2015 Proposed Budget

City of Gahanna, Ohio

Becky Stinchcomb, Mayor

City Council

Brian D. Larick, President
Tom Kneeland, Vice President
Karen J. Angelou
Ryan P. Jolley
Jamie Leeseberg
Stephen A. Renner
Michael Schnetzer

Kim McWilliams, CMC Clerk of Council

Shane Ewald, City Attorney

Executive Team

Jennifer Teal, Director of Finance
Sue Wadley, Director of Human Resources
Anthony Jones, Director of Planning & Development
Rory Gaydos, Director of Information Technology
Dennis Murphy, Chief of Police
Dottie Franey, Director of Public Service
Tony Collins, Director of Parks & Recreation
James Williams, Director of Emergency Management

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

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City of Gahanna

Ohio

For the Fiscal Year Beginning

January 1, 2014

Jeffrey R. Esser

Executive Director

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2015 Budget Message

Members of Council,

As your Mayor, I am pleased to present to you the Administration's 2015 Budget request for your review and consideration. This budget was developed as a part of a year-long effort to forge a path to long-term sustainability for the City of Gahanna—an effort marked with an unprecedented level of collaboration and sharing with Council, City staff and our citizen stakeholders.

This memo will outline the environment, issues and strategies that guided development of the 2015 budget request. This introductory budget message will focus on the City's primary operating budget, including the City's General Fund and Capital Improvement Fund. It will focus on the City's fiscal environment, financial forecast and strategic framework for developing the budget.

Factors Influencing the 2015 Budget Development

The Great Recession of 2008 and our two failed attempts at increasing General Fund revenue through an income tax levy are the primary reason behind the need for this focus on sustainability. While some of our revenue streams have recovered, and indeed flourished, since the recession, many have not. The chart below shows the difference between Gahanna's General Fund revenue collection in 2007 (a fairly typical pre-recession year) and our estimates for 2015. While there has been a substantial increase in income tax collections between 2007 and 2015, most other revenue streams that the City historically relied upon have diminished.

General Fund Revenue Source	2007		2015 SOM Est.		Change Since 2007	
INCOME TAX	$ 14,580,160	50%	$ 17,389,100	68%	$ 2,808,941	19%
REAL ESTATE TAXES	$ 1,719,826	6%	$ 1,612,000	6%	$ (107,826)	-6%
FINES & FEES	$ 999,443	3%	$ 1,519,800	6%	$ 520,357	52%
TRANSFERS	$ 1,921,200	7%	$ 1,440,200	6%	$ (481,000)	-25%
RECREATIONAL INCOME*	$ 626,926	2%	$ 890,200	3%	$ 263,274	42%
LOCAL GOVERNMENT FUND	$ 1,624,049	6%	$ 730,000	3%	$ (894,049)	-55%
OTHER TAXES	$ 719,804	2%	$ 503,500	2%	$ (216,304)	-30%
INTEREST & INVESTMENT INCOME	$ 2,517,956	9%	$ 475,000	2%	$ (2,042,956)	-81%
ADMINISTRATIVE/SERVICE CHARGES	$ 481,136	2%	$ 433,100	2%	$ (48,036)	-10%
LICENSES & PERMITS	$ 420,454	1%	$ 427,400	2%	$ 6,946	2%
MISCELLANEOUS INCOME	$ 703,772	2%	$ 136,000	1%	$ (567,772)	-81%
GRANTS	$ 2,899,578	10%	$ 45,000	0%	$ (2,854,578)	-98%
Total	**$ 29,214,302**	**100%**	**$ 25,601,300**	**100%**	**$ (3,613,002)**	**-12%**

The greatest reductions in our operating revenues are a direct effect of the recession. Grant revenue to the City has diminished because State and Federal funding sources have shrunk and may have matching requirements that the City cannot provide. Interest and Investment Income has taken a sharp drop both because we have less cash to invest and because the return on the types of investments that the City can make have dropped drastically. The Local Government Fund was cut in half by the State legislature in their last biennial budget cycle as a way for the state to reduce its overall budget.

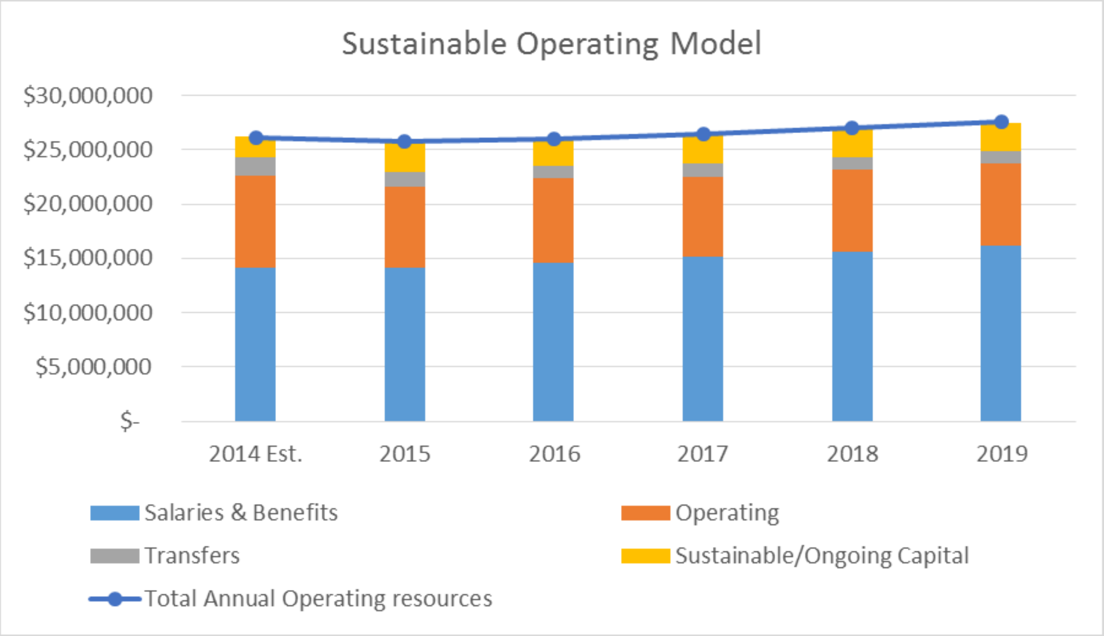
This fundamental shift in our revenue environment has forced us to look closely at what we consider to be our City's core services. The natural and appropriate short-term response to the recession was to reduce or eliminate funding for capital investment and equipment lifecycle replacements. This is an approach that can be sustained for a year or two, but it cannot become a long-term strategy without consequences.

Sustainable Operating Model

The 2015 budget request has at its foundation the concept of *Sustainability*. Throughout 2014, staff honed what we call the Sustainable Operating Model (SOM). The SOM is built upon two key ideas:

1) We will maintain the City's existing core infrastructure and assets at a professionally appropriate level; and
2) Ongoing operating costs must be able to be paid for using ongoing revenue sources. That is, we will not rely on one-time windfalls, accumulated savings, or short-term cost-cutting measures to balance our operating budget.

The SOM is a five-year plan for General Fund funded City operations. The 2015 portion of the SOM is the core of the Administration's 2015 budget request. This plan combines information from our historical trends, future revenue and expense projections and our five-year Capital Needs Assessment to determine a sustainable ongoing level of operations for the City. The revenue forecast includes conservative growth estimates, which average 1-2% per year.



The expenditure forecast is based upon 2014 operating levels as a base, with conservative increases for salaries, benefits, and other operating expenses. Long-term savings have been achieved by reducing overall staffing from pre-recession levels, backfilling full-time positions with part-time staff where feasible, and reducing or eliminating programs and services that are not deemed core to the City's operations.

The SOM includes steady annual funding for sustainable operating capital expenditures. Sustainable operating capital is defined as those capital projects and items that are needed to sustain current operations. For example, annual road paving and maintenance programs, vehicle and equipment replacement programs and technology lifecycle replacements are categorized as Sustainable Operating Capital. The table that follows details the Sustainable Operating Capital included in the 2015 budget request.

Category	Division	Planned Capital Improvement	2015 Request
General Fund			
Sustainable Ongoing	Parks & Recreation	Creekside Park and Plaza Repairs	220,000
Sustainable Ongoing	Parks & Recreation	Golf Cart Replacement Program	30,000
Sustainable Ongoing	Public Safety	Police Facility Maintenance and Upkeep	75,000
Sustainable Ongoing	Public Safety	Police Radio Replacement Program	75,000
Sustainable Ongoing	Public Service	General Fund (Except Police) Equipment Replacement	300,000
Sustainable Ongoing	Public Service	Police Vehicle Replacement Program	400,000
Sustainable Ongoing	Technology	Physical Server Lifecycle Replacement	32,500
Total, General Fund			**1,132,500**
Capital Improvement Fund			
Sustainable Ongoing	Parks & Recreation	Park & Golf Course Annual Paving	60,000
Sustainable Ongoing	Parks & Recreation	Play Elements & Surfacing Replacement	60,000
Sustainable Ongoing	Public Service	Asphalt Overlay*	917,000
Sustainable Ongoing	Public Service	Street Lights at Intersections	20,000
Total, Capital Improvement Fund			**1,057,000**
County Permissive Fund			
Sustainable Ongoing	Public Service	Asphalt Overlay*	190,000
Total, County Permissive Fund			**190,000**
TOTAL, GOVERNMENTAL FUNDS			**2,379,500**

**Asphalt overlay program to be partially paid by County Permissive Tax fund in 2015.*

In addition to the operating capital projects that are included in the 2015 budget request, the SOM includes a placeholder for annual debt service payments cover the bonding of two operating capital projects that would be good candidates for bond financing. These include completing 1/3 of the City's remaining Detroit street rebuilds ($4.5M) and completing sections 4 and 8 of the Big Walnut Trail ($3.4M). The City's 2007 outstanding bonds are a likely candidate for refunding so it would be ideal to combine these three initiatives into a single bond issuance in 2015. The Administration will bring forward a proposal for this bond financing package in early 2015.

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

Long-Term Plan for One-Time Resources

While the SOM does not rely on one-time savings or windfalls to pay for the operational needs of the City, it does not address the need for funding for one-time capital improvement projects and other strategic one-time initiatives. In conjunction with the year-long collaborative process undertaken with Council this year, the Administration has developed a long-term plan for funding high priority one-time projects using one-time resources.

Finance staff estimate that the City will begin 2015 with $14.5 million in one-time resources. This is made up from the anticipated unencumbered, unappropriated balances of the General Fund ($10.2M), Permanent Improvement Fund ($1.1M) and Capital Improvement Fund ($3.2M). Note that the General Fund Emergency Reserve of $6.4 million is not included in this total.

The Administration's budget request includes a plan to allocate these funds in a way that prioritizes job creation and critical infrastructure needs. $2.2M in one-time expenditures is included in the 2015 budget request. Capital projects that are proposed for 2015 are either currently underway, needed to reduce ongoing operating expenses, or are the result of valuable partnerships that leverage the City's funds to receive far greater benefit than would otherwise be possible.

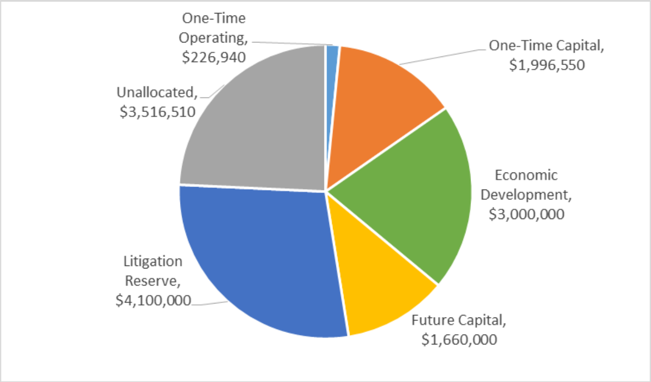
The plan includes three strategic operating expense items as well, the net operating loss for operating the City's pool facilitates in 2015 while a thorough analysis of future options is undertaken, funding for a strategic plan that involves substantial community and Council involvement, and funding for emergency lock down safety supplies to enhance building security in the event of an active shooter scenario.

In addition to 2015 expenditures, the plan includes holding $1.6M of the one-time resources to complete one in-progress capital project later in the planning period, partnering with Columbus to widen Morse Road from Hamilton to Trellis.

This plan also includes holding $3M of the one-time resources aside until the completion of the currently ongoing economic development strategic plan to invest in job creation and economic growth. It also includes holding aside $4.1M per the direction of Council as a litigation reserve related to a tax case that the City is currently appealing.

Long-Term Plan for One-Time Resources

One-Time Capital Expenses (2015)		
Hunters Ridge Pool Boiler Replacement	$ 18,000	
Creekside Parking Garage Electrical Separation Proje	$ 84,000	
Golf Course Fuel Tank Replacement	$ 100,000	
Hamilton Rd Central	$ 728,000	
Morse Rd Columbus Project - Hamilton - Trellis Ln	$ 150,000	
Safe Routes to Schools Phase II	$ 159,000	
Dual Core Network Switches	$ 100,000	
GNET Fiber Network Growth & Redundancy	$ 26,000	
Carpenter Road Culvert Replacement	$ 281,550	
US 62 Resurfacing	$ 350,000	
Subtotal, One-Time Capital Expenses		**$ 1,996,550**
One-Time Operating Expenses (2015)		
Annual Net Operating Loss--Pools	$ 91,940	
Strategic Plan	$ 100,000	
Emergency Lockdown Safety Supplies	$ 35,000	
Subtotal, One-Time Operating Expenses		**$ 226,940**
Hold for Future One-Time Expenses (2016-2019)		
Morse Rd Columbus Project - Hamilton - Trellis Ln	$ 1,660,000	
Economic Development/Jobs Growth	$ 3,000,000	
Litigation Reserve	$ 4,100,000	
Subtotal, Hold for Future		**$ 8,760,000**
Total used/reserved		**$ 10,983,490**
One-time Resources Remaining		**$ 3,516,510**



The work of Council and the Administration over the coming years will be to maximize the City's return on investment for the remaining one-time resources by prioritizing their use for projects that will help grow the economic base of the City and improve its infrastructure. The 2015-2019 Capital Needs Assessment identified over $60 million in general government one-time capital needs for

Factors. Additionally, the project information sheets for each of the capital projects included in the budget request also indicate alignment with these factors.

In addition to explaining these linkages, each department's narrative section also includes performance measurement data that quantify their key activities. In 2015, the Administration will be working to strengthen its performance measurement program, better aligning measures with strategic objectives, setting internal targets and seeking industry benchmarks where appropriate.

Conclusion

The creation of our annual budget request document is always the culmination of a full year of hard work by the city staff, city council, and our city stakeholders. After the ballot initiative losses in 2013, city leadership made the commitment to citizens that we would come up with a sustainable operating plan that would allow us to do the very best we could with the valuable tax dollars that we currently had available to us. The document in your hand is the product of this work. I am extremely proud of the effort that the administrative staff, city council members and community member undertook in 2014 to make that promise a reality. I want to particularly thank the staff members from across the administrative team that volunteered to participate on the Budget Committee who worked collaboratively all year to create this plan. I also want to recognize the amazing team of Administrative Directors that I am blessed to work with, whose professionalism and managerial talent in local government make our team the envy of many communities. I especially wish to thank Directors Jennifer Teal and Tony Collins, who voluntarily stepped up their efforts after the loss of our assistant city administrator position. Both of these professionals took on a lot of additional work all year to guide us through this planning process.

While this budget does not include every product or service we as city leaders would *like* to provide to our citizens, I feel this budget gives citizens the core essentials we *must* have to continue to make Gahanna the place we are proud to call home.

In Service,

Rebecca W. Stinchcomb

Rebecca W. Stinchcomb, Mayor

How to Use This Budget Document

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

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

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

Introduction

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

Gahanna Overview

This section of the document contains useful, quick reference information about the City and the organization "Gahanna at a Glance," description of the city's Government structure, the City's mission, vision and Critical Success Factors, a City-wide organization chart and a personnel detail analysis.

Financial Policies

This section details the City's financial management policies, accounting and fund structures, budget process and timeline and linkages to other strategic planning processes.

Appropriations Summary

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

General Fund

The General Fund provides the majority of resources for most of the services that cities typically offer, including public safety, maintenance, and general government functions required to support direct services to the community. The General Fund section of the budget document provides an overview of planned General Fund revenues and expenses as well as detailed departmental descriptions and budget summaries for each of the City's departments. These detailed descriptions include departmental organizational charts, historical, current and planned spending and staffing data, descriptions of departmental activities and objectives, challenges and performance.

Capital Improvements

The Capital Improvements section provides background on the City's Capital Needs Assessment process, a summary of planned projects for 2015 and detailed project information sheets which include in-depth information on each of the proposed projects.

Proprietary Funds

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

Other Funds

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

Special Revenue Funds

The Special Revenue section lists the City's special revenue funds and provides a detailed explanation of the purpose, planned revenues and planned expenses for each of the special revenue funds with planned activity in 2014.

Debt Service

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

Agency Funds

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

Appropriations Ordinance

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

Appendices

This budget document includes multiple appendices:

Appendix A- Debt Policy: includes the full-text of the City's Debt Policy as adopted by Council.
Appendix B-Investment Policy: includes the full-text of the City's Investment Policy as adopted by Council.
Appendix C-Emergency Reserve Policy: includes the full-text of the City's Emergency Reserve Policy as adopted by Council.
Appendix D- Glossary of Terms: provides definitions of terms and acronyms used in Gahanna's financial statements and budget document.

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 & Infrastructure

Area in Square Miles: 12.42 square miles

Streets Maintained: 325 lane miles

Water Main Miles: 177.42

Sanitary Sewer Miles: 161.94

Storm Sewer Miles: 148.59

Miles of Fiber: 21.9

Parks

- Over 775 acres of parkland
- 26 parks
- 21 dedicated preserves
- 17.10 miles of trails

Demographics

Population: 33,288

Median Age: 39.4 years old
74.7% of population over 18 years,
11.7% over 65 years

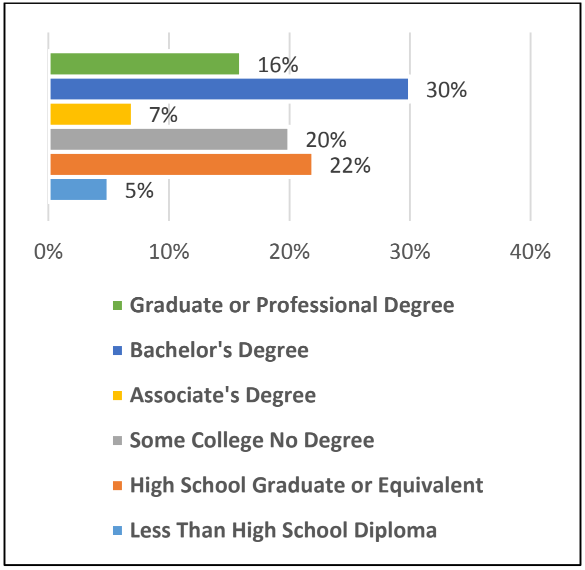
Diversity

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

- 82.1% White
- 11.2% Black
- 2.6% Latino
- 3.1% Asian

Demographics

Educational Attainment of Population:



Unemployment Rate: 4.1% which is 1.6% less than the state average of 5.7%.

Households: 13,053
Average Size: 2.55 people
68.6% households are families
75% Owner-occupied

Median Household Income: $75,641

Median Home Value: $187,700

Average Home Sales Price: $238,000

Tax Rates

Sales & Use Tax: 7.00%

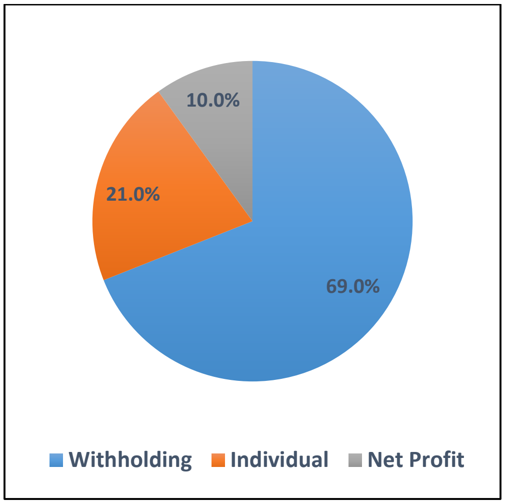
Municipal Income Tax Rate: 1.5%

Real Estate Tax Rate (2013):
Total tax rate assessed per $1,000 of assessed valuation in Gahanna-Jefferson: 112.27 mills
Gahanna City portion: 2.4 mills

Income Tax Collections

Income Tax Collections by Type (2013)

- Withholding $11,394,114
- Individual $3,513,214
- Net Profit $1,522,423



Top Ten Income Tax Withholders (2013)

- American Electric Power, Public Utility
- Gahanna-Jefferson Schools, Public School District
- JP Morgan Chase, Financial Institution
- McGraw-Hill Education LLC, Educational Materials Supplier
- Ohio Power Company, Public Utility
- Columbus Academy, Private School K-12
- City of Gahanna, Municipality
- Grant/Riverside Medical Care, Healthcare Provider
- State Automobile Mutual Insurance, Insurance Provider
- ADP Total Source III, Human Resource & Payroll Service Provider

Real Estate Tax Collections

Real Estate Tax Assessed Value (2013): County Auditor assessed value of real property within the City of Gahanna $902,765,910. The real estate tax rate would be applied to this value to generate property tax receipts for the City for 2014.

Top Ten Real Estate Taxpayers (2013)

- Stoneridge Plaza Shops, Retail
- Vista at Rocky Fork LP, Property Management
- McGraw-Hill Inc., Educational Materials Supplier
- AERC Christopher Wren, Inc., Property Management
- Columbus Giant LLC, Retail
- Sun Life Assurance Co., Investment Services
- STAG Gahanna LLC, Industrial Property Management
- CIP II Buckeye Hotel, Hotel Management
- Gahanna Realty LLC, Property Management
- Morrison Arbors LLC, Property Management

Major Industries

- Management, Professional, & Related Occupation 46.5%
- Service 10.1%
- Sales & Office 29.7%
- Production, Transportation & Material 8%
- Construction, Extraction, & Maintenance 5.7%

Education

Public-Gahanna Jefferson School District

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

Total Public School Enrollment: 7,336

Private

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

Post-Secondary

Columbus State Community College
Everest College

Gahanna City History and Government

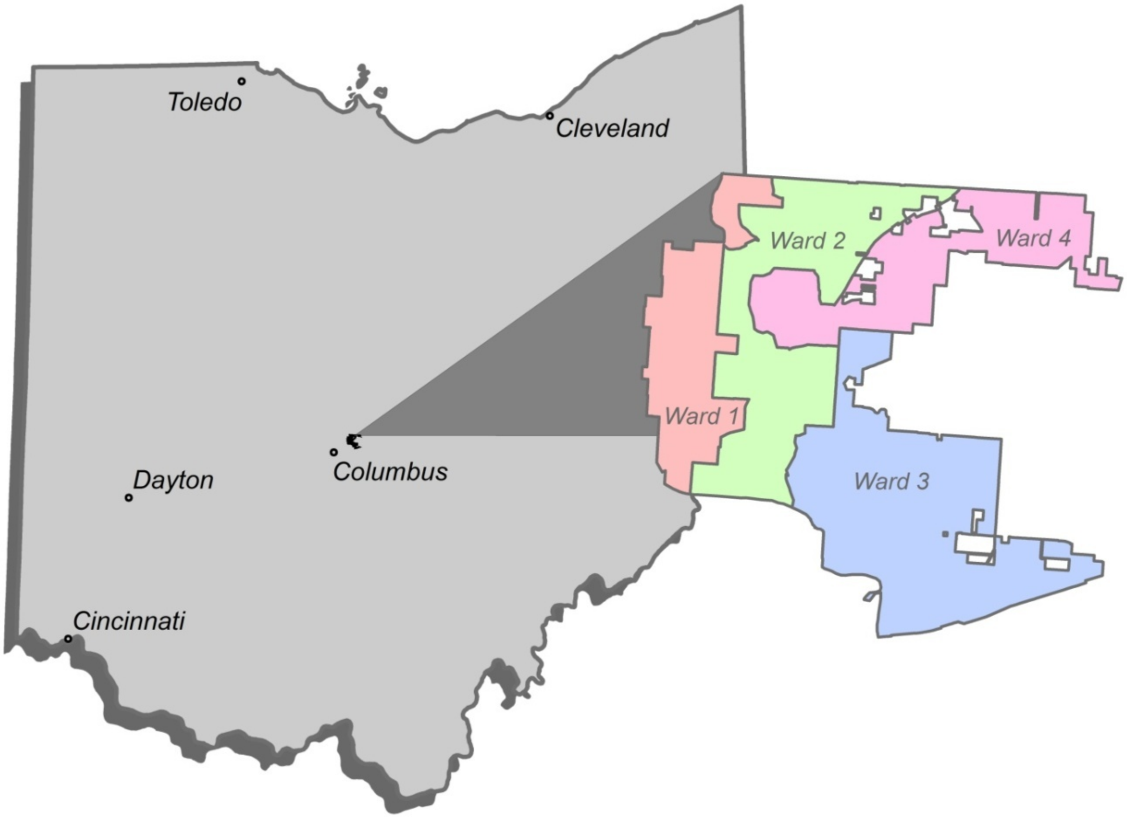
History

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

1849

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

Today, Gahanna is a 12.4 square mile home-rule municipality located within Franklin County in central Ohio.



City Government

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

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

Mayor

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

Mayor Rebecca W. Stinchcomb was first sworn in as Mayor of Gahanna in October 2001, and previously served as a member of City Council representing Ward Three from 1991 to 2001.

Before serving the City of Gahanna fulltime as Mayor, she spent 25 years in the private sector, working in newspaper advertising management.

Gahanna Mayor, Rebecca W. Stinchcomb

City Attorney

City Attorney, Shane Ewald

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

Gahanna's current City Attorney is Shane Ewald. He was elected in November, 2011 to serve a four-year term commencing on January 2, 2012. Prior to being elected City Attorney, Mr. Ewald served four terms on Gahanna City Council as a representative of Ward Two from 2004 to 2011.

City Council

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

Gahanna City Council

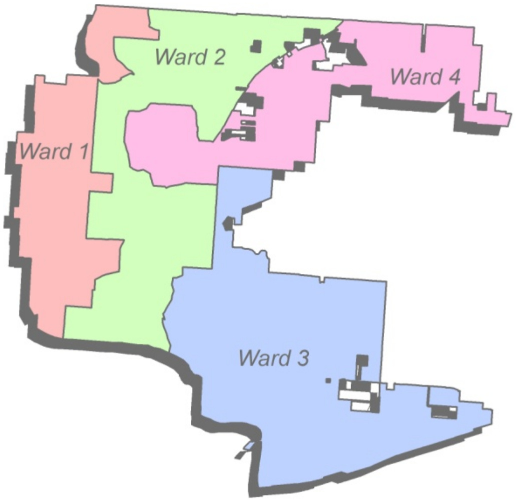
Front Row (from left to right):

Council President Brian Larick, Ward 3
Council Member Karen J. Angelou, At-Large
Council Vice-President Tom Kneeland, At-Large

Back Row (from left to right):

Council Member Michael Schnetzer, Ward 2
Council Member Stephen A. Renner, Ward 1
Council Member Jamie Leeseberg, Ward 4
Council Member Ryan P. Jolley, At-Large

Gahanna Ward Map



Guiding Principles

Gahanna's Vision Is.....

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

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.

Critical Success Factors

In its strategic planning processes, Gahanna's leadership has identified five Critical Success Factors associated with the mission and vision of the City. These Critical Success Factors are used to articulate those things that must go well in order for the City to achieve its mission and vision. These Critical Success Factors provide the framework for specific initiatives articulated in the City's strategic planning.

Citizen Centricity

Gahanna is committed to keeping the health, safety and welfare of our citizenry as the focal point of all policy decisions. Gahanna will always strive to be responsive, transparent and accountable to the community.

Innovation

Gahanna is committed to continually reinventing the way we do business to be relevant, effective and efficient.

Effective Communication

Gahanna is committed to communicating critical information to our citizens, stakeholders and employees while also listening to their wants, needs and feedback.

Economic Success

Gahanna is committed to ensuring financial sustainability through smart revenue generation, business growth and prudent short and long term financial management.

Smart Growth

Gahanna is committed to effectively managing its growth and assets.

Performance Measurement

Measuring performance is not new to the City of Gahanna. Most departments routinely measure their work performed (outputs and outcomes) and resources required for the work (inputs and efficiencies). These measures allow individual departments to gauge the quantity and quality of work performed, make year-over-year comparisons and tailor management strategies.

While departmental measurement strategies are important, they do not always provide senior leadership, decision-makers and community stakeholders with information they need to make informed resource allocation and programming decisions. Since 2012, the Administration has implemented a City-wide performance measurement data-collection and reporting solution that will meet the needs of program managers, decision-makers and community stakeholders without being overly burdensome on an already lean staff.

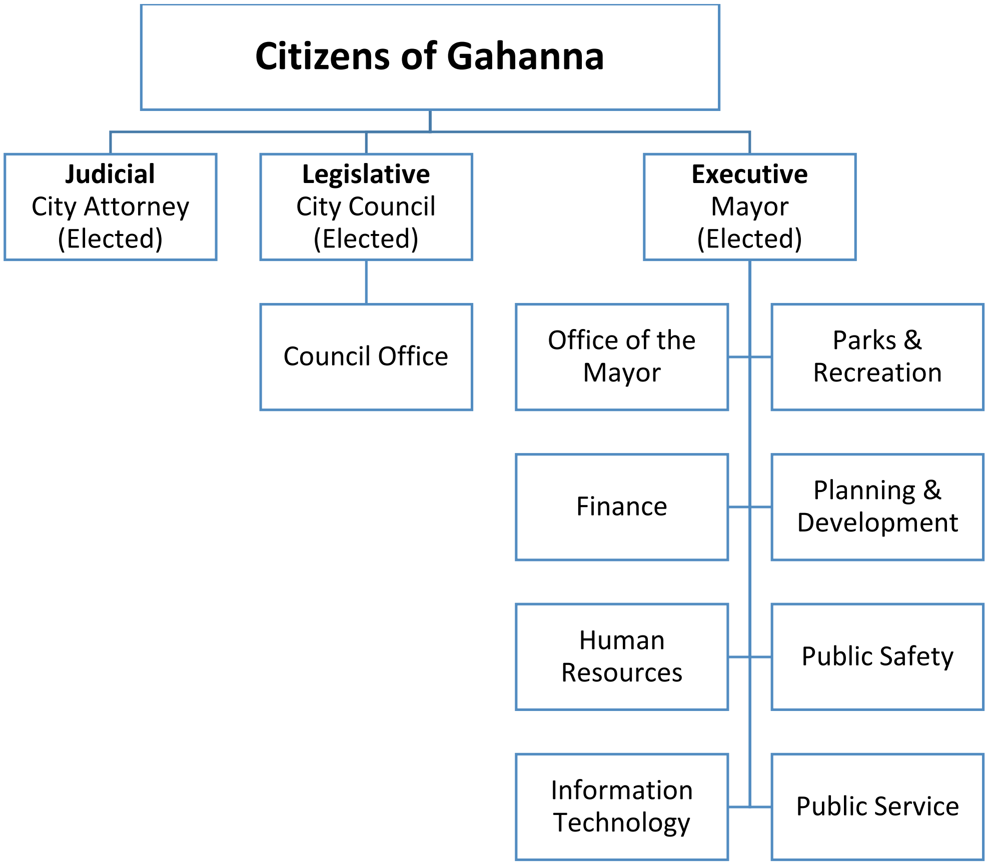
In 2012, the City joined the International City and County Management (ICMA) Center for Performance Measurement and began reporting performance measurement data as a part of ICMA's comprehensive comparative performance measurement program. Since then, ICMA's program has been updated to reflect a focus on internal benchmarking and target setting and their new solution called ICMA Insights™ runs on a cutting-edge technology platform for collecting, validating, reporting, benchmarking and analyzing data. Gahanna is slated to participate in the ICMA Insights™ program beginning in early 2015.

The Administration is committed to beginning the process of linking performance data with budgetary information. In each department's narrative section of the budget, the key performance measures associated with the department will be presented. In many cases, these measures are from the ICMA program. As the City's performance measurement program matures in the coming years, departments will work to incorporate benchmarks and target data in their performance reporting.

Additionally, beginning in spring 2014, the Administration began producing a Performance Measurement Dashboard, which is updated on a quarterly basis and made available on the City website at http://www.gahanna.gov/Performance.aspx.

City Organizational Structure

The City's organizational structure has been designed to support quality services to the citizens and taxpayers of the community. The day-to-day operations of the City are overseen by the Mayor and appointed department directors. The City is staffed by 140 full-time employees and a workforce of more than 130 part-time and seasonal staff.



City of Gahanna Organization Chart

Given the nature of the services provided by the City, personnel costs are a primary driver of the City's budget each year. Staffing levels in each department are monitored closely for budgetary impacts throughout the year. Additionally, any time a position is vacated through retirement or attrition, a thorough analysis of the best and most cost-efficient way to provide that particular service or function is completed.

City of Gahanna Personnel Detail

		2012 Actual	2013 Actual	2014 Appropriated	2015 Request	2014 to 2015 Difference
Total Personnel by Department	Council, Boards & Commissions	25	25	25	25	0
	City Attorney	1.3	2.1	2.0	2.0	0
	Council Office	5.7	5.9	5.0	4.0	(1)
	Office of the Mayor	10	10	8	9	1
	Finance	5	5	5	5	0
	Human Resources	3	3	3	3	0
	Information Technology	6	5	5	5	0
	Parks & Recreation	157	154	136	136	0
	Planning & Development	11	10	10	10	0
	Public Safety	77	77	75	75	0
	Public Service	35	39	38	39	1
	Total	**336**	**336**	**312**	**313**	**1**

		2012 Actual	2013 Actual	2014 Appropriated	2015 Request	2014 to 2015 Difference
Employment Status	Elected/Appointed Officials	42	40	40	40	0
	Full-Time	147	147	141	140	(1)
	Part-Time	55	57	80	82	2
	Seasonal*	92	92	51	51	0
	Total Positions	**336**	**336**	**312**	**313**	**1**

		2012 Actual	2013 Actual	2014 Appropriated	2015 Request	2014 to 2015 Difference
Total Personnel by Classification	City Council	7	7	7	7	0
	Boards & Commissions	31	29	30	30	0
	City Attorney	1	1	1	1	0
	Mayor	1	1	1	1	0
	Director	12	12	12	12	0
	Deputy Director	5	5	5	5	0
	Superintendents	5	5	5	5	0
	Supervisors	7	7	5	5	0
	Full-Time Admin Salary	9	8	6	7	1
	Full-Time Admin Hourly	17	18	18	16	(2)
	Full-Time Steelworksers	29	29	29	29	0
	Lieutenants/Sergeants	10	10	9	9	0
	Officers	45	45	44	44	0
	Dispatchers	10	10	10	10	0
	Part-Time	55	57	79	81	2
	Seasonal	92	92	51	51	0
	Total Positions	**336**	**336**	**312**	**313**	**1**

**Prior to 2013, Seasonal employees were included in the Part-Time employee category*

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Financial Management Policies

Citizens Financial Advisory Committee

In July 2010, Gahanna's Mayor, in conjunction with the Gahanna City Council, appointed a Citizens Financial Advisory Committee (CFAC). The CFAC was a diverse group of Gahanna residents and professionals. The committee was charged with reviewing the General Fund's 2011 planned revenue and expenses and the five-year forecast to assist the City in developing recommendations for the coming year and the future.

The CFAC met biweekly over the course of three months, and their meetings were facilitated by two volunteer city management professionals from neighboring communities. The committee analyzed City financial records, received briefings on City functions and policies and interviewed City officials. The committee also invited public opinion and feedback.

In December of 2010, the CFAC released its report, which included recommendations in four key areas: Revenue and Budget, Sustainable Growth, Accountability and Assessment and Innovative Revenue.

The table below describes the recommendations made by the CFAC and provides the City's progress where applicable:

Recommendation	Description	City Progress
Revenue and Budget		
Increase the Income Tax Rate by One Percent	Place a measure on the November 2011 general election ballot to increase the City's income tax rate from 1.5% to 2.5%.	In November 2013, Gahanna voters rejected a ballot measure to increase the City's income tax to 2.5% with 100% credit for the second time. At this time, there is no further plan to put a similar measure on the ballot. Rather, the City has worked to develop a plan for ongoing operations, called the Sustainable Operating Model (SOM) which aligns current revenues with the City's core services to maintain long-term fiscal sustainability.
Modify the Current Reduced Credit Provided for Taxes Paid to Another Jurisdiction	Change the City's reduced tax credit from 83.33% to 85%.	
Create a Capital Improvement Program (CIP) and Dedicate Funds Annually	Create a separate capital budget process and dedicate ongoing funding for capital improvements.	The Administration has created and presented a five year "capital needs assessment" each year since 2012 in order to create a five year expense and revenue forecast. The assessment will become a "plan" once funding is acquired and it is adopted by Council

Sustainable Growth		
Protect and Strengthen Economic Development Initiatives	Maximize infrastructure investments to attract business to the City and encourage higher density and vertical development.	The City has strategically invested in Central Park and Buckles Tract to spur development. The Administration is working to create an Economic Development plan to identify future development opportunities and maximize development tools such as Tax Increment Financing to spur economic development.
Accountability and Assessment		
Review and Prioritize City Services and Service Levels	Prioritize mandatory, core and secondary City services annually.	The Administration has completed this and since updated the document. Core service criteria were used identifying and prioritizing services to be funded in the Sustainable Operating Model.
Establish a Comprehensive Performance Measurement System	Develop and use comprehensive performance measurements to establish metrics that can be measured against goals, used for strategic planning and budgeting and compared to local governments.	The City joined the International City and County Management Association's Center for Performance Measurement and reported annual data for 2012 & 2013. In 2014, Staff developed a quarterly performance measurement dashboard that is provided to Council and the public throughout the year.
Conduct an Annual Cost of Services Study	Ensure that charges for services generate sufficient revenue to cover the costs, keep fines and fees in line with like entities, continuously analyze the cost and benefit of services provided.	As part of their Master Plan update, Parks and Recreation conducted a cost of services study in 2013 that helped inform funding and program decisions in the Sustainable Operating Model.
Consolidate Departments and Contract Services	Examine service consolidation and contracting to control costs while maintaining or enhancing service levels.	No departments have been consolidated since the CFAC provided its recommendations. The Administration regularly analyzes the cost of contracting out services and do so when cost effective.

Utilize Technology	Explore and utilize technology solutions to control costs, improve efficiencies, solve issues and maintain service levels.	The City of Gahanna has a long standing practice of utilizing technology to create efficiencies. As current technology solutions reach the end of their life-cycle, more efficient and cost effective solutions are being pursued.
Innovative Revenue Recommendations		
Provide City services to Other Entities	Analyze opportunities to provide services to other entities to increase revenue.	The Administration has examined this as opportunities arise, and currently provides some fleet maintenance and IT support to other entities. In most areas, we do not have the depth in staffing to take on additional work.
Examine Collaboration and Partnerships	Identify and promote opportunities for naming rights and sponsorships.	The Administration has worked with the City of Columbus and surrounding cities to share services and promote regionalism.
Maximize Financial Investments	Annually review financial investment policy and portfolio.	Council approved a revised investment policy in 2013 and the City recently engaged an independent investment advisory firm to manage the City's portfolio.

Financial Policies

As a part of the 2015 Budget process, the Administration requests that Council adopt the following City financial policies by Resolution. These policies describe the Administration's approach to overall fiscal planning and management. Formal adoption of these policies affirms the City's commitment to sound financial management and fiscal integrity.

Operating Budget Policies

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

Reserve Policy

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

Capital Assets

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

Capital Improvement Planning

- The City will develop a five-year Capital Improvements Needs Assessment on an annual basis, prioritizing capital projects across all City departments and classifying them by priority category and core services designation.
- The capital expense budget for each year will be developed matching the priority projects identified in the Capital Improvements Needs Assessment with available resources.
- Capital improvement life cycle costs will be considered in development of the budget. Future operating, maintenance and replacement costs associated with new capital improvements will be estimated for inclusion in the operating budget.
- The City will utilize an equipment replacement program for equipment-type assets which is based on the useful life of each equipment category, usage and damage, and set aside funds annually to fund priority equipment replacements.

Debt Management Policies

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

Revenue Policies

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

Purchasing Policies

- Purchasing will be accomplished in accordance with all applicable federal, state and local requirements.
- Ohio Revised Code (ORC) requires that certification of funds availability be issued by the fiscal officer before any purchase is made. ORC prohibits cities from making any contract or order unless it has been certified that the expenditure is appropriated and the funds are available.

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

Investment Policy

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

Accounting, Auditing and Financial Reporting

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

Accounting and Fund Structure

Basis of Accounting

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

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

Fund Accounting

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

The separation of the City's activities into funds allows the City to maintain the appropriate (required) controls over expenditures for each activity and to report on specific activities to interested citizens.
All funds are classified into one of three fund types. These fund types and the components of each are:

Governmental Funds

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

Special Revenue Funds – Multiple special revenue funds are in place to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes other than debt service or capital projects. The City's special revenue funds include the Street Maintenance and Repair Fund, into which the City's share of motor vehicle registration fees and gasoline taxes are deposited, as well as the State Highway Fund, into which a portion of the County's motor vehicle registration fees and gasoline taxes are deposited to provide for the maintenance of State Highways within City limits. The City's Tax Increment Financing (TIF) fund is also considered a special revenue fund.

Capital Improvement Funds –The City's capital improvement funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets. Outflows financed by proprietary funds and assets held in trust are excluded.

Debt Service Fund – The City's General Bond Retirement Fund is used to account for the accumulation of resources for and payment of general obligation long-term debt principal, interest and related costs.

Proprietary Funds

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

- Water Fund: The Water Fund is a proprietary fund that accounts for activities associated with the City's water supply. The City of Gahanna utilizes the City of Columbus water system, which provides supply, purification and distribution services. Gahanna is responsible for the construction and maintenance of the water lines. Water Fund revenues come from user charges related to consumption and tap-in fees. Expenses are driven by the charges Columbus levies on Gahanna for the water, as well as the ongoing maintenance of the system
- Sewer Fund: The Sewer Fund is a proprietary fund that accounts for the activities associated with the City's sanitary sewers. The City is connected to the City of Columbus sanitary sewer system, which provides sewage treatment services. Gahanna is responsible for the construction and maintenance of the sanitary sewer lines. Revenues are derived from user charges related to usage and tap-in fees. Expenses are driven by the charges Columbus levies on Gahanna for use of the sewer system and maintenance of the sanitary sewer system.
- Water and Sewer Capital Improvement Funds: A portion of water and sewer user charges are allocated to the Water and Sewer Capital Improvement Funds in order to provide for the long-term capital improvements required to maintain and expand these two systems.
- Stormwater Fund: The Stormwater Fund is a proprietary fund that accounts for the activities associated with managing runoff in a manner that is consistent with the EPA's National Pollutant Discharge Elimination System (NPDES) standards. Citizens are charged a stormwater management fee in conjunction with their water and sewer bills to accommodate these expenses.

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

Fiduciary Funds

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

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Budget Process

Formulating the City's annual budget is a year-round process that ends each January with the final formal adoption of the budget. Two key milestones of the process are the submission of the state mandated tax budget each July and adoption of an annual appropriations ordinance on or about January 1st.

Tax Budget

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

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

Appropriations

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

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

Major Phases in the Budget Process

Tax Budget (June-July)

- Finance Department prepares revenue and expenditure estimates.
- Administration reviews and updates Tax Budget as needed.
- Tax Budget is submitted to City Council for review and approval by motion resolution.
- Approved Tax Budget is submitted to County Budget Commission.

Strategic & Capital Planning (July-August)

- Administration updates Strategic and Capital Needs Assessment
- Appropriations guidance distributed to departments and divisions.

Department Budget Requests (August-September)

- Departments prepare budget submittals and key performance measurements.
- Finance Department reviews and analyzes budget requests and prepares summaries and recommendations for Mayor's review.

Formulation of the Mayor's Proposed Budget (September-October)

- Mayor conducts budget review sessions with departments to review budget submittals as needed.
- Final adjustments in revenue and expenditure estimates are prepared by the Finance Department.
- Mayor balances budget.
- Finance Department produces Budget document.

Review, Public Input and Budget Markup (November-December)

- City Council reviews recommended Budget.
- City Council holds budget work sessions.
- Public Hearing held on the Budget.
- City Council makes allocation and policy decisions.
- Finance Department produces final Appropriations ordinance and needed updates to line-item details.

Adoption (December-January)

- Council adopts the budget by ordinance on or before the first day of the year.

Budget Execution and Analysis (Year-Round)

- Finance Department staff monitor City spending throughout the year.
- Quarterly updates are provided to Council and the public comparing actual revenues and expenditures to plan.
- Requests to augment appropriated amounts are made either by budget transfers or supplemental appropriations.

2015 Budget Calendar

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

Date	Milestone/Meeting
June 9	*Council Committee Meeting* Tax Budget (based on Sustainable Operating Model) provided to Council for review and adoption
June 16	*Formal City Council Meeting* Council adoption of Tax budget by motion resolution
June 24	Administration Capital Needs Assessment and Budget kickoff
August 8	Capital Needs Assessment project sheets due to Finance
August 12	2015 Budget workbooks/templates distributed to departments
September 5	Completed budget request workbooks due to Finance
September 8	*Council Committee Meeting* 2015-2019 Capital Needs Assessment presented to Council
September 17	All department narrative submissions due to Finance
September 22	Council Committee Meeting Capital Needs Assessment Discussion
September 17-October 30	Finance compiles budget requests, coordinates resource allocation decisions with the Mayor and finalizes budget book
October 31	Budget book sent to the printer
November 10	*Council Committee Meeting* Budget request provided to Council Overview presentation from Administration
November 17	*Formal City Council Meeting* Public comment permitted
November 24	*Council Committee Meeting* Budget discussion Administration prepared to answer Council questions
December 1	*Formal City Council Meeting* Public comment permitted
December 8	*Council Committee Meeting* Budget discussion Administration prepared to answer Council questions
December 15	*Formal City Council Meeting* Public comment permitted Adoption of appropriations ordinance requested

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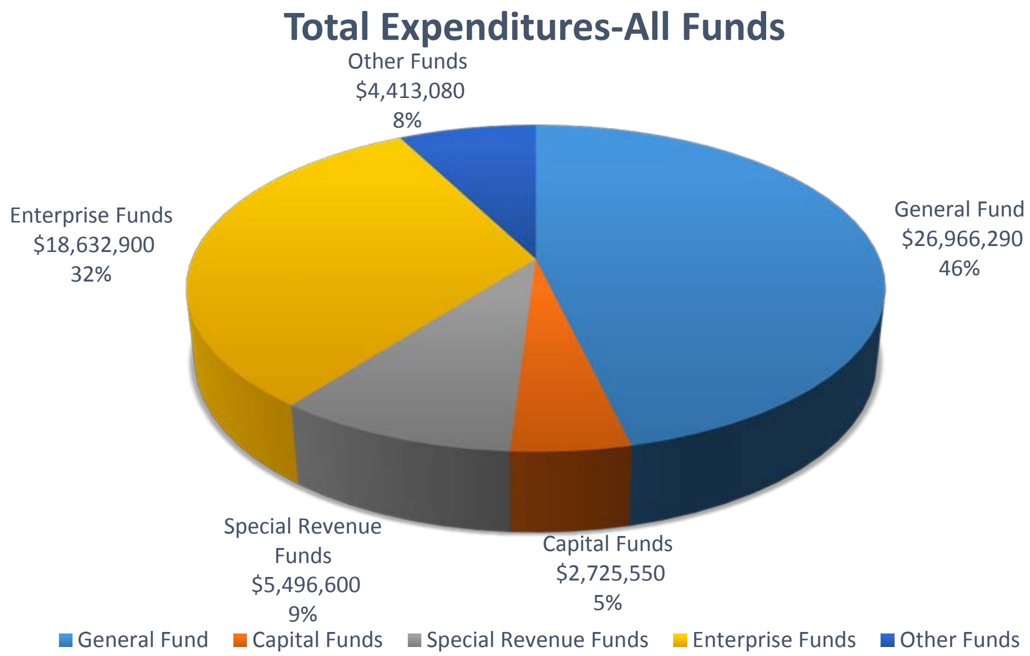
All Funds Summary

Consolidated Financial Overview

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



Fund	Requested Appropriations	
General Fund		26,966,290
Capital Funds		2,725,550
Special Revenue Funds		5,496,600
Enterprise Funds		18,632,900
Stormwater	1,296,500	
Water	7,447,330	
Water Capital Improvement	701,940	
Sewer	7,876,190	
Sewer Capital Improvement	1,310,940	
Other Funds		4,413,080
All Funds Total		**58,234,420**

Fund Balance and Appropriation Summary

Fund	2014 Beginning Fund Balance	Revenue 2014 Est.	Expenditures 2014 Est.*	Est. Funds Available to Appropriate 1/1/15	Revenue 2015 Budget	Expenditures 2015 Budget	Estimated Ending Fund Balance
GOVERNMENTAL FUNDS							
GENERAL FUNDS							
General Fund	15,836,155	25,858,960	25,066,524	16,628,591	25,999,400	26,966,290	15,661,701
Reserve for Sick/Vacation	875,802	0	155,180	720,622	0	155,180	565,442
SPECIAL REVENUE FUNDS							
Street	299,424	1,684,903	1,938,132	46,196	1,586,500	1,612,090	20,606
State Highway	191,596	108,000	190,507	109,089	108,000	93,350	123,739
Tax Increment	2,301,640	1,823,500	2,250,069	1,875,072	2,002,900	2,573,690	1,304,282
Law Enforcement Trust	71,720	5,000	10,000	66,720	7,500	10,300	63,920
Enforcement & Education	42,118	3,700	18,000	27,818	3,700	0	31,518
Parks & Recreation Donation	2,980	0	0	2,980	0	0	2,980
Permanent Improvement	1,128,551	5,200	0	1,133,751	0	0	1,133,751
Court Computer	191,631	40,500	18,000	214,131	40,900	18,000	237,031
County Permissive	54,099	514,099	474,680	93,518	190,000	190,000	93,518
Cul-de-Sac Maintenance	23,527	0	0	23,527	0	0	23,527
Federal Law Enf Seizure	153,857	25,000	173,358	5,499	25,000	10,300	20,199
Law Enforcement OT Grant	4,733	0	0	4,733	0	0	4,733
Right of Way	294,102	25,000	0	319,102	25,000	0	344,102
FEMA	0	0	0	0	0	0	0
Park	62,791	4,000	0	66,791	4,000	0	70,791
Park-In-Lieu of Fees	68,477	0	0	68,477	0	0	68,477
Court Building Fund	175,168	25,300	0	200,468	25,500	0	225,968
Police Pension	885,646	932,100	988,050	829,696	983,220	975,970	836,946
Police Duty Weapon	-13,285	31,820	12,500	6,035	12,500	12,900	5,635
Public Landscape Trust	7,816	0	0	7,816	0	0	7,816
Vending Machines	1,488	0	0	1,488	0	0	1,488
CAPITAL FUNDS							
Capital Improvement	2,276,168	1,880,640	1,862,411	2,294,397	1,997,550	2,725,550	1,566,397
Park Imp & Acquisition	246	0	0	246	0	0	246
DEBT SERVICE							
General Bond Retirement	1,233,995	2,015,860	2,013,080	1,236,775	1,996,450	1,999,700	1,233,525
PROPRIETARY FUNDS							
ENTERPRISE FUNDS							
Stormwater	1,804,349	1,114,300	976,738	1,941,911	1,114,700	1,296,500	1,760,111
Water	1,237,653	7,878,700	7,341,840	1,774,513	6,230,300	7,447,330	557,483
Water System Capital Imp	2,752,158	979,400	2,361,472	1,370,086	1,124,000	701,940	1,792,146
Sewer	3,924,082	5,585,110	7,748,643	1,760,549	6,588,100	7,876,190	472,459
Sewer System Capital Imp	3,177,303	487,900	640,950	3,024,253	532,100	1,310,940	2,245,413
INTERNAL SERVICE FUNDS							
Self Insurance Workers Comp	155,633	247,480	229,400	173,713	244,300	229,500	188,513
AGENCY FUNDS							
Unclaimed Funds	30,397	0	0	30,397	0	0	30,397
Senior Escrow	5,767	100	100	5,767	100	100	5,767
Veterans Memorial	8,387	100	100	8,387	100	100	8,387
Refuse Escrow	209,865	1,949,200	2,002,000	157,065	2,022,000	2,022,000	157,065
Developers Escrow	360,411	100	100	360,411	100	100	360,411
TIZ Real Estate Escrow	-63,411	154,900	85,000	6,489	0	6,400	89
ALL FUNDS TOTAL	39,773,038	53,380,872	56,556,834	36,597,077	52,863,920	58,234,420	31,226,577

**2014 appropriations adjusted for known reductions*

Use of Funds by Departments

Fund Title	Department of Law	City Council Office	Office of the Mayor	Human Resources	Finance	Information Technology	Parks & Recreation	Planning & Development	Public Safety	Public Service
General Fund	■	■	■	■	■	■	■	■	■	■
Reserve for Sick/Vacation					■					
Street										■
State Highway										■
Tax Increment					■					
Law Enforcement Trust									■	
Enforcement & Education									■	
Parks & Recreation Donation							■			
Permanent Improvement										■
Court			■							
County Permissive										■
Cul-de-Sac Maintenance										■
Federal Law Enf Seizure									■	
Law Enforcement Trust									■	
Right of Way										■
FEMA					■					
Park							■			
Park-In-Lieu of Fees							■			
Court Building Fund			■							
Police Pension									■	
Police Duty Weapon									■	
Public Landscape Trust							■			
Vending Machines			■							
Capital Improvement						■	■	■	■	■
Park Imp & Acquisition							■			
General Bond Retirement					■					
Stormwater										■
Water										■
Water System Capital Imp										■
Sewer										■
Sewer System Capital Imp										■
Self Insurance Workers Comp				■						
Unclaimed Funds					■					
Senior Escrow							■			
Veterans Memorial							■			
Refuse Escrow										■
Developers Escrow										■
TIZ Real Estate Escrow					■					

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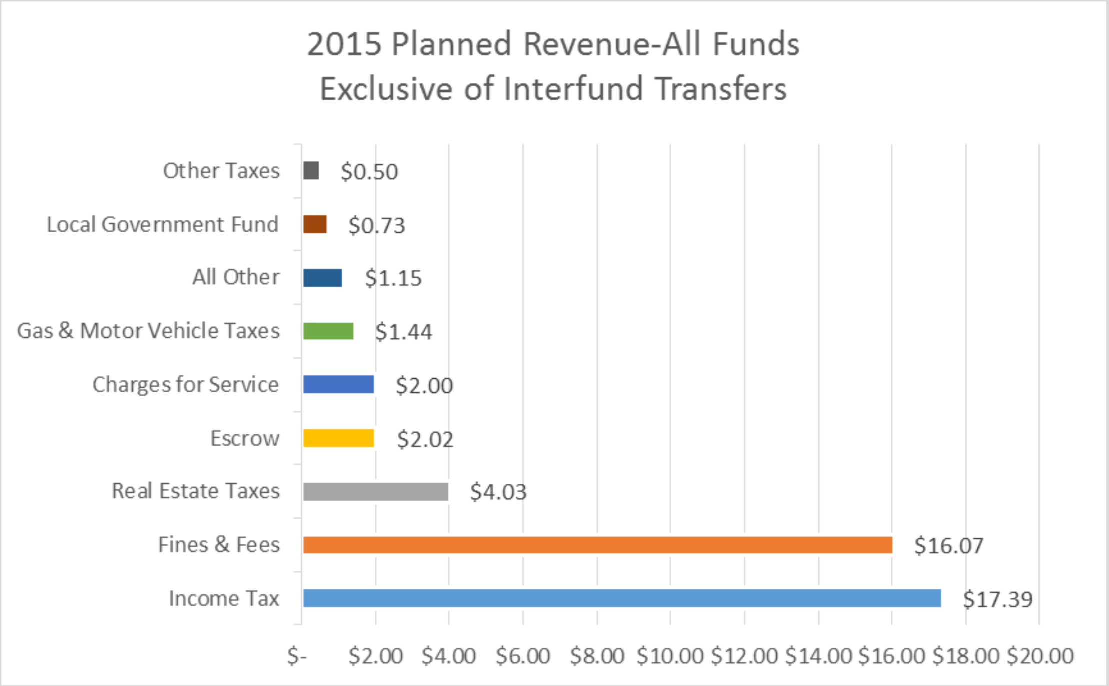
Revenue Sources

The City has limited revenue sources available to fund City operations. These 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 ability to generate revenue in these sources.

The following pages provide estimates of the City's largest revenue sources, including actual historical collection data and revenue forecasts for 2015-2019.

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

The graph below identifies all City revenue sources planned for 2015 exclusive of interfund transfers, which are anticipated to total $7,129,620.



**Dollars in millions*

Income Tax

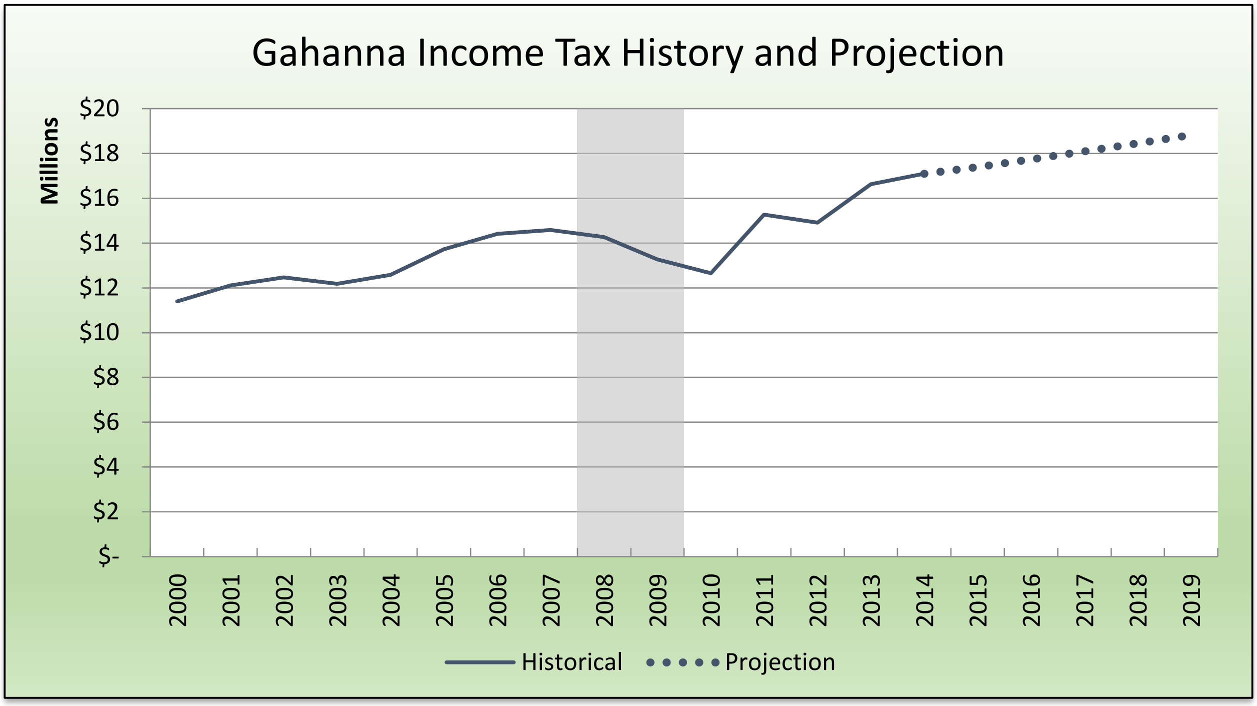
Income tax revenues are the largest source of City-wide revenue and the primary source of revenue for the General Fund. In 2015, income tax collections are estimated to be $17.39M.

Gahanna's local income tax rate is 1.5% on income earned, with an 83.33% credit for the first 1.5% in taxes residents pay to another municipality. Businesses are subject to the rate of 1.5% on net profits.

Gahanna utilizes the Regional Income Tax Agency (RITA) to administer income tax collections for the City, resulting in an offsetting Finance Department operational expense ranging between 2% and 3% of total collections each year.

Gahanna's income tax revenues are made up of three sources: business withholdings, resident returns, and tax on the net profits of businesses in Gahanna. Employee withholdings make up the majority of income tax collections in Gahanna. In 2013, 69% of Gahanna's local income tax came from business withholdings, 21% from resident returns and 9% from the net profits of Gahanna businesses.

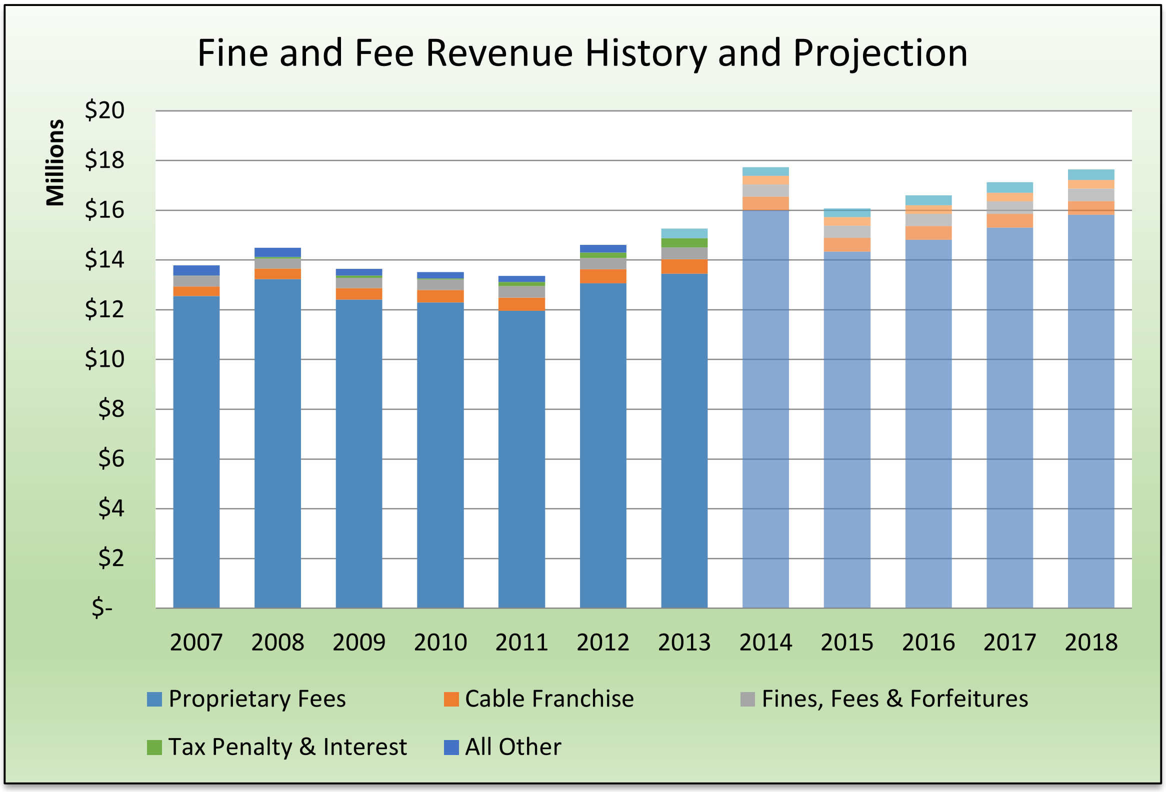
Income tax revenue is forecasted using historical collection data and twelve-month rolling collections analysis. Tax collections are sensitive to economic pressures which affect employment and earnings. The great recession of 2008 had a demonstrable impact on income tax collections through 2010. Recovery, however, has been complete, as current income tax collections now exceed pre-recession levels. Modest continued growth of approximately 2% per year is estimated based on historical trends and current development within the City.



Fines & Fees

The second largest source of revenue across all funds is Fines & Fees with an estimated $16.07M in revenue planned for 2015. Nearly 90% of this, $14.3M is made up of proprietary fee revenue for the City's Water, Sewer and Stormwater Utilities. These enterprise funds are operated in a manner similar to private businesses, where the cost of providing services is recovered by user charges. Each year, the Director of Public Service develops a fee structure that is adequate to fund current operations and capital needs, as well as maintain an appropriate reserve level. These fees are adopted by City Council annually. More information about the City's enterprise fund rates can be found in the Enterprise Funds section of this budget document.

In 2014, proprietary fee revenue had an uncharacteristic spike of approximately 20% due to adjustments required to accommodate the recent location of the Niagara water purification and bottling plant in Gahanna. This increase in total proprietary income is not expected to continue in the future due to revised rates and stabilization of consumption.



Three other primary sources of fine and fee revenue account for the remainder of this revenue category. All three are collected in the General Fund, and include cable franchise fees ($550,000 planned for 2015), fines and fees collected by the City's Mayor's Court ($489,900 planned for 2015) and income tax penalty and interest ($350,000 planned for 2015). These revenue sources are estimated based on historical collection trends, with no significant changes anticipated in 2015 or beyond.

Real Estate Taxes

Real estate taxes are the third largest source of revenue City-wide, and are estimated to total $4.03M in 2015. This category includes real estate tax payments received in the General Fund, Police Pension Fund and General Bond Retirement Fund, as well as payments in-lieu-of taxes (PILOTS) received in the City's Tax Increment Financing (TIF) Fund.

