	Finance	(\$324,201)	(\$309,424)	(\$230,000)	(\$230,000)	\$0	(\$920,000)
GENERAL FUND	10106000	R	4310	Finance	Finance	(\$714,440)	(\$685,669)	(\$476,900)	(\$938,683)	(\$461,783)	(\$3,754,732)
GENERAL FUND	10106000	R	4400	Finance	Finance	(\$442,047)	(\$1,115,112)	(\$1,621,000)	(\$2,500,000)	(\$879,000)	(\$5,500,000)
GENERAL FUND	10106000	R	4600	Finance	Finance	(\$18,816)	(\$11,285)	\$0	\$0	\$0	\$0
GENERAL FUND	10106000	R	4905	Finance	Finance	(\$266,490)	(\$260,820)	(\$129,150)	\$0	\$129,150	\$0
GENERAL FUND	10106000	R Total				(\$25,681,787)	(\$27,111,043)	(\$29,813,765)	(\$32,060,123)	(\$2,246,358)	#####
GENERAL FUND	10106000	E	5105	Finance	Finance	\$247,472	\$355,456	\$495,087	\$504,201	\$9,114	\$2,224,761
GENERAL FUND	10106000	E	5110	Finance	Finance	\$25,190	\$544	\$0	\$0	\$0	\$0
GENERAL FUND	10106000	E	5115	Finance	Finance	\$501	\$180	\$0	\$0	\$0	\$0
GENERAL FUND	10106000	E	5130	Finance	Finance	\$38,041	\$49,569	\$68,673	\$70,255	\$1,582	\$310,274
GENERAL FUND	10106000	E	5135	Finance	Finance	\$60,009	\$77,570	\$107,015	\$123,952	\$16,937	\$582,751
GENERAL FUND	10106000	E	5140	Finance	Finance	\$4,077	\$5,336	\$9,902	\$10,087	\$185	\$44,553
GENERAL FUND	10106000	E	5145	Finance	Finance	\$3,905	\$5,074	\$7,111	\$7,085	(\$26)	\$31,293
GENERAL FUND	10106000	E	5160	Finance	Finance	\$125	\$133	\$198	\$180	(\$18)	\$720
GENERAL FUND	10106000	E	5205	Finance	Finance	\$902,631	\$916,358	\$1,035,860	\$1,051,300	\$15,440	\$4,365,200
GENERAL FUND	10106000	E	5210	Finance	Finance	\$72,318	\$58,739	\$36,345	\$121,600	\$85,255	\$171,480
GENERAL FUND	10106000	E	5211	Finance	Finance	\$0	\$0	\$30,000	\$50,000	\$20,000	\$200,000
GENERAL FUND	10106000	E	5215	Finance	Finance	\$49,335	\$0	\$0	\$0	\$0	\$0
GENERAL FUND	10106000	E	5230	Finance	Finance	\$0	\$0	\$0	\$0	\$0	\$0
GENERAL FUND	10106000	E	5231	Finance	Finance	\$72,900	\$75,647	\$80,795	\$265,000	\$184,205	\$324,000
GENERAL FUND	10106000	E	5310	Finance	Finance	\$5,875	\$6,530	\$8,000	\$5,300	(\$2,700)	\$20,000
GENERAL FUND	10106000	E	5400	Finance	Finance	\$455,000	\$470,000	\$480,000	\$490,000	\$10,000	\$2,060,000
GENERAL FUND	10106000	E	5405	Finance	Finance	\$63,063	\$57,375	\$51,500	\$45,500	(\$6,000)	\$119,500
GENERAL FUND	10106000	E	5505	Finance	Finance	\$33,380	\$0	\$0	\$0	\$0	\$0
GENERAL FUND	10106000	E	5900	Finance	Finance	\$818,845	\$541,800	\$729,032	\$738,600	\$9,568	\$1,460,000
GENERAL FUND	10106000	E Total				\$2,852,667	\$2,620,311	\$3,139,518	\$3,483,060	\$343,542	\$11,914,532
GENERAL FUND	10106000 Total					(\$22,829,119)	(\$24,490,732)	(\$26,674,247)	(\$28,577,063)	(\$1,902,816)	#####
GENERAL FUND	10106250	E	5105	Finance	Admin & Op Services	\$0	\$0	\$0	\$639,833	\$639,833	\$2,819,798
GENERAL FUND	10106250	E	5110	Finance	Admin & Op Services	\$0	\$0	\$0	\$20,374	\$20,374	\$89,979
GENERAL FUND	10106250	E	5130	Finance	Admin & Op Services	\$0	\$0	\$0	\$87,692	\$87,692	\$387,269
GENERAL FUND	10106250	E	5135	Finance	Admin & Op Services	\$0	\$0	\$0	\$159,276	\$159,276	\$760,468
GENERAL FUND	10106250	E	5140	Finance	Admin & Op Services	\$0	\$0	\$0	\$12,991	\$12,991	\$57,369
GENERAL FUND	10106250	E	5145	Finance	Admin & Op Services	\$0	\$0	\$0	\$9,150	\$9,150	\$40,415
GENERAL FUND	10106250	E	5160	Finance	Admin & Op Services	\$0	\$0	\$0	\$231	\$231	\$924
GENERAL FUND	10106250	E	5205	Finance	Admin & Op Services	\$0	\$0	\$0	\$769,000	\$769,000	\$3,587,425

**Appendix A Expenditure & Revenue Line Item Detail**

Fund Name	ORG	Account Type	OBJ	Department	Division	2021 Actuals	2022 Actuals	2023 Revised Budget	2024 Budget Request	2024 Vs 2023	Forecast 2025-2028
GENERAL FUND	10106250	E	5210	Finance	Admin & Op Services	\$0	\$0	\$0	\$305,000	\$305,000	\$120,000
GENERAL FUND	10106250	E	5211	Finance	Admin & Op Services	\$0	\$0	\$0	\$8,000	\$8,000	\$32,000
GENERAL FUND	10106250	E	5225	Finance	Admin & Op Services	\$0	\$0	\$0	\$10,000	\$10,000	\$40,000
GENERAL FUND	10106250	E	5300	Finance	Admin & Op Services	\$0	\$0	\$0	\$25,200	\$25,200	\$12,000
GENERAL FUND	10106250	E	5310	Finance	Admin & Op Services	\$0	\$0	\$0	\$30,175	\$30,175	\$120,700
GENERAL FUND	10106250	E Total				\$0	\$0	\$0	\$2,076,922	\$2,076,922	\$8,068,347
GENERAL FUND	10106250 Total					\$0	\$0	\$0	\$2,076,922	\$2,076,922	\$8,068,347
GENERAL FUND	10107000	R	4205	IT	IT	(\$3,792)	(\$2,528)	\$0	(\$1,263)	(\$1,263)	\$0
GENERAL FUND	10107000	R	4300	IT	IT	(\$35,039)	(\$31,995)	(\$18,000)	(\$11,624)	\$6,376	\$0
GENERAL FUND	10107000	R	4510	IT	IT	(\$5,850)	(\$3,570)	\$0	\$0	\$0	\$0
GENERAL FUND	10107000	R Total				(\$44,681)	(\$38,093)	(\$18,000)	(\$12,887)	\$5,113	\$0
GENERAL FUND	10107000	E	5105	IT	IT	\$373,709	\$389,060	\$522,118	\$577,678	\$55,560	\$2,549,474
GENERAL FUND	10107000	E	5110	IT	IT	\$0	\$3,665	\$0	\$0	\$0	\$0
GENERAL FUND	10107000	E	5115	IT	IT	\$5,110	\$3,117	\$5,500	\$5,500	\$0	\$22,000
GENERAL FUND	10107000	E	5130	IT	IT	\$52,848	\$55,253	\$70,455	\$78,535	\$8,080	\$346,509
GENERAL FUND	10107000	E	5135	IT	IT	\$95,384	\$94,055	\$138,042	\$109,328	(\$28,715)	\$516,233
GENERAL FUND	10107000	E	5140	IT	IT	\$5,673	\$5,932	\$10,122	\$11,246	\$1,124	\$49,628
GENERAL FUND	10107000	E	5145	IT	IT	\$5,269	\$5,558	\$7,201	\$8,038	\$837	\$35,466
GENERAL FUND	10107000	E	5160	IT	IT	\$149	\$149	\$219	\$196	(\$23)	\$784
GENERAL FUND	10107000	E	5205	IT	IT	\$248,891	\$407,056	\$382,450	\$501,568	\$119,118	\$2,467,232
GENERAL FUND	10107000	E	5215	IT	IT	\$160,093	\$248,322	\$188,400	\$218,865	\$30,465	\$1,038,027
GENERAL FUND	10107000	E	5310	IT	IT	\$2,601	\$2,177	\$2,000	\$2,395	\$395	\$8,000
GENERAL FUND	10107000	E	5316	IT	IT	\$0	\$175	\$0	\$0	\$0	\$2,000
GENERAL FUND	10107000	E	5320	IT	IT	\$124,604	\$27,138	\$141,500	\$145,350	\$3,850	\$648,479
GENERAL FUND	10107000	E	5325	IT	IT	\$114,808	\$105,424	\$114,000	\$115,700	\$1,700	\$520,988
GENERAL FUND	10107000	E	5510	IT	IT	\$0	\$17,883	\$0	\$0	\$0	\$0
GENERAL FUND	10107000	E Total				\$1,189,141	\$1,364,965	\$1,582,007	\$1,774,399	\$192,391	\$8,204,820
GENERAL FUND	10107000 Total					\$1,144,460	\$1,326,872	\$1,564,007	\$1,761,512	\$197,504	\$8,204,820
GENERAL FUND	10108300	E	5205	Parks & Rec	Creekside Plaza	\$14,717	\$880	\$0	\$0	\$0	\$0
GENERAL FUND	10108300	E	5300	Parks & Rec	Creekside Plaza	\$9,672	\$0	\$0	\$0	\$0	\$0
GENERAL FUND	10108300	E	5500	Parks & Rec	Creekside Plaza	\$24,965	\$0	\$0	\$0	\$0	\$0
GENERAL FUND	10108300	E Total				\$49,354	\$880	\$0	\$0	\$0	\$0
GENERAL FUND	10108300 Total					\$49,354	\$880	\$0	\$0	\$0	\$0
GENERAL FUND	10108310	R	4205	Parks & Rec	Parks Services	\$0	\$0	\$0	\$0	\$0	\$0
GENERAL FUND	10108310	R	4300	Parks & Rec	Parks Services	(\$144,956)	(\$114,131)	(\$100,000)	(\$180,000)	(\$80,000)	(\$720,000)
GENERAL FUND	10108310	R	4325	Parks & Rec	Parks Services	\$0	\$0	\$0	\$0	\$0	\$0
GENERAL FUND	10108310	R	4600	Parks & Rec	Parks Services	(\$4,180)	(\$1,120)	\$0	\$0	\$0	\$0
GENERAL FUND	10108310	R Total				(\$149,136)	(\$115,251)	(\$100,000)	(\$180,000)	(\$80,000)	(\$720,000)
GENERAL FUND	10108310	E	5105	Parks & Rec	Parks Services	\$857,526	\$992,622	\$1,238,028	\$1,453,870	\$215,842	\$6,411,058
GENERAL FUND	10108310	E	5110	Parks & Rec	Parks Services	\$349,568	\$336,744	\$328,871	\$286,336	(\$42,535)	\$1,232,060
GENERAL FUND	10108310	E	5115	Parks & Rec	Parks Services	\$17,143	\$31,528	\$25,000	\$25,000	\$0	\$100,000
GENERAL FUND	10108310	E	5130	Parks & Rec	Parks Services	\$170,894	\$190,015	\$221,802	\$239,000	\$17,198	\$1,049,506
GENERAL FUND	10108310	E	5135	Parks & Rec	Parks Services	\$306,856	\$339,431	\$468,126	\$404,574	(\$63,552)	\$1,899,138
GENERAL FUND	10108310	E	5140	Parks & Rec	Parks Services	\$18,231	\$20,519	\$31,394	\$34,470	\$3,076	\$150,925
GENERAL FUND	10108310	E	5145	Parks & Rec	Parks Services	\$17,424	\$19,308	\$22,741	\$24,564	\$1,823	\$107,851
GENERAL FUND	10108310	E	5150	Parks & Rec	Parks Services	\$11,100	\$16,602	\$18,900	\$27,300	\$8,400	\$109,200
GENERAL FUND	10108310	E	5160	Parks & Rec	Parks Services	\$877	\$630	\$937	\$810	(\$127)	\$3,240

**Appendix A Expenditure & Revenue Line Item Detail**

Fund Name	ORG	Account Type	OBJ	Department	Division	2021 Actuals	2022 Actuals	2023 Revised Budget	2024 Budget Request	2024 Vs 2023	Forecast 2025-2028
GENERAL FUND	10108310	E	5205	Parks & Rec	Parks Services	\$277,870	\$366,110	\$470,000	\$350,000	(\$120,000)	\$1,400,000
GENERAL FUND	10108310	E	5210	Parks & Rec	Parks Services	\$1,194	\$46,782	\$50,000	\$50,000	\$0	\$200,000
GENERAL FUND	10108310	E	5215	Parks & Rec	Parks Services	\$1,550	\$0	\$3,500	\$3,500	\$0	\$14,000
GENERAL FUND	10108310	E	5225	Parks & Rec	Parks Services	\$0	\$0	\$0	\$0	\$0	\$0
GENERAL FUND	10108310	E	5300	Parks & Rec	Parks Services	\$202,634	\$181,997	\$235,000	\$260,000	\$25,000	\$1,040,000
GENERAL FUND	10108310	E	5310	Parks & Rec	Parks Services	\$3,996	\$2,610	\$4,000	\$8,300	\$4,300	\$33,000
GENERAL FUND	10108310	E	5325	Parks & Rec	Parks Services	\$316	\$0	\$0	\$0	\$0	\$0
GENERAL FUND	10108310	<b>E Total</b>				\$2,237,179	\$2,544,897	\$3,118,299	\$3,167,724	\$49,425	\$13,749,978
GENERAL FUND	10108310 Total					\$2,088,043	\$2,429,646	\$3,018,299	\$2,987,724	(\$30,575)	\$13,029,978
GENERAL FUND	10108320	R	4300	Parks & Rec	Recreation Programs	\$54	(\$114,046)	(\$150,000)	(\$211,000)	(\$61,000)	(\$844,000)
GENERAL FUND	10108320	R	4600	Parks & Rec	Recreation Programs	\$0	(\$16,500)	\$0	\$0	\$0	\$0
GENERAL FUND	10108320	<b>R Total</b>				\$54	(\$130,546)	(\$150,000)	(\$211,000)	(\$61,000)	(\$844,000)
GENERAL FUND	10108320	E	5105	Parks & Rec	Recreation Programs	\$0	\$128,692	\$116,816	\$64,048	(\$52,768)	\$282,692
GENERAL FUND	10108320	E	5110	Parks & Rec	Recreation Programs	\$0	\$21,497	\$50,000	\$50,000	\$0	\$200,000
GENERAL FUND	10108320	E	5115	Parks & Rec	Recreation Programs	\$0	\$713	\$1,500	\$1,500	\$0	\$6,000
GENERAL FUND	10108320	E	5130	Parks & Rec	Recreation Programs	\$0	\$20,725	\$23,340	\$16,121	(\$7,219)	\$68,194
GENERAL FUND	10108320	E	5135	Parks & Rec	Recreation Programs	\$0	\$16,922	\$8,239	\$31,035	\$22,796	\$147,560
GENERAL FUND	10108320	E	5140	Parks & Rec	Recreation Programs	\$0	\$2,238	\$3,367	\$2,055	(\$1,312)	\$8,751
GENERAL FUND	10108320	E	5145	Parks & Rec	Recreation Programs	\$0	\$2,152	\$2,438	\$1,651	(\$787)	\$6,981
GENERAL FUND	10108320	E	5150	Parks & Rec	Recreation Programs	\$0	\$0	\$0	\$2,500	\$2,500	\$10,000
GENERAL FUND	10108320	E	5160	Parks & Rec	Recreation Programs	\$0	\$55	\$44	\$30	(\$14)	\$120
GENERAL FUND	10108320	E	5205	Parks & Rec	Recreation Programs	\$9,878	\$190,819	\$190,000	\$279,600	\$89,600	\$1,032,000
GENERAL FUND	10108320	E	5210	Parks & Rec	Recreation Programs	\$0	\$37,860	\$40,000	\$117,000	\$77,000	\$468,000
GENERAL FUND	10108320	E	5215	Parks & Rec	Recreation Programs	\$0	\$4,848	\$5,500	\$6,500	\$1,000	\$24,000
GENERAL FUND	10108320	E	5225	Parks & Rec	Recreation Programs	\$129	\$0	\$1,000	\$0	(\$1,000)	\$0
GENERAL FUND	10108320	E	5300	Parks & Rec	Recreation Programs	\$2,566	\$26,795	\$30,000	\$67,135	\$37,135	\$272,000
GENERAL FUND	10108320	E	5310	Parks & Rec	Recreation Programs	\$1,360	\$2,971	\$4,000	\$5,450	\$1,450	\$22,000
GENERAL FUND	10108320	E	5325	Parks & Rec	Recreation Programs	\$128	\$0	\$2,500	\$0	(\$2,500)	\$0
GENERAL FUND	10108320	<b>E Total</b>				\$14,060	\$456,287	\$478,744	\$644,625	\$165,881	\$2,548,298
GENERAL FUND	10108320 Total					\$14,114	\$325,742	\$328,744	\$433,625	\$104,881	\$1,704,298
GENERAL FUND	10108330	E	5205	Parks & Rec	Golf Course	\$12,018	\$6,081	\$0	\$0	\$0	\$0
GENERAL FUND	10108330	E	5210	Parks & Rec	Golf Course	\$273	\$0	\$0	\$0	\$0	\$0
GENERAL FUND	10108330	E	5220	Parks & Rec	Golf Course	\$680	\$0	\$0	\$0	\$0	\$0
GENERAL FUND	10108330	E	5300	Parks & Rec	Golf Course	\$8,159	\$21	\$0	\$0	\$0	\$0
GENERAL FUND	10108330	E	5325	Parks & Rec	Golf Course	\$716	\$0	\$0	\$0	\$0	\$0
GENERAL FUND	10108330	<b>E Total</b>				\$21,845	\$6,103	\$0	\$0	\$0	\$0
GENERAL FUND	10108330 Total					\$21,845	\$6,103	\$0	\$0	\$0	\$0
GENERAL FUND	10108340	E	5300	Parks & Rec	Senior Services	\$70	\$0	\$0	\$0	\$0	\$0
GENERAL FUND	10108340	<b>E Total</b>				\$70	\$0	\$0	\$0	\$0	\$0
GENERAL FUND	10108340 Total					\$70	\$0	\$0	\$0	\$0	\$0
GENERAL FUND	10108350	E	5100	Parks & Rec	Parks & Rec Board	\$3,800	\$600	\$3,000	\$3,000	\$0	\$13,250
GENERAL FUND	10108350	E	5140	Parks & Rec	Parks & Rec Board	\$54	\$9	\$60	\$60	\$0	\$240
GENERAL FUND	10108350	E	5145	Parks & Rec	Parks & Rec Board	\$55	\$9	\$45	\$45	\$0	\$180
GENERAL FUND	10108350	<b>E Total</b>				\$3,909	\$618	\$3,105	\$3,105	\$0	\$13,670
GENERAL FUND	10108350 Total					\$3,909	\$618	\$3,105	\$3,105	\$0	\$13,670
GENERAL FUND	10108360	E	5100	Parks & Rec	Landscape Board	\$3,450	\$6,000	\$8,400	\$8,400	\$0	\$33,600
GENERAL FUND	10108360	E	5140	Parks & Rec	Landscape Board	\$51	\$90	\$168	\$168	\$0	\$742

