



City of Gahanna

200 South Hamilton
Road
Gahanna, Ohio 43230

Signature

Resolution: RES-0027-2024

File Number: RES-0027-2024

A RESOLUTION ADOPTING THE TAX BUDGET OF THE CITY OF GAHANNA, OHIO, FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2025

WHEREAS, pursuant to Ohio Revised Code §5705.30, the City's Tax Budget is due to be filed with the County Auditor on or before July 20, 2024; and

WHEREAS, the Tax Budget for the City of Gahanna, Ohio, for FY 2025 has been presented to the City Council by the Department of Finance; and

WHEREAS, this action allows the County Budget Commission to issue a determination that all property tax levies assessed by the City are needed and authorized as approved without modification; and

WHEREAS, in October of this year, the County Budget Commission will certify the property tax levies and amounts, which will require Council's acceptance at that time.

NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE CITY OF GAHANNA, COUNTY OF FRANKLIN, STATE OF OHIO:

Section 1. That the said Tax Budget as described in EXHIBIT A attached hereto and made part herein, for the City of Gahanna, State of Ohio, for the fiscal year beginning January 1, 2025 and ending December 31, 2025 is hereby adopted and approved.

Section 2. That the taxes are levied on real and personal property within the City of Gahanna as returned upon the tax duplicate and should be collected for municipal purposes for the fiscal year 2025 as required by said Tax Budget.

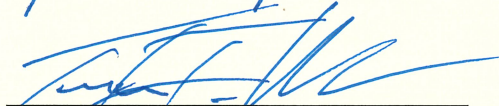
Section 3. That the Director of Finance be and is hereby authorized and directed to send a certified copy of this Resolution to the Auditor of Franklin County, State of Ohio.

Section 4. That this Resolution shall be in full force and effect after passage by this Council and on date of signature of approval by the Mayor.

At a regular meeting of the City Council on July 1, 2024, a motion was made by Renner, seconded by Schnetzler, that the Resolution be Adopted. The vote was as follows:

Ms. Bowers, Absent; Ms. Jones, yes; Ms. McGregor, yes; Ms. Padova, yes;
Mr. Renner, yes; Mr. Schnetzler, yes; Mr. Weaver, yes.

Vice President


Trenton I. Weaver

Date

7-1-24

Attest by Jeremy A. VanMeter
Jeremy A. VanMeter
Clerk of Council

Date 7/1/2024

Approved by the Mayor Laurie A. Jadwin
Laurie A. Jadwin

Date 7.1.24

Approved as to Form PDI
Priya D. Tamilarasan
City Attorney

Date 7/1/24

City of Gahanna
Franklin County, Ohio

This Budget must be adopted by Council or other legislative body on or before July 15th, and submitted to the County Auditor on or before July 20th. FAILURE TO COMPLY WITH SEC. 5705.28R.C. SHALL RESULT IN LOSS OF LOCAL GOVERNMENT FUND ALLOCATION

To the Auditor of said County:

The following Budget year beginning January 1, 2025, has been adopted by Council and is herewith submitted for consideration of the County Budget Commission.

Signed 
Title Director of Finance

SCHEDULE A SUMMARY OF AMOUNTS REQUIRED FROM GENERAL PROPERTY TAX APPROVED BY BUDGET COMMISSION, AND COUNTY AUDITOR'S ESTIMATED RATES					
For Municipal Use	For Budget Commission Use			For County Auditor Use	
FUND (Include only those funds which are requesting general property tax revenue)	Budget Year Amount Requested of Budget Commission Inside/ Outside	Budget Year Amount Approved by Budget Commission Inside 10 Mill Limitation	Budget Year Amount to be Derived From Levies Outside 10 Mill Limitation	County Auditor's estimate of Tax Rate to be Levied	
				Inside 10 Mill Limit Budget Year	Outside 10 Mill Limited Budget Year
	Column 1	Column 2	Column 3	Column 4	Column 5
GOVERNMENT FUNDS					
GENERAL FUND	2,307,000				
GENERAL BOND RETIREMENT	369,000				
PROPRIETARY FUNDS					
SPECIAL FUNDS					
POLICE PENSION	382,000				
TOTAL ALL FUNDS	3,058,000	0	0	0	0