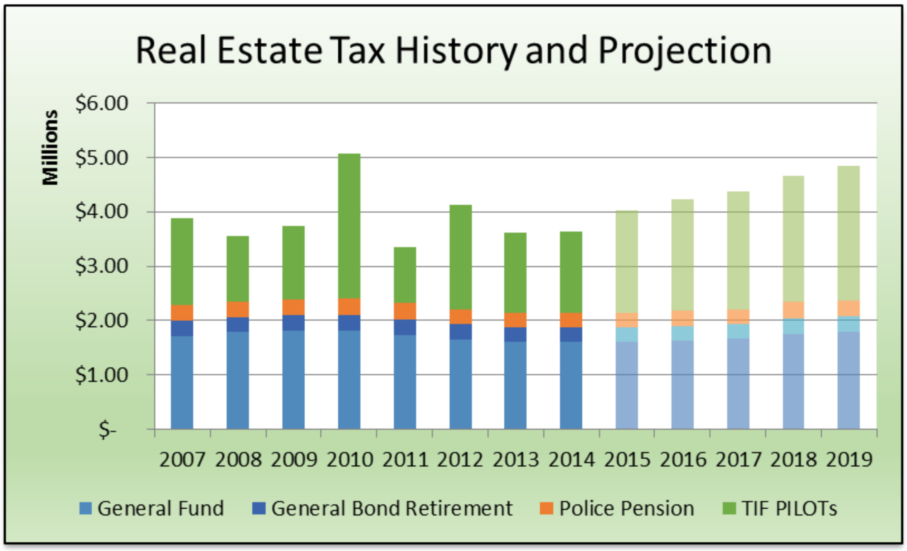
The full tax rate for all City operations is $2.40 per $1,000 of assessed value, with $1.81 going to the City's General Fund, $0.29 allocated to the General Bond Retirement fund, and $0.30 to the Police Pension fund. All of Gahanna's assessed millage is within the state's unvoted 10 mill limitation.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

Properties in Gahanna are taxed on 35% of their assessed valuation, with partial credits provided for statewide homestead and rollback programs to encourage homeownership. The state reimburses Gahanna for revenue lost by these credit programs, and these reimbursements are included in the total real estate tax estimates in the budget. The taxable assessed value for properties in Gahanna was most recently calculated in 2013 for taxes collected in 2014.

Property Classification	**Amount**	**Percent**
Residential/Agricultural	$712,345,700	80%
Commercial/Industrial/ Mineral	179,997,470	20%
Public Utility Real	78,010	0%
Total	$892,421,180	100%

The County completes a comprehensive appraisal of properties every six years with an update every three years following the appraisal. The most recent update took place in 2014, with property values remaining unchanged on average. The next comprehensive appraisal will be in 2017, which will affect 2018 collections. Aggregate values and property tax calculations are forecasted to remain relatively stable with 1.5% growth each year.

TIF PILOT revenue is anticipated to grow between 2014 and 2019 as a number of high value properties in TIF districts return to the tax rolls as development incentive tax abatements expire.



Escrow

The City provides curbside collection through a contract hauler including weekly recycling, yard waste and refuse collections. Residents are billed for refuse pickup on their quarterly water/sewer bill. The revenue is held in escrow by the City and paid to the contractor monthly. 2015 escrow revenue is estimated at $2.0M.

Charges for Service

The City charges fees for service in a number of its operations. These include administrative/service charges to other governmental entities for services rendered, building and zoning type permits and licenses, and recreational income from the programs and events administered by the City's Parks & Recreation Department. City departments that charge fees for service routinely review their rate structures for fairness and appropriateness, and changes to the rates are communicated to Council and the public annually. Total estimated charges for service in 2015 are $2.0M.

Gas and Motor Vehicle Taxes

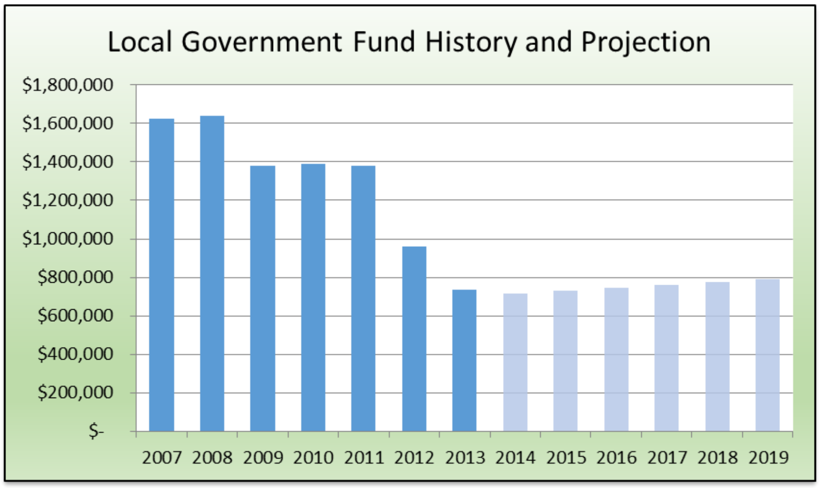
The gas tax is distributed to the City from the State of Ohio based upon the number of vehicles registered in Gahanna compared to the total number of vehicles registered in Ohio. The state levies an excise tax of $0.28 per gallon of gasoline, a portion of which is allocated to Cities according to formulas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

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

The number of vehicles registered in Gahanna fluctuates very little. Consequently, the revenue in these funds remains fairly consistent year to year. Total receipts in 2015 are estimated to be $1.44M split between the City's Street and State Highway funds.

Local Government Fund

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



With its 2012-2013 Budget, the State legislature changed the calculations for distribution of these funds to help balance the State budget. As a result of these changes, the City has experienced a significant, phased decrease from this source of funding starting in 2011. In 2015, the City is anticipated to receive less than half of its pre-2011 share of the Local Government Fund, an annual reduction of over $0.8M from historic levels. In 2015, estimated revenue for the Local Government Fund will be $0.7M.

All Other Sources

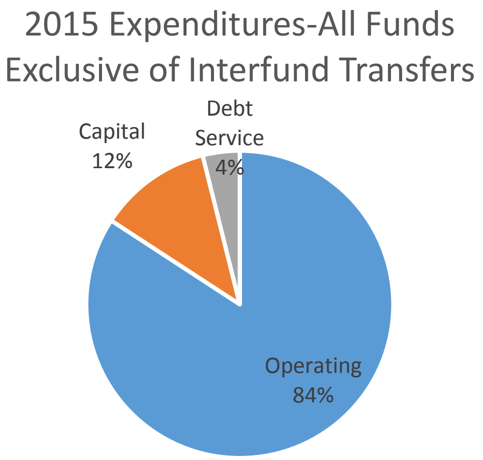
The remaining sources of City-wide revenue are described below:

Source	Description	Planned 2015 Revenue
Other Taxes	The City's Lodging Tax (6% of hotel revenue) and final distributions from the recently eliminated Estate Tax.	$503,500
Interest & Investment Income	Investment earnings are a function of the cash available for investments, market interest rates and allowable investments per the City's investment policy. Revenue in this category is less than it was prior to the great recession by more than $1 million per year.	$475,000
Miscellaneous Income	Miscellaneous income includes unanticipated amounts received from donations, the sale of assets, insurance settlements, and any other unforeseen sources that do not fit any of the other identified categories.	$218,450
Grants	In 2015, the City anticipates grant revenue for a law enforcement overtime grant ($45,000).	$45,000

Expenditures

The current expenditures in the consolidated financial overview are divided into three separate components: operating expenditures, capital outlay and debt service.

In 2015, 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 $43.05M or 84% of current expenditures. Total capital outlay is estimated at $6.1M or 12% of total expenditures. Expenditures toward debt service are estimated to be $2.0M or 4% of total expenditures. This consolidated financial overview combines all expenditures proposed in the budget.



Operating Expenditures

The 2015 total operating expenditures of $43.0M are a 1.1% less than 2014 appropriations as amended. This reflects increasing costs of maintaining City operations as offset by cost-cutting efforts made to maintain long-term sustainability. The increases include negotiated union wage increases, increasing insurance costs and other uncontrollable or contractual increases. These increases were offset considerably by cost-cutting measures which were achieved by focusing spending on core City services, and reducing funding in non-essential areas.

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

- **General Government:** Overarching management and general administration of City government and operations, includes City Council, Mayor's Office, City Attorney, Mayor's Court, Civil Service, Records Administration, Human Resources, Finance and Public Information.
- **Security of Persons & Property:** Provides for public safety of the City, includes Police, Dispatch/911, Animal Control, and Emergency Management.
- **Public Health & Welfare:** Provides for the City's mandatory share of public health services provided by the Franklin County Board of Health.
- **Transportation:** Provides for the safe and effective transport within the City, including street maintenance and engineering.
- **Community Environment:** Planning & Economic Development, Zoning and Information Technology
- **Leisure Time Activities:** Operation & maintenance of City-owned parks, recreation programming, pools, golf course and senior center.
- **Utility Services**: Includes City costs for water, sewer and electricity utilities for City operations.

In the Department narratives that follow, actual operating expenditures are summarized for 2012 and 2013 along with estimated actual for 2014 and the 2015 budget request. Following the summary tables in each department and fund section, the line item revenue and expenditure details are provided.

The City uses three main categories to budget for ongoing operations. These are salaries and benefits, operating expenses and capital.

Salaries and Benefits

Salaries and benefits includes the funds needed to pay all salaries and wages, employee benefits such as health insurance, and legally mandated fringe expenses such as pension contributions and Medicare. In general, Salaries and Benefits make up 41% of total operating expenditures City-wide.

The 2015 budget includes funding for 140 full-time, 82 full-year part-time and 51 seasonal positions. This budget request includes a net reduction of 1 full-time position and increase of 2 part-time positions from the 2014 appropriations.

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

Union	Staff Participation	Members	2015 Increase	Contract Terms
Fraternal Order of Police (FOP)	Police officers, sergeants and lieutenants	53	2.5% Jan 1 0.75% July 1	January 1, 2013 – December 31, 2015
Ohio Patrolmen's Benevolent Association (OPBA)	Radio dispatchers	10	3.0% Jan 1	January 1, 2013 – December 31, 2015
United Steelworkers (USW)	Streets, utilities, parks and administrative technicians and foremen	48	2.0% Jan 1	January 2, 2014 – January 1, 2016

For all other employees, who include the City's unclassified, supervisory, command officers and part-time staff, 2% pay adjustments are included for all staff who are not currently in a planned pay-progression (i.e. they are at or above market) and are meeting or exceeding annual performance expectation. Employees not in a bargaining unit have received only two wage increases in the last five years.

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

Other fringe benefits include health, vision, dental and life insurance, workers' compensation and Medicare. The City provides health insurance to eligible employees (except those in the USW) through the Central Ohio Healthcare Consortium (COHCC), a joint self-insurance pool made up of 10 local governments in central Ohio. The COHCC has worked aggressively in recent years to contain health insurance costs despite industry-wide spikes in healthcare costs. In 2015, health insurance premiums are increasing by 6.5%, compared to an industry average over 10% due to health care reform. Premium increases are able to stay low due to the COHCC's pooled buying power and the City's commitment to employee wellness and prevention and positive claims history.

Operating Expense

The remainder of the City's overall operating budget, 59%, is made up of non-personnel related operating expenses including water and sewer utility operations, contract services, supplies and materials and other expenses necessary to provide for ongoing City operations.

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

In the proposed budget, most line items were maintained at current funding levels. No across-the-board increases were included. Rather, increases were applied on a case-by-case basis when known contractual or operational requirements are anticipated to increase costs. The City budgets these operating expenditures by department except for those items that cannot be easily allocated to a particular department.

Capital Outlay

This budget request includes $6.1M in capital outlay. This includes the City's operating capital equipment/vehicle replacement programs as well as planned investment in priority capital projects outlined in the City's five-year Capital Needs Assessment within available funds. The Capital section of the budget document provides detailed information on planned projects and capital outlay included in the budget request for 2015.

Debt Service

Debt service in the amount of $2.0M is included in the 2014 budget. The bulk of the City's outstanding debt is associated with bond issuances from 2005 (refunded in 2013) and 2007. 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.

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Fund Summary - Governmental Funds

	General Fund			Tax Increment Fund			Capital Improvement Fund			Other Governmental Funds			Total Governmental Funds		
	2013 Actual	2014 Budget	2015 Budget	2013 Actual	20134 Budget	2015 Budget	2013 Actual	2014 Budget	2015 Budget	2013 Actual	2014 Budget	2015 Budget	2013 Actual	2014 Budget	2015 Budget
Revenues															
Income Taxes	$ 16,627,553	$ 17,065,000	$ 17,389,100	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 16,627,553	$ 17,065,000	$ 17,389,100
Property Taxes	1,421,628	1,417,500	1,418,000	-	-	-	-	-	-	476,389	467,300	467,300	1,898,017	1,884,800	1,885,300
Other Local Taxes	408,265	451,800	460,800	-	-	-	-	-	-	-	-	-	408,265	451,800	460,800
Revenue in Lieu of Taxes	-	-	-	1,435,780	1,681,200	1,860,500	-	-	-	-	-	-	1,435,780	1,681,200	1,860,500
Charges for Services	1,514,250	1,603,600	1,692,600	-	113,500	113,500	-	-	-	21	-	-	1,514,271	1,717,100	1,806,100
Licenses, Permits & Fees	1,351,593	1,050,700	1,016,800	-	-	-	-	-	-	90,999	29,000	29,000	1,442,592	1,079,700	1,045,800
Fines & Forfeitures	937,039	913,000	907,800	-	-	-	-	-	-	67,254	69,500	70,100	1,004,293	982,500	977,900
Intergovernmental	1,761,956	1,148,900	1,021,100	23,408	28,800	28,900	-	245,000	-	1,904,275	2,230,580	1,945,900	3,689,639	3,653,280	2,995,900
Investment Income	418,928	475,000	475,000	-	-	-	-	-	-	1,126	-	-	420,054	475,000	475,000
Rental Income	39,949	42,000	42,000	-	-	-	-	-	-	10,724	5,200	-	50,673	47,200	42,000
Contributions & Donations	10	5,000	5,000	-	-	-	-	-	-	-	-	-	10	5,000	5,000
Other	277,686	105,000	105,000	-	-	-	243,685	-	-	48,158	52,300	46,000	569,529	157,300	151,000
Total Revenues	24,758,857	24,277,500	24,533,200	1,459,188	1,823,500	2,002,900	243,685	245,000	-	2,598,946	2,853,880	2,558,300	29,060,676	29,199,880	29,094,400
Expenditures															
Current															
General Government	4,333,204	4,835,414	4,811,210	-	-	-	-	-	-	400,174	176,644	181,780	4,733,378	5,012,058	4,992,990
Security of Persons & Property	7,839,554	8,497,640	8,605,390	-	-	-	-	-	-	923,986	1,023,078	1,009,470	8,763,540	9,520,718	9,614,860
Public Health & Welfare	216,427	219,170	238,700	-	-	-	-	-	-	-	-	-	216,427	219,170	238,700
Transportation	1,010,216	1,311,910	1,310,040	-	-	-	-	-	-	1,026,091	1,301,340	1,186,190	2,036,307	2,613,250	2,496,230
Community Environment	3,134,414	3,513,440	3,104,590	785,374	1,219,940	994,100	-	-	-	-	-	-	3,919,788	4,733,380	4,098,690
Leisure Time Activity	3,170,349	3,615,288	3,548,490	-	-	-	-	-	-	-	-	-	3,170,349	3,615,288	3,548,490
Utility Services	515,182	609,930	604,700	-	-	-	-	-	-	12,312	16,530	17,400	527,494	626,460	622,100
Capital Outlay	1,769,439	412,292	1,460,500	130,453	105,789	104,290	1,609,326	1,862,411	2,725,550	240,747	921,480	190,000	3,749,965	3,301,972	4,480,340
Debt Service	-	-	-	-	-	-	-	-	-	2,023,417	2,010,600	1,991,100	2,023,417	2,010,600	1,991,100
Total Expenditures	21,988,785	23,015,084	23,683,620	915,827	1,325,729	1,098,390	1,609,326	1,862,411	2,725,550	4,626,727	5,449,672	4,575,940	29,140,665	31,652,896	32,083,500
Excess (Deficiency) of Revenue Over Expenditures	2,770,072	1,262,416	849,580	543,361	497,771	904,510	(1,365,641)	(1,617,411)	(2,725,550)	(2,027,781)	(2,595,792)	(2,017,640)	(79,989)	(2,453,016)	(2,989,100)
Other Financing Sources (Uses)															
Transfers In	872,948	1,537,760	1,440,200	-	-	-	1,004,000	1,635,640	1,997,550	2,433,949	2,545,032	2,449,470	4,310,897	5,718,432	5,887,220
Transfers Out	(1,653,200)	(3,308,593)	(3,282,670)	(1,164,438)	(766,400)	(1,475,300)	-	-	-	(509,884)	(545,619)	(501,850)	(3,327,522)	(4,620,612)	(5,259,820)
Advances In	-	-	-	-	-	-	-	-	-	-	19,320	-	-	19,320	-
Advances Out	-	(19,320)	-	-	-	-	-	-	-	-	-	-	-	(19,320)	-
Proceeds from sale of capital assets	38,973	43,700	26,000	-	-	-	-	-	-	9,607	2,250	500	48,580	45,950	26,500
Refunding Bonds Issued	-	-	-	-	-	-	-	-	-	8,975,000	-	-	8,975,000	-	-
Premium on Refunding Bonds Issued	-	-	-	-	-	-	-	-	-	787,716	-	-	787,716	-	-
Bond Issuance Cost	-	-	-	-	-	-	-	-	-	(140,552)	-	-	(140,552)	-	-
Payment to Refunding Bond Escrow Agent	-	-	-	-	-	-	-	-	-	(9,618,621)	-	-	(9,618,621)	-	-
Refund of Prior Year Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Refund of Prior Year Revenue	-	(30,000)	-	-	-	-	-	-	-	-	-	-	-	(30,000)	-
Total Other Financing Sources (Uses)	(741,279)	(1,746,453)	(1,816,470)	(1,164,438)	(766,400)	(1,475,300)	1,004,000	1,635,640	1,997,550	1,937,215	2,020,983	1,948,120	1,035,498	1,143,770	653,900
Net Change in Fund Balances	2,028,793	(484,037)	(966,890)	(621,077)	(268,629)	(570,790)	(361,641)	18,229	(728,000)	(90,566)	(574,809)	(69,520)	955,509	(1,309,246)	(2,335,200)
Fund Balances, January 1	16,580,347	18,609,140	18,125,103	2,960,586	2,339,509	2,070,880	4,625,418	4,263,777	4,282,006	6,451,732	6,361,166	5,786,357	30,618,083	31,573,592	30,264,346
Fund Balances, December 31	$ 18,609,140	$ 18,125,103	$ 17,158,213	$ 2,339,509	$ 2,070,880	$ 1,500,090	$ 4,263,777	$ 4,282,006	$ 3,554,006	$ 6,361,166	$ 5,786,357	$ 5,716,837	$ 31,573,592	$ 30,264,346	$ 27,929,146

Fund Summary - Proprietary & Agency Funds

	Water Funds			Sewer Funds			Stormwater Fund			Internal Service			Total Proprietary Funds			Agency Funds		
	2013 Actual	2014 Budget	2015 Budget	2013 Actual	2014 Budget	2015 Budget	2013 Actual	2014 Budget	2015 Budget	2013 Actual	2014 Budget	2015 Budget	2013 Actual	2014 Budget	2015 Budget	2013 Actual	2014 Budget	2015 Budget
Revenues																		
Charges for Services	$6,878,384	$8,772,200	$6,821,900	$ 5,387,320	$5,997,610	$6,296,300	$1,056,406	$1,085,700	$1,085,700	$ 232,006	$ 247,480	$ 244,300	$13,554,116	$16,102,990	$14,448,200	$1,950,679	$1,949,200	$2,022,000
License Permits & Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	47,200	-	-
Fines & Forfeitures	70,667	74,300	71,000	49,886	57,900	57,900	9,057	8,600	9,000	-	-	-	129,610	140,800	137,900	-	-	-
Intergovernmental	-	-	-	-	-	-	60,000	-	-	-	-	-	60,000	-	-	-	-	-
Contributions & Donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,162	100	100
Other	34,571	10,000	10,000	7,090	-	-	533	-	-	-	-	-	42,194	10,000	10,000	3,577	85,200	200
Total Revenues	6,983,622	8,856,500	6,902,900	5,444,296	6,055,510	6,354,200	1,125,996	1,094,300	1,094,700	232,006	247,480	244,300	13,785,920	16,253,790	14,596,100	2,002,618	2,034,500	2,022,300
Expenditures																		
Personal Services	461,875	538,500	539,840	462,452	538,720	539,840	283,384	328,970	340,420	-	-	-	1,207,711	1,406,190	1,420,100	-	-	-
Contract Services	4,460,913	5,732,910	5,919,100	5,389,856	6,588,373	6,411,800	37,000	121,520	121,800	136,580	154,400	154,500	10,024,349	12,597,203	12,607,200	-	-	-
Materials & Supplies	98,898	197,550	222,600	27,383	31,300	31,400	2,207	3,800	3,800	-	-	-	128,488	232,650	257,800	-	-	-
Claims Expense	-	-	-	-	-	-	-	-	-	52,403	75,000	75,000	52,403	75,000	75,000	-	-	-
Community Environment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,097,292	2,087,100	2,028,500
Leisure Time Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,987	200	200
Other	190,957	337,390	260,300	445,440	543,520	595,200	142,174	157,500	172,000	-	-	-	778,571	1,038,410	1,027,500	-	-	-
Capital Outlay	259,435	2,337,172	755,000	229,016	318,020	475,000	196,076	87,448	380,000	-	-	-	684,527	2,742,640	1,610,000	-	-	-
Total Expenditures	5,472,078	9,143,522	7,696,840	6,554,147	8,019,933	8,053,240	660,841	699,238	1,018,020	188,983	229,400	229,500	12,876,049	18,092,093	16,997,600	2,099,279	2,087,300	2,028,700
Excess (Deficiency) of Revenue Over Expenditures	1,511,544	(287,022)	(793,940)	(1,109,851)	(1,964,423)	(1,699,040)	465,155	395,062	76,680	43,023	18,080	14,800	909,871	(1,838,303)	(2,401,500)	(96,661)	(52,800)	(6,400)
Other Financing Sources (Uses)																		
Transfers In	-	1,600	451,400	-	17,500	766,000	20,000	20,000	20,000	-	-	-	20,000	39,100	1,237,400	-	69,900	-
Transfers Out	(424,992)	(559,980)	(452,430)	(316,405)	(369,840)	(1,133,890)	(261,978)	(277,000)	(278,480)	-	-	-	(1,003,375)	(1,206,820)	(1,864,800)	-	-	-
Proceeds from Sale of Capital Assets	330	-	-	-	-	-	-	-	-	-	-	-	330	-	-	-	-	-
Total Other Financing Sources (Uses)	(424,662)	(558,380)	(1,030)	(316,405)	(369,840)	(1,133,890)	(241,978)	(257,000)	(258,480)	-	-	-	(983,045)	(1,167,720)	(627,400)	-	69,900	-
Net Change in Fund Balance	1,086,882	(845,402)	(794,970)	(1,426,256)	(2,334,263)	(2,832,930)	223,177	138,062	(181,800)	43,023	18,080	14,800	(73,174)	(3,006,023)	(3,028,900)	(96,661)	17,100	(6,400)
Fund Balance, January 1	5,155,814	6,242,696	5,397,294	10,253,414	8,827,158	6,492,895	1,820,914	2,044,091	2,182,153	117,531	160,554	178,634	17,347,673	17,274,499	14,250,976	941,245	844,584	861,684
Fund Balance, December 31	$6,242,696	$5,397,294	$4,602,324	$ 8,827,158	$6,492,895	$3,659,965	$2,044,091	$2,182,153	$2,000,353	$ 160,554	$ 178,634	$ 193,434	$17,274,499	$14,268,476	$11,222,076	$ 844,584	$ 861,684	$ 855,284

Fund Summary - Entity-Wide

	Total Governmental Funds			Total Proprietary Funds			Agency Funds			Total Entity-Wide		
	2013 Actual	2014 Budget	2015 Budget	2013 Actual	2014 Budget	2015 Budget	2013 Actual	2014 Budget	2015 Budget	2013 Actual	2014 Budget	2015 Budget
Revenues												
Income Taxes	$ 16,627,553	$ 17,065,000	$ 17,389,100	$ -	$ -	$ -	$ -	$ -	$ -	$ 16,627,553	$ 17,065,000	$ 17,389,100
Property Taxes	1,898,017	1,884,800	1,885,300	-	-	-	-	-	-	1,898,017	1,884,800	1,885,300
Other Local Taxes	408,265	451,800	460,800	-	-	-	-	-	-	408,265	451,800	460,800
Revenue in Lieu of Taxes	1,435,780	1,681,200	1,860,500	-	-	-	-	-	-	1,435,780	1,681,200	1,860,500
Charges for Services	1,514,271	1,717,100	1,806,100	13,554,116	16,102,990	14,448,200	1,950,679	1,949,200	2,022,000	17,019,066	19,769,290	18,276,300
Licenses, Permits & Fees	1,442,592	1,079,700	1,045,800	-	-	-	47,200	-	-	1,489,792	1,079,700	1,045,800
Fines & Forfeitures	1,004,293	982,500	977,900	129,610	140,800	137,900	-	-	-	1,133,903	1,123,300	1,115,800
Intergovernmental	3,689,639	3,653,280	2,995,900	-	-	-	-	-	-	3,689,639	3,653,280	2,995,900
Investment Income	420,054	475,000	475,000	-	-	-	-	-	-	420,054	475,000	475,000
Rental Income	50,673	47,200	42,000	-	-	-	-	-	-	50,673	47,200	42,000
Contributions & Donations	10	5,000	5,000	-	-	-	1,162	100	100	1,172	5,100	5,100
Other	569,529	157,300	151,000	42,194	10,000	10,000	3,577	85,200	200	615,300	252,500	161,200
Total Revenues	$ 29,060,676	$ 29,199,880	$ 29,094,400	13,725,920	16,253,790	14,596,100	2,002,618	2,034,500	2,022,300	44,789,214	47,488,170	45,712,800
Expenditures												
Current												
General Government	4,733,378	5,012,058	4,992,990	-	-	-	-	-	-	4,733,378	5,012,058	4,992,990
Security of Persons & Property	8,763,540	9,520,718	9,614,860	-	-	-	-	-	-	8,763,540	9,520,718	9,614,860
Public Health & Welfare	216,427	219,170	238,700	-	-	-	-	-	-	216,427	219,170	238,700
Transportation	2,036,307	2,613,250	2,496,230	-	-	-	-	-	-	2,036,307	2,613,250	2,496,230
Community Environment	3,919,788	4,733,380	4,098,690	-	-	-	2,097,292	2,087,100	2,028,500	6,017,080	6,820,480	6,127,190
Leisure Time Activity	3,170,349	3,615,288	3,548,490	-	-	-	1,987	200	200	3,172,336	3,615,488	3,548,690
Utility Services	527,494	626,460	622,100	-	-	-	-	-	-	527,494	626,460	622,100
Personal Services	-	-	-	1,207,711	1,406,190	1,420,100	-	-	-	1,207,711	1,406,190	1,420,100
Contract Services	-	-	-	10,024,349	12,597,203	12,607,200	-	-	-	10,024,349	12,597,203	12,607,200
Materials & Supplies	-	-	-	128,488	232,650	257,800	-	-	-	128,488	232,650	257,800
Claims Expense	-	-	-	52,403	75,000	75,000	-	-	-	52,403	75,000	75,000
Other	-	-	-	778,571	1,038,410	1,027,500	-	-	-	778,571	1,038,410	1,027,500
Capital Outlay	3,749,965	3,301,972	4,480,340	684,527	2,742,640	1,610,000	-	-	-	4,434,492	6,044,612	6,090,340
Debt Service	2,023,417	2,010,600	1,991,100	-	-	-	-	-	-	2,023,417	2,010,600	1,991,100
Total Expenditures	29,140,665	31,652,896	32,083,500	12,876,049	18,092,093	16,997,600	2,099,279	2,087,300	2,028,700	44,115,993	51,832,289	51,109,800
Excess (Deficiency) of Revenue Over Expenditures	(79,989)	(2,453,016)	(2,989,100)	849,871	(1,838,303)	(2,401,500)	(96,661)	(52,800)	(6,400)	673,221	(4,344,119)	(5,397,000)
Other Financing Sources (Uses)												
Transfers In	4,310,897	5,718,432	5,887,220	20,000	39,100	1,237,400	-	69,900	-	4,330,897	5,827,432	7,124,620
Transfers Out	(3,327,522)	(4,620,612)	(5,259,820)	(1,003,375)	(1,206,820)	(1,864,800)	-	-	-	(4,330,897)	(5,827,432)	(7,124,620)
Advance In	-	19,320	-	-	-	-	-	-	-	-	19,320	-
Advance Out	-	(19,320)	-	-	-	-	-	-	-	-	(19,320)	-
Proceeds from sale of capital assets	48,580	45,950	26,500	330	-	-	-	-	-	48,910	45,950	26,500
Refunding Bonds Issued	8,975,000	-	-	-	-	-	-	-	-	8,975,000	-	-
Premium on Refunding Bonds Issued	787,716	-	-	-	-	-	-	-	-	787,716	-	-
Bond Issuance Cost	(140,552)	-	-	-	-	-	-	-	-	(140,552)	-	-
Payment to Refunding Bond Escrow Agent	(9,618,621)	-	-	-	-	-	-	-	-	(9,618,621)	-	-
Refund of Prior Year Expenditure	-	-	-	-	-	-	-	-	-	-	-	-
Refund of Prior Year Revenue	-	(30,000)	-	-	-	-	-	-	-	-	(30,000)	-
Total Other Financing Sources (Uses)	1,035,498	1,143,770	653,900	(983,045)	(1,167,720)	(627,400)	-	69,900	-	52,453	45,950	26,500
Net Change in Fund Balances	955,509	(1,309,246)	(2,335,200)	(133,174)	(3,006,023)	(3,028,900)	(96,661)	17,100	(6,400)	725,674	(4,298,169)	(5,370,500)
Fund Balances, January 1	30,618,083	31,573,592	30,264,346	17,347,673	17,214,499	14,208,476	941,245	844,584	861,684	48,907,001	49,632,675	45,334,506
Fund Balances, December 31	$ 31,573,592	$ 30,264,346	$ 27,929,146	$ 17,214,499	$ 14,208,476	$ 11,179,576	$ 844,584	$ 861,684	$ 855,284	$ 49,632,675	$ 45,334,506	$ 39,964,006

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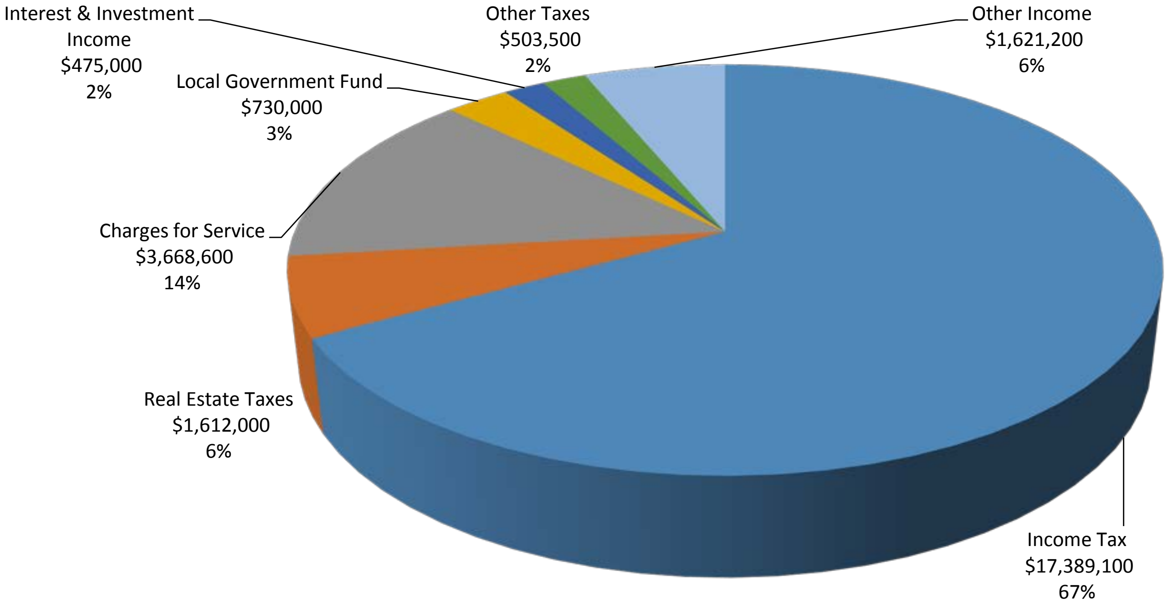
General Fund Overview

General Fund Revenue Estimate…………………………..$25,999,400

General Fund resources in 2015 are estimated to total $25,999,400 which is an increase of $139,800 or 0.5% over 2014 planned revenue.



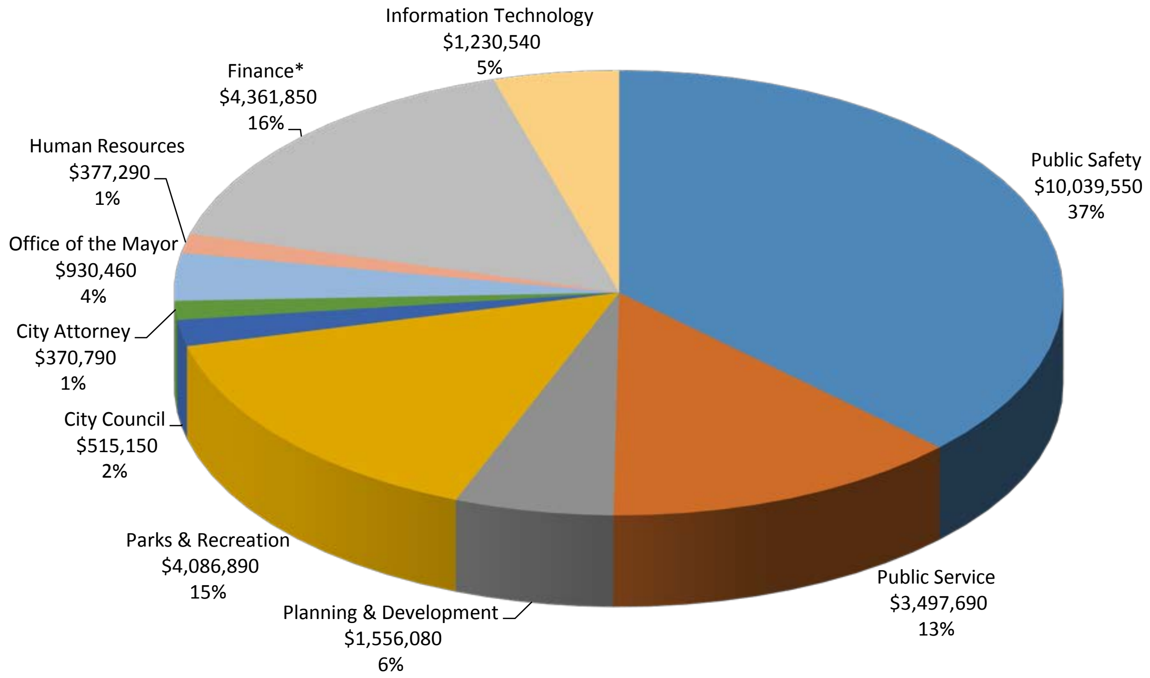
Other Income includes Miscellaneous Income, Grants and Transfers.

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

	2012 Actual	2013 Actual	2014 Est.	2015 Plan	2014 to 2015 Difference
Income Tax	14,913,324	16,627,553	17,065,000	17,389,100	324,100
Real Estate Taxes	1,649,641	1,611,338	1,610,700	1,612,000	1,300
Fines & Fees	1,392,997	1,608,761	1,522,100	1,519,800	(2,300)
Recreational Income	1,200,405	1,169,631	1,208,100	1,288,300	80,200
Local Government Fund	961,919	736,858	714,400	730,000	15,600
Other Taxes	974,551	1,005,365	639,300	503,500	(135,800)
Interest & Investment Income	530,197	418,928	475,000	475,000	0
Licenses & Permits	507,446	706,450	473,700	427,400	(46,300)
Administrative/Service Charges	461,743	365,471	414,200	433,100	18,900
Miscellaneous Income	143,233	316,669	153,700	136,000	(17,700)
Grants	741,036	230,807	45,000	45,000	0
Transfers	808,538	872,948	1,538,400	1,440,200	(98,200)
Total	**24,285,032**	**25,670,777**	**25,859,600**	**25,999,400**	**139,800**

General Fund Expenditure Appropriation.................$26,966,290

2015 planned General Fund expenditures total $26,966,290. This amount includes $1,460,500 in direct capital outlay and a transfer of $1,997,550 to the Capital Improvement Fund for critical capital and infrastructure investment as outlined in the Capital Needs Assessment.



**Finance includes city-wide expenses such as transfers, audit expenses, tax payments etc. Excluding these overarching administrative expenses, total department operating costs are $982,300.*

The General Fund supports the majority of the City's operating departments. These summary charts describe the aggregate expenditure s in the General Fund by department (above) and type (below).

	2012 Actual	2013 Actual	2014 Est.	2015 Plan	2014 to 2015 Difference
Salaries & Benefits	13,704,900	13,427,972	14,154,436	14,275,070	120,634
Operating	5,632,470	6,787,580	8,462,478	7,948,050	(514,428)
Capital Outlay	2,904,459	1,773,233	541,120	1,460,500	919,380
Transfers	4,141,978	1,653,200	2,908,490	3,282,670	374,180
Total	**26,383,806**	**23,641,985**	**26,066,524**	**26,966,290**	**899,766**

General Fund Appropriations Request

Sustainable Operating Model

The 2015 appropriations request for the General Fund was developed using a Sustainable Operating Model (SOM) developed collaboratively by the Administration and Council during 2014. The 5-year Sustainable Operating Model for Gahanna's General Fund was developed to align current operating revenues with current operating expenses. This model includes updates to the City's revenue projections as well as adjustments to ongoing City operations in order to remain within available revenue.

One-time capital expenditures and other operations deemed not to fit within the SOM are proposed to be funded from one-time resources. One-time resources are those that, by definition, have no planned replenishment. The General Fund excess reserves are the largest source of one-time resources available for this purpose.

Impact to Fund Balance

For 2014, total General Fund expenses, including one-time expenses and transfers, are expected to exceed revenue by $0.97 million. This difference will be offset by excess reserves in the fund balance of the General Fund. At the beginning of 2015, the fund balance of the General Fund is expected to be $16.6 million. Once the 25% mandatory reserve of $6.4 million is held aside, there will be an estimated $10.2 million of excess reserves available in the fund balance. The use of $0.97 million will still leave the fund balance at a healthy level for the future.

2015 General Fund Appropriations	
Planned Revenue	$ 25,999,400
Excess Reserves	$ 966,890
Total Available Resources	**$ 26,966,290**
Appropriations Request	$(26,966,290)
Balance	**$ -**

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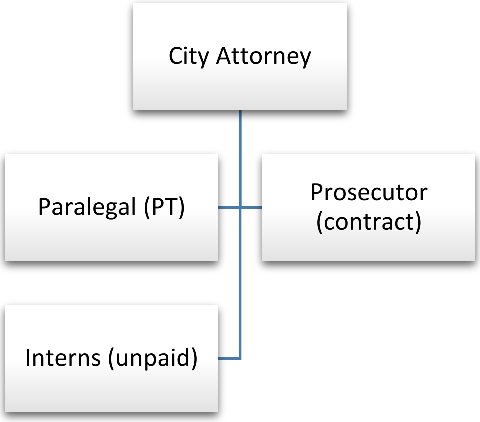
Department of Law



Shane Ewald
City Attorney

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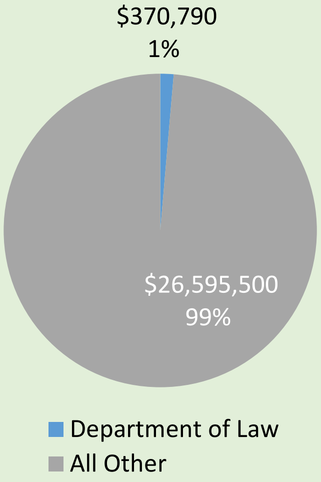
Portion of $ 26.9 M
General Fund Budget



Department Description

The Department of Law is headed by the City Attorney who serves as the Law Director for the City of Gahanna and is elected to serve a four-year term as an advisor and legal counsel for the City. The City Attorney provides advice and legal representation to the City, 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 actively contributes to the City's *Economic Success* by effectively limiting Gahanna's legal exposure through preparation and/or review of all contracts, bonds and other instruments in which the City is concerned; rendering legal opinions to City officials pertaining to City business; preparation (or assistance in the preparation of) all ordinances, resolutions and other legal documents pertaining to the business of the City; and working with City Council and the Administration to proactively address and/or mediate any potential legal issues facing the City.

Conditions Affecting Service Levels, Performance and Cost

Priorities & New Initiatives

The Department of Law has identified the following specific strategic goals for 2015 and beyond. Accomplishing these goals will contribute to the City's critical success factors of *Citizen Centricity, Economic Success* and *Effective Communication*:

- Collaborating with City Departments to improve and update the City's records retention and retrieval system which will utilize state-of-the-art document management software thereby providing a more efficient and quicker response time to residents.
- Partnering with the Ohio Attorney General's Office to pursue collection of outstanding debts owed to the City, i.e., damage to city property, etc.
- Reviewing and/or updating all City Ordinances to be in compliance with current Ohio Revised Code.
- Providing legal research and opinions to all departments to promote informed and legally sound responsible decision-making.

Challenges

The primary challenges facing the Department of Law include being fiscally responsible when retaining outside counsel and being proactive in limiting the City's exposure to costly litigation. There is an increase in the caseload being heard in Mayor's Court, and the Department of Law is working diligently to continue to maintain or reduce the City's costs.

Non-Routine or New Items

The part-time paralegal position was reduced from 4 days (29 hours) to 3 days (24 hours) a week to lower costs and promote long-term fiscal sustainability for the City.

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 2014 by:

- Assisting in facilitating the transition for the new Clerk of Council in 2014.
- Assuming oversight of the City's records process, and has worked to further Gahanna's ability to efficiently manage all City records by researching and compiling a City-Wide Records Retention Schedule, City Records Policy and Legal Hold Policy, thereby reducing the amount of records required to be kept beyond a reasonable period of time and, as a result, reducing costs.
- Utilizing unpaid interns to assist the Mayor's Court thereby reducing the waiting time for cases to be heard.
- Reviewing numerous existing City ordinances for accuracy and compliance with the current Ohio Revised Code. At the request of various Directors, several new ordinances were researched, drafted and submitted to City Council for adoption.
- To further enhance Gahanna's ability to effectively manage existing assets and plan for future financial decision-making and smart growth, the Department of Law worked with City Departments to identify all current City-owned property by parcel number, location and current value.
- The City Attorney performed mediation services to residents as an alternative to administrative action by City boards, commissions and departments.

Budget Information

Appropriation and Position Summary

General Fund	**Use of Funds**	**2012 Actual**	**2013 Actual**	**2014 Appropriated**	**2015 Request**	**2014 to 2015 Difference**
	Salaries & Benefits	$ 115,754	$ 130,317	$ 135,730	$ 119,290	$ (16,440)
	Operating	213,897	229,287	249,000	251,500	2,500
	Operating Capital	-	-	-	-	-
	Departmental Total	**329,651**	**359,604**	**384,730**	**370,790**	**(13,940)**
	Elected/Appointed Officials	**2012 Actual**	**2013 Actual**	**2014 Appropriated**	**2015 Request**	**2014 to 2015 Difference**
	City Attorney	1	1	1	1	**0**
	Total Officials	**1**	**1**	**1**	**1**	**0**
	Full-Time	**2012 Actual**	**2013 Actual**	**2014 Appropriated**	**2015 Request**	**2014 to 2015 Difference**
	Clerk of Council	0.3	0.1	0.0	0.0	0.0
	Total Full-Time	**0.3**	**0.1**	**0.0**	**0.0**	0.0
	Part-Time	**2012 Actual**	**2013 Actual**	**2014 Appropriated**	**2015 Request**	**2014 to 2015 Difference**
	Paralegal	0	1	1	1	0
	Total Part-Time	**0**	**1**	**1**	**1**	**0**

Line-Item Detail

Expenditures

Department/Account Category	2012 Actual	2013 Actual	2014 Total Appropriations	2015 Request	Variance
Department of Law					
101181-CITY ATTORNEY					
Salaries & Benefits					
5003-CITY ATTORNEY	64,302	65,563	65,570	65,570	-
5101-DIRECTOR	25,999	10,861	-	-	-
5111-PART TIME	-	26,856	42,440	29,550	(12,890)
5115-CONTRACT LABOR	6,250	7,500	7,500	7,500	-
5116-SERVICE CREDIT	375	125	-	-	-
5122-EMPLOYEE WELLNESS	120	40	-	-	-
5131-PERS	12,695	14,477	16,170	13,320	(2,850)
5132-WORKERS COMPENSATION	1,894	2,038	2,310	1,910	(400)
5133-HEALTH INSURANCE	2,606	1,204	-	-	-
5134-LIFE INSURANCE	96	46	20	20	-
5135-DENTAL INSURANCE	329	145	-	-	-
5136-VISION INSURANCE	77	31	-	-	-
5138-MEDICARE	932	1,362	1,680	1,380	(300)
5142-DRUG TESTING	70	35	-	-	-
5142-EAP	9	32	40	40	-
Salaries & Benefits Total	**115,754**	**130,317**	**135,730**	**119,290**	**(16,440)**
Operating					
5231-RECORDING/FILING FEES	997	2,696	1,000	1,000	-
5232-COUNSEL - SPECIAL	12,774	30,204	56,000	60,000	4,000
5233-COUNSEL-PROSECUTOR	100,851	113,118	120,000	126,000	6,000
5234-COUNSEL-LABOR	39,166	42,227	36,000	40,000	4,000
5235-COUNSEL-ENVIRONMENTAL	-	-	1,000	-	(1,000)
5236-COUNSEL - ANNEXATION	-	-	1,000	-	(1,000)
5238-COUNSEL - TIF	-	18,144	5,500	2,000	(3,500)
5239-COUNSEL - CREEKSIDE	50,314	9,715	6,000	-	(6,000)
5249-CONTRACT SERVICES	-	-	7,500	7,500	-
5279-TRAINING	-	625	1,000	1,000	-
5301-OFFICE SUPPLIES	74	300	50	-	(50)
5304-OPERATIONAL SUPPLIES	8,203	11,237	12,000	12,000	-
5401-OFFICE EXPENSE	1,492	1,021	1,450	1,500	50
5466-TRANSCRIPTS & RECORDS	-	-	500	500	-
5483-UTILITIES - CELL PHONE	26	-	-	-	-
Operating Total	**213,897**	**229,287**	**249,000**	**251,500**	**2,500**
101181-CITY ATTORNEY Total	**329,651**	**359,604**	**384,730**	**370,790**	**(13,940)**
Department of Law Total	**329,651**	**359,604**	**384,730**	**370,790**	**(13,940)**

Council Office

Kimberly McWilliams, CMC
Clerk of Council

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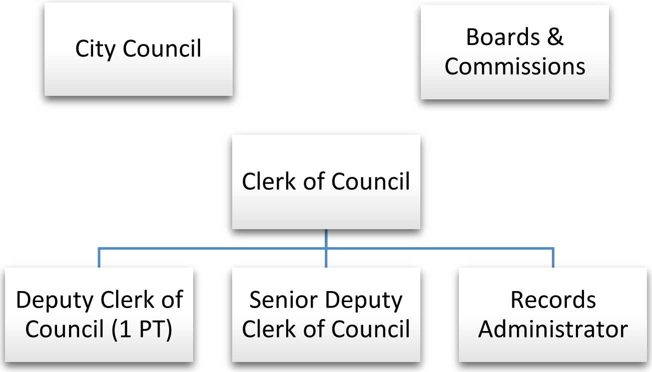
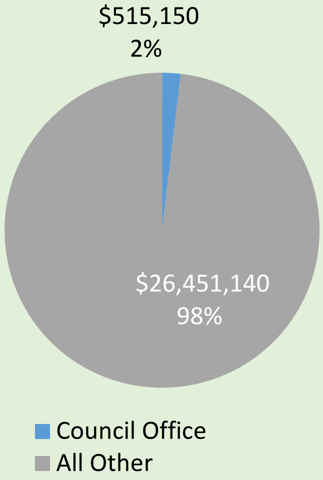


Portion of $ 26.9 M General Fund Budget



Department Description

The Council Office, led by the Clerk of Council, supports City Council, Planning Commission, Board of Zoning & Building Appeals, Civil Service Commission, and the Records Administration functions of the City and works closely with the City Attorney. This office also oversees the Charter Review Commission every 5 years or when called by Council. The department interacts with the public, reporters, city employees and concerned citizens on an on-going basis.

The Clerk of Council is responsible for all functions of the office including preparation of agendas, minutes and legislation. The Clerk of Council also oversees budgeting, strategic planning and workload management for the Council Office. The Clerk of Council works alongside the Council Office staff in providing coverage as many as 14 meetings per month.

The City's records administration function resides within the Council Office, with a full-time Records Administrator on staff working to coordinate departments' records retention policies and procedures as well as coordinate responses to records requests from the public. The Council Office manages many of the City's official records, including records pertaining to the City's real estate transactions, as well as any legal matters in which the City is involved.

Every Council Office member has specific responsibilities however, cross-training in all office functions is ongoing. This allows for greater productivity, cost savings and efficient and timely response to citizen requests evidencing the departments continued commitment to Effective Communication, Citizen Centricity and the Economic Success of the City.

Conditions Affecting Service Levels, Performance and Cost

Priorities & New Initiatives

The Council Office has identified the following goals for 2015 and beyond to contribute to the City's goals of *Citizen Centricity*, *Economic Success* and *Effective Communication*:

- Work diligently to continue to provide excellent customer service to internal and external customers and citizens.
- Work closely with Council leadership in 2015 to expedite administrative requests.
- Continue to streamline procedures to accomplish a better work flow within the office.
- Provide training for newly appointed Board and Commission Members and new staff.

Challenges

The primary challenge facing the Council Department is balancing the public's continuous requests for public records and processing those requests in a timely manner and the need to maintain the department's day-to-day activities of meeting all legislative deadlines, legal requirements and continued support of all elected officials, boards and commissions with limited staff on hand.

Non-Routine or New Items

In late 2014, the Council Office invested in an electronic records management system, which will be rolled out across all City departments in stages over a multi-year period. Over time, this system will reduce the City's ongoing costs for physical records storage, microfilm services and equipment.

Department Performance

Accomplishments and Innovation

In 2014, the Council Office launched paperless packets for Council and all Boards/Commissions in order for them to receive pertinent documents in a more cost effective and efficient manner.

To further the City's *Economic Success*, Council Members and Council Office staff met with several vendors to select a document management solution for the City's records. This project will create a cost-effective system for simplifying storage and speed up retrieval of electronic and scanned paper documents.

In order to enhance *Effective Communication,* Council established Public Outreach Meetings (Coffee with Council) to have an open dialogue with residents.

Budget Information

Appropriation and Position Summary

General Fund	**Use of Funds**	**2012 Actual**	**2013 Actual**	**2014 Appropriated**	**2015 Request**	**2014 to 2015 Difference**
	Salaries & Benefits	$ 376,723	$ 393,542	$ 402,740	$ 398,650	$ (4,090)
	Operating	46,348	57,274	170,050	116,500	(53,550)
	Operating Capital	-	26,928	-	-	-
	Departmental Total	**423,071**	**477,744**	**572,790**	**515,150**	**(57,640)**
	Elected/Appointed Officials	**2012 Actual**	**2013 Actual**	**2014 Appropriated**	**2015 Request**	**2014 to 2015 Difference**
	Council Members	7	7	7	7	0
	Board of Zoning & Appeals	5	5	5	5	0
	Civil Service Comission	5	5	5	5	0
	Planning Commision	7	7	7	7	0
	Records Commission	1	1	1	1	0
	Total Officials	**25**	**25**	**25**	**25**	**0**
	Full-Time	**2012 Actual**	**2013 Actual**	**2014 Appropriated**	**2015 Request**	**2014 to 2015 Difference**
	Clerk of Council	0.7	0.9	1	1	0
	Senior Deputy Clerk of Council	1	1	1	1	0
	Records Administrator	1	1	1	1	0
	Total Full-Time	**2.7**	**2.9**	**3.0**	**3.0**	**0.0**
	Part-Time	**2012 Actual**	**2013 Actual**	**2014 Appropriated**	**2015 Request**	**2014 to 2015 Difference**
	Administrative Assistant	2	3	0	0	0
	Senior Deputy Clerk of Council	1	0	0	0	0
	Office Supprt Worker II	0	0	2	0	-2
	Office Support Worker III	0	0	0	1	1
	Total Part-Time	**0**	**0**	**2**	**1**	**-1**

Line-Item Detail

Revenues

Department/Revenue Category	2012 Actual	2013 Actual	2014 Budgeted	2015 Budgeted	Variance
Council Office					
101111-COUNCIL					
4156-LIQUOR PERMITS	47,917	47,819	49,800	51,200	1,400
4271-PASSPORT FEES	6,500	9,629	7,100	2,500	(4,600)
101111-COUNCIL Total	**54,417**	**57,447**	**56,900**	**53,700**	**(3,200)**
Council Office Total	**54,417**	**57,447**	**56,900**	**53,700**	**(3,200)**

Expenditures

Department/Account Category	2012 Actual	2013 Actual	2014 Total Appropriations	2015 Request	Variance
Council Office					
101111-COUNCIL					
Salaries & Benefits					
5001-COUNCIL,BOARDS,COMMISSION	68,400	68,400	68,400	68,400	-
5101-DIRECTOR	60,664	91,082	75,820	78,020	2,200
5106-FT ADMIN HOURLY	22,440	25,552	26,400	28,870	2,470
5111-PART TIME	8,720	16,157	14,860	-	(14,860)
5116-SERVICE CREDIT	1,295	1,750	630	-	(630)
5117-OVERTIME	1,829	2,431	2,500	2,500	-
5122-EMPLOYEE WELLNESS	299	360	600	660	60
5131-PERS	22,869	28,668	26,410	24,990	(1,420)
5132-WORKERS COMPENSATION	3,117	4,045	3,780	3,570	(210)
5133-HEALTH INSURANCE	14,310	16,902	27,790	32,000	4,210
5134-LIFE INSURANCE	313	371	520	310	(210)
5135-DENTAL INSURANCE	1,208	1,887	1,720	2,170	450
5136-VISION INSURANCE	281	411	370	560	190
5138-MEDICARE	1,145	1,414	2,730	2,590	(140)
5142-EAP	37	70	140	60	(80)
5143-DRUG TESTING	1	89	60	-	(60)
Salaries & Benefits Total	**206,926**	**259,589**	**252,730**	**244,700**	**(8,030)**
Operating					
5249-CONTRACT SERVICES		-	100,000	15,000	(85,000)
5251-TECH MAINTENANCE	9,150	10,354	12,000	34,000	22,000
5274-SEMINARS/MEETINGS	-	330	2,500	2,500	-
5275-ANNUAL DUES	3,567	3,567	4,000	4,000	-
5279-TRAINING	2,544	3,099	5,000	6,000	1,000
5301-OFFICE SUPPLIES	2,310	2,875	-	-	-
5320-OPERATING EQUIPMENT	-	1,850	4,500	3,500	(1,000)
5401-OFFICE EXPENSE	3,982	4,574	5,000	6,700	1,700
5404-LEGAL EXPENSES	11,929	14,911	11,000	15,000	4,000
5408-CONTINGENCY	1,541	-	4,000	4,000	-
5466-TRANSCRIPTS & RECORDS	-	-	1,000	1,000	-
Operating Total	**35,023**	**41,560**	**149,000**	**91,700**	**(57,300)**
Capital					
5510-MINOR CAPITAL	-	3,794	-	-	-
5596-CAPITAL PROJ/IMP	-	23,134	-	-	-
Capital Total	**-**	**26,928**	**-**	**-**	**-**
101111-COUNCIL Total	**241,949**	**328,078**	**401,730**	**336,400**	**(65,330)**
101123-RECORDS ADMINISTRATION					
Salaries & Benefits					
5001-COUNCIL,BOARDS,COMMISSION	200	200	600	600	-
5106-FT ADMIN HOURLY	42,595	42,619	43,690	54,980	11,290
5116-SERVICE CREDIT	850	850	850	1,250	400
5117-OVERTIME	1,101	607	1,000	1,000	-
5122-EMPLOYEE WELLNESS	123	225	400	500	100
5131-PERS	6,265	6,199	6,460	8,090	1,630
5132-WORKERS COMPENSATION	943	869	930	1,160	230
5133-HEALTH INSURANCE	8,204	7,162	7,600	14,000	6,400
5134-LIFE INSURANCE	162	129	210	170	(40)
5135-DENTAL INSURANCE	1,098	1,161	1,230	1,640	410
5136-VISION INSURANCE	255	255	270	420	150
5138-MEDICARE	635	628	670	840	170
5142-EAP	31	28	40	40	-

Department/Account Category	2012 Actual	2013 Actual	2014 Total Appropriations	2015 Request	Variance
Council Office					
Salaries & Benefits Total	**62,463**	**60,933**	**63,950**	**84,690**	**20,740**
Operating					
5255-MICROFILMING	2,327	2,404	2,000	-	(2,000)
5276-LEASE EXPENSE	-	1,060	3,100	3,100	-
5279-TRAINING	-	159	500	500	-
5301-OFFICE SUPPLIES	236	1,476	-	-	-
5401-OFFICE EXPENSE	5,143	6,310	8,500	10,500	2,000
Operating Total	**7,706**	**11,409**	**14,100**	**14,100**	**-**
101123-RECORDS ADMINISTRATION Total	**70,169**	**72,343**	**78,050**	**98,790**	**20,740**
101171-CIVIL SERVICE					
Salaries & Benefits					
5001-COUNCIL,BOARDS,COMMISSION	3,000	500	6,000	6,000	-
5106-FT ADMIN HOURLY	30,883	(1)	-	4,450	4,450
5116-SERVICE CREDIT	630	-	-	-	-
5117-OVERTIME	2,743	-	-	-	-
5122-EMPLOYEE WELLNESS	29	-	-	40	40
5131-PERS	5,216	236	840	630	(210)
5132-WORKERS COMPENSATION	749	25	120	90	(30)
5133-HEALTH INSURANCE	12,343	(0)	-	3,000	3,000
5134-LIFE INSURANCE	121	-	-	20	20
5135-DENTAL INSURANCE	659	-	-	140	140
5136-VISION INSURANCE	153	-	-	40	40
5138-MEDICARE	44	7	90	70	(20)
5142-EAP	19	-	-	10	10
Salaries & Benefits Total	**56,587**	**768**	**7,050**	**14,490**	**7,440**
Operating					
5301-OFFICE SUPPLIES	269	-	-	-	-
5401-OFFICE EXPENSE	82	80	500	500	-
5466-TRANSCRIPTS & RECORDS	-	-	1,000	1,000	-
Operating Total	**351**	**80**	**1,500**	**1,500**	**-**
101171-CIVIL SERVICE Total	**56,938**	**848**	**8,550**	**15,990**	**7,440**
101342-PLANNING COMMISSION					
Salaries & Benefits					
5001-COUNCIL,BOARDS,COMMISSION	25,200	25,200	25,200	25,200	-
5106-FT ADMIN HOURLY	16,657	25,949	23,400	-	(23,400)
5111-PART TIME	-	-	-	15,640	15,640
5116-SERVICE CREDIT	-	625	630	-	(630)
5117-OVERTIME	-	2,431	3,300	500	(2,800)
5122-EMPLOYEE WELLNESS	-	-	200	-	(200)
5131-PERS	5,860	7,422	7,780	5,790	(1,990)
5132-WORKERS COMPENSATION	740	1,045	1,120	830	(290)
5133-HEALTH INSURANCE	-	6,771	8,470	-	(8,470)
5134-LIFE INSURANCE	15	78	130	-	(130)
5135-DENTAL INSURANCE	-	581	740	-	(740)
5136-VISION INSURANCE	-	128	160	-	(160)
5138-MEDICARE	607	365	810	600	(210)
5142-EAP	28	14	20	-	(20)
Salaries & Benefits Total	**49,106**	**70,609**	**71,960**	**48,560**	**(23,400)**

Department/Account Category	2012 Actual	2013 Actual	2014 Total Appropriations	2015 Request	Variance
Council Office					
Operating					
5279-TRAINING	-	-	500	500	-
5301-OFFICE SUPPLIES	-	375	-	-	-
5401-OFFICE EXPENSE	713	555	500	500	-
5433-LEGAL ADVERTISING	2,228	2,417	2,500	5,000	2,500
5466-TRANSCRIPTS & RECORDS	-	-	750	800	50
Operating Total	**2,941**	**3,347**	**4,250**	**6,800**	**2,550**
101342-PLANNING COMMISSION Total	**52,048**	**73,956**	**76,210**	**55,360**	**(20,850)**
101347-BOARD OF ZONING APPEAL					
Salaries & Benefits					
5001-COUNCIL,BOARDS,COMMISSION	1,400	1,400	6,000	6,000	-
5131-PERS	196	196	840	-	(840)
5132-WORKERS COMPENSATION	25	26	120	120	-
5138-MEDICARE	20	20	90	90	-
Salaries & Benefits Total	**1,641**	**1,642**	**7,050**	**6,210**	**(840)**
Operating					
5466-TRANSCRIPTS & RECORDS	328	877	1,200	2,400	1,200
Operating Total	**328**	**877**	**1,200**	**2,400**	**1,200**
101347-BOARD OF ZONING APPEAL Total	**1,969**	**2,519**	**8,250**	**8,610**	**360**
Council Office Total	**423,071**	**477,744**	**572,790**	**515,150**	**(57,640)**

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Office of the Mayor

Rebecca W. Stinchcomb
Mayor

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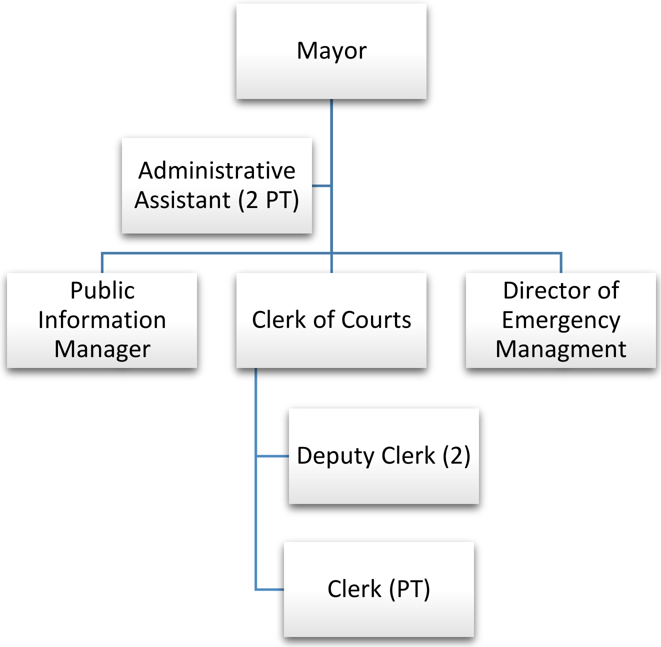
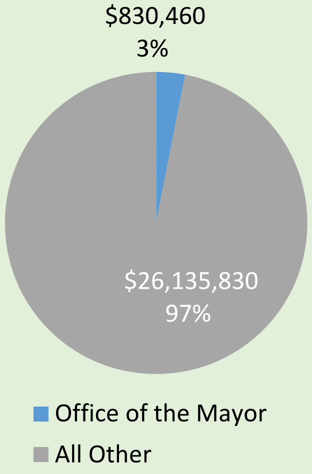


Portion of $ 26.9 M General Fund Budget



Department Description

The Mayor's Office is responsible for setting overall City policy, strategic planning, community relations and managing the City's nine departments. The Office of the Mayor is comprised of four divisions, Mayor's Office, Emergency Management, Public Information and Clerk of Courts.

Mayor's Office

Division Description

The Mayor's Office is responsible for setting overall City policy, strategic planning and managing the City's nine departments. The Mayor's Office staff is comprised of a full-time elected Mayor and two part-time Administrative Assistants. The Administrative Assistants provide support to the other divisions including Court, Public Information and Emergency Management. The Mayor serves as the Chief Executive Officer of the City, and has responsibility for all aspects of City administration, including ensuring that all Departments operate in accordance with the City's Mission, Vision and Critical success Factors.

Conditions Affecting Service Levels, Performance and Cost

Priorities & New Initiatives

For 2015 and beyond, the focus of the Mayor's Office division will be on:

- Community outreach and messaging: Improving positive communication with the community and improving the communication of the city's vision.
- Further action on city development/comprehensive/visioning plans, then communicating with the public for these plans to gain public acceptance.
- Assuring smooth transition to a new Mayor and administration for 2016.

Challenges

With the elimination in funding for the Assistant City Administrator position and transitioning from a full-time Administrative Assistant to two part-time staff members, ensuring that full coverage of the Mayor's Office is maintained and meeting all the demands placed on this office will be an ongoing challenge for this division.

Managing the short and long-term effects of sustained budget reductions to the Mayor's Office and citywide, including reductions in staff, training, and service offerings.

Non-Routine or New Items

The 2015 budget request includes $100,000 in Mayor's Office-Contract Services for City-wide strategic planning. These funds would be used to facilitate the development of a results-based City-wide Strategic Plan and Implementation Strategy. This project would engage citizen and business stakeholders, members of Council and the Administration, develop a framework for strategic, operational resource and policy decisions, and create the basis for meaningful long-term performance measurement.