**Appendix A Expenditure & Revenue Line Item Detail**

Fund Name	ORG	Account Type	OBJ	Department	Division	2021 Actuals	2022 Actuals	2023 Revised Budget	2024 Budget Request	2024 Vs 2023	Forecast 2025-2028	
GENERAL FUND	10108360	E	5145	Parks & Rec	Landscape Board	\$50	\$87	\$126	\$126	\$0	\$574	
GENERAL FUND	10108360	E Total					\$3,551	\$6,177	\$8,694	\$8,694	\$0	\$34,916
GENERAL FUND	10108360 Total						\$3,551	\$6,177	\$8,694	\$8,694	\$0	\$34,916
GENERAL FUND	10108410	E	5205	Parks & Rec	Street Trees	\$0	\$0	\$0	\$150,000	\$150,000	\$600,000	
GENERAL FUND	10108410	E	5300	Parks & Rec	Street Trees	\$0	\$0	\$0	\$10,000	\$10,000	\$40,000	
GENERAL FUND	10108410	E Total					\$0	\$0	\$0	\$160,000	\$160,000	\$640,000
GENERAL FUND	10108410 Total						\$0	\$0	\$0	\$160,000	\$160,000	\$640,000
GENERAL FUND	10109000	R	4205	Development	Development	(\$10,276)	(\$11,222)	(\$10,000)	(\$11,000)	(\$1,000)	(\$47,500)	
GENERAL FUND	10109000	R	4600	Development	Development	(\$2,884)	\$0	\$0	\$0	\$0	\$0	
GENERAL FUND	10109000	R Total					(\$13,160)	(\$11,222)	(\$10,000)	(\$11,000)	(\$1,000)	(\$47,500)
GENERAL FUND	10109000	E	5105	Development	Development	\$148,370	\$184,087	\$224,364	\$272,437	\$48,073	\$1,202,667	
GENERAL FUND	10109000	E	5110	Development	Development	\$0	\$9,932	\$14,560	\$0	(\$14,560)	\$0	
GENERAL FUND	10109000	E	5115	Development	Development	\$37	\$0	\$500	\$500	\$0	\$2,000	
GENERAL FUND	10109000	E	5130	Development	Development	\$20,368	\$25,929	\$33,354	\$38,044	\$4,690	\$167,986	
GENERAL FUND	10109000	E	5135	Development	Development	\$30,517	\$35,793	\$73,026	\$65,974	(\$7,052)	\$310,602	
GENERAL FUND	10109000	E	5140	Development	Development	\$2,201	\$2,903	\$4,789	\$5,458	\$669	\$24,103	
GENERAL FUND	10109000	E	5145	Development	Development	\$2,049	\$2,597	\$3,424	\$3,875	\$451	\$17,112	
GENERAL FUND	10109000	E	5160	Development	Development	\$57	\$60	\$155	\$90	(\$65)	\$360	
GENERAL FUND	10109000	E	5205	Development	Development	\$538,018	\$297,967	\$190,000	\$260,000	\$70,000	\$707,000	
GENERAL FUND	10109000	E	5210	Development	Development	\$74,031	\$0	\$0	\$25,000	\$25,000	\$132,700	
GENERAL FUND	10109000	E	5215	Development	Development	\$900	\$6,364	\$37,000	\$37,000	\$0	\$163,300	
GENERAL FUND	10109000	E	5300	Development	Development	\$0	\$0	\$0	\$150	\$150	\$0	
GENERAL FUND	10109000	E	5310	Development	Development	\$44,395	\$38,722	\$78,150	\$33,300	(\$44,850)	\$256,800	
GENERAL FUND	10109000	E Total					\$860,944	\$604,355	\$659,322	\$741,828	\$82,506	\$2,984,630
GENERAL FUND	10109000 Total						\$847,784	\$593,133	\$649,322	\$730,828	\$81,506	\$2,937,130
GENERAL FUND	10110110	R	4100	Public Safety	Police	(\$8,189)	(\$13,376)	(\$18,200)	\$0	\$18,200	\$0	
GENERAL FUND	10110110	R	4200	Public Safety	Police	(\$34,400)	(\$44,530)	(\$34,400)	(\$68,800)	(\$34,400)	(\$296,470)	
GENERAL FUND	10110110	R	4205	Public Safety	Police	(\$18,699)	(\$20,596)	(\$18,700)	(\$37,400)	(\$18,700)	(\$161,162)	
GENERAL FUND	10110110	R	4300	Public Safety	Police	(\$18,694)	(\$6,935)	(\$18,700)	(\$37,400)	(\$18,700)	(\$161,162)	
GENERAL FUND	10110110	R	4600	Public Safety	Police	(\$195)	(\$3,306)	(\$200)	(\$400)	(\$200)	(\$1,722)	
GENERAL FUND	10110110	R	4605	Public Safety	Police	\$0	(\$50)	\$0	\$0	\$0	\$0	
GENERAL FUND	10110110	R Total					(\$80,177)	(\$88,793)	(\$90,200)	(\$144,000)	(\$53,800)	(\$620,516)
GENERAL FUND	10110110	E	5205	Public Safety	Police	\$255,992	\$319,609	\$389,057	\$332,168	(\$56,889)	\$1,296,363	
GENERAL FUND	10110110	E	5105	Public Safety	Police	\$5,511,251	\$5,894,761	\$6,300,232	\$6,856,358	\$556,126	\$30,321,885	
GENERAL FUND	10110110	E	5110	Public Safety	Police	\$64,041	\$105,942	\$158,997	\$164,175	\$5,178	\$725,055	
GENERAL FUND	10110110	E	5115	Public Safety	Police	\$304,838	\$369,918	\$350,000	\$350,000	\$0	\$1,200,000	
GENERAL FUND	10110110	E	5130	Public Safety	Police	\$18,210	\$14,832	\$22,260	\$22,986	\$726	\$101,508	
GENERAL FUND	10110110	E	5135	Public Safety	Police	\$1,362,069	\$1,430,633	\$1,586,948	\$1,578,843	(\$8,105)	\$7,473,721	
GENERAL FUND	10110110	E	5140	Public Safety	Police	\$86,382	\$95,703	\$136,385	\$143,706	\$7,321	\$631,092	
GENERAL FUND	10110110	E	5145	Public Safety	Police	\$84,108	\$90,826	\$97,645	\$104,587	\$6,942	\$458,447	
GENERAL FUND	10110110	E	5150	Public Safety	Police	\$136,475	\$170,501	\$211,385	\$266,000	\$54,615	\$1,146,230	
GENERAL FUND	10110110	E	5160	Public Safety	Police	\$1,655	\$1,632	\$1,770	\$1,754	(\$16)	\$7,016	
GENERAL FUND	10110110	E	5210	Public Safety	Police	\$62,977	\$74,903	\$97,000	\$81,500	(\$15,500)	\$351,195	
GENERAL FUND	10110110	E	5215	Public Safety	Police	\$176,727	\$158,487	\$201,943	\$180,000	(\$21,943)	\$689,463	
GENERAL FUND	10110110	E	5225	Public Safety	Police	\$82,083	\$79,142	\$92,000	\$100,150	\$8,150	\$430,914	
GENERAL FUND	10110110	E	5300	Public Safety	Police	\$62,622	\$75,642	\$78,000	\$100,000	\$22,000	\$423,590	
GENERAL FUND	10110110	E	5306	Public Safety	Police	\$12,200	\$19,137	\$25,000	\$25,000	\$0	\$107,730	

**Appendix A Expenditure & Revenue Line Item Detail**

Fund Name	ORG	Account Type	OBJ	Department	Division	2021 Actuals	2022 Actuals	2023 Revised Budget	2024 Budget Request	2024 Vs 2023	Forecast 2025-2028
GENERAL FUND	10110110	E	5310	Public Safety	Police	\$18,214	\$28,305	\$27,000	\$32,000	\$5,000	\$137,894
GENERAL FUND	10110110	E	5505	Public Safety	Police	\$0	\$18,257	\$0	\$0	\$0	\$0
GENERAL FUND	10110110	E	5510	Public Safety	Police	\$41,246	\$6,023	\$0	\$0	\$0	\$0
GENERAL FUND	10110110	E Total				\$8,281,091	\$8,954,253	\$9,775,622	\$10,339,227	\$563,605	\$45,502,103
GENERAL FUND	10110110 Total					\$8,200,914	\$8,865,460	\$9,685,422	\$10,195,227	\$509,805	\$44,881,587
GENERAL FUND	10110120	E	5300	Public Safety	General Admin	\$0	\$0	\$0	\$500	\$500	\$2,000
GENERAL FUND	10110120	E	5105	Public Safety	General Admin	\$262,616	\$343,744	\$462,069	\$564,486	\$102,417	\$2,463,565
GENERAL FUND	10110120	E	5110	Public Safety	General Admin	\$42,493	\$29,670	\$0	\$0	\$0	\$0
GENERAL FUND	10110120	E	5115	Public Safety	General Admin	\$3,550	\$6,831	\$9,000	\$9,000	\$0	\$36,000
GENERAL FUND	10110120	E	5130	Public Safety	General Admin	\$39,440	\$52,759	\$65,015	\$79,520	\$14,505	\$350,662
GENERAL FUND	10110120	E	5135	Public Safety	General Admin	\$68,252	\$116,858	\$162,793	\$175,132	\$12,339	\$828,475
GENERAL FUND	10110120	E	5140	Public Safety	General Admin	\$4,226	\$5,654	\$9,422	\$11,443	\$2,021	\$49,391
GENERAL FUND	10110120	E	5145	Public Safety	General Admin	\$3,987	\$5,291	\$6,627	\$8,120	\$1,493	\$35,804
GENERAL FUND	10110120	E	5160	Public Safety	General Admin	\$157	\$177	\$234	\$264	\$30	\$1,056
GENERAL FUND	10110120	E	5205	Public Safety	General Admin	\$20,527	\$165,588	\$145,000	\$69,000	(\$76,000)	\$276,000
GENERAL FUND	10110120	E	5310	Public Safety	General Admin	\$0	\$0	\$0	\$0	\$0	\$0
GENERAL FUND	10110120	E Total				\$445,247	\$726,573	\$860,160	\$917,465	\$57,305	\$4,042,953
GENERAL FUND	10110120 Total					\$445,247	\$726,573	\$860,160	\$917,465	\$57,305	\$4,042,953
GENERAL FUND	10110130	E	5300	Public Safety	Dispatch	\$0	\$0	\$0	\$50	\$50	\$200
GENERAL FUND	10110130	E	5105	Public Safety	Dispatch	\$719,351	\$683,575	\$1,028,036	\$1,003,669	(\$24,367)	\$4,397,552
GENERAL FUND	10110130	E	5110	Public Safety	Dispatch	\$0	\$5,626	\$36,174	\$0	(\$36,174)	\$0
GENERAL FUND	10110130	E	5115	Public Safety	Dispatch	\$108,986	\$162,696	\$140,000	\$140,000	\$0	\$560,000
GENERAL FUND	10110130	E	5130	Public Safety	Dispatch	\$114,292	\$117,106	\$167,755	\$159,394	(\$8,361)	\$691,691
GENERAL FUND	10110130	E	5135	Public Safety	Dispatch	\$212,564	\$170,324	\$325,456	\$246,295	(\$79,161)	\$1,158,743
GENERAL FUND	10110130	E	5140	Public Safety	Dispatch	\$12,058	\$12,773	\$24,085	\$21,827	(\$2,258)	\$95,079
GENERAL FUND	10110130	E	5145	Public Safety	Dispatch	\$11,763	\$12,163	\$17,233	\$16,402	(\$831)	\$71,170
GENERAL FUND	10110130	E	5150	Public Safety	Dispatch	\$3,689	\$3,132	\$7,000	\$10,600	\$3,600	\$58,574
GENERAL FUND	10110130	E	5160	Public Safety	Dispatch	\$323	\$288	\$450	\$390	(\$60)	\$1,560
GENERAL FUND	10110130	E	5225	Public Safety	Dispatch	\$3,020	\$11,664	\$15,400	\$23,000	\$7,600	\$94,133
GENERAL FUND	10110130	E	5310	Public Safety	Dispatch	\$1,418	\$2,439	\$5,600	\$5,000	(\$600)	\$38,909
GENERAL FUND	10110130	E Total				\$1,187,464	\$1,181,785	\$1,767,189	\$1,626,627	(\$140,562)	\$7,167,611
GENERAL FUND	10110130 Total					\$1,187,464	\$1,181,785	\$1,767,189	\$1,626,627	(\$140,562)	\$7,167,611
GENERAL FUND	10111400	R	4205	Public Service	General Services	\$0	(\$482,697)	(\$514,780)	(\$514,780)	\$0	(\$2,329,600)
GENERAL FUND	10111400	R	4300	Public Service	General Services	\$0	\$0	(\$14,000)	\$0	\$14,000	\$0
GENERAL FUND	10111400	R	4515	Public Service	General Services	\$0	(\$17,785)	\$0	\$0	\$0	\$0
GENERAL FUND	10111400	R	4600	Public Service	General Services	\$0	(\$258,556)	\$0	\$0	\$0	\$0
GENERAL FUND	10111400	R Total				\$0	(\$759,038)	(\$528,780)	(\$514,780)	\$14,000	(\$2,329,600)
GENERAL FUND	10111400	E	5105	Public Service	General Services	\$0	\$155,662	\$182,330	\$233,759	\$51,429	\$1,031,283
GENERAL FUND	10111400	E	5110	Public Service	General Services	\$0	\$0	\$13,000	\$0	(\$13,000)	\$0
GENERAL FUND	10111400	E	5115	Public Service	General Services	\$0	\$990	\$1,000	\$1,000	\$0	\$4,000
GENERAL FUND	10111400	E	5130	Public Service	General Services	\$0	\$20,934	\$27,298	\$32,707	\$5,409	\$144,387
GENERAL FUND	10111400	E	5135	Public Service	General Services	\$0	\$32,725	\$44,572	\$66,691	\$22,119	\$316,136
GENERAL FUND	10111400	E	5140	Public Service	General Services	\$0	\$2,254	\$3,943	\$4,686	\$743	\$20,685
GENERAL FUND	10111400	E	5145	Public Service	General Services	\$0	\$2,108	\$2,818	\$3,299	\$481	\$14,571
GENERAL FUND	10111400	E	5160	Public Service	General Services	\$0	\$69	\$74	\$75	\$1	\$300
GENERAL FUND	10111400	E	5205	Public Service	General Services	\$16,721	\$670,783	\$973,852	\$561,700	(\$412,152)	\$2,424,300
GENERAL FUND	10111400	E	5210	Public Service	General Services	\$0	\$0	\$2,735	\$101,535	\$98,800	\$459,400

**Appendix A Expenditure & Revenue Line Item Detail**

Fund Name	ORG	Account Type	OBJ	Department	Division	2021 Actuals	2022 Actuals	2023 Revised Budget	2024 Budget Request	2024 Vs 2023	Forecast 2025-2028
GENERAL FUND	10111400	E	5215	Public Service	General Services	\$0	\$4,665	\$4,745	\$33,205	\$28,460	\$150,100
GENERAL FUND	10111400	E	5220	Public Service	General Services	\$34,814	\$7,943	\$0	\$75,000	\$75,000	\$339,450
GENERAL FUND	10111400	E	5300	Public Service	General Services	\$14,284	\$50,315	\$97,121	\$50,600	(\$46,521)	\$229,000
GENERAL FUND	10111400	E	5310	Public Service	General Services	\$739	\$16,899	\$22,700	\$22,950	\$250	\$103,900
GENERAL FUND	10111400	E	5325	Public Service	General Services	\$9,244	\$315,055	\$629,540	\$693,150	\$63,610	\$3,136,900
GENERAL FUND	10111400	E	5505	Public Service	General Services	\$66,000	\$0	\$0	\$0	\$0	\$0
GENERAL FUND	10111400	<b>E Total</b>				\$141,801	\$1,280,403	\$2,005,728	\$1,880,357	(\$125,371)	\$8,374,412
GENERAL FUND	10111400 Total					\$141,801	\$521,364	\$1,476,948	\$1,365,577	(\$111,371)	\$6,044,812
GENERAL FUND	10111410	R	4205	Public Service	Lands & Building	(\$1,276)	(\$1,790)	\$0	(\$1,610)	(\$1,610)	(\$7,400)
GENERAL FUND	10111410	R	4510	Public Service	Lands & Building	\$0	(\$1,908)	\$0	\$0	\$0	\$0
GENERAL FUND	10111410	R	4515	Public Service	Lands & Building	(\$20,490)	\$0	\$0	\$0	\$0	\$0
GENERAL FUND	10111410	R	4600	Public Service	Lands & Building	(\$1,939)	(\$745)	\$0	\$0	\$0	\$0
GENERAL FUND	10111410	<b>R Total</b>				(\$23,705)	(\$4,442)	\$0	(\$1,610)	(\$1,610)	(\$7,400)
GENERAL FUND	10111410	E	5105	Public Service	Lands & Building	\$73,469	\$75,555	\$76,879	\$79,728	\$2,849	\$351,304
GENERAL FUND	10111410	E	5110	Public Service	Lands & Building	\$643	(\$3)	\$0	\$0	\$0	\$0
GENERAL FUND	10111410	E	5115	Public Service	Lands & Building	\$2,223	\$1,462	\$2,000	\$2,000	\$0	\$8,000
GENERAL FUND	10111410	E	5130	Public Service	Lands & Building	\$10,445	\$10,166	\$10,988	\$11,330	\$342	\$49,921
GENERAL FUND	10111410	E	5135	Public Service	Lands & Building	\$23,331	\$23,022	\$23,695	\$23,729	\$34	\$111,496
GENERAL FUND	10111410	E	5140	Public Service	Lands & Building	\$1,113	\$1,164	\$1,590	\$1,637	\$47	\$7,217
GENERAL FUND	10111410	E	5145	Public Service	Lands & Building	\$1,090	\$1,050	\$1,133	\$1,176	\$43	\$5,184
GENERAL FUND	10111410	E	5150	Public Service	Lands & Building	\$700	\$600	\$1,400	\$1,400	\$0	\$6,100
GENERAL FUND	10111410	E	5160	Public Service	Lands & Building	\$30	\$30	\$30	\$30	\$0	\$120
GENERAL FUND	10111410	E	5205	Public Service	Lands & Building	\$172,668	\$255,599	\$272,650	\$265,800	(\$6,850)	\$1,202,900
GENERAL FUND	10111410	E	5210	Public Service	Lands & Building	\$4,352	\$3,174	\$0	\$0	\$0	\$0
GENERAL FUND	10111410	E	5220	Public Service	Lands & Building	\$186,782	\$43,262	\$271,000	\$274,000	\$3,000	\$1,371,400
GENERAL FUND	10111410	E	5300	Public Service	Lands & Building	\$104,368	\$74,811	\$98,700	\$66,000	(\$32,700)	\$461,800
GENERAL FUND	10111410	E	5310	Public Service	Lands & Building	\$5,570	\$1,644	\$2,200	\$2,200	\$0	\$9,910
GENERAL FUND	10111410	E	5325	Public Service	Lands & Building	\$204	\$0	\$0	\$0	\$0	\$0
GENERAL FUND	10111410	E	5510	Public Service	Lands & Building	\$0	\$0	\$0	\$0	\$0	\$0
GENERAL FUND	10111410	<b>E Total</b>				\$586,987	\$491,537	\$762,265	\$729,030	(\$33,235)	\$3,585,352
GENERAL FUND	10111410 Total					\$563,282	\$487,095	\$762,265	\$727,420	(\$34,845)	\$3,577,952
GENERAL FUND	10111420	R	4300	Public Service	Fleet Services	(\$5,733)	(\$8,696)	(\$5,000)	(\$8,350)	(\$3,350)	(\$37,800)
GENERAL FUND	10111420	R	4510	Public Service	Fleet Services	(\$24,695)	(\$730)	\$0	\$0	\$0	\$0
GENERAL FUND	10111420	R	4515	Public Service	Fleet Services	(\$7,843)	(\$11,624)	\$0	\$0	\$0	\$0
GENERAL FUND	10111420	<b>R Total</b>				(\$38,271)	(\$21,050)	(\$5,000)	(\$8,350)	(\$3,350)	(\$37,800)
GENERAL FUND	10111420	E	5105	Public Service	Fleet Services	\$348,099	\$353,022	\$379,907	\$446,637	\$66,730	\$1,963,443
GENERAL FUND	10111420	E	5110	Public Service	Fleet Services	\$0	\$0	\$0	\$33,260	\$33,260	\$146,884
GENERAL FUND	10111420	E	5115	Public Service	Fleet Services	\$13,926	\$8,059	\$15,000	\$15,000	\$0	\$60,000
GENERAL FUND	10111420	E	5130	Public Service	Fleet Services	\$50,599	\$50,470	\$54,869	\$64,074	\$9,205	\$281,340
GENERAL FUND	10111420	E	5135	Public Service	Fleet Services	\$77,390	\$59,045	\$67,323	\$102,108	\$34,785	\$478,440
GENERAL FUND	10111420	E	5140	Public Service	Fleet Services	\$5,348	\$5,452	\$7,947	\$9,821	\$1,874	\$43,189
GENERAL FUND	10111420	E	5145	Public Service	Fleet Services	\$5,177	\$5,183	\$5,641	\$7,121	\$1,480	\$31,278
GENERAL FUND	10111420	E	5150	Public Service	Fleet Services	\$2,400	\$2,693	\$4,200	\$5,400	\$1,200	\$22,600
GENERAL FUND	10111420	E	5160	Public Service	Fleet Services	\$144	\$148	\$150	\$240	\$90	\$960
GENERAL FUND	10111420	E	5215	Public Service	Fleet Services	\$5,965	\$6,326	\$15,000	\$25,000	\$10,000	\$113,200
GENERAL FUND	10111420	E	5225	Public Service	Fleet Services	\$0	\$0	\$0	\$5,000	\$5,000	\$22,600
GENERAL FUND	10111420	E	5300	Public Service	Fleet Services	\$209,243	\$304,153	\$365,000	\$365,000	\$0	\$1,651,900

