



To: Members of Dublin City Council

From: Dana L. McDaniel, City Manager

Date: May 5, 2016

Initiated By: Angel L. Mumma, Director of Finance  
Shawn S. Smith, Deputy Finance Director  
Melody Kennedy, Budget Manager

Re: **Ordinance No. 22-15 – Adopting the Proposed Tax Budget for Fiscal Year 2017**

**Summary**

Ordinance No. 22-16 authorizes the adoption of the proposed tax budget for fiscal year (FY) 2017 in compliance with the Ohio Revised Code (ORC) Section 5705.28. The tax budget is the first legally required step in the annual budget process and represents the City's first estimate of its anticipated financial resources and needs for the coming year.

The tax budget includes actual revenue and expenditures for the two preceding years (2014 and 2015) and estimates of revenue and expenditures for the current and upcoming year (2016 and 2017). The 2016 estimate is based on the 2016 appropriations approved by City Council on December 7, 2016 (Ordinance 95-15). A 1% projected rate of growth has been used to calculate 2017 expenditures.

The ORC requires the adoption of the tax budget by July 15 and the City is required to submit the tax budget to the County Budget Commissions before July 20. Once the tax budget is adopted, it will be filed with the Delaware and Franklin County Budget Commissions. Union County does not require the tax budget to be filed with their County Budget Commission. The City's eligibility to receive "local government funds" from Delaware and Franklin Counties is contingent upon the timely filing of a tax budget with the respective County Budget Commissions. The Franklin County Budget Commission also reviews any property tax levy assessments outside the ten-mill limitation to verify the appropriate millage for those obligations.

The allocation of the City's inside millage (also known as "unvoted" millage), a total of 1.75 mills, can be adjusted on an annual basis. As part of the 2016 – 2020 CIP review, City Council approved the same allocation where 80% (1.4 mills) of the property tax revenue from the City's "inside millage" is allocated to the Capital Improvements Tax Fund, with the remaining 20% (.35 mills) allocated to the Parkland Acquisition Fund. Below is a history of the approved allocation:

<u>Fiscal Years</u>	<u>Millage</u>	<u>Fund</u>
Prior to 2000	1.17	General Fund
	.50	Safety Fund
	<u>.08</u>	General Obligation Debt Service Fund
	1.75	
2001 - 2006	1.75	Parkland Acquisition Fund

<b><u>Fiscal Years</u></b>	<b><u>Millage</u></b>	<b><u>Fund</u></b>
2007 - 2009	.95	Parkland Acquisition Fund
	<u>.80</u>	Capital Improvements Tax Fund
	1.75	
2010 – 2016	.35	Parkland Acquisition Fund
	<u>1.40</u>	Capital Improvements Tax Fund
	1.75	

The City has the option to reallocate the tax revenue from the inside millage each year as part of the tax budget process, and then again later in the year when the Resolution Accepting the Amounts and Rates is approved by Council in early September. It is important to note that despite the fact that 20% of the property tax revenue received from the inside millage is allocated to the Parkland Acquisition Fund, the amount allocated within the Capital Improvement Tax Fund may also be used for parkland acquisition and other park-related capital improvements, as well as other capital improvements.

In addition to the revenue generated from the City's 1.75 mills from inside millage, the City also receives revenue from 1.20 mills of outside millage, which is credited to the Safety Fund for police operations. The current effective rates for residential/agriculture and commercial millage is 0.196143 and 0.324974, respectively. For every \$100,000 in valuation, those rates translate into taxes of \$6.87 for residential/agriculture properties and \$11.34 for commercial properties.

On April 11, 2016, the first quarter 2016 financial update was provided to City Council. In the 2016 Operating Budget, it was projected that revenue from local income tax would be \$83,285,000 with 75% or \$62,463,750 programmed in the General Fund and 25% or \$20,821,250 programmed in the Capital Improvements Tax Fund. This projection represents a 5.1% reduction over 2015 actual income tax revenue. However, as reported, income tax revenues through the first quarter of 2016 increased 4.1% over the first quarter of 2015. The largest source of income tax revenue, withholding taxes derived from those individuals working in Dublin, increased 3.0%, while business net profits and revenue from individual returns increased 24.0% and 0.2%, respectively.