Division Performance

Accomplishments and Innovation

In 2014, The Mayor's Office:

- Participated in an orientation for newly elected Council members to familiarize them on functions, goals and strategy of the Administration.
- Coordinated with the Department of Finance and City Council to adopt and begin to implement a comprehensive five-year Capital Improvement Plan and a Sustainable Operating Model.

Emergency Management

Division Description

The Emergency Management division coordinates all emergency preparedness, response, recovery and mitigation actions for disasters in Gahanna to include planning, training, equipping, warning the public and exercising various City activities. The efforts of Emergency Management support the city's Critical Success Factors for Citizen Centricity and Effective Communication.

Conditions Affecting Service Levels, Performance and Cost

Priorities & New Initiatives

For 2015 and beyond, the focus of the Emergency Management Division will be on:

- Working with Franklin County Emergency Management Agency (EMA) to establish a countywide emergency notification system that may reduce our costs for Code Red.
- Ensuring that the outdoor public warning system is always available.
- Ensuring that the City's Emergency Operations Plan (EOP) is current, functional and tested.

Challenges

Challenges facing the division include:

- Ensuring that all aspects of the City's emergency response capability are trained and equipped with the efforts of Homeland Security grants and the State Homeland Security Program funds.
- Developing more monitoring systems for Hoover Dam releases and potential flooding.

Non-Routine or New Items

Emergency Management will coordinate with Franklin County EMA to develop a countywide notification system which, in the long term, may save the city money.

Division Performance

Accomplishments and Innovation

In 2014, the Emergency Management Division:

- Conducted weekly tests for all six current Gahanna sirens and worked with Franklin County EMA on installation of sirens in adjacent jurisdictions so that warning sirens can be heard in all parts of

Gahanna. Sirens can now be activated by Metropolitan Emergency Consortium Communications (MECC) if the need arises.

- Renewed the City's contract with Emergency Communications Network Inc. for Code Red services giving the City the ability to contact all residents by phone for emergency messages. Maintained the free subscription capability to receive telephone and text messages anywhere, anytime from Gahanna and the National Weather Service for emergencies or disasters.
- Revised and updated the City's Emergency Operations Plan and conduct training and exercises to improve capabilities to respond to an emergency as well as testing and improving the plan. The Plan was briefed to Council. This will ensure that the City of Gahanna can successfully and effectively respond to any disaster or emergency situation, natural or man-made.

Public Information

Division Description

The Public Information Division's purpose is to increase public awareness, interest, understanding of and participation in city-related issues, programs and services. The Public Information division is charged with providing information to internal and external audiences through a variety of channels including: the City Update e-newsletter, Twitter, Facebook, City Website, News Releases, Media Alerts and responses to all media and public inquiries. Publications designed and produced by this division include the City e-newsletter, marketing collateral, fliers, special purpose publications, and social media text and materials. The Public Information Manager works closely with the Gahanna Police Department to handle media requests for all Police operations and activities. Other services provided by the Public Information division include: coordinating and staffing special events such as unveilings, ribbon cuttings, press conferences and media interviews. The Public Information focus is on *Effective Communication* and execution of *Citizen Centric* public information campaigns.

Conditions Affecting Service Levels, Performance and Cost

Priorities & New Initiatives

Priorities for 2015 and beyond include:

- Launching a mobile optimized version of the City' website.
- Enhance the city's communication efforts through positive and proactive messaging opportunities for the City.
- Increase frequency of timely city information going to citizens.

Challenges

Currently there is no official backup for the Public Information Manager. Funding for the part-time Public Information Intern was eliminated in 2014, and staff in outside departments are not always available to serve as backup. Additional challenges include:

- The inability to handle multiple media requests simultaneously due to limited staffing and resources.
- Insufficient tools and resources to monitor media clips and create analytical reports due to budget constraints.

- The ongoing challenge of combating negative information and/or misinformation on websites, blogs and social media outlets.

Division Performance

Accomplishments and Innovation

In 2014, the Public Information Division:

- Streamlined the City's communication platforms and implemented embedded links to the City's website in the e-newsletter and social media.
- Coordinated directly with multiple media contacts to promote story placement as well as indirectly by highlighting information on the City's website and sharing through social media platforms.
- Engaged City departments and the Communications Team to develop potential news stories and content. Worked closely with departments to identify potential news and feature stores, assist in planning of production and dissemination of informational materials.
- Met quarterly with colleagues from Gahanna-Jefferson Schools and Mifflin Township to collaborate on joint releases of information.
- Met regularly with regional peers and County Emergency management to plan for emergency public information needs.

Performance Measures

<table>
<tr><th>Measure</th><th>Results</th></tr>
<tr><td>Website Traffic
The City overhauled its website in 2011. While website traffic has diminished some since 2013, public use of the City's other means of public communication has grown.</td><td>
<table>
<tr><td>Year</td><td>Visits</td><td>Percentage</td></tr>
<tr><td>2011</td><td>616,919</td><td>-</td></tr>
<tr><td>2012</td><td>882,941</td><td>43% ↑</td></tr>
<tr><td>2013</td><td>794,820</td><td>17% ↓</td></tr>
<tr><td>2014</td><td>TBD</td><td></td></tr>
</table>
</td></tr>
<tr><td>City Facebook Page Traffic
Since the inception of the City Facebook page, the number of followers has increased substantially. This reinforces the importance of maintaining a strong social media presence as a means of providing meaningful information to the public.</td><td>
<table>
<tr><td>Year</td><td>Followers</td><td>Percent Change</td></tr>
<tr><td>2012</td><td>2,092</td><td>-</td></tr>
<tr><td>2013</td><td>2,508</td><td>20% ↑</td></tr>
<tr><td>2014</td><td>TBD</td><td></td></tr>
</table>
</td></tr>
</table>

Clerk of Court

Division Description

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

Conditions Affecting Service Levels, Performance and Cost

Priorities & New Initiatives

The Clerk of Court strives to be accountable to the community and to the citizens that have cases in Mayor's Court by processing cases in an efficient manner and within the time guidelines set forth by the Supreme Court of Ohio.

In 2014 the Division of Police and the Clerk of Court's Office began a collaborative technology project in order to increase the efficiencies of both offices in the issuance, processing and recording of traffic, parking and civil citations. By utilizing in-house resources, a technology solution was developed that will eliminate dedicated staff time and duplication of effort in the citation process. This solution will be initiated at the point of issuance, flow electronically for police supervisory approval and then be immediately available for electronic import into the Court's system. Cost savings and an increase in staff efficiencies will be realized upon implementation.

Challenges

Presently, progress on the ticket import initiative has slowed due to software compatibility issues between the Clerk and Police Department. Internal staff are working to remedy these issues in 2015.

Non-Routine or New Items

Beginning in 2014, the Clerk of Court will get its computer hardware onto a routine life-cycle maintenance and replacement schedule in accordance with Information Technology department recommendations. However, this will be funded by the Court Computer fund not the General Fund.

Department Performance

Accomplishments and Innovation

In 2014, the Clerk of Court Divisions accomplishments included:

- The Clerk attending Central Ohio Mayor's Court Clerk Association (COMACC) and Association of Mayor's Court Clerks of Ohio meetings and trainings to stay on the forefront of emerging policies and best practices among courts. The City of Gahanna Clerk of Courts attained the *Standards for Certification* of Mayor's Court Clerks of Ohio.
- Working with the Police department to update law files and streamline processes whereby changes in law are quickly and accurately reflected in both the police and court systems.
- Formed a committee consisting of the Clerk of Court, Mayor, Magistrate, City Attorney and Police Department which meets quarterly to improve communication, suggest efficiencies and streamline operations.

Performance Measures

<table>
<tr><th>Measure</th><th>Results</th></tr>
<tr><td>Mayor’s Court Cases Filed
The number and type of cases filed in Mayor’s Court provides insight into workload and output of the division.</td><td>
<table>
<tr><td>Year</td><td>Cases Filed</td><td>Mayor’s Court Staff</td></tr>
<tr><td>2011</td><td>4,547</td><td>3.5</td></tr>
<tr><td>2012</td><td>4,191</td><td>3.5</td></tr>
<tr><td>2013</td><td>5,598</td><td>3.5</td></tr>
<tr><td>2014</td><td>TBD</td><td>3.5</td></tr>
</table>
</td></tr>
<tr><td>Cases Pending Beyond Time Guidelines
The Ohio Supreme Court provides a guideline that cases are terminated within 6 months of filing. Mayor’s Court strives to achieve 100% compliance ensuring that all cases reach disposition in an efficient and timely manner.</td><td>Data provided represents funded positions.
<table>
<tr><td>Year</td><td>Cases Beyond Time Guidelines / Total Cases Disposed</td><td>Percentage Compliance</td></tr>
<tr><td>2011</td><td>0 / 4,560</td><td>100%</td></tr>
<tr><td>2012</td><td>1 / 4,518</td><td>99.99%</td></tr>
<tr><td>2013</td><td>1 / 5,535</td><td>99.99%</td></tr>
<tr><td>2014</td><td>TBD</td><td></td></tr>
</table>
</td></tr>
</table>

Additional Funding Sources

A portion of the Court’s revenue is allocated to the Court Computer Fund and the Court Building Fund, both administered through separate Special Revenue funds.

Budget Information

Appropriation and Position Summary

	Use of Funds	2012 Actual	2013 Actual	2014 Appropriated	2015 Request	2014 to 2015 Difference
General Fund	Salaries & Benefits	$ 663,208	$ 614,839	$ 571,410	$ 560,060	$ (11,350)
	Operating	242,732	258,681	317,600	270,400	(47,200)
	Operating Capital	-	-	-		-
	Departmental Total	**905,940**	**873,520**	**889,010**	**830,460**	**(58,550)**
	Elected/Appointed Officials	**2012 Actual**	**2013 Actual**	**2014 Appropriated**	**2015 Request**	**2014 to 2015 Difference**
	Mayor	1	1	1	1	**0**
	Total Officials	**1**	**1**	**1**	**1**	**0**
	Full-Time	**2012 Actual**	**2013 Actual**	**2014 Appropriated**	**2015 Request**	**2014 to 2015 Difference**
	Assistant City Administrator	1	1	0	0	0
	Administrative Assistant	1	1	1	0	-1
	Public Information Manager	1	1	1	1	0
	Clerk of Court	1	1	1	1	0
	Deputy Clerk of Court	2	2	2	2	0
	Total Full-Time	**6**	**6**	**5**	**4**	**-1**
	Part-Time	**2012 Actual**	**2013 Actual**	**2014 Appropriated**	**2015 Request**	**2014 to 2015 Difference**
	Director of Emergency Mgmt	1	1	1	1	0
	Office Assistant	0	0	0	0	0
	Court Team Member	1	1	0	0	0
	Intern	1	1	0	0	0
	Office Support Worker II	0	0	1	1	0
	Office Support Worker III	0	0	0	2	2
	Total Part-Time	**3**	**3**	**2**	**4**	**2**

	Items Funded from One Time Resources	
One Time	Strategic Planning Consulting Services	$ 100,000
	Total One Time Funded Projects	**$ 100,000**

Line-Item Detail

Revenues

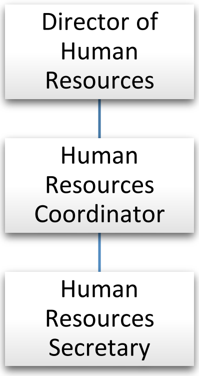
Department/Revenue Category	2012 Actual	2013 Actual	2014 Budgeted	2015 Budgeted	Variance
Mayor's Office					
101151-MAYOR'S COURT					
4301-FRANKLIN CO MUNI COURT	22,829	26,264	25,700	26,400	700
4501-FINES,FEES,FORFEITURES	442,302	480,307	485,100	489,900	4,800
101151-MAYOR'S COURT Total	**465,131**	**506,571**	**510,800**	**516,300**	**5,500**
Mayor's Office Total	**465,131**	**506,571**	**510,800**	**516,300**	**5,500**

Expenditures

Department/Account Category	2012 Actual	2013 Actual	2014 Total Appropriations	2015 Request	Variance
Office of the Mayor					
101121-OFFICE OF MAYOR					
Salaries & Benefits					
5002-MAYOR	103,809	103,809	103,810	103,810	-
5105-FT ADMIN SALARY	78,723	70,642	-	-	-
5106-FT ADMIN HOURLY	26,915	40,731	25,240	-	(25,240)
5111-PART TIME	7,462	-	-	37,490	37,490
5116-SERVICE CREDIT	650	624	-	850	850
5122-EMPLOYEE WELLNESS	623	1,421	800	400	(400)
5131-PERS	30,458	30,213	20,470	19,960	(510)
5132-WORKERS COMPENSATION	4,503	4,248	2,930	2,860	(70)
5133-HEALTH INSURANCE	44,076	47,065	43,350	24,000	(19,350)
5134-LIFE INSURANCE	815	634	700	330	(370)
5135-DENTAL INSURANCE	3,006	3,262	2,460	1,320	(1,140)
5136-VISION INSURANCE	699	713	530	340	(190)
5138-MEDICARE	3,084	2,997	2,130	2,070	(60)
5142-EAP	99	80	70	100	30
5143-DRUG TESTING	36	41	-	-	-
Salaries & Benefits Total	**304,958**	**306,477**	**202,490**	**193,530**	**(8,960)**
Operating					
5249-CONTRACT SERVICES	9,550	19,575	9,000	106,000	97,000
5261-RESIDENT SURVEY	23,002	-	25,000	-	(25,000)
5262-PRINTING	6,496	23,212	20,000	-	(20,000)
5272-EMPLOYEE REMBURSEMENT	13,749	19,379	30,000	30,000	-
5274-SEMINARS/MEETINGS	-	38,381	75,000	50,000	(25,000)
5301-OFFICE SUPPLIES	1,032	634	-	-	-
5401-OFFICE EXPENSE	2,849	2,160	3,000	3,000	-
Operating Total	**56,678**	**103,341**	**162,000**	**189,000**	**27,000**
101121-OFFICE OF MAYOR Total	**361,636**	**409,819**	**364,490**	**382,530**	**18,040**
101124-PUBLIC INFORMATION					
Salaries & Benefits					
5105-FT ADMIN SALARY	65,752	29,468	62,180	65,110	2,930
5111-PART TIME	5,345	5,589	-	-	-
5122-EMPLOYEE WELLNESS	-	125	400	400	-
5131-PERS	9,954	4,908	8,710	9,180	470
5132-WORKERS COMPENSATION	1,455	682	1,250	1,320	70
5133-HEALTH INSURANCE	1,000	3,619	7,600	9,000	1,400
5134-LIFE INSURANCE	251	93	300	180	(120)
5135-DENTAL INSURANCE	-	734	1,230	1,320	90
5136-VISION INSURANCE	-	106	270	340	70
5138-MEDICARE	1,045	507	910	950	40
5142-EAP	31	13	40	40	-
Salaries & Benefits Total	**84,833**	**45,844**	**82,890**	**87,840**	**4,950**
Operating					
5249-CONTRACT SERVICES	500	3,306	7,000	32,000	25,000
5251-TECH MAINTENANCE	-	-	500	500	-
5254-PROMOTION	2,736	13,283	10,000	10,000	-
5290-WEB SITE	7,680	7,680	8,000	8,000	-
5301-OFFICE SUPPLIES	185	-	-	-	-
5401-OFFICE EXPENSE	1,863	539	2,500	2,500	-
Operating Total	**12,965**	**24,808**	**28,000**	**53,000**	**25,000**

Department/Account Category	2012 Actual	2013 Actual	2014 Total Appropriations	2015 Request	Variance
Office of the Mayor					
101124-PUBLIC INFORMATION Total	**97,798**	**70,653**	**110,890**	**140,840**	**29,950**
101151-MAYOR'S COURT					
Salaries & Benefits					
5101-DIRECTOR	66,367	67,284	69,230	69,530	300
5107-FT STEELWORKERS	101,101	103,113	105,700	106,290	590
5111-PART TIME	18,738	6,387	19,440	12,630	(6,810)
5116-SERVICE CREDIT	1,850	1,850	1,850	2,300	450
5117-OVERTIME	7	7	500	500	-
5122-EMPLOYEE WELLNESS	73	370	1,200	1,200	-
5131-PERS	26,329	25,010	27,540	26,950	(590)
5132-WORKERS COMPENSATION	4,101	3,550	3,940	3,850	(90)
5133-HEALTH INSURANCE	8,504	8,265	8,800	8,000	(800)
5134-LIFE INSURANCE	657	542	850	520	(330)
5135-DENTAL INSURANCE	1,302	1,139	1,050	1,050	-
5136-VISION INSURANCE	307	175	180	180	-
5138-MEDICARE	2,751	2,617	2,860	2,800	(60)
5142-EAP	124	111	130	130	-
Salaries & Benefits Total	**232,211**	**220,421**	**243,270**	**235,930**	**(7,340)**
Operating					
5233-COUNSEL-PROSECUTOR	11,881	-	-	-	-
5240-COUNSEL - INDIGENT	6,532	4,081	6,000	6,000	-
5241-BANK CHARGES	10,095	13,372	13,500	13,700	200
5242-CONTRACT MAGISTRATE	53,000	52,000	52,000	52,000	-
5301-OFFICE SUPPLIES	6,245	8,415	-	-	-
5401-OFFICE EXPENSE	348	853	1,000	1,000	-
5456-OPERATIONAL EXPENSES	5,587	4,997	7,100	7,100	-
Operating Total	**93,688**	**83,718**	**79,600**	**79,800**	**200**
101151-MAYOR'S COURT Total	**325,900**	**304,139**	**322,870**	**315,730**	**(7,140)**
101215-EMERGENCY MANAGEMENT					
Salaries & Benefits					
5101-DIRECTOR	35,070	35,849	36,400	36,400	-
5131-PERS	4,910	5,019	5,100	5,100	-
5132-WORKERS COMPENSATION	717	708	730	730	-
5138-MEDICARE	509	520	530	530	-
Salaries & Benefits Total	**41,205**	**42,096**	**42,760**	**42,760**	**-**
Operating					
5267-EMERGENCY SERVICES	78,377	46,717	48,000	48,600	600
5483-UTILITIES - CELL PHONE	1,024	96	-	-	-
Operating Total	**79,401**	**46,813**	**48,000**	**48,600**	**600**
101215-EMERGENCY MANAGEMENT Total	**120,606**	**88,909**	**90,760**	**91,360**	**600**
Office of the Mayor Total	**905,940**	**873,520**	**889,010**	**930,460**	**41,450**

Human Resources



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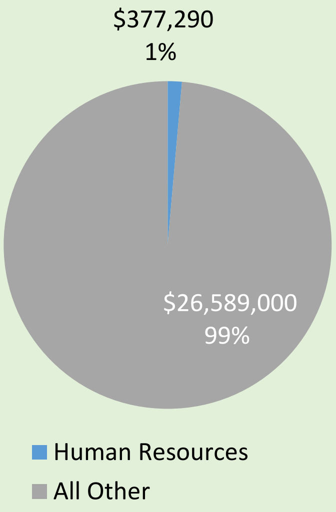
Portion of $ 26.9 M
General Fund Budget



Department Description

The Human Resources Department provides comprehensive human resources services to City departments and employees. Primary areas of emphasis include: Recruitment and Selection, Employee and Labor Relations, Employee Benefit Administration, Safety and Workers Compensation, Training and Development; and Compensation and Performance Effectiveness.

Core functions of the department include:

- Policy development and administration – Ensure that the City of Gahanna has fair, consistent and legal employment related policies to guide employees and management.
- Employee recruiting and Selection - Manage the employment processes and personnel activities to attract and retain an innovative workforce. Ensure that well qualified employees are in right positions with the appropriate skills, abilities and knowledge.
- Civil Service - Overseeing the day to day administration to ensure compliance with Civil Service Rules and Regulations.
- Labor Relations – Manage the Labor relations process to include negotiations, grievance and discipline processes with a focus on building positive relationships with the unions.
- Employee benefits administration - Foster a culture of employee health and well-being while maintaining competitive health benefit costs including a medical plan with a comprehensive wellness program, dental, vision and life insurance benefits.
- Employee training and development – Coordinate employee development opportunities and management training to enhance professional growth and employee productivity by monitoring the training needs to close performance gaps. Ensure that individuals have the necessary skills to perform the essential functions of their positions to better serve the citizens of Gahanna.
- Safety and Risk Management – Create and maintain a safety-oriented culture to encourage behaviors that minimize risks and injuries to employees with a focus on employee safety. Perform safety audits/compliance reviews, conduct safety education and compliance training and effectively administer the workers' compensation programs.
- Compensation and Performance Management programs – Developing and administering comprehensive compensation classification plans and employee performance appraisal processes.
- Employee Relations – effectively develop and manage solid working relationships among City employees by identifying and resolving workplace issues which contribute to satisfactory productivity, motivation and morale.

Conditions Affecting Service Levels, Performance and Cost

Priorities & New Initiatives

Human Resources has identified 9 strategic goals for 2015 and beyond:

- Conduct annual training needs analysis to identify present skills and future skill requirements to determine annual training sessions.
- Identify and implement effective technology for continuous improvement of the performance appraisal process.

- Identify and implement employee benefit options to contain future health related expenses while still retaining and attracting well qualified employees.

- Development and manage an effective employee communication process within the City of Gahanna to keep employees in-the-know.

- Monitor and implement process improvements for Performance Evaluation/Management to include both full time and part time employees.

- Continue to monitor and review impact of federal healthcare reform and impact on workforce and operations of the City of Gahanna. Implement necessary process and policy changes to comply with Health Care Reform requirements.

- Compile a Policy Manual and develop strategic plan for reviewing/and updating Human Resources Policies on an on-going basis.

- Monitor and implement effective tools and processes to increase retention of full time and part time employees.

Challenges

The Human Resources has identified several challenges, which include:

- The implementation and administration of Affordable Care Act/Healthcare Reform and the impact it has on the City's employee benefit plans and workforce.

- Hiring and retaining top employees and Leadership Development. Identifying and developing leaders who are promotable is essential and connects to retention. This can supported by strong employee training and development programs that emphasize leadership and growth.

- Citywide reductions in staffing have led to the challenge of doing more work with fewer employees. Maintaining a motivated and effective workforce in the face of increased workloads on fewer staff members will continue to be a challenge moving forward.

Non-Routine or New Items

In 2015, those costs associated with implementing some features of the City's insurance and wellness programs that fluctuate depending on employee elections (e.g. Flex Spending Account administration, wellness components for certain union employees) have been centralized in the HR department.

Department Performance

Accomplishments and Innovation

The HR Department furthered the *Economic Success* of the City in 2015 by implementing a structured market-based compensation program for part-time employees to pay a competitive rate to part time employees in an effort to reduce turnover. This is beneficial for overall organizational productivity and also reduces the costs associated with recruitment and training new staff.

By creating a Policy Review committee, the HR Department furthered *Effective Communication* within the City government. This cross-departmental committee identified a process to create, review, revise and communicate City-wide policies an on-going basis.

HR fostered *Innovation* by transitioning to a new online employment application software (NeoGov) and implementing recruiting improvement processes for bringing employees on-board.

Performance Measures

<table>
<tr><th>Measure</th><th>Results</th></tr>
<tr><td>Recruitment and Retention
High voluntary turnover can impact the City’s commitment to <i>Citizen Centricity</i> and can result in loss of productivity, loss of institutional knowledge, and affect the overall quality of services provided to the citizens of Gahanna. The Department’s target is to strive for voluntary turnover rate below BLS average.</td><td>Target represents National, Government Industry, source is Bureau of Labor Statistics (BLS).
<table>
<tr><td>Year</td><td>Target</td><td>Turnover Rate</td></tr>
<tr><td>2012</td><td>16.3%</td><td>17.0%</td></tr>
<tr><td>2013</td><td>16.5%</td><td>22.4%</td></tr>
<tr><td>2014</td><td>16.1%</td><td></td></tr>
</table></td></tr>
<tr><td>Employee Benefits Administration Renewals
Employee benefit plans affect the City’s <i>Economic Success</i>, and the ability to recruit and retain high quality employees. Employee benefits are part of the total compensation package for our employees. We strive to provide quality benefits in the most cost effective manner. Our target for Medical premiums each year is for the year’s Renewal Increase to be at or below industry trend.</td><td>Source for industry trend is the Central Ohio Healthcare Consortium professional benefits consultant.
<table>
<tr><td>Year</td><td>Target</td><td>City Renewal Increase</td></tr>
<tr><td>2012</td><td><8%</td><td>0%</td></tr>
<tr><td>2013</td><td><12%</td><td>5.5%</td></tr>
<tr><td>2014</td><td><8%</td><td>6.5%</td></tr>
</table></td></tr>
<tr><td>Safety and Workers Compensation Expenditures
The overall cost of workers compensation claims is the best evaluation of the effectiveness of our safety focused working environment and can impact the <i>Economic Success</i> of the City. Therefore, HR will measure the cost impact of annual claims. The target is for the total annual cost of self-insured program to be lower than the cost of being fully insured under the State Bureau of Workers’ Compensation (BWC) program.</td><td>BWC fully insured rate provided by the City’s Third Party Administrator.
<table>
<tr><td>Year</td><td>Target</td><td>City Cost</td></tr>
<tr><td>2012</td><td><$649,649.00</td><td>$208,461.90</td></tr>
<tr><td>2013</td><td><$686,648.00</td><td>$237,635.60</td></tr>
<tr><td>2014</td><td><$725,404.00</td><td>TBD</td></tr>
<tr><td>2015</td><td><$767,411.00</td><td>TBD</td></tr>
</table></td></tr>
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Additional Funding Sources

The Human Resources Department also administers the City’s Workers Compensation Self-Insurance program, the financial activity of which is reported in an Internal Service fund set up for that purpose.

Budget Information

Appropriation and Position Summary

General Fund	Use of Funds	2012 Actual	2013 Actual	2014 Appropriated	2015 Request	2014 to 2015 Difference
	Salaries & Benefits	$ 261,928	$ 261,544	$ 285,530	$ 294,190	$ 8,660
	Operating	43,445	56,105	87,100	83,100	(4,000)
	Operating Capital	-	-	-	-	-
	Departmental Total	**305,373**	**317,649**	**372,630**	**377,290**	**4,660**
	Full-Time	**2012 Actual**	**2013 Actual**	**2014 Appropriated**	**2015 Request**	**2014 to 2015 Difference**
	Director of Human Resources	1	1	1	1	**0**
	Human Resources Coordinator	1	1	1	1	**0**
	Office Assistant	1	1	1	0	**-1**
	Specialist	0	0	0	1	**1**
	Total Full-Time	**3**	**3**	**3**	**3**	**0**
	Part-Time	**2012 Actual**	**2013 Actual**	**2014 Appropriated**	**2015 Request**	**2014 to 2015 Difference**
	Total Part-Time	**0**	**0**	**0**	**0**	**0**

Line-Item Detail

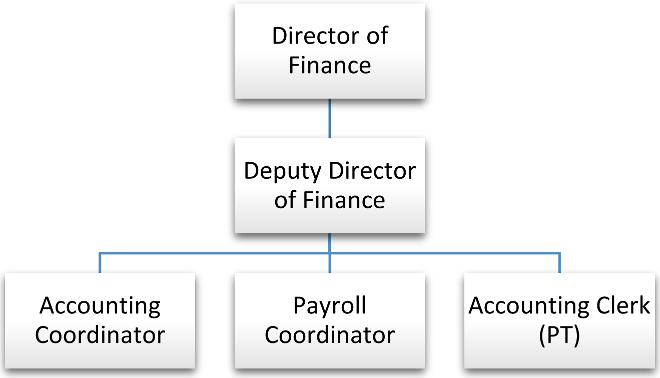
Revenues

Department/Revenue Category	2012 Actual	2013 Actual	2014 Budgeted	2015 Budgeted	Variance
HR					
101125-HUMAN RESOURCES					
4258-EMPLOYEE TESTING FEES	-	-	1,100	500	(600)
4319-HR SHARED SERVICES			1,000	1,000	-
101125-HUMAN RESOURCES Total	**-**	**-**	**2,100**	**1,500**	**(600)**
HR Total	**-**	**-**	**2,100**	**1,500**	**(600)**

Expenditures

Department/Account Category	2012 Actual	2013 Actual	2014 Total Appropriations	2015 Request	Variance
Human Resources					
101125-HUMAN RESOURCES					
Salaries & Benefits					
5101-DIRECTOR	81,814	82,162	84,230	84,590	360
5105-FT ADMIN SALARY	59,669	59,702	61,210	61,470	260
5106-FT ADMIN HOURLY	35,037	35,027	35,910	37,570	1,660
5116-SERVICE CREDIT	-	-	-	1,300	1,300
5122-EMPLOYEE WELLNESS	821	1,164	1,200	1,200	-
5131-PERS	24,688	24,849	25,390	26,060	670
5132-WORKERS COMPENSATION	3,542	3,497	3,630	3,730	100
5133-HEALTH INSURANCE	49,033	47,825	51,900	56,000	4,100
5134-LIFE INSURANCE	672	534	860	520	(340)
5135-DENTAL INSURANCE	3,294	3,483	3,680	3,940	260
5136-VISION INSURANCE	766	757	790	1,010	220
5138-MEDICARE	2,429	2,387	2,630	2,700	70
5142-EAP	93	85	100	100	-
5143-DRUG TESTING	70	70	14,000	14,000	-
Salaries & Benefits Total	**261,928**	**261,544**	**285,530**	**294,190**	**8,660**
Operating					
5249-CONTRACT SERVICES	6,750	6,750	-	-	-
5251-TECH MAINTENANCE	14,589	14,937	15,000	16,000	1,000
5278-TESTING MATERIAL	150	923	3,000	2,500	(500)
5279-TRAINING	5,421	7,500	15,000	15,000	-
5280-EMPLOYEE RELATIONS	1,220	1,925	2,000	2,500	500
5281-WELLNESS PLAN	3,020	4,095	10,200	10,200	-
5292-FLEXIBLE SPENDING ACCOUNT	-	-	7,500	7,500	-
5297-MISCELLANEOUS	2,213	260	5,900	5,900	-
5301-OFFICE SUPPLIES	1,185	1,167	-	-	-
5325-SAFETY SUPPLIES	2,324	6,955	15,000	10,000	(5,000)
5401-OFFICE EXPENSE	1,396	2,951	3,500	3,500	-
5432-ADVERTISING	5,177	8,643	10,000	10,000	-
Operating Total	**43,446**	**56,105**	**87,100**	**83,100**	**(4,000)**
101125-HUMAN RESOURCES Total	**305,374**	**317,649**	**372,630**	**377,290**	**4,660**
Human Resources Total	**305,374**	**317,649**	**372,630**	**377,290**	**4,660**

Finance



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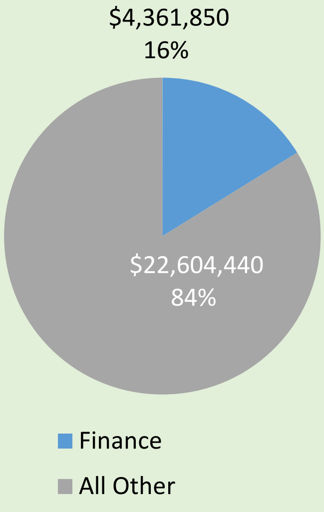
Portion of $ 26.9 M General Fund Budget



Department Description

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

The Finance Department contributes to the City's *Economic Success* by effectively overseeing the collection and distribution of all City revenues, including the local income tax, property tax and all other streams of income for the City.

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

The department's day-to-day responsibilities include payroll processing for more than 250 full-time, part-time and seasonal employees on a biweekly basis totaling more than $10.5 Million annually, as well as processing more than 11,500 annual vendor payments totaling over $30 Million per year. The Finance Department also provides general accounting services including investing and banking activity of over $50 million in pooled cash from all City funds.

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

Conditions Affecting Service Levels, Performance and Cost

Priorities & New Initiatives

The Finance Department has identified five strategic goals for 2015 and beyond. Accomplishing these goals will contribute to the City's overarching goals of *Economic Success* and *Effective Communication*.

- Receive the Distinguished Budget Presentation Award from the Government Finance Officers Association (GFOA) award annually.
- Receive the Excellence in Financial Reporting (CAFR) award from GFOA annually.
- Transition to ICMA Insights performance measurement system.
- Continue to formally document policies and procedures.
- Research and establish targets and benchmarks for financial and performance indicators.

Challenges

The primary challenge facing the Finance Department is balancing the public's demand for high-quality, high-frequency financial and performance information with the need to maintain the department's day-to-day financial management and transactional activities with limited staff on hand.

Non-Routine or New Items

In 2014, the full-time Accounting Technician position was converted to part-time, to reduce costs and promote long-term fiscal sustainability for the City. In 2015 and beyond, this position will be budgeted at part-time.

Department Performance

Accomplishments and Innovation

In 2014, the Finance Department contributed to the overall *Economic Success* of the City by working with the Council Finance Committee to research and develop a risk-based Emergency Reserve policy for the City's General Fund. A minimum Emergency Reserve is generally considered a prudent and conservative fiscal policy to deal with unforeseen situations.

The Department demonstrated its commitment to *Effective Communication* by receiving the Distinguished Budget Presentation Award from the Government Finance Officers Association (GFOA) award for the first time in City history. The department also produced the City's first-ever Comprehensive Annual Financial Report (CAFR) which has been submitted to GFOA for consideration in the Excellence in Financial Reporting (CAFR) Award program. Additionally, throughout 2014, the Finance Department collected and consolidated city-wide department performance metrics and created and published a quarterly Performance Measurement Dashboard.

By sending the Directors of the Finance and Parks and Recreation Departments to Lean Ohio Green Belt training and developing a Lean Six Sigma program for Gahanna City government, the City demonstrated its commitment to *Innovation*. In 2014, this program has improved processes in five work areas throughout the City.

Performance Measures

<table>
<tr><th>Measure</th><th>Results</th></tr>
<tr>
<td>Cost of Income Tax Collection
Prior to outsourcing income tax collections to the Regional Income Tax Agency (RITA) the average cost of collection was $30.00 per $1,000 collected. As the City's tax base increases and RITA offers additional efficiencies of scale, we aim to reduce the City's overall efficiency of collection and contribute to the <i>Economic Success</i> of the City.</td>
<td>The annual cost of collections is calculated by the Regional Income Tax Agency and reported to the City each year. It is measured in dollars spent per $1,000 collected.
<table>
<tr><td>Year</td><td>Target</td><td>Performance</td></tr>
<tr><td>2012</td><td><$30.00</td><td>$20.10</td></tr>
<tr><td>2013</td><td><$25.00</td><td>$18.90</td></tr>
<tr><td>2014</td><td><$25.00</td><td>TBD</td></tr>
<tr><td>2015</td><td><$25.00</td><td>TBD</td></tr>
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Financial Reporting

In 2013, the City began working towards reporting its annual financial statements in accordance with best practices by producing a Comprehensive Annual Financial Report (CAFR) in house in lieu of contracting out compilation of Basic Financial Statements (BFS) as had been the practice in the past. Additionally, The Department strives to receive an unqualified (clean) audit opinion each year to demonstrate the City's prudent financial management and commitment to *Economic Success.*

Audit opinion is provided by the Auditor of State or its designee.

Year	CAFR/BFS	In-House/Contract	Audit Opinion
2012	BFS	In-House	Clean
2013	CAFR	In-House	Clean
2014	CAFR	In-House	TBD
2015	CAFR	In-House	TBD

Financial Communication

The Finance Department strives to enhance *Effective Communication* by producing meaningful budget and financial information to decision-makers, community stakeholders and internal City staff. The Department's goal is to achieve Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award and CAFR Certificate of Excellence in Financial Reporting, both of which require adherence with high standards aligned with industry best practices.

Achievement of the GFOA awards is determined within 9 months of completion of the budget and/or CAFR.

Year	GFOA Budget Award	GFOA CAFR Award
2012	N/A	N/A
2013	Applied, not awarded	TBD
2014	Awarded	TBD
2015	TBD	TBD

Budget Information

Appropriation and Position Summary

General Fund	**Use of Funds**	**2012 Actual**	**2013 Actual**	**2014 Appropriated**	**2015 Request**	**2014 to 2015 Difference**
	Salaries & Benefits	$ 412,518	$ 440,584	$ 458,310	$ 413,200	$ (45,110)
	Operating	887,021	1,132,092	1,434,964	1,382,100	(52,864)
	Operating Capital	32,950	12,519	-	-	-
	Transfers	3,499,005	1,024,000	2,643,593	2,566,550	(77,043)
	Advances	-	-	19,320	-	(19,320)
	Departmental Total	**4,831,494**	**2,609,195**	**4,556,187**	**4,361,850**	**(194,337)**
	Full-Time	**2012 Actual**	**2013 Actual**	**2014 Appropriated**	**2015 Request**	**2014 to 2015 Difference**
	Director of Finance	1	1	1	1	**0**
	Deputy Director of Finance	1	1	1	1	**0**
	Finance Coordinator	1	1	1	1	**0**
	Payroll Coordinator	1	1	1	1	**0**
	Accounting Technician	1	1	1	0	**-1**
	Total Full-Time	**5**	**5**	**5**	**4**	**-1**
	Part-Time	**2012 Actual**	**2013 Actual**	**2014 Appropriated**	**2015 Request**	**2014 to 2015 Difference**
	Office Support Worker III	0	0	0	1	**1**
	Total Part-Time	**0**	**0**	**0**	**1**	**1**

Line-Item Detail

Revenues

Department/Revenue Category	2012 Actual	2013 Actual	2014 Budgeted	2015 Budgeted	Variance
Finance					
101100-GENERAL GOVERNMENT					
4101-INCOME TAX	15,750,483	17,163,411	17,565,000	17,916,000	351,000
4115-HOTEL/MOTEL TAX	445,208	410,357	451,800	460,800	9,000
4121-REAL ESTATE TAX	1,459,204	1,421,392	1,417,500	1,418,000	500
4123-PERSONAL TANGIBLE	1,634	236	-	-	-
4124-INHERITANCE TAX	491,177	555,820	145,600	-	(145,600)
4151-LOCAL GOVERNMENT FUND	961,919	736,858	714,400	730,000	15,600
4152-CIGARETTE TAX	900	942	900	900	-
4153-ROLLBACK & HOMESTEAD	188,803	189,710	193,200	194,000	800
4155-SALES TAX	-	-	-	-	-
4163-REVENUE SHARING	-	-	-	-	-
4611-INTEREST INCOME	592,401	468,974	475,000	475,000	-
4612-INVESTMENT INCOME	(62,217)	(50,046)	-	-	-
4613-BOND PROCEEDS	-	-	-	-	-
4614-BOND PROCEED INTEREST INC	12	-	-	-	-
4632-MISCELLANEOUS INCOME	52,638	228,596	100,000	100,000	-
4633-MISC SERVICE FEE	-	-	-	-	-
4651-TAX COLLECTION FEES	429	-	-	-	-
4653-TAX P&I COLLECTED	223,628	376,932	350,000	350,000	-
4659-TAX MISC FEES & NSF FEES	2,680	2,170	1,200	1,200	-
4691-DONATIONS	75	-	-	-	-
4801-INCOME TAX REFUNDS	(837,158)	(535,858)	(500,000)	(526,900)	(26,900)
4932-TRANSFER FROM STREETS	-	-	-	-	-
4934-TRANSFER-GARAGE CHARGES	68,000	38,694	77,370	77,370	-
4935-TRANSFER-ADMIN CHARGES	707,538	723,364	893,690	801,430	(92,260)
4940-TRANSFER FROM TAX INC.	33,000	110,890	566,700	561,400	(5,300)
4960-REFUND PY EXPENDITURES	10,036	-	-	-	-
4999-AUDITOR ADJUSTMENT	-	-	-	-	-
101100-GENERAL GOVERNMENT Total	**20,090,390**	**21,842,442**	**22,452,360**	**22,559,200**	**106,840**
Finance Total	**20,090,390**	**21,842,442**	**22,452,360**	**22,559,200**	**106,840**

Note: The Finance Department does not collect revenue for its services, but oversees the collections of the City's General Government revenues.

Expenditures

Department/Account Category	2012 Actual	2013 Actual	2014 Total Appropriations	2015 Request	Variance
Finance					
101130-FINANCE					
Salaries & Benefits					
5101-DIRECTOR	92,477	93,418	95,770	96,180	410
5102-DEPUTY DIRECTOR	52,058	75,321	78,470	78,800	330
5106-FT ADMIN HOURLY	146,044	146,094	120,100	100,630	(19,470)
5111-PART TIME	-	-	30,000	31,200	1,200
5116-SERVICE CREDIT	3,350	3,350	4,000	2,950	(1,050)
5117-OVERTIME	273	138	500	500	-
5122-EMPLOYEE WELLNESS	1,399	1,322	2,000	1,600	(400)
5131-PERS	41,014	44,575	45,800	43,660	(2,140)
5132-WORKERS COMPENSATION	6,695	6,292	6,550	6,240	(310)
5133-HEALTH INSURANCE	58,637	59,006	61,860	41,000	(20,860)
5134-LIFE INSURANCE	1,119	941	1,510	800	(710)
5135-DENTAL INSURANCE	4,118	4,471	4,910	3,940	(970)
5136-VISION INSURANCE	958	972	1,050	1,010	(40)
5138-MEDICARE	4,192	4,541	4,750	4,530	(220)
5142-EAP	149	142	160	160	-
5143-DRUG TESTING	35	-	-	-	-
Salaries & Benefits Total	**412,518**	**440,584**	**457,430**	**413,200**	**(44,230)**
Operating					
5241-BANK CHARGES	14,861	15,724	20,214	21,000	786
5249-CONTRACT SERVICES	328,547	378,954	456,000	484,800	28,800
5251-TECH MAINTENANCE	27,891	28,388	38,000	38,000	-
5279-TRAINING	-	-	2,000	2,000	-
5282-INSURANCE	160	100	300	300	-
5293-AUDIT EXPENSES	12,692	-	-	-	-
5301-OFFICE SUPPLIES	1,784	640	-	-	-
5401-OFFICE EXPENSE	12,752	4,531	8,000	8,000	-
5462-DELINQUENT TAX CASES	12,460	10,693	15,000	15,000	-
Operating Total	**411,148**	**439,029**	**539,514**	**569,100**	**29,586**
Capital					
5596-CAPITAL PROJ/IMP	32,950	12,519	-	-	-
Capital Total	**32,950**	**12,519**	**-**	**-**	**-**
101130-FINANCE Total	**856,616**	**892,132**	**996,944**	**982,300**	**(14,644)**
101131-AUDITOR					
Operating					
5289-MUNICIPAL COURT	20,192	23,791	43,000	25,000	(18,000)
5294-ELECTIONS	15,246	-	72,600	15,000	(57,600)
5295-CO AUDITOR & TREAS FEES	22,779	29,545	28,350	28,400	50
5296-TAX DELINQUENT LAND	291	142	1,500	1,500	-
Operating Total	**58,509**	**53,478**	**145,450**	**69,900**	**(75,550)**
101131-AUDITOR Total	**58,509**	**53,478**	**145,450**	**69,900**	**(75,550)**
101135-MISCELLANEOUS					
Salaries & Benefits					
5129-PAYROLL ADJ FRINGE	-	-	880	-	(880)
Salaries & Benefits Total	**-**	**-**	**880**	**-**	**(880)**
Operating					
5291-UNEMPLOYMENT COMPENSATION	1,957	14,361	24,000	24,000	-
5293-AUDIT EXPENSES	27,347	25,369	37,500	39,000	1,500
5299-TAX PAYMENTS	301,917	231,354	235,400	250,000	14,600

Department/Account Category	2012 Actual	2013 Actual	2014 Total Appropriations	2015 Request	Variance
Finance					
5433-LEGAL ADVERTISING	2,629	2,239	6,000	6,000	-
5456-OPERATIONAL EXPENSES	7,850	10,179	22,000	22,000	-
5463-SETTLEMENTS & JUDGEMENTS	7,600	16,899	20,000	20,000	-
5495-REFUNDS	(304,553)	750	5,000	5,000	-
5496-STATUTORY REFUNDS	750	-	-	-	-
5815-REFUND OF PY REVENUE		-	30,000	-	(30,000)
Operating Total	**45,497**	**301,152**	**379,900**	**366,000**	**(13,900)**
101135-MISCELLANEOUS Total	**45,497**	**301,152**	**380,780**	**366,000**	**(14,780)**
101354-CIC					
Operating					
5456-OPERATIONAL EXPENSES	37,173	37,589	41,100	41,900	800
5457-OHIO HERB EDUC CENTER	37,173	-	-	-	-
Operating Total	**74,347**	**37,589**	**41,100**	**41,900**	**800**
101354-CIC Total	**74,347**	**37,589**	**41,100**	**41,900**	**800**
101356-CVB					
Operating					
5456-OPERATIONAL EXPENSES	297,521	300,845	329,000	335,200	6,200
Operating Total	**297,521**	**300,845**	**329,000**	**335,200**	**6,200**
101356-CVB Total	**297,521**	**300,845**	**329,000**	**335,200**	**6,200**
101991-TRANSFERS					
Transfers					
5932-TRANS TO STREETS	-	-	87,853	-	(87,853)
5933-TRANS TO GBR	716,325	-	830,200	549,000	(281,200)
5934-TRANS TO STORMWATER	-	20,000	20,000	20,000	-
5936-TRANS TO CAPITAL IMP	2,782,680	1,004,000	1,635,640	1,997,550	361,910
5944-TRANSFER	-	-	69,900	-	(69,900)
5950-ADVANCE	-	-	19,320	-	(19,320)
Transfers Total	**3,499,005**	**1,024,000**	**2,662,913**	**2,566,550**	**(96,363)**
101991-TRANSFERS Total	**3,499,005**	**1,024,000**	**2,662,913**	**2,566,550**	**(96,363)**
Finance Total	**4,831,494**	**2,609,195**	**4,556,187**	**4,361,850**	**(194,337)**

Information Technology

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Director

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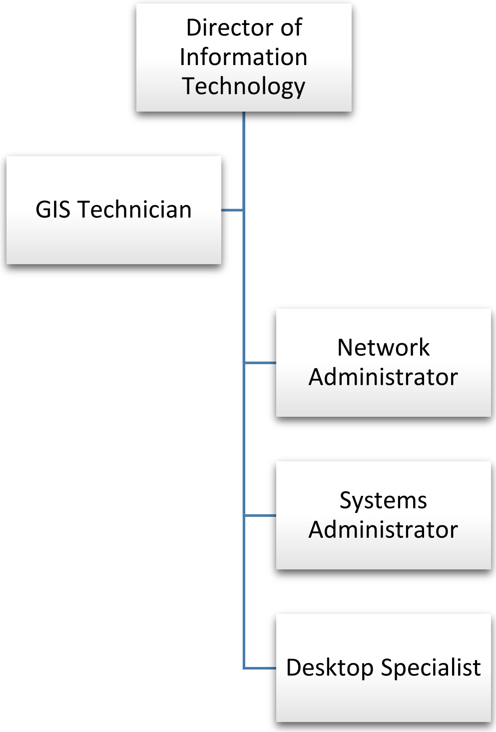

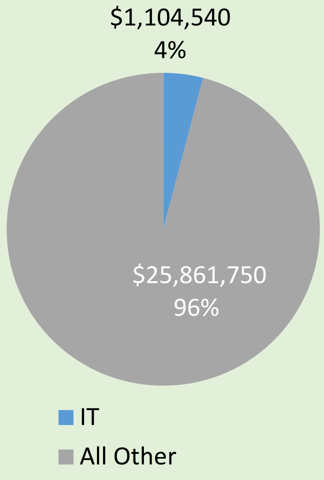
Portion of $ 26.9 M General Fund Budget

Department Description

The Information Technology Department is made up of a diverse and unique team of five (5) technology experts spanning two divisions, the Information Technology (IT) Operations division and the Geographic Information Systems (GIS) division. Both divisions are led by the Director who oversees budgeting, strategic planning, project management, policy management, departmental standards, project prioritization, and workload balancing. Additionally, the Director provides analytical and technical assistance to the staff when workloads are high and when staffing falls below normal levels.

While each team member has unique responsibilities, there are cross-functional responsibilities and ongoing cross-training guided by the Director, to help ensure the department achieves maximum uptime and delivers the highest value of service and support to City departments and the citizens of our community through industry standard levels of service.

The Information Technology Department is responsible for all IT infrastructure, security, systems, GIS, telephone, and technology related systems and services used by city staff. The IT Department also co-manages the City's fiber network (GNET) with the Public Service and Planning and Development departments.

Through planning, developing, implementing, integrating and securing all aspects of technology used by the City's departments the Information Technology Department focuses on providing value in two ways. First, the department helps to create new work methods and processes utilizing technology aiming to increase productivity, lower operational costs, increase work process efficiencies, or to find new ways to generate non-tax revenues so that residents get a very high return on their tax investment. Second, the department strives for maximum uptime for the City's core IT systems to ensure City stakeholders have access to technology whenever it is needed.

Information Technology Operations Division

Division Description

The IT Operations division provides guidance, security, support, and maintenance for all operational IT functions throughout the City. This division strives to create and provide efficiencies and value to citizens and City employees through the professional services it delivers, which include:

- Fiber Interconnectivity and vendor management for GNET (21.9 miles of fiber);
- Ethernet infrastructure within buildings (20 switches);
- Wireless infrastructure for city hall, police department, senior center, golf course, Hunters Ridge pool, streets garage, parks garage, fleet garage, Hannah park, as well as links between various traffic signals and specialized equipment;
- Enterprise Storage of 80 TB of data between 2 separate locations including disaster recovery;
- Virtually hosted servers (80 servers);
- Virtually hosted terminals (25 view machines & 7 physical terminals) dispersed across 3 locations;
- Physical end points (213 desktops and laptops) dispersed across 10 locations;

- Support for technologies in mobile units (22 police cruisers);
- Telecommunications (266 phones) dispersed across 10 locations;
- Business application configuration, support, maintenance for numerous program-specific platforms;
- Network monitoring, security, and penetration testing;
- Jointly ensure Payment Card Industry (PCI) and Law Enforcement Agencies Data System (LEADS) compliance;
- Providing IT-related training and support for City staff;
- Develop and document a standardized lifecycle plan for hardware and software supported by the IT Department.

Conditions Affecting Service Levels, Performance and Cost

Priorities & New Initiatives

The IT Operations division has identified the following priorities initiatives which will strengthen the City's technology infrastructure and promote efficiencies in 2015 and beyond:

- Upgrade core switch and install a secondary (therefore dual core) switch for City hall.
- Incorporate encryption across our VMware environment.
- Initiating a security initiative by incorporating whole disk encryption on newly deployed endpoints.
- Reviewing, planning and implementing integrity and redundancy for GNET.
- Upgrading VMware from 5.1 to 5.5.
- Replacing four (4) physical servers as part of the hardware lifecycle plan.
- Replacing forty (40) end point computers as part of the hardware lifecycle plan.
- Performing network penetration testing for the City's network to identify security vulnerabilities.
- Working toward achieving a payment card industry data security standard (PCI DDS) v3.0.

Challenges

The primary challenge for the entire IT Department is the sheer size and scope of what it supports when compared to the size of the team. The department works hard to cross-train, though developing depth of knowledge is challenging due to the deep expertise many of the City's systems require. The wide ranging spectrum of IT systems and urgency for immediate response for many of our systems (e.g. Police dispatching and in-car equipment) mean that when any member of the team is out for any reason, there is a significant impact on the department.

A majority of the division's time is spent maintaining current services and working towards pro-activity. This leaves virtually no time for advancement and new out of the box projects.

Division Performance

Accomplishments and Innovation

The IT Operations division contributed to the *Economic Success* of the City by ensuring billing was sent out and collected for GNET fiber usage with Jefferson School District and Mifflin Township for $11,896.77 annually.

The IT Operations division contributed to the goal of *Effective Communication* by:

- Implementing an information system (IS) account management policy. This policy includes account creation, account modification, account maintenance, and account termination.
- Establishing new links to the Herb Center and Gahanna swimming pool allowing for redundant ISP services.
- Mapping the Fiber application process for GNET and implemented a distribution list for potential users.
- Implementing three (3) unique fiber websites to facilitate each workflow and tailor the information accessed by each group. Now our information is organized and easily accessible to enable proper management, expansion and investment within our system.

IT Operations' efforts consistently drive *Innovation* and *Smart Growth* in the City. Some 2014 examples include:

- Implementing critical software upgrades including upgrading Veeam 7.0 to 8.0 which allows VMware encryption, upgrading all City users to Office 2013 enterprise.
- Developing and implementing an IT hardware lifecycle plan. In 2014 this included upgrading and enhancing the City's Primary and Secondary Storage Area Networks (SANs), replacing four physical servers and sixty end point computers to City staff and departments.
- IPad deployment to City Council, enabling efficient delivery of Council materials and paperless meetings.
- Testing and verifying wireless video transfer from police department cruisers to network storage.
- Clustering the City's firewall with redundant ISP providers.

Performance Measures

<table>
<tr><th>Measure</th><th>Results</th></tr>
<tr><td>Number of endpoints served
The number of endpoints served provides a measurement which illustrates the number of desktops, laptops, terminals, and tablets used by City staff to leverage information technology.</td><td>This measure is based on the inventory of endpoints that the IT department lifecycles and supports throughout the City.
<table>
<tr><td>Year</td><td>Endpoints</td></tr>
<tr><td>2012</td><td>225</td></tr>
<tr><td>2013</td><td>205</td></tr>
<tr><td>2014</td><td>213</td></tr>
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Expenditures for IT operations per City employee

The total IT operations expenditures per regular city employee gives an indication of the relative cost of operating and maintaining the City's IT infrastructure per City employee. Costs increased in 2013 when a lifecycle equipment replacement program was developed and a backlog of replacements were completed. Once the lifecycle replacement program reaches maturity, IT staff will be able to develop a benchmark for this measure.

Year	IT O&M Expenditures per Employee
2012	$3,082
2013	$4,151
2014	TBD

Network Switch Time Up 24X7-excluding scheduled maintenance

Network uptime is a measurement which is used to determine the time a in which network resources have been available or functional for users. Network uptime is often measured in percentages, so an uptime of 99.995% uptime for a year would mean that the network was not functional (excluding scheduled maintenance) for 2.16 minutes per month. Network switches are the transportation mechanisms which deliver services to users and endpoints such as internet, email, and other server based applications from various places on the network or internet.

Network Switch Uptimes are reported from Nagios, the City's system, network, and infrastructure monitoring software application. A high uptime is desirable demonstrates a stable, reliable, and productive environment to users thereby ensuring IT resources are available when needed.

Year	Network Switch Time Up
2012	99.754%
2013	99.964%
2014 (YTD)	99.956%

Geographic Information Systems (GIS) Division

Division Description

The GIS division provides geo-enriched data that is used to better understand the City's built infrastructure, natural environment and public safety needs. This information is shared through GIS viewers that allow users to view, query, analyze and print maps. The GIS Division strives to create and maintain spatial intelligence to inform the citizens and ensure the City employees are as efficient as possible. This is accomplished by:

- Managing and updating 240 spatial datasets which include useful information about City properties, infrastructure and assets. Specifically some of the data layers include Gahanna boundaries, City assets and infrastructure, AEP distribution, parcels, water bodies, flood plains, parks, government parcels, ward districts, townships and transportation layers (sidewalks, bike paths, railways, bridges and capital improvements).
- Processing internal map requests and printing
- Providing custom GIS viewers (websites) for internal and external stakeholders

- Updating and supporting mapping applications used by the Police Department
- Supporting and maintaining income generating hosted services for neighboring municipalities

Conditions Affecting Service Levels, Performance and Cost

Priorities & New Initiatives

For 2015, the GIS division aims to develop a GIS centric 311 application to replace the Microsoft Access database that has been historically used to log and track service requests. The new workflow will allows city employees to easily log an incoming request and assign it to a service crew member. The service crew members can now see all their requests on a map and edit the request electronically in the field as well as close the request immediately after it is completed.

GIS also aims to develop and document a standardized lifecycle plan for hardware and software supported by the IT Department.

Non-Routine or New items

In 2014, the GIS Division entered into a Shared Services agreement with the City of Whitehall to leverage Gahanna's GIS capabilities and provide an overall savings to the taxpayers of both municipalities. Through this agreement, Gahanna will receive $18,000 annually in exchange for providing GIS hosting services to Whitehall.

Division Performance

Accomplishments and Innovation

The GIS division promoted *Citizen Centricity* in a multitude of ways, to include:

- Working with the Police Department to implement a police crime viewer. The application allows citizens and neighborhood watch groups to view and analyze crime data to better understand threats in the community.
- Ensuring that the Public GIS viewer is continually updated and available to citizens. This viewer contains geographic data and analysis tools to query, draw and print current information.
- Developing and maintaining a Parks and Recreation finder application for citizens to explore and discover all the parks and amenities the city has to offer. In 2014, QR codes have been placed at park kiosks for easy access to this application.

GIS contributed to the City's *Economic Success* through the implementation of a MOU (memorandum of understanding) and contract with the City of Whitehall for GIS services for $18,000 annually, managing tracking and maintaining the City's fiber infrastructure and deploying a development viewer for businesses to easily search and view the City's incentive areas.

The GIS division fostered Innovation by creating an embedded zoning finder application for businesses, realtors and citizens to easily search zoning information by address and provide direct links to the City's zoning code.

Budget Information

Appropriation and Position Summary

General Fund

Use of Funds	**2012 Actual**	**2013 Actual**	**2014 Appropriated**	**2015 Request**	**2014 to 2015 Difference**
Salaries & Benefits	$ 378,567	$ 358,359	$ 439,430	$ 455,140	$ 15,710
Operating	302,270	523,754	587,750	616,900	29,150
Operating Capital	171,651	64,748	60,000	32,500	(27,500)
Departmental Total	**852,488**	**946,861**	**1,087,180**	**1,104,540**	**17,360**

Full-Time	**2012 Actual**	**2013 Actual**	**2014 Appropriated**	**2015 Request**	**2014 to 2015 Difference**
Director of Technology	1	1	1	1	0
System Administrator	1	1	1	1	0
Network Administrator	1	1	1	1	0
GIS Administrator	1	0	0	0	0
GIS Technician	0	1	1	1	0
Desktop Support Specialist	1	1	1	1	0
Total Full-Time	**5**	**5**	**5**	**5**	**0**

Part-Time	**2012 Actual**	**2013 Actual**	**2014 Appropriated**	**2015 Request**	**2014 to 2015 Difference**
GIS Technician	1	0	0	0	0
Total Part-Time	**1**	**0**	**0**	**0**	**0**

One Time

Items Funded from One Time Resources	
Dual Core Network Switches	$ 100,000
GNET Fiber Network Growth & Redundancy	$ 26,000
Total One Time Funded Projects	**$ 126,000**

Line-Item Detail

Revenues

Department/Revenue Category	**2012 Actual**	**2013 Actual**	**2014 Budgeted**	**2015 Budgeted**	**Variance**
IT					
101348-INFORMATION TECHNOLOGY					
4314-FIBER BOND REPAYMENT	2,624	11,897	9,600	11,300	1,700
4315-FIBER MAINTENANCE FEES	1,264	-	2,200	2,700	500
101348-INFORMATION TECHNOLOGY Total	**3,888**	**11,897**	**11,800**	**14,000**	**2,200**
101355-GIS					
4312-IT CHARGES FOR SERVICE	4,563	-	18,000	18,000	-
101355-GIS Total	**4,563**	**-**	**18,000**	**18,000**	**-**
IT Total	**8,451**	**11,897**	**29,800**	**32,000**	**2,200**

Expenditures

Department/Account Category	2012 Actual	2013 Actual	2014 Total Appropriations	2015 Request	Variance
Information Technology					
101140-PUBLIC SERVICE					
Operating					
5484-UTILITIES - TELEPHONE	56,460	51,823	-	-	-
Operating Total	**56,460**	**51,823**	**-**	**-**	**-**
101140-PUBLIC SERVICE Total	**56,460**	**51,823**	**-**	**-**	**-**
101348-INFORMATION TECHNOLOGY					
Salaries & Benefits					
5101-DIRECTOR	61,192	36,684	71,170	89,540	18,370
5105-FT ADMIN SALARY	65,752	65,789	67,450	67,730	280
5106-FT ADMIN HOURLY	83,228	92,933	95,290	97,730	2,440
5116-SERVICE CREDIT	850	876	850	1,050	200
5117-OVERTIME	8,514	5,530	9,000	5,000	(4,000)
5122-EMPLOYEE WELLNESS	91	105	1,600	1,600	-
5131-PERS	30,735	28,254	35,110	36,770	1,660
5132-WORKERS COMPENSATION	4,480	3,985	5,020	5,260	240
5133-HEALTH INSURANCE	47,748	54,234	76,700	71,000	(5,700)
5134-LIFE INSURANCE	744	584	1,160	720	(440)
5135-DENTAL INSURANCE	3,764	4,336	4,910	3,940	(970)
5136-VISION INSURANCE	876	870	1,050	1,010	(40)
5138-MEDICARE	3,128	2,856	3,640	3,810	170
5142-EAP	87	99	130	130	-
5143-DRUG TESTING	71	41	-	-	-
Salaries & Benefits Total	**311,261**	**297,175**	**373,080**	**385,290**	**12,210**
Operating					
5249-CONTRACT SERVICES	68,307	-	-	-	-
5251-TECH MAINTENANCE	125,936	190,760	181,000	198,900	17,900
5273-MILEAGE REIMBURSEMENT	212	169	200	300	100
5290-WEB SITE	1,280	-	-	-	-
5320-OPERATING EQUIPMENT	-	225,033	250,000	260,000	10,000
5401-OFFICE EXPENSE	2,103	-	300	400	100
5465-IT LICENSING	25,390	22,484	25,500	25,500	-
5483-UTILITIES - CELL PHONE	-	-	14,000	14,000	-
5484-UTILITIES - TELEPHONE		-	74,000	74,000	-
Operating Total	**223,227**	**438,447**	**545,000**	**573,100**	**28,100**
Capital					
5512-CAPITAL EQUIPMENT	160,651	55,436	60,000	132,500	72,500
5596-CAPITAL PROJ/IMP	11,000	9,312	-	26,000	26,000
Capital Total	**171,651**	**64,748**	**60,000**	**158,500**	**98,500**
101348-INFORMATION TECHNOLOGY Total	**706,139**	**800,370**	**978,080**	**1,116,890**	**138,810**
101355-GIS					
Salaries & Benefits					
5105-FT ADMIN SALARY	33,908	-	-	-	-
5106-FT ADMIN HOURLY	-	44,113	48,130	49,820	1,690
5111-PART TIME	12,763	291	-	-	-
5122-EMPLOYEE WELLNESS	25	98	400	400	-
5131-PERS	6,534	6,216	6,740	7,040	300
5132-WORKERS COMPENSATION	1,131	877	970	1,010	40
5133-HEALTH INSURANCE	11,456	7,372	7,600	9,000	1,400
5134-LIFE INSURANCE	129	140	230	150	(80)

Department/Account Category	2012 Actual	2013 Actual	2014 Total Appropriations	2015 Request	Variance
Information Technology					
5135-DENTAL INSURANCE	546	1,161	1,230	1,320	90
5136-VISION INSURANCE	128	251	270	340	70
5138-MEDICARE	662	638	700	730	30
5142-EAP	25	28	40	40	-
5143-DRUG TESTING	1	-	40	-	(40)
Salaries & Benefits Total	**67,306**	**61,184**	**66,350**	**69,850**	**3,500**
Operating					
5251-TECH MAINTENANCE	21,575	29,575	42,500	43,600	1,100
5273-MILEAGE REIMBURSEMENT	-	-	250	200	(50)
5301-OFFICE SUPPLIES	1,008	3,909	-	-	-
Operating Total	**22,583**	**33,484**	**42,750**	**43,800**	**1,050**
101355-GIS Total	**89,889**	**94,668**	**109,100**	**113,650**	**4,550**
Information Technology Total	**852,488**	**946,861**	**1,087,180**	**1,230,540**	**143,360**

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Parks and Recreation

Tony Collins
Director

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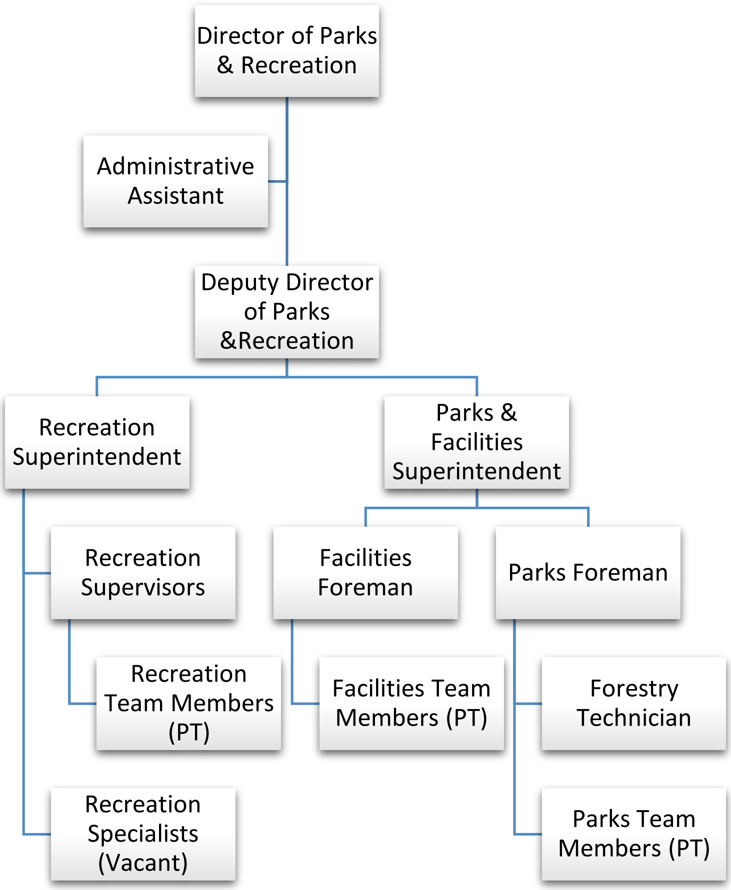
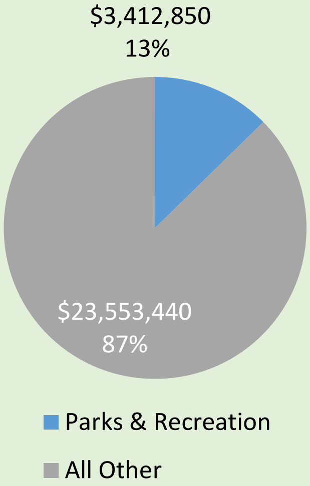


Portion of $ 26.9 M General Fund Budget



Department Description

The vision of the Parks and Recreation Department is to enhance and preserve parks and recreation services, lands, and facilities through high standards and innovation that positions Gahanna as a leading community and a great place to live, work and play.