**Appendix A Expenditure & Revenue Line Item Detail**

Fund Name	ORG	Account Type	OBJ	Department	Division	2021 Actuals	2022 Actuals	2023 Revised Budget	2024 Budget Request	2024 Vs 2023	Forecast 2025-2028
GENERAL FUND	10111420	E	5305	Public Service	Fleet Services	\$158,124	\$194,056	\$305,000	\$305,000	\$0	\$1,380,400
GENERAL FUND	10111420	E	5306	Public Service	Fleet Services	\$93,055	\$128,835	\$167,300	\$165,000	(\$2,300)	\$746,800
GENERAL FUND	10111420	E	5310	Public Service	Fleet Services	\$45	\$166	\$500	\$500	\$0	\$2,325
GENERAL FUND	10111420	E	5315	Public Service	Fleet Services	\$625	\$401	\$1,100	\$1,500	\$400	\$7,000
GENERAL FUND	10111420	E	5320	Public Service	Fleet Services	\$4,473	\$5,624	\$13,500	\$14,500	\$1,000	\$65,600
GENERAL FUND	10111420	E	5325	Public Service	Fleet Services	\$24,370	\$23,994	\$41,500	\$54,000	\$12,500	\$244,300
GENERAL FUND	10111420	E	5510	Public Service	Fleet Services	\$0	\$0	\$0	\$0	\$0	\$0
GENERAL FUND	10111420	E	5511	Public Service	Fleet Services	\$0	\$0	\$0	\$0	\$0	\$0
GENERAL FUND	10111420	E	5513	Public Service	Fleet Services	\$0	\$0	\$0	\$0	\$0	\$0
GENERAL FUND	10111420	E Total				\$998,983	\$1,147,625	\$1,443,937	\$1,619,161	\$175,224	\$7,262,259
GENERAL FUND	10111420 Total					\$960,712	\$1,126,576	\$1,438,937	\$1,610,811	\$171,874	\$7,224,459
GENERAL FUND	10111430	R	4200	Public Service	Zoning	\$250	\$0	\$0	\$0	\$0	\$0
GENERAL FUND	10111430	R Total				\$250	\$0	\$0	\$0	\$0	\$0
GENERAL FUND	10111430	E	5160	Public Service	Zoning	\$1	\$0	\$0	\$0	\$0	\$0
GENERAL FUND	10111430	E	5310	Public Service	Zoning	\$597	\$0	\$0	\$0	\$0	\$0
GENERAL FUND	10111430	E	5325	Public Service	Zoning	\$2,763	\$0	\$0	\$0	\$0	\$0
GENERAL FUND	10111430	E Total				\$3,361	\$0	\$0	\$0	\$0	\$0
GENERAL FUND	10111430 Total					\$3,611	\$0	\$0	\$0	\$0	\$0
GENERAL FUND	10111440	E	5160	Public Service	Building	\$0	\$0	\$0	\$0	\$0	\$0
GENERAL FUND	10111440	E	5205	Public Service	Building	\$8,392	\$0	\$0	\$0	\$0	\$0
GENERAL FUND	10111440	E	5211	Public Service	Building	\$5,669	\$0	\$0	\$0	\$0	\$0
GENERAL FUND	10111440	E	5310	Public Service	Building	\$240	\$0	\$0	\$0	\$0	\$0
GENERAL FUND	10111440	E	5325	Public Service	Building	\$313	\$0	\$0	\$0	\$0	\$0
GENERAL FUND	10111440	E	5505	Public Service	Building	\$190,083	\$9,491	\$0	\$0	\$0	\$0
GENERAL FUND	10111440	E Total				\$204,697	\$9,491	\$0	\$0	\$0	\$0
GENERAL FUND	10111440 Total					\$204,697	\$9,491	\$0	\$0	\$0	\$0
GENERAL FUND	10111450	E	5205	Public Service	Engineering	\$0	\$585	\$0	\$0	\$0	\$0
GENERAL FUND	10111450	E	5210	Public Service	Engineering	\$0	\$68,310	\$0	\$0	\$0	\$0
GENERAL FUND	10111450	E	5505	Public Service	Engineering	\$50,599	\$556	\$0	\$0	\$0	\$0
GENERAL FUND	10111450	E Total				\$50,599	\$69,451	\$0	\$0	\$0	\$0
GENERAL FUND	10111450 Total					\$50,599	\$69,451	\$0	\$0	\$0	\$0
GENERAL FUND	10112000	R	4200	Planning	Planning	(\$462,986)	(\$748,060)	(\$600,000)	(\$600,000)	\$0	(\$1,800,000)
GENERAL FUND	10112000	R	4205	Planning	Planning	(\$41,711)	(\$47,737)	(\$30,000)	(\$25,000)	\$5,000	(\$75,000)
GENERAL FUND	10112000	R Total				(\$504,697)	(\$795,797)	(\$630,000)	(\$625,000)	\$5,000	(\$1,875,000)
GENERAL FUND	10112000	E	5105	Planning	Planning	\$513,766	\$580,507	\$663,213	\$747,048	\$83,835	\$3,455,423
GENERAL FUND	10112000	E	5110	Planning	Planning	\$36,877	\$44,938	\$37,128	\$30,374	(\$6,754)	\$134,143
GENERAL FUND	10112000	E	5115	Planning	Planning	\$2,228	\$4,080	\$3,800	\$3,800	\$0	\$15,200
GENERAL FUND	10112000	E	5130	Planning	Planning	\$76,680	\$88,749	\$97,928	\$108,142	\$10,214	\$499,933
GENERAL FUND	10112000	E	5135	Planning	Planning	\$155,168	\$174,216	\$200,257	\$191,471	(\$8,786)	\$969,057
GENERAL FUND	10112000	E	5140	Planning	Planning	\$8,082	\$9,440	\$14,119	\$15,570	\$1,451	\$71,973
GENERAL FUND	10112000	E	5145	Planning	Planning	\$7,800	\$9,087	\$10,096	\$11,014	\$918	\$50,818
GENERAL FUND	10112000	E	5150	Planning	Planning	\$1,200	\$1,920	\$3,600	\$3,600	\$0	\$14,400
GENERAL FUND	10112000	E	5160	Planning	Planning	\$269	\$275	\$307	\$285	(\$22)	\$1,200
GENERAL FUND	10112000	E	5205	Planning	Planning	\$116,357	\$155,653	\$199,000	\$239,200	\$40,200	\$756,800
GENERAL FUND	10112000	E	5210	Planning	Planning	\$28,500	\$16,350	\$5,000	\$5,000	\$0	\$20,000
GENERAL FUND	10112000	E	5211	Planning	Planning	\$7,282	\$13,074	\$27,000	\$35,000	\$8,000	\$100,000
GENERAL FUND	10112000	E	5215	Planning	Planning	\$28,367	\$34,711	\$61,500	\$35,000	(\$26,500)	\$0

**Appendix A Expenditure & Revenue Line Item Detail**

Fund Name	ORG	Account Type	OBJ	Department	Division	2021 Actuals	2022 Actuals	2023 Revised Budget	2024 Budget Request	2024 Vs 2023	Forecast 2025-2028
GENERAL FUND	10112000	E	5220	Planning	Planning	\$0	\$4,991	\$7,500	\$7,500	\$0	\$31,500
GENERAL FUND	10112000	E	5310	Planning	Planning		\$3,303	\$6,310	\$4,500	\$7,500	\$3,000
GENERAL FUND	10112000	E	5325	Planning	Planning		\$0	\$0	\$0	\$0	\$0
GENERAL FUND	10112000	E Total				\$985,879	\$1,144,302	\$1,334,948	\$1,440,503	\$105,555	\$6,151,447
GENERAL FUND	10112000 Total					\$481,183	\$348,505	\$704,948	\$815,503	\$110,555	\$4,276,447
GENERAL FUND Total						(\$4,030,517)	(\$4,197,206)	(\$1,138,386)	(\$234,639)	\$903,747	\$6,906,856
STREET FUND	22011000	R	4115	Public Service	Public Service	(\$2,239,090)	(\$2,200,370)	(\$2,163,000)	(\$2,160,000)	\$3,000	(\$8,640,000)
STREET FUND	22011000	R	4300	Public Service	Public Service	(\$7,775)	(\$7,775)	(\$7,800)	(\$9,645)	(\$1,845)	(\$38,580)
STREET FUND	22011000	R	4515	Public Service	Public Service	(\$3,223)	(\$4,114)	\$0	\$0	\$0	\$0
STREET FUND	22011000	R	4600	Public Service	Public Service	(\$2,659)	(\$3,335)	\$0	\$0	\$0	\$0
STREET FUND	22011000	R Total				(\$2,252,747)	(\$2,215,593)	(\$2,170,800)	(\$2,169,645)	\$1,155	(\$8,678,580)
STREET FUND	22011000	E	5105	Public Service	Public Service	\$511,125	\$482,753	\$473,268	\$599,624	\$126,356	\$2,635,724
STREET FUND	22011000	E	5110	Public Service	Public Service	\$2,950	\$1,856	\$0	\$0	\$0	\$0
STREET FUND	22011000	E	5115	Public Service	Public Service	\$56,078	\$40,791	\$85,000	\$85,000	\$0	\$340,000
STREET FUND	22011000	E	5130	Public Service	Public Service	\$79,109	\$73,367	\$77,766	\$94,981	\$17,215	\$413,569
STREET FUND	22011000	E	5135	Public Service	Public Service	\$212,309	\$185,187	\$203,403	\$206,719	\$3,316	\$977,656
STREET FUND	22011000	E	5140	Public Service	Public Service	\$8,406	\$7,883	\$11,594	\$13,213	\$1,619	\$57,710
STREET FUND	22011000	E	5145	Public Service	Public Service	\$6,793	\$6,251	\$7,876	\$8,654	\$778	\$37,586
STREET FUND	22011000	E	5150	Public Service	Public Service	\$4,356	\$4,279	\$6,110	\$6,950	\$840	\$28,800
STREET FUND	22011000	E	5160	Public Service	Public Service	\$208	\$193	\$190	\$163	(\$27)	\$652
STREET FUND	22011000	E	5205	Public Service	Public Service	\$86,081	\$86,174	\$91,395	\$73,115	(\$18,280)	\$330,900
STREET FUND	22011000	E	5210	Public Service	Public Service	\$0	\$0	\$0	\$5,000	\$5,000	\$22,600
STREET FUND	22011000	E	5215	Public Service	Public Service	\$8,101	\$11,086	\$13,245	\$13,305	\$60	\$60,300
STREET FUND	22011000	E	5220	Public Service	Public Service	\$74,638	\$37,990	\$149,897	\$25,000	(\$124,897)	\$113,200
STREET FUND	22011000	E	5300	Public Service	Public Service	\$194,407	\$149,229	\$268,020	\$260,000	(\$8,020)	\$621,400
STREET FUND	22011000	E	5310	Public Service	Public Service	\$19	\$112	\$500	\$1,000	\$500	\$5,000
STREET FUND	22011000	E	5315	Public Service	Public Service	\$638	\$1,472	\$1,500	\$1,500	\$0	\$7,000
STREET FUND	22011000	E	5320	Public Service	Public Service	\$7,012	\$6,483	\$17,600	\$17,600	\$0	\$79,700
STREET FUND	22011000	E	5325	Public Service	Public Service	\$6,646	\$10,435	\$13,102	\$15,132	\$2,030	\$68,500
STREET FUND	22011000	E	5510	Public Service	Public Service	\$0	\$54,197	\$415,000	\$17,000	(\$398,000)	\$878,578
STREET FUND	22011000	E	5900	Public Service	Public Service	\$763,207	\$759,554	\$760,317	\$762,701	\$2,384	\$2,395,900
STREET FUND	22011000	E Total				\$2,022,082	\$1,919,293	\$2,595,783	\$2,206,657	(\$389,126)	\$9,074,775
STREET FUND	22011000 Total					(\$230,666)	(\$296,300)	\$424,983	\$37,012	(\$387,971)	\$396,195
STREET FUND Total						(\$230,666)	(\$296,300)	\$424,983	\$37,012	(\$387,971)	\$396,195
STATE HIGHWAY FUND	22211000	R	4115	Public Service	Public Service	(\$159,567)	(\$157,541)	(\$153,200)	(\$154,000)	(\$800)	(\$616,000)
STATE HIGHWAY FUND	22211000	R Total				(\$159,567)	(\$157,541)	(\$153,200)	(\$154,000)	(\$800)	(\$616,000)
STATE HIGHWAY FUND	22211000	E	5105	Public Service	Public Service	\$36,673	\$36,908	\$24,203	\$29,501	\$5,298	\$129,579
STATE HIGHWAY FUND	22211000	E	5115	Public Service	Public Service	\$2,162	\$2,041	\$5,000	\$5,000	\$0	\$20,000
STATE HIGHWAY FUND	22211000	E	5130	Public Service	Public Service	\$5,399	\$5,362	\$4,072	\$4,791	\$719	\$20,792
STATE HIGHWAY FUND	22211000	E	5135	Public Service	Public Service	\$14,337	\$12,809	\$10,779	\$10,696	(\$83)	\$50,529
STATE HIGHWAY FUND	22211000	E	5140	Public Service	Public Service	\$577	\$573	\$608	\$672	\$64	\$2,912
STATE HIGHWAY FUND	22211000	E	5145	Public Service	Public Service	\$477	\$479	\$424	\$443	\$19	\$1,912
STATE HIGHWAY FUND	22211000	E	5150	Public Service	Public Service	\$150	\$0	\$180	\$210	\$30	\$840
STATE HIGHWAY FUND	22211000	E	5160	Public Service	Public Service	\$15	\$14	\$21	\$31	\$10	\$124
STATE HIGHWAY FUND	22211000	E	5205	Public Service	Public Service	\$16,662	\$10,374	\$13,880	\$13,945	\$65	\$63,100
STATE HIGHWAY FUND	22211000	E	5215	Public Service	Public Service	\$6,413	\$9,316	\$10,045	\$10,045	\$0	\$45,400
STATE HIGHWAY FUND	22211000	E	5220	Public Service	Public Service	\$45,383	\$22,000	\$22,000	\$17,000	(\$5,000)	\$77,000

**Appendix A Expenditure & Revenue Line Item Detail**

Fund Name	ORG	Account Type	OBJ	Department	Division	2021 Actuals	2022 Actuals	2023 Revised Budget	2024 Budget Request	2024 Vs 2023	Forecast 2025-2028
STATE HIGHWAY FUND	22211000	E	5300	Public Service	Public Service	\$17,963	\$24,038	\$21,000	\$21,000	\$0	\$95,100
STATE HIGHWAY FUND	22211000	E	5325	Public Service	Public Service	\$5,779	\$6,961	\$6,630	\$12,000	\$5,370	\$54,300
STATE HIGHWAY FUND	22211000	E Total				\$151,987	\$130,876	\$118,842	\$125,334	\$6,492	\$561,588
STATE HIGHWAY FUND	22211000 Total					(\$7,581)	(\$26,666)	(\$34,358)	(\$28,666)	\$5,692	(\$54,412)
<b>STATE HIGHWAY FUND Total</b>						(\$7,581)	(\$26,666)	(\$34,358)	(\$28,666)	\$5,692	(\$54,412)
TAX INCREMENT FUND	22411010	R	4020	City-Wide	Eastgate Triangle	(\$412,295)	(\$430,261)	(\$445,100)	(\$501,800)	(\$56,700)	(\$2,083,600)
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				(\$417,295)	(\$435,261)	(\$450,100)	(\$506,800)	(\$56,700)	(\$2,103,600)
TAX INCREMENT FUND	22411010	E	5205	City-Wide	Eastgate Triangle	\$412,940	\$422,322	\$443,000	\$181,227	(\$261,773)	\$0
TAX INCREMENT FUND	22411010	E	5210	City-Wide	Eastgate Triangle	\$5,915	\$7,729	\$16,000	\$10,000	(\$6,000)	\$41,400
TAX INCREMENT FUND	22411010	E Total				\$418,855	\$430,051	\$459,000	\$191,227	(\$267,773)	\$41,400
TAX INCREMENT FUND	22411010 Total					\$1,560	(\$5,210)	\$8,900	(\$315,573)	(\$324,473)	(\$2,062,200)
TAX INCREMENT FUND	22411020	R	4020	City-Wide	Eastgate Pizzutti	(\$483,362)	(\$563,557)	(\$541,500)	(\$654,700)	(\$113,200)	(\$2,718,500)
TAX INCREMENT FUND	22411020	R	4110	City-Wide	Eastgate Pizzutti	(\$425)	(\$531)	(\$500)	(\$500)	\$0	(\$2,000)
TAX INCREMENT FUND	22411020	R	4305	City-Wide	Eastgate Pizzutti	(\$6,000)	\$0	(\$6,000)	\$0	\$6,000	\$0
TAX INCREMENT FUND	22411020	R Total				(\$489,787)	(\$564,088)	(\$548,000)	(\$655,200)	(\$107,200)	(\$2,720,500)
TAX INCREMENT FUND	22411020	E	5210	City-Wide	Eastgate Pizzutti	\$5,106	\$7,425	\$9,200	\$7,200	(\$2,000)	\$29,800
TAX INCREMENT FUND	22411020	E	5505	City-Wide	Eastgate Pizzutti	\$0	\$0	\$500,000	\$0	(\$500,000)	\$0
TAX INCREMENT FUND	22411020	E	5900	City-Wide	Eastgate Pizzutti	\$250,693	\$0	\$0	\$0	\$0	\$0
TAX INCREMENT FUND	22411020	E	5400	City-Wide	Eastgate Pizzutti	\$0	\$0	\$0	\$27,815	\$27,815	\$111,260
TAX INCREMENT FUND	22411020	E Total				\$255,799	\$7,425	\$509,200	\$35,015	(\$474,185)	\$141,060
TAX INCREMENT FUND	22411020 Total					(\$233,988)	(\$556,663)	(\$38,800)	(\$620,185)	(\$581,385)	(\$2,579,440)
TAX INCREMENT FUND	22411030	R	4020	City-Wide	Manor Homes	(\$301,791)	(\$297,164)	(\$343,900)	(\$379,200)	(\$35,300)	(\$1,574,700)
TAX INCREMENT FUND	22411030	R	4110	City-Wide	Manor Homes	(\$31,604)	(\$36,252)	(\$34,000)	(\$34,000)	\$0	(\$136,000)
TAX INCREMENT FUND	22411030	R Total				(\$333,394)	(\$333,416)	(\$377,900)	(\$413,200)	(\$35,300)	(\$1,710,700)
TAX INCREMENT FUND	22411030	E	5210	City-Wide	Manor Homes	\$3,779	\$3,619	\$5,200	\$5,700	\$500	\$23,800
TAX INCREMENT FUND	22411030	E	5505	City-Wide	Manor Homes	\$0	\$129,235	\$0	\$150,000	\$150,000	\$3,400,000
TAX INCREMENT FUND	22411030	E	5900	City-Wide	Manor Homes	\$0	\$0	\$110,000	\$150,000	\$40,000	\$442,203
TAX INCREMENT FUND	22411030	E Total				\$3,779	\$132,853	\$115,200	\$305,700	\$190,500	\$3,866,003
TAX INCREMENT FUND	22411030 Total					(\$329,615)	(\$200,563)	(\$262,700)	(\$107,500)	\$155,200	\$2,155,303
TAX INCREMENT FUND	22411040	R	4020	City-Wide	West Gahanna	(\$314,666)	(\$322,622)	(\$333,900)	(\$379,800)	(\$45,900)	(\$1,609,400)
TAX INCREMENT FUND	22411040	R	4110	City-Wide	West Gahanna	(\$451)	(\$567)	(\$500)	(\$500)	\$0	(\$2,000)
TAX INCREMENT FUND	22411040	R Total				(\$315,118)	(\$323,188)	(\$334,400)	(\$380,300)	(\$45,900)	(\$1,611,400)
TAX INCREMENT FUND	22411040	E	5205	City-Wide	West Gahanna	\$107,415	\$105,783	\$112,100	\$141,800	\$29,700	\$601,300
TAX INCREMENT FUND	22411040	E	5210	City-Wide	West Gahanna	\$3,864	\$4,172	\$11,200	\$7,600	(\$3,600)	\$32,000
TAX INCREMENT FUND	22411040	E	5505	City-Wide	West Gahanna	\$0	\$0	\$0	\$0	\$0	\$0
TAX INCREMENT FUND	22411040	E Total				\$111,279	\$109,955	\$123,300	\$149,400	\$26,100	\$633,300
TAX INCREMENT FUND	22411040 Total					(\$203,839)	(\$213,233)	(\$211,100)	(\$230,900)	(\$19,800)	(\$978,100)
TAX INCREMENT FUND	22411050	R	4020	City-Wide	Creekside	(\$108,966)	(\$96,650)	(\$129,700)	(\$144,800)	(\$15,100)	(\$601,300)
TAX INCREMENT FUND	22411050	R	4110	City-Wide	Creekside	(\$5,054)	(\$5,972)	(\$6,000)	(\$6,000)	\$0	(\$24,000)
TAX INCREMENT FUND	22411050	R	4305	City-Wide	Creekside	(\$114,820)	(\$112,751)	(\$113,500)	(\$113,500)	\$0	(\$454,000)
TAX INCREMENT FUND	22411050	R Total				(\$228,841)	(\$215,373)	(\$249,200)	(\$264,300)	(\$15,100)	(\$1,079,300)
TAX INCREMENT FUND	22411050	E	5210	City-Wide	Creekside	\$1,261	\$1,289	\$2,000	\$2,200	\$200	\$9,100
TAX INCREMENT FUND	22411050	E	5900	City-Wide	Creekside	\$330,000	\$322,000	\$250,000	\$250,000	\$0	\$1,000,000
TAX INCREMENT FUND	22411050	E Total				\$331,261	\$323,289	\$252,000	\$252,200	\$200	\$1,009,100
TAX INCREMENT FUND	22411050 Total					\$102,420	\$107,915	\$2,800	(\$12,100)	(\$14,900)	(\$70,200)
TAX INCREMENT FUND	22411060	R	4020	City-Wide	Crescent	(\$308,299)	(\$210,291)	(\$213,400)	(\$227,000)	(\$13,600)	(\$942,600)