SCHEDULE B

LEVIES OUTSIDE 10 MILL LIMITATION, EXCLUSIVE OF DEBT LEVIES

FUND	Maximum Rate Authorized to be Levied	Tax Year County Auditor's Estimate of Yield of Levy (Carry to Schedule A, Column 3)
GENERAL FUND:		
Current Expense Levy authorized by voters on / / ,		
not to exceed years. Authorized under Sect. , R.C.		
Current Expense Levy authorized by voters on / / ,		
not to exceed years. Authorized under Sect. , R.C.		
TOTAL GENERAL FUND OUTSIDE 10 MILL LIMITATION		
SPECIAL LEVY FUNDS:		
Fund, Levy authorized by voters on / / ,		
not to exceed years. Authorized under Sect. , R.C.		
Fund, Levy authorized by voters on / / ,		
not to exceed years. Authorized under Sect. , R.C.		
Fund, Levy authorized by voters on / / ,		
not to exceed years. Authorized under Sect. , R.C.		
Fund, Levy authorized by voters on / / ,		
not to exceed years. Authorized under Sect. , R.C.		
Fund, Levy authorized by voters on / / ,		
not to exceed years. Authorized under Sect. , R.C.		
Fund, Levy authorized by voters on / / ,		
not to exceed years. Authorized under Sect. , R.C.		

FUND NAME: GENERAL FUND

FUND TYPE/CLASSIFICATION: GOVERNMENTAL ----GENERAL

DESCRIPTION	Actual 2022	Actual 2023	Current Year Estimated for 2024	Budget Year Estimated for 2025
REVENUES				
Local Taxes				
General Property Tax --Real Estate	2,002,481	2,019,877	2,262,000	2,307,000
Municipal income Tax	21,069,083	23,495,417	24,410,100	25,141,500
Other Local Taxes	377,535	384,536	377,540	377,540
Total Local Taxes	23,449,099	25,899,830	27,049,640	27,826,040
Intergovernmental Revenues				
State Shared Taxes and Permits				
Local Government	1,037,361	1,061,423	1,100,000	1,100,000
Cigarette Tax	887	825	800	800
Liquor and Beer Permits	62,810	74,084	40,000	40,000
Rollback	241,386	241,440	241,000	241,000
Total State Shared Taxes and Permits	1,342,444	1,377,772	1,381,800	1,381,800
State Grants or Aid	13,376	6,691	0	0
Total Intergovernmental Revenues	13,376	6,691	0	0
Special Assessments				
Charges for Services	1,132,887	1,154,006	1,487,057	1,477,005
Fines, Licenses, and Permits	1,959,916	2,071,601	1,839,853	1,763,086
Miscellaneous	1,439,294	4,234,604	2,643,400	2,010,592
Other Financing Sources:				
Advances	260,820	129,150	0	0
Other Sources	6,208	94,112	0	0
Total Other Financing Sources	267,028	223,262	0	0
TOTAL REVENUE	29,604,044	34,967,766	34,401,750	34,458,523