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

The Parks and Recreation Department provides park access and recreation opportunities that contribute to Gahanna's *Economic Success* through *Citizen Centric* operational planning and its *Innovative* practices. The investments in quality of life for Gahanna are guided by *Smart Growth* strategies. The Department's message, information, and services contribute to *Effective Communication* to both current and future residents, corporate citizens, and visitors to increase engagement in Gahanna.

The Department is responsible for managing, maintaining and programming more than 750 diverse acres of open space, parkland and parks and recreation facilities. The Department is responsible for the second largest amount of acreage owned by a municipality in suburban Franklin County. It includes:

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

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

The Department of Parks and Recreation works in partnership with civic and community organizations by providing facilities, staff, and program support, including the Gahanna Convention and Visitors Bureau's Holiday Lights! Parade and Creekside Blues & Jazz Festival, Gahanna Jefferson Public Schools, Gahanna Lions Club's Independence Day Parade, Gahanna youth sports leagues and more.

Administrative Division

Division Description

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

Conditions Affecting Service Levels, Performance and Cost

Priorities & New Initiatives

Priority/New Initiative	Implementation Time-Frame	Critical Success Factor(s) Addressed
Connectivity - Develop and complete Section 5 of the Big Walnut Trail	2nd Qtr 2015	*Smart Growth*
Connectivity – Complete Bike Trail Advisory Committee Impact Assessment to identify future connection and safety improvements.	1st Qtr 2015	*Smart Growth* *Citizen Centricity*
Park Access – Develop donor program to increase funding for park development in underserved areas of Gahanna.	3rd Qtr 2015	*Citizen Centricity* *Innovation* *Economic Success* *Smart Growth*
Communication – Increase department specific community digital media engagement (Facebook Friends, Twitter Followers, Website Hits, and Email Mailing List) by 15%.	4th Qtr 2015	*Effective Communication*
Communication – Update records retention schedule in preparation for implementation of the public records software in 2016.	3rd Qtr 2015	*Effective Communication*

Challenges

The Department has developed a financial plan that aligns with the sustainable operations plan for the City for the next five years. Deviation from that plan will require additional resources beyond what is planned.

- Staffing – Right sizing the Department's operations to match its staffing levels includes maintaining work capacity at appropriate level for current staff. The Department relies on part-time staffing. The current job market and constraints created by the Affordable Care Act have challenged the ability to maintain a consistent quality work force.
- Volunteer Development – Recruiting, training, and development of volunteers is a comprehensive program that sometimes takes more resources than available resulting in delays and gaps in performance.
- Quality Control – As more services are contracted out, contract performance standards will need to be identified and evaluated.

Non-Routine or New Items

Reorganization & Reduction – The Department has been engrossed in a process to guide the financial plan for the department for the next 5 years. That plan has significant impact on policy, operations, and future priorities. One full time staff position has been left vacant. Facilities have changed their usage and program plans for 2014 and 2015. Staffing responsibilities are being realigned.

Division Performance

Accomplishments and Innovation

For the 2014 year the Department developed goals and objectives from the parameters set by the 2006 Master Plan along with additional input from the Board, staff, Council and resident stakeholders. Each goal is listed with updates and comments regarding progress as well as the identification of the Critical Success Factors to which the goal and outcomes are related.

Goal	Updates/Comment	Critical Success Factor(s) Addressed
Park Access - Allocate more resources toward long term strategic planning of new and existing parks and facilities to improve public support of the vision of these projects.	Plans were not created for new and existing parks and facilities due to shifting department priorities.	*Citizen Centricity* *Economic Success* *Smart Growth*

Performance Measures

Measure	Results
Expenditures : Park and recreation personnel and operations : Total The Department monitors its expense trends as compared to past performance as well as expenses per capita compared to similar communities with similar services levels.	Year: Total Cost 2012: $2,856,084 2013: $3,170,349 2014: TBD
Parks and Recreation Revenue : Total The Department monitors its total revenues from the recreation, parks, and administration divisions to compare year to year performance as well as compare similar communities with similar service levels. These two measurements enable us to define the true net cost per resident for parks and recreation services and opportunities.	Year: TOTAL 2012: $1,251,442 2013: $1,169,631 2014: $TBD

Parks and Facilities Division

Division Description

The Parks and Facilities Division provides accessible parks as well as recreation opportunities through well maintained, attractive, clean and safe parks and recreation facilities that provide opportunities for both active and passive pursuits.

Conditions Affecting Service Levels, Performance and Cost

Priorities & New Initiatives

Priority/New Initiative	Implementation Time-Frame	Critical Success Factor(s) Addressed
Park Access – Provide parks and facilities at identified standards in order to maintain access for citizen full use.	4th Qtr 2015	*Smart Growth* *Citizen Centricity*
Park Access – Improve existing park infrastructure to enable and increase access.	3rd Qtr 2015	*Smart Growth* *Citizen Centricity*
Park Access – Focus efforts on connecting underserved areas of residents to park access via park planning and development of Sycamore Run Park & a future park at in the South West area of the community	4th Qtr 2015	*Smart Growth* *Citizen Centricity* *Innovation*

Challenges

The Department has developed a financial plan that aligns with the sustainable operations plan for the City for the next five years. Deviation from that plan will require additional resources beyond what is planned.

- Staffing – Right sizing the Department's operations to match its staffing levels includes maintaining work capacity at appropriate level for current staff. The Department relies on part-time staffing. The current job market has challenged the ability to maintain a consistent quality work force.
- Quality Control – As more services are contracted out, contract performance standards will need to be identified and evaluated.
- Park Access – Future investment funds for park development will need alternative funding strategies. The Gahanna Parks & Recreation Foundation will be asked to assist.

Non-Routine or New Items

Reorganization & Reduction – The Department has been engrossed in a process to guide the financial plan for the department for the next 5 years. That plan has significant impact on policy, operations, and future priorities.

Aquatics – Aquatics and center management are not included in the sustainable operating model for the Department for 2015. Staff resources are allocated to further provide access to parks as well as recreation opportunities.

Division Performance

Accomplishments and Innovation

Goal	Updates/Comment	Critical Success Factor(s) Addressed
Park Access – Maintain existing parks by allocating resources to provide for an effective turf care program for the City's sports and community parks.	Maintenance techniques modified. Funding remained for 2014. Department actively monitors and schedules use of fields to improve access, increase cost recovery, and decrease misuse of fields.	*Citizen Centricity* *Economic Success* *Smart Growth*
Park Access – Maintain existing parks by providing funding and resources to meet park maintenance standards as defined in 2006 P&R Master Plan.	Department reevaluated costs for standards. Costs identified for future standard evaluation. Defined current standards by service level.	*Economic Success* *Smart Growth*
Provide the necessary funding and support to city wide arbor program to effectively maintain street trees and public arbor needs.	Standard is 3 year pruning cycle. City completed at 10 year cycle level due to limited funding.	*Smart Growth*

Performance Measures

Measure	Results
Park Acreage **(Developed and 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. Costs are tracked annually to compare performance.	Year / Total Acres / Per 1,000 Residents 2012 / 759 / 22.32 2013 / 791 / 23.26 2014 / 791 / 23.26
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.	Year / TOTAL 2012 / 16.6 Miles 2013 / 17.1 Miles 2014 / TBD

Recreation Division

Division Description

The Recreation Division is responsible for providing opportunities for recreation, environmental education and physical activity for residents. Through stewardship focused means, entrepreneurially utilizing City and community resources, developing strong relationships with businesses, non-profits, schools and other organizations, and by constantly improving upon business operations, the division strives to obtain aggressive cost recovery goals and create a sustainable profit model while providing high quality services and minimizing tax subsidies for operations.

Conditions Affecting Service Levels, Performance and Cost

Priorities & New Initiatives

Priority/New Initiative	Implementation Time-Frame	Critical Success Factor(s) Addressed
Recreation Opportunity – Provide current recreation service levels at 90% cost recovery.	4th Qtr 2015	*Economic Success*

Challenges

The Department has developed a financial plan that aligns with the sustainable operations plan for the City for the next five years. Deviation from that plan will require additional resources beyond what is planned.

- Staffing – Right sizing the Department's operations to match its staffing levels includes maintaining work capacity at appropriate level for current staff. The Department relies on part-time staffing. The current job market has challenged the ability to maintain a consistent quality work force.
- Quality Control – As more services are contracted out, contract performance standards will need to be identified and evaluated.

Non-Routine or New Items

Aquatics - Because the Administration has determined that operating the pools is not sustainable in the long-run, the negative delta between aquatics revenues and expenses related to operating the pools in 2015 is being classified as a use of one-time resources. With anticipated revenue of $398,100 associated with opening the pools, and anticipated expenses of $510,040, the net anticipated draw on one-time resources is $111,940. Continuation of pool operations in 2015 through the use of one-time dollars does not include a long-term solution for the extensive capital repairs or replacement that is needed at the Gahanna Swimming Pool.

Senior Services – The increased use of the senior center by outside contract providers will decrease the negative financial impact of the service costs. However, the increased usage of the building will create other impacts including less flexibility for senior services.

Division Performance

Accomplishments and Innovation

Goal	Updates/Comment	Critical Success Factor(s) Addressed
	•	
Recreation Opportunity – Continue revenue generation and cost recovery efforts to further improve the fiscal position and goal to attain 90% cost recovery.	• Rate system restructured to further reflect market demand. • Field use fee implemented. • Reduced costs in recreation by staff reductions, contract services • Eliminated special event and heavily subsidized programs. • Increase in program enrollment at camp, OHEC. • Increase in program sponsorship. • Contracted out operations and concessions at aquatic centers. • Changed business model at Senior Center to increase revenue recovery. • Revenue recovery up 2% from 2013 to projected 85% in 2014.	*Economic Success*

Recreation Opportunity – Allocate resources to provide for increased program quality, improved tourism products, and volunteer utilization to improve sponsorship and revenue opportunities.	• Quality evaluations were delayed due to reorganization and concentration on revenue recovery goals. • Recreation services were contracted out at Camp Friendship – Friendship Park, HRP and GSP Aquatic Centers. • Parent surveys reflect declining quality at contracted services.	*Citizen Centricity* *Economic Success*

Performance Measures

<table>
<tr><th>Measure</th><th>Results</th></tr>
<tr><td>Recreation Only Expenses - YTD
Providing recreation opportunities for our residents is a core service of the Department. The Department tracks expense performance year to year.</td><td><table><tr><td>Year</td><td>TOTAL Expenses</td></tr><tr><td>2012</td><td>$1,406,152</td></tr><tr><td>2013</td><td>$1,405,534</td></tr><tr><td>2014</td><td>TBD</td></tr></table></td></tr>
<tr><td>Recreation Direct Cost Recovery Ratio - YTD
The Department strives for sustainability through 100% cost recover of recreation expenses including special events and senior services. The revenue recovery rate demonstrates the department’s progress towards 100% revenue recovery.</td><td><table><tr><td>Year</td><td>TOTAL</td></tr><tr><td>2012</td><td>89%</td></tr><tr><td>2013</td><td>83%</td></tr><tr><td>2014</td><td>TBD</td></tr></table></td></tr>
</table>

Budget Information

Appropriation and Position Summary

General Fund

Use of Funds	2012 Actual	2013 Actual	2014 Appropriated	2015 Request	2014 to 2015 Difference
Salaries & Benefits	$ 2,098,210	$ 2,126,176	$ 2,169,830	$ 2,085,150	$ (84,680)
Operating	757,874	1,107,489	1,550,557	1,077,700	(472,857)
Operating Capital	363,679	645,162	-	250,000	250,000
Departmental Total	**3,219,763**	**3,878,827**	**3,720,387**	**3,412,850**	**(307,537)**

Elected/Appointed Officials	2012 Actual	2013 Actual	2014 Appropriated	2015 Request	2014 to 2015 Difference
Parks & Recreation Board	8	6	7	7	0
Lanscape Board	5	5	5	5	0
Total Officials	**13**	**11**	**12**	**12**	**0**

Full-Time	2012 Actual	2013 Actual	2014 Appropriated	2015 Request	2014 to 2015 Difference
Director of Parks & Recreation	1	1	1	1	0
Administrative Assistant	1	1	1	0	-1
Office Coordinator	0	0	0	1	1
Deputy Director Parks & Recreation	1	1	1	1	0
Recreation Superintendent	1	1	1	1	0
Parks & Facilities Superintendent	1	1	1	1	0
Recreation Supervisor	1	1	1	1	0
Recreation Specialist	2	2	0	0	0
Senior Center Supervisor	1	1	1	1	0
Facilities Foreman	1	1	1	1	0
Parks Foreman	1	1	1	1	0
Forestry Technician	1	1	1	1	0
Total Full-Time	**12**	**12**	**10**	**10**	**0**

Part-Time	2012 Actual	2013 Actual	2014 Appropriated	2015 Request	2014 to 2015 Difference
Coordinator	5	5	0	0	0
Aquatics Coordinator	3	3	0	0	0
Golf Course Coordinator	0	1	0	0	0
Recreation Coordinator	22	25	9	9	0
Seniors Coordinator	0	0	0	0	0
Assistant Aquatics Coordinator	15	15	0	0	0
Administrative Assistant	2	0	0	0	0
Golf Course Team Member	9	9	0	0	0
Pool Concession Team Member	15	15	0	0	0
Recreation Team Member	10	10	15	15	0
Seniors Team Member	0	0	0	0	0
Team Member	25	25	29	29	0
Lifeguard	20	20	0	0	0
Seasonal Laborer	5	3	3	3	0
Parks & Recreation Intern	1	0	0	0	0
Office Support Worker I	0	0	3	3	0
Office Support Worker II	0	0	2	2	0
Parks Service Coordinator I	0	0	4	4	0
Parks Service Coordinator II	0	0	3	3	0
Parks Skilled Tech I	0	0	5	5	0
Guest Services Aquatics	0	0	5	5	0
Recreation Crew Member	0	0	30	30	0
Recreation Programmer	0	0	6	6	0
Total Part-Time	**132**	**131**	**114**	**114**	**0**

One Time

Items Funded from One Time Resources	
Pool Operations	$ 490,040
Creekside Parking Garage Electrical Separation Project	$ 84,000
Golf Course Fuel Tank Replacement	$ 100,000
Total One Time Funded Projects	**$ 674,040**

Line-Item Detail

Revenues

Department/Revenue Category	2012 Actual	2013 Actual	2014 Budgeted	2015 Budgeted	Variance
Parks & Rec					
101431-PARKS					
4603-COMMUNITY EVENT REIMBURSEMENT			-	-	-
4692-P&R DONATIONS	2,540	10	5,000	5,000	-
101431-PARKS Total	**2,540**	**10**	**5,000**	**5,000**	**-**
101432-RECREATION					
4430-RECREATION REFUNDS	-	-	-	-	-
4431-RECREATION INCOME	328,337	317,325	370,000	433,900	63,900
4802-RECREATION REFUNDS	-	-	-	-	-
101432-RECREATION Total	**328,337**	**317,325**	**370,000**	**433,900**	**63,900**
101433-GOLF					
4155.01-GOLF COURSE SALES TAX	29	(28)	-	-	-
4411-GC GREEN FEES	139,606	146,964	149,900	152,800	2,900
4412-GC EQUIPMENT RENTAL	68,168	67,406	68,700	58,700	(10,000)
4413-GC PRO SHOP	9,409	9,729	9,900	7,200	(2,700)
4414-GC CLUB HOUSE RENTAL	24,325	28,050	28,600	27,200	(1,400)
4415-GOLF COURSE MEMBERSHIPS	20,141	20,256	20,600	19,000	(1,600)
4416-GC LEAGUE FEES	30,994	26,792	28,000	26,700	(1,300)
4417-GC KITCHEN/BAR	-	-	-	-	-
4418-GC SNACKS- TAXABLE	33,852	33,741	34,600	37,800	3,200
4419-GC MISC	3,896	8,820	1,500	-	(1,500)
4424-GOLF COURSE PROGRAMS	295	-	3,000	4,000	1,000
4641-SALE OF ASSETS			23,700	6,000	(17,700)
4803-GOLF COURSE REFUNDS	-	-	-	-	-
101433-GOLF Total	**330,714**	**341,729**	**368,500**	**339,400**	**(29,100)**
101434-SENIOR CENTER					
4432.1-SENIORS Program Revenue		-	8,000	10,600	2,600
4432.2-SENIORS Center Rental		-	8,000	15,500	7,500
4432.3-SENIORS Misc		-	200	200	-
4432-SENIORS Memberships	9,543	13,313	10,000	13,300	3,300
101434-SENIOR CENTER Total	**9,543**	**13,313**	**26,200**	**39,600**	**13,400**
101437-PARK FACILITIES					
4433-NONRESIDENT SPORT FEE	32,105	17,660	27,000	28,100	1,100
4434-PARK RENTAL FEES	37,431	47,029	31,200	37,400	6,200
4435-PARK USE FEES***		-	6,000	23,000	17,000
101437-PARK FACILITIES Total	**69,536**	**64,689**	**64,200**	**88,500**	**24,300**
101438-HUNTERS RIDGE					
4155.02-POOL SALES TAX	71	(563)	-	-	-
4451-POOL GATE RECEIPTS	27,964	23,132	28,000	22,300	(5,700)
4452-POOL SWIM LESSONS	16,340	17,458	2,100	13,100	11,000
4453-POOL PROGRAM REVENUE	1,212	683	-	1,600	1,600
4454-POOL FACILITY RENTAL	2,580	2,090	1,800	3,400	1,600
4455-POOL MEMBERSHIPS	239,894	224,590	218,400	200,900	(17,500)
4456-POOL SWIM/DIVE TEAMS	5,860	7,151	7,500	9,000	1,500
4457-POOL CONCESSIONS	13,001	13,569	1,000	100	(900)
4458-POOL SNACKS - NONTAXABLE	-	-	-	1,200	1,200
4459-POOL MISC	219	2,509	1,500	1,100	(400)
101438-HUNTERS RIDGE Total	**307,140**	**290,618**	**260,300**	**252,700**	**(7,600)**
101439-OHIO HERB EDUCATION CTR					
4155.03-OHEC SALES TAX	66	(294)	-	-	-
4460-OHEC HOTEL/MOTEL TAX	37,173	40,337	41,000	41,800	800
4461-OHEC PROGRAM REVENUE	6,082	8,502	17,000	26,100	9,100
4462-OHEC OVER/SHORT	-	-	-	-	-

Department/Revenue Category	2012 Actual	2013 Actual	2014 Budgeted	2015 Budgeted	Variance
Parks & Rec					
4463.01-OHEC MERCHANDISE-TAXABLE	10,181	6,950	13,000	13,900	900
4463.02-OHEC MERCHANDISE-NONTAX	16,438	14,798	18,500	19,700	1,200
4463-OHEC MERCHANDISE REVENUE	-	-	-	-	-
4464-OHEC RENTAL	3,593	3,035	4,100	4,100	-
4469-OHEC MISCELLANEOUS	4	3	-	-	-
101439-OHIO HERB EDUCATION CTR Total	**73,538**	**73,331**	**93,600**	**105,600**	**12,000**
101440-GAHANNA SWIM CLUB					
4155.04-GSC SALES TAX	(73)	(1,207)	-	-	-
4481-GSC GATE	30,362	29,715	33,200	27,800	(5,400)
4482-GSC SWIM LESSONS	-	-	2,200	-	(2,200)
4483-GSC PROGRAM	10,722	12,229	10,400	13,300	2,900
4484-GSC FACILITY	3,555	3,190	5,000	2,200	(2,800)
4485-GSC MEMBERSHIPS	3,930	4,112	4,100	4,100	-
4486-GSC SWIM/DIVE	-	-	-	-	-
4487-GSC CONCESSIONS	37,505	25,717	5,000	100	(4,900)
4488-GSC SNACK NON-TAXABLE	-	166	100	2,300	2,200
4489-GSC MISCELLANEOUS	32,864	32,556	30,000	26,600	(3,400)
4494-OVER/SHORT	-	394	-	-	-
4804-POOL REFUNDS	-	-	-	-	-
101440-GAHANNA SWIM CLUB Total	**118,864**	**106,871**	**90,000**	**76,400**	**(13,600)**
Parks & Rec Total	**1,240,212**	**1,207,887**	**1,277,800**	**1,341,100**	**63,300**

Expenditures

Department/Account Category	2012 Actual	2013 Actual	2014 Total Appropriations	2015 Request	Variance
Parks & Recreation					
101359-CREEKSIDE					
Salaries & Benefits					
5111-PART TIME	285	20,048	30,140	24,970	(5,170)
5131-PERS	40	2,807	4,220	3,500	(720)
5132-WORKERS COMPENSATION	4	394	610	500	(110)
5134-LIFE INSURANCE	-	17	20	10	(10)
5138-MEDICARE	4	291	440	370	(70)
5142-EAP	-	26	40	40	-
Salaries & Benefits Total	**333**	**23,581**	**35,470**	**29,390**	**(6,080)**
Operating					
5249-CONTRACT SERVICES	5,576	53,821	92,300	92,300	-
5306-MAINTENANCE SUPPLIES	5,409	33,446	60,000	60,000	-
5456-OPERATIONAL EXPENSES	18,745	22,480	-	22,500	22,500
Operating Total	**29,730**	**109,747**	**152,300**	**174,800**	**22,500**
Capital					
5525-CAPITAL MAINTENANCE	-	-	-	220,000	220,000
5596-CAPITAL PROJ/IMP	28,835	24,171	-	84,000	84,000
Capital Total	**28,835**	**24,171**	**-**	**304,000**	**304,000**
101359-CREEKSIDE Total	**58,898**	**157,499**	**187,770**	**508,190**	**320,420**
101431-PARKS					
Salaries & Benefits					
5101-DIRECTOR	97,324	97,379	99,830	100,260	430
5102-DEPUTY DIRECTOR	79,756	79,801	81,810	82,160	350
5103-SUPERINTENDENTS	55,889	55,921	57,330	57,580	250
5106-FT ADMIN HOURLY	42,700	42,807	43,890	45,500	1,610
5107-FT STEELWORKERS	113,515	115,753	118,420	119,310	890
5111-PART TIME	218,220	212,715	263,310	270,980	7,670
5112-SEASONAL	-	-	8,400	-	(8,400)
5116-SERVICE CREDIT	5,173	5,173	5,180	5,380	200
5117-OVERTIME	4,209	5,606	4,000	6,000	2,000
5122-EMPLOYEE WELLNESS	883	1,139	2,340	2,340	-
5131-PERS	86,350	86,122	95,500	96,530	1,030
5132-WORKERS COMPENSATION	12,365	12,081	13,650	13,790	140
5133-HEALTH INSURANCE	82,983	90,009	94,400	101,000	6,600
5134-LIFE INSURANCE	1,645	1,405	2,100	1,330	(770)
5135-DENTAL INSURANCE	4,828	5,910	6,050	6,600	550
5136-VISION INSURANCE	1,207	1,201	1,240	1,540	300
5137-UNIFORM ALLOWANCE	604	717	2,260	2,250	(10)
5138-MEDICARE	8,792	8,743	9,900	10,000	100
5142-EAP	430	463	680	560	(120)
5143-DRUG TESTING	624	433	1,780	-	(1,780)
Salaries & Benefits Total	**817,498**	**823,376**	**912,070**	**923,110**	**11,040**
Operating					
5249-CONTRACT SERVICES	46,505	233,159	183,000	162,000	(21,000)
5254-PROMOTION	22,547	13,487	26,500	26,500	-
5279-TRAINING	1,272	779	1,400	1,400	-
5301-OFFICE SUPPLIES	1,962	2,175	-	-	-
5306-MAINTENANCE SUPPLIES	91,965	111,812	122,800	122,800	-
5320-OPERATING EQUIPMENT	8,084	36,854	50,500	32,500	(18,000)
5325-SAFETY SUPPLIES	3,495	3,664	5,100	5,100	-
5401-OFFICE EXPENSE	1,617	1,894	2,500	2,500	-

Department/Account Category	2012 Actual	2013 Actual	2014 Total Appropriations	2015 Request	Variance
Parks & Recreation					
5483-UTILITIES - CELL PHONE	1,284	4,310	6,000	6,000	-
Operating Total	**178,732**	**408,133**	**397,800**	**358,800**	**(39,000)**
Capital					
5510-MINOR CAPITAL	795	-	-	-	-
5596-CAPITAL PROJ/IMP	296,391	467,127	-	-	-
Capital Total	**297,186**	**467,127**	**-**	**-**	**-**
101431-PARKS Total	**1,293,416**	**1,698,636**	**1,309,870**	**1,281,910**	**(27,960)**
101432-RECREATION					
Salaries & Benefits					
5103-SUPERINTENDENTS	62,581	63,546	65,480	19,880	(45,600)
5104-SUPERVISORS	95,999	77,974	45,410	74,400	28,990
5111-PART TIME	32,332	26,265	30,370	38,790	8,420
5112-SEASONAL	-	4,061	3,400	6,400	3,000
5113-SEASONAL ESCROW	129,425	133,119	152,750	180,000	27,250
5116-SERVICE CREDIT	650	650	650	180	(470)
5117-OVERTIME	(11)	(19)	-	-	-
5122-EMPLOYEE WELLNESS	129	375	1,200	740	(460)
5131-PERS	44,934	42,803	44,120	44,760	640
5132-WORKERS COMPENSATION	5,970	6,056	6,310	6,370	60
5133-HEALTH INSURANCE	30,056	26,289	37,250	32,200	(5,050)
5134-LIFE INSURANCE	651	448	730	310	(420)
5135-DENTAL INSURANCE	4,006	2,090	2,460	1,760	(700)
5136-VISION INSURANCE	1,018	455	530	470	(60)
5138-MEDICARE	4,624	4,406	4,570	4,650	80
5142-EAP	192	109	220	130	(90)
5143-DRUG TESTING	1,535	2,146	1,170	-	(1,170)
Salaries & Benefits Total	**414,089**	**390,773**	**396,620**	**411,040**	**14,420**
Operating					
5241-BANK CHARGES	8,387	8,950	11,200	11,400	200
5249-CONTRACT SERVICES	-	-	500	-	(500)
5251-TECH MAINTENANCE	6,934	8,418	7,600	7,800	200
5254-PROMOTION	642	-	-	-	-
5273-MILEAGE REIMBURSEMENT	-	17	2,000	2,100	100
5301-OFFICE SUPPLIES	1,895	1,829	-	-	-
5304-OPERATIONAL SUPPLIES	1,192	1,097	2,100	2,200	100
5320-OPERATING EQUIPMENT	1,450	3,330	4,000	4,200	200
5401-OFFICE EXPENSE	987	813	1,300	1,300	-
5415-FOURTH OF JULY	19,380	-	-	-	-
5420-PROGRAM ESCROW	106,943	108,562	154,700	172,400	17,700
5421-REC PROGRAM SERVICES	45,278	42,066	16,800	-	(16,800)
5456-OPERATIONAL EXPENSES	-	277	3,100	3,200	100
5483-UTILITIES - CELL PHONE	425	304	3,100	3,200	100
Operating Total	**193,513**	**175,663**	**206,400**	**207,800**	**1,400**
101432-RECREATION Total	**607,602**	**566,436**	**603,020**	**618,840**	**15,820**
101433-GOLF					
Salaries & Benefits					
5103-SUPERINTENDENTS	9,863	9,868	10,120	16,740	6,620
5104-SUPERVISORS	14,700	5,800	-	-	-
5111-PART TIME	101,204	74,258	103,120	120,000	16,880
5112-SEASONAL	-	32,706	23,000	32,000	9,000

Department/Account Category	2012 Actual	2013 Actual	2014 Total Appropriations	2015 Request	Variance
Parks & Recreation					
5116-SERVICE CREDIT	128	128	130	200	70
5122-EMPLOYEE WELLNESS	112	38	60	100	40
5131-PERS	17,625	17,186	19,100	23,670	4,570
5132-WORKERS COMPENSATION	2,138	2,444	2,730	3,390	660
5133-HEALTH INSURANCE	5,775	4,485	5,500	6,000	500
5134-LIFE INSURANCE	146	93	150	110	(40)
5135-DENTAL INSURANCE	494	290	310	330	20
5136-VISION INSURANCE	115	64	70	90	20
5138-MEDICARE	1,822	1,771	1,980	2,460	480
5142-EAP	140	115	230	140	(90)
5143-DRUG TESTING	184	124	620	-	(620)
Salaries & Benefits Total	**154,444**	**149,371**	**167,120**	**205,230**	**38,110**
Operating					
5241-BANK CHARGES	4,876	4,398	8,100	8,200	100
5249-CONTRACT SERVICES	16,635	30,969	37,000	30,000	(7,000)
5250-JANITORIAL CONTRACT	4,500	5,500	6,500	6,600	100
5282-INSURANCE	3,348	3,148	3,700	3,700	-
5305-SALEABLE SUPPLIES	19,002	18,533	21,300	21,500	200
5306-MAINTENANCE SUPPLIES	23,979	18,278	20,200	20,500	300
5320-OPERATING EQUIPMENT	-	1,603	5,100	5,200	100
5325-SAFETY SUPPLIES	-	-	2,300	2,300	-
5456-OPERATIONAL EXPENSES	8,232	8,376	13,200	13,400	200
5476-CAPITAL MAINTENANCE	-	-	50,500	10,000	(40,500)
5480-UTILITIES - WATER & SEWER	-	2,265	15,700	8,000	(7,700)
5481-UTILITIES - GAS	340	615	4,100	4,100	-
5482-UTILITIES - ELECTRIC	9,161	7,342	13,200	13,300	100
5483-UTILITIES - CELL PHONE	637	61	400	400	-
5494-OVER/SHORT	-	-	100	100	-
Operating Total	**90,709**	**101,087**	**201,400**	**147,300**	**(54,100)**
Capital					
5510-MINOR CAPITAL	1,000	-	-	-	-
5512-CAPITAL EQUIPMENT	-	-	-	100,000	100,000
5515-EQUIP REPLACEMENT PROGRAM			-	30,000	30,000
5596-CAPITAL PROJ/IMP	-	59,439	-	-	-
Capital Total	**1,000**	**59,439**	**-**	**130,000**	**130,000**
101433-GOLF Total	**246,154**	**309,897**	**368,520**	**482,530**	**114,010**
101434-SENIOR SERVICES					
Salaries & Benefits					
5103-SUPERINTENDENTS		-	-	26,310	26,310
5104-SUPERVISORS	61,871	61,906	63,460	63,530	70
5111-PART TIME	7,920	7,096	13,000	16,250	3,250
5116-SERVICE CREDIT	1,250	1,250	1,250	1,380	130
5122-EMPLOYEE WELLNESS	150	250	400	540	140
5131-PERS	9,946	9,835	10,880	15,160	4,280
5132-WORKERS COMPENSATION	1,457	1,384	1,560	2,170	610
5133-HEALTH INSURANCE	8,130	7,162	16,100	12,800	(3,300)
5134-LIFE INSURANCE	236	187	300	190	(110)
5135-DENTAL INSURANCE	1,098	1,161	1,720	1,540	(180)
5136-VISION INSURANCE	255	255	370	370	-
5138-MEDICARE	115	103	1,130	1,520	390
5142-EAP	31	28	50	40	(10)
Salaries & Benefits Total	**92,459**	**90,618**	**110,220**	**141,800**	**31,580**

Department/Account Category	2012 Actual	2013 Actual	2014 Total Appropriations	2015 Request	Variance
Parks & Recreation					
Operating					
5320-OPERATING EQUIPMENT	687	893	7,500	500	(7,000)
5401-OFFICE EXPENSE	164	65	800	800	-
5428-SENIOR SERVICES PROGRAMS	2,785	2,111	8,500	9,100	600
Operating Total	**3,637**	**3,070**	**16,800**	**10,400**	**(6,400)**
101434-SENIOR SERVICES Total	**96,096**	**93,688**	**127,020**	**152,200**	**25,180**
101435-PARKS & REC BOARD					
Operating					
5456-OPERATIONAL EXPENSES	827	-	-	-	-
Operating Total	**827**	**-**	**-**	**-**	**-**
101435-PARKS & REC BOARD Total	**827**	**-**	**-**	**-**	**-**
101435-PARKS & REC COMMISSION					
Salaries & Benefits					
5001-COUNCIL,BOARDS,COMMISSION	4,700	4,700	8,400	8,400	-
5131-PERS	658	658	1,180	-	(1,180)
5132-WORKERS COMPENSATION	78	91	170	170	-
5138-MEDICARE	68	68	130	130	-
Salaries & Benefits Total	**5,504**	**5,517**	**9,880**	**8,700**	**(1,180)**
101435-PARKS & REC COMMISSION Total	**5,504**	**5,517**	**9,880**	**8,700**	**(1,180)**
101436-LANDSCAPE BOARD					
Operating					
5401-OFFICE EXPENSE	24	-	-	-	-
Operating Total	**24**	**-**	**-**	**-**	**-**
101436-LANDSCAPE BOARD Total	**24**	**-**	**-**	**-**	**-**
101436-LANDSCAPE COMMISSION					
Salaries & Benefits					
5001-COUNCIL,BOARDS,COMMISSION	1,650	900	3,000	3,000	-
5131-PERS	231	126	420	-	(420)
5132-WORKERS COMPENSATION	29	17	60	60	-
5138-MEDICARE	24	13	50	50	-
Salaries & Benefits Total	**1,934**	**1,056**	**3,530**	**3,110**	**(420)**
101436-LANDSCAPE COMMISSION Total	**1,934**	**1,056**	**3,530**	**3,110**	**(420)**
101437-PARK FACILITIES					
Salaries & Benefits					
5107-FT STEELWORKERS	57,849	58,999	60,330	60,820	490
5111-PART TIME	203,405	198,917	251,290	214,040	(37,250)
5116-SERVICE CREDIT	825	825	830	1,030	200
5117-OVERTIME	4,677	6,060	5,000	6,200	1,200
5122-EMPLOYEE WELLNESS	-	-	400	400	-
5131-PERS	37,034	36,913	44,450	39,550	(4,900)
5132-WORKERS COMPENSATION	5,909	5,184	6,350	5,650	(700)
5133-HEALTH INSURANCE	18,325	16,846	18,100	20,000	1,900
5134-LIFE INSURANCE	445	406	520	270	(250)
5135-DENTAL INSURANCE	838	601	560	780	220
5136-VISION INSURANCE	123	103	110	130	20

Department/Account Category	2012 Actual	2013 Actual	2014 Total Appropriations	2015 Request	Variance
Parks & Recreation					
5137-UNIFORM ALLOWANCE	-	-	250	250	-
5138-MEDICARE	3,849	3,820	4,610	4,100	(510)
5142-EAP	331	258	560	250	(310)
5143-DRUG TESTING	350	576	20	-	(20)
Salaries & Benefits Total	**333,961**	**329,507**	**393,380**	**353,470**	**(39,910)**
Operating					
5249-CONTRACT SERVICES	27,278	57,062	78,800	78,800	-
5279-TRAINING	1,480	-	2,100	2,100	-
5306-MAINTENANCE SUPPLIES	41,231	34,233	42,800	42,800	-
5318-SMALL TOOLS	1,451	(6)	1,500	1,500	-
5320-OPERATING EQUIPMENT	8,849	34,379	50,000	25,000	(25,000)
5325-SAFETY SUPPLIES	411	472	1,000	1,000	-
5401-OFFICE EXPENSE	102	35	300	300	-
5456-OPERATIONAL EXPENSES	-	329	4,000	4,000	-
5483-UTILITIES - CELL PHONE	587	707	-	-	-
Operating Total	**81,388**	**127,212**	**180,500**	**155,500**	**(25,000)**
Capital					
5510-MINOR CAPITAL	3,030	-	-	-	-
Capital Total	**3,030**	**-**	**-**	**-**	**-**
101437-PARK FACILITIES Total	**418,379**	**456,719**	**573,880**	**508,970**	**(64,910)**
101438-HUNTERS RIDGE POOL					
Salaries & Benefits					
5104-SUPERVISORS	7,350	2,900	-	10,000	10,000
5111-PART TIME	68,992	369	8,000	-	(8,000)
5112-SEASONAL	-	76,129	27,130	25,000	(2,130)
5116-SERVICE CREDIT	-	-	-	130	130
5117-OVERTIME	32	-	-	-	-
5122-EMPLOYEE WELLNESS	11	11	-	100	100
5131-PERS	10,692	11,116	3,870	4,900	1,030
5132-WORKERS COMPENSATION	1,234	1,582	560	700	140
5133-HEALTH INSURANCE	1,307	661	-	5,200	5,200
5134-LIFE INSURANCE	36	13	-	100	100
5135-DENTAL INSURANCE	165	58	-	300	300
5136-VISION INSURANCE	38	13	-	100	100
5137-UNIFORM ALLOWANCE	925	930	1,000	400	(600)
5138-MEDICARE	1,107	1,150	400	600	200
5142-EAP	3	4	-	10	10
5143-DRUG TESTING	1,071	1,574	80	-	(80)
Salaries & Benefits Total	**92,962**	**96,510**	**41,040**	**47,540**	**6,500**
Operating					
5241-BANK CHARGES	770	594	1,096	550	(546)
5249-CONTRACT SERVICES			57,000	58,000	1,000
5282-INSURANCE	3,170	3,274	3,400	3,400	-
5305-SALEABLE SUPPLIES	8,131	9,330	500	-	(500)
5306-MAINTENANCE SUPPLIES	5,864	9,967	5,320	100	(5,220)
5320-OPERATING EQUIPMENT	4,390	552	20,000	7,500	(12,500)
5401-OFFICE EXPENSE	5	146	400	-	(400)
5403-SPECIAL EVENTS	592	888	900	-	(900)
5456-OPERATIONAL EXPENSES	10,651	9,900	12,900	13,000	100
5480-UTILITIES - WATER & SEWER	1,990	4,416	4,000	4,000	-
5481-UTILITIES - GAS	1,734	3,562	3,500	2,500	(1,000)

Department/Account Category	2012 Actual	2013 Actual	2014 Total Appropriations	2015 Request	Variance
Parks & Recreation					
5482-UTILITIES - ELECTRIC	8,587	7,939	11,000	10,000	(1,000)
Operating Total	**45,884**	**50,568**	**120,016**	**99,050**	**(20,966)**
Capital					
5510-MINOR CAPITAL	4,480	-	-	-	-
5512-CAPITAL EQUIPMENT	-	14,233	-	-	-
5596-CAPITAL PROJ/IMP	-	-	-	18,000	18,000
Capital Total	**4,480**	**14,233**	**-**	**18,000**	**18,000**
101438-HUNTERS RIDGE POOL Total	**143,327**	**161,311**	**161,056**	**164,590**	**3,534**
101439-OHIO HERB EDUCATION CTR					
Salaries & Benefits					
5104-SUPERVISORS	-	-	-	9,800	9,800
5111-PART TIME	32,937	28,449	35,500	50,000	14,500
5112-SEASONAL	-	16,814	13,410	13,500	90
5131-PERS	4,611	6,337	6,850	10,270	3,420
5132-WORKERS COMPENSATION	664	896	980	1,470	490
5134-LIFE INSURANCE	40	18	20	50	30
5138-MEDICARE	478	656	720	1,010	290
5142-EAP	41	28	40	40	-
Salaries & Benefits Total	**38,772**	**53,198**	**57,520**	**86,140**	**28,620**
Operating					
5241-BANK CHARGES	939	595	1,042	800	(242)
5249-CONTRACT SERVICES	-	-	600	-	(600)
5301-OFFICE SUPPLIES	-	460	-	-	-
5305-SALEABLE SUPPLIES	12,877	13,002	18,200	16,800	(1,400)
5310-MAINTENANCE BUILDING	113	1,157	2,300	1,100	(1,200)
5320-OPERATING EQUIPMENT	1,170	296	3,100	1,000	(2,100)
5401-OFFICE EXPENSE	589	351	1,100	500	(600)
5403-SPECIAL EVENTS	5,393	5,963	7,500	7,500	-
5456-OPERATIONAL EXPENSES	5,409	4,383	7,600	2,500	(5,100)
5480-UTILITIES - WATER & SEWER	260	258	400	400	-
5481-UTILITIES - GAS	957	891	1,400	1,000	(400)
5482-UTILITIES - ELECTRIC	990	1,066	1,100	1,100	-
5483-UTILITIES - CELL PHONE	-	-	400	400	-
Operating Total	**28,697**	**28,421**	**44,742**	**33,100**	**(11,642)**
Capital					
5596-CAPITAL PROJ/IMP	-	30,192	-	-	-
Capital Total	**-**	**30,192**	**-**	**-**	**-**
101439-OHIO HERB EDUCATION CTR Total	**67,469**	**111,811**	**102,262**	**119,240**	**16,978**
101440-GAHANNA SWIM CLUB					
Salaries & Benefits					
5103-SUPERINTENDENTS	-	-	-	13,000	13,000
5104-SUPERVISORS	7,350	2,900	-	-	-
5111-PART TIME	112,720	58	5,000	500	(4,500)
5112-SEASONAL	-	131,626	30,700	15,000	(15,700)
5116-SERVICE CREDIT	-	-	-	150	150
5122-EMPLOYEE WELLNESS	11	11	-	100	100
5131-PERS	16,814	18,842	4,370	4,100	(270)
5132-WORKERS COMPENSATION	1,931	2,688	630	650	20
5133-HEALTH INSURANCE	1,320	661	-	5,800	5,800

Department/Account Category	2012 Actual	2013 Actual	2014 Total Appropriations	2015 Request	Variance
Parks & Recreation					
5134-LIFE INSURANCE	41	31	-	150	150
5135-DENTAL INSURANCE	165	58	-	300	300
5136-VISION INSURANCE	38	13	-	100	100
5137-UNIFORM ALLOWANCE	1,725	1,046	1,800	500	(1,300)
5138-MEDICARE	1,741	1,951	460	500	40
5142-EAP	12	40	-	60	60
5143-DRUG TESTING	2,384	2,745	20	-	(20)
Salaries & Benefits Total	**146,253**	**162,669**	**42,980**	**40,910**	**(2,070)**
Operating					
5241-BANK CHARGES	63	50	1,100	-	(1,100)
5249-CONTRACT SERVICES			134,000	134,500	500
5282-INSURANCE	5,398	5,465	5,900	5,500	(400)
5305-SALEABLE SUPPLIES	23,766	18,253	-	-	-
5306-MAINTENANCE SUPPLIES	18,876	19,117	7,850	500	(7,350)
5320-OPERATING EQUIPMENT	12,025	11,957	20,000	18,000	(2,000)
5401-OFFICE EXPENSE	401	351	800	200	(600)
5403-SPECIAL EVENTS	554	1,800	1,600	-	(1,600)
5456-OPERATIONAL EXPENSES	19,546	17,013	18,550	7,000	(11,550)
5480-UTILITIES - WATER & SEWER	10,977	14,461	14,000	17,000	3,000
5481-UTILITIES - GAS	1,822	4,884	11,600	5,000	(6,600)
5482-UTILITIES - ELECTRIC	11,304	9,813	14,600	10,000	(4,600)
5483-UTILITIES - CELL PHONE	-	423	600	-	(600)
Operating Total	**104,732**	**103,587**	**230,600**	**197,700**	**(32,900)**
Capital					
5510-MINOR CAPITAL	25,689	-	-	-	-
5596-CAPITAL PROJ/IMP	3,459	50,000	-	-	-
Capital Total	**29,148**	**50,000**	**-**	**-**	**-**
101440-GAHANNA SWIM CLUB Total	**280,133**	**316,255**	**273,580**	**238,610**	**(34,970)**
Parks & Recreation Total	**3,219,763**	**3,878,827**	**3,720,387**	**4,086,890**	**366,503**

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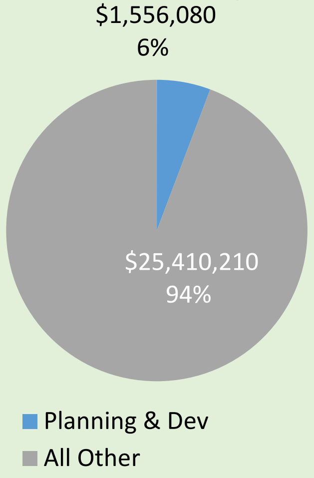
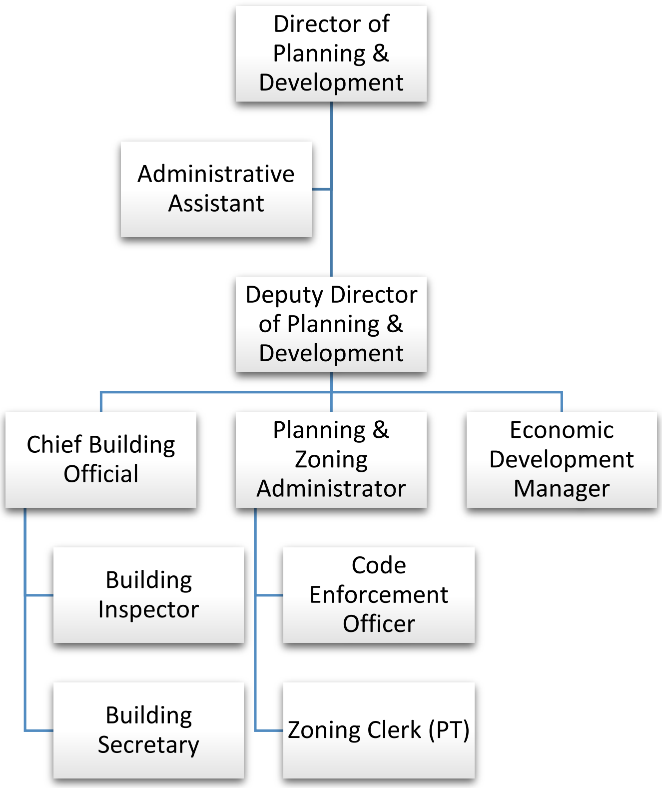
Portion of $ 26.9 M General Fund Budget





Department Description

The Department of Planning & Development is responsible for the growth and maintenance of Gahanna's built environment and the enhancement of Gahanna's quality of life through the economic and community development activities of three divisions: Economic Development, Planning & Zoning and Building.

Economic Development

Division Description

The Economic Development (ED) Division supports the growth of the City's income tax base by attracting private investment and job creation opportunities and by proactively working to retain and grow the approximately 3,000 existing businesses in Gahanna. The ED Division provides location services, conducts business visitations, designs development marketing materials, and facilitates business development resource events. The ED Division also manages the City's Incentive Portfolio which includes businesses and properties in the City's numerous Community Reinvestment Areas, Tax Increment Financing Districts and recipients of Office & Industrial Incentives. The ED Division also assists the Gahanna Community Improvement Corporation in accomplishing their annual goals.

Conditions Affecting Service Levels, Performance and Cost

Priorities & New Initiatives

The Planning & Development Department has identified strategic goals for 2015 and beyond. Accomplishing these goals will contribute to the City's overarching goals of *Economic Success* and *Smart Growth.*

- Connect with at least 1000 companies annually
- Increase the Division's Business Lead Response Percentage
- Attract and Retain 500 jobs annually and attract capital investment $20,000,000
- Assist Gahanna Community Improvement Corporation (CIC) achieve their annual goals

Challenges

Challenges facing the Economic Development division include:

- Expiration of a majority of tax abatements for commercial properties within the City's Office, Commerce and Technology (OCT) District.
- The need for strategic infrastructure investments to make land accessible for development.
- The need for additional commercial space to accommodate business attraction and expansion.
- Current territorial boundaries limit future commercial development opportunities.

Non-Routine or New Items

In 2014, the Economic Development Division experienced an increased collaboration with the Gahanna CIC. The Economic Development Division took on the development and management of the recently released Gahanna CIC website. Additionally, the Division has increased its efforts to expand awareness throughout the business community regarding the expansion of the fiber optic network, which is an effective economic development recruiting tool that helps the City compete with other communities for jobs.

Division Performance

Accomplishments and Innovation

In order to foster the *Economic Success* of the City, the Department established three additional Tax Increment Financing (TIF) Districts and modified one existing TIF District. These TIF districts will greatly improve the City's ability to collect revenue for future infrastructure and attract new jobs and capital investment. In addition, the Department worked with the Gahanna CIC to establish an economic development website that provides necessary information to both site selectors and existing Gahanna businesses.

To further *Smart Growth*, the Department worked with the Gahanna CIC to develop a pilot program to acquire and sell a vacant properties for future development. The Department modified the West Gahanna Community Reinvestment Area (CRA) District to include additional commercial areas that have experienced a lack of significant private investment over the past several years. This modification will assist in attracting new private investment and job creation opportunities.

Performance Measures

<table>
<tr><th>Measure</th><th>Results</th></tr>
<tr><td>Business Connections
The Department works to connect (site visits, survey, events, and direct communication) with businesses annually. This enhances the <i>Economic Success</i> of the City and helps to create and reinforce relationships between the City and the business community.
This measure allows for the Department to assist companies in retaining and expanding their operations within the City.</td><td>The target for the number of business visits is set by the Department each year.
<table>
<tr><td>Year</td><td>Target</td><td>Performance</td></tr>
<tr><td>2012</td><td>1,000</td><td>1,529</td></tr>
<tr><td>2013</td><td>1,000</td><td>1,728</td></tr>
<tr><td>2014</td><td>1,250</td><td>TBD</td></tr>
<tr><td>2015</td><td>1,500</td><td>TBD</td></tr>
</table></td></tr>
<tr><td>Business / Jobs / Capital Attraction and Retention
The Department works to process all business development leads that will help to attract and retain businesses and contribute to the <i>Economic Success</i> of the City. The Department uses all of the available economic development tools to accomplish this goal, however, given the small amount of developable and “shovel-ready” sites within the City, the Department is unable to provide meaningful responses to a large proportion of the leads received each year.</td><td>The Department began measuring this data in 2013, and developed response targets for the first time in 2014. Leads Received represents all leads on potential development received by the City. Leads Response Target and Performance are measured as the percentage of Leads Received for which the City is able to provide a targeted and appropriate response.
<table>
<tr><td>Year</td><td>Leads Response Target</td><td>Leads Response</td><td>Leads Received</td></tr>
<tr><td>2012</td><td>not measured</td><td>not measured</td><td>not measured</td></tr>
<tr><td>2013</td><td>not measured</td><td>4.8%</td><td>1,126</td></tr>
<tr><td>2014</td><td>10%</td><td>19%</td><td>1,400</td></tr>
<tr><td>2015</td><td>25%</td><td>TBD</td><td>TBD</td></tr>
</table></td></tr>
</table>

Planning and Zoning

Division Description

The Planning & Zoning Division ensures the value of the community by maintaining, administering, and enforcing City adopted standards for land use and property maintenance and is responsible for managing long-range community planning. The Planning & Zoning Division administratively supports the City's Planning Commission by processing, assessing and packaging applications for Planning Commission review. This division is responsible for Gahanna's Code Enforcement which is practiced proactively and reactively with complaints received from the community and identified by regular neighborhood patrols of the Code Enforcement Officer.

Conditions Affecting Service Levels, Performance and Cost

Priorities & New Initiatives

The Planning & Development Department has identified strategic goals for 2015 and beyond. Accomplishing these goals will contribute to the City's overarching goals of *Economic Success* and *Smart Growth:*

- Improve Permit Processing for Zoning and Building Division.
- Review Land Use Plans to ensure relevancy.

Challenges

Challenges facing the Planning & Zoning Division include:

- The need for additional commercial space to accommodate business attraction and expansion.
- Current territorial boundaries limit future commercial development opportunities.
- Limitations to the ability of City staff to respond to zoning and code enforcement complaints due to elimination of the part-time code enforcement position in prior budgets.

Non-Routine or New Items

In 2014, the Planning and Zoning Division held a Lean Six Sigma Kaizen process improvement project aimed to streamline and improve the core processes associated with the division's Final Development Plan application. As a result of this project, there has been a reduction of 25% of the process steps required to complete this application. Staff is implementing these improvements across all other application processes. An additional Kaizen event is planned for the Building Division as well. Based upon the results from both Kaizen process improvement sessions, the Planning & Development Department will begin to explore new permitting software to continue with improving the Division's entire permit process system.

Division Performance

Accomplishments and Innovation

The Department contributed to the *Smart Growth* of the City modifying the West Gahanna Community Reinvestment Area (CRA) District to include additional commercial areas that have experienced a lack of significant private investment over the past several years. This modification will assist in attracting new private investment and job creation opportunities.

Performance Measures

<table>
<tr><th>Measure</th><th>Results</th></tr>
<tr>
<td>Code Enforcement Complaints
The Department proactively addresses compliance with City codes in addition to receiving complaints from the community. The Department goal is to respond to all complaints in a timely manner and ensure Gahanna remains a healthy and vibrant city.</td>
<td>Historically, the City has maintained a 100% timely response rate for code enforcement complaints
<table>
<tr><th>Year</th><th>Target Response Rate</th><th>Actual Response Rate</th><th>Complaints Received</th></tr>
<tr><td>2012</td><td>100%</td><td>100%</td><td>1,536</td></tr>
<tr><td>2013</td><td>100%</td><td>100%</td><td>1,568</td></tr>
<tr><td>2014</td><td>100%</td><td>TBD</td><td>TBD</td></tr>
<tr><td>2015</td><td>100%</td><td>TBD</td><td>TBD</td></tr>
</table>
</td>
</tr>
</table>

Building Division

Division Description

To ensure the safety and security of Gahanna's citizens and visitors, the Building Division administers and enforces local, state, and national building codes and construction standards. Permits and inspections are required for new residential and commercial construction and alteration projects.

Conditions Affecting Service Levels, Performance and Cost

Priorities & New Initiatives

The Planning & Development Department has identified the following strategic goals for 2015 and beyond. Accomplishing these goals will contribute to the City's overarching goals of *Economic Success* and *Smart Growth:*

- Improve Permit Processing for Zoning and Building Division

Challenges

The primary challenge facing the Building Division is internal. The challenge is balancing the seasonal workflow fluctuations for permits with a reduced staff size from previous years.

Non-Routine or New Items

The Building Division is planning to hold a Kaizen process improvement session for the most frequently used commercial permits. Staff will implement identified improvements across all other permit processes. Based upon the results from this and the Planning & Zoning Division's Kaizen process improvement sessions, the Planning & Development Department will begin exploring new permitting software to continue with improving the City's entire permit process system.

Division Performance

Accomplishments and Innovation

The Department proactively works with businesses and contractors in order to provide effective and timely guidance on building projects. This helps to ensure the *Economic Success* of the City by providing consistent customer service levels and helping businesses save money on their building projects by reducing the time it takes to receive a permit.

Performance Measures

<table>
<tr><th>Measure</th><th>Results</th></tr>
<tr><td>Building Permit Process Time
The Building Division is required by Ohio Building Code to process all permits within a 30 calendar day review period.
Ensuring a short review period enhances the <i>Economic Success</i> of the City by helping constructions projects begin sooner, which saves time and money for businesses and residents within the City.</td><td>The Department began measuring this data in 2014.
<table>
<tr><td>Year</td><td>Target</td><td>Days to Process</td></tr>
<tr><td>2012</td><td>30</td><td>not</td></tr>
<tr><td>2013</td><td>30</td><td>N/A</td></tr>
<tr><td>2014</td><td>30</td><td>TBD</td></tr>
<tr><td>2015</td><td>30</td><td>TBD</td></tr>
</table></td></tr>
<tr><td>Building Permits Issued
The Building Division is responsible for processing requests for commercial and residential building permits. The number of building permits issued is related to the <i>Economic Success</i> and <i>Smart Growth</i> of the City and provide an opportunity to quantify the pace and type of growth in the City.</td><td>
<table>
<tr><td>Year</td><td>Commercial Permits</td><td>Residential Permits</td></tr>
<tr><td>2012</td><td>286</td><td>189</td></tr>
<tr><td>2013</td><td>350</td><td>162</td></tr>
<tr><td>2014</td><td>TBD</td><td>TBD</td></tr>
<tr><td>2015</td><td>TBD</td><td>TBD</td></tr>
</table></td></tr>
</table>

Budget Information

Appropriation and Position Summary

	Use of Funds	**2012 Actual**	**2013 Actual**	**2014 Appropriated**	**2015 Request**	**2014 to 2015 Difference**
General Fund	Salaries & Benefits	$ 867,108	$ 784,188	$ 832,400	$ 846,480	$ 14,080
	Operating	938,368	1,023,728	1,164,850	709,600	(455,250)
	Operating Capital	-	-	-	-	-
	Departmental Total	**1,805,476**	**1,807,916**	**1,997,250**	**1,556,080**	**(441,170)**
	Full-Time	**2012 Actual**	**2013 Actual**	**2014 Appropriated**	**2015 Request**	**2014 to 2015 Difference**
	Director of Planning & Development	1	1	1	1	0
	Administrative Assistant	1	1	1	1	0
	Deputy Director of Development	1	1	1	1	0
	Building Official	1	1	1	1	0
	Economic Development Manager	1	1	1	1	0
	Planning & Zoning Administrator	1	1	1	1	0
	Building Inspector	1	1	1	1	0
	Code Enforcement Officer	1	1	1	1	0
	Secretary	1	1	1	0	-1
	Specialist	0	0	0	1	1
	Total Full-Time	**9**	**9**	**9**	**9**	**0**
	Part-Time	**2012 Actual**	**2013 Actual**	**2014 Appropriated**	**2015 Request**	**2014 to 2015 Difference**
	Zoning Clerk	1	1	0	0	0
	Code Enforcement Assistant	1	0	0	0	0
	Office Support Worker II	0	0	1	0	-1
	Office Support Worker III	0	0	0	1	1
	Total Part-Time	**2**	**1**	**1**	**1**	**0**

Line-Item Detail

Revenues

Department/Revenue Category	2012 Actual	2013 Actual	2014 Budgeted	2015 Budgeted	Variance
Development					
101341-BUILDING					
4266.01-BBS 3% COMM FEE	8,456	14,027	7,000	7,000	-
4266.02-BBS 1% RES FEE	857	1,041	800	800	-
4806-BUILDING REFUNDS	-	-	-	-	-
101341-BUILDING Total	**9,313**	**15,068**	**7,800**	**7,800**	**-**
101341-ZONING					
4251-PWSF FEES	2,000	-	500	500	-
4252-SITE PLAN INSPECTION FEES	-	-	-	-	-
4254-ARCHITECTS FEES	-	-	-	-	-
4255-PLAT FEES	5,900	5,125	4,000	4,000	-
4256-ZONING FEES	9,080	11,110	7,000	7,000	-
4259-CODE BOOKS	25	25	-	-	-
4260-CERT OF APPROP PERMIT FEE	4,175	7,631	3,000	3,000	-
4264-FLOOD PLAIN USE/LOT SPLIT	-	50	100	100	-
4265-ZONING CHANGE	2,874	550	1,000	1,000	-
4266-HUD INSPECTION FEES	-	-	-	-	-
101341-ZONING Total	**24,054**	**24,491**	**15,600**	**15,600**	**-**
101343-DEVELOPMENT					
4304-COMM REVITALIZATION GRANT		-	-	-	-
4408-CRA RESERVE FUND	-	-	-	-	-
4660-TAX INCENTIVE FEES	34,074	22,008	21,400	11,000	(10,400)
101343-DEVELOPMENT Total	**34,074**	**22,008**	**21,400**	**11,000**	**(10,400)**
101344-BUILDING					
4211-CONTRACTORS LICENSE	18,150	19,050	18,000	18,000	-
4232-BUILDING PERMITS	263,185	392,969	225,000	200,000	(25,000)
4233-ELECTRICAL PERMITS	58,839	95,057	59,000	59,000	-
4234-PLUMBING PERMITS	50,640	88,045	67,000	40,000	(27,000)
101344-BUILDING Total	**390,814**	**595,121**	**369,000**	**317,000**	**(52,000)**
101344-ZONING					
4212-SIGN ERECTORS LICENSE	1,100	1,100	600	600	-
4236-CONDITIONAL USE PERMIT	2,050	600	800	800	-
4237-FENCE PERMITS	2,500	2,150	3,000	3,000	-
4239-VARIANCE PERMITS	4,800	3,750	3,000	3,000	-
101344-ZONING Total	**10,450**	**7,600**	**7,400**	**7,400**	**-**
101359-CREEKSIDE					
4470-CREEKSIDE RENT	247,965	86,520	103,000	103,000	-
101359-CREEKSIDE Total	**247,965**	**86,520**	**103,000**	**103,000**	**-**
Development Total	**716,670**	**750,808**	**524,200**	**461,800**	**(62,400)**

Expenditures

Department/Account Category	2012 Actual	2013 Actual	2014 Total Appropriations	2015 Request	Variance
Planning & Development					
101341-ZONING					
Salaries & Benefits					
5104-SUPERVISORS	60,828	60,862	62,390	62,660	270
5107-FT STEELWORKERS	50,550	51,538	52,850	53,150	300
5111-PART TIME	17,430	14,492	21,110	21,540	430
5116-SERVICE CREDIT	2,075	2,075	2,080	2,280	200
5117-OVERTIME	828	1,133	1,760	1,760	-
5122-EMPLOYEE WELLNESS	175	148	800	800	-
5131-PERS	18,440	18,214	19,630	19,910	280
5132-WORKERS COMPENSATION	2,776	2,550	2,810	2,850	40
5133-HEALTH INSURANCE	38,324	34,003	36,200	39,000	2,800
5134-LIFE INSURANCE	447	362	560	350	(210)
5135-DENTAL INSURANCE	1,936	2,000	2,000	2,090	90
5136-VISION INSURANCE	371	371	390	460	70
5138-MEDICARE	1,873	1,849	2,040	2,070	30
5142-EAP	75	57	100	100	-
5143-DRUG TESTING	1	-	-	-	-
Salaries & Benefits Total	**196,128**	**189,653**	**204,720**	**209,020**	**4,300**
Operating					
5251-TECH MAINTENANCE	4,000	4,000	6,000	6,000	-
5301-OFFICE SUPPLIES	85	79	-	-	-
5401-OFFICE EXPENSE	492	769	800	800	-
5483-UTILITIES - CELL PHONE	558	707	1,000	1,000	-
Operating Total	**5,134**	**5,554**	**7,800**	**7,800**	**-**
101341-ZONING Total	**201,262**	**195,207**	**212,520**	**216,820**	**4,300**
101343-DEVELOPMENT					
Salaries & Benefits					
5101-DIRECTOR	89,798	90,041	92,310	92,700	390
5102-DEPUTY DIRECTOR	77,575	55,929	56,540	71,560	15,020
5105-FT ADMIN SALARY	62,389	63,495	65,480	65,760	280
5106-FT ADMIN HOURLY	42,595	42,619	43,690	43,880	190
5116-SERVICE CREDIT	-	650	1,950	1,300	(650)
5117-OVERTIME	141	33	1,500	500	(1,000)
5122-EMPLOYEE WELLNESS	273	330	1,600	1,600	-
5131-PERS	38,150	35,388	38,720	38,830	110
5132-WORKERS COMPENSATION	5,789	4,959	5,540	5,550	10
5133-HEALTH INSURANCE	81,004	61,274	71,840	64,000	(7,840)
5134-LIFE INSURANCE	1,030	748	1,310	780	(530)
5135-DENTAL INSURANCE	4,391	4,257	4,910	5,250	340
5136-VISION INSURANCE	1,022	932	1,050	1,340	290
5138-MEDICARE	3,847	3,426	4,010	4,030	20
5142-EAP	124	104	130	130	-
5143-DRUG TESTING	1	-	40	-	(40)
Salaries & Benefits Total	**408,130**	**364,183**	**390,620**	**397,210**	**6,590**
Operating					
5243-COMMUNITY SUPPORT	50,000	50,000	50,000	50,000	-
5251-TECH MAINTENANCE	5,078	5,149	4,000	4,000	-
5253-PLANNING	300	9,700	20,000	50,000	30,000
5254-PROMOTION	26,975	19,828	-	-	-
5275-ANNUAL DUES	29,186	31,885	35,700	36,500	800
5301-OFFICE SUPPLIES	741	558	-	-	-

Department/Account Category	2012 Actual	2013 Actual	2014 Total Appropriations	2015 Request	Variance
Planning & Development					
5401-OFFICE EXPENSE	2,931	2,421	5,050	5,100	50
Operating Total	**115,211**	**119,541**	**114,750**	**145,600**	**30,850**
101343-DEVELOPMENT Total	**523,341**	**483,724**	**505,370**	**542,810**	**37,440**
101344-BUILDING					
Salaries & Benefits					
5103-SUPERINTENDENTS	70,706	70,746	72,530	72,840	310
5104-SUPERVISORS	57,930	57,963	59,420	59,680	260
5106-FT ADMIN HOURLY	35,008	35,027	35,910	36,630	720
5115-CONTRACT LABOR	32,852	1,599	-	-	-
5116-SERVICE CREDIT	1,950	1,950	1,950	2,150	200
5117-OVERTIME	366	512	1,520	1,500	(20)
5122-EMPLOYEE WELLNESS	896	925	1,200	1,200	-
5131-PERS	23,235	23,268	23,990	24,360	370
5132-WORKERS COMPENSATION	3,433	3,292	3,430	3,480	50
5133-HEALTH INSURANCE	30,658	29,254	30,700	32,000	1,300
5134-LIFE INSURANCE	621	493	790	480	(310)
5135-DENTAL INSURANCE	2,196	2,322	2,460	2,630	170
5136-VISION INSURANCE	511	511	530	670	140
5138-MEDICARE	2,394	2,405	2,490	2,530	40
5142-EAP	93	85	100	100	-
5143-DRUG TESTING	1	-	40	-	(40)
Salaries & Benefits Total	**262,850**	**230,352**	**237,060**	**240,250**	**3,190**
Operating					
5241-BANK CHARGES	1,923	3,821	3,048	3,000	(48)
5246-CONTRACT PLAN REVIEW SERV	15,377	23,196	24,500	20,000	(4,500)
5247-CONTRACT ELECTRICAL INSP	-	56,125	35,000	35,000	-
5251-TECH MAINTENANCE	1,720	1,834	12,000	12,000	-
5252-BUILDING, STATE FEE	7,289	16,656	9,000	9,000	-
5279-TRAINING	300	947	1,500	1,500	-
5301-OFFICE SUPPLIES	87	272	-	-	-
5401-OFFICE EXPENSE	726	838	1,000	1,000	-
5451-PLUMBING FEES	17,631	65,685	40,000	40,000	-
5483-UTILITIES - CELL PHONE	565	708	700	700	-
Operating Total	**45,618**	**170,082**	**126,748**	**122,200**	**(4,548)**
101344-BUILDING Total	**308,468**	**400,434**	**363,808**	**362,450**	**(1,358)**
101352-TAX INCENTIVES					
Operating					
5490-SCHOOL DIST COMPENSATION	640,950	400,564	474,552	-	(474,552)
5491-DEVELOPMENT TAX REBATES	131,456	327,987	441,000	434,000	(7,000)
Operating Total	**772,406**	**728,551**	**915,552**	**434,000**	**(481,552)**
101352-TAX INCENTIVES Total	**772,406**	**728,551**	**915,552**	**434,000**	**(481,552)**
Planning & Development Total	**1,805,476**	**1,807,916**	**1,997,250**	**1,556,080**	**(441,170)**

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Public Safety

Robert Keyes
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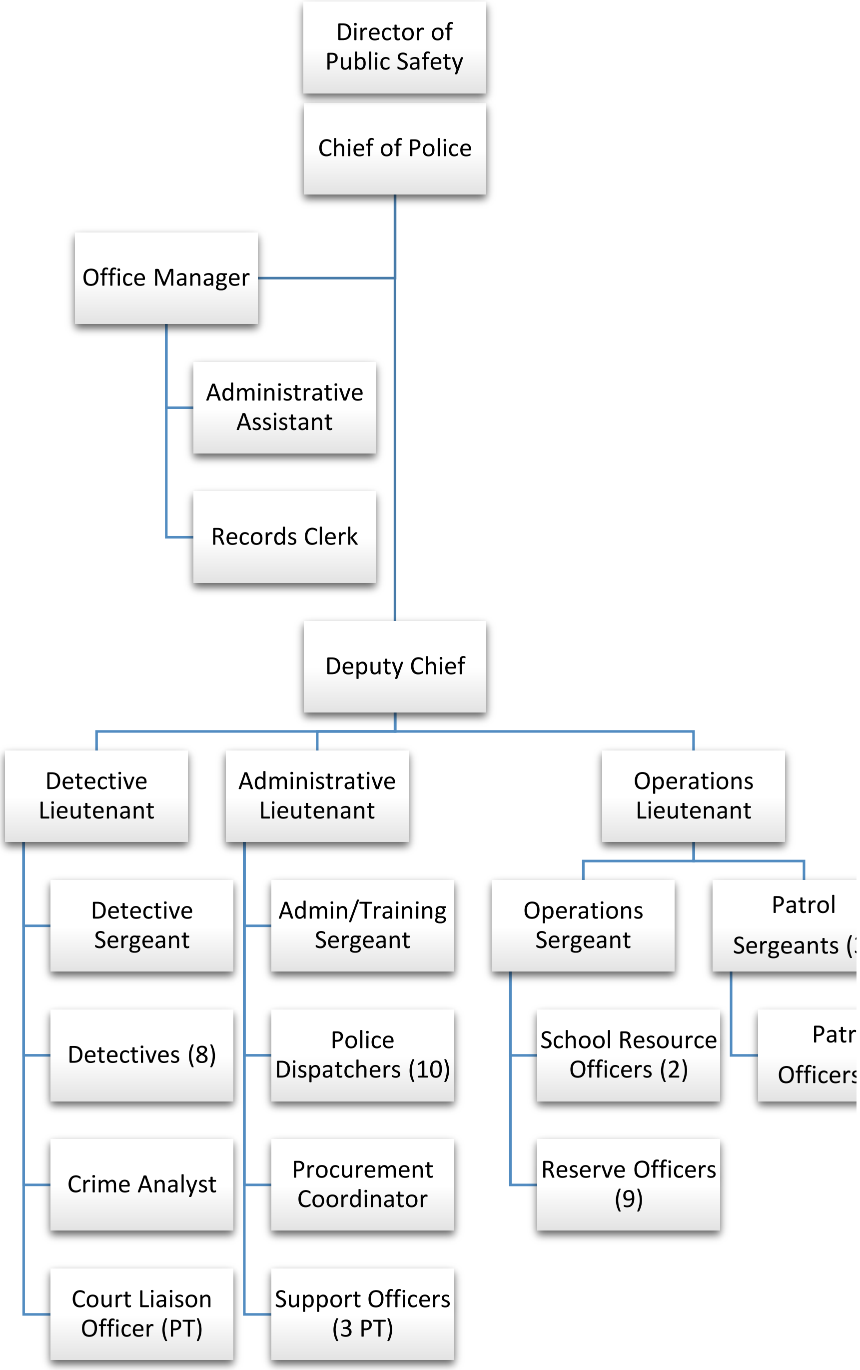
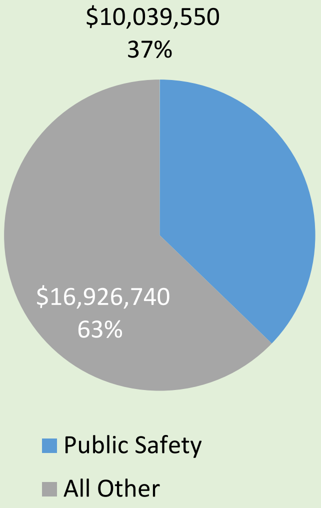


Portion of $ 26.9 M General Fund Budget



Department Description

The principal component of the Public Safety Department is the Division of Police. Gahanna's Police force serves as the primary law enforcement agency for the City of Gahanna. The Chief of Police directs the mission, focus and operations of the Division to include fiduciary oversight. The members of the Division are charged with:

- Crime prevention and deterrence
- Impartially and effectively protecting the rights of persons and property
- Preservation of the public peace
- Enforcing of violations of Federal, State and local law
- The detection, investigation and apprehension of criminal offenders
- Promoting and maintaining roadway safety with a focus on reducing traffic-related injuries.
- Coordinating with Federal and local court systems and other entities to provide for the effective administration of justice.
- Collaborating with Federal, State and local law enforcement agencies and other community stakeholders in the interest of public safety.