**Appendix A Expenditure & Revenue Line Item Detail**

Fund Name	ORG	Account Type	OBJ	Department	Division	2021 Actuals	2022 Actuals	2023 Revised Budget	2024 Budget Request	2024 Vs 2023	Forecast 2025-2028
TAX INCREMENT FUND	22411060	R Total				(\$308,299)	(\$210,291)	(\$213,400)	(\$227,000)	(\$13,600)	(\$942,600)
TAX INCREMENT FUND	22411060	E	5205	City-Wide	Crescent	\$181,605	\$127,337	\$129,400	\$133,800	\$4,400	\$555,500
TAX INCREMENT FUND	22411060	E	5210	City-Wide	Crescent	\$12,024	\$2,116	\$2,500	\$2,700	\$200	\$11,100
TAX INCREMENT FUND	22411060	E Total				\$193,629	\$129,453	\$131,900	\$136,500	\$4,600	\$566,600
TAX INCREMENT FUND	22411060 Total					(\$114,670)	(\$80,838)	(\$81,500)	(\$90,500)	(\$9,000)	(\$376,000)
TAX INCREMENT FUND	22411070	R	4020	City-Wide	Hamilton Road	(\$349,139)	(\$238,673)	(\$360,600)	(\$298,000)	\$62,600	(\$1,237,400)
TAX INCREMENT FUND	22411070	R	4305	City-Wide	Hamilton Road	(\$33,933)	(\$34,250)	(\$30,000)	\$0	\$30,000	\$0
TAX INCREMENT FUND	22411070	R Total				(\$383,072)	(\$272,922)	(\$390,600)	(\$298,000)	\$92,600	(\$1,237,400)
TAX INCREMENT FUND	22411070	E	5205	City-Wide	Hamilton Road	\$206,641	\$115,557	\$235,300	\$0	(\$235,300)	\$0
TAX INCREMENT FUND	22411070	E	5210	City-Wide	Hamilton Road	\$3,574	\$2,515	\$5,800	\$4,400	(\$1,400)	\$18,400
TAX INCREMENT FUND	22411070	E	5505	City-Wide	Hamilton Road	\$0	\$0	\$250,000	\$550,000	\$300,000	\$0
TAX INCREMENT FUND	22411070	E Total				\$210,215	\$118,072	\$491,100	\$554,400	\$63,300	\$18,400
TAX INCREMENT FUND	22411070 Total					(\$172,857)	(\$154,851)	\$100,500	\$256,400	\$155,900	(\$1,219,000)
TAX INCREMENT FUND	22411080	R	4020	City-Wide	Central Park	(\$290,610)	(\$304,206)	(\$333,700)	(\$315,800)	\$17,900	(\$1,311,200)
TAX INCREMENT FUND	22411080	R	4305	City-Wide	Central Park	(\$10,000)	(\$10,000)	(\$10,000)	(\$10,000)	\$0	(\$40,000)
TAX INCREMENT FUND	22411080	R Total				(\$300,610)	(\$314,206)	(\$343,700)	(\$325,800)	\$17,900	(\$1,351,200)
TAX INCREMENT FUND	22411080	E	5210	City-Wide	Central Park	\$3,194	\$3,445	\$4,300	\$4,100	(\$200)	\$16,800
TAX INCREMENT FUND	22411080	E	5505	City-Wide	Central Park	\$189,283	\$123,990	\$0	\$0	\$0	\$0
TAX INCREMENT FUND	22411080	E	5900	City-Wide	Central Park	\$0	\$0	\$250,000	\$0	(\$250,000)	\$0
TAX INCREMENT FUND	22411080	E Total				\$192,477	\$127,435	\$254,300	\$4,100	(\$250,200)	\$16,800
TAX INCREMENT FUND	22411080 Total					(\$108,133)	(\$186,771)	(\$89,400)	(\$321,700)	(\$232,300)	(\$1,334,400)
TAX INCREMENT FUND	22411090	R	4020	City-Wide	North Triangle	(\$506,313)	(\$449,053)	(\$534,000)	(\$574,900)	(\$40,900)	(\$2,387,200)
TAX INCREMENT FUND	22411090	R	4110	City-Wide	North Triangle	(\$418)	(\$2,124)	(\$2,510)	(\$2,702)	(\$192)	(\$11,220)
TAX INCREMENT FUND	22411090	R Total				(\$506,731)	(\$451,177)	(\$536,510)	(\$577,602)	(\$41,092)	(\$2,398,420)
TAX INCREMENT FUND	22411090	E	5210	City-Wide	North Triangle	\$5,152	\$4,573	\$38,600	\$6,800	(\$31,800)	\$28,600
TAX INCREMENT FUND	22411090	E	5505	City-Wide	North Triangle	\$15,652	\$598	\$0	\$0	\$0	\$0
TAX INCREMENT FUND	22411090	E Total				\$20,804	\$5,171	\$38,600	\$6,800	(\$31,800)	\$28,600
TAX INCREMENT FUND	22411090 Total					(\$485,927)	(\$446,006)	(\$497,910)	(\$570,802)	(\$72,892)	(\$2,369,820)
TAX INCREMENT FUND	22411100	R	4020	City-Wide	Johnstown Rd	(\$282,006)	(\$287,990)	(\$292,300)	(\$322,300)	(\$30,000)	(\$1,338,100)
TAX INCREMENT FUND	22411100	R Total				(\$282,006)	(\$287,990)	(\$292,300)	(\$322,300)	(\$30,000)	(\$1,338,100)
TAX INCREMENT FUND	22411100	E	5205	City-Wide	Johnstown Rd	\$97,624	\$97,716	\$99,200	\$3,800	(\$95,400)	\$15,900
TAX INCREMENT FUND	22411100	E	5210	City-Wide	Johnstown Rd	\$2,833	\$2,898	\$3,500	\$0	(\$3,500)	\$0
TAX INCREMENT FUND	22411100	E	5505	City-Wide	Johnstown Rd	\$5,473	\$60,777	\$0	\$0	\$0	\$0
TAX INCREMENT FUND	22411100	E	5900	City-Wide	Johnstown Rd	\$0	\$0	\$0	\$0	\$0	\$0
TAX INCREMENT FUND	22411100	E Total				\$105,930	\$161,391	\$102,700	\$3,800	(\$98,900)	\$15,900
TAX INCREMENT FUND	22411100 Total					(\$176,076)	(\$126,599)	(\$189,600)	(\$318,500)	(\$128,900)	(\$1,322,200)
<b>TAX INCREMENT FUND Total</b>						(\$1,721,124)	(\$1,862,818)	(\$1,258,810)	(\$2,331,360)	(\$1,072,550)	(\$10,156,057)
LAW ENFORCEMENT TRUST FUND	22510000	R	4120	Public Safety	Public Safety	(\$45,591)	(\$91,912)	(\$60,000)	\$0	\$60,000	\$0
LAW ENFORCEMENT TRUST FUND	22510000	R Total				(\$45,591)	(\$91,912)	(\$60,000)	\$0	\$60,000	\$0
LAW ENFORCEMENT TRUST FUND	22510000	E	5205	Public Safety	Public Safety	\$46,591	\$6,527	\$60,000	\$40,000	(\$20,000)	\$160,000
LAW ENFORCEMENT TRUST FUND	22510000	E	5510	Public Safety	Public Safety	\$0	\$0	\$0	\$30,000	\$30,000	\$0
LAW ENFORCEMENT TRUST FUND	22510000	E	5320	Public Safety	Public Safety	\$0	\$0	\$0	\$37,000	\$37,000	\$0
LAW ENFORCEMENT TRUST FUND	22510000	E Total				\$46,591	\$6,527	\$60,000	\$107,000	\$47,000	\$160,000
LAW ENFORCEMENT TRUST FUND	22510000 Total					\$999	(\$85,385)	\$0	\$107,000	\$107,000	\$160,000
<b>LAW ENFORCEMENT TRUST FUND Total</b>						\$999	(\$85,385)	\$0	\$107,000	\$107,000	\$160,000
ENFORCE & EDUCATION FUND	22610000	R	4205	Public Safety	Public Safety	(\$1,200)	(\$1,540)	(\$1,200)	(\$2,400)	(\$1,200)	(\$10,342)
ENFORCE & EDUCATION FUND	22610000	R Total				(\$1,200)	(\$1,540)	(\$1,200)	(\$2,400)	(\$1,200)	(\$10,342)

**Appendix A Expenditure & Revenue Line Item Detail**

Fund Name	ORG	Account Type	OBJ	Department	Division	2021 Actuals	2022 Actuals	2023 Revised Budget	2024 Budget Request	2024 Vs 2023	Forecast 2025-2028
ENFORCE & EDUCATION FUND	22610000	E	5225	Public Safety	Public Safety	\$0	\$0	\$2,500	\$0	(\$2,500)	\$0
ENFORCE & EDUCATION FUND	22610000	E	5310	Public Safety	Public Safety	\$0	\$0	\$2,500	\$0	(\$2,500)	\$0
ENFORCE & EDUCATION FUND	22610000	E	5320	Public Safety	Public Safety	\$0	\$0	\$13,500	\$25,000	\$11,500	\$100,000
ENFORCE & EDUCATION FUND	22610000	E Total				\$0	\$0	\$18,500	\$25,000	\$6,500	\$100,000
ENFORCE & EDUCATION FUND	22610000 Total					(\$1,200)	(\$1,540)	\$17,300	\$22,600	\$5,300	\$89,658
ENFORCE & EDUCATION FUND Total						(\$1,200)	(\$1,540)	\$17,300	\$22,600	\$5,300	\$89,658
PARKS & REC DONATION FUND	22708000	R	4605	Parks & Rec	Parks & Rec	(\$1,300)	(\$5,750)	\$0	\$0	\$0	\$0
PARKS & REC DONATION FUND	22708000	R Total				(\$1,300)	(\$5,750)	\$0	\$0	\$0	\$0
PARKS & REC DONATION FUND	22708000 Total					(\$1,300)	(\$5,750)	\$0	\$0	\$0	\$0
PARKS & REC DONATION FUND Total						(\$1,300)	(\$5,750)	\$0	\$0	\$0	\$0
PERMANENT IMPROVEMENT FUND	22806000	E	5505	Finance	Finance	\$0	\$0	\$0	\$0	\$0	\$0
PERMANENT IMPROVEMENT FUND	22806000	E Total				\$0	\$0	\$0	\$0	\$0	\$0
PERMANENT IMPROVEMENT FUND	22806000 Total					\$0	\$0	\$0	\$0	\$0	\$0
PERMANENT IMPROVEMENT FUND	22806500	R	4100	Finance	Finance	\$0	\$0	\$0	(\$500,000)	(\$500,000)	\$0
PERMANENT IMPROVEMENT FUND	22806500	R Total				\$0	\$0	\$0	(\$500,000)	(\$500,000)	\$0
PERMANENT IMPROVEMENT FUND	22806500	E	5505	Finance	Finance	\$0	\$0	\$0	\$500,000	\$500,000	\$0
PERMANENT IMPROVEMENT FUND	22806500	E Total				\$0	\$0	\$0	\$500,000	\$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	(\$17,440)	(\$23,519)	(\$25,000)	(\$28,800)	(\$3,800)	(\$119,200)
CLERK OF COURT COMPUTER FUND	22904000	R Total				(\$17,440)	(\$23,519)	(\$25,000)	(\$28,800)	(\$3,800)	(\$119,200)
CLERK OF COURT COMPUTER FUND	22904000	E	5205	Court	Court	\$13,426	\$47,597	\$15,000	\$15,000	\$0	\$62,500
CLERK OF COURT COMPUTER FUND	22904000	E	5215	Court	Court	\$7,564	\$9,898	\$21,000	\$24,200	\$3,200	\$114,000
CLERK OF COURT COMPUTER FUND	22904000	E Total				\$20,990	\$57,496	\$36,000	\$39,200	\$3,200	\$176,500
CLERK OF COURT COMPUTER FUND	22904000 Total					\$3,550	\$33,977	\$11,000	\$10,400	(\$600)	\$57,300
CLERK OF COURT COMPUTER FUND Total						\$3,550	\$33,977	\$11,000	\$10,400	(\$600)	\$57,300
CARES ACT FUND	23006000	R	4400	Finance	CARES	(\$1,026)	\$0	\$0	\$0	\$0	\$0
CARES ACT FUND	23006000	R Total				(\$1,026)	\$0	\$0	\$0	\$0	\$0
CARES ACT FUND	23006000	E	5105	Finance	CARES	\$53,562	\$0	\$0	\$0	\$0	\$0
CARES ACT FUND	23006000	E	5110	Finance	CARES	\$4,787	\$0	\$0	\$0	\$0	\$0
CARES ACT FUND	23006000	E	5130	Finance	CARES	\$9,321	\$0	\$0	\$0	\$0	\$0
CARES ACT FUND	23006000	E	5140	Finance	CARES	\$871	\$0	\$0	\$0	\$0	\$0
CARES ACT FUND	23006000	E	5145	Finance	CARES	\$842	\$0	\$0	\$0	\$0	\$0
CARES ACT FUND	23006000	E	5205	Finance	CARES	\$52,903	\$0	\$0	\$0	\$0	\$0
CARES ACT FUND	23006000	E	5212	Finance	CARES	\$5,000	\$0	\$0	\$0	\$0	\$0
CARES ACT FUND	23006000	E	5215	Finance	CARES	\$126,006	\$0	\$0	\$0	\$0	\$0
CARES ACT FUND	23006000	E	5300	Finance	CARES	\$44,065	\$0	\$0	\$0	\$0	\$0
CARES ACT FUND	23006000	E Total				\$297,355	\$0	\$0	\$0	\$0	\$0
CARES ACT FUND	23006000 Total					\$296,329	\$0	\$0	\$0	\$0	\$0
CARES ACT FUND Total						\$296,329	\$0	\$0	\$0	\$0	\$0
COUNTY PERMISSIVE FUND	23111000	R	4115	Engineering	Engineering	(\$200,000)	\$0	\$0	\$0	\$0	\$0
COUNTY PERMISSIVE FUND	23111000	R Total				(\$200,000)	\$0	\$0	\$0	\$0	\$0
COUNTY PERMISSIVE FUND	23111000	E	5505	Engineering	Engineering	\$200,000	\$0	\$0	\$0	\$0	\$0
COUNTY PERMISSIVE FUND	23111000	E Total				\$200,000	\$0	\$0	\$0	\$0	\$0
COUNTY PERMISSIVE FUND	23111000 Total					\$0	\$0	\$0	\$0	\$0	\$0
COUNTY PERMISSIVE FUND Total						\$0	\$0	\$0	\$0	\$0	\$0
ARP FUND	23306000	R	4100	Finance	ARP	(\$1,858,441)	(\$1,873,280)	\$0	\$0	\$0	\$0

**Appendix A Expenditure & Revenue Line Item Detail**

Fund Name	ORG	Account Type	OBJ	Department	Division	2021 Actuals	2022 Actuals	2023 Revised Budget	2024 Budget Request	2024 Vs 2023	Forecast 2025-2028
ARP FUND	23306000	R Total				(\$1,858,441)	(\$1,873,280)	\$0	\$0	\$0	\$0
ARP FUND	23306000	E	5212	Finance	ARP	\$0	\$0	\$50,000	\$50,882	\$882	\$0
ARP FUND	23306000	E	5505	Finance	ARP	\$0	\$161,156	\$600,000	\$500,000	(\$100,000)	\$0
ARP FUND	23306000	E	5213	Finance	ARP	\$0	\$0	\$1,979,408	\$0	(\$1,979,408)	\$0
ARP FUND	23306000	E Total				\$0	\$161,156	\$2,629,408	\$550,882	(\$2,078,526)	\$0
ARP FUND	23306000 Total					(\$1,858,441)	(\$1,712,124)	\$2,629,408	\$550,882	(\$2,078,526)	\$0
ARP FUND	23306800	E	5205	Finance	ARP Loss In Revenue	\$25,213	\$121,433	\$0	\$0	\$0	\$0
ARP FUND	23306800	E	5215	Finance	ARP Loss In Revenue	\$35,470	\$23,494	\$0	\$0	\$0	\$0
ARP FUND	23306800	E	5225	Finance	ARP Loss In Revenue	\$9,125	\$20,875	\$0	\$0	\$0	\$0
ARP FUND	23306800	E	5500	Finance	ARP Loss In Revenue	\$0	\$21,342	\$0	\$0	\$0	\$0
ARP FUND	23306800	E Total				\$69,808	\$187,144	\$0	\$0	\$0	\$0
ARP FUND	23306800 Total					\$69,808	\$187,144	\$0	\$0	\$0	\$0
ARP FUND Total						(\$1,788,633)	(\$1,524,980)	\$2,629,408	\$550,882	(\$2,078,526)	\$0
COURT COMPUTERIZATION FUND	23404000	R	4205	Court	Court	(\$6,542)	(\$8,763)	(\$7,000)	(\$10,800)	(\$3,800)	(\$43,200)
COURT COMPUTERIZATION FUND	23404000	R Total				(\$6,542)	(\$8,763)	(\$7,000)	(\$10,800)	(\$3,800)	(\$43,200)
COURT COMPUTERIZATION FUND	23404000	E	5215	Court	Court	\$1,740	\$1,740	\$2,800	\$2,200	(\$600)	\$9,400
COURT COMPUTERIZATION FUND	23404000	E Total				\$1,740	\$1,740	\$2,800	\$2,200	(\$600)	\$9,400
COURT COMPUTERIZATION FUND	23404000 Total					(\$4,802)	(\$7,023)	(\$4,200)	(\$8,600)	(\$4,400)	(\$33,800)
COURT COMPUTERIZATION FUND Total						(\$4,802)	(\$7,023)	(\$4,200)	(\$8,600)	(\$4,400)	(\$33,800)
FED LAW ENFORCE TRUST FUND	23510000	R	4120	Public Safety	Public Safety	\$0	(\$3,274)	(\$10,000)	\$0	\$10,000	\$0
FED LAW ENFORCE TRUST FUND	23510000	R	4400	Public Safety	Public Safety	(\$2,987)	(\$67)	\$0	\$0	\$0	\$0
FED LAW ENFORCE TRUST FUND	23510000	R Total				(\$2,987)	(\$3,340)	(\$10,000)	\$0	\$10,000	\$0
FED LAW ENFORCE TRUST FUND	23510000	E	5205	Public Safety	Public Safety	\$13,483	\$980	\$10,000	\$10,000	\$0	\$43,091
FED LAW ENFORCE TRUST FUND	23510000	E	5510	Public Safety	Public Safety	\$0	\$30,000	\$0	\$0	\$0	\$0
FED LAW ENFORCE TRUST FUND	23510000	E Total				\$13,483	\$30,980	\$10,000	\$10,000	\$0	\$43,091
FED LAW ENFORCE TRUST FUND	23510000 Total					\$10,496	\$27,640	\$0	\$10,000	\$10,000	\$43,091
FED LAW ENFORCE TRUST FUND Total						\$10,496	\$27,640	\$0	\$10,000	\$10,000	\$43,091
TREASURY EQUIT SHARE FUND	23610000	R	4120	Public Safety	Public Safety	(\$27,219)	(\$70,388)	(\$55,000)	\$0	\$55,000	\$0
TREASURY EQUIT SHARE FUND	23610000	R	4400	Public Safety	Public Safety	(\$6,285)	(\$529)	\$0	\$0	\$0	\$0
TREASURY EQUIT SHARE FUND	23610000	R Total				(\$33,505)	(\$70,916)	(\$55,000)	\$0	\$55,000	\$0
TREASURY EQUIT SHARE FUND	23610000	E	5320	Public Safety	Public Safety	\$73,740	\$66,756	\$55,000	\$25,000	(\$30,000)	\$107,725
TREASURY EQUIT SHARE FUND	23610000	E Total				\$73,740	\$66,756	\$55,000	\$25,000	(\$30,000)	\$107,725
TREASURY EQUIT SHARE FUND	23610000 Total					\$40,236	(\$4,160)	\$0	\$25,000	\$25,000	\$107,725
TREASURY EQUIT SHARE FUND Total						\$40,236	(\$4,160)	\$0	\$25,000	\$25,000	\$107,725
AG PEACE OFFICER TRAIN FUND	23710000	R	4100	Public Safety	Public Safety	(\$5,000)	(\$32,804)	(\$32,000)	\$0	\$32,000	\$0
AG PEACE OFFICER TRAIN FUND	23710000	R Total				(\$5,000)	(\$32,804)	(\$32,000)	\$0	\$32,000	\$0
AG PEACE OFFICER TRAIN FUND	23710000	E	5225	Public Safety	Public Safety	\$0	\$0	\$32,000	\$23,000	(\$9,000)	\$99,110
AG PEACE OFFICER TRAIN FUND	23710000	E Total				\$0	\$0	\$32,000	\$23,000	(\$9,000)	\$99,110
AG PEACE OFFICER TRAIN FUND	23710000 Total					(\$5,000)	(\$32,804)	\$0	\$23,000	\$23,000	\$99,110
AG PEACE OFFICER TRAIN FUND Total						(\$5,000)	(\$32,804)	\$0	\$23,000	\$23,000	\$99,110
PUBLIC SAFETY FUND	24010000	R	4000	Public Safety	Publiic Safety	(\$1,309,066)	(\$1,332,545)	(\$1,436,750)	(\$1,280,700)	\$156,050	(\$6,342,530)
PUBLIC SAFETY FUND	24010000	R	4005	Public Safety	Publiic Safety	\$22,912	\$46,509	\$28,586	\$38,415	\$9,829	\$190,268
PUBLIC SAFETY FUND	24010000	R	4210	Public Safety	Publiic Safety	(\$18,251)	(\$14,286)	(\$14,954)	(\$1,200)	\$13,754	(\$57,200)
PUBLIC SAFETY FUND	24010000	R Total				(\$1,304,405)	(\$1,300,322)	(\$1,423,118)	(\$1,243,485)	\$179,633	(\$6,209,462)
PUBLIC SAFETY FUND	24010000 Total					(\$1,304,405)	(\$1,300,322)	(\$1,423,118)	(\$1,243,485)	\$179,633	(\$6,209,462)
PUBLIC SAFETY FUND	24010110	R	4300	Public Safety	Police	(\$121,303)	(\$176,220)	(\$250,843)	(\$250,843)	\$0	(\$1,080,916)
PUBLIC SAFETY FUND	24010110	R Total				(\$121,303)	(\$176,220)	(\$250,843)	(\$250,843)	\$0	(\$1,080,916)