FUND NAME: GENERAL FUND

FUND TYPE/CLASSIFICATION: GOVERNMENTAL ----GENERAL

DESCRIPTION	Actual 2022	Actual 2023	Current Year Estimated for 2024	Budget Year Estimated for 2025
EXPENDITURES				
Security of Persons and Property				
Personal Services	10,030,213	10,399,683	11,861,280	12,595,977
Contractual Services	809,391	742,889	825,818	785,378
Supplies and Materials	125,524	125,443	162,550	169,809
Capital Outlay	24,280	55,602	0	0
Total Security of Persons and Property	10,989,408	11,323,617	12,849,648	13,551,164
Leisure Time Activities				
Personal Services	2,184,858	2,340,046	2,574,860	2,805,670
Contractual Services	653,380	715,337	1,018,600	934,500
Supplies and Materials	214,393	297,769	350,885	351,500
Capital Outlay	0	0	0	0
Total Leisure Time Activities	3,052,631	3,353,152	3,944,345	4,091,670
Community Environment				
Personal Services	1,767,161	1,983,506	2,226,511	2,442,935
Contractual Services	1,184,489	945,422	1,364,133	1,316,973
Supplies and Materials	179,946	262,705	304,395	354,618
Capital Outlay	17,883	0	0	0
Total Community Environment	3,149,479	3,191,633	3,895,039	4,114,526
Transportation				
Personal Services	496,008	496,985	688,516	720,709
Contractual Services	6,326	1,500	30,000	31,500
Supplies and Materials	657,228	564,048	905,500	950,925
Capital Outlay	0	43,725	0	0
Total Transportation	1,159,562	1,106,258	1,624,016	1,703,134
General Government				
Personal Services	2,750,976	3,318,271	4,278,666	4,470,549
Contractual Services	2,789,794	3,162,400	5,391,484	4,394,180
Supplies and Materials	737,056	841,838	1,269,098	1,306,784
Capital Outlay	10,047	30,578	7,000,000	0
Total General Government	6,287,873	7,353,087	17,939,248	10,171,513
Debt Service				
Redemption of Principal	470,000	480,000	490,000	500,000
Interest	57,375	51,500	45,500	39,375
Total Debt Service	527,375	531,500	535,500	539,375
Other Uses of Funds				
Transfers	541,800	729,032	738,600	440,700
Total Other Uses of Funds	541,800	729,032	738,600	440,700
TOTAL EXPENDITURES	25,708,128	27,588,279	41,526,396	34,612,082
Revenues over/(under) Expenditures	3,895,916	7,379,487	(7,124,646)	(153,559)
*Beginning Fund Balance	24,283,162	28,179,078	35,558,565	28,433,919
Ending Cash Fund Balance	28,179,078	35,558,565	28,433,919	28,280,360

FUND NAME: GENERAL FUND
FUND TYPE/CLASSIFICATION: GOVERNMENTAL ----GENERAL

DESCRIPTION	Actual 2022	Actual 2023	Current Year Estimated for 2024	Budget Year Estimated for 2025
Estimated Encumbrances(outstanding at year end)	1,719,714	2,149,275	1,900,000	1,900,000
Estimated Ending Unencumbered Fund Balance	26,459,364	33,409,290	26,533,919	26,380,360

FUND NAME: GENERAL BOND RETIREMENT
FUND TYPE/CLASSIFICATION: DEBT SERVICE FUND

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

DESCRIPTION	Actual 2022	Actual 2023	Current Estimated for 2024	Budget Year Estimated for 2025
REVENUE				
General Property Including Rollback	360,218	362,857	400,000	407,000
Transfers	1,609,489	1,673,643	1,806,411	1,791,153
Sale of Bonds/Notes	63,665	8,539,950	16,223,249.00	-
TOTAL REVENUE	2,033,372	10,576,450	18,429,660	2,198,153
EXPENDITURES				
(Identify each program and object code at the same level shown on Exhibit I)				
Bond Retirement	2,230,110	10,691,360	18,017,655	2,188,286
Fees	4,042	41,628	5,430	5,540
TOTAL EXPENDITURES	2,234,152	10,732,988	18,023,085	2,193,826
Revenues Over (Under) Expenditures	-200,780	-156,538	406,575	4,327
Beginning Unencumbered Fund Balance	1,148,548	947,768	791,230	1,197,805
Ending Cash Fund Balance	947,768	791,230	1,197,805	1,202,132
Estimated Encumbrances(outstanding at end of year)	-	-	-	-
Estimated Ending Unencumbered Fund Balance	947,768	791,230	1,197,805	1,202,132

FUND NAME: POLICE PENSION FUNDS**FUND TYPE/CLASSIFICATION: SPECIAL REVENUE FUNDS**

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

DESCRIPTION	Actual 2022	Actual 2023	Current Year Estimated for 2024	Budget Year Estimated for 2025
REVENUE				
Property Taxes - Incl. Rollback	372,638	375,369	415,000	422,000
Transfers	917,905	955,604	1,035,415	1,113,107
TOTAL REVENUE	1,290,543	1,330,973	1,450,415	1,535,107
EXPENDITURES				
(Identify each program and object code at the same level shown on Exhibit I)				
Employee Pension Share	1,286,362	1,326,553	1,444,785	1,518,888
Fees	4,181	4,420	5,630	5,730
TOTAL EXPENDITURES	1,290,543	1,330,973	1,450,415	1,524,618
Revenues Over (Under) Expenditures	0	0	0	10,489
Beginning Unencumbered Fund Balance	671,134	671,134	671,134	671,134
Ending Cash Fund Balance	671,134	671,134	671,134	681,623
Estimated Encumbrances(outstanding at end of year)	-	-	-	-
Estimated Ending Unencumbered Fund Balance	671,134	671,134	671,134	681,623