The Division of Police accomplishes its mission through a community-based policing strategy. This approach is complimented by a highly visible, proactive police presence and a management philosophy that places emphasis on impartiality, accountability and professionalism among its members.

The Division of Police is organized into three distinct bureaus, each led by a sworn officer holding the rank of lieutenant and supervised by the Deputy Chief of Police. These units carry out the mission of the Division:

Operations Bureau

The Operations Bureau provides the uniformed patrol element of the Division. Serving as the backbone of the agency, the Division's three patrol shifts responded to 39,317 calls for service from the public in 2013 – a 4.6% increase in call demand over the previous year. Patrol personnel maintain an active presence throughout the city, traveling in excess of 400,000 miles annually in the Division's fleet of vehicles. With an average response time of less than two minutes to priority calls (those incidents that involve risk to life and property), the Operations Bureau ensures an efficient and effective response to deter crime. Additional functions of the Operations Bureau include the direction of School Resource Officers (SRO's) deployed within the Gahanna-Jefferson Public Schools and management of the Division's contingent of six reserve officers who augment and aid the Division of Police by assisting the Division's full-time officers in their regular duties in times of emergencies.

Detective Bureau

The Detective Bureau serves as the investigative arm of the Division. Detectives serving within the bureau are assigned cases based upon areas of expertise and training. Property crimes, financial crime and identity theft, crimes against persons, sexual assault/juvenile crime and narcotics-related offenses are the primary areas of focus for the bureau's detectives. In 2013, the Division's detectives conducted 1,792 criminal investigations resulting in arrests and convictions ranging from probation and community-control sanctions to extensive terms of incarceration. Additional functions within the bureau include crime analysis, statistical crime reporting; investigative-specific records management, crime scene investigation and processing, pre-employment background investigations, and liaison activities with the various court systems.

Administrative Bureau

The Administrative Bureau directs the service, support and logistical functions of the Division. It utilizes a *Citizen-Centric* model to operate the Emergency Communications Center, which serves as the City's primary 9-1-1 call handling resource. In 2013, the Division's 10 Dispatchers handled 5,095 9-1-1 calls, answering them within a five second average. The bureau also oversees records management and processing, logistical service and support functions, legal compliance, radio/data communications, fleet operations, property/evidence handling, facility maintenance and law enforcement-specific Information Technology (IT) services. To fulfill its mandate of ensuring a highly trained police force, the Administrative Bureau facilitates employee development and training. Sworn Division personnel received an average of 51 hours of continuing education, certifications and training in 2013. Finally, the Administrative Bureau is charged with the fiscal operations of the Division to include budget formulation, oversight and management.

Four part-time, sworn officers serve in various support roles within each of the Division's bureaus, allowing full-time sworn officers to focus exclusively on service delivery to the public. These support functions include:

- Court liaison activities with the Gahanna City and Franklin County Prosecutor's Offices as well as surrounding county court systems
- Subpoena delivery
- Property management and evidence storage operations
- Court bailiff and prisoner handling in support of Gahanna Mayor's court
- Vehicle immobilization and court ordered relocation services

Conditions Affecting Service Levels, Performance and Cost

Priorities & New Initiatives

In 2014, the Division of Police continued its *Innovative* approach to crime deterrence and traffic crash reduction by embracing the Data-Driven Approach to Crime and Traffic Safety (DDACTS) model developed by the National Highway Traffic Safety Administration and its partners in 2013. While high-visibility traffic enforcement has long been a core function of the agency, the DDACTS model improves the efficacy of police operations by leveraging technology and focusing resources on initiatives that maximize public safety. Specifically, the Division is using the model to:

- Promote and enhance its collaboration with community and law enforcement stakeholders
- Identify crime, crash, and other traffic-related problems through the use of geo-mapping and other analytical software applications
- Align resource deployment with operational goals
- Monitor and evaluate outcomes
- Incorporate other best practices to enhance public safety

In the interest of delivering *Citizen-Centric* services and promoting *Effective Communications*, the Division will launch an online crime and traffic incident mapping tool available to the public through a portal within the City's website during the fourth quarter of 2014. The system, *RAIDS Online*, connects law enforcement with the community to reduce crime and improve public safety. Members of the public can easily filter crime data in an interactive map and analytical dashboard to access information about criminal activity and potential traffic hazards in Gahanna and surrounding areas. This innovative public resource was provided at no taxpayer expense, using criminal forfeiture funds.

The Division remains committed to *Economic Success*. By streamlining operations and utilizing technology as a force multiplier, the Division has kept pace with increasing demands for service, despite a reduction in manpower and other assets. Moreover, by employing best practices, the Division has extended the lifecycle of much of its operational equipment and adapted its aging facility to fit its needs. With the assistance of Federal and State trust fund dollars, the Division has been able to purchase much needed technology and special-purpose equipment without reliance on the General Fund.

Fiscal priorities for 2015 and beyond include:

- Continuing to implement and advance the DDACTS model Division-wide
- Placing budget emphasis on maintaining regular and predictable rotations of the marked vehicle fleet within the Sustainable Operating Model (SOM) adopted by the City to assure *Economic Success*
- Should the fiscal resources become available in the future, the Division would recommend planning and executing the return to its authorized strength of 60 officers through effective, well managed *Smart Growth*
- Upgrading radio communications infrastructure and maintaining proper lifecycle management of major equipment items, technology and programs to guarantee the *Effective Communications* and *Economic Success* the Division has experienced since migrating to the State of Ohio's Multi-Agency Radio Communications System (MARCS) collaborative
- Planning for the eventual replacement or major renovation of the aging police facility (23 years since the last renovation) in the interest of *Smart Growth* is of critical importance. Best practices in the field for critical public safety infrastructure suggest that planning and completing appropriate renovations my take as long as 10 years to complete.

Challenges

The Division of Police continues to use *Innovative* ways to address the many challenges that it faces. However, anticipated challenges to the Division and its operations in the coming year include:

- 9-1-1 Consolidation Efforts – Changes within the Ohio Revised Code and initiatives at the State and County level will impact the funding for 9-1-1 call center operations. Consolidation of 9-1-1 centers is mandated by law to occur beginning in 2015. The Division is entering into its fifth year of a collaborative effort between the City of Whitehall and the Metropolitan Emergency Communications Center (MECC) in delivering a Next Generation 911 (NG911) capable call handling to the residents in which these agencies serve. *Smart Growth* is occurring with the inclusion of the City of Bexley into the system in 2015. However, challenges such as minimum call center staffing, training requirements for police, fire and medical dispatching, Computer Aided Dispatch (CAD) integration, policy and protocol development and lifecycle management of critical systems may impact the City's General Fund.
- Information Collection and Data Submission Requirements – Changes to policy, implementation of new programs at the local, State and Federal level as well as increases in activity throughout the

Division have had a significant impact on the workload of the civilian support staff. The introduction of the *MATRIX* system by the Franklin County Prosecutor's Office mandates that all felony level adult criminal cases and all juvenile filings (misdemeanor and felony criminal cases as well as unruly actions) must be entered electronically into a web-based portal. This policy change brought about in mid-2014 will result in an estimated 1,800 hours of previously unplanned administrative support time dedicated solely to this effort each year. The Command Staff is currently working to identify possible solutions for meeting this unfunded mandate, either through additional civilian staffing, contract support, or technological solutions.

- Staffing Challenges – In 2014, the Division returned to its budgeted staffing level of 55 sworn members. However, among the 55 employees are four newly hired officers attending the Ohio State Highway Patrol Academy. Their contribution to the sworn ranks will not be fully realized until April, 2015 when the four are expected to complete the Field Training Program. The hiring cycle for sworn personnel is between 12 to 18 months from the point of testing until the employee is fully realized within the ranks. The Division reduced its authorized strength from 60 sworn members to 55 since 2010 as a cost savings measure. With multiple retirements within the sworn ranks anticipated in the coming years, staffing challenges will continue for the foreseeable future. Should the resources be available in 2016 and beyond, consideration for funding additional sworn staff members beyond the 55 currently funded would help mitigate staffing issues within the Division caused by increased calls for service, on or off duty injuries, and other factors.

Non-Routine or New Items

The Police Equipment Replacement Program was developed to provide a steady stream of funding in the amount of $250,000 per year to sustainably manage equipment replacements for marked and unmarked police vehicles. In 2014, the funding allocated to the annual Police Equipment Replacement Program was reduced by $150,000. The 2015 budget request includes $400,000 for the Police Equipment Replacement Program to restore the funds cut in the previous year and return to fully funding this core City function.

Department Performance

Accomplishments and Innovation

The Division of Police strives to be a leader in law enforcement and is proud of its accomplishments and *Innovation*. Recent innovative accomplishments include:

- Embracing the Data-Driven Approach to Crime and Traffic Safety (DDACTS) at all levels of the organization.
- Obtaining over $2.4 million dollars in federal grants and forfeitures since 2009 for use in technology and equipment purchases.
- Partnering with the State of Ohio in deploying an advanced interoperable digital radio communications platform primarily funded through grant dollars.
- Establishing partnerships with the Whitehall Police Department and Metropolitan Emergency Communications Center (MECC) in order to deploy the first Next Generation 9-1-1 capable call handling solution in Central Ohio.

- Consolidating police mobile data and records management systems into one platform with the Whitehall and Bexley Police Departments in order to further inter-agency operations, information sharing and cost containment.
- Deploying law enforcement technology programs such as:
    - GPS tracking of police responders to enhance call response and situational awareness
    - Empowering officers in the field by fielding an advanced mobile data system linked with surrounding agencies as well as State (LEADS) and Federal information databases (NCIC)
    - Real time geo-mapping of 9-1-1 calls, crimes in progress, police incidents and other calls for service
    - Automated reporting of crime and crash data to the State of Ohio reducing administrative time and expediting the availability of crash reports to the public through an online portal

Performance Measures

<table>
<tr><th>Measure</th><th>Results</th></tr>
<tr><td>Average Cost Per Call for Service
The Division maintains a relatively low cost per call for police service by comparison to other law enforcement agencies as indicated by the International City/County Management Association's (ICMA) Center for Performance Measurement.</td><td>This measure divides Police Operating and Maintenance expenses by the total number of calls for police service.
<table>
<tr><td>Year</td><td>Average Cost per Call for Service (CFS)</td></tr>
<tr><td>2012</td><td>$237.86</td></tr>
<tr><td>2013</td><td>$207.39</td></tr>
<tr><td>2014</td><td>TBD</td></tr>
</table></td></tr>
<tr><td>Personnel Data
A lean sworn and civilian staff (which includes 10 Dispatchers staffing the City's Communications Center) to handle all aspects of the management and operations of the Division.</td><td>Data provided represents funded positions.
<table>
<tr><td>Year</td><td>Sworn Positions</td><td>Civilian Support Staff</td><td>Dispatchers</td></tr>
<tr><td>2012</td><td>55</td><td>5</td><td>10</td></tr>
<tr><td>2013</td><td>52</td><td>5</td><td>10</td></tr>
<tr><td>2014</td><td>55</td><td>5</td><td>10</td></tr>
</table></td></tr>
<tr><td>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.</td><td>UCR Data provides an understanding of the nature and frequency of crime in Gahanna.
<table>
<tr><td>Year</td><td>Part 1 Violent Crimes</td><td>Part 1 Property Crimes</td></tr>
<tr><td>2012</td><td>239</td><td>824</td></tr>
<tr><td>2013</td><td>210</td><td>732</td></tr>
<tr><td>2014</td><td>TBD</td><td>TBD</td></tr>
</table></td></tr>
</table>

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 data as reported to the Ohio Department of Public Safety

Year	Traffic Citations	Crashes-Property Damage Only	Crashes with Injuries	Crashes with Fatalities
2012	3,872	705	146	1
2013	5,146	724	134	1
2014	TBD	TBD	TBD	TBD

Additional Funding Sources

Seized Funds

Pursuant to State and Federal guidelines, the City receives a portion of funds seized as a result of their investigations. These funds are deposited into the Law Enforcement Trust Fund if they are the result of a state-level investigation or into the Federal Law Enforcement Seizure Fund if they are the result of a federal investigation. The expenditure of these funds must be in compliance with State and/or Federal guidelines. The Department has typically used these funds for equipment, training and vehicle purchases over and above what is included in the General Fund.

Police Duty Weapons Fund

Some weapon purchases are made using the Police Duty Weapons Fund. This fund is used to facilitate the Department's weapons buy-back program. Officers may request the purchase of duty firearms for use in their official capacity. Once the firearm is obtained, the cost is directly reimbursed to the City in 26 installments and deducted from the purchasing officer's pay. This program has proved very valuable to the Division and has reduced the need for weapon purchases using General Fund dollars.

Budget Information

Appropriation and Position Summary

	Use of Funds	**2012 Actual**	**2013 Actual**	**2014 Appropriated**	**2015 Request**	**2014 to 2015 Difference**
General Fund	Salaries & Benefits	$ 7,413,074	$ 7,212,547	$ 7,825,110	$ 7,912,230	$ 87,120
	Operating	667,628	768,165	801,590	861,200	59,610
	Operating Capital	511,987	110,772	194,575	550,000	355,425
	Transfers	642,973	629,200	665,000	716,120	51,120
	Departmental Total	**9,235,662**	**8,720,684**	**9,486,275**	**10,039,550**	**553,275**
	Elected/Appointed Officials	**2012 Actual**	**2013 Actual**	**2014 Appropriated**	**2015 Request**	**2014 to 2015 Difference**
	Director of Public Safety	1	1	1	1	0
	Total Officials	**1**	**1**	**1**	**1**	**0**
	Full-Time	**2012 Actual**	**2013 Actual**	**2014 Appropriated**	**2015 Request**	**2014 to 2015 Difference**
	Chief of Police	1	1	1	1	0
	Deputy Chief of Police	1	1	1	1	0
	Office Manager	1	1	1	0	-1
	Administrative Operations Manager	0	0	0	1	1
	Lieutenant	3	3	3	3	0
	Sergeant	7	7	6	6	0
	Crime Analyst	1	1	1	1	0
	Police Officers	43	43	44	44	0
	Dispatchers	10	10	10	10	0
	Procurement Coordinator	1	1	1	1	0
	Records Clerk	1	1	1	1	0
	Administrative Assistant	1	1	1	1	0
	Total Full-Time	**70**	**70**	**70**	**70**	**0**
	Part-Time	**2012 Actual**	**2013 Actual**	**2014 Appropriated**	**2015 Request**	**2014 to 2015 Difference**
	Police Officers	4	4	4	4	0
	Total Part-Time	**4**	**4**	**4**	**4**	**0**

Line-Item Detail

Revenues

Department/Revenue Category	2012 Actual	2013 Actual	2014 Budgeted	2015 Budgeted	Variance
Public Safety					
101211-POLICE					
4210-BICYCLE LICENSE	-	-	-	-	-
4213-STREET VENDORS LICENSE	-	-	-	-	-
4215-AMUSEMENT DEVICES PERMIT	13,800	14,800	15,000	14,600	(400)
4235-SOLICITORS PERMITS	400	870	500	500	-
4238-ALARM PERMITS	42,115	37,625	30,000	34,700	4,700
4267-REPORT/DATA FEES	2,566	2,052	2,000	2,200	200
4268-IMMOBILIZATION FEE	2,510	2,405	2,500	3,000	500
4269-FINGERPRINTING FEES	9,084	10,556	10,000	10,400	400
4272-911 CHARGES	10,250	19,250	13,000	13,800	800
4273-DEER HUNTING PERMITS	2,050	1,990	2,000	2,000	-
4275-SPECIAL DUTY CRUISER			2,700	12,800	10,100
4300.01-OVERTIME GRANT	52,543	50,958	45,000	45,000	-
4300.02-SAFETY EQUIPMENT GRANT	-	-	-	-	-
4300-SAFETY GRANT	-	-	-	-	-
4303-DARE GRANT	-	-	-	-	-
4311-SRO CHARGES	60,739	120,503	133,800	139,800	6,000
4693-DARE DONATIONS	-	-	-	-	-
101211-POLICE Total	**196,057**	**261,009**	**256,500**	**278,800**	**22,300**
Public Safety Total	**196,057**	**261,009**	**256,500**	**278,800**	**22,300**

Expenditures

Department/Account Category	2012 Actual	2013 Actual	2014 Total Appropriations	2015 Request	Variance
Public Safety					
101211-POLICE					
Salaries & Benefits					
5101-DIRECTOR	109,875	109,937	112,700	113,190	490
5102-DEPUTY DIRECTOR	96,635	96,689	99,120	99,550	430
5107-FT STEELWORKERS	46,704	47,630	48,900	49,090	190
5108-LIEUTENANTS/SERGEANTS	909,614	889,365	943,690	891,790	(51,900)
5109.1-SCHOOL RESOURCE OFFICER	143,177	156,172	160,700	165,780	5,080
5109-OFFICERS	3,111,968	2,994,867	3,167,420	3,268,560	101,140
5111-PART TIME	136,488	147,798	152,710	157,490	4,780
5116-SERVICE CREDIT	64,025	56,675	64,530	62,380	(2,150)
5117.001-OVERTIME GRANT	-	-	17,000	17,000	-
5117-OVERTIME	128,437	144,694	150,000	150,000	-
5118-HOLIDAY OVERTIME	73,670	71,564	84,000	86,000	2,000
5119-TRU OVERTIME	-	10,814	10,900	10,900	-
5120-SHIFT PAY	46,270	47,470	47,000	49,000	2,000
5122-EMPLOYEE WELLNESS	26,741	32,744	46,200	46,200	-
5131-PERS	25,801	27,540	28,410	29,160	750
5132-WORKERS COMPENSATION	94,964	94,949	102,760	103,340	580
5133-HEALTH INSURANCE	1,010,608	889,730	1,067,950	1,055,000	(12,950)
5134-LIFE INSURANCE	16,873	12,737	22,540	12,080	(10,460)
5135-DENTAL INSURANCE	59,042	60,322	71,420	71,210	(210)
5136-VISION INSURANCE	13,667	13,018	15,110	17,120	2,010
5137.002-BODY ARMOUR	20,289	18,367	19,800	19,800	-
5137-UNIFORM ALLOWANCE	108,366	114,073	123,660	112,100	(11,560)
5138-MEDICARE	67,487	67,260	74,500	74,920	420
5142-EAP	1,826	1,557	2,060	1,810	(250)
5143-DRUG TESTING	36	-	-	-	-
Salaries & Benefits Total	**6,312,564**	**6,105,968**	**6,633,080**	**6,663,470**	**30,390**
Operating					
5249-CONTRACT SERVICES	24,836	32,918	38,100	39,200	1,100
5251.001-TECH MAINTENANCE - PD	73,016	127,284	109,000	116,100	7,100
5251.002-TECH MAINTENANCE - IT	10,041	7,588	10,000	10,300	300
5257-LEADS	9,564	8,964	10,000	10,300	300
5258-DEPARTMENT OF HEALTH	-	-	960	1,000	40
5259-CRUISER WASHING	12,613	12,419	15,600	17,200	1,600
5267-EMERGENCY SERVICES	7,792	11,528	12,120	20,600	8,480
5277-EXAMS	2,267	7,720	11,000	8,200	(2,800)
5279-TRAINING	25,803	45,708	37,000	41,200	4,200
5282-INSURANCE	46,266	46,047	59,390	61,200	1,810
5283-INSURANCE DEDUCTIBLE	3,080	-	15,150	15,600	450
5301-OFFICE SUPPLIES	11,698	20,285	-	-	-
5320-OPERATING EQUIPMENT	-	12,835	-	20,000	20,000
5327-WEAPONS & TRNG SUPPLIES	37,814	47,522	48,000	51,900	3,900
5328-DETECTIVE BUREAU SUPPLIES	13,458	10,074	14,250	12,700	(1,550)
5401-OFFICE EXPENSE	5,986	8,172	11,880	14,200	2,320
5447-JAIL EXPENSE	3,069	4,989	4,800	5,000	200
5448-SPECIAL INVESTIGATIONS	24,184	28,565	25,000	25,800	800
5449-ELECTRONIC EXPENSES	55,760	36,165	47,040	48,500	1,460
5452-FINGERPRINTING FEES	6,720	7,538	9,700	10,000	300
5456-OPERATIONAL EXPENSES	3,996	3,195	7,380	7,600	220
5483-UTILITIES - CELL PHONE	557	709	650	700	50
Operating Total	**378,519**	**480,226**	**487,020**	**537,300**	**50,280**
Capital					
5512-CAPITAL EQUIPMENT	503	-	75,000	75,000	-

Department/Account Category	2012 Actual	2013 Actual	2014 Total Appropriations	2015 Request	Variance
Public Safety					
5515-EQUIP REPLACEMENT PROGRAM	511,484	110,772	119,575	400,000	280,425
5596-CAPITAL PROJ/IMP	-	-	-	75,000	75,000
Capital Total	**511,987**	**110,772**	**194,575**	**550,000**	**355,425**
Transfers					
5931-TRANS TO POLICE PENSION	642,973	629,200	665,000	716,120	51,120
Transfers Total	**642,973**	**629,200**	**665,000**	**716,120**	**51,120**
101211-POLICE Total	**7,846,042**	**7,326,167**	**7,979,675**	**8,466,890**	**487,215**
101212-SAFETY					
Salaries & Benefits					
5101-DIRECTOR	9,600	9,600	9,600	9,600	-
5104-SUPERVISORS	57,930	57,963	59,420	61,220	1,800
5106-FT ADMIN HOURLY	116,415	98,626	131,230	131,260	30
5116-SERVICE CREDIT	1,500	1,300	650	1,950	1,300
5117-OVERTIME	3,580	74	5,320	3,000	(2,320)
5122-EMPLOYEE WELLNESS	298	370	1,600	1,600	-
5131-PERS	27,125	23,459	28,870	29,230	360
5132-WORKERS COMPENSATION	4,009	3,322	4,130	4,180	50
5133-HEALTH INSURANCE	35,761	17,599	35,440	32,000	(3,440)
5134-LIFE INSURANCE	661	459	900	550	(350)
5135-DENTAL INSURANCE	2,833	2,613	3,680	3,940	260
5136-VISION INSURANCE	660	575	790	1,010	220
5138-MEDICARE	2,632	2,353	3,000	3,030	30
5142-EAP	106	93	130	130	-
Salaries & Benefits Total	**263,108**	**218,405**	**284,760**	**282,700**	**(2,060)**
Operating					
5401-OFFICE EXPENSE	175	100	480	500	20
Operating Total	**175**	**100**	**480**	**500**	**20**
101212-SAFETY Total	**263,283**	**218,505**	**285,240**	**283,200**	**(2,040)**
101213-A & I CONTROL					
Operating					
5456-OPERATIONAL EXPENSES	-	-	140	100	(40)
Operating Total	**-**	**-**	**140**	**100**	**(40)**
101213-A & I CONTROL Total	**-**	**-**	**140**	**100**	**(40)**
101216-PRISONERS					
Operating					
5456-OPERATIONAL EXPENSES	78,942	68,629	90,000	71,600	(18,400)
Operating Total	**78,942**	**68,629**	**90,000**	**71,600**	**(18,400)**
101216-PRISONERS Total	**78,942**	**68,629**	**90,000**	**71,600**	**(18,400)**
101217-PUBLIC HEALTH					
Operating					
5249-CONTRACT SERVICES	206,424	216,427	219,170	238,700	19,530
Operating Total	**206,424**	**216,427**	**219,170**	**238,700**	**19,530**
101217-PUBLIC HEALTH Total	**206,424**	**216,427**	**219,170**	**238,700**	**19,530**

Department/Account Category	2012 Actual	2013 Actual	2014 Total Appropriations	2015 Request	Variance
101221-COMMUNICATIONS/DISPATCH					
Public Safety					
Salaries & Benefits					
5110-DISPATCHERS	489,567	477,132	512,290	537,700	25,410
5116-SERVICE CREDIT	4,100	2,700	3,530	4,800	1,270
5117-OVERTIME	65,700	115,737	110,000	110,000	-
5118-HOLIDAY OVERTIME	7,164	11,129	7,000	14,000	7,000
5120-SHIFT PAY	11,013	14,124	12,750	14,000	1,250
5122-EMPLOYEE WELLNESS	1,200	970	4,400	4,000	(400)
5131-PERS	79,827	88,656	96,530	95,830	(700)
5132-WORKERS COMPENSATION	11,457	12,496	13,790	13,690	(100)
5133-HEALTH INSURANCE	141,782	133,035	113,100	140,000	26,900
5134-LIFE INSURANCE	1,841	1,416	2,690	1,470	(1,220)
5135-DENTAL INSURANCE	10,979	11,805	12,260	11,810	(450)
5136-VISION INSURANCE	2,555	2,557	2,610	3,010	400
5137-UNIFORM ALLOWANCE	1,714	6,896	6,000	5,500	(500)
5138-MEDICARE	8,190	9,133	10,000	9,930	(70)
5142-EAP	311	282	320	320	-
5143-DRUG TESTING	3	105	-	-	-
Salaries & Benefits Total	**837,403**	**888,174**	**907,270**	**966,060**	**58,790**
Operating					
5249-CONTRACT SERVICES	21	14	300	300	-
5279-TRAINING	3,358	2,283	4,000	12,200	8,200
5401-OFFICE EXPENSE	190	486	480	500	20
Operating Total	**3,569**	**2,783**	**4,780**	**13,000**	**8,220**
101221-COMMUNICATIONS/DISPATCH Total	**840,971**	**890,956**	**912,050**	**979,060**	**67,010**
Public Safety Total	**9,235,662**	**8,720,684**	**9,486,275**	**10,039,550**	**553,275**

Public Service

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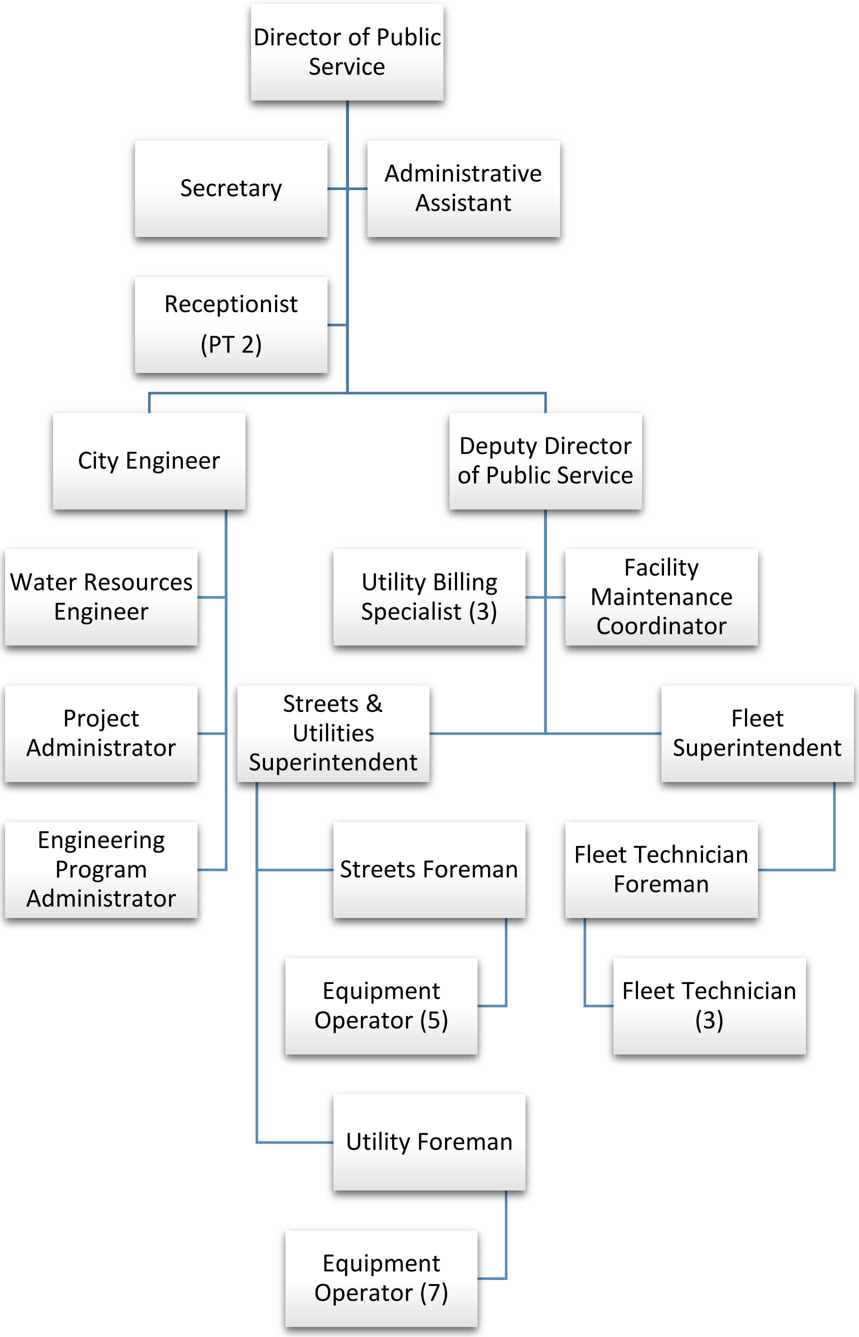
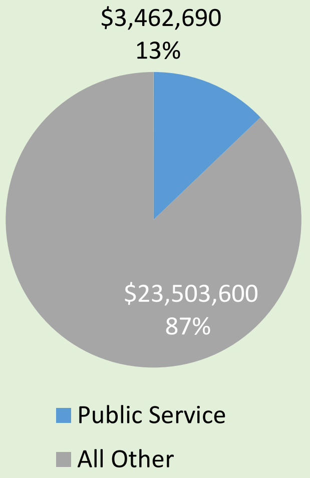


Portion of $ 26.9 M General Fund Budget



Department Description

The mission of the Public Service department is to advance *Citizen Centricity* through continually improved service to residents including *Effective Communication*, top-notch infrastructure, building and equipment maintenance, and the refusal to allow the department to settle into complacency. The work of the Public Service Department spans across numerous functions and is funded in a multitude of ways. To align responsibilities and funding sources, the department is organized into nine divisions.

A part of Gahanna's *Economic Success* relies on continual improvement of effective performance by each of our divisions, funding for each division from appropriate sources, and an overall commitment toward smart spending. The following are some specific examples:

- Gahanna's proprietary utility accounts are committed to equitable user rates that cover operational expenses and capital projects that promote sustainability.
- The Engineering Division maintains Gahanna's presence in grant competition and has successfully secured millions of capital improvement grant dollars.
- The Fleet Management Division works to keep the cost of maintaining Gahanna's fleet as low as possible by working with state contracts, regional partnerships, and governmental alliances.
- The Building Maintenance Division embraces *Innovation* by selecting products designed to reduce energy demand and reducing operating expenses, which supports Gahanna's *Economic Success*.

Innovation is the norm within the Service Department and is utilized to maintain efficiency throughout. The following are just a few examples:

- Gahanna's Geographic Information System (GIS) is used by every division within the department and new uses to improve efficiency appear daily.
- The utility divisions have utilized *Innovation* to minimize expenses over the years by outsourcing bill production and automating meter reading.
- The Fleet Management Division implemented a comprehensive, sustainable plan for fleet management that compels the user groups to make economically sound decisions regarding their fleet.
- The Building Maintenance Division routinely upgrades energy consuming equipment based upon anticipated savings.

Smart Growth considerations weave their way into every capital expenditure and are a part of everyday discussions that can be as minor as maintaining a tight, minimal fleet all the way to discussions regarding multi-million dollar projects. In every case, the considerations weigh public benefit, cost to properly maintain the asset, and the City's ability to fund the ongoing maintenance.

Administrative Division

Division Description

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

Conditions Affecting Service Levels, Performance and Cost

Priorities & New Initiatives

The Public Service Department's span of control includes many initiatives that can be ongoing, relatively short term and designed to take place in the near future, or long term initiatives to take place in the more distant future. The following table highlights our priority initiatives:

Priority/New Initiative	Implementation Time-Frame	Critical Success Factor(s) Addressed
Implement performance measurement practices department-wide.	Ongoing	*Citizen Centricity* *Effective Communication*
Develop/continue sustainable infrastructure/asset maintenance programs.	Ongoing	*Smart Growth* *Innovation*
Update Records Retention Schedule in preparation for implementation of Intellinetics public records software in 2016.	2015/Beyond	*Citizen Centricity* *Effective Communication*
Create a volunteer program to expand a form of 'Adopt-a-Highway' to include other types of infrastructure.	Beyond 2015	*Citizen Centricity* *Effective Communication* *Innovation*
Attain accreditation through American Public Works Association (APWA).	Beyond 2015	*Citizen Centricity* *Innovation* *Smart Growth*

Challenges

Staffing levels are directly related to funding abilities. The Public Service Department has a history of operating as an agile body that has embraced organizational modifications that reduce staffing expenses, and consequently has eliminated or combined many positions over the past five years. These staffing reductions have begun to negatively impact operations and, therefore, revealed that this department went beyond its lowest possible staffing level.

Non-Routine or New Items

In 2014, payroll costs for the Service Secretary were reallocated by 50% to proprietary funds to better reflect changing work responsibilities. This has proven to be an appropriate allocation and will continue for 2015 and beyond.

In 2014, Public Service took over centralized funding and purchasing for citywide office supplies in order to increase cost effectiveness of purchases. This has been an effective change and will continue for 2015 and beyond.

Division Performance

Accomplishments and Innovation

In 2014, the Administrative Division supported the *Economic Success* and overall *Innovation* of the City through the following accomplishments:

- Entered into a lease with MT Equipment for replacement of copiers at the current lease rate and a reduced per-copy charge for two of the copiers.

- Entered into a contract with Tradition Energy to prepare an apples-to-apples electric energy supply request for proposal.
- Locked in 2015-2017 electric energy supply rate with Champion Energy that projects potential savings of more than $23,000 over the three year period when compared to our current rate.
- Entered into a three-year (with two one-year extensions) recycling processing and solid waste hauling contract, beginning in 2015, with Rumpke, at a rate below the current rate residents are paying.
- Entered into a three-year renewal of property/liability insurance with the Ohio Municipal Joint Insurance Pool at the same base rate of the last three-year renewal.
- Renewed our participation agreement with Western States Contracting Alliance Wireless Communication Services and Equipment in order to maintain our cell phone discount.
- In 2014 Gahanna contracted with URC to review past utility/fuel bills for meter errors, inappropriate tariff charges, inappropriate fuel taxes, etc. Gahanna and URC would split any money refunded due to incorrect billing 50/50. To date, no billing errors have been identified.
- Implemented electronic distribution of the Environmental Protection Agency required Consumer Confidence Report, which reduced annual costs by approximately $7,000.

Performance Measures

<table>
<tr><th>Measure</th><th>Results</th></tr>
<tr><td>Risk Management-Property Losses
This measure represents the number of incidents involving damage or loss in value to the City’s real or personal property that resulted in an expenditure by the City or its insurance company. Property loss includes damage, complete destruction or theft of real and personal property.</td><td><table>
<tr><td>Year</td><td>Number of Property Losses</td></tr>
<tr><td>2012</td><td>10</td></tr>
<tr><td>2013</td><td>9</td></tr>
<tr><td>2014</td><td>TBD</td></tr>
<tr><td>2015</td><td>TBD</td></tr>
</table></td></tr>
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Engineering Division

Division Description

The purpose of the Engineering Division is to manage *Smart Growth* within the City of Gahanna. This *Smart Growth* is obtained by performing engineering design functions for construction and maintenance undertaken by the Sewers and Water Divisions, the Streets Division, and other public works projects. In addition, the Engineering Division carries out such duties as may be assigned by the Mayor and extends assistance to other departments as requested. This division also reviews and approves various items as set forth in sections of Gahanna’s Codified Ordinances and the Ohio Revised Code.

Conditions Affecting Service Levels, Performance and Cost

Priorities & New Initiatives

The Public Service Department’s span of control includes many initiatives that can be ongoing, relatively short term and designed to take place in the near future, or long term initiatives to take place in the more distant future. The following table highlights our priority initiatives:

Priority/New Initiative	Implementation Time-Frame	Critical Success Factor(s) Addressed
Construct a new Service Operations Complex to replace the currently aging and inadequate City facility or renovate the existing facility on Oklahoma Avenue.	Beyond 2015	*Smart Growth*
Reconstruct all residential Detroit-Style streets to current standards.	Ongoing	*Citizen Centricity*
Quickly respond to citizen requests to install street lights at unlit intersections.	Ongoing	*Citizen Centricity* *Effective Communication*
Improve the safety of Children near Gahanna Schools through the Safe Routes to Schools Grant program.	2015	*Citizen Centricity* *Economic Success* *Effective Communication* *Innovation*
Replace the Carpenter Road Culvert.	2015	*Citizen Centricity*
Widen Hamilton Road Central (Carpenter Road to US-62) and provide pedestrian connectivity.	2015/Beyond	*Citizen Centricity* *Innovation* *Smart Growth*
Reduce congestion along Morse Road (east of Hamilton) by widening the roadway.	2015/Beyond	*Citizen Centricity* *Smart Growth*
Continue to expand and reinforce Gahanna's fiber network.	Beyond 2015	*Citizen Centricity* *Economic Success* *Innovation* *Smart Growth*
Techcenter Drive Extension (Science Blvd. to Taylor Station Rd.)	Beyond 2015	*Citizen Centricity* *Economic Success* *Smart Growth*
Reduce congestion in the Agler/Stygler/US-62 intersection.	Beyond 2015	*Citizen Centricity* *Effective Communication* *Smart Growth*

Challenges

Staffing levels are directly related to funding abilities. The Public Service Department has a history of operating as an agile body that has embraced organizational modifications that reduce staffing expenses. The staffing changes made in 2014 have begun to negatively impact operations and, therefore, revealed that this department went beyond its lowest possible staffing level. To remedy this, the 2015 budget request includes the restoration of a key position that was de-funded in 2014.

Non-Routine or New Items

In 2014, the Public Service Department attempted to combine two positions (the Project Administrator and the Deputy Director of Public Service). The plan was to off-load many of the Deputy's duties throughout the construction season to allow that employee to perform the Project Administrator's duties. What we have found is that that staffing change had a negative impact on operations and actually delayed implementation of at least two Utility Billing projects. This staffing modification has revealed the staffing level necessary to maintain acceptable service levels. In 2015, it is the Service Department's desire to fill the Project Administrator's position with all funding from proprietary and street funds.

Division Performance

Accomplishments and Innovation

In 2014, the Engineering Division supported *Citizen Centricity*, *Economic Success* and *Smart Growth* in the City through the following accomplishments:

- Rebuilt two Detroit-Style streets: Avonwick Place and Jennie Drive.
- Repaved sections of US-62 (approximately 1,500’ of eastbound lanes prior to the Stygler Road/US-62 intersection) and Havens Corners Road (from Oak Creek Place to east of Helmbright Drive) via Franklin County’s Regional Resurfacing Program
- Applied for an Ohio Public Works Commission grant that could reduce the local contribution for the Hamilton Road Central widening project by up to $2,000,000

Performance Measures

<table>
<tr><th>Measure</th><th>Results</th></tr>
<tr><td>Lane miles of bike paths within road right-of-way
The Engineering Division strives to develop additional bike paths within the road right-of-way on any capital street project that corresponds with the City’s Bikeway Master Plan. The Division’s goal is to maintain or increase the total number of lane miles each year.</td><td>This measure includes pathways exclusively for biking and/or walking exclusive of sidewalks.
<table>
<tr><td>Year</td><td>Lane Miles of Bike Path</td></tr>
<tr><td>2012</td><td>23.84</td></tr>
<tr><td>2013</td><td>24</td></tr>
<tr><td>2014</td><td>TBD</td></tr>
<tr><td>2015</td><td>TBD</td></tr>
</table></td></tr>
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Additional Funding Sources

Tax Increment Fund

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.

Right-of-Way Fund

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

Fleet Maintenance Division

Division Description

The mission of the Fleet Maintenance Division is to procure and maintain effective, safe, reliable equipment for user groups at the lowest cost possible. This division primarily provides maintenance and support to

Gahanna (over 400 pieces of equipment). In addition, the division provides fleet management services to two other jurisdictions: Mifflin Township (approximately 10 pieces of equipment) and Minerva Park Police Department (4 police cruisers and 1 medic). The Fleet Superintendent also provides purchasing and technical assistance for all of its user groups as required.

Conditions Affecting Service Levels, Performance and Cost

Priorities & New Initiatives

The Public Service Department's span of control includes many initiatives that can be ongoing, relatively short-term and designed to take place in the near future, or long-term initiatives to take place in the more distant future. The following table highlights our priority initiatives:

Priority/New Initiative	Implementation Time-Frame	Critical Success Factor(s) Addressed
Replace aging fuel tanks at the Gahanna Golf Course.	2015	*Innovation* *Smart Growth*
Continually monitor alternative fuels and evaluate their benefits based upon Gahanna's fleet.	Ongoing	*Economic Success* *Innovation*

Non-Routine or New Items

In 2008, the Fleet Maintenance Division began creation of a sustainable fleet program that included standard annual appropriation amounts. In 2014, the General Fund equipment replacement amounts were reduced by $150,000 each. The concern with that reduction is that our fleet will age significantly, causing less efficient operations and much higher maintenance costs. It is our desire to replenish the cuts to these programs in 2015 and fund them at their predetermined levels in future appropriations.

Division Performance

Accomplishments and Innovation

In 2014, the Fleet Division promoted the City's *Economic Success* by shifting Gahanna's SuperFleet fuel agreement to fall under the City of Columbus' master SuperFleet agreement, which will save Gahanna money (e.g. savings of almost $10,000 annually when using 2012 fuel volumes in a comparison of the agreements).

Performance Measures

<table>
<tr><th>Measure</th><th>Results</th></tr>
<tr><td>Gallons of Fuel Purchased
In order to further the <i>Economic Success</i> of the City and contribute to overall environmental sustainability, the Fleet Division aims to reduce annual fuel consumption.</td><td><table>
<tr><td>Year</td><td>Gallons of Fuel Purchased</td></tr>
<tr><td>2012</td><td>76,866.13</td></tr>
<tr><td>2013</td><td>70,009.00</td></tr>
<tr><td>2014</td><td>TBD</td></tr>
<tr><td>2015</td><td>TBD</td></tr>
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Facilities Maintenance Division

Division Description

The mission of the Facilities Maintenance Division is to properly care for City-owned facilities. This includes maintaining the municipal complex (City Hall, Police Station, and Senior Center), the Streets and Utilities

Operations Complex, Creekside Parking Garage, 79 South Hamilton Road (the Lustron House), 87 South Hamilton Road (the Hamilton House), and the storage area of the Water Tower.

Conditions Affecting Service Levels, Performance and Cost

Priorities & New Initiatives

The Public Service Department's span of control includes many initiatives that can be ongoing, relatively short term and designed to take place in the near future, or long term initiatives to take place in the more distant future. The following table highlights our priority initiatives:

Priority/New Initiative	Implementation Time-Frame	Critical Success Factor(s) Addressed
Evaluate City facilities and implement additional energy saving recommendations.	Ongoing	*Economic Success* *Innovation*
Separate Creekside electric meters to assure proper entities are responsible for appropriate power expenses.	2015	*Economic Success*
Install electric car charging stations at the Creekside Parking Garage with financial funding from AEP and the Clean Fuels Ohio program.	Beyond 2015	*Citizen Centricity* *Innovation*

Challenges

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

Division Performance

Accomplishments and Innovation

To further the *Economic Success* and *Innovation* in the City, the Facilities Division retrofitted the Creekside Parking Garage lights to energy efficient lighting.

Performance Measures

<table>
<tr><th>Measure</th><th>Results</th></tr>
<tr><td>Total Electricity Usage: kWh
In order to further the <i>Economic Success</i> of the City and reduce the City's carbon footprint, the Facilities Division aims to reduce annual electricity usage.</td><td><table>
<tr><td>Year</td><td>kWh Consumption</td></tr>
<tr><td>2012</td><td>1,185,400</td></tr>
<tr><td>2013</td><td>1,123,440</td></tr>
<tr><td>2014</td><td>TBD</td></tr>
<tr><td>2015</td><td>TBD</td></tr>
</table></td></tr>
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Budget Information

Appropriation and Position Summary

General Fund

Use of Funds	2012 Actual	2013 Actual	2014 Appropriated	2015 Request	2014 to 2015 Difference
Salaries & Benefits	$ 1,117,809	$ 1,105,876	$ 1,049,950	$ 1,025,390	$ (24,560)
Operating	1,532,885	1,631,006	2,098,890	2,137,300	38,410
Operating Capital	1,824,192	913,103	157,717	300,000	142,283
Departmental Total	**4,474,886**	**3,649,985**	**3,306,557**	**3,462,690**	**156,133**

Full-Time	2012 Actual	2013 Actual	2014 Appropriated	2015 Request	2014 to 2015 Difference
Director of Public Service	1	1	1	1	0
Deputy Director of Public Service	1	1	0.25	0.25	0
Administrative Assistant	0.7	0.7	0.7	0	-0.7
Program Technician	0	0	0	0.7	0.7
City Engineer	1	1	1	1	0
Fleet Management Superintendent	1	1	1	1	0
Utility Foreman	1	1	0	0	0
Fleet Foreman	0	0	1	1	0
Facilities Maintenance Coordinator	1	1	1	1	0
Engineering Program Administrator	1	1	1	1	0
Project Administrator	0.25	0.25	0	0	0
Fleet Technician	3	3	3	3	0
Secretary	1	1	0.5	0	-0.5
Specialist	0	0	0	0.5	0.5
Total Full-Time	**11.95**	**11.95**	**10.45**	**10.45**	**0.0**

Part-Time	2012 Actual	2013 Actual	2014 Appropriated	2015 Request	2014 to 2015 Difference
Receptionist	2	2	2	0	-2
Office Support Worker I	0	0	0	2	2
Total Part-Time	**2**	**2**	**2**	**2**	**0**

One Time

Items Funded from One Time Resources	
Emergency Lock Down Safety Supplies	$ 35,000
Hamilton Road Central ST 785 (Capital Improvement Fund)	$ 728,000
Morse Rd Columbus Project - Hamilton to Trellis Ln (Capital Improvement Fund)	$ 150,000
Safe Routes to Schools Phase II (Capital Improvement Fund)	$ 159,000
Carpenter Road Culvert Replacement (Capital Improvement Fund)	$ 281,550
US 62 Resurfacing (Capital Improvement Fund)	$ 350,000
Total One Time Funded Projects	**$ 1,668,550**

Line-Item Detail

Revenues

Department/Revenue Category	2012 Actual	2013 Actual	2014 Budgeted	2015 Budgeted	Variance
Public Service					
101140-PUBLIC SERVICE					
4181-CABLE FRANCHISE FEES	571,546	574,921	550,000	550,000	-
4214-S/W INSTALLER LICENSE	1,950	2,615	2,000	2,000	-
4310-GAS FEES	-	-	-	-	-
4600-REFUSE INCOME	67,217	69,709	70,900	70,700	(200)
4601-PENALTY	30,434	29,358	29,600	29,300	(300)
4641-SALE OF ASSETS	73,362	38,973	20,000	20,000	-
4912-RENT MBC	45,188	39,949	42,000	42,000	-
101140-PUBLIC SERVICE Total	**789,698**	**755,524**	**714,500**	**714,000**	**(500)**
101141-LANDS & BUILDINGS					
4270-CITY MAPS	72	132	-	-	-
4634-INSURANCE SETTLEMENTS	4,582	49,090	5,000	5,000	-
101141-LANDS & BUILDINGS Total	**4,654**	**49,222**	**5,000**	**5,000**	**-**
101145-ENGINEERING					
4257-ENGINEERING FEES	10,975	32,468	13,000	20,000	7,000
101145-ENGINEERING Total	**10,975**	**32,468**	**13,000**	**20,000**	**7,000**
101363-PARKING GARAGE					
4407-PARKING GARAGE INCOME	5,905	3,790	5,000	5,000	-
101363-PARKING GARAGE Total	**5,905**	**3,790**	**5,000**	**5,000**	**-**
101512-FLEET					
4307-MIFFLIN GARAGE CHARGE	2,444	1,343	2,000	2,000	-
4308-JEFFERSON GARAGE CHARGES	-	475	-	-	-
4309-GRANTS	688,494	179,849	-	-	-
4313-SVC DEPT MINERVA PARK CHG	11,534	10,046	9,000	9,000	-
101512-FLEET Total	**702,472**	**191,712**	**11,000**	**11,000**	**-**
Public Service Total	**1,513,703**	**1,032,716**	**748,500**	**755,000**	**6,500**

Expenditures

Department/Account Category	2012 Actual	2013 Actual	2014 Total Appropriations	2015 Request	Variance
Public Service					
101140-PUBLIC SERVICE					
Salaries & Benefits					
5101-DIRECTOR	96,167	96,221	98,640	99,060	420
5102-DEPUTY DIRECTOR	76,220	61,816	19,140	18,540	(600)
5106-FT ADMIN HOURLY	61,466	63,982	47,640	49,980	2,340
5116-SERVICE CREDIT	2,550	2,550	1,740	2,130	390
5117-OVERTIME	236	-	250	250	-
5122-EMPLOYEE WELLNESS	605	1,211	980	980	-
5131-PERS	33,129	31,440	23,280	23,830	550
5132-WORKERS COMPENSATION	5,061	4,419	3,330	3,410	80
5133-HEALTH INSURANCE	52,542	44,660	24,830	24,000	(830)
5134-LIFE INSURANCE	866	658	780	470	(310)
5135-DENTAL INSURANCE	3,357	3,193	2,150	2,300	150
5136-VISION INSURANCE	781	703	460	590	130
5138-MEDICARE	3,256	3,138	2,420	2,470	50
5142-EAP	115	98	80	80	-
Salaries & Benefits Total	**336,351**	**314,087**	**225,720**	**228,090**	**2,370**
Operating					
5214-STREET LIGHTS	61,751	81,421	78,000	79,600	1,600
5249.001-CONTRACT SERVICES-FIBER	96,125	67,394	35,000	35,000	-
5249-CONTRACT SERVICES	10,705	15,700	20,710	21,200	490
5251-TECH MAINTENANCE	-	-	480	700	220
5273-MILEAGE REIMBURSEMENT	-	-	500	500	-
5401-OFFICE EXPENSE	577	336	380	400	20
5442-PROPERTY CLEANUP SERVICES	5,988	5,989	5,050	5,100	50
5481-UTILITIES - GAS	24,681	28,772	40,380	41,200	820
5482-UTILITIES - ELECTRIC	339,324	354,170	362,200	373,200	11,000
Operating Total	**539,152**	**553,781**	**542,700**	**556,900**	**14,200**
101140-PUBLIC SERVICE Total	**875,502**	**867,868**	**768,420**	**784,990**	**16,570**
101141-LANDS & BUILDING					
Salaries & Benefits					
5106-FT ADMIN HOURLY	5,894	-	-	-	-
5107-FT STEELWORKERS	43,399	51,557	55,470	58,450	2,980
5111-PART TIME	20,842	24,992	27,070	29,240	2,170
5116-SERVICE CREDIT	1,475	-	-	-	-
5117-OVERTIME	1,712	517	5,000	2,500	(2,500)
5122-EMPLOYEE WELLNESS	-	-	400	400	-
5131-PERS	26,988	10,789	12,260	12,690	430
5132-WORKERS COMPENSATION	1,629	1,514	1,760	1,820	60
5133-HEALTH INSURANCE	13,543	18,679	20,600	22,000	1,400
5134-LIFE INSURANCE	225	193	310	190	(120)
5135-DENTAL INSURANCE	633	838	780	780	-
5136-VISION INSURANCE	120	123	130	130	-
5137-UNIFORM ALLOWANCE	-	664	1,280	1,280	-
5138-MEDICARE	1,051	1,093	1,270	1,320	50
5142-EAP	31	28	100	70	(30)
5143-DRUG TESTING	2	132	-	-	-
Salaries & Benefits Total	**117,545**	**111,121**	**126,430**	**130,870**	**4,440**
Operating					
5249-CONTRACT SERVICES	111,799	123,445	160,120	156,000	(4,120)
5250-JANITORIAL CONTRACT	43,000	42,991	45,470	52,200	6,730

Department/Account Category	2012 Actual	2013 Actual	2014 Total Appropriations	2015 Request	Variance
Public Service					
5262-PRINTING	-	-	-	20,000	20,000
5276-LEASE EXPENSE	34,032	37,397	35,120	37,000	1,880
5279-TRAINING	285	206	960	1,000	40
5282-INSURANCE	72,772	77,357	90,900	93,700	2,800
5301-OFFICE SUPPLIES	4,230	4,752	46,500	39,000	(7,500)
5304-OPERATIONAL SUPPLIES	4,785	5,317	7,000	7,000	-
5306-MAINTENANCE SUPPLIES	3,624	5,240	6,370	6,500	130
5310-MAINTENANCE BUILDING	30,326	41,136	53,250	55,500	2,250
5318-SMALL TOOLS	210	29	1,000	1,600	600
5325-SAFETY SUPPLIES	-	195	1,450	36,500	35,050
5401-OFFICE EXPENSE	443	504	700	700	-
5402-POSTAGE	10,304	20,069	26,520	27,100	580
5456-OPERATIONAL EXPENSES	23,638	8,649	28,500	28,500	-
5483-UTILITIES - CELL PHONE	588	592	830	900	70
Operating Total	**340,038**	**367,880**	**504,690**	**563,200**	**58,510**
Capital					
5512-CAPITAL EQUIPMENT	68,413	679	-	-	-
5596-CAPITAL PROJ/IMP	45,963	48,029	-	-	-
Capital Total	**114,376**	**48,708**	**-**	**-**	**-**
101141-LANDS & BUILDING Total	**571,958**	**527,709**	**631,120**	**694,070**	**62,950**
101145-ENGINEERING					
Salaries & Benefits					
5101-DIRECTOR	101,496	101,553	104,110	77,690	(26,420)
5105-FT ADMIN SALARY	61,932	60,866	49,130	49,340	210
5116-SERVICE CREDIT	2,313	2,100	2,100	850	(1,250)
5117-OVERTIME	-	-	500	-	(500)
5122-EMPLOYEE WELLNESS	152	100	810	800	(10)
5131-PERS	23,204	23,033	21,820	18,020	(3,800)
5132-WORKERS COMPENSATION	3,772	3,228	3,120	2,580	(540)
5133-HEALTH INSURANCE	43,783	45,558	44,500	48,000	3,500
5134-LIFE INSURANCE	621	494	730	370	(360)
5135-DENTAL INSURANCE	2,446	2,637	2,480	2,630	150
5136-VISION INSURANCE	569	579	530	670	140
5138-MEDICARE	2,297	2,330	2,270	1,870	(400)
5142-DRUG TESTING	1	-	-	-	-
5142-EAP	70	64	70	70	-
Salaries & Benefits Total	**242,655**	**242,542**	**232,170**	**202,890**	**(29,280)**
Operating					
5251-TECH MAINTENANCE	1,895	1,895	4,000	2,000	(2,000)
5401-OFFICE EXPENSE	3,220	2,834	6,000	6,000	-
5445-ENGINEERING EXPENSES	39,063	35,523	60,000	60,000	-
5483-UTILITIES - CELL PHONE	99	-	-	900	900
Operating Total	**44,278**	**40,252**	**70,000**	**68,900**	**(1,100)**
Capital					
5513-CAPITAL - STREETS	962,302	296,859	-	-	-
5596-CAPITAL PROJ/IMP	356,628	274,576	-	-	-
Capital Total	**1,318,930**	**571,435**	**-**	**-**	**-**
101145-ENGINEERING Total	**1,605,863**	**854,229**	**302,170**	**271,790**	**(30,380)**

Department/Account Category	2012 Actual	2013 Actual	2014 Total Appropriations	2015 Request	Variance
Public Service					
101363-PARKING GARAGE					
Operating					
5249-CONTRACT SERVICES	17,686	21,727	30,000	30,000	-
5282-INSURANCE	14,311	14,168	15,910	16,000	90
5297-MISCELLANEOUS	1,959	7,445	6,000	6,000	-
5456-OPERATIONAL EXPENSES	-	-	20,000	20,000	-
5482-UTILITIES - ELECTRIC	30,993	39,373	38,240	39,100	860
Operating Total	**64,948**	**82,713**	**110,150**	**111,100**	**950**
101363-PARKING GARAGE Total	**64,948**	**82,713**	**110,150**	**111,100**	**950**
101512-FLEET MAINTENANCE					
Salaries & Benefits					
5103-SUPERINTENDENTS	66,071	66,108	67,770	68,060	290
5107-FT STEELWORKERS	224,846	229,262	234,600	236,290	1,690
5116-SERVICE CREDIT	4,800	5,000	5,250	5,250	-
5117-OVERTIME	12,672	19,457	28,500	28,500	-
5122-EMPLOYEE WELLNESS	23	100	2,000	2,000	-
5131-PERS	43,024	44,776	47,060	47,620	560
5132-WORKERS COMPENSATION	6,250	6,272	6,730	6,810	80
5133-HEALTH INSURANCE	52,377	56,733	59,540	56,000	(3,540)
5134-LIFE INSURANCE	1,108	920	1,440	870	(570)
5135-DENTAL INSURANCE	2,602	2,665	2,610	2,920	310
5136-VISION INSURANCE	512	509	520	620	100
5137-UNIFORM ALLOWANCE	2,160	1,320	4,530	3,500	(1,030)
5138-MEDICARE	4,375	4,552	4,880	4,940	60
5142-EAP	155	142	160	160	-
5143-DRUG TESTING	284	310	40	-	(40)
Salaries & Benefits Total	**421,258**	**438,126**	**465,630**	**463,540**	**(2,090)**
Operating					
5251-TECH MAINTENANCE	5,405	7,959	10,500	10,500	-
5256-RAGS & TOWELS	2,652	2,026	4,320	4,400	80
5279-TRAINING	-	533	2,530	2,600	70
5316-GAS & OIL	306,060	278,092	404,000	404,000	-
5317-PARTS	182,394	250,264	349,000	349,000	-
5318-SMALL TOOLS	5,631	3,167	4,800	4,800	-
5319-TIRES	22,398	27,535	55,500	55,500	-
5320-OPERATING EQUIPMENT	-	-	4,500	4,500	-
5325-SAFETY SUPPLIES	-	888	1,000	1,000	-
5401-OFFICE EXPENSE	629	185	1,900	1,900	-
5483-UTILITIES - CELL PHONE	937	825	970	1,100	130
Operating Total	**526,106**	**571,475**	**839,020**	**839,300**	**280**
Capital					
5512-CAPITAL EQUIPMENT	8,772	-	-	-	-
5515-EQUIP REPLACEMENT PROGRAM	382,114	292,960	157,717	300,000	142,283
Capital Total	**390,886**	**292,960**	**157,717**	**300,000**	**142,283**
101512-FLEET MAINTENANCE Total	**1,338,251**	**1,302,561**	**1,462,367**	**1,602,840**	**140,473**
101514-SERVICE GARAGE					
Operating					
5456-OPERATIONAL EXPENSES	476	120	800	800	-
Operating Total	**476**	**120**	**800**	**800**	**-**

Department/Account Category	2012 Actual	2013 Actual	2014 Total Appropriations	2015 Request	Variance
Public Service					
101514-SERVICE GARAGE Total	**476**	**120**	**800**	**800**	**-**
101515-JOINT FACILITY MAINTENANC					
Operating					
5456-OPERATIONAL EXPENSES	1,200	195	2,880	2,900	20
5480-UTILITIES - WATER & SEWER	15,222	13,465	24,100	24,600	500
Operating Total	**16,422**	**13,660**	**26,980**	**27,500**	**520**
101515-JOINT FACILITY MAINTENANC Total	**16,422**	**13,660**	**26,980**	**27,500**	**520**
101516-FUEL STATION					
Operating					
5456-OPERATIONAL EXPENSES	1,465	1,125	4,550	4,600	50
Operating Total	**1,465**	**1,125**	**4,550**	**4,600**	**50**
101516-FUEL STATION Total	**1,465**	**1,125**	**4,550**	**4,600**	**50**
Public Service Total	**4,474,886**	**3,649,985**	**3,306,557**	**3,497,690**	**191,133**

Streets Division

Division Description

The purpose of the Streets Division is to support *Citizen Centricity* by maintaining safe, aesthetically pleasing roadway corridors. The division maintains 325.09 lane miles of streets and is responsible for snow and ice removal, pothole repairs, berm repair, 58 street light banners, 40 flags, and thousands of street signs. Additionally, the division has an oversight role for refuse pick-up, street cleaning, and street light repair.