**Appendix A Expenditure & Revenue Line Item Detail**

Fund Name	ORG	Account Type	OBJ	Department	Division	2021 Actuals	2022 Actuals	2023 Revised Budget	2024 Budget Request	2024 Vs 2023	Forecast 2025-2028
PUBLIC SAFETY FUND	24010110	E	5105	Public Safety	Police	\$283,858	\$369,509	\$435,238	\$473,634	\$38,396	\$2,468,473
PUBLIC SAFETY FUND	24010110	E	5115	Public Safety	Police	\$9,879	\$1,276	\$5,500	\$5,500	\$0	\$22,000
PUBLIC SAFETY FUND	24010110	E	5135	Public Safety	Police	\$80,511	\$76,657	\$96,325	\$78,864	(\$17,461)	\$470,860
PUBLIC SAFETY FUND	24010110	E	5140	Public Safety	Police	\$4,350	\$5,562	\$8,815	\$9,017	\$202	\$39,791
PUBLIC SAFETY FUND	24010110	E	5145	Public Safety	Police	\$4,209	\$5,283	\$6,322	\$6,923	\$601	\$47,104
PUBLIC SAFETY FUND	24010110	E	5150	Public Safety	Police	\$908	\$0	\$3,000	\$6,000	\$3,000	\$24,000
PUBLIC SAFETY FUND	24010110	E	5160	Public Safety	Police	\$82	\$103	\$120	\$136	\$16	\$544
PUBLIC SAFETY FUND	24010110	E	5225	Public Safety	Police	\$3,684	\$3,293	\$6,500	\$6,000	(\$500)	\$20,919
PUBLIC SAFETY FUND	24010110	E	5900	Public Safety	Police	\$816,470	\$917,905	\$967,553	\$1,059,954	\$92,401	\$4,761,258
PUBLIC SAFETY FUND	24010110	E	5310	Public Safety	Police	\$0	\$0	\$0	\$100	\$100	\$400
PUBLIC SAFETY FUND	24010110	E Total				\$1,203,952	\$1,379,586	\$1,529,373	\$1,646,128	\$116,755	\$7,855,349
PUBLIC SAFETY FUND	24010110 Total					\$1,082,649	\$1,203,367	\$1,278,530	\$1,395,285	\$116,755	\$6,774,433
PUBLIC SAFETY FUND	24010120	E	5105	Public Safety	General Admin	\$0	\$0	\$87,428	\$58,971	(\$28,457)	\$260,311
PUBLIC SAFETY FUND	24010120	E	5130	Public Safety	General Admin	\$0	\$0	\$12,143	\$0	(\$12,143)	\$0
PUBLIC SAFETY FUND	24010120	E	5135	Public Safety	General Admin	\$0	\$0	\$41,648	\$16,431	(\$25,217)	\$76,961
PUBLIC SAFETY FUND	24010120	E	5140	Public Safety	General Admin	\$0	\$0	\$1,749	\$0	(\$1,749)	\$0
PUBLIC SAFETY FUND	24010120	E	5145	Public Safety	General Admin	\$0	\$0	\$1,239	\$0	(\$1,239)	\$0
PUBLIC SAFETY FUND	24010120	E	5160	Public Safety	General Admin	\$0	\$0	\$54	\$24	(\$30)	\$96
PUBLIC SAFETY FUND	24010120	E Total				\$0	\$0	\$144,261	\$75,426	(\$68,835)	\$337,368
PUBLIC SAFETY FUND	24010120 Total					\$0	\$0	\$144,261	\$75,426	(\$68,835)	\$337,368
PUBLIC SAFETY FUND Total						(\$221,756)	(\$96,955)	(\$327)	\$227,226	\$227,553	\$902,339
RIGHT OF WAY FUND	24111000	R	4205	Public Service	Public Service	(\$65,000)	(\$76,778)	(\$60,000)	(\$70,000)	(\$10,000)	(\$280,000)
RIGHT OF WAY FUND	24111000	R Total				(\$65,000)	(\$76,778)	(\$60,000)	(\$70,000)	(\$10,000)	(\$280,000)
RIGHT OF WAY FUND	24111000	E	5210	Public Service	Public Service	\$20,972	\$10,510	\$70,000	\$70,000	\$0	\$280,000
RIGHT OF WAY FUND	24111000	E Total				\$20,972	\$10,510	\$70,000	\$70,000	\$0	\$280,000
RIGHT OF WAY FUND	24111000 Total					(\$44,028)	(\$66,268)	\$10,000	\$0	(\$10,000)	\$0
RIGHT OF WAY FUND Total						(\$44,028)	(\$66,268)	\$10,000	\$0	(\$10,000)	\$0
PARKS & RECREATION FUND	24208000	R	4000	Parks & Rec	Parks & Rec	(\$604,184)	(\$841,607)	(\$1,026,250)	(\$1,067,250)	(\$41,000)	(\$4,530,380)
PARKS & RECREATION FUND	24208000	R	4005	Parks & Rec	Parks & Rec	\$10,575	\$29,374	\$20,418	\$32,015	\$11,597	\$135,920
PARKS & RECREATION FUND	24208000	R	4210	Parks & Rec	Parks & Rec	(\$8,424)	(\$9,023)	(\$10,681)	(\$10,000)	\$681	(\$40,000)
PARKS & RECREATION FUND	24208000	R Total				(\$602,033)	(\$821,256)	(\$1,016,513)	(\$1,045,235)	(\$28,722)	(\$4,434,460)
PARKS & RECREATION FUND	24208000 Total					(\$602,033)	(\$821,256)	(\$1,016,513)	(\$1,045,235)	(\$28,722)	(\$4,434,460)
PARKS & RECREATION FUND	24208310	E	5105	Parks & Rec	Parks Services	\$35,845	\$44,486	\$79,583	\$86,843	\$7,260	\$383,147
PARKS & RECREATION FUND	24208310	E	5115	Parks & Rec	Parks Services	\$72	\$618	\$100	\$5,000	\$4,900	\$400
PARKS & RECREATION FUND	24208310	E	5130	Parks & Rec	Parks Services	\$4,909	\$6,450	\$11,083	\$12,731	\$1,648	\$53,189
PARKS & RECREATION FUND	24208310	E	5135	Parks & Rec	Parks Services	\$1,102	\$7,544	\$18,499	\$16,163	(\$2,336)	\$75,139
PARKS & RECREATION FUND	24208310	E	5140	Parks & Rec	Parks Services	\$544	\$686	\$1,606	\$1,850	\$244	\$7,738
PARKS & RECREATION FUND	24208310	E	5145	Parks & Rec	Parks Services	\$526	\$689	\$1,152	\$1,324	\$172	\$5,532
PARKS & RECREATION FUND	24208310	E	5150	Parks & Rec	Parks Services	\$600	\$600	\$600	\$1,200	\$600	\$4,800
PARKS & RECREATION FUND	24208310	E	5160	Parks & Rec	Parks Services	\$15	\$23	\$65	\$40	(\$25)	\$160
PARKS & RECREATION FUND	24208310	E Total				\$43,612	\$61,096	\$112,688	\$125,151	\$12,463	\$530,105
PARKS & RECREATION FUND	24208310 Total					\$43,612	\$61,096	\$112,688	\$125,151	\$12,463	\$530,105
PARKS & RECREATION FUND	24208320	R	4300	Parks & Rec	Recreation Programs	(\$92,125)	\$0	\$0	\$0	\$0	\$0
PARKS & RECREATION FUND	24208320	R	4605	Parks & Rec	Recreation Programs	(\$6,250)	\$0	\$0	\$0	\$0	\$0
PARKS & RECREATION FUND	24208320	R Total				(\$98,375)	\$0	\$0	\$0	\$0	\$0
PARKS & RECREATION FUND	24208320	E	5105	Parks & Rec	Recreation Programs	\$131,804	\$0	\$92,815	\$194,804	\$101,989	\$859,388
PARKS & RECREATION FUND	24208320	E	5110	Parks & Rec	Recreation Programs	\$49,379	\$0	\$0	\$0	\$0	\$0

**Appendix A Expenditure & Revenue Line Item Detail**

Fund Name	ORG	Account Type	OBJ	Department	Division	2021 Actuals	2022 Actuals	2023 Revised Budget	2024 Budget Request	2024 Vs 2023	Forecast 2025-2028
PARKS & RECREATION FUND	24208320	E	5115	Parks & Rec	Recreation Programs	\$1,118	\$0	\$500	\$500	\$0	\$2,000
PARKS & RECREATION FUND	24208320	E	5130	Parks & Rec	Recreation Programs	\$25,263	\$0	\$12,976	\$27,197	\$14,221	\$120,081
PARKS & RECREATION FUND	24208320	E	5135	Parks & Rec	Recreation Programs	\$30,357	\$0	\$20,172	\$30,030	\$9,858	\$133,586
PARKS & RECREATION FUND	24208320	E	5140	Parks & Rec	Recreation Programs	\$2,726	\$0	\$1,532	\$3,906	\$2,374	\$17,254
PARKS & RECREATION FUND	24208320	E	5145	Parks & Rec	Recreation Programs	\$2,588	\$0	\$1,342	\$2,802	\$1,460	\$12,367
PARKS & RECREATION FUND	24208320	E	5160	Parks & Rec	Recreation Programs	\$75	\$0	\$49	\$77	\$28	\$308
PARKS & RECREATION FUND	24208320	E	5205	Parks & Rec	Recreation Programs	\$111,205	\$2,536	\$0	\$0	\$0	\$0
PARKS & RECREATION FUND	24208320	E	5210	Parks & Rec	Recreation Programs	\$4,937	\$8,832	\$0	\$0	\$0	\$0
PARKS & RECREATION FUND	24208320	E	5215	Parks & Rec	Recreation Programs	\$1,550	\$0	\$0	\$0	\$0	\$0
PARKS & RECREATION FUND	24208320	E	5300	Parks & Rec	Recreation Programs	\$18,413	\$6,160	\$0	\$0	\$0	\$0
PARKS & RECREATION FUND	24208320	E	5310	Parks & Rec	Recreation Programs	\$2,432	\$450	\$0	\$0	\$0	\$0
PARKS & RECREATION FUND	24208320	E	5325	Parks & Rec	Recreation Programs	\$439	\$0	\$0	\$0	\$0	\$0
PARKS & RECREATION FUND	24208320	<b>E Total</b>				\$382,287	\$17,979	\$129,386	\$259,316	\$129,930	\$1,144,984
PARKS & RECREATION FUND	24208320 Total					\$283,911	\$17,979	\$129,386	\$259,316	\$129,930	\$1,144,984
PARKS & RECREATION FUND	24208330	R	4025	Parks & Rec	Golf Course	(\$16)	(\$36)	\$0	\$0	\$0	\$0
PARKS & RECREATION FUND	24208330	R	4320	Parks & Rec	Golf Course	(\$143,734)	(\$146,427)	(\$110,000)	(\$148,000)	(\$38,000)	(\$592,000)
PARKS & RECREATION FUND	24208330	R	4325	Parks & Rec	Golf Course	(\$328,688)	(\$345,299)	(\$260,000)	(\$300,000)	(\$40,000)	(\$1,200,000)
PARKS & RECREATION FUND	24208330	<b>R Total</b>				(\$472,438)	(\$491,761)	(\$370,000)	(\$448,000)	(\$78,000)	(\$1,792,000)
PARKS & RECREATION FUND	24208330	E	5105	Parks & Rec	Golf Course	\$93,982	\$113,976	\$127,178	\$195,417	\$68,239	\$862,209
PARKS & RECREATION FUND	24208330	E	5110	Parks & Rec	Golf Course	\$77,781	\$102,032	\$169,573	\$125,242	(\$44,331)	\$349,397
PARKS & RECREATION FUND	24208330	E	5115	Parks & Rec	Golf Course	\$9,076	\$11,389	\$10,000	\$10,000	\$0	\$40,000
PARKS & RECREATION FUND	24208330	E	5130	Parks & Rec	Golf Course	\$24,979	\$31,696	\$42,696	\$46,125	\$3,429	\$174,604
PARKS & RECREATION FUND	24208330	E	5135	Parks & Rec	Golf Course	\$13,065	\$13,937	\$14,214	\$45,226	\$31,012	\$212,495
PARKS & RECREATION FUND	24208330	E	5140	Parks & Rec	Golf Course	\$2,700	\$3,411	\$6,558	\$6,577	\$19	\$23,610
PARKS & RECREATION FUND	24208330	E	5145	Parks & Rec	Golf Course	\$2,611	\$3,286	\$4,443	\$4,768	\$325	\$18,040
PARKS & RECREATION FUND	24208330	E	5160	Parks & Rec	Golf Course	\$100	\$78	\$180	\$90	(\$90)	\$360
PARKS & RECREATION FUND	24208330	E	5205	Parks & Rec	Golf Course	\$28,610	\$50,405	\$63,430	\$102,000	\$38,570	\$360,000
PARKS & RECREATION FUND	24208330	E	5210	Parks & Rec	Golf Course	\$414	\$500	\$750	\$200	(\$550)	\$800
PARKS & RECREATION FUND	24208330	E	5215	Parks & Rec	Golf Course	\$1,870	\$1,657	\$2,500	\$3,500	\$1,000	\$12,000
PARKS & RECREATION FUND	24208330	E	5220	Parks & Rec	Golf Course	\$7,480	\$9,137	\$9,000	\$0	(\$9,000)	\$0
PARKS & RECREATION FUND	24208330	E	5300	Parks & Rec	Golf Course	\$47,415	\$58,880	\$73,624	\$85,500	\$11,876	\$342,000
PARKS & RECREATION FUND	24208330	E	5325	Parks & Rec	Golf Course	\$13,862	\$15,038	\$12,581	\$23,400	\$10,819	\$104,000
PARKS & RECREATION FUND	24208330	E	5320	Parks & Rec	Golf Course	\$0	\$0	\$3,115	\$0	(\$3,115)	\$0
PARKS & RECREATION FUND	24208330	<b>E Total</b>				\$323,945	\$415,420	\$539,842	\$648,045	\$108,203	\$2,499,515
PARKS & RECREATION FUND	24208330 Total					(\$148,492)	(\$76,341)	\$169,842	\$200,045	\$30,203	\$707,515
PARKS & RECREATION FUND	24208340	R	4300	Parks & Rec	Senior Services	(\$11,491)	(\$36,470)	(\$35,000)	(\$40,000)	(\$5,000)	(\$160,000)
PARKS & RECREATION FUND	24208340	R	4600	Parks & Rec	Senior Services	(\$585)	(\$960)	\$0	\$0	\$0	\$0
PARKS & RECREATION FUND	24208340	<b>R Total</b>				(\$12,076)	(\$37,430)	(\$35,000)	(\$40,000)	(\$5,000)	(\$160,000)
PARKS & RECREATION FUND	24208340	E	5105	Parks & Rec	Senior Services	\$74,144	\$82,734	\$114,453	\$120,275	\$5,822	\$530,843
PARKS & RECREATION FUND	24208340	E	5110	Parks & Rec	Senior Services	\$14,417	\$7,266	\$33,450	\$22,098	(\$11,352)	\$97,591
PARKS & RECREATION FUND	24208340	E	5115	Parks & Rec	Senior Services	\$2,114	\$1,313	\$1,500	\$1,500	\$0	\$6,000
PARKS & RECREATION FUND	24208340	E	5130	Parks & Rec	Senior Services	\$12,638	\$12,421	\$20,665	\$20,032	(\$633)	\$88,382
PARKS & RECREATION FUND	24208340	E	5135	Parks & Rec	Senior Services	\$28,866	\$15,171	\$13,618	\$25,401	\$11,783	\$118,249
PARKS & RECREATION FUND	24208340	E	5140	Parks & Rec	Senior Services	\$1,372	\$1,345	\$2,989	\$2,872	(\$117)	\$12,673
PARKS & RECREATION FUND	24208340	E	5145	Parks & Rec	Senior Services	\$1,289	\$1,287	\$2,147	\$2,067	(\$80)	\$9,119
PARKS & RECREATION FUND	24208340	E	5160	Parks & Rec	Senior Services	\$49	\$55	\$90	\$90	\$0	\$360
PARKS & RECREATION FUND	24208340	E	5205	Parks & Rec	Senior Services	\$1,949	\$6,516	\$18,000	\$31,000	\$13,000	\$120,000

**Appendix A Expenditure & Revenue Line Item Detail**

Fund Name	ORG	Account Type	OBJ	Department	Division	2021 Actuals	2022 Actuals	2023 Revised Budget	2024 Budget Request	2024 Vs 2023	Forecast 2025-2028
PARKS & RECREATION FUND	24208340	E	5210	Parks & Rec	Senior Services	\$0	\$1,912	\$5,000	\$3,000	(\$2,000)	\$12,000
PARKS & RECREATION FUND	24208340	E	5215	Parks & Rec	Senior Services	\$300	\$300	\$500	\$500	\$0	\$2,000
PARKS & RECREATION FUND	24208340	E	5300	Parks & Rec	Senior Services	\$5,608	\$9,432	\$10,500	\$16,200	\$5,700	\$64,800
PARKS & RECREATION FUND	24208340	E	5310	Parks & Rec	Senior Services	\$768	\$19	\$750	\$750	\$0	\$3,000
PARKS & RECREATION FUND	24208340	E Total				\$143,512	\$139,773	\$223,662	\$245,785	\$22,123	\$1,065,017
PARKS & RECREATION FUND	24208340 Total					\$131,436	\$102,343	\$188,662	\$205,785	\$17,123	\$905,017
PARKS & RECREATION FUND	24208370	R	4025	Parks & Rec	Gahanna Swim Club	\$0	\$0	\$0	\$0	\$0	\$0
PARKS & RECREATION FUND	24208370	R	4320	Parks & Rec	Gahanna Swim Club	(\$26,344)	(\$32,377)	(\$35,000)	(\$30,000)	\$5,000	(\$120,000)
PARKS & RECREATION FUND	24208370	R	4325	Parks & Rec	Gahanna Swim Club	(\$103,995)	(\$108,410)	(\$150,000)	(\$90,000)	\$60,000	(\$360,000)
PARKS & RECREATION FUND	24208370	R	4515	Parks & Rec	Gahanna Swim Club	\$0	(\$1,116)	\$0	\$0	\$0	\$0
PARKS & RECREATION FUND	24208370	R Total				(\$130,339)	(\$141,903)	(\$185,000)	(\$120,000)	\$65,000	(\$480,000)
PARKS & RECREATION FUND	24208370	E	5105	Parks & Rec	Gahanna Swim Club	\$29,573	\$30,736	\$37,201	\$38,583	\$1,382	\$170,296
PARKS & RECREATION FUND	24208370	E	5110	Parks & Rec	Gahanna Swim Club	\$104,473	\$155,464	\$183,844	\$242,284	\$58,440	\$727,498
PARKS & RECREATION FUND	24208370	E	5115	Parks & Rec	Gahanna Swim Club	\$0	\$6,811	\$8,300	\$9,000	\$700	\$33,200
PARKS & RECREATION FUND	24208370	E	5130	Parks & Rec	Gahanna Swim Club	\$18,715	\$26,988	\$32,075	\$40,548	\$8,473	\$130,208
PARKS & RECREATION FUND	24208370	E	5135	Parks & Rec	Gahanna Swim Club	\$6,881	\$9,234	\$14,115	\$13,205	(\$910)	\$61,825
PARKS & RECREATION FUND	24208370	E	5140	Parks & Rec	Gahanna Swim Club	\$2,005	\$2,895	\$4,587	\$5,798	\$1,211	\$15,160
PARKS & RECREATION FUND	24208370	E	5145	Parks & Rec	Gahanna Swim Club	\$1,925	\$2,761	\$3,317	\$4,191	\$874	\$13,451
PARKS & RECREATION FUND	24208370	E	5150	Parks & Rec	Gahanna Swim Club	\$360	\$2,000	\$2,500	\$5,500	\$3,000	\$22,000
PARKS & RECREATION FUND	24208370	E	5160	Parks & Rec	Gahanna Swim Club	\$17	\$15	\$35	\$35	\$0	\$140
PARKS & RECREATION FUND	24208370	E	5205	Parks & Rec	Gahanna Swim Club	\$29,113	\$47,761	\$47,000	\$27,000	(\$20,000)	\$92,000
PARKS & RECREATION FUND	24208370	E	5210	Parks & Rec	Gahanna Swim Club	\$424	\$2,101	\$2,500	\$2,500	\$0	\$10,000
PARKS & RECREATION FUND	24208370	E	5225	Parks & Rec	Gahanna Swim Club	\$0	\$1,468	\$4,250	\$2,500	(\$1,750)	\$10,000
PARKS & RECREATION FUND	24208370	E	5300	Parks & Rec	Gahanna Swim Club	\$68,569	\$64,599	\$75,000	\$138,250	\$63,250	\$553,000
PARKS & RECREATION FUND	24208370	E	5325	Parks & Rec	Gahanna Swim Club	\$35,940	\$57,467	\$60,000	\$83,600	\$23,600	\$300,000
PARKS & RECREATION FUND	24208370	E Total				\$297,994	\$410,300	\$474,724	\$612,994	\$138,270	\$2,138,778
PARKS & RECREATION FUND	24208370 Total					\$167,655	\$268,397	\$289,724	\$492,994	\$203,270	\$1,658,778
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	(\$14,744)	(\$14,507)	(\$16,000)	(\$16,000)	\$0	(\$64,000)
PARKS & RECREATION FUND	24208380	R	4325	Parks & Rec	Hunters Ridge Pool	(\$244,811)	(\$242,302)	(\$255,000)	(\$250,000)	\$5,000	(\$1,020,000)
PARKS & RECREATION FUND	24208380	R Total				(\$259,555)	(\$256,808)	(\$271,000)	(\$266,000)	\$5,000	(\$1,084,000)
PARKS & RECREATION FUND	24208380	E	5105	Parks & Rec	Hunters Ridge Pool	\$19,645	\$20,490	\$24,801	\$25,722	\$921	\$113,527
PARKS & RECREATION FUND	24208380	E	5110	Parks & Rec	Hunters Ridge Pool	\$69,844	\$103,758	\$122,563	\$165,189	\$42,626	\$485,000
PARKS & RECREATION FUND	24208380	E	5115	Parks & Rec	Hunters Ridge Pool	\$0	\$4,541	\$5,200	\$6,000	\$800	\$20,800
PARKS & RECREATION FUND	24208380	E	5130	Parks & Rec	Hunters Ridge Pool	\$12,504	\$18,008	\$21,337	\$27,546	\$6,209	\$86,619
PARKS & RECREATION FUND	24208380	E	5135	Parks & Rec	Hunters Ridge Pool	\$4,558	\$6,156	\$9,417	\$8,808	(\$609)	\$41,238
PARKS & RECREATION FUND	24208380	E	5140	Parks & Rec	Hunters Ridge Pool	\$1,340	\$1,932	\$3,052	\$3,939	\$887	\$10,085
PARKS & RECREATION FUND	24208380	E	5145	Parks & Rec	Hunters Ridge Pool	\$1,287	\$1,842	\$2,208	\$2,847	\$639	\$8,946
PARKS & RECREATION FUND	24208380	E	5150	Parks & Rec	Hunters Ridge Pool	\$2,240	\$2,500	\$2,500	\$4,000	\$1,500	\$16,000
PARKS & RECREATION FUND	24208380	E	5160	Parks & Rec	Hunters Ridge Pool	\$11	\$10	\$25	\$25	\$0	\$100
PARKS & RECREATION FUND	24208380	E	5205	Parks & Rec	Hunters Ridge Pool	\$10,717	\$20,725	\$36,400	\$16,000	(\$20,400)	\$60,000
PARKS & RECREATION FUND	24208380	E	5210	Parks & Rec	Hunters Ridge Pool	\$421	\$2,600	\$2,500	\$2,500	\$0	\$10,000
PARKS & RECREATION FUND	24208380	E	5215	Parks & Rec	Hunters Ridge Pool	\$500	\$500	\$2,000	\$7,900	\$5,900	\$30,400
PARKS & RECREATION FUND	24208380	E	5225	Parks & Rec	Hunters Ridge Pool	\$0	\$1,404	\$4,250	\$2,500	(\$1,750)	\$10,000
PARKS & RECREATION FUND	24208380	E	5300	Parks & Rec	Hunters Ridge Pool	\$45,380	\$28,345	\$37,165	\$62,500	\$25,335	\$250,000
PARKS & RECREATION FUND	24208380	E	5325	Parks & Rec	Hunters Ridge Pool	\$15,354	\$16,422	\$21,835	\$26,800	\$4,965	\$116,000
PARKS & RECREATION FUND	24208380	E Total				\$183,801	\$229,233	\$295,253	\$362,276	\$67,023	\$1,258,715