Staff continually monitors income tax revenues. Based on activity through the second quarter, a revision upward to the current year estimate may be warranted given where we stand today. However, we will continue to remain conservative in our estimates of this important source of revenue. Future estimates will take into consideration the loss of revenue from Nationwide and JP Morgan Chase. In light of these future losses, we have applied a modest 1% increase over 2016 estimates in calculating the 2017 expenditures.

The General Fund balance is a critical factor in the City's fiscal stability and continues to be a key financial health indicator used by the rating agencies in evaluating the financial strength of the City. The City's practice has been to maintain a year-end balance equal to or greater than 50% of the General Fund expenditures including operating transfers. Based on estimated revenue and expenditures, the 2017 tax budget reflects an estimated 2016 year-end General Fund balance of \$55,808,275 and \$43,394,365 for 2017 which, as a percentage of General Fund expenditures and operating transfers, equals 80% and 55% respectively. This projected reduction in the General Fund balance is largely the result of transferring nearly \$7.4 million from the General Fund to cash fund the Mid-Century Neighborhood sidewalks, curb and gutter, as well as \$5 million of the

Pedestrian Bridge. Both of these General fund commitments were discussed and approved as part of the 2016 – 2020 CIP Workshops. Staff will continue to evaluate funding for all capital projects but in particular these two projects to determine if cash funding from the General Fund is most appropriate. This will be discussed as part of the 2017 – 2021 CIP.

When looking at the projected General Fund balance, it is important to remember that these figures assume that all funds appropriated in 2016 and 2017 will be spent, which is never the case. This budgeting method is consistent with the City's past practice of conservatively estimating both revenues and expenditures.

While the proposed tax budget for FY 2017 reflects a very precursory review of revenue and expenditures for the upcoming year, staff continues to monitor revenue and expenditures, provide updated reports, and make current and future revenue and expenditure adjustments as necessary.

**Recommendation**

Staff recommends passage of Ordinance 22-16 at the second reading/public hearing on May 23, 2016.

Attachment

# RECORD OF ORDINANCES

Ordinance No. 22-16

Passed \_\_\_\_\_, 20\_\_\_\_

## AN ORDINANCE ADOPTING THE PROPOSED TAX BUDGET FOR FISCAL YEAR 2017

**WHEREAS**, Section 5705.28 of the Ohio Revised Code requires that City Council adopt a tax budget for the following year on or before July 15; and

**WHEREAS**, Section 5705.30 of the Ohio Revised Code requires the tax budget to be filed with the County Auditor(s), as secretary to the budget commission(s), on or before July 20; and

**WHEREAS**, the filing of the tax budget with the County Auditor(s) entitles the City to participate in "local government funds," which are monies collected by the State of Ohio and shared with its various political subdivisions via the County(s).

**NOW, THEREFORE, BE IT ORDAINED** by the Council of the City of Dublin, State of Ohio, \_\_\_\_\_ of the elected members concurring that:

Section 1. The proposed 2017 tax budget hereto attached as an Exhibit be, and hereby is, approved.

Section 2. This ordinance shall take effect on the earliest date permitted under applicable law.

Passed this \_\_\_\_\_ day of \_\_\_\_\_, 2016

\_\_\_\_\_  
Mayor – Presiding Officer

ATTEST:

\_\_\_\_\_  
Clerk of Council





This Exhibit is to be used for the General Fund Only

DESCRIPTION (1)	For 2014 Actual (2)	For 2015 Actual (3)	Current Year Estimated for 2016 (4)	Budget Year Estimated for 2017 (5)
REVENUES	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
Local Taxes				
General Property Tax -- Real Estate	0	0	0	0
Tangible Personal Property Tax	0	0	0	0
Municipal Income Tax	66,051,400	65,838,948	62,463,750	61,650,000
Other Local Taxes	0	0	0	0
Total Local Taxes	66,051,400	65,838,948	62,463,750	61,650,000
Intergovernmental Revenues				
State Shared Taxes and Permits				
Local Government	541,015	504,954	501,520	501,520
Estate Tax	90,657	10,786	0	0
Cigarette Tax	638	560	635	635
Liquor and Beer Permits	58,094	60,393	55,000	55,000
Gasoline Tax	0	0	0	0
Library and Local Government Support Fund	0	0	0	0
Property Tax Allocation	0	0	0	0
Total State Shared Taxes and Permits	690,404	576,694	557,155	557,155
Federal Grants or Aid	0	0	0	0
State Grants or Aid	0	0	0	0
Other Grants or Aid	0	0	0	0
Total Intergovernmental Revenues	690,404	576,694	557,155	557,155
Special Assessments	0	0	0	0
Charges for Services	1,534,078	1,182,787	1,135,000	1,135,000
Fines, Licenses, and Permits	3,187,559	3,580,849	2,171,355	1,941,355
Miscellaneous	1,327,334	1,103,311	584,000	584,000
Other Financing Sources:				
Proceeds from Sale of Debt	0	0	0	0
Transfers	0	0	0	0
Advances	3,085,000	24,060,000	30,000	128,800
Other Sources	0	0	0	0
TOTAL REVENUE	75,875,774	96,342,589	66,941,260	65,996,310

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DESCRIPTION (1)	For 2014 Actual (2)	For 2015 Actual (3)	Current Year Estimated for 2016 (4)	Budget Year Estimated for 2017 (5)
EXPENDITURES	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
Security of Persons and Property				
Personal Services	0	0	0	0
Travel Transportation	0	0	0	0
Contractual Services	276,285	232,276	225,000	227,250
Supplies and Materials	67,709	79,096	125,000	126,250
Capital Outlay	0	0	0	0
Total Security of Persons and Property	343,995	311,372	350,000	353,500
Public Health Services				
Personal Services	0	0	0	0
Travel Transportation	0	0	0	0
Contractual Services	300,948	348,647	374,000	377,740
Capital Outlay	0	0	0	0
Total Public Health Services	300,948	348,647	374,000	377,740
Leisure Time Activities				
Personal Services	4,828,111	4,961,611	5,372,340	5,426,065
Travel Transportation	15,464	17,596	38,225	38,610
Contractual Services	1,328,467	1,369,653	1,499,330	1,514,325
Supplies and Materials	440,224	382,090	556,475	562,040
Capital Outlay	245,048	237,308	302,950	305,980
Total Leisure Time Activities	6,857,315	6,968,257	7,769,320	7,847,020
Community Environment				
Personal Services	5,287,981	5,574,988	6,297,855	6,360,835
Travel Transportation	40,203	59,945	84,315	85,160
Contractual Services	528,837	605,041	1,164,395	1,176,040
Supplies and Materials	41,000	36,341	50,000	50,500
Capital Outlay	742	4,784	16,900	17,070
Total Community Environment	5,898,762	6,281,099	7,613,465	7,689,605
Basic Utility Services				
Personal Services	584,423	628,478	701,595	708,610
Travel Transportation	1,058	417	6,800	6,870
Contractual Services	2,756,434	2,294,583	2,579,305	2,605,100
Supplies and Materials	3,070	2,813	7,485	7,560
Capital Outlay	2,927	0	1,000	1,010
Total Basic Utility Services	3,347,912	2,926,291	3,296,185	3,329,150