Conditions Affecting Service Levels, Performance and Cost

Priorities & New Initiatives

The Public Service Department's span of control includes many initiatives that can be ongoing, relatively short term and designed to take place in the near future, or long term initiatives to take place in the more distant future. The following table highlights our priority initiatives:

Priority/New Initiative	Implementation Time-Frame	Critical Success Factor(s) Addressed
Reconstruct all non-compliant ADA curb ramps to current standards.	Ongoing	*Citizen Centricity*
Replace all wooden street signs with new design.	Beyond 2015	*Citizen Centricity* *Effective Communication*

Challenges

The Public Service Department has multiple funding sources and each presents its own challenges.

Street maintenance is funded through Gahanna's General Fund, State Highway Fund, and Franklin County Permissive Tax Fund. Each one of these funding sources has limitations. Streets require major maintenance on an approximately 25-year cycle. Gahanna experienced a significant growth spurt beginning in the late 1980's. These additional streets have increased the maintenance pool exponentially. Gahanna is challenged to fund street maintenance at the necessary level with the funds available. In order to appropriately maintain Gahanna's aging street inventory, the City's ability to fund other services, programs and capital improvements will be severely limited.

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

Department Performance

Accomplishments and Innovation

In 2014, the Streets Division supported *Citizen Centricity*, *Economic Success, Innovation and Effective Communication* in the City through the following accomplishments:

- Repaired, upgraded, and installed ADA improvements to crosswalks at Mill/Granville, along Havens Corners at Southwind and Oak Creek Place, Sycamore Mill Drive at Clotts Road, Riva Ridge Boulevard at Middle School East, and added pedestrian signal heads to the existing traffic signal at the intersection of Shepard Street and Carpenter Road.
- Entered into an annual reciprocal snow clearing agreement with the City of Columbus where Gahanna clears 9.7 miles of Columbus streets for an annual payment of $7,380. This is an increase over prior years of 2.7 miles and $3,700.
- Implemented a street program communication plan where informational letters are sent to adjacent homeowners to better inform them of what to expect and give property owners more time to prepare for the inconveniences of upcoming paving and street rebuild projects.

Performance Measures

<table>
<tr><th>Measure</th><th>Results</th></tr>
<tr><td>Street Condition
The Service Department is responsible for rating the condition of all City-maintained streets. This is completed annually. The overall rating of a street is called the Pavement Condition Rating (PCR). The rating system is based on a scale of 0-100 (100 being excellent condition). The following criteria determine a street's PCR: extent of cracking, concrete condition, crack seal condition, and pavement defects (i.e.: potholes, ride quality, etc.). Industry standard is for streets to rate above 75.</td><td>The City's goal is for 100% of its streets to rate satisfactory or better.
<table>
<tr><th>Year</th><th>Paved Lane Miles-Condition Assessed</th><th>Average Pavement Condition Rating</th><th>Percent of Miles Rated Satisfactory (75) or Better</th></tr>
<tr><td>2012</td><td>324.89</td><td>86.2</td><td>87.7%</td></tr>
<tr><td>2013</td><td>325.09</td><td>87.4</td><td>91.5%</td></tr>
<tr><td>2014</td><td>TBD</td><td>TBD</td><td>TBD</td></tr>
<tr><td>2015</td><td>TBD</td><td>TBD</td><td>TBD</td></tr>
</table></td></tr>
</table>

Additional Funding Sources

Street Fund

The Street Fund receives a proportionate share of the State's Motor Vehicle Fuel Tax and the City's Permissive Motor Vehicle License Tax. These revenues are restricted to expenditures for constructing, improving and maintaining public roads, highways, streets, and maintenance and repair of bridges under Ohio Revised Code Chapter 5735 and 4504. Anticipated revenues are based on past allocations from the State and current State financial forecasts for the Motor Vehicle Fuel Tax. Permissive Motor Vehicle License Tax revenues are based on historical trends. Estimated expenditures are based on street maintenance staffing levels, historical cost trends, and street projects anticipated by the Service Department.

State Highway Fund

The State Highway Fund receives a portion of Franklin County's proportionate share of the State's Motor Vehicle Fuel Tax revenues. These funds are restricted to expenditures for constructing, improving and maintaining state highways, and maintenance and repair of bridges within the City under Ohio Revised Code Chapter 5735. Anticipated revenues are based on past allocations from the State and current State financial forecasts. Estimated expenditures are based on street maintenance staffing levels, historical cost trends, and street projects anticipated by the Service Department.

Budget Information

Appropriation and Position Summary

Street & State Highway Funds

Use of Funds	2012 Actual	2013 Actual	2014 Appropriated	2015 Request	2014 to 2015 Difference
Salaries & Benefits	$ 568,470	$ 616,457	$ 731,940	$ 729,190	$ (2,750)
Operating	275,770	421,945	585,930	474,400	(111,530)
Capital Outlay	51,950	109,830	268,800	-	(268,800)
Transfers	515,828	509,884	545,619	501,850	(43,769)
Total	**$ 1,412,018**	**$ 1,658,116**	**$ 2,132,289**	**$ 1,705,440**	**$ (426,849)**

Full-Time	2012 Actual	2013 Actual	2014 Appropriated	2015 Request	2014 to 2015 Difference
Project Administrator	0	0	0	0.25	0.25
Streets & Utilities Superintendent	0.25	0.25	0.25	0.25	0.00
Streets Foreman	1	1	1	1	0.00
Equipment Operator	5	5	5	4.91	-0.09
Total Full-Time	**6.25**	**6.25**	**6.25**	**6.41**	**0.16**

Part-Time	2012 Actual	2013 Actual	2014 Appropriated	2015 Request	2014 to 2015 Difference
Seasonal	0.00	0.00	3.00	3.00	0.00
Total Part-Time	**0.00**	**0.00**	**3.00**	**3.00**	**0.16**

Line-Item Detail

Line-item revenue and expenditure detail for the Street and State Highway Funds is located in the Special Revenue section of this document.

Water, Sanitary Sewer, Storm Water and Utility Billing Divisions

Division Descriptions

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 customer service for 10,501 accounts and maintains 177.42 miles of water lines, approximately 13,000 water meters, a one-million gallon water tank, 6 pressure reducing valves, and 2 water booster pump stations.

Sanitary Sewer Division

The purpose of the Sanitary Sewer Division is to properly remove sewage from structures in a manner consistent with the EPA's standards. The division provides customer service for 10,501 accounts and maintains 161.94 miles of sanitary sewer lines, 5 sanitary sewer lift stations, and performs biannual inspections on 146 private grease traps.

Storm Water Division

The mission of the Storm Water Division is to properly convey storm water 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 customer service for 10,501 accounts and maintains 148.59 miles of storm sewer lines, 66 detention/retention ponds, 5,285 catch basins, and 23 trash racks.

Utility Billing Division

The mission of the Utility Billing Division is to provide fair, accurate invoicing, and excellent customer service. Water and sanitary sewage processing are purchased from the City of Columbus, with billing to the residents of Gahanna processed through the City of Gahanna's Utility Billing Division. Through *Innovation* and secure technology, this division handles the creation and collection of approximately 50,000 water/sanitary/storm/refuse invoices annually in addition to providing customer service for issues related to utilities and refuse collection.

Conditions Affecting Service Levels, Performance and Cost

Priorities & New Initiatives

The Public Service Department's span of control includes many initiatives that can be ongoing, relatively short term and designed to take place in the near future, or long term initiatives to take place in the more distant future. The following table highlights our priority initiatives:

Priority/New Initiative	Implementation Time-Frame	Critical Success Factor(s) Addressed
Provide sewer access to all un-sewered areas of the City.	Ongoing	*Citizen Centricity* *Smart Growth*
Implement online bill pay, ability to provide customer bills electronically and create an online utility customer portal for users to review usage and account details.	2015	*Citizen Centricity* *Effective Communication* *Innovation*

Evaluate the benefits of transitioning to monthly utility billing from quarterly and implement if the benefits outweigh the negatives.	Beyond 2015	*Citizen Centricity*

Challenges

The Public Service Department has multiple funding sources and each presents its own challenges.

The Water, Sanitary, and Storm Water 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 *Smart Growth*.

Division Performance

Accomplishments and Innovation

These Divisions contributed to the City's critical success factors in a multitude of ways in 2014. These accomplishments include:

Division	Accomplishment	Critical Success Factor(s) Addressed
Sanitary Sewer	Extended sanitary sewer to a un-sewered area along E. Johnstown Road, north of Larry Lane to serve three parcels and along Price Road to serve three parcels.	*Citizen Centricity* *Smart Growth*
Storm Water	Performed a joint project with the Sycamore Woods Condominium Association (SWCA) to repair a degraded segment of the Sycamore Run stream by reconnecting it to an existing wooded floodplain. The health of the stream corridor will be improved by creating an in-stream habitat, by constructing grade control structures, and planting native riparian plant species. SWCA and the City's Storm Water Fund contributed to the project to supplement a $202,917 Section 319(h) Non-Point Source Grant obtained by the Ohio EPA for this project.	*Citizen Centricity* *Economic Success* *Innovation*
Storm Water	Applied for a Section 319(h) Non-Point Source Grant program administered by the Ohio EPA for a second Souder Ditch Street Infiltration Watershed project.	*Economic Success* *Innovation*
Storm Water	In 2013, the Service Department completed an innovative storm water infiltration pilot project that utilizes a 30" band of porous pavers that replaced the curb and gutter around the bulb of the Farmwood Place cul-de-sac. This type of design has the potential to reduce storm water runoff and improve the quality of water that migrates to the adjacent streams. In 2014, the results of this project are being monitored to measure the reduction of peak flows and measure other efficiencies to complete the evaluation of the pilot project.	*Innovation*
Utility Billing	Upgraded Advanced Metering Infrastructure (AMI) software program.	*Innovation*
Water	Replaced the water line along a section of South Hamilton Road north of Rocky Fork Drive South.	*Citizen Centricity* *Smart Growth*

Water	Constructed a new booster station to replace the existing station on Taylor Road at Helmbright Drive. It will increase water service capacity to the City's Office, Commerce, and Technology District, which houses the vast majority of our largest water users. This project will also increase fire suppression flows in the currently undeveloped Central Park Area, now and a projected 30 years into the future.	*Economic Success* *Smart Growth*

Performance Measures

Measure	Results
Annual Water Loss The Average Annual Water Loss measures water that has been provided and billed by Columbus and cannot be accounted for in Gahanna's distribution system. Losses can be real losses (through leaks) or apparent losses (through metering inaccuracies). The City's goal is to gradually reduce its water loss until the rate is sustained at or below 10% and then maintain at that level.	see table below
Sanitary Sewer Backups Sanitary Sewer Backups cannot be entirely prevented, but targeted preventive maintenance on the sanitary sewer system can reduce the risk of occurrence. The Division's goal is to maintain a 2 or fewer backups per quarter (8 per year).	see table below
Stormwater Catch Basin Maintenance Catch basins are used to collect pavement runoff throughout the City. This measure represents the number of catch basin repairs and replacements that the Division completes annually. Proactive catch basin maintenance helps remove contaminates from storm water and allows water to flow freely. The Division's goal is to repair or replace at least 30 catch basins each year.	see table below
Residential Refuse The Utility Billing Division tracks residential refuse and recycling statistics through the City's relationship with its contract refuse provider.	The number of recycling and refuse accounts are collected each December.

Year	Target	Water Loss
2012	19%	21%
2013	19%	20%
2014	18%	TBD
2015	17%	TBD

Year	Target	Sanitary Sewer Backups
2012	≤8	9
2013	≤8	9
2014	≤8	TBD
2015	≤8	TBD

Year	Target	Catch Basins Repaired/Replaced
2012	≥30	32
2013	≥30	40
2014	≥30	TBD
2015	≥30	TBD

Year	Recycling Accounts	Recycling Tons Collected	Refuse Accounts	Refuse Tons Collected
2012	9,807	2,395	9,807	9,128
2013	9,842	2,602	9,842	9,234
2014	TBD	TBD	TBD	TBD
2015	TBD	TBD	TBD	TBD

Additional Funding Sources

Water Fund

The Water Fund receives payments, based upon volumetric rates, from Gahanna water system customers. The use of these funds is restricted to expenditures for maintaining and operating the City's water distribution system under Ohio Revised Code Chapter 5705.09. Estimated expenditures are based on the Water Division maintenance staffing levels, historical cost trends, and the cost of routine maintenance programs anticipated by the Service department. The annual rate is determined based upon estimated expenditures. Estimated revenue is based upon historical volume of water sold.

Water System Capital Improvement Fund (WSCI)

The WSCI Fund receives payments, based upon volumetric rates, from Gahanna water system customers. Revenues generated by or on behalf of the WSCI Fund, are restricted by City of Gahanna Code, section 929, to only be used for the retirement of bonds and notes issued for the purpose of financing water system capital improvements, and no moneys therein shall be used for any other purpose until and unless the Finance Director of the City of Gahanna certifies that there are sufficient moneys within the fund to make all payments necessary to retire the bonds and notes. In the event the Finance Director so certifies, then the excess funds may be used for capital improvements and maintenance of the water system. Estimated expenditures are based on any water debt reduction requirements and water capital projects anticipated by the Service Department. The annual rate is determined based upon estimated expenditures. Estimated revenue is based upon historical volume of water sold.

Sewer Fund

The Sewer Fund receives payments, based upon volumetric rates. These funds are restricted to expenditures for maintaining and operating the City's sewer collection system under Ohio Revised Code Chapter 5705.09.

Additionally, this fund receives payments from all property owners that have impervious area within the City. Each property is assigned an equivalent residential unit (ERU) or a multiple thereof, which is at a minimum of one ERU. Each ERU has a proportionate rate associated with it that relates to an annual sum owed to the City of Columbus to cover Gahanna's portion of the City of Columbus' Environmental Protection Agency consent order.

The funds related to Columbus' consent order simply pass-thru Gahanna and are paid to the City of Columbus on a quarterly basis. Estimated expenditures are based on the Sanitary Sewer Division maintenance staffing levels, historical cost trends, the cost of routine maintenance programs, and Gahanna's annual portion of Columbus' consent order anticipated by the Service Department. The annual rates are determined based upon estimated expenditures. Estimated revenue is based upon historical volume of sewage processed and an equation of number of ERU's times the Columbus consent order rate for one year.

Sewer System Capital Improvement Fund (SSCI)

The SSCI Fund receives payments, based upon volumetric rates, from Gahanna sewer system customers. Revenues generated by or on behalf of the SSCI Fund, as restricted by City of Gahanna Code, section 921, shall be used for the retirement of bonds and notes issued for the purpose of financing sewer system capital improvements, and no moneys therein shall be used for any other purpose until and unless the Finance Director of the City of Gahanna certifies that there are sufficient moneys within the fund to make all payments necessary to retire the bonds and notes. In the event the Finance Director so certifies, then the excess funds may be used for capital improvements and maintenance of the sewer system. Estimated expenditures are based on any sanitary sewer debt reduction requirements and sanitary sewer capital projects anticipated by the Service Department. Annual rates are determined based upon estimated expenditures. Estimated revenue is based upon historical volume of sewage processed.

Storm Water Fund

The Storm Water Fund receives payments from all property owners that have impervious area within the City. Each property is assigned an equivalent residential unit (ERU) or a multiple thereof, which is at a minimum one ERU. Revenues generated by or on behalf of the Utility including storm water management service charges and direct charges shall be deposited in the Storm Water Management Fund and are restricted by City of Gahanna Code, section 927 to be used for costs exclusively for Utility purposes. Estimated expenditures are based on the Storm Water Division maintenance staffing levels, historical cost trends and storm projects anticipated by the Service department. The annual rate is determined based upon estimated expenditures. Estimated revenue is simply an equation of the number of ERU's multiplied by the rate for one year.

Budget Information

Appropriation and Position Summary

Enterprise Funds

Use of Funds	2012 Actual	2013 Actual	2014 Appropriated	2015 Request	2014 to 2015 Difference
Salaries & Benefits	$ 1,173,737	$ 1,207,711	$ 1,406,190	$ 1,420,100	$ 13,910
Operating	12,768,271	10,794,827	13,713,863	13,738,000	24,137
Capital Outlay	1,339,499	684,528	2,742,640	1,610,000	(1,132,640)
Transfers	1,020,603	1,003,375	1,206,820	1,864,800	657,980
Total	**$ 16,302,110**	**$ 13,690,441**	**$ 19,069,513**	**$ 18,632,900**	**$ (436,613)**

Full-Time	2012 Actual	2013 Actual	2014 Appropriated	2015 Request	2014 to 2015 Difference
Deputy Director of Public Service	0.0	0.0	0.75	0.75	0.00
Streets & Utilities Superintendent	0.8	0.75	0.75	0.75	0.00
Administrative Assistant	0.3	0.3	0.3	0	-0.30
Program Technician	0	0	0	0.3	0.30
Utility Foreman	1	1	1	1	0.00
Project Administrator	0.75	0.75	0	0.75	0.75
Equipment Operator	4	4	7	7.09	0.09
Utility Technician	3	3	0	0	0.00
Water Resource Engineer	1	1	1	1	0.00
Utility Billing Specialist	3	3	3	3	0.00
Secretary	0	0	0.5	0	-0.50
Specialist	0	0	0	0.5	0.50
Total Full-Time	**13.80**	**13.80**	**14.30**	**15.14**	**0.84**

Part-Time	2012 Actual	2013 Actual	2014 Appropriated	2015 Request	2014 to 2015 Difference
Engineer Intern	1	1	0	0	0
Seasonal	0	0	2	2	0
Total Part-Time	**1**	**1**	**2**	**2**	**0**

Line-Item Detail

Line-item revenue and expenditure detail for the Enterprise Funds is located in the Proprietary section of this document.

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Capital Improvements

Capital Needs Assessment

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

Compiling the Capital Needs Assessment is a first step toward developing a long-term Capital Improvement Plan (CIP) for the City. Gahanna has historically adopted a one-year CIP annually as a part of the annual appropriations process. The Capital Needs Assessment provides City staff and officials with the information needed to develop a longer-term CIP which could be helpful for the City in forecasting expenditures and revenue needs over the five-year period.

The five-year needs assessment is based on best practices, previous plans and surveys as well as the experience and research of the departmental professionals. The current assessment represents the capital items and improvements needed over the next five years (2014 – 2018) to execute the City's Critical Success Factors, which were identified as the "items that must happen in order to fulfill the City's Mission and Vision."

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

Terms and Definitions

Sustainable Operating Capital

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

One-Time Capital Improvements

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

Priority I

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

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

Priority II

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

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

Priority III

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

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

Core Services Level

The Core Service Level that relates to each General Government Capital Improvement Project was also identified. The core services designation was a system created in response to the recommendation of the Citizens Financial Advisory Committee (CFAC) in 2011. Every service provided by the City was designated as Core, Semi-Core or an Enhancement.

Core Services – Services that are fundamental to carrying out the responsibilities of a local government including those mandated by the State or Federal government and/or City Charter.

Semi-Core Services – Services that go “above and beyond” core service levels.

Non-Core & Service Enhancements – Services that are considered neither core nor semi-core; they are enhancements to the quality of life in the City.

For every operational capital item and capital improvement in the needs assessment a “project information sheet” summarizes the purpose of each capital item and indicates which Critical Success Factor it impacts, its core service level and priority ranking.

2015 Capital Improvement Plan

Sustainable Ongoing Operating Capital

The Sustainable Ongoing Operating Capital projects identified in the 2015 budget include:

Category	Division	Planned Capital Improvement	2015 Request
General Fund			
Sustainable Ongoing	Parks & Recreation	Creekside Park and Plaza Repairs	220,000
Sustainable Ongoing	Parks & Recreation	Golf Cart Replacement Program	30,000
Sustainable Ongoing	Public Safety	Police Facility Maintenance and Upkeep	75,000
Sustainable Ongoing	Public Safety	Police Radio Replacement Program	75,000
Sustainable Ongoing	Public Service	General Fund (Except Police) Equipment Replacement	300,000
Sustainable Ongoing	Public Service	Police Vehicle Replacement Program	400,000
Sustainable Ongoing	Technology	Physical Server Lifecycle Replacement	32,500
Total, General Fund			**1,132,500**
Capital Improvement Fund			
Sustainable Ongoing	Parks & Recreation	Park & Golf Course Annual Paving	60,000
Sustainable Ongoing	Parks & Recreation	Play Elements & Surfacing Replacement	60,000
Sustainable Ongoing	Public Service	Asphalt Overlay*	917,000
Sustainable Ongoing	Public Service	Street Lights at Intersections	20,000
Total, Capital Improvement Fund			**1,057,000**
County Permissive Fund			
Sustainable Ongoing	Public Service	Asphalt Overlay*	190,000
Total, County Permissive Fund			**190,000**
TOTAL, GOVERNMENTAL FUNDS			**2,379,500**
Storm Water Fund			
Sustainable Ongoing	Public Service	Proprietary Equipment Replacement Program-Stormwate	50,000
Sustainable Ongoing	Public Service	Stormwater System Maintenance	50,000
Total, Storm Water Fund			**100,000**
Water Fund			
Sustainable Ongoing	Public Service	Proprietary Equipment Replacement Program-Water	150,000
Total, Water Fund			**150,000**
Water Capital Improvement Fund			
Capital Operating	Public Service	Replace Older Existing Waterlines	100,000
Total, Water Capital Improvement Fund			**100,000**
Sewer Fund			
Capital Operating	Public Service	Proprietary Equipment Replacement Program-Sanitary	150,000
Capital Operating	Public Service	Sanitary Sewer System Maintenance	220,000
Total, Sewer Fund			**370,000**
TOTAL, ENTERPRISE FUNDS			**720,000**
GRAND TOTAL, ALL FUNDS			**3,099,500**

** Asphalt Overlay is partially paid by the County Permissive Tax Fund.*

Note-The SOM also included placeholders for debt service for two additional projects identified as part of the Sustainable Ongoing Operating Capital program. These are Detroit Street Rebuilds and Multi-Purpose Trails. Since these projects have not yet been bonded, funding for debt service for these two projects is not included in the 2015 budget request. Once these projects are approved and bonded, supplemental appropriations will be requested for this purpose.

One-Time Capital Projects

The following table summarizes the planned capital projects by funding source. This is followed by detailed project information sheets which provide in-depth information on each of the proposed projects. In the case of most multi-year projects, it is important to note that only the 2015 requirements are included in this appropriations request, and in some cases only partial funding is provided based upon funds availability. Future years' requirements will be included in their corresponding year appropriations request.

Category	Division	Planned Capital Improvement	2015 Request
General Fund			
Priority I	Parks & Recreation	Hunters Ridge Pool Boiler Replacement	18,000
Priority I	Public Service	Creekside Parking Garage Electrical Separation Project	84,000
Priority I	Public Service	Golf Course Fuel Tank Replacement	100,000
Priority I	Technology	Dual Network Core Switches	100,000
Priority II	Technology	GNET Fiber Network Growth & Redundancy	26,000
Total, General Fund			**328,000**
Capital Improvement Fund			
Priority I	Public Service	Hamilton Rd Central	728,000
Priority I	Public Service	Morse Rd Columbus Project - Hamilton - Trellis Ln	150,000
Priority I	Public Service	Safe Routes to Schools Phase II	159,000
Priority I	Public Service	US-62 Resurfacing and Signal Improvements	350,000
Priority II	Public Service	Carpenter Road Culvert Replacement	281,550
Total, Capital Improvement Fund			**1,668,550**
TOTAL, GOVERNMENTAL FUNDS			**1,996,550**
Storm Water Fund			
Priority I	Public Service	Hamilton Rd Central - Stormwater Component	250,000
Priority I	Public Service	Safety Equipment - Trench Box-Storm	5,000
Priority III	Public Service	Woodside Green South Bank Stabilization	25,000
Total, Storm Water Fund			**280,000**
Water Capital Improvement Fund			
Priority I	Public Service	Claycraft Road Booster Station Backup Generator	185,000
Priority I	Public Service	Hamilton Rd Central - Water Component	250,000
Priority I	Public Service	Safety Equipment - Trench Box-Water	5,000
Priority II	Public Service	Carpenter Rd Culvert - Waterline Component	65,000
Total, Water Capital Improvement Fund			**505,000**
Sewer Capital Improvement Fund			
Priority I	Public Service	Price Rd Sanitary Sewer - Phase 2	100,000
Priority I	Public Service	Safety Equipment - Trench Box-Sewer	5,000
Total, Sewer Capital Improvement Fund			**105,000**
TOTAL, ENTERPRISE FUNDS			**890,000**
GRAND TOTAL, ALL FUNDS			**2,886,550**

Capital Improvement Fund

The City's Capital Improvement Fund was created by City Ordinance ORD-77-84 for the purposes of acquiring, purchasing and/or constructing permanent improvements, including land acquisition costs, for any public purpose, as well as paying the cost of property improvements purchased for any public purpose. When developing the Capital Needs Assessment and annual budget request, the Administrations determines which projects would be appropriately funded by the Capital Improvement Fund.

The Capital Improvement Fund does not have a dedicated or sustainable source of revenue. It only receives funds from transfers from the General Fund. This appropriation request includes a transfer of $1,997,550 from the General Fund to the Capital Improvement Fund which accounts for all of the General Government Sustainable Ongoing Capital projects and a portion of the one-time projects in 2015.

Capital Improvement Fund Revenue

Revenues	2012 Actuals	2013 Actuals	2014 Estimate	2015 Estimate	Variance
325-CAPITAL IMPROVEMENTS					
GENERAL GOVERNMENT					
4309.1-REVOLVING LOAN FUNDS	$ -	$ -	$ -	$ -	$ -
4309-GRANTS	$ -	$ -	$ 245,000	$ -	$ (245,000)
4615-LOAN PROCEEDS	$ -	$ -	$ -	$ -	$ -
4632-MISCELLANEOUS INCOME	$ -	$ 243,685	$ -	$ -	$ -
4675-CAPITAL INCOME	$ -	$ -	$ -	$ -	$ -
4931-GENERAL FUND TRANSFER	$ 2,782,680	$ 1,004,000	$ 1,635,640	$ 1,997,550	$ 361,910
GENERAL GOVERNMENT Total	**$ 2,782,680**	**$ 1,247,685**	**$ 1,880,640**	**$ 1,997,550**	**$ 116,910**
325-CAPITAL IMPROVEMENTS Total	**$ 2,782,680**	**$ 1,247,685**	**$ 1,880,640**	**$ 1,997,550**	**$ 116,910**

Capital Improvement Fund Expenditures

Expenditures	2012 Actuals	2013 Actuals	2014 Appropriated	2015 Request	Variance
325122-CAPITAL IMPROVEMENT					
Capital					
5512-CAPITAL EQUIPMENT	$ -	$ -	$ 85,000	$ -	$ (85,000)
5513-CAPITAL - STREETS	$ 7,745	$ 890,628	$ 573,911	$ 977,000	$ 403,089
5596-CAPITAL PROJ/IMP	$ 551,687	$ 718,698	$ 1,203,500	$ 1,748,550	$ 545,050
Capital Total	**$ 559,432**	**$ 1,609,326**	**$ 1,862,411**	**$ 2,725,550**	**$ 863,139**
325122-CAPITAL IMPROVEMENT Total	**$ 559,432**	**$ 1,609,326**	**$ 1,862,411**	**$ 2,725,550**	**$ 863,139**

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Capital Improvement Project Information

CITIZEN CENTRICITY | ECONOMIC SUCCESS | SMART GROWTH | INNOVATION

Priority Category: Operating Capital

Core Designation: Core

Project Name: Creekside Park and Plaza Repairs

Project Type: Capital Maintenance

Funding Source: 101-General Fund

Project Lead: Tony Collins

Offsetting Revenue: N/A

Department: Parks & Recreation

Brief project description including why the project is important

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

Specific items currently identified for these funds are:

1. Replace the waterfall bridge
2. Restore eroded banks of the island
3. Repair failing masonry walls, sidewalks and paver areas on plaza
4. Replace temporary lighting on the island permanent lights
5. Repair and improve electric distribution on the island
6. Repair drainage and waterproofing issues on the plaza
7. Repair and replace steps and handrails on the site
8. Replace electrical devices and lights ruined by water infiltration around the plaza

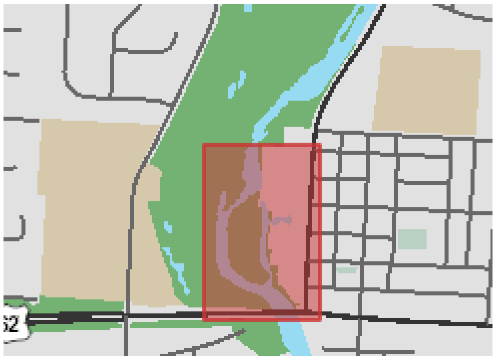
Description and estimate ongoing operating and maintenance costs and/or savings

The absence of funding will result in continued deterioration of both Creekside Park and Plaza. Yearly maintenance costs continue to increase with the major issues not being repaired.

Project Financial Plan

Project Costs	***Prior Year Costs***	***2015 estimate***	***2016 estimate***	***2017 estimate***	***2018 estimate***	***2019 estimate***	***Total***
Construction	$225,000	$220,000	$125,000	$125,000	$125,000	$125,000	**$945,000**
Total	**$225,000**	**$220,000**	**$125,000**	**$125,000**	**$125,000**	**$125,000**	**$945,000**

Project Location Ward: ***2***



Project Visual

Capital Improvement Project Information

CITIZEN CENTRICITY

ECONOMIC SUCCESS

Priority Category: Operating Capital

Core Designation: Core

Project Name

Golf Cart Replacement Program

Project Type: Replace Equipment

Funding Source: 101-General Fund

Project Lead: Tony Collins

Offsetting Revenue: Fees/Receipts

Department: Parks & Recreation

Brief project description including why the project is important

The purpose of this project is to create a sustainable golf cart replacement system to ensure the golf course has the necessary equipment to remain a revenue-generating facility. These funds would replace the 26 owned golf carts with 31 new replacement units.

*The retired carts will be sold annually through the City's auction site to generate and estimated $10,000 per year in revenue will partially offset the $30,000 expense.

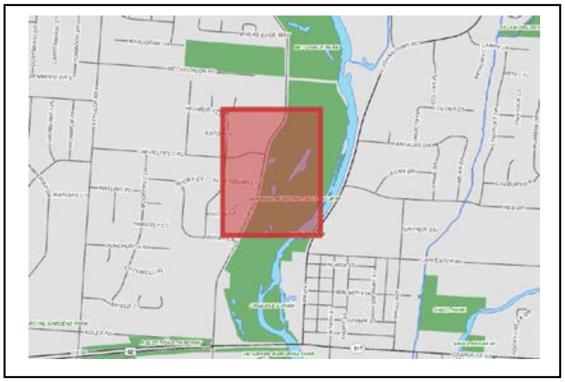
Description and estimate ongoing operating and maintenance costs and/or savings

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

Project Financial Plan

Project Costs	***Prior Year Costs***	***2015 estimate***	***2016 estimate***	***2017 estimate***	***2018 estimate***	***2019 estimate***	***Total***
Procurement		$30,000	$30,000	$30,000	$30,000	$30,000	**$150,000**
Cost Category							
Cost Category							
Total		**$30,000**	**$30,000**	**$30,000**	**$30,000**	**$30,000**	**$150,000**

Project Location Ward: ***2***



Project Visual

Capital Improvement Project Information

CITIZEN CENTRICITY

SMART GROWTH

Priority Category:	Operating Capital
Core Designation:	Core
Project Name	Police Facility Maintenance and Upkeep
Project Type:	Capital Maintenance
Funding Source:	101-General Fund
Project Lead:	Lt. Jeffrey Spence
Offsetting Revenue:	N/A
Department:	Public Safety

Brief project description including why the project is important

The police facility was constructed in 1992 when the number of total personnel was approximately 60 percent less than it is today. As but one example, the area designated for the Detective Bureau originally was constructed to house three detectives and one supervisor. It now houses 12 employees. All of the data infrastructure and power needs have been ad hoc additions as additional work demands necessitated adding personnel to the bureau. In addition, file and equipment storage needs over the past two decades have increased significantly. Equipment items, including valuable electronic devices, are often stored on top of work areas and filing cabinets for lack of adequate, securable storage space (see project visuals). In addition, locker room areas are now inadequate for the number of personnel and the increased demands of individual equipment storage. The number of female employees has increased from three in 1992 to 21 today. Finally, critical maintenance of the building's exterior such as painting surfaces, window replacement and other general maintenance items must be part of an ongoing program rather than when failure occurs necessitating emergency funding.

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

Any investment in building maintenance and interior renovation would likely reduce ongoing operating and maintenance costs. For example, a complete reworking of the 1,500 square feet of available space within the Detective Bureau would address the power and data needs that are essential to a modern office environment. Long-term savings could be realized by a reduction in utility demands as well as an increase in overall productivity and efficiency of the unit. This project could be broken into segments over a two year budget cycle in order to reduce the impact on the overall City budget.

Project Financial Plan

Project Costs	**Prior Year Costs**	**2015 estimate**	**2016 estimate**	**2017 estimate**	**2018 estimate**	**2019 estimate**	**Total**
Procurement	$0	$75,000	$75,000	$75,000	$75,000	$75,000	**$375,000**
Cost Category							
Cost Category							
Total	**$0**	**$75,000**	**$75,000**	**$75,000**	**$75,000**	**$75,000**	***$375,000***

Project Location Ward: ***City-Wide***

Project Visual

Capital Improvement Project Information

CITIZEN CENTRICITY

ECONOMIC SUCCESS

SMART GROWTH

INNOVATION

Priority Category: Operating Capital

Core Designation: Core

Project Name

Police Radio Replacement Program

Project Type: Replace Equipment

Funding Source: 101-General Fund

Project Lead: Lt. Jeffrey Spence

Offsetting Revenue: N/A

Department: Public Safety

Brief project description including why the project is important

The purpose of this project is to create a sustainable radio replacement program for the Police Department. In 2009 the Division of Police received over $650,000 in federal grants (funding for these grants have been significantly reduced since 2009 as part of federal budget cuts) to upgrade its radio communications technology. The Division purchased 120 mobile, portable and fixed based radios as part of this project. This equipment has a finite life expectancy and planned replacement must occur. Prior to the radio system conversion, the Division maintained a standing capital replacement line item for radios. The Division has not requested replacement radios since 2009 as the equipment is still within its life cycle. Prior to the transition to the new radio platform, the Division typically requested 10-20 radio replacements each year. However, as the equipment purchased in 2009 ages, and as the current platform is no longer in production, planning should begin for replacement.

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

Each radio within the Division's inventory is covered under a maintenance plan at a cost of $12.00 per unit per month. The cost of maintenance, repair parts and ongoing service for the Division's radio equipment is included within the operating budget. This contract covers most routine maintenance issues but not catastrophic failure. As the platform of radios currently in use by the Division has been replaced by a new version, total replacement presents new concerns. All 120 radios initially provided by the Federal 2008 and 2009 Urban Area Security Initiative grants remain in service and functioning properly with the exception of one.

Project Financial Plan

Project Costs	***Prior Year Costs***	***2015 estimate***	***2016 estimate***	***2017 estimate***	***2018 estimate***	***2019 estimate***	***Total***
Procurement	$3,778.00	$75,000	$75,000	$75,000	$75,000	$75,000	**$378,778**
Cost Category							
Cost Category							
Cost Category							
Total	**$3,778.00**	**$75,000**	**$125,000**	**$75,000**	**$75,000**	***$75,000***	**$378,778**

Project Location Ward: ***City-Wide***

Project Visual

Capital Improvement Project Information

Priority Category: Operating Capital

Core Designation: Core

Project Name
General Fund (Except Police) Equipment Replacement Program

Project Type: Replace Equipment

Funding Source: 101-General Fund

Project Lead: Rick Creps

Offsetting Revenue: N/A

Department: Public Service

Brief project description including why the project is important

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

The 2015 amount is $150,000 higher than the remaining years because the 2014 amount appropriated was only $100,000 ($150,000 short of the annual amount). This program is built on the premise that a set amount of money can be counted on each year. The money is saved from year to year for more expensive equipment. If the program is shorted, it undermines the saving process and the entire program. Additionally, proceeds from the General Fund equipment that is sold at auction goes into this program for use by the department that sold the equipment.

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

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

Project Financial Plan

Project Costs	***Prior Year Costs***	***2015 estimate***	***2016 estimate***	***2017 estimate***	***2018 estimate***	***2019 estimate***	***Total***
Procurement	$154,269	$400,000	$250,000	$250,000	$250,000	$250,000	**$1,554,269**
Total	**$154,269**	**$400,000**	**$250,000**	**$250,000**	**$250,000**	**$250,000**	**$1,554,269**

Ward: ***City-Wide***

Project Visual (examples of vehicles)

Facility Maintenance Vehicle

Car

Capital Improvement Project Information

Citizen Centricity
Effective Communication
Economic Success
Smart Growth
Innovation

Priority Category: Operating Capital

Core Designation: Core

Project Name: Police Vehicle Replacement Program

Project Type: Replace Equipment

Funding Source: 101-General Fund

Project Lead: Lt. Jeffrey Spence

Offsetting Revenue: N/A

Department: Public Safety

Brief project description including why the project is important

The Division of Police request that the priority of effort in the expenditure of capital improvement funds remain dedicated to maintaining the marked vehicle fleet. With over 400,000 miles added annually to the Division's marked fleet, vehicles and their components age rapidly. In addition, due to budget constraints, vehicle rotations did not occur from late 2009 to mid 2012. The result of vehicles not being rotated in those years will continue to impact the budget every three years. Subsequently, 2015 and 2018 will require the necessary funding in order to rotate approximately half of the entire marked fleet. The costs represented in this project include the purchase of all necessary emergency/safety equipment and in-vehicle technology to include mobile data computers and network infrastructure. This project plan does not include any rotations of unmarked and/or specialty vehicles.

The 2015 amount is $150,000 higher than the remaining years because the 2014 amount appropriated was only $100,000 ($150,000 short of the annual amount). This program is built on the premise that a set amount of money can be counted on each year. The money is saved from year to year for more expensive equipment. If the program is shorted, it undermines the saving process and the entire program. Additionally, proceeds from the General Fund equipment that is sold at auction goes into this program for use by the department that sold the equipment.

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

Each year that a police vehicle is in service the cost of operating and maintaining it increases exponentially. Vehicle systems, electronic components, computers and safety equipment age and are no longer covered under warranty. Repairs to the major systems within a vehicle (suspensions, transmissions, engines) become increasingly more expensive to repair and maintain. In addition, interior dimensions of vehicle change by model year making reuse of some equipment no longer practical. Significant data exists that once vehicles exceed 100,000 miles and four years of service they become increasingly more expensive to maintain and unreliable for police operations.

Project Financial Plan

Project Costs	***Prior Year Costs***	***2015 estimate***	***2016 estimate***	***2017 estimate***	***2018 estimate***	***2019 estimate***	***Total***
Procurement	$0.00	$400,000	$250,000	$250,000	$250,000	$250,000	**$1,400,000**
Total	**$0,00**	**$400,000**	**$250,000**	**$250,000**	**$250,000**	**$250,000**	**$1,400,000**

Project Location Ward: ***City-Wide***

Project Visual

Capital Improvement Project Information

Effective Communication
Economic Success
Smart Growth
Innovation

Priority Category: Operating Capital

Core Designation: Core

Project Name

Physical Server Lifecycle Replacement

Project Type: IT Hardware

Funding Source: 101 – General Fund

Project Lead: Rory Gaydos

Offsetting Revenue: N/A

Department: Technology

Brief project description including why the project is important

The City currently has approximately 13 physical servers which support a variety of system wide technology services throughout the City. Systems include our firewall server, security badge system, 1 of 4 active directory servers, DMZ hosts, and VMWare hosts. As technology advances and software becomes more complex and demanding the servers in our infrastructure must continue to remain reliable, responsive, and usable. As such, our lifecycle replacement policy is congruent with the hardware warranty of 4 years for our physical servers. Longer lifecycles may appear to save costs up front but actually cost more as maintenance costs increase due to failing hardware, employee downtime, increased support time, and potentially lost files/work due to a failing server.

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

Operation and maintenance costs will not be an issue as these servers will come with four year warranties.

Project Financial Plan

Project Costs	***Prior Year Costs***	***2014 estimate***	***2015 estimate***	***2016 estimate***	***2017 estimate***	***2018 estimate***	***Total***
Procurement	$0	$32,500	$32,500	$32,500	$32,500	$32,500	$162,500
Total	$0	**$32,500**	**$32,500**	**$32,500**	**$32,500**	**$32,500**	**$162,500**

Project Location Ward: City-Wide

Project Visual

Capital Improvement Project Information

CITIZEN CENTRICITY

ECONOMIC SUCCESS

Priority Category: Operating Capital

Core Designation: Core

Project Name

Park and Golf Course Asphalt Resurfacing

Project Type: Capital Maintenance

Funding Source: 101-General Fund

Project Lead: Tony Collins

Offsetting Revenue: N/A

Department: Parks & Recreation

Brief project description including why the project is important

The purpose of this project is to create a sustainable program for the maintenance of asphalt surfaces in our park system. These funds would be utilized to resurface failing asphalt throughout the parks including the golf course. We have many parking lots, basketball courts, walkways and trails that will require resurfacing over the next five years. Some of the parks that are most in need of resurfacing include Pizzurro Park lot, Woodside Green Park lot, Skate park, Rathburn Woods path, and Trapp Park walkway.

Our residents have told the City, through our surveys and master plan, that they want the City to maintain what is currently offered at a higher standard. Many of our failing pavement areas need immediate attention. These funds requested would allow us to prioritize and resurface park areas year by year.

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

Project Financial Plan

Project Costs	***Prior Year Costs***	***2015 estimate***	***2016 estimate***	***2017 estimate***	***2018 estimate***	***2019 estimate***	***Total***
Construction	$60,000	$130,000	$60,000	$60,000	$60,000	$60, 000	**$430,000**
Cost Category							
Cost Category							
Total	**$60,000**	**$130,000**	**$60,000**	**$60,000**	**$60,000**	**$60,000**	**$430,000**

Project Location Ward: ***City-Wide***

Project Visual

Capital Improvement Project Information

CITIZEN CENTRICITY

SMART GROWTH

Priority Category:	Operating Capital
Core Designation:	Core

Project Name	Play Elements and Surfacing Replacement
Project Type:	Improve Existing Infrastructure
Funding Source:	101-General Fund
Project Lead:	Tony Collins
Offsetting Revenue:	N/A
Department:	Parks & Recreation

Brief project description including why the project is important

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

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

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

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

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

Project Financial Plan

Project Costs	***Prior Year Costs***	***2015 estimate***	***2016 estimate***	***2017 estimate***	***2018 estimate***	***2019 estimate***	***Total***
Procurement	$21,180	$60,000	$30,000	$60,000	$30,000	$60,000	**$261,180**
Cost Category							
Cost Category							
Total	**$21,180**	**$60,000**	**$30,000**	**$60,000**	**$30,000**	**$60,000**	**$261,180**

Project Location Ward: ***City-Wide***

Project Visual

Capital Improvement Project Information

Priority Category:	Operating Capital
Core Designation:	Core
Project Name	Asphalt Overlay
Project Type:	Capital Maintenance
Funding Source:	325- Capital Improvement Fund
Project Lead:	Matthew Holdren
Offsetting Revenue:	N/A
Department:	Public Service

Brief project description including why the project is important

The purpose of this project is to prolong the life of our streets by doing an overlay of asphalt when certain criteria are met. The City uses a street rating system that is based upon a scale of 1-100 (100 represents a perfect rating). The system rates the streets in four categories: Extent of Cracking, Concrete Condition, Crack Seal Condition and Pavement Defects (e.g. potholes). All four categories contribute to the overall rating, but the "Pavement Defects" category is weighted the heaviest because it relates to ride quality and current maintenance costs.

We target paving projects for streets where the majority of the pavement is rated as a 75 or below to meet our goal of a rating of 75 or above. The funding levels as requested, meet the minimum requirements to sustain this goal for the City's streets.

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

A fully funded asphalt overlay program would reduce our current maintenance costs because we would be filling fewer potholes.

Project Financial Plan

Project Costs	**Prior Year Costs**	**2015 estimate**	**2016 estimate**	**2017 estimate**	**2018 estimate**	**2019 estimate**	**Total**
Construction	$431,864	$1,107,000	$1,107,000	$1,107,000	$1,107,000	$1,107,000	**$5,966,864**
Total	**$431,864**	**$1,107,000**	**$1,107,000**	**$1,107,000**	**$1,107,000**	**$1,107,000**	**$5,966,864**

Project Location Ward: ***City-Wide***

Locations determined based upon street rating and available funding.

Project Visual

Capital Improvement Project Information

Priority Category: Operating Capital

Core Designation: Core

Project Name
Street Lights at Intersections

Project Type: New Infrastructure

Funding Source: 325-Capital Improvement Fund

Project Lead: Matthew Holdren

Offsetting Revenue: N/A

Department: Public Service

Brief project description including why the project is important

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

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

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

Project Financial Plan

Project Costs	***Prior Year Costs***	***2015 estimate***	***2016 estimate***	***2017 estimate***	***2018 estimate***	***2019 estimate***	***Total***
Construction	$0	$20,000	$20,000	$20,000	$20,000	$20,000	**$100,000**
Total	**$0**	**$20,000**	**$20,000**	**$20,000**	**$20,000**	**$20,000**	**$100,000**

Project Location Ward: ***City-Wide***

Green Decorative

Project Visual

Aluminum Cobra Head

Capital Improvement Project Information

CITIZEN CENTRICITY

ECONOMIC SUCCESS

SMART GROWTH

INNOVATION

Priority Category: Operating Capital

Core Designation: Core

Project Name: Proprietary Equipment Replacement Program

Project Type: Replace Equipment

Funding Source: Multiple Funds (see description)

Project Lead: Rick Creps

Offsetting Revenue: N/A

Department: Public Service

Brief project description including why the project is important

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

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

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

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

Project Financial Plan

Project Costs	***Prior Year Costs***	***2015 estimate***	***2016 estimate***	***2017 estimate***	***2018 estimate***	***2019 estimate***	***Total***
Procurement-Sanitary	$16,010	$150,000	$150,000	$150,000	$150,000	$150,000	**$766,010**
Procurement-Water	$16,010	$150,000	$150,000	$150,000	$150,000	$150,000	**$766,010**
Procurement-Storm	$0	$50,000	$50,000	$50,000	$50,000	$50,000	**$250,000**
Total	**$32,020**	**$350,000**	**$350,000**	**$350,000**	**$350,000**	**$350,000**	**$1,782,000**

Ward: ***City-Wide***

Project Visual

Capital Improvement Project Information

Priority Category: Operating Capital

Core Designation: Core

Project Name
Stormwater System Maintenance

Project Type: Improve Existing Infrastructure

Funding Source: 631-Stormwater Fund

Project Lead: Jeff Feltz

Offsetting Revenue: N/A

Department: Public Service

Brief project description including why the project is important

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

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

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

Pond dredging usually required every 10 to 20 years.

Bank stabilization projects have minimal to no operations and maintenance costs.

Project Financial Plan

Project Costs	**Prior Year Costs**	**2015 estimate**	**2016 estimate**	**2017 estimate**	**2018 estimate**	**2019 estimate**	**Total**
Construction		$50,000		$50,000		$50,000	**$150,000**
Total		**$50,000**		**$50,000**		**$50,000**	**$150,000**

Project Location Ward: ***City-Wide***

Various locations throughout the City.

Project Visual

Capital Improvement Project Information

Priority Category: Operating Capital

Core Designation: Core

Project Name
Replace Older Existing Waterlines

Project Type: Improve Existing Infrastructure

Funding Source: 652-Water Capital Fund

Project Lead: Jeff Feltz

Offsetting Revenue: N/A

Department: Public Service

Brief project description including why the project is important

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

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

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

Project Financial Plan

Project Costs	***Prior Year Costs***	***2015 estimate***	***2016 estimate***	***2017 estimate***	***2018 estimate***	***2019 estimate***	***Total***
Construction	$100,000	$100,000	$100,000	$100,000	$100,000	$100,000	**$600,000**
Total	$100,000	**$100,000**	**$100,000**	**$100,000**	**$100,000**	**$100,000**	**$600,000**

Project Location Ward: ***City-Wide***

Various locations throughout the City.

Project Visual (sample project)

Capital Improvement Project Information

CITIZEN CENTRICITY ECONOMIC SUCCESS SMART GROWTH INNOVATION

Priority Category: Operating Capital

Core Designation: Core

Project Name

Sanitary Sewer Fund System Maintenance

Project Type: Improve Existing Infrastructure

Funding Source: 662-Sewer Capital Fund

Project Lead: Jeff Feltz

Offsetting Revenue: N/A

Department: Public Service

Brief project description including why the project is important

The purpose of this project is to create a sustainable sanitary sewer system maintenance program. As a result of the City's EPA mandated Sanitary Sewer Evaluation Study completed in 2014, as approved by the EPA, ongoing system evaluation and maintenance is required. Items to be performed under this program manhole rehabilitation, sewer pipe lining and/or replacement, sewer line extensions to unsewered areas, and closed circuit TV evaluation and cleaning.

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

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

Project Financial Plan

Project Costs	***Prior Year Costs***	***2015 estimate***	***2016 estimate***	***2017 estimate***	***2018 estimate***	***2019 estimate***	***Total***
Construction	$265,000	$220,000	$220,000	$220,000	$220,000	$220,000	**$1,365,000**
Total	**$265,000**	**$220,000**	**$220,000**	**$220,000**	**$220,000**	**$220,000**	**$1,365,000**

Project Location Ward: ***City-Wide***

Various locations throughout the City.

Project Visual

Capital Improvement Project Information

Priority Category: I

Core Designation: Enhancement

Project Name: Hunters Ridge Pool Boiler Replacement

Project Type: Capital Maintenance

Funding Source: 101-General Fund

Project Lead: Tony Collins

Offsetting Revenue: Fees/Receipts

Department: Parks and Recreation

Brief project description including why the project is important

The boiler used to heat and maintain minimum water temperatures at the Hunters Ridge Pool is severely corroding and will need replaced prior to failure.

As with many aquatic facility parts, our staff work to extend the lifespan of by careful maintenance and upkeep of our existing equipment. This piece was rebuilt in 2002, and again in 2010 to extend its operating life. The repair estimate at this time is $11,000. The continued investment into the unit exceeds the cost benefit.

Update as of 2014: Boiler failed in June of 2014; pool cannot be heated until replaced.

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

Aquatic facilities operate during the 3 months of summer on a 7 day schedule. A boiler may have a typical lifespan of 20 years with routine maintenance and proper winterization. This boiler was extended by rebuilding it.

Project Financial Plan

Project Costs	**Prior Year Costs**	**2015 estimate**	**2016 estimate**	**2017 estimate**	**2018 estimate**	**2019 estimate**	**Total**
Procurement		$18,000					**$18,000**
Cost Category							
Cost Category							
Total		**$18,000**					**$18,000**

Project Location Ward: ***3***

Project Visual

Capital Improvement Project Information

Priority Category:	I
Core Designation:	Core

Project Name

Creekside Parking Garage Electrical Separation Project

Project Type: Improve Existing Infrastructure

Funding Source: 325-Capital Improvement Fund

Project Lead: Matthew Holdren

Offsetting Revenue: N/A

Department: Public Service

Brief project description including why the project is important

Upon completion of an electrical evaluation, it was determined that 58 circuits within the Creekside Parking Garage may be incorrectly assigned to the City electrical meter and panels. The project is aimed at intercepting the incorrectly assigned panels and loads and redirecting them to private panels and electric meters.

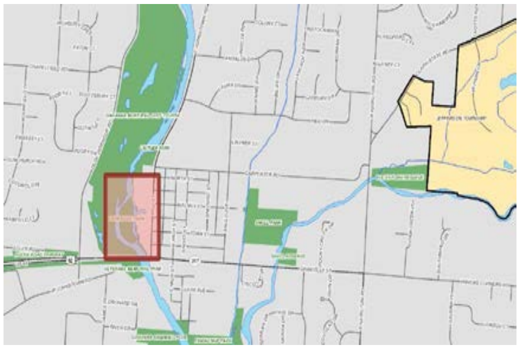
Description and estimate ongoing operating and maintenance costs and/or savings

Once completed, the City will realize a more accurate and lower electric bill. Currently, estimates of electricity savings are being created to obtain an accurate ROI for the project.

Project Financial Plan

Project Costs	***Prior Year Costs***	***2015 estimate***	***2016 estimate***	***2017 estimate***	***2018 estimate***	***2019 estimate***	***Total***
Design/Engineering	$3,800	$7,000					**$10,800**
Construction		$77,000					**$77,000**
Total	**$3,800**	**$84,000**					**$87,800**

Project Location Ward: **2**



Project Visual

Capital Improvement Project Information

Priority Category: I

Core Designation: Core

Project Name: Golf Course Fuel Tank Replacement

Project Type: Replace Equipment

Funding Source: 101-General Fund

Project Lead: Rick Creps

Offsetting Revenue: N/A

Department: Public Service

Brief project description including why the project is important

The Golf Course has two underground fuel tanks (550 gallon unleaded and 550 gallon diesel) that are almost 20-years old (installed in July, 1995). With the high water table in the area, the potential impact of an underground fuel leak is of great concern. This potential concern becomes more probable as the age of the tanks increase. Additionally, they do not have a "level monitoring" feature, which requires that the level be checked and recorded weekly. The level monitory feature cannot be added to our tanks and with the proximity of the tanks to the creek, manual level checking is not ideal. With the above aging infrastructure, parts are also no longer readily available.
Also, as of 2012, the Bureau of Underground Storage Tanks required that every employee who operates underground tanks be trained as Class "C"Operators. (Please note that this training is not necessary for above ground tanks.)

We would like to remove the underground tanks, fill the hole, update the electric and communication systems, add two above ground tanks (unleaded/diesel) and on propane tank. (We have utilized three propane mowers on a trial basis with positive feedback except for the distance to obtain the fuel. This project would allow us to expand our use of propane for off-road equipment.)

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

Maintenance costs would be reduced:

Current Maintenance = $1,500 annual testing and annual program to train Class "C" Operators

Proposed Maintenance = <=$200 annual testing

Project Financial Plan

Project Costs	Prior Year Costs	2015 estimate	2016 estimate	2017 estimate	2018 estimate	2019 estimate	Total
Construction		$100,000					**$100,000**
Total		**$100,000**					**$100,000**

Project Location Ward: **2**

Project Visual

Capital Improvement Project Information

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Priority Category: Priority I

Core Designation: Core

Project Name: Dual Network Core Switches

Project Type: IT Hardware

Funding Source: 101 – General Fund

Project Lead: Rory Gaydos

Offsetting Revenue: N/A

Department: Technology

Brief project description including why the project is important

The purpose of this project is to provide dual network core switches to City Hall. Today we are currently running one 7 year old network core switch which provides network capabilities to the Police Department and City Hall. The current network switch is a single point of failure and if the equipment would fail we would experience a catastrophic network outage to the Police Department and City Hall until we would be able to repair or replace our core switch.

By replacing our core switch and duplicating it with a dual switch, we significantly mitigate our risk of a catastrophic network outage in that if one unit would fail, the other unit would come online. This architecture of two core switches ensures that we keep our network services up and available all the times.

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

This will be a one-time cost of approximately 100,000. The lifecycle for a core network switch is approximately 5 years so therefore we will need to implement this plan again in 2020 to keep up with a 5 year lifecycle.

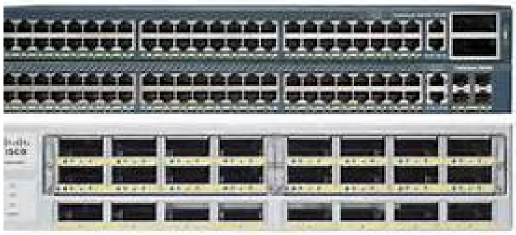
Vender support and installation is included with this quote along with a 5 year warranty and maintenance agreement for the dual core switches.

Project Financial Plan

Project Costs	***Prior Year Costs***	***2015 estimate***	***2016 estimate***	***2017 estimate***	***2018 estimate***	***2019 estimate***	***Total***
Acquisition and Implementation	$0	$100,000	$0	$0	$0	$0	**$100,000**
Total							**$100,000**

Project Location Ward: City-Wide

Project Visual



Capital Improvement Project Information

CITIZEN CENTRICITY
EFFECTIVE COMMUNICATION
ECONOMIC SUCCESS
SMART GROWTH
INNOVATION

Priority Category: Priority II

Core Designation: Core

Project Name
GNET Fiber Network Growth & Redundancy

Project Type: Improve Existing Infrastructure

Funding Source: 101 – General Fund

Project Lead: Rory Gaydos

Offsetting Revenue: N/A

Department: Technology

Brief project description including why the project is important

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

Initial evaluation will be performed in 2015 which will help to identify and isolate single points of failure and areas where redundancy are important. We are estimating $5,000 for this initial review and would like to begin by strengthening our fiber connectivity within our core facilities. This can be accomplished by providing fiber network connectivity to 480 Rock Fork Blvd. (currently the senior center). The current connectivity to this location is degraded and runs on an outdated copper 100Mbps cable. The cable is buried approximately 1 foot beneath the ground, has historically been hit by landscapers, and enters the building through a damaged junction box. Should this line fail there will be no network connectivity to the building. Further, should there be an increase in network traffic due to additional IT equipment or an altered use of technology in the building there will be a steady decrease in network speed for users. Bringing this location up to current standards is important in that our fiber network will allow this facility to operate at levels equivalent to the Police Department and City Hall.

We will create estimates for executing future plans outlined in this evaluation starting in 2016.

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

This evaluation portion of this project is estimated to cost approximately $5,000.
The fiber connectivity portion of this project is estimated to cost approximately $21,000.

Project Financial Plan

Project Costs	***Prior Year Costs***	***2015 estimate***	***2016 estimate***	***2017 estimate***	***2018 estimate***	***2019 estimate***	***Total***
Implementation of Fiber connectivity to 480 Rocky Fork Blvd.		$21,000					$21,000
Acquisition of holistic fiber growth/redundancy plan		$5,000					$5,000
Total		**$26,000**					**$26,000**

Project Location Ward: City-Wide

Project Visual

Capital Improvement Project Information

CITIZEN CENTRICITY ECONOMIC SUCCESS SMART GROWTH INNOVATION

Priority Category: I

Core Designation: Core

Project Name: Hamilton Road Central (Carpenter Road to US 62) ST-785

Project Type: Improve Existing Infrastructure

Funding Source: 325-Capital Improvement Fund

Project Lead: Robert Priestas

Offsetting Revenue: Grant

Department: Public Service

Brief project description including why the project is important

This project completes the widening of Hamilton Road through Gahanna and has been planned since 1996 with Franklin County as a partner. In addition to the road widening, it provides pedestrian and bicycle connectivity between the north and south halves of the City. The MORPC Attributable Federal Surface Transportation Program (STP) grant will provide $1,923,000 for right-of way and $10,507,201 for construction. The County will provide $1,297,148 for the construction match. Included in the project financial plan is $1,114,622 that has been encumbered for this project over several years.

In addition, the City will receive $471,035.50 from Franklin County to reimburse prior year design costs for the project. This amount has been included in the project financial plan to offset construction costs in 2016 and was not shown separately.

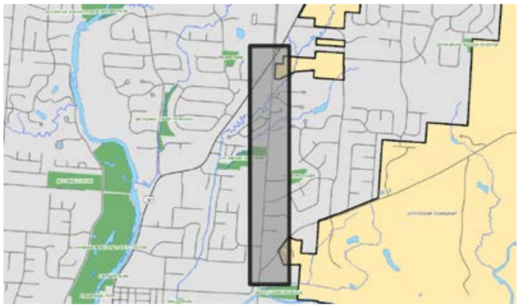
Description and estimate ongoing operating and maintenance costs and/or savings

In approximately 2040, resurfacing in the amount of $1.2 million will be required.

Project Financial Plan

Project Costs	***Prior Year Costs***	***2015 estimate***	***2016 estimate***	***2017 estimate***	***2018 estimate***	***2019 estimate***	***Total***
Design/Engineering	$924,071						**$924,071**
ROW Acquisition		$461,000					**$461,000**
Construction	$1,114,622		$267,000				**$1,381,622**
Total	**$2,038,693**	**$461,000**	**$267,000**				***$2,766,693***

Project Location Ward: ***City-Wide***



Project Visual

Capital Improvement Project Information

CITIZEN CENTRICITY

SMART GROWTH

Priority Category: I

Core Designation: Core

Project Name

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

Project Type: Improve Existing Infrastructure

Funding Source: 325- Capital Improvement Fund

Project Lead: Robert Priestas

Offsetting Revenue: Possible OPWC Grant w/Columbus

Department: Public Service

Brief project description including why the project is important

The project is a Columbus project with a Gahanna component. This project would help to alleviate congestion along Morse Road by providing turn lanes. Additionally, a sidewalk on the Gahanna side of Morse road would provide the pedestrian link from Hamilton to the roundabout. This project coupled with an interim widening of Hamilton Road in the Columbus jurisdiction would enable two northbound through lanes on Hamilton thereby relieving congestion on the Gahanna side of the intersection.

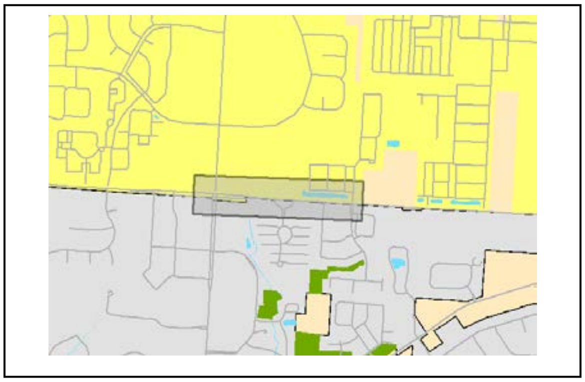
Description and estimate ongoing operating and maintenance costs and/or savings

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

Project Financial Plan

Project Costs	Prior Year Costs	2015 estimate	2016 estimate	2017 estimate	2018 estimate	2019 estimate	Total
Design		$150,000					**$150,000**
R/W Acquisition				$360,000			**$360,000**
Construction						$1,300,000	**$1,300,000**
Total		**$150,000**		**$360,000**		**$1,300,000**	**$1,810,000**

Project Location Ward: ***2***



Project Visual

Capital Improvement Project Information

Priority Category: I

Core Designation: Core

Project Name: Safe Routes to School Phase II

Project Type: Improve Existing Infrastructure

Funding Source: 325-Capital Improvement Fund

Project Lead: Robert Priestas

Offsetting Revenue: Grant

Department: Public Service

Brief project description including why the project is important

The project installs sidewalks and Americans with Disabilities (ADA) curb ramps on Heil Drive and Laura Drive and a multipurpose path on sections of Cherry Bottom Road and East Johnstown Road. These improvements will provide a critical pedestrian link for students to access Jefferson Elementary School. The Grant through ODOT provides $245,000 of the funding.

NOTE: We received a MORPC Resurfacing Grant for work on Haven's Corners, which requires that all crosswalks within the grant area be improved, we moved up the Crosswalk Upgrade Improvements Project (which includes improvements to crosswalks on Haven's Corners in addition to other areas) to 2014 that was scheduled for 2015. The Crosswalk project cost is $60,000 and we chose to use Safe Routes to School Phase II funds to pay for it because Safe Routes to Schools Phase II has been delayed to 2015.

NOTE: $5,000 has been added to the 2015 Design/Engineering number in case modifications are necessary for the property off on 62 on the east side of Cherry Bottom.

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

Over the next 25 years, approximately $8,000 of asphalt resurfacing will be required to maintain this improvement.

Project Financial Plan

Project Costs	Prior Year Costs	2015 estimate	2016 estimate	2017 estimate	2018 estimate	2019 estimate	Total
Design/Engineering	$245,412	$5,000					**$250,412**
Construction		$154,000					**$154,000**
Total	**$245,412**	**$159,000**					**$404,412**

Project Location Ward: ***2, 3, & 4***

Project Visual

Capital Improvement Project Information

Priority Category: I

Core Designation: Core

Project Name: US-62 Resurfacing and Signal Improvements

Project Type: Capital Maintenance

Funding Source: 325-Capital Improvement Fund

Project Lead: Matthew Holdren

Offsetting Revenue: Grant

Department: Public Service

Brief project description including why the project is important

US-62 was last resurfaced in 2005. This route is currently displaying deteriorations including raveling, rutting, block cracking, edge cracking, and longitudinal cracking. Resurfacing and repairs are needed on this route to ensure pavement integrity and to provide the traveling public with safe driving surfaces. ODOT has prepared a grant to complete the 5.23 miles of resurfacing in which the City's contribution is 20% of the project cost. In addition to resurfacing, improvements will be made to the US-62/Cherry Bottom traffic signal. These improvements will add video detection to the traffic signal.