**Appendix A Expenditure & Revenue Line Item Detail**

Fund Name	ORG	Account Type	OBJ	Department	Division	2021 Actuals	2022 Actuals	2023 Revised Budget	2024 Budget Request	2024 Vs 2023	Forecast 2025-2028
PARKS & RECREATION FUND	24208380 Total					(\$75,753)	(\$27,575)	\$24,253	\$96,276	\$72,023	\$174,715
PARKS & RECREATION FUND	24208400	R	4300	Parks & Rec	Camps	(\$105,511)	(\$214,232)	(\$250,000)	(\$250,000)	\$0	(\$1,000,000)
PARKS & RECREATION FUND	24208400	R Total				(\$105,511)	(\$214,232)	(\$250,000)	(\$250,000)	\$0	(\$1,000,000)
PARKS & RECREATION FUND	24208400	E	5105	Parks & Rec	Camps	\$61,303	\$105,134	\$92,864	\$98,740	\$5,876	\$435,710
PARKS & RECREATION FUND	24208400	E	5110	Parks & Rec	Camps	\$70,427	\$93,793	\$175,000	\$207,000	\$32,000	\$700,000
PARKS & RECREATION FUND	24208400	E	5115	Parks & Rec	Camps	\$1,037	\$3,100	\$4,500	\$4,500	\$0	\$18,000
PARKS & RECREATION FUND	24208400	E	5130	Parks & Rec	Camps	\$18,543	\$28,047	\$38,053	\$43,356	\$5,303	\$161,226
PARKS & RECREATION FUND	24208400	E	5135	Parks & Rec	Camps	\$18,233	\$34,100	\$36,282	\$40,773	\$4,491	\$193,251
PARKS & RECREATION FUND	24208400	E	5140	Parks & Rec	Camps	\$1,986	\$3,007	\$5,448	\$6,184	\$736	\$19,498
PARKS & RECREATION FUND	24208400	E	5145	Parks & Rec	Camps	\$1,910	\$2,879	\$3,924	\$4,468	\$544	\$16,599
PARKS & RECREATION FUND	24208400	E	5150	Parks & Rec	Camps	\$0	\$0	\$2,000	\$4,000	\$2,000	\$16,000
PARKS & RECREATION FUND	24208400	E	5160	Parks & Rec	Camps	\$53	\$55	\$41	\$43	\$2	\$172
PARKS & RECREATION FUND	24208400	E	5205	Parks & Rec	Camps	\$5,077	\$13,006	\$20,000	\$22,000	\$2,000	\$88,000
PARKS & RECREATION FUND	24208400	E	5210	Parks & Rec	Camps	\$0	\$1,000	\$3,500	\$3,500	\$0	\$14,000
PARKS & RECREATION FUND	24208400	E	5215	Parks & Rec	Camps	\$2,754	\$3,000	\$1,500	\$1,500	\$0	\$6,000
PARKS & RECREATION FUND	24208400	E	5225	Parks & Rec	Camps	\$0	\$290	\$1,100	\$1,500	\$400	\$6,000
PARKS & RECREATION FUND	24208400	E	5300	Parks & Rec	Camps	\$6,347	\$10,273	\$10,000	\$12,000	\$2,000	\$54,000
PARKS & RECREATION FUND	24208400	E	5325	Parks & Rec	Camps	\$1,143	\$2,231	\$2,400	\$2,800	\$400	\$9,600
PARKS & RECREATION FUND	24208400	E Total				\$188,812	\$299,916	\$396,612	\$452,364	\$55,752	\$1,738,056
PARKS & RECREATION FUND	24208400 Total					\$83,302	\$85,684	\$146,612	\$202,364	\$55,752	\$738,056
PARKS & RECREATION FUND Total						(\$116,362)	(\$389,674)	\$44,654	\$536,696	\$492,042	\$1,424,710
PUBLIC SERVICE FUND	24311000	R	4000	Public Service	Public Service	(\$1,443,329)	(\$1,332,545)	(\$1,642,000)	\$0	\$1,642,000	\$0
PUBLIC SERVICE FUND	24311000	R	4005	Public Service	Public Service	\$25,262	\$46,509	\$32,669	\$0	(\$32,669)	\$0
PUBLIC SERVICE FUND	24311000	R	4210	Public Service	Public Service	(\$20,123)	(\$14,286)	(\$17,090)	\$0	\$17,090	\$0
PUBLIC SERVICE FUND	24311000	R Total				(\$1,438,190)	(\$1,300,322)	(\$1,626,421)	\$0	\$1,626,421	\$0
PUBLIC SERVICE FUND	24311000 Total					(\$1,438,190)	(\$1,300,322)	(\$1,626,421)	\$0	\$1,626,421	\$0
PUBLIC SERVICE FUND	24311400	R	4205	Public Service	Public Service	(\$528,274)	\$0	\$0	\$0	\$0	\$0
PUBLIC SERVICE FUND	24311400	R	4515	Public Service	Public Service	(\$29,272)	(\$982)	\$0	\$0	\$0	\$0
PUBLIC SERVICE FUND	24311400	R Total				(\$557,546)	(\$982)	\$0	\$0	\$0	\$0
PUBLIC SERVICE FUND	24311400	E	5105	Public Service	General Services	\$103,441	\$0	\$0	\$0	\$0	\$0
PUBLIC SERVICE FUND	24311400	E	5115	Public Service	General Services	\$140	\$0	\$0	\$0	\$0	\$0
PUBLIC SERVICE FUND	24311400	E	5130	Public Service	General Services	\$14,318	\$0	\$0	\$0	\$0	\$0
PUBLIC SERVICE FUND	24311400	E	5135	Public Service	General Services	\$20,231	(\$530)	\$0	\$0	\$0	\$0
PUBLIC SERVICE FUND	24311400	E	5140	Public Service	General Services	\$1,532	\$0	\$0	\$0	\$0	\$0
PUBLIC SERVICE FUND	24311400	E	5145	Public Service	General Services	\$1,453	\$0	\$0	\$0	\$0	\$0
PUBLIC SERVICE FUND	24311400	E	5160	Public Service	General Services	\$45	\$0	\$0	\$0	\$0	\$0
PUBLIC SERVICE FUND	24311400	E	5205	Public Service	General Services	\$621,577	\$8,956	\$0	\$0	\$0	\$0
PUBLIC SERVICE FUND	24311400	E	5215	Public Service	General Services	\$1,089	\$0	\$0	\$0	\$0	\$0
PUBLIC SERVICE FUND	24311400	E	5220	Public Service	General Services	\$63,483	\$4,019	\$0	\$0	\$0	\$0
PUBLIC SERVICE FUND	24311400	E	5300	Public Service	General Services	\$59,508	\$32,089	\$0	\$0	\$0	\$0
PUBLIC SERVICE FUND	24311400	E	5310	Public Service	General Services	\$4,285	\$1,130	\$0	\$0	\$0	\$0
PUBLIC SERVICE FUND	24311400	E	5325	Public Service	General Services	\$293,179	\$8,273	\$0	\$0	\$0	\$0
PUBLIC SERVICE FUND	24311400	E Total				\$1,184,282	\$53,937	\$0	\$0	\$0	\$0
PUBLIC SERVICE FUND	24311400 Total					\$626,736	\$52,954	\$0	\$0	\$0	\$0
PUBLIC SERVICE FUND	24311450	R	4205	Public Service	Engineering	(\$54,058)	(\$162,786)	\$0	\$0	\$0	\$0
PUBLIC SERVICE FUND	24311450	R Total				(\$54,058)	(\$162,786)	\$0	\$0	\$0	\$0
PUBLIC SERVICE FUND	24311450	E	5105	Public Service	Engineering	\$406,049	\$499,554	\$0	\$0	\$0	\$0

**Appendix A Expenditure & Revenue Line Item Detail**

Fund Name	ORG	Account Type	OBJ	Department	Division	2021 Actuals	2022 Actuals	2023 Revised Budget	2024 Budget Request	2024 Vs 2023	Forecast 2025-2028
PUBLIC SERVICE FUND	24311450	E	5115	Public Service	Engineering	\$499	\$165	\$0	\$0	\$0	\$0
PUBLIC SERVICE FUND	24311450	E	5130	Public Service	Engineering	\$56,656	\$68,385	\$0	\$0	\$0	\$0
PUBLIC SERVICE FUND	24311450	E	5135	Public Service	Engineering	\$169,106	\$151,957	\$0	\$0	\$0	\$0
PUBLIC SERVICE FUND	24311450	E	5140	Public Service	Engineering	\$6,130	\$7,413	\$0	\$0	\$0	\$0
PUBLIC SERVICE FUND	24311450	E	5145	Public Service	Engineering	\$5,600	\$6,772	\$0	\$0	\$0	\$0
PUBLIC SERVICE FUND	24311450	E	5160	Public Service	Engineering	\$164	\$195	\$0	\$0	\$0	\$0
PUBLIC SERVICE FUND	24311450	E	5210	Public Service	Engineering	\$56,049	\$55,382	\$0	\$0	\$0	\$0
PUBLIC SERVICE FUND	24311450	E	5215	Public Service	Engineering	\$3,073	\$8,079	\$0	\$0	\$0	\$0
PUBLIC SERVICE FUND	24311450	E	5225	Public Service	Engineering	\$0	\$0	\$0	\$0	\$0	\$0
PUBLIC SERVICE FUND	24311450	E	5310	Public Service	Engineering	\$4,098	\$990	\$0	\$0	\$0	\$0
PUBLIC SERVICE FUND	24311450	E	5325	Public Service	Engineering	\$3,890	\$3,575	\$0	\$0	\$0	\$0
PUBLIC SERVICE FUND	24311450	<b>E Total</b>				<b>\$711,314</b>	<b>\$802,467</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
PUBLIC SERVICE FUND	24311450 Total					\$657,256	\$639,681	\$0	\$0	\$0	\$0
PUBLIC SERVICE FUND	24311470	R	4205	Public Service	Parking Garage	(\$2,595)	(\$5,555)	(\$5,000)	(\$5,480)	(\$480)	(\$21,920)
PUBLIC SERVICE FUND	24311470	<b>R Total</b>				<b>(\$2,595)</b>	<b>(\$5,555)</b>	<b>(\$5,000)</b>	<b>(\$5,480)</b>	<b>(\$480)</b>	<b>(\$21,920)</b>
PUBLIC SERVICE FUND	24311470	E	5205	Public Service	Parking Garage	\$14,946	\$20,421	\$67,440	\$68,790	\$1,350	\$220,800
PUBLIC SERVICE FUND	24311470	E	5220	Public Service	Parking Garage	\$19,958	\$7,288	\$18,000	\$18,500	\$500	\$83,700
PUBLIC SERVICE FUND	24311470	E	5300	Public Service	Parking Garage	\$0	\$0	\$12,000	\$12,500	\$500	\$56,600
PUBLIC SERVICE FUND	24311470	E	5325	Public Service	Parking Garage	\$20,377	\$26,348	\$20,400	\$30,000	\$9,600	\$135,800
PUBLIC SERVICE FUND	24311470	<b>E Total</b>				<b>\$55,281</b>	<b>\$54,057</b>	<b>\$117,840</b>	<b>\$129,790</b>	<b>\$11,950</b>	<b>\$496,900</b>
PUBLIC SERVICE FUND	24311470 Total					\$52,686	\$48,502	\$112,840	\$124,310	\$11,470	\$474,980
PUBLIC SERVICE FUND	24313000	R	4000	Engineering	Engineering	\$0	\$0	\$0	(\$1,921,050)	(\$1,921,050)	(\$7,248,600)
PUBLIC SERVICE FUND	24313000	R	4005	Engineering	Engineering	\$0	\$0	\$0	\$57,625	\$57,625	\$217,440
PUBLIC SERVICE FUND	24313000	R	4205	Engineering	Engineering	\$0	\$0	(\$50,000)	(\$60,000)	(\$10,000)	(\$240,000)
PUBLIC SERVICE FUND	24313000	R	4210	Engineering	Engineering	\$0	\$0	\$0	(\$18,000)	(\$18,000)	(\$64,000)
PUBLIC SERVICE FUND	24313000	<b>R Total</b>				<b>\$0</b>	<b>\$0</b>	<b>(\$50,000)</b>	<b>(\$1,941,425)</b>	<b>(\$1,891,425)</b>	<b>(\$7,335,160)</b>
PUBLIC SERVICE FUND	24313000	E	5105	Engineering	Engineering	\$0	\$0	\$709,372	\$848,245	\$138,873	\$3,743,764
PUBLIC SERVICE FUND	24313000	E	5110	Engineering	Engineering	\$0	\$0	\$10,200	\$19,968	\$9,768	\$88,187
PUBLIC SERVICE FUND	24313000	E	5115	Engineering	Engineering	\$0	\$0	\$500	\$500	\$0	\$2,000
PUBLIC SERVICE FUND	24313000	E	5130	Engineering	Engineering	\$0	\$0	\$100,127	\$118,216	\$18,089	\$522,056
PUBLIC SERVICE FUND	24313000	E	5135	Engineering	Engineering	\$0	\$0	\$239,564	\$184,477	(\$55,087)	\$866,169
PUBLIC SERVICE FUND	24313000	E	5140	Engineering	Engineering	\$0	\$0	\$14,444	\$17,377	\$2,933	\$76,735
PUBLIC SERVICE FUND	24313000	E	5145	Engineering	Engineering	\$0	\$0	\$10,289	\$12,383	\$2,094	\$54,690
PUBLIC SERVICE FUND	24313000	E	5160	Engineering	Engineering	\$0	\$0	\$315	\$352	\$37	\$1,408
PUBLIC SERVICE FUND	24313000	E	5205	Engineering	Engineering	\$0	\$0	\$3,000	\$500	(\$2,500)	\$2,000
PUBLIC SERVICE FUND	24313000	E	5210	Engineering	Engineering	\$0	\$0	\$442,500	\$1,403,500	\$961,000	\$2,923,749
PUBLIC SERVICE FUND	24313000	E	5215	Engineering	Engineering	\$0	\$0	\$4,868	\$5,187	\$319	\$22,352
PUBLIC SERVICE FUND	24313000	E	5225	Engineering	Engineering	\$0	\$0	\$600	\$0	(\$600)	\$4,310
PUBLIC SERVICE FUND	24313000	E	5310	Engineering	Engineering	\$0	\$0	\$4,600	\$7,500	\$2,900	\$32,318
PUBLIC SERVICE FUND	24313000	E	5325	Engineering	Engineering	\$0	\$0	\$3,120	\$4,200	\$1,080	\$18,100
PUBLIC SERVICE FUND	24313000	<b>E Total</b>				<b>\$0</b>	<b>\$0</b>	<b>\$1,543,499</b>	<b>\$2,622,405</b>	<b>\$1,078,906</b>	<b>\$8,357,838</b>
PUBLIC SERVICE FUND	24313000 Total					\$0	\$0	\$1,493,499	\$680,980	(\$812,519)	\$1,022,678
<b>PUBLIC SERVICE FUND Total</b>						<b>(\$101,512)</b>	<b>(\$559,184)</b>	<b>(\$20,082)</b>	<b>\$805,290</b>	<b>\$825,372</b>	<b>\$1,497,658</b>
PUBLIC SERVICE FUND	24403000	R	4600	Law	Law	\$0	(\$6,258)	\$0	\$0	\$0	\$0
PUBLIC SERVICE FUND	24403000	<b>R Total</b>				<b>\$0</b>	<b>(\$6,258)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
PUBLIC SERVICE FUND	24403000 Total					\$0	(\$6,258)	\$0	\$0	\$0	\$0
<b>PUBLIC SERVICE FUND Total</b>						<b>\$0</b>	<b>(\$6,258)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**Appendix A Expenditure & Revenue Line Item Detail**