This Exhibit is to be used for the General Fund Only

DESCRIPTION (1)	For 2014 Actual (2)	For 2015 Actual (3)	Current Year Estimated for 2016 (4)	Budget Year Estimated for 2017 (5)
Transportation				
Personal Services	0	0	0	0
Travel Transportation	0	0	0	0
Contractual Services	0	0	0	0
Supplies and Materials	0	0	0	0
Capital Outlay	0	0	0	0
Total Transportation	0	0	0	0
General Government				
Personal Services	9,113,281	9,918,004	11,937,920	12,057,300
Travel Transportation	181,613	262,578	358,610	362,195
Contractual Services	6,495,125	8,101,927	9,142,825	9,234,255
Supplies and Materials	3,227,251	2,690,758	3,874,495	3,913,240
Capital Outlay	12,188	190,980	88,500	89,385
Total General Government	19,029,458	21,164,247	25,402,350	25,656,375
Debt Service				
Interest	0	0	0	0
Other Debt Service	0	0	0	0
Total Debt Service	0	0	0	0
Other Uses of Funds				
Transfers	14,330,000	15,780,000	18,030,000	26,280,000
Advances	14,355,000	36,942,000	1,321,000	280,000
Contingencies	262,145	140,702	150,000	150,000
Other Uses of Funds(Refunds/Incentives/Grants)	6,171,998	6,940,683	6,383,000	6,446,830
Total Other Uses of Funds	35,119,144	59,803,386	25,884,000	33,156,830
TOTAL EXPENDITURES	70,897,533	97,803,298	70,689,320	78,410,220
Revenues over/(under) Expenditures	4,978,241	(1,460,710)	(3,748,060)	(12,413,910)
Beginning Cash Fund Balance	56,038,804	61,017,045	59,556,335	55,808,275
Ending Cash Fund Balance	61,017,045	59,556,335	55,808,275	43,394,365
Estimated Encumbrances	(2,729,759)	(2,809,811)	0	0
Estimated Ending Unencumbered Fund Balance	58,287,286	56,746,524	55,808,275	43,394,365

To be used for any fund receiving property tax revenue except the  
 General Fund.

DESCRIPTION (1)	For 2014 Actual (2)	For 2015 Actual (3)	Current Year Estimated for 2016 (4)	Budget Year Estimated for 2017 (5)
REVENUE	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
Local Taxes	436,399	438,598	368,985	368,985
Intergovernmental Revenue	77,413	63,113	35,000	35,000
Charges for Services	1,678,160	1,654,749	1,638,160	1,638,160
Miscellaneous	18,681	17,923	8,890	8,890
Other Financing Sources:				
Transfers	9,330,000	10,130,000	11,080,000	11,580,000
Other Sources	0	0	0	0
...				
TOTAL REVENUE	11,540,653	12,304,383	13,131,035	13,631,035
EXPENDITURES	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
(Identify each program and object code at the same level shown on	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
(PROGRAM) (OBJECT)	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
Security of Persons and Property				
Personal Services	10,571,015	11,789,241	13,074,510	13,205,255
Travel/Transportation	105,206	136,744	186,200	188,060
Contractual Services	234,830	216,162	411,560	415,675
Supplies and Materials	88,334	89,512	126,480	127,745
Capital Outlay	39,500	16,280	28,730	29,015
Other Uses(Refunds and other misc)	9,776	3,395	7,550	7,625
TOTAL EXPENDITURES	11,048,661	12,251,334	13,835,030	13,973,375
Revenues Over (Under) Expenditures	491,993	53,050	(703,995)	(342,340)
Beginning Cash Fund Balance	1,009,838	1,501,831	1,554,880	850,885
Ending Cash Fund Balance	1,501,831	1,554,880	850,885	508,545
Estimated Encumbrances (outstanding at end of year)	(125,613)	(150,125)	0	0
Estimated Ending Unencumbered Fund Balance	1,376,218	1,404,756	850,885	508,545



EXHIBIT II

FUND TYPE/CLASSIFICATION: CAPITAL PROJECTS To be used for any fund receiving property tax revenue except the General Fund.

DESCRIPTION (1)	For 2014 Actual (2)	For 2015 Actual (3)	Current Year Estimated for 2016 (4)	Budget Year Estimated for 2017 (5)
REVENUE	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
Local Taxes*				
Property Tax -- Real Estate/Personal Property	2,423,997	2,501,080	2,364,300	2,957,800
Municipal Income Tax	22,017,130	21,945,914	20,821,250	20,550,000
Intergovernmental Revenue	372,686	662,581	254,000	354,000
Fines, Licenses, and Permits	0	0	0	675,000
Miscellaneous	699,252	224,652	147,150	155,000
Other Financing Sources:				
Transfers	0	0	0	7,390,000
Other Sources-Advances	958,500	927,975	1,418,500	1,783,500
Proceeds from Bonds	0	0	0	0
TOTAL REVENUE	26,471,565	26,262,202	25,005,200	33,865,300
EXPENDITURES	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
(Identify each program and object code at the same level shown on	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
(PROGRAM) (OBJECT)	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
Contractual Services	49,912	38,837	38,500	38,885
Capital Outlay	19,637,397	19,379,094	33,402,975	23,665,000
Transfers	3,140,135	2,722,228	4,132,000	4,132,000
Advances	8,345,000	4,691,000	4,534,100	275,000
TOTAL EXPENDITURES	31,172,444	26,831,159	42,107,575	28,110,885
Revenues Over (Under) Expenditures	(4,700,879)	(568,957)	(17,102,375)	5,754,415
Beginning Unencumbered Fund Balance (Use Actual Cash Balance in Col. 2 and 3)	23,306,563	18,605,685	18,036,730	934,355
Ending Cash Fund Balance	18,605,685	18,036,730	934,355	6,688,770
Estimated Encumbrances (outstanding at end of year)	(7,902,973)	(12,805,471)	0	0
Estimated Ending Unencumbered Fund Balance	10,702,713	5,231,259	934,355	6,688,770