EXHIBIT III

FUND List All Funds Individually Unless Reported on Exhibit I or II	Estimated Unencumbered Fund Balance 1/1/2025	Budget Year Estimated Receipt	Total Available For Expenditures	Budget Year Expenditures and Encumbrances			Estimated Unencumbered Balance 12/31/25
				Personal Services	Other	Total	
GOVERNMENTAL:							
SPECIAL SERVICE:							
Street Maintenance & Repair	740,027	2,169,645	2,909,672	1,095,245	1,189,717	2,284,962	624,710
State Highway	631,222	154,000	785,222	53,836	77,700	131,536	653,686
Law Enforcement Trust	30	40,000	40,030	-	40,000	40,000	30
Tax Increment	9,418,331	4,035,342	13,453,673	-	1,541,015	1,541,015	11,912,658
Parks & Recreation Special Fund	21,146	-	21,146	-	-	-	21,146
Clerk of Court Computer Fund	184,781	29,100	213,881	-	60,250	60,250	153,631
Court Computer Fund	66,075	10,800	76,875	-	2,200	2,200	74,675
Enforcement & Education	3,431	2,472	5,903	-	-	-	5,903
ARP	876,000	-	876,000	-	-	-	876,000
Cul-De-Sac Maintenance	42,027	-	42,027	-	-	-	42,027
Permanent Improvement	97,215	-	97,215	-	-	-	97,215
County Permissive	65,991	-	65,991	-	-	-	65,991
Fed Law Enf Seizure	5,161	-	5,161	-	-	-	5,161
AG Peace Officer Training	443	40,000	40,443	-	23,690	23,690	16,753
Law Enf Treasury	10,393	-	10,393	-	-	-	10,393
Street Tree	47,215	-	47,215	-	-	-	47,215
Public Safety	149,380	1,817,153	1,966,533	721,843	1,243,995	1,965,838	695
Right of Way	468,956	70,000	538,956	-	70,000	70,000	468,956
Parks & Recreation	799,119	2,205,275	3,004,394	1,861,067	659,900	2,520,967	483,427
Public Service	754,414	1,787,520	2,541,934	1,277,779	832,979	2,110,758	431,176
Opioid Settlement	34,328	-	34,328	-	-	-	34,328
Developers Escrow	-	400,000	400,000	-	400,000	400,000	-
Recreation Scholarship	6,522	-	6,522	-	-	-	6,522
Park Facility Deposit	15,526	-	15,526	-	-	-	15,526
Landscape Trust	7,816	-	7,816	-	-	-	7,816
Police Duty Weapons Fund	6,448	21,939	28,387	-	21,939	21,939	6,448
Reserve for Accrued Vac/Sick	149,075	360,000	509,075	507,816	-	507,816	1,259
TOTAL SPECIAL REVENUE FUNDS	14,601,072	13,143,246	27,744,318	5,517,586	6,163,385	11,680,971	16,063,347