Fund Name	ORG	Account Type	OBJ	Department	Division	2021 Actuals	2022 Actuals	2023 Revised Budget	2024 Budget Request	2024 Vs 2023	Forecast 2025-2028
CAPITAL IMPROVEMENT FUND	32506000	E	5500	City-Wide	City-Wide	\$218,610	\$112,562	\$0	\$0	\$0	\$0
CAPITAL IMPROVEMENT FUND	32506000	E	5505	City-Wide	City-Wide	\$241,835	\$67,176	\$0	\$0	\$0	\$0
CAPITAL IMPROVEMENT FUND	32506000	E Total				\$460,446	\$179,739	\$0	\$0	\$0	\$0
CAPITAL IMPROVEMENT FUND	32506000 Total					\$460,446	\$179,739	\$0	\$0	\$0	\$0
CAPITAL IMPROVEMENT FUND	32506550	R	4000	City-Wide	75% Capital Projects	(\$10,069,740)	(\$10,520,091)	(\$12,315,001)	(\$12,807,000)	(\$491,999)	(\$54,364,500)
CAPITAL IMPROVEMENT FUND	32506550	R	4005	City-Wide	75% Capital Projects	\$176,248	\$367,177	\$245,020	\$384,150	\$139,130	\$1,630,800
CAPITAL IMPROVEMENT FUND	32506550	R	4100	City-Wide	75% Capital Projects	\$0	\$0	(\$98,000)	\$0	\$98,000	\$0
CAPITAL IMPROVEMENT FUND	32506550	R	4210	City-Wide	75% Capital Projects	(\$140,392)	(\$112,783)	(\$128,175)	(\$120,000)	\$8,175	(\$480,000)
CAPITAL IMPROVEMENT FUND	32506550	R	4500	City-Wide	75% Capital Projects	\$0	(\$8,500,000)	\$0	\$0	\$0	\$0
CAPITAL IMPROVEMENT FUND	32506550	R	4600	City-Wide	75% Capital Projects	\$0	\$0	\$0	\$0	\$0	\$0
CAPITAL IMPROVEMENT FUND	32506550	R Total				(\$10,033,885)	(\$18,765,697)	(\$12,296,156)	(\$12,542,850)	(\$246,694)	(\$53,213,700)
CAPITAL IMPROVEMENT FUND	32506550	E	5500	City-Wide	75% Capital Projects	\$4,913,570	\$4,691,675	\$5,065,000	\$8,470,000	\$3,405,000	\$28,966,000
CAPITAL IMPROVEMENT FUND	32506550	E	5505	City-Wide	75% Capital Projects	\$933,781	\$10,492,772	\$1,415,270	\$3,172,500	\$1,757,230	\$12,459,000
CAPITAL IMPROVEMENT FUND	32506550	E	5510	City-Wide	75% Capital Projects	\$603,611	\$357,871	\$1,085,000	\$1,603,792	\$518,792	\$4,782,465
CAPITAL IMPROVEMENT FUND	32506550	E	5515	City-Wide	75% Capital Projects	\$0	\$0	\$200,000	\$500,000	\$300,000	\$2,000,000
CAPITAL IMPROVEMENT FUND	32506550	E Total				\$6,450,962	\$15,542,318	\$7,765,270	\$13,746,292	\$5,981,022	\$48,207,465
CAPITAL IMPROVEMENT FUND	32506550 Total					(\$3,582,922)	(\$3,223,379)	(\$4,530,886)	\$1,203,442	\$5,734,328	(\$5,006,235)
<b>CAPITAL IMPROVEMENT FUND Total</b>						<b>(\$3,122,477)</b>	<b>(\$3,043,641)</b>	<b>(\$4,530,886)</b>	<b>\$1,203,442</b>	<b>\$5,734,328</b>	<b>(\$5,006,235)</b>
PARK FUND	32708000	R	4205	Parks & Rec	Parks & Rec	(\$3,000)	(\$72,000)	\$0	\$0	\$0	\$0
PARK FUND	32708000	R Total				(\$3,000)	(\$72,000)	\$0	\$0	\$0	\$0
PARK FUND	32708000 Total					(\$3,000)	(\$72,000)	\$0	\$0	\$0	\$0
<b>PARK FUND Total</b>						<b>(\$3,000)</b>	<b>(\$72,000)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
COURT BUILDING FUND	32904000	R	4205	Court	Court	(\$10,901)	(\$14,683)	(\$15,000)	\$0	\$15,000	(\$33,600)
COURT BUILDING FUND	32904000	R Total				(\$10,901)	(\$14,683)	(\$15,000)	\$0	\$15,000	(\$33,600)
COURT BUILDING FUND	32904000 Total					(\$10,901)	(\$14,683)	(\$15,000)	\$0	\$15,000	(\$33,600)
<b>COURT BUILDING FUND Total</b>						<b>(\$10,901)</b>	<b>(\$14,683)</b>	<b>(\$15,000)</b>	<b>\$0</b>	<b>\$15,000</b>	<b>(\$33,600)</b>
FEDERAL HIGHWAY GRANT FUND	33011000	R	4100	Public Service	General Services	\$0	\$0	\$0	\$0	\$0	\$0
FEDERAL HIGHWAY GRANT FUND	33011000	R Total				\$0	\$0	\$0	\$0	\$0	\$0
FEDERAL HIGHWAY GRANT FUND	33011000	E	5505	Public Service	General Services	\$0	\$0	\$0	\$0	\$0	\$0
FEDERAL HIGHWAY GRANT FUND	33011000	E Total				\$0	\$0	\$0	\$0	\$0	\$0
FEDERAL HIGHWAY GRANT FUND	33011000 Total					\$0	\$0	\$0	\$0	\$0	\$0
<b>FEDERAL HIGHWAY GRANT FUND Total</b>						<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
BOND RETIREMENT FUND	43106000	R	4010	Finance	Finance	(\$315,823)	(\$321,473)	(\$360,187)	(\$362,000)	(\$1,813)	(\$1,518,000)
BOND RETIREMENT FUND	43106000	R	4110	Finance	Finance	(\$38,801)	(\$38,745)	(\$38,000)	(\$38,000)	\$0	(\$152,000)
BOND RETIREMENT FUND	43106000	R	4900	Finance	Finance	(\$1,905,911)	(\$1,609,489)	(\$1,798,643)	(\$1,806,411)	(\$7,768)	(\$5,576,075)
BOND RETIREMENT FUND	43106000	R	4505	Finance	Finance	\$0	(\$63,665)	\$0	\$0	\$0	\$0
BOND RETIREMENT FUND	43106000	R Total				(\$2,260,535)	(\$2,033,371)	(\$2,196,830)	(\$2,206,411)	(\$9,581)	(\$7,246,075)
BOND RETIREMENT FUND	43106000	E	5210	Finance	Finance	\$3,845	\$4,042	\$5,810	\$5,430	(\$380)	\$22,780
BOND RETIREMENT FUND	43106000	E	5400	Finance	Finance	\$1,692,858	\$1,693,572	\$1,723,573	\$1,798,573	\$75,000	\$6,284,292
BOND RETIREMENT FUND	43106000	E	5405	Finance	Finance	\$557,938	\$536,538	\$467,788	\$402,388	(\$65,400)	\$938,752
BOND RETIREMENT FUND	43106000	E Total				\$2,254,641	\$2,234,152	\$2,197,171	\$2,206,391	\$9,220	\$7,245,824
BOND RETIREMENT FUND	43106000 Total					(\$5,894)	\$200,780	\$341	(\$20)	(\$361)	(\$251)
<b>BOND RETIREMENT FUND Total</b>						<b>(\$5,894)</b>	<b>\$200,780</b>	<b>\$341</b>	<b>(\$20)</b>	<b>(\$361)</b>	<b>(\$251)</b>
TECH CTR SECURITY DEPOSIT FUND	43206000	R	4100	Finance	Finance	\$0	\$0	(\$692,283)	\$0	\$692,283	\$0
TECH CTR SECURITY DEPOSIT FUND	43206000	R	4600	Finance	Finance	\$0	(\$1,500,000)	\$0	\$0	\$0	\$0
TECH CTR SECURITY DEPOSIT FUND	43206000	R	4900	Finance	Finance	\$0	\$0	(\$335,100)	\$0	\$335,100	\$0
TECH CTR SECURITY DEPOSIT FUND	43206000	R Total				\$0	(\$1,500,000)	(\$1,027,383)	\$0	\$1,027,383	\$0

**Appendix A Expenditure & Revenue Line Item Detail**

Fund Name	ORG	Account Type	OBJ	Department	Division	2021 Actuals	2022 Actuals	2023 Revised Budget	2024 Budget Request	2024 Vs 2023	Forecast 2025-2028
TECH CTR SECURITY DEPOSIT FUND	43206000	E	5505	Finance	Finance	\$0	\$690,511	\$0	\$0	\$0	\$0
TECH CTR SECURITY DEPOSIT FUND	43206000	E Total				\$0	\$690,511	\$0	\$0	\$0	\$0
TECH CTR SECURITY DEPOSIT FUND	43206000	Total				\$0	(\$809,489)	(\$1,027,383)	\$0	\$1,027,383	\$0
TECH CTR SECURITY DEPOSIT FUND Total						\$0	(\$809,489)	(\$1,027,383)	\$0	\$1,027,383	\$0
POLICE PENSION FUND	51006000	R	4010	Public Safety	Public Safety	(\$326,672)	(\$332,558)	(\$372,607)	(\$375,000)	(\$2,393)	(\$1,570,000)
POLICE PENSION FUND	51006000	R	4110	Public Safety	Public Safety	(\$40,134)	(\$40,081)	(\$40,000)	(\$40,000)	\$0	(\$160,000)
POLICE PENSION FUND	51006000	R	4900	Public Safety	Public Safety	(\$816,470)	(\$917,905)	(\$967,553)	(\$1,059,954)	(\$92,401)	(\$4,761,258)
POLICE PENSION FUND	51006000	R Total				(\$1,183,276)	(\$1,290,543)	(\$1,380,160)	(\$1,474,954)	(\$94,794)	(\$6,491,258)
POLICE PENSION FUND	51006000	E	5130	Public Safety	Public Safety	\$1,179,298	\$1,286,362	\$1,374,570	\$1,469,324	\$94,754	\$6,515,553
POLICE PENSION FUND	51006000	E	5210	Public Safety	Public Safety	\$3,977	\$4,181	\$6,000	\$5,630	(\$370)	\$23,560
POLICE PENSION FUND	51006000	E Total				\$1,183,276	\$1,290,543	\$1,380,570	\$1,474,954	\$94,384	\$6,539,113
POLICE PENSION FUND	51006000	Total				\$0	\$0	\$410	\$0	(\$410)	\$47,855
POLICE PENSION FUND Total						\$0	\$0	\$410	\$0	(\$410)	\$47,855
POLICE PENSION FUND	51510000	R	4600	Public Safety	Public Safety	(\$2,584)	(\$3,311)	(\$18,300)	(\$21,300)	(\$3,000)	(\$91,784)
POLICE PENSION FUND	51510000	R Total				(\$2,584)	(\$3,311)	(\$18,300)	(\$21,300)	(\$3,000)	(\$91,784)
POLICE PENSION FUND	51510000	E	5320	Public Safety	Public Safety	\$1,965	\$5,807	\$18,300	\$21,300	\$3,000	\$91,784
POLICE PENSION FUND	51510000	E Total				\$1,965	\$5,807	\$18,300	\$21,300	\$3,000	\$91,784
POLICE PENSION FUND	51510000	Total				(\$619)	\$2,496	\$0	\$0	\$0	\$0
POLICE PENSION FUND Total						(\$619)	\$2,496	\$0	\$0	\$0	\$0
STORMWATER FUND	63111000	R	4210	Public Service	Public Service	(\$12,461)	(\$12,929)	(\$9,700)	(\$9,700)	\$0	(\$43,900)
STORMWATER FUND	63111000	R	4300	Public Service	Public Service	(\$1,368,936)	(\$1,210,517)	(\$1,200,000)	(\$1,200,000)	\$0	(\$2,784,800)
STORMWATER FUND	63111000	R Total				(\$1,381,397)	(\$1,223,446)	(\$1,209,700)	(\$1,209,700)	\$0	(\$2,828,700)
STORMWATER FUND	63111000	E	5105	Public Service	Public Service	\$243,393	\$209,476	\$261,951	\$269,312	\$7,361	\$1,185,417
STORMWATER FUND	63111000	E	5110	Public Service	Public Service	\$2,704	\$1,856	\$13,000	\$0	(\$13,000)	\$0
STORMWATER FUND	63111000	E	5115	Public Service	Public Service	\$8,973	\$12,563	\$15,000	\$15,000	\$0	\$60,000
STORMWATER FUND	63111000	E	5130	Public Service	Public Service	\$35,607	\$30,838	\$40,398	\$39,500	(\$898)	\$173,264
STORMWATER FUND	63111000	E	5135	Public Service	Public Service	\$86,415	\$62,543	\$92,328	\$83,960	(\$8,368)	\$396,673
STORMWATER FUND	63111000	E	5140	Public Service	Public Service	\$3,701	\$3,326	\$5,833	\$5,633	(\$200)	\$24,774
STORMWATER FUND	63111000	E	5145	Public Service	Public Service	\$3,584	\$3,124	\$4,174	\$4,051	(\$123)	\$17,732
STORMWATER FUND	63111000	E	5150	Public Service	Public Service	\$2,178	\$1,898	\$2,474	\$2,480	\$6	\$10,920
STORMWATER FUND	63111000	E	5160	Public Service	Public Service	\$107	\$86	\$139	\$147	\$8	\$588
STORMWATER FUND	63111000	E	5205	Public Service	Public Service	\$15,291	\$23,712	\$30,995	\$18,050	(\$12,945)	\$81,700
STORMWATER FUND	63111000	E	5210	Public Service	Public Service	\$86,079	\$70,928	\$145,200	\$405,963	\$260,763	\$1,714,552
STORMWATER FUND	63111000	E	5211	Public Service	Public Service	\$23,870	\$26,320	\$78,000	\$75,000	(\$3,000)	\$339,500
STORMWATER FUND	63111000	E	5215	Public Service	Public Service	\$9,702	\$13,690	\$14,345	\$14,920	\$575	\$67,500
STORMWATER FUND	63111000	E	5220	Public Service	Public Service	\$48,465	\$53,911	\$54,000	\$54,000	\$0	\$244,300
STORMWATER FUND	63111000	E	5300	Public Service	Public Service	\$24,854	\$26,520	\$30,000	\$30,000	\$0	\$135,800
STORMWATER FUND	63111000	E	5310	Public Service	Public Service	\$17,061	\$1,180	\$500	\$500	\$0	\$2,500
STORMWATER FUND	63111000	E	5315	Public Service	Public Service	\$1,200	\$481	\$1,200	\$1,200	\$0	\$5,800
STORMWATER FUND	63111000	E	5320	Public Service	Public Service	\$0	\$476	\$400	\$400	\$0	\$2,100
STORMWATER FUND	63111000	E	5325	Public Service	Public Service	\$1,403	\$1,358	\$1,540	\$1,760	\$220	\$7,800
STORMWATER FUND	63111000	E	5500	Public Service	Public Service	\$0	\$30,528	\$0	\$1,075,000	\$1,075,000	\$4,300,000
STORMWATER FUND	63111000	E	5505	Public Service	Public Service	\$75,843	\$28,480	\$0	\$0	\$0	\$0
STORMWATER FUND	63111000	E	5510	Public Service	Public Service	\$0	\$0	\$0	\$0	\$0	\$76,500
STORMWATER FUND	63111000	E	5900	Public Service	Public Service	\$173,694	\$173,433	\$172,174	\$173,362	\$1,188	\$463,784
STORMWATER FUND	63111000	E Total				\$864,123	\$776,725	\$963,651	\$2,270,238	\$1,306,587	\$9,311,204
STORMWATER FUND	63111000	Total				(\$517,274)	(\$446,721)	(\$246,049)	\$1,060,538	\$1,306,587	\$6,482,504

**Appendix A Expenditure & Revenue Line Item Detail**

Fund Name	ORG	Account Type	OBJ	Department	Division	2021 Actuals	2022 Actuals	2023 Revised Budget	2024 Budget Request	2024 Vs 2023	Forecast 2025-2028
<b>STORMWATER FUND Total</b>						(\$517,274)	(\$446,721)	(\$246,049)	\$1,060,538	\$1,306,587	\$6,482,504
WATER FUND	65111000	R	4200	Public Service	Public Service	(\$1,350)	(\$1,125)	(\$1,200)	(\$1,200)	\$0	(\$5,800)
WATER FUND	65111000	R	4205	Public Service	Public Service	(\$2,770)	(\$3,270)	(\$1,100)	(\$1,100)	\$0	(\$2,800)
WATER FUND	65111000	R	4210	Public Service	Public Service	(\$80,145)	(\$90,161)	(\$66,000)	(\$66,000)	\$0	(\$298,700)
WATER FUND	65111000	R	4300	Public Service	Public Service	(\$9,550,754)	(\$8,672,812)	(\$9,095,800)	(\$10,005,380)	(\$909,580)	(\$43,114,610)
WATER FUND	65111000	R	4510	Public Service	Public Service	(\$3,421)	\$0	\$0	\$0	\$0	\$0
WATER FUND	65111000	R	4515	Public Service	Public Service	(\$661)	(\$2,531)	\$0	\$0	\$0	\$0
WATER FUND	65111000	R	4600	Public Service	Public Service	(\$25,378)	(\$78,789)	(\$20,000)	(\$20,000)	\$0	(\$90,600)
WATER FUND	65111000	<b>R Total</b>				(\$9,664,478)	(\$8,848,687)	(\$9,184,100)	(\$10,093,680)	(\$909,580)	(\$43,512,510)
WATER FUND	65111000	E	5105	Public Service	Public Service	\$430,970	\$415,401	\$451,482	\$516,546	\$65,064	\$2,273,813
WATER FUND	65111000	E	5110	Public Service	Public Service	\$2,950	\$1,856	\$13,000	\$0	(\$13,000)	\$0
WATER FUND	65111000	E	5115	Public Service	Public Service	\$17,352	\$24,585	\$27,000	\$27,000	\$0	\$108,000
WATER FUND	65111000	E	5130	Public Service	Public Service	\$62,772	\$60,452	\$68,485	\$75,167	\$6,682	\$329,964
WATER FUND	65111000	E	5135	Public Service	Public Service	\$142,129	\$116,368	\$160,459	\$137,386	(\$23,073)	\$650,113
WATER FUND	65111000	E	5140	Public Service	Public Service	\$6,575	\$6,500	\$9,883	\$10,720	\$837	\$47,153
WATER FUND	65111000	E	5145	Public Service	Public Service	\$6,332	\$6,114	\$7,045	\$7,690	\$645	\$33,723
WATER FUND	65111000	E	5150	Public Service	Public Service	\$2,335	\$2,492	\$3,068	\$2,930	(\$138)	\$12,720
WATER FUND	65111000	E	5160	Public Service	Public Service	\$189	\$173	\$221	\$230	\$9	\$920
WATER FUND	65111000	E	5205	Public Service	Public Service	\$6,155,004	\$4,923,307	\$7,110,295	\$7,970,815	\$860,520	\$34,160,400
WATER FUND	65111000	E	5210	Public Service	Public Service	\$445,490	\$368,499	\$266,400	\$515,456	\$249,056	\$2,128,424
WATER FUND	65111000	E	5211	Public Service	Public Service	\$37,272	\$32,910	\$45,600	\$45,800	\$200	\$207,300
WATER FUND	65111000	E	5215	Public Service	Public Service	\$28,485	\$40,840	\$45,345	\$60,605	\$15,260	\$217,700
WATER FUND	65111000	E	5220	Public Service	Public Service	\$35,932	\$60,932	\$41,000	\$41,000	\$0	\$185,600
WATER FUND	65111000	E	5225	Public Service	Public Service	\$230	\$46	\$2,500	\$2,500	\$0	\$11,000
WATER FUND	65111000	E	5300	Public Service	Public Service	\$166,479	\$287,088	\$368,509	\$317,200	(\$51,309)	\$1,435,600
WATER FUND	65111000	E	5310	Public Service	Public Service	\$17,163	\$1,520	\$1,500	\$1,500	\$0	\$7,000
WATER FUND	65111000	E	5315	Public Service	Public Service	\$1,339	\$1,403	\$1,500	\$1,500	\$0	\$7,000
WATER FUND	65111000	E	5320	Public Service	Public Service	\$2,781	\$7,053	\$3,800	\$5,800	\$2,000	\$17,200
WATER FUND	65111000	E	5325	Public Service	Public Service	\$30,761	\$40,720	\$45,004	\$54,060	\$9,056	\$244,700
WATER FUND	65111000	E	5510	Public Service	Public Service	\$0	\$0	\$0	\$0	\$0	\$0
WATER FUND	65111000	E	5905	Public Service	Public Service	\$266,490	\$260,820	\$129,150	\$0	(\$129,150)	\$0
WATER FUND	65111000	<b>E Total</b>				\$7,859,031	\$6,659,080	\$8,801,246	\$9,793,905	\$992,659	\$42,078,330
WATER FUND	65111000 Total					(\$1,805,448)	(\$2,189,608)	(\$382,854)	(\$299,775)	\$83,079	(\$1,434,180)
<b>WATER FUND Total</b>						(\$1,805,448)	(\$2,189,608)	(\$382,854)	(\$299,775)	\$83,079	(\$1,434,180)
WATER CAPITAL FUND	65211000	R	4100	Public Service	Public Service	\$0	\$0	(\$1,979,408)	\$0	\$1,979,408	\$0
WATER CAPITAL FUND	65211000	R	4210	Public Service	Public Service	(\$2,821)	(\$3,427)	(\$2,000)	\$0	(\$9,000)	
WATER CAPITAL FUND	65211000	R	4300	Public Service	Public Service	(\$695,858)	(\$922,202)	(\$534,000)	(\$534,000)	\$0	(\$2,416,700)
WATER CAPITAL FUND	65211000	R	4900	Public Service	Public Service	(\$250,693)	\$0	\$0	\$0	\$0	\$0
WATER CAPITAL FUND	65211000	<b>R Total</b>				(\$949,372)	(\$925,629)	(\$2,515,408)	(\$536,000)	\$1,979,408	(\$2,425,700)
WATER CAPITAL FUND	65211000	E	5205	Public Service	Public Service	\$8,010	\$0	\$35,000	\$35,000	\$0	\$158,400
WATER CAPITAL FUND	65211000	E	5500	Public Service	Public Service	\$99,514	\$1,791	\$0	\$1,250,000	\$1,250,000	\$7,000,000
WATER CAPITAL FUND	65211000	E	5505	Public Service	Public Service	\$11,141	\$114,035	\$3,143,900	\$687,500	(\$2,456,400)	\$0
WATER CAPITAL FUND	65211000	E	5510	Public Service	Public Service	\$0	\$0	\$0	\$0	\$0	\$197,500
WATER CAPITAL FUND	65211000	E	5900	Public Service	Public Service	\$25,905	\$25,851	\$110,776	\$25,874	(\$84,902)	\$77,094
WATER CAPITAL FUND	65211000	<b>E Total</b>				\$144,570	\$141,677	\$3,289,676	\$1,998,374	(\$1,291,302)	\$7,432,994
WATER CAPITAL FUND	65211000 Total					(\$804,802)	(\$783,951)	\$774,268	\$1,462,374	\$688,106	\$5,007,294
<b>WATER CAPITAL FUND Total</b>						(\$804,802)	(\$783,951)	\$774,268	\$1,462,374	\$688,106	\$5,007,294