FUND TYPE/CLASSIFICATION: CAPITAL PROJECTS To be used for any fund receiving property tax revenue except the General Fund.

DESCRIPTION (1)	For 2014 Actual (2)	For 2015 Actual (3)	Current Year Estimated for 2016 (4)	Budget Year Estimated for 2017 (5)
<b>REVENUE</b>	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
Local Taxes - Real Estate	595,090	625,237	644,661	644,660
Intergovernmental Revenue	88,633	125,906	62,260	62,260
Fines, Licenses, and Permits	500	0	0	0
Miscellaneous	73,071	5,426	1,525	1,525
Other Financing Sources:				
Transfers	0	0	0	0
Other Sources-Advances	750,000	2,015,609	0	0
Proceeds from Bonds	0	0	0	0
<b>TOTAL REVENUE</b>	<b>1,507,294</b>	<b>2,772,177</b>	<b>708,446</b>	<b>708,445</b>
<b>EXPENDITURES</b>	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
(Identify each program and object code at the same level shown on	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
(PROGRAM) (OBJECT)	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
Contractual Services	21,402	9,714	11,000	11,000
Capital Outlay	1,303,559	503,977	402,300	400,180
Transfers	242,632	233,445	236,700	238,820
Advances	0	400,000	200,000	200,000
<b>TOTAL EXPENDITURES</b>	<b>1,567,593</b>	<b>1,147,136</b>	<b>850,000</b>	<b>850,000</b>
Revenues Over (Under) Expenditures	(60,299)	1,625,042	(141,554)	(141,555)
Beginning Unencumbered Fund Balance (Use Actual Cash Balance in Col. 2 and 3)	105,387	45,088	1,670,129	1,528,575
Ending Cash Fund Balance	45,088	1,670,129	1,528,575	1,387,020
Estimated Encumbrances (outstanding at end of year)	0	(320,000)	0	0
Estimated Ending Unencumbered Fund Balance	45,088	1,350,129	1,528,575	1,387,020

FUND List All Funds Individually Unless Reported on Exhibit I or II	Estimated Unencumbered Fund Balance 01/01/17	Budget Year Estimated Receipt	Total Available For Expenditures	Budget Year Expenditures and Encumbrances			
				Personal Services	Other	Total	Estimated Unencumbered Balance 12/31/17
GOVERNMENTAL:	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
SPECIAL REVENUE:	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
Street Maintenance & Repair	245,585	3,766,500	4,012,085	2,285,200	1,627,500	3,912,700	99,385
State Highway Improvement	2,262,990	869,505	3,132,495	0	120,740	120,740	3,011,755
Cemetery	18,445	187,200	205,645	143,635	52,280	195,915	9,730
Recreation	784,815	7,845,805	8,630,620	4,296,940	2,603,030	6,899,970	1,730,650
Swimming Pool	26,245	1,033,525	1,059,770	615,735	435,935	1,051,670	8,100
Permissive Tax	1,705	92,845	94,550	0	0	0	94,550
Hotel/Motel Tax	1,540,165	4,000,000	5,540,165	769,480	3,977,350	4,746,830	793,335
Enforcement & Education	80,055	1,410	81,465	0	0	0	81,465
Law Enforcement Trust	2,315	100	2,415	0	0	0	2,415
Mandatory Drug Fine	2,550	0	2,550	0	0	0	2,550
Mayor's Court Computer	8,080	10,500	18,580	0	15,580	15,580	3,000
Accrued Leave Reserves	334,825	142,850	477,675	353,500	0	353,500	124,175
Wireless 9-1-1 System	412,890	100,000	512,890	0	80,000	80,000	432,890
TOTAL SPECIAL REVENUE FUNDS	5,720,665	18,050,240	23,770,905	8,464,492	8,912,415	17,376,905	6,394,000
DEBT SERVICE FUNDS	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
General Debt Service	3,008,500	5,593,600	8,602,100	0	6,682,200	6,682,200	1,919,900
1994 Special Assessment Bond Retirement	0	0	0	0	0	0	0
2001 Special Assessment Bond Retirement	196,620	126,525	323,145	0	128,785	128,785	194,360
TOTAL DEBT SERVICE FUNDS	3,205,120	5,720,125	8,925,245	0	6,810,985	6,810,985	2,114,260
CAPITAL PROJECT FUNDS	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
<i>Note: Various construction funds not included.</i>							
TOTAL CAPITAL PROJECTS	0	0	0	0	0	0	0