FUND List All Funds Individually Unless Reported on Exhibit I or II	Estimated Unencumbered Fund Balance 1/1/2025	Budget Year Estimated Receipt	Total Available For Expenditures	Budget Year Expenditures and Encumbrances			Estimated Unencumbered Balance 12/31/25
				Personal Services	Other	Total	
CAPITAL PROJECT FUNDS							
Park Fund	186,037	-	186,037	-	-	-	186,037
Capital Improvement	3,318,941	12,915,300	16,234,241	-	15,610,457	15,610,457	623,784
Park in Lieu Fees	12,943	-	12,943	-	-	-	12,943
Court Building Fund	350,914	16,800	367,714	-	-	-	367,714
Federal Highway Fund	65,316	-	65,316	-	-	-	65,316
Tech Center Fund	-	-	-	-	-	-	-
TOTAL CAPITAL PROJECTS	3,934,151	12,932,100	16,866,251	-	15,610,457	15,610,457	1,255,794
PROPRIETARY:							
ENTERPRISE FUNDS							
Water Fund	5,691,722	10,398,350	16,090,072	787,298	8,988,756	9,776,054	6,314,018
Sewer Fund	4,669,978	9,455,100	14,125,078	783,695	8,896,364	9,680,059	4,445,019
WSCI	2,000,000	562,800	2,562,800	-	1,932,380	1,932,380	630,420
SSCI	3,776,609	1,223,500	5,000,109	-	1,791,180	1,791,180	3,208,929
Stormwater Management	2,993,351	1,270,200	4,263,551	441,999	1,922,239	2,364,238	1,899,313
Refuse Escrow	438,017	2,446,200	2,884,217	-	2,683,900	2,683,900	200,317
TOTAL ENTERPRISE FUNDS	19,569,677	25,356,150	44,925,827	2,012,992	26,214,819	28,227,811	16,698,016
INTERNAL SERVICE FUNDS							
Workers Compensation Self Insurance	746,431	435,529	1,181,960	-	289,961	289,961	891,999
Risk Insurance Self Insurance	712	20,000	20,712	-	20,000	20,000	712
TOTAL INTERNAL SERVICE FUNDS	747,143	455,529	1,202,672	-	309,961	309,961	892,711
FIDUCIARY:							
TRUST AND AGENCY FUNDS							
Senior Escrow	6,919	-	6,919	-	-	-	6,919
Unclaimed Funds	31,386	-	31,386	-	-	-	31,386
Vet's Memorial Escrow	6,284	-	6,284	-	-	-	6,284
Insurance demolition	-	-	-	-	-	-	-
TOTAL TRUST AND AGENCY FUNDS	44,589	-	44,589	-	-	-	44,589
TOTAL FOR MEMORANDUM ONLY	38,896,632	51,887,025	90,783,657	7,530,578	48,298,622	55,829,200	34,954,457

EXHIBIT IV**STATEMENT OF PERMANENT IMPROVEMENTS**

(Do Not Include Expense to be Paid from Bond Issues)

(Section 5705.29. Revised Code)

DESCRIPTION	Estimated Cost of Permanent Improvement	Amount to be Budgeted During Current Year	Name of Paying Fund
Street Maintenance	\$ 5,000,000	\$ 5,000,000	cap imp
Sidewalk Maintenance	\$ 700,000	\$ 700,000	cap imp
Traffic Signals Upgrades & Maintenance	\$ 100,000	\$ 100,000	cap imp
Streelight Upgrades & Maintenance	\$ 300,000	\$ 300,000	cap imp
E Johnstown Road (YMCA Pl - Morse)	\$ 250,000	\$ 250,000	cap imp
W Johnstown Rd	\$ 75,000	\$ 75,000	cap imp
Friendship Park Improvements	\$ 500,000	\$ 500,000	cap imp
Park Repair & Maintenance	\$ 175,000	\$ 175,000	cap imp
Big Walnut Trail Sec 8	\$ 42,000	\$ 42,000	cap imp
Park Asphalt Maintenance	\$ 100,000	\$ 100,000	cap imp
Gahanna Woods Parking Lot	\$ 200,000	\$ 200,000	cap imp
Lower McCorkle Parking Lot	\$ 200,000	\$ 200,000	cap imp
Hunters Ridge Basketball Court	\$ 50,000	\$ 50,000	cap imp
Park Sinage	\$ 45,000	\$ 45,000	cap imp
Action Sports Park	\$ 612,500	\$ 612,500	cap imp
Shull Park Improvements	\$ 50,000	\$ 50,000	cap imp
Acquatic Maintenance/Improvements	\$ 15,000	\$ 15,000	cap imp
Land Acquisition Development	\$ 500,000	\$ 500,000	cap imp
Vehicle & Equipment Replacement	\$ 1,925,557	\$ 1,925,557	cap imp
Technology Systems & User Applicatrions	\$ 427,500	\$ 427,500	cap imp
Fiber Expansion & Redundancy	\$ 400,000	\$ 400,000	cap imp
TOTAL	\$ 11,667,557	\$ 11,667,557	

STATEMENT OF AMOUNTS REQUIRED FOR PAYMENT OF FINAL JUDGEMENTS

(Section 5705.29 Revised Code)