**Appendix A Expenditure & Revenue Line Item Detail**

Fund Name	ORG	Account Type	OBJ	Department	Division	2021 Actuals	2022 Actuals	2023 Revised Budget	2024 Budget Request	2024 Vs 2023	Forecast 2025-2028
SEWER FUND	66111000	R	4200	Public Service	Public Service	(\$1,200)	(\$1,125)	(\$1,200)	(\$1,200)	\$0	(\$5,800)
SEWER FUND	66111000	R	4205	Public Service	Public Service	(\$935,427)	(\$902,106)	(\$840,000)	(\$840,000)	\$0	(\$3,801,500)
SEWER FUND	66111000	R	4210	Public Service	Public Service	(\$70,364)	(\$81,684)	(\$70,000)	(\$70,000)	\$0	(\$316,800)
SEWER FUND	66111000	R	4300	Public Service	Public Service	(\$7,273,950)	(\$7,035,066)	(\$7,500,700)	(\$8,250,770)	(\$750,070)	(\$35,553,730)
SEWER FUND	66111000	R	4510	Public Service	Public Service	(\$3,421)	\$0	\$0	\$0	\$0	\$0
SEWER FUND	66111000	R	4600	Public Service	Public Service	(\$1,659)	(\$1,085)	\$0	\$0	\$0	\$0
SEWER FUND	66111000	<b>R Total</b>				<b>(\$8,286,021)</b>	<b>(\$8,021,066)</b>	<b>(\$8,411,900)</b>	<b>(\$9,161,970)</b>	<b>(\$750,070)</b>	<b>(\$39,677,830)</b>
SEWER FUND	66111000	E	5105	Public Service	Public Service	\$430,971	\$415,402	\$451,482	\$516,546	\$65,064	\$2,273,813
SEWER FUND	66111000	E	5110	Public Service	Public Service	\$2,950	\$1,856	\$13,000	\$0	(\$13,000)	\$0
SEWER FUND	66111000	E	5115	Public Service	Public Service	\$17,351	\$24,586	\$27,000	\$27,000	\$0	\$108,000
SEWER FUND	66111000	E	5130	Public Service	Public Service	\$62,772	\$60,452	\$68,488	\$75,170	\$6,682	\$329,978
SEWER FUND	66111000	E	5135	Public Service	Public Service	\$142,130	\$116,369	\$160,473	\$137,398	(\$23,075)	\$650,169
SEWER FUND	66111000	E	5140	Public Service	Public Service	\$6,575	\$6,501	\$13,867	\$10,724	(\$3,143)	\$47,175
SEWER FUND	66111000	E	5145	Public Service	Public Service	\$6,332	\$6,115	\$7,046	\$7,694	\$648	\$33,739
SEWER FUND	66111000	E	5150	Public Service	Public Service	\$2,335	\$2,491	\$3,068	\$2,930	(\$138)	\$12,720
SEWER FUND	66111000	E	5160	Public Service	Public Service	\$188	\$173	\$225	\$234	\$9	\$936
SEWER FUND	66111000	E	5205	Public Service	Public Service	\$5,888,921	\$4,297,110	\$6,450,195	\$7,152,815	\$702,620	\$31,128,200
SEWER FUND	66111000	E	5210	Public Service	Public Service	\$285,714	\$303,677	\$325,800	\$448,464	\$122,664	\$1,863,156
SEWER FUND	66111000	E	5211	Public Service	Public Service	\$852,396	\$648,109	\$1,002,000	\$1,090,400	\$88,400	\$4,751,900
SEWER FUND	66111000	E	5215	Public Service	Public Service	\$27,600	\$37,831	\$39,845	\$53,120	\$13,275	\$183,900
SEWER FUND	66111000	E	5220	Public Service	Public Service	\$11,319	\$324	\$25,000	\$25,000	\$0	\$113,200
SEWER FUND	66111000	E	5300	Public Service	Public Service	\$19,400	\$17,365	\$22,000	\$23,200	\$1,200	\$105,100
SEWER FUND	66111000	E	5310	Public Service	Public Service	\$17,061	\$1,495	\$1,100	\$1,100	\$0	\$5,400
SEWER FUND	66111000	E	5315	Public Service	Public Service	\$1,339	\$481	\$1,500	\$1,500	\$0	\$6,600
SEWER FUND	66111000	E	5320	Public Service	Public Service	\$110	\$1,744	\$3,600	\$5,600	\$2,000	\$16,400
SEWER FUND	66111000	E	5325	Public Service	Public Service	\$9,190	\$14,106	\$11,664	\$15,960	\$4,296	\$72,300
SEWER FUND	66111000	E	5505	Public Service	Public Service	\$0	\$0	\$0	\$0	\$0	\$0
SEWER FUND	66111000	E	5510	Public Service	Public Service	\$0	\$0	\$0	\$0	\$0	\$0
SEWER FUND	66111000	<b>E Total</b>				<b>\$7,784,656</b>	<b>\$5,956,186</b>	<b>\$8,627,353</b>	<b>\$9,594,855</b>	<b>\$967,502</b>	<b>\$41,702,686</b>
SEWER FUND	66111000 Total					<b>(\$501,365)</b>	<b>(\$2,064,880)</b>	<b>\$215,453</b>	<b>\$432,885</b>	<b>\$217,432</b>	<b>\$2,024,856</b>
<b>SEWER FUND Total</b>						<b>(\$501,365)</b>	<b>(\$2,064,880)</b>	<b>\$215,453</b>	<b>\$432,885</b>	<b>\$217,432</b>	<b>\$2,024,856</b>
SEWER CAPITAL FUND	66211000	R	4100	Public Service	Public Service	\$0	\$0	\$0	\$0	\$0	\$0
SEWER CAPITAL FUND	66211000	R	4210	Public Service	Public Service	(\$5,937)	(\$7,628)	(\$4,000)	(\$4,000)	\$0	(\$18,000)
SEWER CAPITAL FUND	66211000	R	4300	Public Service	Public Service	(\$950,581)	(\$970,273)	(\$1,125,968)	(\$1,125,968)	\$0	(\$5,095,700)
SEWER CAPITAL FUND	66211000	R	4315	Public Service	Public Service	(\$32,836)	(\$50,194)	(\$35,275)	(\$35,275)	\$0	(\$159,600)
SEWER CAPITAL FUND	66211000	<b>R Total</b>				<b>(\$989,354)</b>	<b>(\$1,028,095)</b>	<b>(\$1,165,243)</b>	<b>(\$1,165,243)</b>	<b>\$0</b>	<b>(\$5,273,300)</b>
SEWER CAPITAL FUND	66211000	E	5205	Public Service	Public Service	\$8,010	\$0	\$34,928	\$35,000	\$72	\$158,400
SEWER CAPITAL FUND	66211000	E	5210	Public Service	Public Service	\$43	\$42	\$72	\$0	(\$72)	\$0
SEWER CAPITAL FUND	66211000	E	5211	Public Service	Public Service	\$48,706	\$149,168	\$175,000	\$175,000	\$0	\$792,000
SEWER CAPITAL FUND	66211000	E	5500	Public Service	Public Service	\$21,365	\$1,889	\$0	\$925,000	\$925,000	\$4,500,000
SEWER CAPITAL FUND	66211000	E	5505	Public Service	Public Service	\$590,561	\$50,509	\$0	\$500,000	\$500,000	\$1,200,000
SEWER CAPITAL FUND	66211000	E	5510	Public Service	Public Service	\$0	\$0	\$0	\$0	\$0	\$197,500
SEWER CAPITAL FUND	66211000	E	5900	Public Service	Public Service	\$25,905	\$25,851	\$25,676	\$25,874	\$198	\$77,094
SEWER CAPITAL FUND	66211000	<b>E Total</b>				<b>\$694,591</b>	<b>\$227,459</b>	<b>\$235,676</b>	<b>\$1,660,874</b>	<b>\$1,425,198</b>	<b>\$6,924,994</b>
SEWER CAPITAL FUND	66211000 Total					<b>(\$294,763)</b>	<b>(\$800,636)</b>	<b>(\$929,567)</b>	<b>\$495,631</b>	<b>\$1,425,198</b>	<b>\$1,651,694</b>
<b>SEWER CAPITAL FUND Total</b>						<b>(\$294,763)</b>	<b>(\$800,636)</b>	<b>(\$929,567)</b>	<b>\$495,631</b>	<b>\$1,425,198</b>	<b>\$1,651,694</b>
LEAVE PAY-OUT RESERVE FUND	75006000	R	4900	Finance	Finance	(\$231,645)	(\$239,000)	(\$239,000)	(\$300,000)	(\$61,000)	(\$1,850,000)

**Appendix A Expenditure & Revenue Line Item Detail**

Fund Name	ORG	Account Type	OBJ	Department	Division	2021 Actuals	2022 Actuals	2023 Revised Budget	2024 Budget Request	2024 Vs 2023	Forecast 2025-2028
LEAVE PAY-OUT RESERVE FUND	75006000	R Total				(\$231,645)	(\$239,000)	(\$239,000)	(\$300,000)	(\$61,000)	(\$1,850,000)
LEAVE PAY-OUT RESERVE FUND	75006000	E	5120	Finance	Finance	\$193,501	\$158,860	\$232,000	\$472,000	\$240,000	\$2,084,504
LEAVE PAY-OUT RESERVE FUND	75006000	E	5140	Finance	Finance	\$2,513	\$2,366	\$4,640	\$9,440	\$4,800	\$41,692
LEAVE PAY-OUT RESERVE FUND	75006000	E	5145	Finance	Finance	\$2,617	\$2,244	\$3,364	\$6,844	\$3,480	\$30,227
LEAVE PAY-OUT RESERVE FUND	75006000	E Total				\$198,630	\$163,470	\$240,004	\$488,284	\$248,280	\$2,156,423
LEAVE PAY-OUT RESERVE FUND	75006000 Total					(\$33,015)	(\$75,530)	\$1,004	\$188,284	\$187,280	\$306,423
<b>LEAVE PAY-OUT RESERVE FUND Total</b>						(\$33,015)	(\$75,530)	\$1,004	\$188,284	\$187,280	\$306,423
UNCLAIMED FUND	80006000	R	4600	Finance	Finance	(\$59)	(\$35)	\$0	\$0	\$0	\$0
UNCLAIMED FUND	80006000	R Total				(\$59)	(\$35)	\$0	\$0	\$0	\$0
UNCLAIMED FUND	80006000 Total					(\$59)	(\$35)	\$0	\$0	\$0	\$0
<b>UNCLAIMED FUND Total</b>						(\$59)	(\$35)	\$0	\$0	\$0	\$0
SPECIAL ASSESSMENT FUND	82006000	R	4010	Finance	Finance	\$0	(\$35,843)	\$0	\$0	\$0	\$0
SPECIAL ASSESSMENT FUND	82006000	R Total				\$0	(\$35,843)	\$0	\$0	\$0	\$0
SPECIAL ASSESSMENT FUND	82006000	E	5205	Finance	Finance	\$0	\$35,843	\$0	\$0	\$0	\$0
SPECIAL ASSESSMENT FUND	82006000	E Total				\$0	\$35,843	\$0	\$0	\$0	\$0
SPECIAL ASSESSMENT FUND	82006000 Total					\$0	\$0	\$0	\$0	\$0	\$0
<b>SPECIAL ASSESSMENT FUND Total</b>						\$0	\$0	\$0	\$0	\$0	\$0
SENIOR ESCROW FUND	83508340	R	4325	Parks & Rec	Senior Services	(\$674)	(\$1,861)	\$0	\$0	\$0	\$0
SENIOR ESCROW FUND	83508340	R Total				(\$674)	(\$1,861)	\$0	\$0	\$0	\$0
SENIOR ESCROW FUND	83508340	E	5300	Parks & Rec	Senior Services	\$0	\$1,400	\$0	\$0	\$0	\$0
SENIOR ESCROW FUND	83508340	E Total				\$0	\$1,400	\$0	\$0	\$0	\$0
SENIOR ESCROW FUND	83508340 Total					(\$674)	(\$461)	\$0	\$0	\$0	\$0
<b>SENIOR ESCROW FUND Total</b>						(\$674)	(\$461)	\$0	\$0	\$0	\$0
PARK FACILITY DEPOSIT	83608000	R	4300	Parks & Rec	Parks & Rec	(\$11,663)	\$4,005	\$0	\$0	\$0	\$0
PARK FACILITY DEPOSIT	83608000	R Total				(\$11,663)	\$4,005	\$0	\$0	\$0	\$0
PARK FACILITY DEPOSIT	83608000 Total					(\$11,663)	\$4,005	\$0	\$0	\$0	\$0
<b>PARK FACILITY DEPOSIT Total</b>						(\$11,663)	\$4,005	\$0	\$0	\$0	\$0
VETERANS MEMORIAL FUND	83708000	R	4605	Parks & Rec	Parks & Rec	(\$1,108)	(\$2,424)	\$0	\$0	\$0	\$0
VETERANS MEMORIAL FUND	83708000	R Total				(\$1,108)	(\$2,424)	\$0	\$0	\$0	\$0
VETERANS MEMORIAL FUND	83708000	E	5205	Parks & Rec	Parks & Rec	\$641	\$726	\$0	\$0	\$0	\$0
VETERANS MEMORIAL FUND	83708000	E	5300	Parks & Rec	Parks & Rec	\$1,025	\$1,421	\$0	\$0	\$0	\$0
VETERANS MEMORIAL FUND	83708000	E Total				\$1,666	\$2,147	\$0	\$0	\$0	\$0
VETERANS MEMORIAL FUND	83708000 Total					\$558	(\$277)	\$0	\$0	\$0	\$0
<b>VETERANS MEMORIAL FUND Total</b>						\$558	(\$277)	\$0	\$0	\$0	\$0
RECREATION SCHOLARSHIP FUND	83808000	R	4605	Parks & Rec	Parks & Rec	(\$5,366)	\$9,593	\$0	\$0	\$0	\$0
RECREATION SCHOLARSHIP FUND	83808000	R Total				(\$5,366)	\$9,593	\$0	\$0	\$0	\$0
RECREATION SCHOLARSHIP FUND	83808000	E	5205	Parks & Rec	Parks & Rec	\$0	\$0	\$0	\$0	\$0	\$0
RECREATION SCHOLARSHIP FUND	83808000	E Total				\$0	\$0	\$0	\$0	\$0	\$0
RECREATION SCHOLARSHIP FUND	83808000 Total					(\$5,366)	\$9,593	\$0	\$0	\$0	\$0
<b>RECREATION SCHOLARSHIP FUND Total</b>						(\$5,366)	\$9,593	\$0	\$0	\$0	\$0
INSURANCE DEMOLITION FUND	84006000	R	4515	Finance	Finance	\$0	(\$20,869)	\$0	\$0	\$0	\$0
INSURANCE DEMOLITION FUND	84006000	R Total				\$0	(\$20,869)	\$0	\$0	\$0	\$0
INSURANCE DEMOLITION FUND	84006000	E	5211	Finance	Finance	\$76,861	\$0	\$0	\$0	\$0	\$0
INSURANCE DEMOLITION FUND	84006000	E Total				\$76,861	\$0	\$0	\$0	\$0	\$0
INSURANCE DEMOLITION FUND	84006000 Total					\$76,861	(\$20,869)	\$0	\$0	\$0	\$0
<b>INSURANCE DEMOLITION FUND Total</b>						\$76,861	(\$20,869)	\$0	\$0	\$0	\$0
REFUSE ESCROW FUND	85011000	R	4210	Public Service	Public Service	(\$25,795)	(\$34,044)	(\$27,000)	(\$27,000)	\$0	(\$122,200)

**Appendix A Expenditure & Revenue Line Item Detail**

Fund Name	ORG	Account Type	OBJ	Department	Division	2021 Actuals	2022 Actuals	2023 Revised Budget	2024 Budget Request	2024 Vs 2023	Forecast 2025-2028
REFUSE ESCROW FUND	85011000	R	4300	Public Service	Public Service	(\$2,589,573)	(\$2,564,560)	(\$2,302,800)	(\$2,302,800)	\$0	(\$10,421,600)
REFUSE ESCROW FUND	85011000	R	4600	Public Service	Public Service	\$0	(\$43,762)	\$0	\$0	\$0	\$0
REFUSE ESCROW FUND	85011000	R Total				(\$2,615,369)	(\$2,642,366)	(\$2,329,800)	(\$2,329,800)	\$0	(\$10,543,800)
REFUSE ESCROW FUND	85011000	E	5205	Public Service	Public Service	\$2,268,048	\$2,416,084	\$2,536,500	\$2,536,500	\$0	\$11,479,200
REFUSE ESCROW FUND	85011000	E	5215	Public Service	Public Service	\$8,327	\$8,650	\$9,100	\$9,600	\$500	\$43,500
REFUSE ESCROW FUND	85011000	E	5300	Public Service	Public Service	\$52,316	\$0	\$500	\$10,000	\$9,500	\$45,300
REFUSE ESCROW FUND	85011000	E Total				\$2,328,691	\$2,424,734	\$2,546,100	\$2,556,100	\$10,000	\$11,568,000
REFUSE ESCROW FUND	85011000 Total					(\$286,677)	(\$217,631)	\$216,300	\$226,300	\$10,000	\$1,024,200
REFUSE ESCROW FUND Total						(\$286,677)	(\$217,631)	\$216,300	\$226,300	\$10,000	\$1,024,200
DEVELOPERS ESCROW FUND	86011000	R	4205	Public Service	Public Service	(\$290,098)	(\$642,914)	(\$500,000)	(\$750,000)	(\$250,000)	(\$1,000,000)
DEVELOPERS ESCROW FUND	86011000	R	4300	Public Service	Public Service	(\$3,804)	(\$9,355)	\$0	\$0	\$0	\$0
DEVELOPERS ESCROW FUND	86011000	R Total				(\$293,902)	(\$652,269)	(\$500,000)	(\$750,000)	(\$250,000)	(\$1,000,000)
DEVELOPERS ESCROW FUND	86011000	E	5205	Public Service	Public Service	\$90,199	\$253,944	\$500,000	\$750,000	\$250,000	\$1,000,000
DEVELOPERS ESCROW FUND	86011000	E Total				\$90,199	\$253,944	\$500,000	\$750,000	\$250,000	\$1,000,000
DEVELOPERS ESCROW FUND	86011000 Total					(\$203,703)	(\$398,325)	\$0	\$0	(\$0)	\$0
DEVELOPERS ESCROW FUND	86011450	R	4205	Public Service	Engineering	(\$11,065)	(\$138,533)	(\$150,000)	(\$750,000)	(\$600,000)	(\$600,000)
DEVELOPERS ESCROW FUND	86011450	R	4900	Public Service	Engineering	\$0	\$0	(\$35,232)	\$0	\$35,232	\$0
DEVELOPERS ESCROW FUND	86011450	R Total				(\$11,065)	(\$138,533)	(\$185,232)	(\$750,000)	(\$564,768)	(\$600,000)
DEVELOPERS ESCROW FUND	86011450	E	5205	Public Service	Engineering	\$65,642	\$20,421	\$150,000	\$750,000	\$600,000	\$600,000
DEVELOPERS ESCROW FUND	86011450	E Total				\$65,642	\$20,421	\$150,000	\$750,000	\$600,000	\$600,000
DEVELOPERS ESCROW FUND	86011450 Total					\$54,577	(\$118,112)	(\$35,232)	\$0	\$35,232	\$0
DEVELOPERS ESCROW FUND Total						(\$149,126)	(\$516,437)	(\$35,232)	\$0	\$35,232	\$0
WORKERS COMP FUND	90005000	R	4310	Human Resources	Human Resources	(\$220,008)	(\$242,218)	(\$288,524)	(\$425,684)	(\$137,160)	(\$1,842,586)
WORKERS COMP FUND	90005000	R	4600	Human Resources	Human Resources	(\$7,665)	\$0	\$0	\$0	\$0	\$0
WORKERS COMP FUND	90005000	R Total				(\$227,673)	(\$242,218)	(\$288,524)	(\$425,684)	(\$137,160)	(\$1,842,586)
WORKERS COMP FUND	90005000	E	5205	Human Resources	Human Resources	\$97,279	\$141,264	\$124,500	\$135,884	\$11,384	\$585,543
WORKERS COMP FUND	90005000	E	5230	Human Resources	Human Resources	\$107,076	\$183,604	\$170,000	\$150,000	(\$20,000)	\$600,000
WORKERS COMP FUND	90005000	E Total				\$204,355	\$324,868	\$294,500	\$285,884	(\$8,616)	\$1,185,543
WORKERS COMP FUND	90005000 Total					(\$23,318)	\$82,650	\$5,976	(\$139,800)	(\$145,776)	(\$657,043)
WORKERS COMP FUND Total						(\$23,318)	\$82,650	\$5,976	(\$139,800)	(\$145,776)	(\$657,043)
RISK INSURANCE FUND	90106250	R	4900	Finance	Admin & Op Services	\$0	\$0	\$0	(\$20,000)	(\$20,000)	(\$80,000)
RISK INSURANCE FUND	90106250	R Total				\$0	\$0	\$0	(\$20,000)	(\$20,000)	(\$80,000)
RISK INSURANCE FUND	90106250	E	5230	Finance	Admin & Op Services	\$0	\$0	\$0	\$20,000	\$20,000	\$80,000
RISK INSURANCE FUND	90106250	E Total				\$0	\$0	\$0	\$20,000	\$20,000	\$80,000
RISK INSURANCE FUND	90106250 Total					\$0	\$0	\$0	\$0	\$0	\$0
RISK INSURANCE FUND Total						(\$15,421,893)	(\$19,858,679)	(\$5,272,037)	\$4,381,700	\$9,653,737	\$10,853,891

## 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.