STATEMENT OF PERMANENT IMPROVEMENTS  
**(Do Not Include Expense to be Paid from Bond Issue)**  
 (Section 5705.29, Revised Code)

DESCRIPTION	Estimated Cost of Permanent Improvement	Amount to be Budgeted During Current Year	Name of Paying Fund
	<b>Total Project Cost 2016-2020</b>	<b>2017 Projects</b>	
	<b>(May Include Other Funding Sources)</b>		
<b>Major Projects:</b>			
<b>CIP - Administration</b>			
Municipal Facilities	3,305,000	465,000	Capital Improvements Construction
Computer Hardware/Software	6,000,000	950,000	Capital Improvements Tax Fund & Water & Sewer & Other
Fleet Management	9,380,000	1,525,000	Capital Improvements Tax Fund & Water & Sewer & Other
<b>CIP - Parks &amp; Recreation</b>			
Emerald Fields	4,215,000	225,000	Capital Improvements Tax Fund
Coffman Park Expansion	6,980,000	985,000	Capital Improvements Tax Fund
Scioto River Pedestrian Bridge	8,228,000	5,000,000	Capital Improvements Tax Fund
Parkland Acquisition	3,900,000	650,000	Parkland Acquisition Fund
<b>CIP - Police</b>			
Next Gen 911 Upgrade	675,000	675,000	Capital Improvements Tax Fund/Grant
<b>CIP - Sanitary Sewer</b>			
Allocation For Extensions	1,800,000	200,000	Sewer Fund
<b>CIP - Water Distribution System</b>			
Rings Road Waterline (Churchman Road)	730,000	650,000	Water Fund
Water Line Extensions	2,180,000	140,000	Water Fund
Tuswell Drive Waterline	135,000	120,000	Water Fund
Allocation For Extensions	1,200,000	200,000	Water Fund
<b>CIP - Stormwater System</b>			
Stormwater Improvements (various)	4,647,000	50,000	Capital Improvements Tax Fund
<b>CIP - Transportation</b>			
Shier Rings Road - Avery Road to Eiterman	200,000	100,000	Capital Improvements Tax Fund
Uncurbed Street - Mid Century Neighborhood	2,820,000	2,390,000	Capital Improvements Tax Fund
Bridge Street District Program Management	5,860,000	600,000	Capital Improvements Tax Fund
Comprehensive Wayfinding - Citywide	1,370,000	130,000	Capital Improvements Tax Fund
Old Avery Relocation	200,000	100,000	Capital Improvements Tax Fund
Shier Rings Road SUP - Eiterman to Cosgray	360,000	30,000	Capital Improvements Tax Fund
Concord Road SUP	295,000	280,000	Capital Improvements Tax Fund
<b>TOTAL</b>	<b>64,480,000</b>	<b>15,465,000</b>	
<b>NOTE: List does not include GO debt, TIF, Federal or State funded projects or permissive tax funded projects or non-major projects.</b>			