DESCRIPTION OF JUDGEMENT	AMOUNT OF JUDGEMENT	FUND PAYING JUDGEMENT
TOTAL		

EXHIBIT VI

BUDGET YEAR

PURPOSE OF BONDS AND NOTES	Authority for Levy Outside 10 Mill Limit	Date of Issue	Date Due	Ordinance or Resolution	Serial or Term	Rate of Interest	Amount of bonds and Notes Outstanding at Beginning of Budgeted Year Jan. 1, 2025	Amount Required for Principal and Interest 1/1/25 to 12/31/25	Amount Receivable from Other Sources to Meet Debt Payments 1/1/25 to 12/31/25
Payable from Bond Retirement Fund: INSIDE 10 MILL LIMIT:									
OPWC Roadway Imp		1/1/2010	7/1/2029		20 yr	0.00	310,896	51,816	51,816
OPWC US 62 & Stygler Rd		7/1/2011	1/1/2031		20 yr	0.00	257,293	36,756	36,756
Refunding Bonds 2015		5/21/2015	12/1/2017		12 yr	3.72	1,008,000	358,113	
Refunding Bonds 2015 Streets		5/21/2015	12/1/2027		12 yr	3.72	432,000	153,477	153,477
Refunding Bonds 2015 Stormwater		5/21/2015	12/1/2027		12 yr	3.72	408,000	144,950	144,950
Refunding Bonds 2015 Water		5/21/2015	12/1/2027		12 yr	3.72	72,000	25,580	25,580
Refunding Bonds 2015 Sewer		5/21/2015	12/1/2027		12 yr	3.72	72,000	25,580	25,580
Detroit Street Rebuild 2015		5/21/2015	12/1/2035		20 yr	3.41	3,220,000	353,812	353,812
Judgement Bonds		8/6/2020	12/1/2030		10 yr	1.25	3,150,000	539,375	
2024 Refunding Bonds 2013 Bonds		4/10/2024	12/1/2030		6 yr	2.82	4,245,000	893,250	
2024 Refunding Bonds 2023 Notes		4/10/2024	12/1/2049		25 yr	3.74	8,005,000	527,300	527,300
2024 Facility Bonds A		4/10/2024	12/1/2049		25 yr	3.74	18,265,000	1,210,300	1,210,300
2024 Facility Bonds B		6/5/2024	12/1/2049		25 yr	3.97	33,500,000	2,215,300	2,215,300
TOTAL							72,945,189	6,535,609	791,971

OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES

The Budget Commission of **Franklin County, Ohio**, hereby makes the following Official Certificate of Estimated Resources for the **City of Gahanna** for the **BUDGET YEAR** beginning January 1, 2025

FUND	Estimated Unencumbered Balance Jan. 1, 2025	Real Estate Property Tax	Personal Property Tax	Local Government Allocation	Rollback, Homestead Personal Property Tax Exemption	Other Sources	Total
GOVERNMENTAL FUND TYPE							
General Fund	26,533,919	2,307,000	0	1,100,000	241,000	30,810,523	60,992,442
Special Revenue Funds*	15,272,206	382,000	0	0	40,000	14,256,353	29,950,559
Debt Service Funds	1,197,805	369,000	0	0	38,000	1,791,153	3,395,958
Capital Project Funds	3,934,151	0	0	0	0	12,932,100	16,866,251
PROPRIETARY FUND TYPE							
Enterprise Funds	19,569,677	0	0	0	0	25,356,150	44,925,827
Internal Service Funds	747,143	-	-	-	-	455,529	1,202,672
FIDUCIARY FUND TYPE							
Trust and Agency Funds	44,589	0	0	0	0	0	44,589
TOTAL ALL FUNDS	67,299,490	3,058,000	0	1,100,000	319,000	85,601,808	157,378,298

*Includes Tax Increment Fund

The Budget Commission further certifies that its action on the foregoing budget and the County Auditor's estimate of the rate of each tax necessary to be levied within and outside the 10 mill limitation is set forth in the proper columns of the preceding pages and the total amount approved for each fund must govern the amount of appropriation from such fund.