The 80% grant funding that ODOT may receive to complete the project is a substantial savings to completing the project without the State of Ohio program. The construction cost below represents Gahanna's 20% contribution to this grant.

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

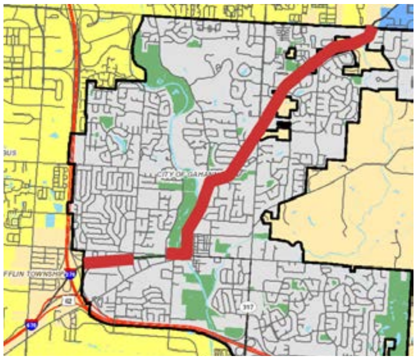
The impact of the project will reduce our current maintenance costs as we would be filling fewer potholes and completing other repairs.

Project Financial Plan

Project Costs	***Prior Year Costs***	***2015 estimate***	***2016 estimate***	***2017 estimate***	***2018 estimate***	***2019 estimate***	***Total***
Construction		$350,000					**$350,000**
Total		**$350,000**					**$350,000**

Project Location Ward: ***City-Wide***

Project Visual



Capital Improvement Project Information

Priority Category: II

Core Designation: Core

Project Name

Carpenter Road Culvert Replacement

Project Type: Improve Existing Infrastructure

Funding Source: 325-Capital Improvement Fund

Project Lead: Robert Priestas

Offsetting Revenue: N/A

Department: Public Service

Brief project description including why the project is important

This project will replace an aging bridge with a new culvert on Carpenter Road between Hamilton Road and Shull Avenue. The existing bridge is in poor condition and has been assigned a load limit reduction to protect the traveling public. The replacement of the bridge will ensure the connection between Hamilton Road and Olde Gahanna area remains in place and is safe for the traveling public.

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

The project will not require substantial maintenance costs.

Project Financial Plan

Project Costs	***Prior Year Costs***	***2015 estimate***	***2016 estimate***	***2017 estimate***	***2018 estimate***	***2019 estimate***	***Total***
Design/Engineering	$47,200						**$40,000**
ROW Acquisition	$49,500						**$49,500**
Construction		$281,550					**$281,550**
Total	**$96,700**	**$281,550**					**$378,250**

Project Location Ward: ***2***

Project Visual

Capital Improvement Project Information

CITIZEN CENTRICITY

SMART GROWTH

Priority Category: I

Core Designation: Core

Project Name

Hamilton Road Central (Carpenter Road to US-62) – Stormwater Component

Project Type: Improve Existing Infrastructure

Funding Source: 631-Stormwater Fund

Project Lead: Robert Priestas

Offsetting Revenue: N/A

Department: Public Service

Brief project description including why the project is important

The purpose of this project is to fund the stormwater components of the Hamilton Road Central roadway widening project. Stormwater funds will be used to fund any stormwater work required to widen the roadway such as inlet, catch basin and manhole replacement, new storm pipe, ditch regarding, culverts and headwalls.

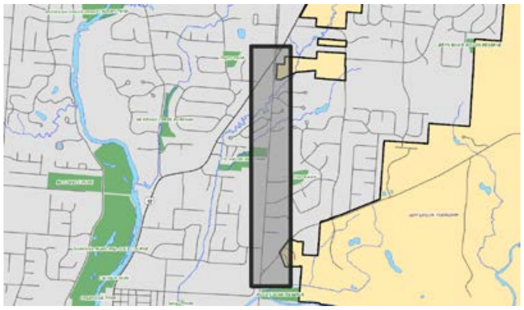
Description and estimate ongoing operating and maintenance costs and/or savings

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

Project Financial Plan

Project Costs	***Prior Year Costs***	***2015 estimate***	***2016 estimate***	***2017 estimate***	***2018 estimate***	***2019 estimate***	***Total***
Construction		$250,000					**$250,000**
Cost Category							
Cost Category							
Cost Category							
Total		**$250,000**					**$250,000**

Project Location Ward: ***City-Wide***



Project Visual

Capital Improvement Project Information

CITIZEN CENTRICITY

Priority Category: I

Core Designation: Core

Project Name: Safety Equipment - Trench Box

Project Type: New Equipment

Funding Source: Multiple Funds (see description)

Project Lead: Matthew Holdren

Offsetting Revenue: N/A

Department: Public Service

Brief project description including why the project is important

The safety of employees is critical. Crews that complete water, storm, and sanitary repairs often excavate poor soils or are in need of shoring materials to complete work safely. A trench box is a piece of equipment that provides protection in situations beyond the capacity of what our current speed shoring can provide (i.e. - deep work areas and work within poor classes of soils).

The cost of this equipment will be split three ways between the Water, Stormwater and Sanitary Sewer programs.

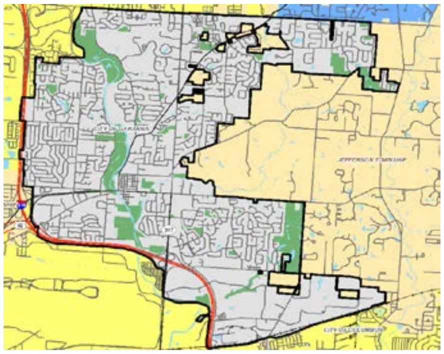
Description and estimate ongoing operating and maintenance costs and/or savings

Due to the number of times this type of equipment is used, procurement will provide savings over the current practice of renting.

Project Financial Plan

Project Costs	**Prior Year Costs**	**2015 estimate**	**2016 estimate**	**2017 estimate**	**2018 estimate**	**2019 estimate**	**Total**
Procurement-WSCI		$5,000					**$5,000**
Procurement-SSCI		$5,000					**$5,000**
Procurement-Storm		$5,000					**$5,000**
Total		**$15,000**					**$15,000**

Project Location Ward: ***City-Wide***



Project Visual

Capital Improvement Project Information

Priority Category: III

Core Designation: Semi-Core

Project Name: Woodside Green Bank Stabilization

Project Type: Capital Maintenance

Funding Source: 631-Stormwater Fund

Project Lead: Jeff Feltz

Offsetting Revenue: N/A

Department: Public Service

Brief project description including why the project is important

The purpose of this project is to stabilize the eroding western bank of the pond at Woodside Green Park. This is important to prevent additional erosion from continuing creating additional safety and water quality issues. This park's water feature is highly used by visitors and the bank is severely degraded. Portions of the bank have fallen into the pond and unsafe conditions are being created. The bank stabilization will help define physical separation between water and other recreational areas. The project will also reduce the amount of soil and sedimentation that is deposited within the tributary waterways.

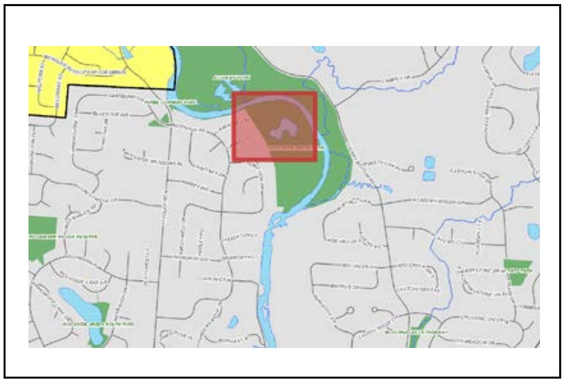
Describe and estimate ongoing operating and maintenance costs and/or savings

Staff attempts to stabilize the bank using riprap but the majority of the material enters into the pond. Yearly maintenance costs associated with the bank stabilization would be minimized.

Project Financial Plan

Project Costs	***Prior Year Costs***	***2015 estimate***	***2016 estimate***	***2017 estimate***	***2018 estimate***	***2019 estimate***	***Total***
Construction		$25,000					**$25,000**
Total		**$25,000**					**$25,000**

Project Location Ward: **2**



Project Visual

Capital Improvement Project Information

CITIZEN CENTRICITY ECONOMIC SUCCESS SMART GROWTH

Priority Category: I

Core Designation: Core

Project Name: Claycraft Road Booster Station Backup Generator

Project Type: Improve Existing Infrastructure

Funding Source: 652-Water Capital Fund

Project Lead: Matthew Holdren

Offsetting Revenue: TIF/Grant

Department: Public Service

Brief project description including why the project is important

The purpose of this project is to provide support to the Claycraft Road Booster Station. Currently if there is a loss of commercial power the pumps at this site that feed the local distribution system and fill the water tower would not operate. As the City experiences numerous interruptions of commercial power it is essential to provide a backup power source at this location. As this area is slated for large scale commercial and office development and with the recent addition of the Niagara Bottling Company on Eastgate Parkway the project will ensure that the City's distribution system can meet the usage needs during adverse conditions without manual intervention.

The possibility of TIF funds reimbursing this expense is being investigated.

It is the intent to apply for pre-disaster mitigation funding to offset some project costs.

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

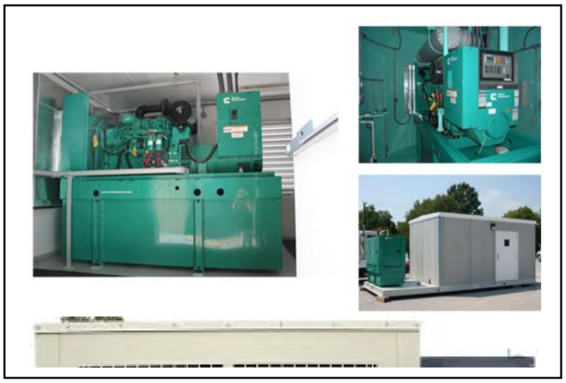
Minor operating and maintenance costs will be incurred to maintain the generator. These costs will increase as the generator ages due to the need for repairs, increased maintenance, and part replacements.

Project Financial Plan

Project Costs	***Prior Year Costs***	***2015 estimate***	***2016 estimate***	***2017 estimate***	***2018 estimate***	***2019 estimate***	***Total***
Design/Engineering		$10,000					**$10,000**
Construction		$175,000					**$175,000**
Total		**$185,000**					**$185,000**

Project Location Ward: ***3***

Project Visual



Capital Improvement Project Information

Priority Category: I

Core Designation: Core

Project Name: Hamilton Road Central (Carpenter Road to US-62) ST-785 – Water Component

Project Type: Improve Existing Infrastructure

Funding Source: 652-Water Capital Fund

Project Lead: Jeff Feltz

Offsetting Revenue: N/A

Department: Public Service

Brief project description including why the project is important

Water component of the Hamilton Rd. Central widening project. Water funds will be used to replace an old existing asbestos concrete waterline with a new 12 inch line including valves and hydrants.

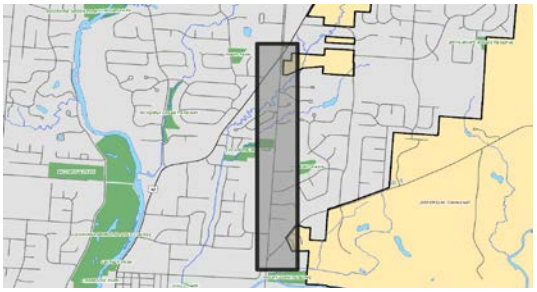
Description and estimate ongoing operating and maintenance costs and/or savings

Minimal operation and maintenance costs such as hydrant flushing and valve exercising, which are currently being done.

Project Financial Plan

Project Costs	***Prior Year Costs***	***2015 estimate***	***2016 estimate***	***2017 estimate***	***2018 estimate***	***2019 estimate***	***Total***
Design	$30,000						**$30,000**
Construction		$250,000					**$250,000**
Total	**$30,000**	**$250,000**					**$280,000**

Project Location Ward: ***City-Wide***



Project Visual

Capital Improvement Project Information

CITIZEN CENTRICITY

SMART GROWTH

Priority Category:	II
Core Designation:	Core

Project Name

Carpenter Road Culvert Replacement – Waterline Component

Project Type: Improve Existing Infrastructure

Funding Source: 652-Water Capital Fund

Project Lead: Jeff Feltz

Offsetting Revenue: N/A

Department: Public Service

Brief project description including why the project is important

Water component of the Carpenter Road Culvert replacement project. Water funds will be used to fund any work related to the waterline such as waterline/hydrant relocation, waterline lowering, etc. Replace line west to Shull Ave intersection.

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

Minimal operation and maintenance costs such as hydrant flushing and valve operating, which we are already performing.

Project Financial Plan

Project Costs	**Prior Year Costs**	**2015 estimate**	**2016 estimate**	**2017 estimate**	**2018 estimate**	**2019 estimate**	**Total**
Design		$15,000					**$15,000**
Construction		$50,000					**$50,000**
Total		**$65,000**					**$65,000**

Project Location Ward: ***2***

Project Visual

Capital Improvement Project Information

CITIZEN CENTRICITY
EFFECTIVE COMMUNICATION
ECONOMIC SUCCESS
SMART GROWTH
INNOVATION

Priority Category: I

Core Designation: Core

Project Name: Price Road Sanitary Sewer – Phase 2

Project Type: New Infrastructure

Funding Source: 662-Sewer Capital Fund

Project Lead: Jeff Feltz

Offsetting Revenue: N/A

Department: Public Service

Brief project description including why the project is important

The purpose of this project is to design and construct the Price Road Sanitary Sewer which will provide sanitary sewer service to a section of the City currently without sewer. It should be noted that all of this area addressed by the project are currently in the City of Gahanna. This new sewer district will provide service to 22 parcels currently utilizing onsite treatment systems. Phase 2 will construct the remainder of the sewer to reach parcels not currently served by Phase 1. Phase 2 will also eliminate the need for the aging College Park lift station as it can be connected to the new gravity system. The Franklin County Board of Health and Ohio EPA strongly recommend providing gravity sewer to eliminate onsite treatment systems.

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

There would be minimal operation and maintenance costs once this project was completed. Standard manhole inspection, camera, and clean every 5 to 7 years.

Project Financial Plan

Project Costs	***Prior Year Costs***	***2015 estimate***	***2016 estimate***	***2017 estimate***	***2018 estimate***	***2019 estimate***	***Total***
Design /Engineering		$25,000					**$25,000**
Easement Acquisition		$75,000					**$75,000**
Construction			$300,000				**$300,000**
Total		**$100,000**	**$300,000**				**$400,000**

Project Location Ward: 2

Project Visual

Proprietary Funds

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

Enterprise Funds

Overview

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

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

The City installs and maintains water meters (a total of 10,480 water meters and 2,419 sewer deduct meters currently in operation) and 1,731 fire hydrants and maintains the sanitary and storm sewer systems. The City now maintains a total 157.1 miles of sanitary sewer lines, 163.04 miles of water lines and approximately 146.7 miles of storm sewer lines. Water and sanitary sewer treatment services are purchased from the City of Columbus, with billing to the residents' of Gahanna processed through Gahanna's Utility Billing office.

Stormwater Fund

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

Water Fund

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

Sewer Fund

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

Water and Sewer Capital Improvement Funds

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

User Fees

These enterprise funds are operated in a manner similar to private businesses, where the cost of providing services are recovered by user charges. Each year, the Director of Public Service develops a fee structure that is adequate to fund current operations and capital needs, as well as maintain an appropriate reserve level. These fees are adopted by City Council annually.

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

Per 1,000 Gallons	**Rate Type**	**2012**	**2013**	**2014**	**2015**
	Water	6.42	6.68	6.68	6.68
	Sewer	5.03	5.18	5.38	5.92
	Water Capital Improvement	0.59	0.59	0.89	0.89
	Sewer Capital Improvement	0.35	0.35	0.35	0.35
	Total per Thousand Gallons	**12.39**	**12.80**	**12.39**	**13.84**

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, meter service and inspection requirements.

Quarterly Fees	**Fee Type**	**2012**	**2013**	**2014**	**2015**
	Columbus Consent Order Surcharge	7.62	7.62	7.62	7.80
	Storm Water	10.82	13.00	13.00	13.00
	Quarterly refuse pickup	51.72	52.17	52.17	50.19

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

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

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

Enterprise Fund Revenue

Revenues	2012 Actuals	2013 Actuals	2014 Estimate	2015 Estimate	Variance
631-STORMWATER					
STORMWATER					
4309-GRANTS	$ -	$ 60,000	$ -	$ -	$ -
4401-SALES/INCOME/FEES	$ 987,085	$ 1,056,406	$ 1,085,700	$ 1,085,700	$ -
4601-PENALTY	$ 8,894	$ 9,057	$ 8,600	$ 9,000	$ 400
4613-BOND PROCEEDS	$ -	$ -	$ -	$ -	$ -
4614-BOND PROCEED INTEREST INC	$ -	$ -	$ -	$ -	$ -
4632-MISCELLANEOUS INCOME	$ -	$ 533	$ -	$ -	$ -
4641-SALE OF ASSETS		$ -	$ -	$ -	$ -
4931-GENERAL FUND TRANSFER	$ -	$ 20,000	$ 20,000	$ 20,000	$ -
4951-ADVANCE FROM GENERAL FUND	$ -	$ -	$ -	$ -	$ -
STORMWATER Total	**$ 995,979**	**$ 1,145,996**	**$ 1,114,300**	**$ 1,114,700**	**$ 400**
631-STORMWATER Total	**$ 995,979**	**$ 1,145,996**	**$ 1,114,300**	**$ 1,114,700**	**$ 400**
651-WATER					
WATER					
4401-SALES/INCOME/FEES	$ 5,860,210	$ 6,011,002	$ 7,748,500	$ 6,100,000	$ (1,648,500)
4402-TAP FEES	$ 1,540	$ -	$ 2,200	$ 1,700	$ (500)
4403-INSPECTION FEES	$ 1,640	$ 1,640	$ 1,400	$ 1,600	$ 200
4404-MISCELLANEOUS	$ -	$ -	$ -	$ -	$ -
4405-WATER METERS	$ 41,183	$ 36,657	$ 28,900	$ 34,000	$ 5,100
4406-WATER HYDRANT SALES	$ 15,583	$ 3,879	$ 13,400	$ 12,000	$ (1,400)
4601-PENALTY	$ 68,738	$ 70,667	$ 74,300	$ 71,000	$ (3,300)
4613-BOND PROCEEDS	$ -	$ -	$ -	$ -	$ -
4614-BOND PROCEED INTEREST INC	$ -	$ -	$ -	$ -	$ -
4632-MISCELLANEOUS INCOME	$ 23,511	$ 30,372	$ 10,000	$ 10,000	$ -
4634-INSURANCE SETTLEMENTS	$ 588	$ 4,198	$ -	$ -	$ -
4641-SALE OF ASSETS	$ 13,812	$ 330	$ -	$ -	$ -
4799-WATER/SEWER CREDITS	$ -	$ -	$ -	$ -	$ -
4805-WATER/SEWER REFUNDS	$ -	$ -	$ -	$ -	$ -
4951-ADVANCE FROM GENERAL FUND	$ -	$ -	$ -	$ -	$ -
WATER Total	**$ 6,026,806**	**$ 6,158,746**	**$ 7,878,700**	**$ 6,230,300**	**$ (1,648,400)**
651-WATER Total	**$ 6,026,806**	**$ 6,158,746**	**$ 7,878,700**	**$ 6,230,300**	**$ (1,648,400)**
652-WATER SYSTEM CAPITAL IMP					
WATER SYSTEM CAPITAL IMP					
4421-CAPACITY CHARGES	$ 162,311	$ 235,694	$ 100,000	$ 100,000	$ -
4422-FRONT FOOT CHARGES	$ 11,296	$ 46,970	$ 19,500	$ 30,000	$ 10,500
4425-CAPITAL IMPROVEMENTS	$ 550,235	$ 542,543	$ 858,300	$ 542,600	$ (315,700)
4601-PENALTY	$ -	$ -	$ -	$ -	$ -
4632-MISCELLANEOUS INCOME	$ -	$ -	$ -	$ -	$ -
4805-WATER/SEWER REFUNDS	$ -	$ -	$ -	$ -	$ -
4940-TRANSFER FROM TAX INC.		$ -	$ 1,600	$ 451,400	$ 449,800
WATER SYSTEM CAPITAL IMP Total	**$ 723,841**	**$ 825,206**	**$ 979,400**	**$ 1,124,000**	**$ 144,600**
652-WATER SYSTEM CAPITAL IMP Total	**$ 723,841**	**$ 825,206**	**$ 979,400**	**$ 1,124,000**	**$ 144,600**

Revenues	2012 Actuals	2013 Actuals	2014 Estimate	2015 Estimate	Variance
661-SEWER					
SEWER					
4401-SALES/INCOME/FEES	$ 4,116,923	$ 4,150,989	$ 4,868,580	$ 5,093,800	$ 225,220
4403-INSPECTION FEES	$ 960	$ 1,120	$ 700	$ 1,000	$ 300
4409-COL ERU SURCHARGE	$ 654,189	$ 650,902	$ 652,430	$ 679,900	$ 27,470
4504-TRIANGLE NORTH	$ -	$ -	$ -	$ -	$ -
4505-TRIANGLE WEST	$ -	$ -	$ -	$ -	$ -
4601-PENALTY	$ 50,575	$ 49,886	$ 57,900	$ 57,900	$ -
4602-COL CONSNT PENALTY (CCOP)	$ 5,669	$ 5,382	$ 5,500	$ 5,500	$ -
4613-BOND PROCEEDS	$ -	$ -	$ -	$ -	$ -
4614-BOND PROCEED INTEREST INC	$ -	$ -	$ -	$ -	$ -
4632-MISCELLANEOUS INCOME	$ -	$ 7,090	$ -	$ -	$ -
4634-INSURANCE SETTLEMENTS	$ -	$ -	$ -	$ -	$ -
4641-SALE OF ASSETS	$ -	$ -	$ -	$ -	$ -
4805-WATER/SEWER REFUNDS	$ -	$ -	$ -	$ -	$ -
4935-TRANSFER-ADMIN CHARGES	$ -	$ -	$ -	$ -	$ -
4939-TRANSFER FROM SSCI FUND			$ -	$ 750,000	$ 750,000
SEWER Total	**$ 4,828,316**	**$ 4,865,368**	**$ 5,585,110**	**$ 6,588,100**	**$ 1,002,990**
661-SEWER Total	**$ 4,828,316**	**$ 4,865,368**	**$ 5,585,110**	**$ 6,588,100**	**$ 1,002,990**
662-SEWER SYSTEM CAPITAL IMP					
SEWER SYSTEM CAPITAL IMP					
4129.01-W SIDE SANITARY SP ASSESS		$ 25,431	$ 26,700	$ 26,700	$ -
4129.02-TRIANGLE E SP ASSESS		$ -	$ -	$ 500	$ 500
4421-CAPACITY CHARGES	$ 223,750	$ 245,059	$ 118,300	$ 180,000	$ 61,700
4422-FRONT FOOT CHARGES	$ 12,309	$ 26,569	$ 20,200	$ 27,000	$ 6,800
4425-CAPITAL IMPROVEMENTS	$ 288,008	$ 281,869	$ 305,200	$ 281,900	$ (23,300)
4601-PENALTY	$ -	$ -	$ -	$ -	$ -
4632-MISCELLANEOUS INCOME	$ -	$ -	$ -	$ -	$ -
4935-TRANSFER-ADMIN CHARGES	$ -	$ -	$ -	$ -	$ -
4940-TRANSFER FROM TAX INC.		$ -	$ 17,500	$ 16,000	$ (1,500)
SEWER SYSTEM CAPITAL IMP Total	**$ 524,068**	**$ 578,928**	**$ 487,900**	**$ 532,100**	**$ 44,200**
662-SEWER SYSTEM CAPITAL IMP Total	**$ 524,068**	**$ 578,928**	**$ 487,900**	**$ 532,100**	**$ 44,200**

Enterprise Fund Expenditures

Expenditures	2012 Actuals	2013 Actuals	2014 Appropriated	2015 Request	Variance
631350-STORMWATER					
Salaries & Benefits					
5102-DEPUTY DIRECTOR	$ -	$ -	$ 19,140	$ 18,540	$ (600)
5103-SUPERINTENDENTS	$ 23,149	$ 23,163	$ 23,750	$ 23,850	$ 100
5105-FT ADMIN SALARY	$ 38,343	$ 37,452	$ 25,470	$ 39,910	$ 14,440
5106-FT ADMIN HOURLY	$ 3,780	$ 4,233	$ 4,390	$ 10,700	$ 6,310
5107-FT STEELWORKERS	$ 112,502	$ 117,326	$ 113,500	$ 117,690	$ 4,190
5111-PART TIME	$ 6,844	$ 3,064	$ 7,070	$ 5,000	$ (2,070)
5112-SEASONAL	$ -	$ -	$ 24,000	$ -	$ (24,000)
5116-SERVICE CREDIT	$ 1,934	$ 1,821	$ 2,060	$ 2,610	$ 550
5117-OVERTIME	$ 12,269	$ 15,762	$ 15,000	$ 15,000	$ -
5122-EMPLOYEE WELLNESS	$ 58	$ 292	$ 1,190	$ 1,350	$ 160
5131-PERS	$ 27,835	$ 28,359	$ 32,620	$ 32,820	$ 200
5132-WORKERS COMPENSATION	$ 3,990	$ 3,981	$ 4,670	$ 4,690	$ 20
5133-HEALTH INSURANCE	$ 35,092	$ 39,860	$ 46,300	$ 58,000	$ 11,700
5134-LIFE INSURANCE	$ 683	$ 569	$ 920	$ 600	$ (320)
5135-DENTAL INSURANCE	$ 1,929	$ 2,302	$ 2,300	$ 3,000	$ 700
5136-VISION INSURANCE	$ 344	$ 421	$ 450	$ 650	$ 200
5137-UNIFORM ALLOWANCE	$ 1,869	$ 1,559	$ 2,500	$ 2,500	$ -
5138-MEDICARE	$ 2,839	$ 2,883	$ 3,380	$ 3,400	$ 20
5142-EAP	$ 97	$ 89	$ 130	$ 110	$ (20)
5143-DRUG TESTING	$ 216	$ 248	$ -	$ -	$ -
Salaries & Benefits Total	**$ 273,771**	**$ 283,384**	**$ 328,840**	**$ 340,420**	**$ 11,580**
Operating					
5221-STORMWATER REPAIR	$ -	$ 21,993	$ 100,000	$ 100,000	$ -
5249-CONTRACT SERVICES	$ 3,422	$ 4,436	$ 6,400	$ 6,500	$ 100
5251-TECH MAINTENANCE	$ 5,958	$ 6,070	$ 8,600	$ 8,600	$ -
5256-RAGS & TOWELS	$ 1,105	$ 745	$ 1,140	$ 1,200	$ 60
5279-TRAINING	$ 322	$ 244	$ 1,340	$ 1,400	$ 60
5282-INSURANCE	$ 3,406	$ 3,511	$ 4,040	$ 4,100	$ 60
5318-SMALL TOOLS	$ 870	$ 795	$ 1,900	$ 1,900	$ -
5325-SAFETY SUPPLIES	$ 1,145	$ 1,412	$ 1,900	$ 1,900	$ -
5416-REPAIR	$ 39,378	$ 48,973	$ 43,000	$ 50,000	$ 7,000
5445-ENGINEERING EXPENSES	$ 14,433	$ 15,158	$ 27,500	$ 32,000	$ 4,500
5456-OPERATIONAL EXPENSES	$ 31,545	$ 60,529	$ 37,000	$ 40,000	$ 3,000
5470-REGULATORY REQUIREMENTS	$ 23,969	$ 17,515	$ 50,000	$ 50,000	$ -
Operating Total	**$ 125,553**	**$ 181,381**	**$ 282,820**	**$ 297,600**	**$ 14,780**
Capital					
5512-CAPITAL EQUIPMENT	$ 4,659	$ -	$ -	$ 5,000	$ 5,000
5515-EQUIP REPLACEMENT PROGRAM	$ -	$ -	$ -	$ 50,000	$ 50,000
5596-CAPITAL PROJ/IMP	$ 475,106	$ 196,076	$ 87,448	$ 300,000	$ 212,552
Capital Total	**$ 479,765**	**$ 196,076**	**$ 87,448**	**$ 355,000**	**$ 267,552**
Transfers					
5930.1-GARAGE CHARGES	$ 12,000	$ 12,898	$ 25,790	$ 25,790	$ -
5930.2-ADMINISTRATIVE CHARGES	$ 64,161	$ 68,666	$ 71,200	$ 70,570	$ (630)
5933-TRANS TO GBR	$ 178,447	$ 180,414	$ 180,640	$ 182,120	$ 1,480
Transfers Total	**$ 254,608**	**$ 261,978**	**$ 277,630**	**$ 278,480**	**$ 850**
631350-STORMWATER Total	**$ 1,133,696**	**$ 922,819**	**$ 976,738**	**$ 1,271,500**	**$ 294,762**

Expenditures	2012 Actuals	2013 Actuals	2014 Appropriated	2015 Request	Variance
661360-SEWER					
Salaries & Benefits					
5102-DEPUTY DIRECTOR	$ -	$ -	$ 19,140	$ 18,540	$ (600)
5103-SUPERINTENDENTS	$ 23,148	$ 23,162	$ 23,750	$ 23,850	$ 100
5105-FT ADMIN SALARY	$ 37,628	$ 36,728	$ 24,750	$ 39,170	$ 14,420
5106-FT ADMIN HOURLY	$ 3,780	$ 4,233	$ 10,230	$ 10,730	$ 500
5107-FT STEELWORKERS	$ 229,932	$ 237,510	$ 248,280	$ 249,930	$ 1,650
5111-PART TIME	$ 6,913	$ 3,157	$ 7,070	$ 5,000	$ (2,070)
5112-SEASONAL	$ -	$ -	$ 24,000	$ -	$ (24,000)
5116-SERVICE CREDIT	$ 4,333	$ 4,246	$ 4,710	$ 4,740	$ 30
5117-OVERTIME	$ 17,248	$ 21,795	$ 20,500	$ 20,500	$ -
5122-EMPLOYEE WELLNESS	$ 57	$ 288	$ 2,250	$ 2,330	$ 80
5131-PERS	$ 45,217	$ 46,259	$ 53,420	$ 52,440	$ (980)
5132-WORKERS COMPENSATION	$ 6,772	$ 6,493	$ 7,640	$ 7,500	$ (140)
5133-HEALTH INSURANCE	$ 63,463	$ 66,927	$ 78,600	$ 91,000	$ 12,400
5134-LIFE INSURANCE	$ 1,114	$ 942	$ 1,600	$ 960	$ (640)
5135-DENTAL INSURANCE	$ 3,278	$ 3,434	$ 3,660	$ 4,170	$ 510
5136-VISION INSURANCE	$ 551	$ 603	$ 690	$ 850	$ 160
5137-UNIFORM ALLOWANCE	$ 1,869	$ 1,412	$ 2,500	$ 2,500	$ -
5138-MEDICARE	$ 4,591	$ 4,836	$ 5,540	$ 5,440	$ (100)
5142-EAP	$ 166	$ 152	$ 200	$ 190	$ (10)
5143-DRUG TESTING	$ 261	$ 275	$ -	$ -	$ -
Salaries & Benefits Total	**$ 450,320**	**$ 462,452**	**$ 538,530**	**$ 539,840**	**$ 1,310**
Operating					
5222-BACK-UPS	$ 40,922	$ 12,688	$ 30,000	$ 30,000	$ -
5241-BANK CHARGES	$ 15,050	$ 18,463	$ 20,200	$ 20,400	$ 200
5249.001-CONTRACT SERVICES-FIBER	$ 10,938	$ 5,559	$ -	$ -	$ -
5249-CONTRACT SERVICES	$ 22,550	$ 24,586	$ 24,400	$ 24,700	$ 300
5251-TECH MAINTENANCE	$ 9,428	$ 10,874	$ 18,600	$ 38,600	$ 20,000
5256-RAGS & TOWELS	$ 1,105	$ 745	$ 1,180	$ 1,200	$ 20
5262-PRINTING	$ 2,876	$ 2,602	$ 3,450	$ 3,600	$ 150
5265-BILL PRINTING SERVICES	$ 4,745	$ 5,653	$ 6,500	$ 6,500	$ -
5269-SEWER RENTAL	$ 5,760,431	$ 4,662,551	$ 5,719,656	$ 5,600,000	$ (119,656)
5270-COLUMBUS SEWER SURCHARGE	$ 760,151	$ 641,987	$ 757,777	$ 679,900	$ (77,877)
5279-TRAINING	$ 322	$ 359	$ 1,700	$ 1,700	$ -
5282-INSURANCE	$ 3,625	$ 3,788	$ 4,670	$ 4,900	$ 230
5301-OFFICE SUPPLIES	$ 239	$ 372	$ -	$ -	$ -
5306-MAINTENANCE SUPPLIES	$ 21,999	$ 22,431	$ 25,000	$ 25,000	$ -
5318-SMALL TOOLS	$ 870	$ 1,070	$ 1,750	$ 1,800	$ 50
5320-OPERATING EQUIPMENT	$ -	$ 1,848	$ 2,800	$ 2,800	$ -
5325-SAFETY SUPPLIES	$ 1,200	$ 1,662	$ 1,750	$ 1,800	$ 50
5401-OFFICE EXPENSE	$ 1,457	$ 565	$ 2,000	$ 2,000	$ -
5402-POSTAGE	$ 9,083	$ 9,261	$ 9,550	$ 11,000	$ 1,450
5416-REPAIR	$ 33,078	$ 35,316	$ 67,000	$ 67,000	$ -
5445-ENGINEERING EXPENSES	$ 23,037	$ 17,044	$ 38,000	$ 38,000	$ -
5470-REGULATORY REQUIREMENTS	$ 9,539	$ 47,696	$ 33,250	$ 33,300	$ 50
5481-UTILITIES - GAS	$ 1,083	$ 1,430	$ 2,550	$ 2,600	$ 50
5482-UTILITIES - ELECTRIC	$ 8,405	$ 3,746	$ 5,230	$ 5,300	$ 70
5483-UTILITIES - CELL PHONE	$ 1,091	$ 1,451	$ 2,550	$ 2,300	$ (250)
Operating Total	**$ 6,743,224**	**$ 5,533,747**	**$ 6,779,563**	**$ 6,604,400**	**$ (175,163)**

Expenditures	2012 Actuals	2013 Actuals	2014 Appropriated	2015 Request	Variance
Capital					
5510-MINOR CAPITAL	$ 1,627	$ -	$ -	$ -	$ -
5512-CAPITAL EQUIPMENT	$ 48,063	$ -	$ 88,260	$ 5,000	$ (83,260)
5515-EQUIP REPLACEMENT PROGRAM	$ -	$ -	$ -	$ 150,000	$ 150,000
5596-CAPITAL PROJ/IMP	$ -	$ -	$ -	$ 220,000	$ 220,000
Capital Total	**$ 49,690**	**$ -**	**$ 88,260**	**$ 375,000**	**$ 286,740**
Transfers					
5930.1-GARAGE CHARGES	$ 28,000	$ 12,898	$ 25,790	$ 25,790	$ -
5930.2-ADMINISTRATIVE CHARGES	$ 267,662	$ 269,887	$ 316,500	$ 331,160	$ 14,660
Transfers Total	**$ 295,662**	**$ 282,785**	**$ 342,290**	**$ 356,950**	**$ 14,660**
661360-SEWER Total	**$ 7,538,897**	**$ 6,278,984**	**$ 7,748,643**	**$ 7,876,190**	**$ 127,547**
662361-SEWER CAPITAL IMPROVEMENT					
Operating					
5295-CO AUDITOR & TREAS FEES		$ -	$ 240	$ 300	$ 60
5474-CAPACITY CHARGES	$ 98,427	$ 289,200	$ 118,390	$ 168,700	$ 50,310
5476-CAPITAL MAINTENANCE	$ -	$ 39,732	$ 265,000	$ 265,000	$ -
Operating Total	**$ 98,427**	**$ 328,932**	**$ 383,630**	**$ 434,000**	**$ 50,370**
Capital					
5596-CAPITAL PROJ/IMP	$ 417,721	$ 229,016	$ 229,760	$ -	$ (229,760)
Capital Total	**$ 417,721**	**$ 229,016**	**$ 229,760**	**$ -**	**$ (229,760)**
Transfers					
5933-TRANS TO GBR	$ 39,646	$ 33,620	$ 27,560	$ 26,940	$ (620)
5940-TRANS TO SEWER FUND	$ -	$ -	$ -	$ 750,000	$ 750,000
Transfers Total	**$ 39,646**	**$ 33,620**	**$ 27,560**	**$ 776,940**	**$ 749,380**
662361-SEWER CAPITAL IMPROVEMENT To	**$ 555,794**	**$ 591,568**	**$ 640,950**	**$ 1,210,940**	**$ 569,990**

2015 Enterprise Capital Improvement Plan

The 2015 Appropriations for the Enterprise Funds will provide for the ongoing operations and maintenance of the City's Water, Sewer and Stormwater systems. Additionally, in accordance with the City's recent Capital Needs Assessment and development of the Sustainable Operating Model, these appropriations will support capital expenditures and infrastructure improvements detailed in the following charts.

Sustainable Ongoing Operating Capital

Storm Water Fund			
Sustainable Ongoing	Public Service	Proprietary Equipment Replacement Program-Stormwate	50,000
Sustainable Ongoing	Public Service	Stormwater System Maintenance	50,000
Total, Storm Water Fund			**100,000**
Water Fund			
Sustainable Ongoing	Public Service	Proprietary Equipment Replacement Program-Water	150,000
Total, Water Fund			**150,000**
Water Capital Improvement Fund			
Capital Operating	Public Service	Replace Older Existing Waterlines	100,000
Total, Water Capital Improvement Fund			**100,000**
Sewer Fund			
Capital Operating	Public Service	Proprietary Equipment Replacement Program-Sanitary	150,000
Capital Operating	Public Service	Sanitary Sewer System Maintenance	220,000
Total, Sewer Fund			**370,000**
TOTAL, ENTERPRISE FUNDS			**720,000**

One-Time Capital Projects

Storm Water Fund			
Priority I	Public Service	Hamilton Rd Central - Stormwater Component	250,000
Priority I	Public Service	Safety Equipment - Trench Box-Storm	5,000
Priority III	Public Service	Woodside Green South Bank Stabilization	25,000
Total, Storm Water Fund			**280,000**
Water Capital Improvement Fund			
Priority I	Public Service	Claycraft Road Booster Station Backup Generator	185,000
Priority I	Public Service	Hamilton Rd Central - Water Component	250,000
Priority I	Public Service	Safety Equipment - Trench Box-Water	5,000
Priority II	Public Service	Carpenter Rd Culvert - Waterline Component	65,000
Total, Water Capital Improvement Fund			**505,000**
Sewer Capital Improvement Fund			
Priority I	Public Service	Price Rd Sanitary Sewer - Phase 2	100,000
Priority I	Public Service	Safety Equipment - Trench Box-Sewer	5,000
Total, Sewer Capital Improvement Fund			**105,000**
TOTAL, ENTERPRISE FUNDS			**890,000**

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Internal Service Fund

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

Workers Compensation Self-Insurance Fund

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

Rather than paying non-refundable monthly premiums to the BWC based on a calculation of potential future claims, the City only pays out the actual cost of administering the workers compensation program. This includes the actual claims incurred by employees, claims administration services and excess insurance to help cover the cost of potential catastrophic claims. Using BWC's 2011 premium as a baseline, Gahanna's self-insurance program saves the City approximately $225,000 per year.

The City administers an internal service fund to administer the program. Each pay period, a workers' compensation fringe deduction (2.0% of gross pay in 2015) is calculated for all paid employees. This amount is recorded as an expense to the funds and departments that fund the employee wages and recorded as revenue to the workers' compensation self-insurance fund.

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

Workers Compensation Self-Insurance Fund Revenue

Revenues	2012 Actuals	2013 Actuals	2014 Estimate	2015 Estimate	Variance
900-SELF INS WORKERS COMP FUN					
HUMAN RESOURCES					
4944-TRANSFER FROM LIABILITY A	$ 174,147	$ 232,006	$ 247,480	$ 244,300	$ (3,180)
HUMAN RESOURCES Total	**$ 174,147**	**$ 232,006**	**$ 247,480**	**$ 244,300**	**$ (3,180)**
900-SELF INS WORKERS COMP FUN Total	**$ 174,147**	**$ 232,006**	**$ 247,480**	**$ 244,300**	**$ (3,180)**

Workers Compensation Self-Insurance Fund Expenditures

Expenditures	2012 Actuals	2013 Actuals	2014 Appropriated	2015 Request	Variance
900125-WORKERS COMP SELF INS					
Operating					
5249-CONTRACT SERVICES	$ 52,412	$ 66,996	$ 78,650	$ 78,700	$ 50
5282-INSURANCE	$ 37,500	$ 69,583	$ 75,750	$ 75,800	$ 50
5284-WORKERS COMP CLAIMS	$ 26,754	$ 52,403	$ 75,000	$ 75,000	$ -
5285-SPECIAL ASSESSMENTS	$ 53,224		$ -	$ -	$ -
Operating Total	**$ 169,891**	**$ 188,983**	**$ 229,400**	**$ 229,500**	**$ 100**
900125-WORKERS COMP SELF INS Total	**$ 169,891**	**$ 188,983**	**$ 229,400**	**$ 229,500**	**$ 100**

Special Revenue Funds

Overview

The City maintains various special revenue funds. Special revenue funds are maintained to account for resources that are restricted or committed to expenditure for specific purposes other than debt service or capital projects. The table below lists the City's special revenue funds. Shading indicates planned 2015 revenues and/or expenditures.

Special Revenue Funds

Fund	**Planned Revenue**	**Planned Expense**
Street	🟩	🟩
State Highway	🟩	🟩
Law Enforcement Trust	🟩	🟩
Enforcement & Education	🟩	🟩
Parks & Recreation Donation		
Permanent Improvement		
Court Computer Fund	🟩	🟩
County Permissive	🟩	🟩
Cul-de-Sac Maintenance		
Federal Law Enforcement Seizure	🟩	🟩
Right of Way	🟩	
FEMA		
Park	🟩	
Park-In-Lieu of Fees		
Court Building Fund	🟩	
Police Pension	🟩	🟩
Police Duty Weapon	🟩	🟩
Public Landscape Trust		
Vending Machines		
Tax Increment	🟩	🟩

Although the City has established numerous special revenue funds over time, not all of them are active at any given time. The following pages will focus on those active special revenue funds with anticipated revenues and/or expenditures in 2015.

Street Fund

The Street Fund receives a proportionate share of the State's Motor Vehicle Fuel Tax and the City's Permissive Motor Vehicle License Tax revenues and is restricted to expenditures for constructing, improving and maintaining public roads, highways, streets and maintenance and repair of bridges under Ohio Revised Code Chapter 5735 and 4504.

Anticipated revenues are based on past allocations from the State and current State financial forecasts for the Motor Vehicle Fuel Tax. Permissive Motor Vehicle License Tax revenues are based on historical trends. Estimated expenditures are based on street maintenance staffing levels, equipment replacement needs, historical cost trends and street projects anticipated by the service department.

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

In 2015, the Administration intends to develop a Sustainable Operating plan for the Street fund much like the plan developed for the General fund in 2014. This plan will identify the appropriate level of service delivery and investment in equipment and infrastructure to remain within available resources.

Street Fund Revenue

Revenues	2012 Actuals	2013 Actuals	2014 Estimate	2015 Estimate	Variance
220-STREET					
STREETS					
4157-PERMISSIVE LICENSE TAX	$ 290,032	$ 252,307	$ 250,000	$ 250,000	$ -
4158-AUTO LICENSE	$ 229,484	$ 224,211	$ 245,000	$ 245,000	$ -
4159-GAS TAX	$ 1,082,637	$ 1,103,255	$ 1,090,000	$ 1,090,000	$ -
4613-BOND PROCEEDS	$ -	$ -	$ -	$ -	$ -
4614-BOND PROCEED INTEREST INC	$ -	$ -	$ -	$ -	$ -
4632-MISCELLANEOUS INCOME	$ -	$ 32,501	$ 5,000	$ 1,000	$ (4,000)
4634-INSURANCE SETTLEMENTS	$ -	$ 146	$ 4,800	$ -	$ (4,800)
4641-SALE OF ASSETS	$ 22	$ 9,607	$ 2,250	$ 500	$ (1,750)
4931-GENERAL FUND TRANSFER	$ -	$ -	$ 87,853	$ -	$ (87,853)
STREETS Total	**$ 1,602,175**	**$ 1,622,028**	**$ 1,684,903**	**$ 1,586,500**	**$ (98,403)**
220-STREET Total	**$ 1,602,175**	**$ 1,622,028**	**$ 1,684,903**	**$ 1,586,500**	**$ (98,403)**

Street Fund Expenditures

Expenditures	2012 Actuals	2013 Actuals	2014 Appropriated	2015 Request	Variance
220330-STREETS					
Salaries & Benefits					
5103-SUPERINTENDENTS	$ 23,149	$ 23,163	$ 23,750	$ 23,850	$ 100
5105-FT ADMIN SALARY			$ -	$ 14,580	$ 14,580
5107-FT STEELWORKERS	$ 320,039	$ 328,419	$ 341,380	$ 343,890	$ 2,510
5111-PART TIME	$ 5,694	$ 6,312	$ 11,620	$ 12,000	$ 380
5116-SERVICE CREDIT	$ 5,438	$ 4,213	$ 4,220	$ 4,890	$ 670
5117-OVERTIME	$ 34,217	$ 51,874	$ 85,000	$ 70,000	$ (15,000)
5122-EMPLOYEE WELLNESS	$ 13	$ 19	$ 2,500	$ 2,640	$ 140
5131-PERS	$ 54,395	$ 57,957	$ 65,240	$ 66,060	$ 820
5132-WORKERS COMPENSATION	$ 8,904	$ 8,475	$ 9,320	$ 9,440	$ 120
5133-HEALTH INSURANCE	$ 99,205	$ 99,171	$ 122,500	$ 133,000	$ 10,500
5134-LIFE INSURANCE	$ 1,278	$ 1,159	$ 1,790	$ 1,070	$ (720)
5135-DENTAL INSURANCE	$ 4,772	$ 4,533	$ 4,720	$ 5,220	$ 500
5136-VISION INSURANCE	$ 705	$ 688	$ 790	$ 900	$ 110
5137-UNIFORM ALLOWANCE	$ 3,296	$ 2,719	$ 4,650	$ 4,650	$ -
5138-MEDICARE	$ 4,508	$ 4,742	$ 6,760	$ 6,850	$ 90
5142-EAP	$ 194	$ 178	$ 260	$ 200	$ (60)
5143-DRUG TESTING	$ 735	$ 410	$ -	$ -	$ -
Salaries & Benefits Total	**$ 566,541**	**$ 594,030**	**$ 684,500**	**$ 699,240**	**$ 14,740**
Operating					
5216-TRAFFIC LIGHT REPAIR	$ 30,321	$ 27,866	$ 112,853	$ 35,000	$ (77,853)
5249-CONTRACT SERVICES	$ 49,685	$ 44,551	$ 53,690	$ 55,700	$ 2,010
5251-TECH MAINTENANCE				$ 8,700	$ 8,700
5256-RAGS & TOWELS	$ 1,697	$ 798	$ 2,060	$ 2,300	$ 240
5279-TRAINING	$ 215	$ 435	$ 800	$ 800	$ -
5282-INSURANCE	$ 8,602	$ 8,655	$ 10,720	$ 10,800	$ 80
5306-MAINTENANCE SUPPLIES	$ 127,922	$ 267,580	$ 232,000	$ 250,000	$ 18,000
5318-SMALL TOOLS	$ 1,913	$ 1,993	$ 2,800	$ 2,800	$ -
5320-OPERATING EQUIPMENT	$ -	$ 19,514	$ 27,700	$ 27,700	$ -
5325-SAFETY SUPPLIES	$ 1,556	$ 1,072	$ 1,900	$ 1,900	$ -
5401-OFFICE EXPENSE	$ 941	$ 816	$ 1,310	$ 1,400	$ 90
5416-REPAIR	$ 3,065	$ 774	$ 7,000	$ 3,600	$ (3,400)
5481-UTILITIES - GAS	$ 1,083	$ 1,431	$ 2,770	$ 2,800	$ 30
5482-UTILITIES - ELECTRIC	$ 4,087	$ 3,476	$ 4,780	$ 4,900	$ 120
5483-UTILITIES - CELL PHONE	$ 2,237	$ 1,812	$ 2,020	$ 2,600	$ 580
Operating Total	**$ 233,323**	**$ 380,772**	**$ 462,403**	**$ 411,000**	**$ (51,403)**

Expenditures	2012 Actuals	2013 Actuals	2014 Appropriated	2015 Request	Variance
Capital					
5510-MINOR CAPITAL	$ 30,000	$ -	$ -	$ -	$ -
5512-CAPITAL EQUIPMENT	$ -	$ 15,575	$ 163,310	$ -	$ (163,310)
5513-CAPITAL - STREETS	$ -	$ -	$ 90,000	$ -	$ (90,000)
5515-EQUIP REPLACEMENT PROGRAM				$ -	$ -
5596-CAPITAL PROJ/IMP	$ 13,640	$ 65,587	$ -	$ -	$ -
Capital Total	**$ 43,640**	**$ 81,162**	**$ 253,310**	**$ -**	**$ (253,310)**
Transfers					
5933-TRANS TO GBR	$ 515,828	$ 509,884	$ 506,200	$ 501,850	$ (4,350)
5943-TRANS TO PERMISSIVE TAX			$ 39,419	$ -	$ (39,419)
Transfers Total	**$ 515,828**	**$ 509,884**	**$ 545,619**	**$ 501,850**	**$ (43,769)**
220330-STREETS Total	**$ 1,359,332**	**$ 1,565,848**	**$ 1,945,832**	**$ 1,612,090**	**$ (333,742)**

State Highway Fund

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

Anticipated revenues are based on past allocations from the State and current State financial forecasts. Estimated expenditures are based on street maintenance staffing levels, historical cost trends and street projects anticipated by the service department.

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

In 2015, the Administration intends to develop a Sustainable Operating plan for the State Highway fund much like the plan developed for the General fund in 2014. This plan will identify the appropriate level of service delivery and investment in equipment and infrastructure to remain within available resources.

State Highway Revenue

Revenues	2012 Actuals	2013 Actuals	2014 Estimate	2015 Estimate	Variance
222-STATE HIGHWAY					
STATE HIGHWAY					
4158-AUTO LICENSE	$ 18,607	$ 18,179	$ 18,000	$ 18,000	$ -
4159-GAS TAX	$ 82,728	$ 89,453	$ 90,000	$ 90,000	$ -
4632-MISCELLANEOUS INCOME		$ 55	$ -	$ -	$ -
STATE HIGHWAY Total	**$ 101,334**	**$ 107,687**	**$ 108,000**	**$ 108,000**	**$ -**
222-STATE HIGHWAY Total	**$ 101,334**	**$ 107,687**	**$ 108,000**	**$ 108,000**	**$ -**

State Highway Expenditures

Expenditures	2012 Actuals	2013 Actuals	2014 Appropriated	2015 Request	Variance
222331-STATE HIGHWAY					
Salaries & Benefits					
5117-OVERTIME	$ 1,633	$ 19,417	$ 40,000	$ 25,500	$ (14,500)
5131-PERS	$ 229	$ 2,718	$ 5,600	$ 3,570	$ (2,030)
5132-WORKERS COMPENSATION	$ 48	$ 10	$ 800	$ 510	$ (290)
5138-MEDICARE	$ 19	$ 281	$ 580	$ 370	$ (210)
Salaries & Benefits Total	**$ 1,929**	**$ 22,427**	**$ 46,980**	**$ 29,950**	**$ (17,030)**
Operating					
5216-TRAFFIC LIGHT REPAIR	$ 9,536	$ 6,127	$ 85,217	$ 20,000	$ (65,217)
5249-CONTRACT SERVICES	$ 7,854	$ 6,364	$ 8,250	$ 8,400	$ 150
5251-TECH MAINTENANCE				$ 8,000	$ 8,000
5306-MAINTENANCE SUPPLIES	$ 18,641	$ 23,089	$ 23,100	$ 19,900	$ (3,200)
5482-UTILITIES - ELECTRIC	$ 6,417	$ 5,594	$ 6,960	$ 7,100	$ 140
Operating Total	**$ 42,447**	**$ 41,173**	**$ 123,527**	**$ 63,400**	**$ (60,127)**
Capital					
5512-CAPITAL EQUIPMENT	$ -	$ 12,368	$ 20,000	$ -	$ (20,000)
5596-CAPITAL PROJ/IMP	$ 8,310	$ 16,300	$ -	$ -	$ -
Capital Total	**$ 8,310**	**$ 28,668**	**$ 20,000**	**$ -**	**$ (20,000)**
222331-STATE HIGHWAY Total	**$ 52,687**	**$ 92,268**	**$ 190,507**	**$ 93,350**	**$ (97,157)**

State Law Enforcement Trust Fund

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

Possible contraband seizures and forfeitures are not easily estimated and are derived conservatively from historical trends. Expenditures are based on the police departments anticipated needs for public safety equipment, materials and supplies.

State Law Enforcement Trust Fund Revenue

Revenues	2012 Actuals	2013 Actuals	2014 Estimate	2015 Estimate	Variance
225-LAW ENFORCEMENT TRUST					
POLICE					
4632-MISCELLANEOUS INCOME	$ 277,711	$ 3,688	$ 5,000	$ 7,500	$ 2,500
4641-SALE OF ASSETS			$ -	$ -	$ -
POLICE Total	**$ 277,711**	**$ 3,688**	**$ 5,000**	**$ 7,500**	**$ 2,500**
225-LAW ENFORCEMENT TRUST Total	**$ 277,711**	**$ 3,688**	**$ 5,000**	**$ 7,500**	**$ 2,500**

State Law Enforcement Trust Fund Expenditures

Expenditures	2012 Actuals	2013 Actuals	2014 Appropriated	2015 Request	Variance
225211-POLICE					
Operating					
5411-LAW ENFORCEMENT EXPENSE	$ 74,750	$ 11,166	$ 10,000	$ 10,300	$ 300
Operating Total	**$ 74,750**	**$ 11,166**	**$ 10,000**	**$ 10,300**	**$ 300**
Capital					
5512-CAPITAL EQUIPMENT	$ 64,740	$ 46,460	$ -	$ -	$ -
Capital Total	**$ 64,740**	**$ 46,460**	**$ -**	**$ -**	**$ -**
225211-POLICE Total	**$ 139,490**	**$ 57,626**	**$ 10,000**	**$ 10,300**	**$ 300**

Enforcement & Education

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

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

Enforcement & Education Revenues

Revenues	2012 Actuals	2013 Actuals	2014 Estimate	2015 Estimate	Variance
226-ENFORCEMENT & EDUCATION					
POLICE					
4306-ENF & EDUCATION/MUNI	$ 70	$ -	$ 500	$ 500	$ -
4316-ENF & EDUCATION	$ 2,960	$ 2,038	$ 3,200	$ 3,200	$ -
POLICE Total	**$ 3,030**	**$ 2,038**	**$ 3,700**	**$ 3,700**	**$ -**
226-ENFORCEMENT & EDUCATION Total	**$ 3,030**	**$ 2,038**	**$ 3,700**	**$ 3,700**	**$ -**

Enforcement & Education Expenditures

Expenditures	2012 Actuals	2013 Actuals	2014 Appropriated	2015 Request	Variance
226151-MAYORS COURT					
Capital					
5512-CAPITAL EQUIPMENT	$ -	$ -	$ 18,000	$ -	$ (18,000)
Capital Total	**$ -**	**$ -**	**$ 18,000**	**$ -**	**$ (18,000)**
226151-MAYORS COURT Total	**$ -**	**$ -**	**$ 18,000**	**$ -**	**$ (18,000)**

Court Computer Fund

The Court Computer Fund receives a proportionate share of cash or proceeds from cases heard in the Municipal Mayor's Court and is restricted for court computer expenditures under City of Gahanna Code, section 133.093 and Auditor of State Bulletin 97-019.

Anticipated revenues are based on historical trends. For 2015 the Mayor's Court evaluated the fund balance and anticipated revenues and court computerization needs to identify the most effective way to expend these funds.

Court Computer Fund Revenue

Revenues	2012 Actuals	2013 Actuals	2014 Estimate	2015 Estimate	Variance
229-COURT					
MAYOR'S COURT					
4675-CAPITAL INCOME	$ 31,610	$ 40,127	$ 40,500	$ 40,900	$ 400
MAYOR'S COURT Total	**$ 31,610**	**$ 40,127**	**$ 40,500**	**$ 40,900**	**$ 400**
229-COURT Total	**$ 31,610**	**$ 40,127**	**$ 40,500**	**$ 40,900**	**$ 400**

Court Computer Fund Expenditures

Expenditures	2012 Actuals	2013 Actuals	2014 Appropriated	2015 Request	Variance
229151-MAYOR'S COURT					
Operating					
5456-OPERATIONAL EXPENSES	$ 15,828	$ 14,412	$ 18,000	$ 18,000	$ -
Operating Total	**$ 15,828**	**$ 14,412**	**$ 18,000**	**$ 18,000**	**$ -**
229151-MAYOR'S COURT Total	**$ 15,828**	**$ 14,412**	**$ 18,000**	**$ 18,000**	**$ -**

County Permissive Tax

The County Permissive Tax on motor vehicle registrations is part of the taxes collected and held by Franklin County on motor vehicle registrations. Funds are received from the County $5.00 Motor Vehicle License Tax Fund as individual projects are approved by the Franklin County Engineer's Office and Franklin County Commissioners. Projects must be for roadway construction or improvements.

County Permissive Tax Revenue

Revenues	2012 Actuals	2013 Actuals	2014 Estimate	2015 Estimate	Variance
231-COUNTY PERMISSIVE					
STREETS					
4157-PERMISSIVE LICENSE TAX	$ -	$ 102,325	$ 474,680	$ 190,000	$ (284,680)
4675-CAPITAL INCOME	$ -	$ -	$ -	$ -	$ -
4932-TRANSFER FROM STREETS	$ -	$ -	$ 39,419	$ -	$ (39,419)
STREETS Total	**$ -**	**$ 102,325**	**$ 514,099**	**$ 190,000**	**$ (324,099)**
231-COUNTY PERMISSIVE Total	**$ -**	**$ 102,325**	**$ 514,099**	**$ 190,000**	**$ (324,099)**

County Permissive Tax Expenditures

Expenditures	2012 Actuals	2013 Actuals	2014 Appropriated	2015 Request	Variance
231330-STREET					
Capital					
5596-CAPITAL PROJ/IMP	$ 44,119	$ 55,422	$ 474,680	$ 190,000	$ (284,680)
Capital Total	**$ 44,119**	**$ 55,422**	**$ 474,680**	**$ 190,000**	**$ (284,680)**
231330-STREET Total	**$ 44,119**	**$ 55,422**	**$ 474,680**	**$ 190,000**	**$ (284,680)**

Federal Law Enforcement Seizure

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

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

Federal Law Enforcement Seizure Revenue

Revenues	2012 Actuals	2013 Actuals	2014 Estimate	2015 Estimate	Variance
235-FEDERAL LAW ENF SEIZURE					
POLICE					
4611-INTEREST INCOME	$ 6,121	$ 1,126	$ -	$ -	$ -
4612-INVESTMENT INCOME	$ -	$ -	$ -	$ -	$ -
4632-MISCELLANEOUS INCOME	$ 163,465	$ 5,342	$ 25,000	$ 25,000	$ -
4641-SALE OF ASSETS			$ -	$ -	$ -
POLICE Total	**$ 169,586**	**$ 6,468**	**$ 25,000**	**$ 25,000**	**$ -**
235-FEDERAL LAW ENF SEIZURE Total	**$ 169,586**	**$ 6,468**	**$ 25,000**	**$ 25,000**	**$ -**

Federal Law Enforcement Seizure Expenditures

Expenditures	2012 Actuals	2013 Actuals	2014 Appropriated	2015 Request	Variance
235211-LAW ENFORCEMENT SEIZURE					
Operating					
5411-LAW ENFORCEMENT EXPENSE	$ 49,900	$ -	$ 13,358	$ 10,300	$ (3,058)
Operating Total	**$ 49,900**	**$ -**	**$ 13,358**	**$ 10,300**	**$ (3,058)**
Capital					
5512-CAPITAL EQUIPMENT	$ 92,310	$ 29,035	$ 160,000	$ -	$ (160,000)
Capital Total	**$ 92,310**	**$ 29,035**	**$ 160,000**	**$ -**	**$ (160,000)**
235211-LAW ENFORCEMENT SEIZURE Total	**$ 142,210**	**$ 29,035**	**$ 173,358**	**$ 10,300**	**$ (163,058)**

Right of Way

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

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

Right of Way Revenue

Revenues	2012 Actuals	2013 Actuals	2014 Estimate	2015 Estimate	Variance
241-RIGHT OF WAY					
LANDS & BUILDINGS					
4191-RIGHT OF WAY FEES	$ 25,100	$ 49,002	$ 25,000	$ 25,000	$ -
LANDS & BUILDINGS Total	**$ 25,100**	**$ 49,002**	**$ 25,000**	**$ 25,000**	**$ -**
241-RIGHT OF WAY Total	**$ 25,100**	**$ 49,002**	**$ 25,000**	**$ 25,000**	**$ -**

Right of Way Expenditures

None planned.

Park Fund

The Park Fund receives fees from developers of platted residential subdivisions prior to the issuance of building permits pursuant to City of Gahanna Code, section 1109.08(k). Payments are restricted for cost associated with improvement of recreational facilities within existing publicly owned and operated park facilities and the purchase of recreational equipment.

Anticipated revenue is based on historical trends and information from planning and development regarding possible platted residential subdivisions forthcoming. Parks and recreation would estimate expenditures based on current parks and recreational improvement projects.

Park Fund Revenue

Revenues	2012 Actuals	2013 Actuals	2014 Estimate	2015 Estimate	Variance
327-PARK					
PARKS					
4261-PARK FEE	$ 18,000	$ 23,500	$ 4,000	$ 4,000	$ -
PARKS Total	**$ 18,000**	**$ 23,500**	**$ 4,000**	**$ 4,000**	**$ -**
327-PARK Total	**$ 18,000**	**$ 23,500**	**$ 4,000**	**$ 4,000**	**$ -**

Park Fund Expenditures

None planned.

Court Building Fund

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

Anticipated revenues are based on historical trends. No expenditures are planned at present, until the fund has accumulated sufficient funds to build or acquire a Court facility.

Court Building Fund Revenue

Revenues	2012 Actuals	2013 Actuals	2014 Estimate	2015 Estimate	Variance
329-COURT BUILDING					
MAYOR'S COURT					
4675-CAPITAL INCOME	$ 19,758	$ 25,089	$ 25,300	$ 25,500	$ 200
MAYOR'S COURT Total	**$ 19,758**	**$ 25,089**	**$ 25,300**	**$ 25,500**	**$ 200**
329-COURT BUILDING Total	**$ 19,758**	**$ 25,089**	**$ 25,300**	**$ 25,500**	**$ 200**

Court Building Fund Expense

None planned.

Police Pension

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

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

Police Pension Revenue

Revenues	2012 Actuals	2013 Actuals	2014 Estimate	2015 Estimate	Variance
510-POLICE PENSION					
POLICE					
4121-REAL ESTATE TAX	$ 242,611	$ 237,654	$ 235,100	$ 235,100	$ -
4123-PERSONAL TANGIBLE	$ 271	$ 39	$ -	$ -	$ -
4153-ROLLBACK & HOMESTEAD	$ 31,333	$ 31,484	$ 32,000	$ 32,000	$ -
4632-MISCELLANEOUS INCOME	$ 200	$ -	$ -	$ -	$ -
4931-GENERAL FUND TRANSFER	$ 642,973	$ 629,200	$ 665,000	$ 716,120	$ 51,120
POLICE Total	**$ 917,388**	**$ 898,376**	**$ 932,100**	**$ 983,220**	**$ 51,120**
510-POLICE PENSION Total	**$ 917,388**	**$ 898,376**	**$ 932,100**	**$ 983,220**	**$ 51,120**

Police Pension Expenditures

Expenditures	2012 Actuals	2013 Actuals	2014 Appropriated	2015 Request	Variance
510211-POLICE					
Salaries & Benefits					
5140-POLICE PENSION	$ 914,298	$ 894,501	$ 978,510	$ 967,270	$ (11,240)
Salaries & Benefits Total	**$ 914,298**	**$ 894,501**	**$ 978,510**	**$ 967,270**	**$ (11,240)**
Operating					
5295-CO AUDITOR & TREAS FEES	$ 2,891	$ 3,875	$ 5,540	$ 4,700	$ (840)
5495-REFUNDS	$ -	$ -	$ 4,000	$ 4,000	$ -
Operating Total	**$ 2,891**	**$ 3,875**	**$ 9,540**	**$ 8,700**	**$ (840)**
510211-POLICE Total	**$ 917,189**	**$ 898,376**	**$ 988,050**	**$ 975,970**	**$ (12,080)**

Police Duty Weapon

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

Anticipated revenues and expenditures are based on participation in the program by City police officers as determined by the police department.

Police Duty Weapon Revenue

Revenues	2012 Actuals	2013 Actuals	2014 Estimate	2015 Estimate	Variance
515-POLICE DUTY WEAPON					
POLICE					
4001-ADVANCE	$ -	$ -	$ 19,320	$ -	$ (19,320)
4690-POLICE WEAPONS FUND	$ 1,927	$ 6,427	$ 12,500	$ 12,500	$ -
POLICE Total	**$ 1,927**	**$ 6,427**	**$ 31,820**	**$ 12,500**	**$ (19,320)**
515-POLICE DUTY WEAPON Total	**$ 1,927**	**$ 6,427**	**$ 31,820**	**$ 12,500**	**$ (19,320)**

Police Duty Weapon Expense

Expenditures	2012 Actuals	2013 Actuals	2014 Appropriated	2015 Request	Variance
515211-POLICE					
Operating					
5437-WEAPONS PURCHASES	$ 4,419	$ 14,444	$ 12,500	$ 12,900	$ 400
Operating Total	**$ 4,419**	**$ 14,444**	**$ 12,500**	**$ 12,900**	**$ 400**
515211-POLICE Total	**$ 4,419**	**$ 14,444**	**$ 12,500**	**$ 12,900**	**$ 400**

Tax Increment Financing (TIF) Fund

Background

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

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

Revenue projections for each TIF are developed by using property values and effective property tax rates and tax abatement status. Expenditure amounts are calculated based upon reimbursement agreements and revenue availability in each TIF.

The City of Gahanna currently has nine active TIF Districts which are administered through the TIF Fund. A brief description of each TIF District and the associated 2015 planned revenues and expenses are on the following pages.

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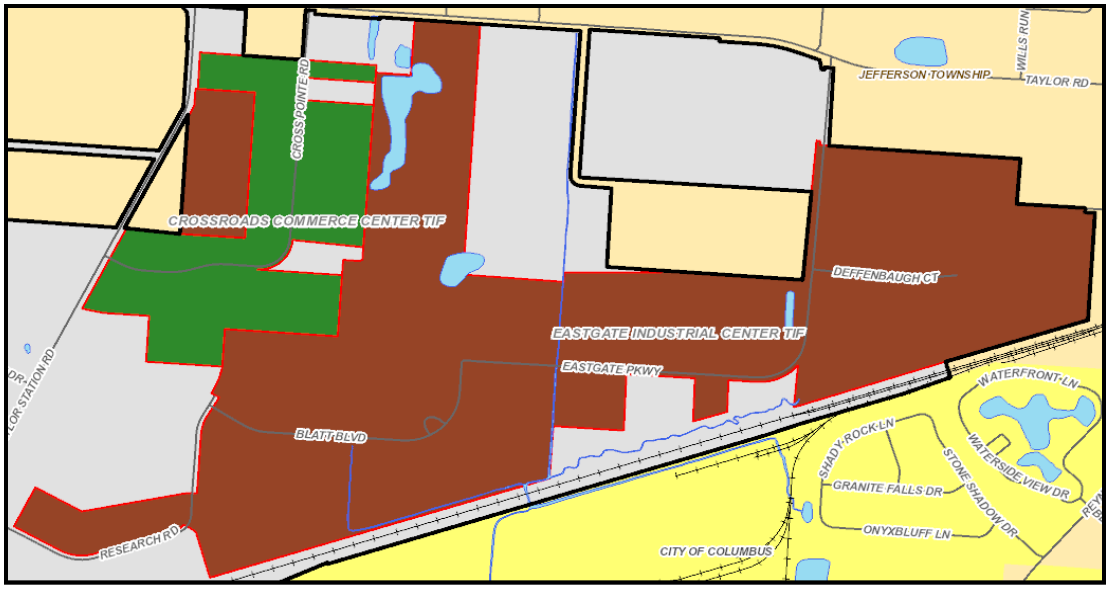
Eastgate—Pizzutti

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.



(Eastgate Pizzutti TIF highlighted in red)

The Eastgate-Pizzutti TIF District includes parcels along Deffenbaugh Court, Eastgate Parkway, Blatt Boulevard and Research Road in the City's Office, Commerce & Technology District. The Eastgate—Pizzutti TIF has a 30-year term with an anticipated ending in 2029.

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

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.

Eastgate Parkway

Electric Solutions Inc. on Eastgate Pkwy

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

Eastgate—Pizzutti Revenue

Revenues	2012 Actuals	2013 Actuals	2014 Estimate	2015 Estimate	Variance
EASTGATE PIZUTTI TIF					
4131.1-EG/PIZUZUTTI ROLLBK & HMST	$ 433	$ 607	$ 500	$ 600	$ 100
4131-EASTGATE TIF (PIZZUTTI)	$ 684,488	$ 452,233	$ 560,000	$ 520,400	$ (39,600)
4471-TIF MUP/MSP	$ -	$ -	$ -	$ -	$ -
EASTGATE PIZUTTI TIF Total	**$ 684,921**	**$ 452,841**	**$ 560,500**	**$ 521,000**	**$ (39,500)**

Eastgate—Pizzutti Expenditures

Expenditures	2012 Actuals	2013 Actuals	2014 Appropriated	2015 Request	Variance
224702-EASTGATE PIZZUTTI TIF					
Operating					
5295-CO AUDITOR & TREAS FEES	$ 13,281	$ 8,950	$ 16,830	$ 15,600	$ (1,230)
5490-SCHOOL DIST COMPENSATION	$ 584,803	$ 245,932	$ 301,450	$ 266,000	$ (35,450)
Operating Total	**$ 598,084**	**$ 254,882**	**$ 318,280**	**$ 281,600**	**$ (36,680)**
Transfers					
5930-TRANS TO GENERAL FUND	$ 33,000	$ 110,890	$ 500,000	$ 500,000	$ -
5941-TRANSFER TO WSCI				$ 450,000	$ 450,000
Transfers Total	**$ 33,000**	**$ 110,890**	**$ 500,000**	**$ 950,000**	**$ 450,000**
224702-EASTGATE PIZZUTTI TIF Total	**$ 631,084**	**$ 365,772**	**$ 818,280**	**$ 1,231,600**	**$ 413,320**

Eastgate—Crossroads

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.

(Eastgate Crossroads TIF highlighted in green)

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.

Crossroads Commerce Center Entrance

SUTUSA on Cross Pointe Road

Proposed future uses of the funds generated from the Eastgate—Crossroads TIF are for school district compensation payments, payments to the project developer and County Auditor deductions.

Eastgate—Crossroads Revenue

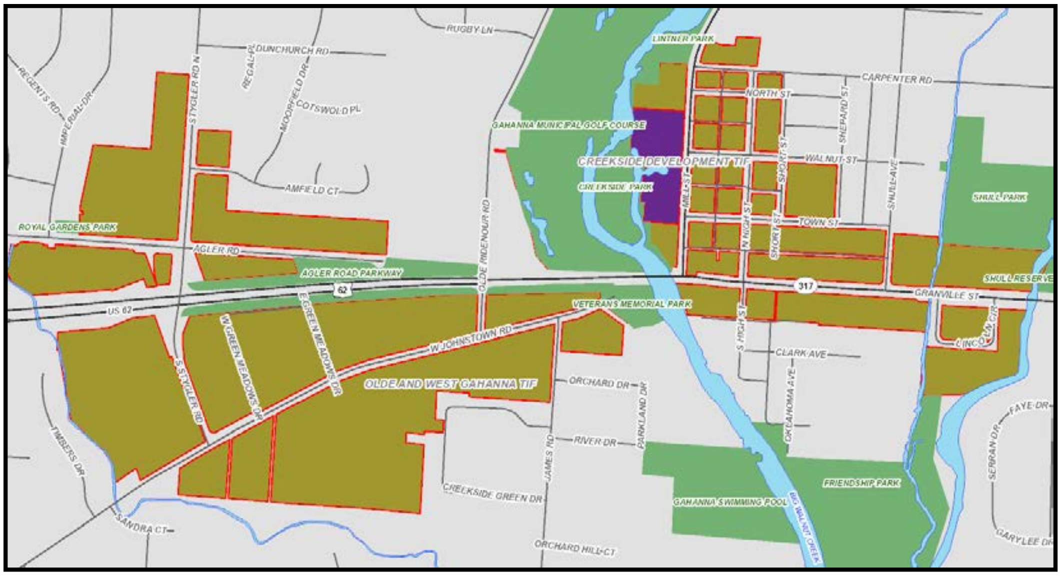
Revenues	2012 Actuals	2013 Actuals	2014 Estimate	2015 Estimate	Variance
EASTGATE TRIANGLE TIF					
4130-EASTGATE TIF (TRIANGLE)	$ 196,142	$ 433,479	$ 510,000	$ 479,000	$ (31,000)
4150-ROLLBACK EASTGATE	$ -	$ -	$ -	$ -	$ -
EASTGATE TRIANGLE TIF Total	**$ 196,142**	**$ 433,479**	**$ 510,000**	**$ 479,000**	**$ (31,000)**

Eastgate—Crossroads Expenditures

Expenditures	2012 Actuals	2013 Actuals	2014 Appropriated	2015 Request	Variance
224701-EASTGATE TRIANGLE TIF					
Operating					
5295-CO AUDITOR & TREAS FEES	$ 2,633	$ 6,824	$ 13,770	$ 14,300	$ 530
5490-SCHOOL DIST COMPENSATION	$ 147,705	$ 236,546	$ 246,910	$ 244,800	$ (2,110)
5850-TIF REPAYMENT-DEVELOPER	$ 82,709	$ 216,109	$ 198,440	$ 219,900	$ 21,460
Operating Total	**$ 233,047**	**$ 459,479**	**$ 459,120**	**$ 479,000**	**$ 19,880**
224701-EASTGATE TRIANGLE TIF Total	**$ 233,047**	**$ 459,479**	**$ 459,120**	**$ 479,000**	**$ 19,880**

Olde Gahanna and West Gahanna

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



(Olde Gahanna and West Gahanna TIF highlighted in olive)

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

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

This TIF District is a non-school TIF and the Gahanna-Jefferson Public Schools receive property tax revenue directly from the County Auditor. The City does have a compensation agreement with Mifflin Township for the amount of property tax revenue the township would have received if not for the TIF District.

Proposed future uses of the funds generated from the Olde and West Gahanna TIF are township compensation payments, installment payments to the Gahanna Community Improvement Corporation (CIC) for the purchase of 181 Granville Street, and future public infrastructure improvements.

Gateway Arch over 62

Olde Gahanna and West Gahanna Revenue

Revenues	2012 Actuals	2013 Actuals	2014 Estimate	2015 Estimate	Variance
WEST GAHANNA TIF					
4133.1-W GAH ROLLBACK & HMST	$ 360	$ 365	$ 400	$ 400	$ -
4133-WEST GAHANNA TIF	$ 243,884	$ 182,689	$ 208,000	$ 216,200	$ 8,200
WEST GAHANNA TIF Total	**$ 244,244**	**$ 183,053**	**$ 208,400**	**$ 216,600**	**$ 8,200**

Olde Gahanna and West Gahanna Expenditures

Expenditures	2012 Actuals	2013 Actuals	2014 Appropriated	2015 Request	Variance
224704-WEST GAHANNA TIF					
Operating					
5295-CO AUDITOR & TREAS FEES	$ 4,768	$ 2,870	$ 6,060	$ 6,400	$ 340
5851-TIF TOWNSHIP REIMB	$ 71,932	$ 62,967	$ 69,130	$ 76,400	$ 7,270
Operating Total	**$ 76,700**	**$ 65,837**	**$ 75,190**	**$ 82,800**	**$ 7,610**
Capital					
5513-CAPITAL - STREETS	$ -	$ -	$ 1,499	$ -	$ (1,499)
5596-CAPITAL PROJ/IMP	$ 104,286	$ 104,286	$ 104,290	$ 104,290	$ -
Capital Total	**$ 104,286**	**$ 104,286**	**$ 105,789**	**$ 104,290**	**$ (1,499)**
224704-WEST GAHANNA TIF Total	**$ 180,986**	**$ 170,123**	**$ 180,979**	**$ 187,090**	**$ 6,111**

Creekside

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

(Creekside TIF highlighted in purple)

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

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

Creekside Lagoon

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

Creekside Revenue

Revenues	2012 Actuals	2013 Actuals	2014 Estimate	2015 Estimate	Variance
CREEKSIDE TIF					
4134.1-ROLLBACK & HOMESTEAD	$ 4,444	$ 4,662	$ 6,700	$ 6,700	$ -
4134-CREEKSIDE TIF	$ 662,035	$ 235,393	$ 131,800	$ 209,200	$ 77,400
4471-TIF MUP/MSP			$ 113,500	$ 113,500	$ -
CREEKSIDE TIF Total	**$ 666,479**	**$ 240,055**	**$ 252,000**	**$ 329,400**	**$ 77,400**

Creekside Expenditures

Expenditures	2012 Actuals	2013 Actuals	2014 Appropriated	2015 Request	Variance
224705-CREEKSIDE TIF					
Operating					
5295-CO AUDITOR & TREAS FEES	$ 54,646	$ 3,084	$ 11,350	$ 6,200	$ (5,150)
5495-REFUNDS				$ -	$ -
Operating Total	**$ 54,646**	**$ 3,084**	**$ 11,350**	**$ 6,200**	**$ (5,150)**
Transfers					
5933-TRANS TO GBR	$ 53,000	$ 810,820	$ 366,760	$ 240,500	$ (126,260)
Transfers Total	**$ 53,000**	**$ 810,820**	**$ 366,760**	**$ 240,500**	**$ (126,260)**
224705-CREEKSIDE TIF Total	**$ 107,646**	**$ 813,904**	**$ 378,110**	**$ 246,700**	**$ (131,410)**

Manor Homes

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.

(Manor Homes TIF highlighted in blue)

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.

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

Manor Homes Revenue

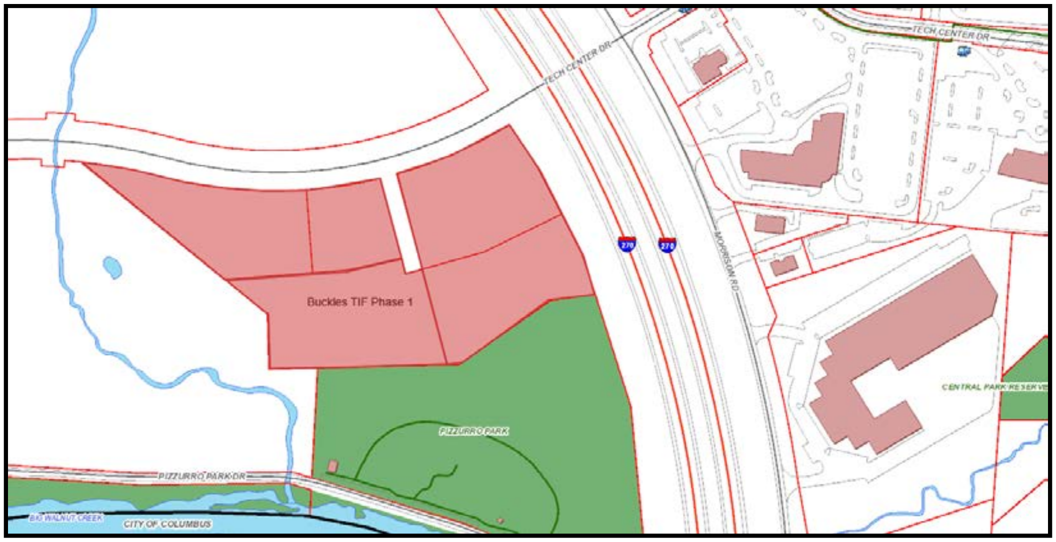
Revenues	2012 Actuals	2013 Actuals	2014 Estimate	2015 Estimate	Variance
MANOR HOMES TIF					
4132.1-MANOR HMS ROLLBACK & HMST	$ 14,116	$ 17,773	$ 21,200	$ 21,200	$ -
4132-MANOR HOMES TIF	$ 113,882	$ 131,987	$ 153,100	$ 190,500	$ 37,400
MANOR HOMES TIF Total	**$ 127,999**	**$ 149,760**	**$ 174,300**	**$ 211,700**	**$ 37,400**

Manor Homes Expenditures

Expenditures	2012 Actuals	2013 Actuals	2014 Appropriated	2015 Request	Variance
224703-MANOR HOMES TIF					
Operating					
5295-CO AUDITOR & TREAS FEES	$ 1,516	$ 2,093	$ 4,730	$ 5,700	$ 970
Operating Total	**$ 1,516**	**$ 2,093**	**$ 4,730**	**$ 5,700**	**$ 970**
Transfers					
5933-TRANS TO GBR	$ 240,000	$ 242,728	$ 152,870	$ 206,000	$ 53,130
Transfers Total	**$ 240,000**	**$ 242,728**	**$ 152,870**	**$ 206,000**	**$ 53,130**
224703-MANOR HOMES TIF Total	**$ 241,516**	**$ 244,821**	**$ 157,600**	**$ 211,700**	**$ 54,100**

Buckles Tract Phase I

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



(Buckles TIF Phase I highlighted in pink)

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

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

This TIF District is subject to a Revenue Sharing Agreement with the Gahanna-Jefferson Public Schools which requires reimbursement to the schools in the amount of 50% of the PILOTS multiplied by the Effective School Real Property Tax Rate of the TIF area divided by the Total Effective Real Property Tax Rate for the TIF area, until the TIF has generated $638,000 or the cost of the public infrastructure improvements, whichever is less. Upon reaching the cost of the improvements or $638,000 the schools will receive 100% of the PILOTS multiplied by, the Effective School Real Property Tax Rate of the TIF area divided by the Total Effective Real Property Tax Rate for the TIF area.

TechCenter Drive

Central Ohio Urology Group Under Construction

Proposed future uses of the funds generated from the Buckles Tract TIF District are for school district compensation payments and repayment to the General Fund, Water Capital Fund and Sewer Capital Fund for the initial investment in infrastructure.

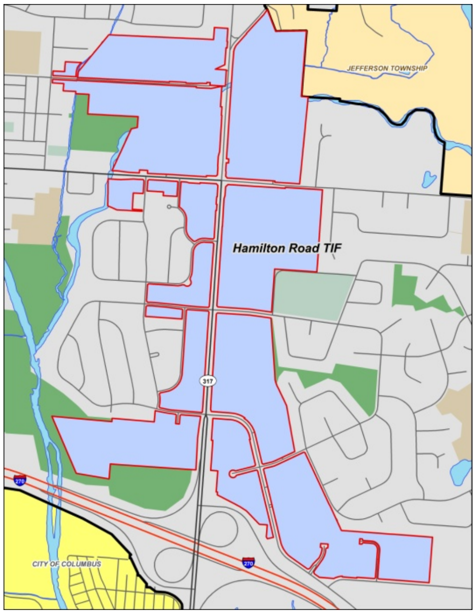
Buckles Tract Phase I Revenue

Revenues	2012 Actuals	2013 Actuals	2014 Estimate	2015 Estimate	Variance
224-TAX INCREMENT					
BUCKLES TIF					
4135-BUCKLES TIF	$ -	$ -	$ 118,300	$ 110,300	$ (8,000)
BUCKLES TIF Total	**$ -**	**$ -**	**$ 118,300**	**$ 110,300**	**$ (8,000)**

Buckles Tract Phase I Expenditures

Expenditures	2012 Actuals	2013 Actuals	2014 Appropriated	2015 Request	Variance
224706-BUCKLES TIF					
Operating					
5295-CO AUDITOR & TREAS FEES	$ -	$ -	$ 7,540	$ 3,300	$ (4,240)
5490-SCHOOL DIST COMPENSATION	$ -	$ -	$ 62,650	$ 28,100	$ (34,550)
Operating Total	**$ -**	**$ -**	**$ 70,190**	**$ 31,400**	**$ (38,790)**
Transfers					
5930-TRANS TO GENERAL FUND	$ -	$ -	$ 142,410	$ 61,400	$ (81,010)
5941-TRANSFER TO WSCI	$ -	$ -	$ 3,300	$ 1,400	$ (1,900)
5942-TRANSFER TO SSCI	$ -	$ -	$ 37,200	$ 16,000	$ (21,200)
Transfers Total	**$ -**	**$ -**	**$ 182,910**	**$ 78,800**	**$ (104,110)**
224706-BUCKLES TIF Total	**$ -**	**$ -**	**$ 253,100**	**$ 110,200**	**$ (142,900)**

Hamilton Road



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

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

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

- Roadway construction, improvement, signage, lighting, signalization and/or traffic controls within the TIF district and surrounding area
- Water/Sewer construction or improvements, storm and sanitary sewers, water and fire protection systems
- Utilities construction, reconstruction or installation of gas, electric and communication service facilities
- Construction, reconstruction and installation of stormwater and flood remediation projects and facilities
- Demolition, including demolition on private property when determined to be necessary for public health, safety and welfare;
- Construction or reconstruction of one or more public parks, including grading, trees and other park plantings, park accessories and related improvements, together with all appurtenances thereto;
- Construction or installation of streetscape and landscape improvements including trees, tree grates, signage, curbs, sidewalks, street and sidewalk lighting, trash receptacles, benches, newspaper racks, burial of overhead utility lines and related improvements

- Acquisition of real estate or interests in real estate (including easements) (a) necessary to accomplish any of the foregoing improvements or (b) in aid of industry, commerce, distribution or research
- Engineering, consulting, legal, administrative, and other professional services associated with the planning, design, acquisition, construction and installation of the foregoing improvements and real estate.

This TIF District is a non-school TIF and the Gahanna-Jefferson Public Schools receives property tax revenue directly from the County Auditor. Proposed uses of the funds generated from the TIF are developer reimbursements associated with public infrastructure development, auditor deductions and other infrastructure investments that may spur further development within the TIF district.

Hamilton Road Revenue

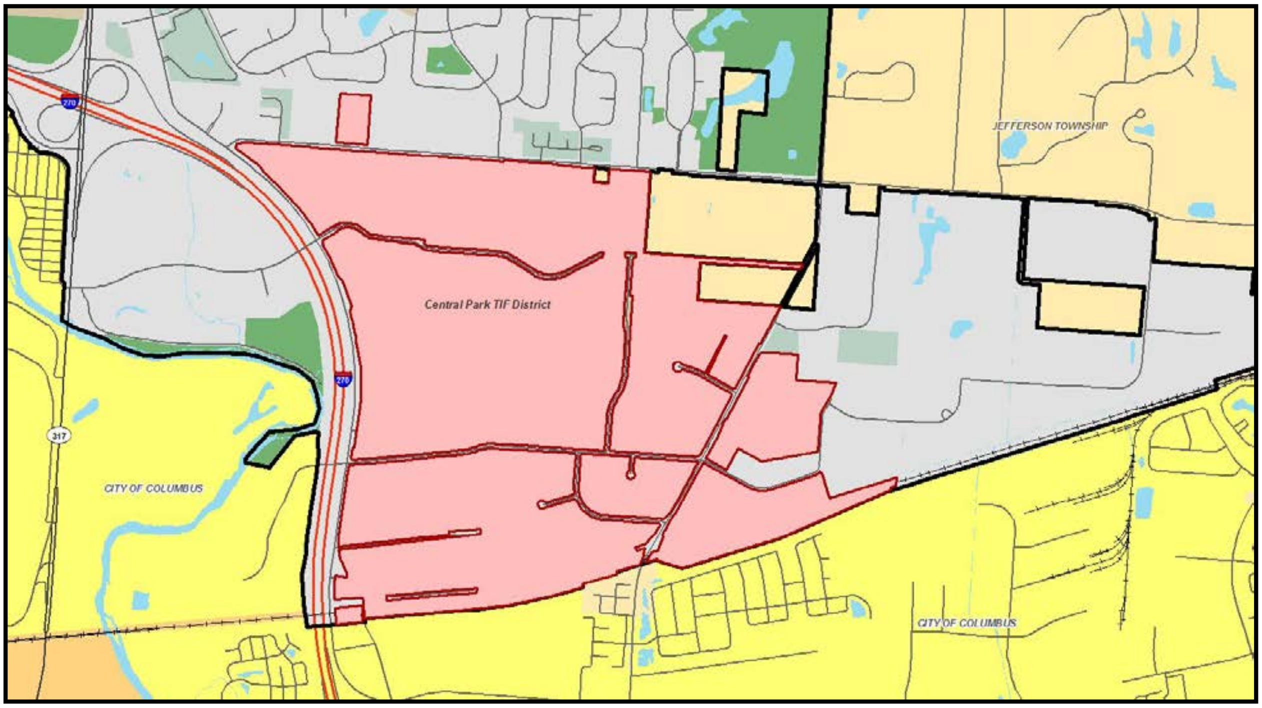
Revenues	2012 Actuals	2013 Actuals	2014 Estimate	2015 Estimate	Variance
HAMILTON RD TIF					
4136.1-HAMILTON ROLLBK & HMS	$ -	$ -	$ -	$ -	$ -
4136-HAMILTON RD TIF	$ -	$ -	$ -	$ 134,900	$ 134,900
4471-TIF MUP/MSP	$ -	$ -	$ -	$ -	$ -
HAMILTON RD TIF Total	**$ -**	**$ -**	**$ -**	**$ 134,900**	**$ 134,900**

Hamilton Road Expenditures

Expenditures	2012 Actuals	2013 Actuals	2014 Appropriated	2015 Request	Variance
224707-HAMILTON RD TIF					
Operating					
5295-CO AUDITOR & TREAS FEES	$ -	$ -	$ 2,880	$ 4,000	$ 1,120
5850-TIF REPAYMENT-DEVELOPER				$ 103,400	$ 103,400
Operating Total	**$ -**	**$ -**	**$ 2,880**	**$ 107,400**	**$ 104,520**
224707-HAMILTON RD TIF Total	**$ -**	**$ -**	**$ 2,880**	**$ 107,400**	**$ 104,520**

Central Park

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

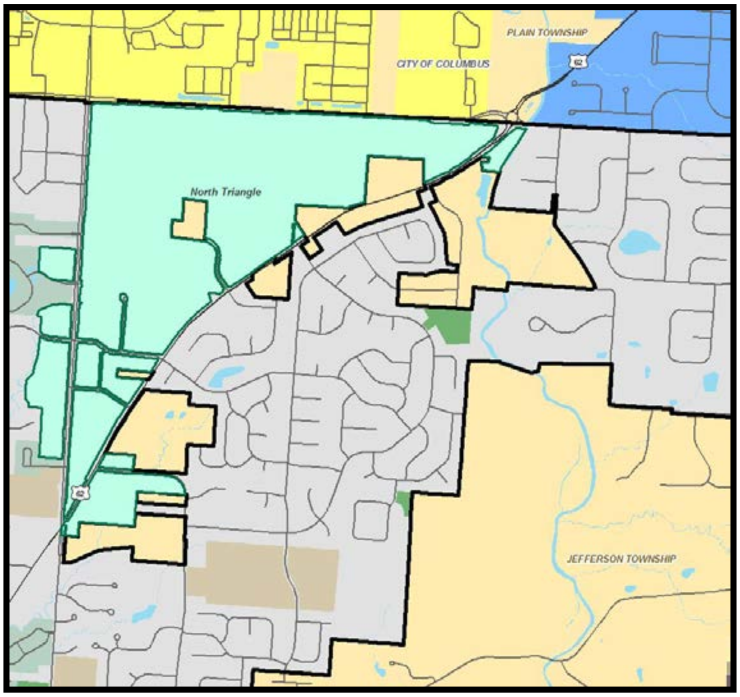


This TIF District is a non-school TIF and the Gahanna-Jefferson Public Schools and Eastland-Fairfield Career and Technical Schools will receives property tax revenue directly from the County Auditor. Proposed uses of the funds generated from the TIF are developer reimbursements associated with public infrastructure development, auditor deductions and other infrastructure investments that may spur further development within the TIF district.

Revenue and Expense for the Central Park TIF are not expected to begin until 2016.

North Triangle TIF

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



The Gahanna-Jefferson Public Schools and the Eastland-Fairfield Career & Technical Schools will not be impacted by the creation of this TIF District as this TIF District is a non-school TIF. Proposed uses of the funds generated from the TIF are developer reimbursements associated with public infrastructure development, auditor deductions and other infrastructure investments that may encourage further development within the TIF District. Future infrastructure needs of the North Triangle District include, but are not limited to, the following: intersection improvements at East Johnstown Road and Riva Ridge Blvd; roadway improvements and sidewalk expansion along East Johnstown Road and on Morse Road from North Hamilton Road to East Johnstown Road; sanitary sewer extension along North Hamilton Road; fiber optic expansion along East Johnstown Road, Beecher Crossing and Morse Road.

Revenue and Expense for the North Triangle TIF are not expected to begin until 2016.

Debt Service

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

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

Outstanding Debt

Municipal Bonds

The City currently has $19,755,000 in outstanding municipal bond issues as outlined in the table below:

Bond Issue	Issue Amount	Outstanding
Various Purpose, Series 2005 (partially refunded in 2013) *Projects Funded*: Creekside, Morrison Road Improvements	13,700,000	1,990,000
Various Purpose, Series 2007 *Projects Funded*: Central Corridor Park, Recreational Trails, Hannah Park Completion, Bedford Stormwater Remediation, Gahanna Heights Stormwater Remediation, Rice Avenue Basin and Foxwood Park, Prince of Wales and Chapelfield Rebuilds, Tech Center Drive and Science Boulevard Improvements, Broadband Strategic Plan, Manor Homes Public Infrastructure	11,350,000	8,985,000
Various Purpose Refunding, Series 2013 Partially refunded 2005 bonds	8,975,000	8,780,000

Other City Debt

The City has additional outstanding debt from low-or no-interest loans through the Ohio Public Works Commission and the State Infrastructure Bank. These loans are outlined in the table below:

Loan	Issue Amount	Outstanding
OPWC: Hamilton Rd Loan	957,137	287,141
OPWC: US 62 & Stygler Rd	735,124	643,233
OPWC: US 62 Improvements	1,036,320	854,964
SIB: Tech Center Drive (local portion)	2,000	1,554

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.

For 2013-2014, Gahanna’s total assessed property valuation is $902,765,910. The City’s total debt limit (10.5%) is $94,790,421 and unvoted debt limit (5.5%) is $49,652,125. Currently, the City has $19,755,000 of debt subject to these limitations, which is well within both the voted and unvoted limitation levels at 2.19% of assessed valuation.

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 2015 bond issue payments of $1,791,850, $741,850 will be interest and the remaining $1,050,000 will be principal. As the bonds age toward maturity, the portion the City pays towards interest will decrease.

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.

General Bond Retirement Fund Revenue

Revenues	2012 Actuals	2013 Actuals	2014 Estimate	2015 Estimate	Variance
431-GENERAL BOND RETIREMENT					
GENERAL GOVERNMENT					
4121-REAL ESTATE TAX	$ 245,119	$ 238,658	$ 232,200	$ 232,200	$ -
4123-PERSONAL TANGIBLE	$ 4,983	$ 38	$ -	$ -	$ -
4153-ROLLBACK & HOMESTEAD	$ 30,289	$ 30,434	$ 30,900	$ 30,900	$ -
4613-BOND PROCEEDS	$ -	$ 8,975,000	$ -	$ -	$ -
4616-PREMIUM ON SALE OF BONDS		$ 787,716	$ -	$ -	$ -
4931-GENERAL FUND TRANSFER	$ 716,325	$ -	$ 830,200	$ 549,000	$ (281,200)
4932-TRANSFER FROM STREETS	$ 515,828	$ 509,884	$ 506,200	$ 501,850	$ (4,350)
4933-TRANSFER FROM STORMWATER	$ 178,447	$ 180,414	$ 180,640	$ 182,120	$ 1,480
4936-TRANSFER FROM WATER FUND	$ -	$ -	$ -	$ -	$ -
4937-TRANSFER FROM WSCI FUND	$ 26,972	$ 27,283	$ 27,560	$ 26,940	$ (620)
4938-TRANSFER FROM SEWER FUND	$ -	$ -	$ -	$ -	$ -
4939-TRANSFER FROM SSCI FUND	$ 39,646	$ 33,620	$ 27,560	$ 26,940	$ (620)
4940-TRANSFER FROM TAX INC.	$ 293,000	$ 1,053,548	$ 180,600	$ 446,500	$ 265,900
4941-TRANSFER FROM SP. ASSESS	$ -	$ -	$ -	$ -	$ -
4942-TRANSFER FROM PERM. IMP.	$ -	$ -	$ -	$ -	$ -
4943-TRANS FROM PARKING GARAGE	$ -	$ -	$ -	$ -	$ -
GENERAL GOVERNMENT Total	**$ 2,050,610**	**$ 11,836,594**	**$ 2,015,860**	**$ 1,996,450**	**$ (19,410)**
431-GENERAL BOND RETIREMENT Total	**$ 2,050,610**	**$ 11,836,594**	**$ 2,015,860**	**$ 1,996,450**	**$ (19,410)**

General Bond Retirement Fund Expenditures

Expenditures	2012 Actuals	2013 Actuals	2014 Appropriated	2015 Request	Variance
431810-GENERAL BOND RETIREMENT					
Debt Service					
5811-GENERAL BOND RETIREMENT	$ 2,050,835	$ 2,023,417	$ 2,003,250	$ 1,991,100	$ (12,150)
5812-PAYMENT TO BOND ESCROW AGEN	$ -	$ 9,618,621	$ -	$ -	$ -
Debt Service Total	**$ 2,050,835**	**$ 11,642,038**	**$ 2,003,250**	**$ 1,991,100**	**$ (12,150)**
Operating					
5286-BOND ISSUANCE COST	$ -	$ 140,552	$ -	$ -	$ -
5295-CO AUDITOR & TREAS FEES	$ 2,794	$ 3,746	$ 5,830	$ 4,600	$ (1,230)
5495-REFUNDS	$ -	$ -	$ 4,000	$ 4,000	$ -
Operating Total	**$ 2,794**	**$ 144,298**	**$ 9,830**	**$ 8,600**	**$ (1,230)**
431810-GENERAL BOND RETIREMENT Total	**$ 2,053,629**	**$ 11,786,336**	**$ 2,013,080**	**$ 1,999,700**	**$ (13,380)**

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Agency Funds

Overview

The City maintains six agency funds. Agency funds are maintained by the City in a fiduciary capacity on behalf of an outside third party. The agency funds consist of unclaimed funds, senior escrow, Veterans Memorial, refuse escrow, developers' escrow and the TIZ real estate escrow. This section will provide a brief description of each of the City's agency funds followed by revenue and expenditure tables with the associated line-item detail.

Fund Descriptions

Unclaimed Funds

The Unclaimed Funds Fund accounts for cash due to citizens or other outside parties. It is funded by checks issued by the City which remain outstanding beyond 180 days. The City is required by State law to hold these funds until claimed by the appropriate party. There is no way to estimate the number of stale dated checks the City will incur in any one year or which parties may claim the funds held by the City. As a result, there are no anticipated revenues or expenditures for 2015.

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. As a result, anticipated revenues and expenditures for the Senior Escrow Fund for 2015 are set with a placeholder amount of $100 each.

Veterans Memorial

The Veterans Memorial Fund accounts for donations made by citizens or other third parties to purchase engraved bricks to be place at the Veterans Memorial Park to honor veterans. Donations may also be made to maintain or improve the memorial. Donations, as well as purchases to be made from donations, are not easily estimated. As a result, anticipated revenues and expenditures for the Veterans Memorial Fund are set with a placeholder amount of $100 each.

Refuse Escrow

The City belongs to a refuse consortium agreement with other Central Ohio municipalities to provide refuse collection services to its citizens. The cost of the refuse service is collected from the citizens as a component of their water/sewage utility bill. Amounts received from the collection of utility bills are held in the refuse escrow until payment is due to the service provider. Anticipated revenues for the Refuse Escrow Fund are based on the applicable rate established by the City's Department of Public Service to cover the costs of the service and number of residents/businesses receiving the service. Expenditures are based on consortium rates agreed to by consortium members and anticipated amount of waste to be collected. For 2015 estimated revenues and expenditures are $2,022,000.

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. As a result, anticipated revenues and expenditures for 2015 are set with a placeholder amount of $100 each.

TIZ Real Estate Escrow

In 1978 the City established the Industrial Zone (TIZ) by purchasing 103 acres of land in the southwest area of town to spur business development and job creation in the community. Developable lots were leased through the City's Community Urban Redevelopment Corporation to individual businesses for a term of 30 years. The City retains ownership of the property until the lease is paid in full and the property is transferred to the business, as a result, the City is responsible for payment of the property taxes. The City invoices the lease holders for the costs of the property taxes. Payments made by the businesses are placed in the TIZ Real Estate Escrow Fund until the taxes are due. There are only three properties that will not have transferred ownership by the end of tax year 2013 (paid in 2014). Final roll-off of all properties is expected in 2015. Once all properties have been transferred the TIZ Real Estate Escrow Fund will be eliminated.

Agency Fund Revenue

Revenues	2012 Actuals	2013 Actuals	2014 Estimate	2015 Estimate	Variance
800-UNCLAIMED FUNDS					
GENERAL GOVERNMENT					
4900-UNCLAIMED FUNDS-AP	$ -	$ -	$ -	$ -	$ -
4901-UNCLAIMED FUNDS-PR	$ -	$ -	$ -	$ -	$ -
4902-UNCLAIMED FUNDS-MAYORS CT	$ -	$ 48	$ -	$ -	$ -
GENERAL GOVERNMENT Total	**$ -**	**$ 48**	**$ -**	**$ -**	**$ -**
800-UNCLAIMED FUNDS Total	**$ -**	**$ 48**	**$ -**	**$ -**	**$ -**
835-SENIOR ESCROW					
SENIOR CENTER					
4632-MISCELLANEOUS INCOME	$ 380	$ 100	$ 100	$ 100	$ -
4931-GENERAL FUND TRANSFER	$ -	$ -	$ -	$ -	$ -
SENIOR CENTER Total	**$ 380**	**$ 100**	**$ 100**	**$ 100**	**$ -**
835-SENIOR ESCROW Total	**$ 380**	**$ 100**	**$ 100**	**$ 100**	**$ -**
837-VETERANS MEMORIAL					
PARKS					
4632-MISCELLANEOUS INCOME	$ -	$ -	$ -	$ -	$ -
4691-DONATIONS	$ 1,546	$ 1,162	$ 100	$ 100	$ -
PARKS Total	**$ 1,546**	**$ 1,162**	**$ 100**	**$ 100**	**$ -**
837-VETERANS MEMORIAL Total	**$ 1,546**	**$ 1,162**	**$ 100**	**$ 100**	**$ -**
850-REFUSE ESCROW					
PUBLIC SERVICE					
4423-REFUSE CITY YARD WASTE	$ -	$ -	$ -	$ -	$ -
4601-PENALTY	$ 13	$ -	$ -	$ -	$ -
PUBLIC SERVICE Total	**$ 13**	**$ -**	**$ -**	**$ -**	**$ -**
REFUSE ESCROW					
4921-ESCROW	$ 1,937,661	$ 1,950,679	$ 1,949,200	$ 2,022,000	$ 72,800
REFUSE ESCROW Total	**$ 1,937,661**	**$ 1,950,679**	**$ 1,949,200**	**$ 2,022,000**	**$ 72,800**
850-REFUSE ESCROW Total	**$ 1,937,674**	**$ 1,950,679**	**$ 1,949,200**	**$ 2,022,000**	**$ 72,800**
860-DEVELOPERS ESCROW					
ENGINEERING					
4253-STREET LIGHTS M/A	$ -	$ -	$ -	$ -	$ -
4257-ENGINEERING FEES	$ 52,475	$ 47,200	$ -	$ -	$ -
4921.01-DRIVEWAY&SIDEWALK ESCROW	$ -	$ -	$ -	$ -	$ -
4921-ESCROW	$ -	$ -	$ 100	$ 100	$ -
ENGINEERING Total	**$ 52,475**	**$ 47,200**	**$ 100**	**$ 100**	**$ -**
860-DEVELOPERS ESCROW Total	**$ 52,475**	**$ 47,200**	**$ 100**	**$ 100**	**$ -**
870-TIZ REAL ESTATE ESCROW					
DEVELOPMENT					
4018-TRANSFER	$ -	$ -	$ 69,900	$ -	$ (69,900)
4125-TAX INCREMENT EQUIVALENT	$ 113,156	$ 3,429	$ 85,000	$ -	$ (85,000)
DEVELOPMENT Total	**$ 113,156**	**$ 3,429**	**$ 154,900**	**$ -**	**$ (154,900)**
870-TIZ REAL ESTATE ESCROW Total	**$ 113,156**	**$ 3,429**	**$ 154,900**	**$ -**	**$ (154,900)**

Agency Fund Expenditures

Expenditures	2012 Actuals	2013 Actuals	2014 Appropriated	2015 Request	Variance
835434-SENIOR SERVICES					
Operating					
5420-PROGRAM ESCROW	$ 1,381	$ 153	$ 100	$ 100	$ -
Operating Total	**$ 1,381**	**$ 153**	**$ 100**	**$ 100**	**$ -**
835434-SENIOR SERVICES Total	**$ 1,381**	**$ 153**	**$ 100**	**$ 100**	**$ -**
837431-PARKS					
Operating					
5420-PROGRAM ESCROW	$ 1,740	$ 1,834	$ 100	$ 100	$ -
Operating Total	**$ 1,740**	**$ 1,834**	**$ 100**	**$ 100**	**$ -**
837431-PARKS Total	**$ 1,740**	**$ 1,834**	**$ 100**	**$ 100**	**$ -**
850345-REFUSE					
Operating					
5420-PROGRAM ESCROW	$ 1,943,275	$ 1,948,709	$ 2,002,000	$ 2,022,000	$ 20,000
Operating Total	**$ 1,943,275**	**$ 1,948,709**	**$ 2,002,000**	**$ 2,022,000**	**$ 20,000**
850345-REFUSE Total	**$ 1,943,275**	**$ 1,948,709**	**$ 2,002,000**	**$ 2,022,000**	**$ 20,000**
860343-DEVELOPMENT					
Operating					
5420-PROGRAM ESCROW	$ 45,518	$ 51,904	$ 100	$ 100	$ -
Operating Total	**$ 45,518**	**$ 51,904**	**$ 100**	**$ 100**	**$ -**
860343-DEVELOPMENT Total	**$ 45,518**	**$ 51,904**	**$ 100**	**$ 100**	**$ -**
870135-TIZ ESCROW					
Operating					
5299-TAX PAYMENTS	$ 146,804	$ 96,679	$ 85,000	$ 6,400	$ (78,600)
Operating Total	**$ 146,804**	**$ 96,679**	**$ 85,000**	**$ 6,400**	**$ (78,600)**
870135-MISCELLANEOUS Total	**$ 146,804**	**$ 96,679**	**$ 85,000**	**$ 6,400**	**$ (78,600)**

ORDINANCE NO. 0001-2015

ANNUAL APPROPRIATION ORDINANCE

(REVISED CODE SEC. 5705.38)

AN ORDINANCE to make appropriations for current expenses and other expenditures of the City of Gahanna, State of Ohio, during the fiscal year ending December 31, 2015.

Sec. 1. Be it ordained by the Council of the City of Gahanna, State of Ohio, that to provide for the current expenses and other expenditures of the City of Gahanna, during the fiscal year ending December 31, 2015, the following sums be and they are hereby set aside and appropriated, as follows:

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

101-General Fund

Community Environment		
Council Office		
Salaries & Benefits	$	54,770
Contractual Services	$	500
Supplies & Materials	$	8,700
Council Office Total	**$**	**63,970**
Finance		
Supplies & Materials	$	377,100
Finance Total	**$**	**377,100**
Information Technology		
Salaries & Benefits	$	455,140
Contractual Services	$	243,000
Supplies & Materials	$	373,900
Capital	$	158,500
Information Technology Total	**$**	**1,230,540**
Parks & Recreation		
Capital	$	304,000
Parks & Recreation Total	**$**	**304,000**
Planning & Development		
Salaries & Benefits	$	846,480
Contractual Services	$	227,000
Supplies & Materials	$	482,600
Planning & Development Total	**$**	**1,556,080**
Public Service		
Contractual Services	$	52,000
Supplies & Materials	$	59,100
Public Service Total	**$**	**111,100**
Community Environment Total	**$**	**3,642,790**

Debt Service	
Finance	
Transfers	$ 549,000
Finance Total	$ 549,000
Debt Service Total	**$ 549,000**

General Government	
Council Office	
Salaries & Benefits	$ 343,880
Contractual Services	$ 65,100
Supplies & Materials	$ 42,200
Council Office Total	**$ 451,180**
Department of Law	
Salaries & Benefits	$ 119,290
Contractual Services	$ 237,500
Supplies & Materials	$ 14,000
Department of Law Total	**$ 370,790**
Finance	
Salaries & Benefits	$ 413,200
Contractual Services	$ 929,000
Supplies & Materials	$ 76,000
Finance Total	**$ 1,418,200**
Human Resources	
Salaries & Benefits	$ 294,190
Contractual Services	$ 59,600
Supplies & Materials	$ 23,500
Human Resources Total	**$ 377,290**
Office of the Mayor	
Salaries & Benefits	$ 517,300
Contractual Services	$ 308,200
Supplies & Materials	$ 13,600
Office of the Mayor Total	**$ 839,100**
Public Service	
Salaries & Benefits	$ 561,850
Contractual Services	$ 478,900
Supplies & Materials	$ 710,100
Public Service Total	**$ 1,750,850**
General Government Total	**$ 5,207,410**

Leisure Time Activities

Parks & Recreation	
Salaries & Benefits	$ 2,214,330
Contractual Services	$ 543,350
Supplies & Materials	$ 841,100
Capital	$ 184,110
Parks & Recreation Total	**$ 3,782,890**
Leisure Time Activities Total	**$ 3,782,890**

Other Uses of Funds

Finance	
Transfers	$ 2,017,550
Finance Total	**$ 2,017,550**
Other Uses of Funds Total	**$ 2,017,550**

Public Health Services

Public Safety	
Contractual Services	$ 238,700
Public Safety Total	**$ 238,700**
Public Health Services Total	**$ 238,700**

Security of Persons & Property

Office of the Mayor	
Salaries & Benefits	$ 42,760
Contractual Services	$ 48,600
Office of the Mayor Total	**$ 91,360**
Public Safety	
Salaries & Benefits	$ 7,912,230
Contractual Services	$ 353,400
Supplies & Materials	$ 269,100
Capital	$ 550,000
Transfers	$ 716,120
Public Safety Total	**$ 9,800,850**
Security of Persons & Property Total	**$ 9,892,210**

Transportation

Public Service	
Salaries & Benefits	$ 463,540
Contractual Services	$ 17,500
Supplies & Materials	$ 854,700
Capital	$ 300,000
Public Service Total	**$ 1,635,740**
Transportation Total	**$ 1,635,740**
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	**$ 26,966,290**

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

220-Street Fund	
Public Service	
Salaries & Benefits	$ 699,240
Contractual Services	$ 113,300
Supplies & Materials	$ 297,700
Transfers	$ 501,850
Public Service Total	**$ 1,612,090**
220-Street Fund Total	**$ 1,612,090**

222-State Highway Fund	
Public Service	
Salaries & Benefits	$ 29,950
Contractual Services	$ 36,400
Supplies & Materials	$ 27,000
Public Service Total	**$ 93,350**
222-State Highway Fund Total	**$ 93,350**

224-Tax Increment Fund	
Finance	
Contractual Services	$ 994,100
Capital	$ 104,290
Transfers	$ 1,475,300
Finance Total	**$ 2,573,690**
224-Tax Increment Fund Total	**$ 2,573,690**

225-State Law Enforcement Trust Fund	
Public Safety	
Supplies & Materials	$ 10,300
Public Safety Total	**$ 10,300**
225-State Law Enforcement Trust Fund Total	**$ 10,300**

226 - Enforcement & Education	
Public Safety	
Capital	$ -
Public Safety Total	**$ -**
226 - Enforcement & Education Total	**$ -**

228-Permanent Improvement Fund	
Public Service	
Transfers	$ -
Public Service Total	**$ -**
228-Permanent Improvement Fund Total	**$ -**

229-Court Computer Fund

Office of the Mayor		
Supplies & Materials	$	18,000
Office of the Mayor Total	**$**	**18,000**
229-Court Computer Fund Total	**$**	**18,000**

231-County Permissive Tax Fund

Public Service		
Capital	$	190,000
Public Service Total	**$**	**190,000**
231-County Permissive Tax Fund Total	**$**	**190,000**

232-Cul-de-sac Maintenance Fund

Public Service		
Capital	$	-
Public Service Total	**$**	**-**
232-Cul-de-sac Maintenance Fund Total	**$**	**-**

233-Community Development Fund

Planning & Development		
Contractual Services	$	-
Planning & Development Total	**$**	**-**
233-Community Development Fund Total	**$**	**-**

235-Federal Law Enforcement Seizure Fund

Public Safety		
Supplies & Materials	$	10,300
Public Safety Total	**$**	**10,300**
235-Federal Law Enforcement Seizure Fund Total	**$**	**10,300**

249-FEMA Fund

Finance		
Supplies & Materials	$	-
Finance Total	**$**	**-**
249-FEMA Fund Total	**$**	**-**

510-Police Pension Fund

Finance		
Salaries & Benefits	$	967,270
Contractual Services	$	4,700
Supplies & Materials	$	4,000
Finance Total	**$**	**975,970**
510-Police Pension Fund Total	**$**	**975,970**

515-Police Duty Weapon Fund	
Public Safety	
Supplies & Materials	$ 12,900
Public Safety Total	**$ 12,900**
515-Police Duty Weapon Fund Total	**$ 12,900**

530-Public Landscape Trust Fund	
Parks & Recreation	
Capital	$ -
Parks & Recreation Total	**$ -**
530-Public Landscape Trust Fund Total	**$ -**

580-Vending Machine Fund	
Finance	
Supplies & Materials	$ -
Finance Total	**$ -**
580-Vending Machine Fund Total	**$ -**

750-Reserve for Sick & Vacation Fund	
Finance	
Salaries & Benefits	$ 155,180
Finance Total	$ 155,180
750-Reserve for Sick & Vacation Fund Total	**$ 155,180**
TOTAL SPECIAL REVENUE FUNDS	**$ 5,651,780**

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

325-Capital Improvement Fund	
Finance	
Capital	$ 2,725,550
Finance Total	**$ 2,725,550**
325-Capital Improvement Fund Total	**$ 2,725,550**

326-Park Improvement & Acquisition Fund		
Parks & Recreation		
Capital	$	-
Parks & Recreation Total	**$**	**-**
326-Park Improvement & Acquisition Fund Total	**$**	**-**

327-Park Fund		
Parks & Recreation		
Capital	$	-
Parks & Recreation Total	**$**	**-**
327-Park Fund Total	**$**	**-**

328-Park-in-Lieu of Fees Fund		
Parks & Recreation		
Capital	$	-
Parks & Recreation Total	**$**	**-**
328-Park-in-Lieu of Fees Fund Total	**$**	**-**
TOTAL CAPITAL PROJECTS FUNDS	**$**	**2,725,550**

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

431-General Bond Retirement Fund		
Finance		
Bond Retirement	$	1,991,100
Contractual Services	$	4,600
Supplies & Materials	$	4,000
Finance Total	**$**	**1,999,700**
431-General Bond Retirement Fund Total	**$**	**1,999,700**
TOTAL DEBT SERVICE FUND	**$**	**1,999,700**

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

631-Stormwater Fund		
Public Service		
Salaries & Benefits	$	340,420
Contractual Services	$	121,800
Supplies & Materials	$	175,800
Capital	$	380,000
Transfers	$	278,480
Public Service Total	**$**	**1,296,500**
631-Stormwater Fund Total	**$**	**1,296,500**

651-Water Fund

Public Service	
Salaries & Benefits	$ 539,840
Contractual Services	$ 5,919,100
Supplies & Materials	$ 412,900
Capital	$ 150,000
Transfers	$ 425,490
Public Service Total	**$ 7,447,330**
651-Water Fund Total	**$ 7,447,330**

652-Water System Capital Improvement Fund

Public Service	
Supplies & Materials	$ 70,000
Capital	$ 605,000
Transfers	$ 26,940
Public Service Total	**$ 701,940**
652-Water System Capital Improvement Fund Total	**$ 701,940**

661-Sewer Fund

Public Service	
Salaries & Benefits	$ 539,840
Contractual Services	$ 6,411,500
Supplies & Materials	$ 192,900
Capital	$ 375,000
Transfers	$ 356,950
Public Service Total	**$ 7,876,190**
661-Sewer Fund Total	**$ 7,876,190**

662-Sewer System Capital Improvement Fund

Public Service	
Contractual Services	$ 300
Supplies & Materials	$ 433,700
Capital	$ 100,000
Transfers	$ 776,940
Public Service Total	**$ 1,310,940**
662-Sewer System Capital Improvement Fund Total	**$ 1,310,940**
TOTAL ENTERPRISE FUNDS	**$ 18,632,900**

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

835-Senior Escrow Fund

Finance	
Supplies & Materials	$ 100
Finance Total	**$ 100**
835-Senior Escrow Fund Total	**$ 100**

837-Veterans Memorial Fund

Finance	
Supplies & Materials	$ 100
Finance Total	**$ 100**
837-Veterans Memorial Fund Total	**$ 100**

850-Refuse Escrow Fund

Public Service	
Supplies & Materials	$ 2,022,000
Public Service Total	**$ 2,022,000**
850-Refuse Escrow Fund Total	**$ 2,022,000**

860-Developers Escrow Fund

Public Service Total	
Supplies & Materials	$ 100
Finance Total	**$ 100**
860-Developers Escrow Fund Total	**$ 100**

870-TIZ Real Estate Escrow Fund

Finance	
Contractual Services	$ 6,400
Finance Total	**$ 6,400**
870-TIZ Real Estate Escrow Fund Total	**$ 6,400**
TOTAL AGENCY FUNDS	**$ 2,028,700**

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

900-Workers Compensation Self Insurance Fund

Human Resources	
Contractual Services	$ 229,500
Human Resources Total	**$ 229,500**
900-Workers Compensation Self Insurance Fund Total	**$ 229,500**
TOTAL INTERNAL SERVICE FUND	**$ 229,500**
TOTAL ALL FUNDS	**$ 58,234,420**

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

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

Passed

Attest

Kimberly McWilliams, Clerk

Karen Angelou, Council Member

Brian Larick, Council Member

Tom Kneeland, Council Member

Jamie Leeseberg, Council Member

Ryan Jolley, Council Member

Stephen Renner, Council Member

Michael Schnetzer, Council Member

Appendix A-City of Gahanna Debt Policy

Adopted 12/3/12

ORD-0228-2012

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

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

Duration of Debt

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

Revenue Identification

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

Use of Property Tax

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

Cash Financing from Available Sources

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

Use of General Obligation Debt

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

Alternative Financing

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

Economic Development

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

- ***General Obligation Support:*** The City will consider placing its general obligation support behind an issuance of TIF supported bonds if the proceeds are being used to construct capital improvements already part of the City's long term capital plan. As a general rule, the City will not lend general obligation support for developer driven projects where the improvements would not consistent with the City's long-term economic development objectives.
- ***Development Risk:*** The City will use its best efforts to avoid assuming "development risk" – the risk that a project will be completed on a timely basis and generate the assessed valuation projected by the developer. The City will seek meaningful guarantees from the developer to insulate the City against development risk. Tools available to reduce the City's exposure to development risk include personal or corporate guarantees from the developer, letters of credit provided by the developer, guaranteed minimum TIF payments, and the issuance of TIF revenue bonds directly to the developer.

Refunding

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

Cash Flow Borrowing:

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

Derivative Products:

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

Debt Management Procedures:

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

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

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Appendix B-City of Gahanna, Ohio-Investment Policy

Revised and adopted 7/1/13
ORD-0098-2013

Policy

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

Scope

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

Objectives

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

- **Safety**-Investments of the City shall be undertaken in a manner that seeks to ensure preservation of capital in the overall portfolio. The objective will be to mitigate credit and interest rate risk.
- **Liquidity**-The investment portfolio will remain sufficiently liquid to enable the City to meet all operating requirements which might be reasonably anticipated.
- **Return on Investment**-The investment portfolio shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles taking into account the City's risk constraints and cash flow characteristics.

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

Standards of Care

Delegation of Authority

Authority to manage the City's investment program is assigned to the Director of Finance per the City Charter. The Director of Finance shall be responsible for all transactions undertaken and shall establish a system of controls to regulate the activities of subordinate officials. Management of and administrative responsibility for the investment program may be delegated to an Investment Company/Manager, who shall act in accordance with written procedures and internal controls for the operation of the investment program consistent with this investment policy.

Prudence

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

Investments shall be made with the care, skill, prudence and diligence, under circumstances then prevailing, which prudent persons acting in like capacities and familiar with such matters would use in the conduct of an enterprise of like character and with like aims-not for speculation, but for investment, considering the probable safety of their capital as well as the possible income to be derived.

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

Ethics and Conflicts of Interest

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

Investment Selection

Authorized Investments

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

Government Securities: U.S. government obligations, U.S. government agency obligations, and U.S. government instrumentality obligations, which have a liquid market with a readily determinable market value.

Certificates of Deposit: Interest bearing certificates of deposit issued by institutions whose deposits are insured by the Federal Deposit Insurance Corporation (FDIC).

State and Local Government Securities: Bonds and other obligations of the State of Ohio, bonds and other obligations of any county, township, school district, municipal corporation or other legally constituted taxing subdivision of Ohio which is not at the time of such investment in default in the payment of principal on any of its obligations. Such securities are limited to general obligation issues backed by the full faith and credit of the government entity issuing the bonds rated in the second highest or higher rating category by any nationally recognized standard rating service at the time of purchase. No more than 5% of the city's investment portfolio may be invested in a single state or local issuer.

Commercial Paper: Commercial paper issued by companies incorporated under the laws of the United States and which are rated at the time of purchase in the single highest classification by two nationally recognized standard rating services.

Bankers Acceptances: Bankers acceptances which are eligible for purchase by the Federal Reserve System and which are issued by institutions which are ranked nationally as being in the top fifty in asset and deposit size within their industry.

Corporate Bonds: Medium term notes issued by corporations that are incorporated under the laws of the United States and that are operating within the United States having assets in excess of $500 million and are rated in the second highest or higher rating category by at least two nationally recognized standard rating services at the time of purchase. No more than 5% of the city's investment portfolio may be invested in a single corporate issuer.

Repurchase Agreements: Repurchase agreements of a bank or savings and loan association organized under the laws of the U.S. or State of Ohio for negotiable direct obligations of the United States or U.S. federal agencies. If any repurchase agreement obligations do not have the backing of the full faith and credit of the United States, any such investments shall be secured by collateral as provided herein.

Money Market Funds: Money market funds whose portfolios consist of the foregoing investment types.

State Treasury Asset Reserve of Ohio: The State Treasury Asset Reserve of Ohio ("STAR Ohio") is a statewide investment pool managed by the Treasurer of the State of Ohio similar in concept to a money market fund. It is available exclusively to political subdivisions of Ohio.

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

Other Eligible Investments: Other investments not specifically identified in this Section that are otherwise considered eligible investments within Chapter 135 of the ORC.

Maturity

To the extent possible, the City will attempt to match the term to maturity of its investments with anticipated cash flow requirements. Unless matched to a specific cash flow requirement, the City will not directly invest in securities maturing more than five years from the date of settlement.

Diversification

The investment portfolio shall be diversified by:

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

Investment Type	**Maximum % of Portfolio**
U.S. Treasury Obligations	100%
U.S. Agency Securities	100%

Certificates of Deposit	40%
State and Local Government Securities	25%
Commercial Paper and/or Bankers Acceptances	25%
Corporate Bonds	15%
Repurchase Agreements	25%
Money Market Funds	15%
State Treasury Asset Reserve of Ohio	100%
Other Ohio Investment Pools	100%

B. Investing in securities with varying maturities; and

C. Continuously investing a portion of the portfolio in readily available funds such as money market funds, overnight repurchase agreements or local government investment pools to ensure appropriate liquidity is maintained in order to meet ongoing obligations.

Prohibited Investments

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

Financial Institutions

Authorized Financial Institutions and Dealers

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

All financial institutions, broker/dealers and investment advisors who desire to become qualified bidders for investment transactions must supply the Director of Finance with the following when requested, if applicable:

- Certification of having received and understood the City's Investment Policy, and agreeing to comply with the policy;
- Depository Agreement (if applicable); 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. Collateral is limited to eligible securities defined in Ohio Revised Code sections 135.18 and 135.181. Each financial institution with which the City has deposits shall provide a quarterly statement reflecting the securities pledged including the market values of such securities.

Safekeeping and Custody

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

Internal Control, Reporting and Continuing Education

Internal Control

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

Reporting

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

Continuing Education

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

Policy Considerations

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

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

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

Acknowledgement

The institution below by signing submits that it has read and acknowledges this investment policy and agrees to abide by its contents.

Name of Institution

Authorized Officer

Date

Appendix C-City of Gahanna-Emergency Reserve Policy

Adopted 5/1/2014

ORD-0080-2014

Purpose

The purpose of this policy is provide guidelines to the City Council and staff for establishing, maintaining and reviewing the Emergency Reserve for the City of Gahanna.

This policy addresses the following:

- Level of funding
- Conditions for use
- Allocation of the Emergency Reserve
- Mechanics of the Emergency Reserve
- Reporting and review provisions

Background

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

The Government Finance Officers Association (GFOA), an international organization that promotes the professional management of governments for the public interest, recommends maintaining a minimum unreserved fund balance in the General Fund of no less than 5 to 15 percent of regular General Fund Operating Revenues or no less than two months or 17% of General Fund Operating Expenditures. According to the GFOA, the methodology used to create the reserve depends on the circumstances of the individual organizations. The GFOA also recommends the establishment of a formal written policy on the level of unreserved fund balance that should be maintained in the General Fund.

Most cities choose General Fund Operating Expenditures as the basis for a reserve. Typically there is less fluctuation and risk in forecasting future expenditures. The General Fund Operating Expenditures methodology is also typically considered the more conservative basis for establishing an Emergency Reserve.

There are additional benefits to establishing a minimum Emergency Reserve. Credit rating agencies carefully monitor levels of fund balance and unreserved fund balance in a government's General Fund to evaluate a government's continued creditworthiness. Finally, fund balance levels are a crucial consideration in long-term financial planning.

The City of Gahanna has undertaken a lengthy public process to analyze the City’s risk exposure, current mitigation strategies and policy considerations related to the Emergency Reserve.

Policy

Level of Funding

The target funding level for the Emergency Reserve shall be 25% of General Fund operating expenditures. The Director of Finance shall calculate and communicate the Reserve target to City Council each year as a part of the annual appropriations process.

Funding of the Emergency Reserve target will generally come from excess revenues over expenditures or one-time revenues in the General Fund.

Conditions for Use

The Emergency Reserve is intended to provide the City with sufficient resources and a comfortable margin of safety to support one-time costs for emergencies such as:

- Natural disaster or other emergency
- Economic recession/depression
- Unexpected decline in revenue and/or unexpected large one-time expenditure

Emergency Reserves shall not be used to support recurring operating expenses. An exception may be made for winding down a program or service which must be eliminated in order to provide sufficient notice and reduce the impact to the community. This action shall have a definite end date of not more than one fiscal year.

Emergency Reserves shall not be used to leverage dollars for program expansion or as a match requirement for grants. An exception may be made for capital projects and public works under circumstances of a declared emergency.

A majority vote of the City Council will be required to use the Emergency Reserve.

Allocation of Emergency Reserve

The full 25% Emergency Reserve target balance shall be available for use in the event of a natural disaster or other emergency.

Use of the Emergency Reserve for expenses related to economic recession/depression or unexpected decline in revenue and/or unexpected large one-time expenditure shall be limited to 10% of General Fund operating expenditures.

Replenishment

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

Mechanics

In order to maintain separate control and accountability over the Emergency Reserve, the City shall account for the Reserve in a separate fund (Fund 110). Appropriate approval by the Auditor of State to establish this fund will be required.

Use of the Emergency Reserve, if approved by City Council, shall be accomplished by transferring funds into the appropriate City Fund for that purpose (e.g. General Fund). Replenishment of the Emergency Reserve shall be accomplished by fund transfer from the appropriate City Fund.

Reporting and Review Provisions

As a part of the annual appropriations process, the Director of Finance shall provide a report to City Council on the balance of the Emergency Reserve, the status of any uses of that fund in the past year and any ongoing replenishment plans in place. Should the balance of the Emergency Reserve be below the 25% target due to conditions not related to the use of the Reserve, the appropriations shall include provisions to bring the Reserve to the target funding level.

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

Appendix D-Glossary

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Expenditure – The actual outlay of cash.

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

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

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

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

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

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

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

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

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

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

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

Mandatory Reserve – City Council has established a mandatory requirement that 25% of the year's General Fund planned revenues be held as an emergency reserve. Each year the reserve amount is calculated and may not be expended without appropriate action of Council.

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

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

Ohio Herb Education Center (OHEC) – The City of Gahanna was designated as the Herb Capital of Ohio in 1972 and operates OHEC to educate visitors on the many uses of herbs by offering classes, workshops, publications and products.

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

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

One-Time Resources—Revenue and other fiscal resources that will not be replenished on an ongoing basis. Examples include fund balances, one-time financial windfalls for the City and unplanned operating surplus.

Operating Capital – See Sustainable Operating Capital

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

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

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

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

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

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

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

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

Sustainable Operating Model (SOM)—A five-year plan for General Fund funded operations of the City that pairs ongoing operating expenses with ongoing operating revenues. The SOM is built upon the core ideas that the City will maintain its existing core infrastructure and assets at a professionally appropriate level and that ongoing operating costs must be able to be paid for using ongoing revenue sources.

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

The Industrial Zone (TIZ) – Represents 103 acres of land purchased by the City in the southwest area of town to spur business development and job creation in the community. Developable lots were leased through the City's Community Urban Redevelopment Corporation to individual businesses for a term of 30 years to build facilities and create jobs.

Transfers – A Council approved movement of funding from one fund to another without the a requirement of repayment from the receiving fund. Transfers from the General Fund require Council approval per the Ohio Revised Code. Transfers from restricted or committed resources may only be made in accordance with the regulations that restricted or committed the funds and typically for use for the same purpose the resources were restricted or committed for.

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