Date _____

 _____ Budget
 _____ Commission

OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES - Continued

FUND	Estimated Unencumbered Balance Jan. 1, 2025	Real Estate Property Tax	Personal Property Tax	Local Government Allocation	Rollback, Homestead Personal Property Tax Exemption	Other Sources	Total
GOVERNMENT FUNDS:							
GENERAL FUND							
General Fund	26,533,919	2,307,000	0	1,100,000	241,000	30,810,523	60,992,442
SPECIAL REVENUE FUNDS							
Street Maintenance & Repair	740,027					2,169,645	2,909,672
State Highway	631,222					154,000	785,222
Law Enforcement Trust	30					40,000	40,030
Tax Increment	9,418,331					4,035,342	13,453,673
Parks & Recreation Special Fund	21,146					-	21,146
Clerk of Court Computer Fund	184,781					29,100	213,881
Court Computer Fund	66,075					10,800	76,875
Enforcement & Education	3,431					2,472	5,903
ARP	876,000					-	876,000
Cul-De-Sac Maintenance	42,027					-	42,027
Permanent Improvement	97,215					-	97,215
County Permissive	65,991					-	65,991
Fed Law Enf Seizure	5,161					-	5,161
AG Peace Officer Training	443					40,000	40,443
Law Enf Treasury	10,393					-	10,393
Street Tree	47,215					-	47,215
Public Safety	149,380					1,817,153	1,966,533
Right of Way	468,956					70,000	538,956
Parks & Recreation	799,119					2,205,275	3,004,394
Public Service	754,414					1,787,520	2,541,934
Opioid Settlement	34,328					-	34,328
Police Pension	671,134	382,000			40,000	1,113,107	2,206,241
Developers Escrow	0					400,000	400,000
Recreation Scholarship	6,522					-	6,522
Park Facility Deposit	15,526					-	15,526
Landscape Trust	7,816					-	7,816
Police Duty Weapons Fund	6,448					21,939	28,387
Reserve for Accrued Vac/Sick	149,075					360,000	509,075
TOTAL SPECIAL REVENUE FUNDS	15,272,206	382,000	0	0	40,000	14,256,353	29,950,559
DEBT SERVICE FUNDS							
General Obligation Bond Fund	1,197,805	369,000			38,000	1,791,153	3,395,958
TOTAL DEBT SERVICE FUNDS	1,197,805	369,000	-	-	38,000	1,791,153	3,395,958
CAPITAL PROJECT FUNDS:							
Park Fund	186,037					-	186,037
Capital Improvement	3,318,941					12,915,300	16,234,241
Park in Lieu Fees	12,943					-	12,943
Court Building Fund	350,914					16,800	367,714

Federal Highway	65,316					-	65,316
Tech Center Fund	-					-	0
TOTAL CAPITAL PROJECT FUNDS	3,934,151	0	0	0	0	12,932,100	16,866,251
ENTERPRISE FUNDS:							
Water Fund	5,691,722					10,398,350	16,090,072
Sewer Fund	4,669,978					9,455,100	14,125,078
WSCI	2,000,000					562,800	2,562,800
SSCI	3,776,609					1,223,500	5,000,109
Stormwater Management	2,993,351					1,270,200	4,263,551
Refuse Escrow	438,017					2,446,200	2,884,217
TOTAL ENTERPRISE FUNDS	19,569,677	0	0	0	0	25,356,150	44,925,827
INTERNAL SERVICE FUNDS							
Workers Compensation Self Insurance	746,431	-	-	-	-	435,529	1,181,960
Risk Insurance Self Insurance	712					20,000	20,712
TOTAL INTERNAL SERVICE FUNDS	747,143	-	-	-	-	455,529	1,202,672
TRUST AND AGENCY FUNDS:							
Senior Escrow	6,919					-	6,919
Unclaimed Funds	31,386					-	31,386
Vet's Memorial Escrow	6,284					-	6,284
Insurance demolition	0					-	0
TOTAL TRUST AND AGENCY FUNDS	44,589	0	0	0	0	0	44,589
TOTAL ESTIMATED RESOURCES	67,299,490	3,058,000	0	1,100,000	319,000	85,601,808	157,378,298
(memorandum only)							

COUNTY AUDITOR'S ESTIMATE
Tax Levies and Rates for 2025, in the City Of Gahanna
Tax Valuation \$1,691,317,540

	Amount Approved By Budget Commission	County Auditor's Estimate of Rate in Mills
Levies Within 10 Mill Limitation		
County		
Township		
School		
Village		
City 2.40		
TOTAL		
Levies Outside of 10 Mill Limitation		
County		
Township		
School		
Village		
City		
State		
TOTAL		
TOTAL LEVY FOR ALL PURPOSES		

FRANKLIN COUNTY
BUDGET OF
CITY OF GAHANNA
FOR FISCAL YEAR
BEGINNING JANUARY 1, 2025

_____,2024

County Auditor

Deputy Auditor
