

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, 2027, 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	3,025,000				
GENERAL BOND RETIREMENT	502,000				
PROPRIETARY FUNDS					
SPECIAL FUNDS					
POLICE PENSION	570,000				
TOTAL ALL FUNDS	4,097,000	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, 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 2024	Actual 2025	Current Year Estimated for 2026	Budget Year Estimated for 2027
REVENUES				
Local Taxes				
General Property Tax --Real Estate	2,721,202	2,680,041	2,727,037	3,025,000
Municipal income Tax	24,345,074	27,082,999	28,663,100	29,808,700
Other Local Taxes	436,126	453,298	462,830	472,090
Total Local Taxes	27,502,402	30,216,338	31,852,967	33,305,790
Intergovernmental Revenues				
State Shared Taxes and Permits				
Local Government	1,018,251	1,108,495	1,100,000	1,100,000
Cigarette Tax	874	841	0	0
Liquor and Beer Permits	69,789	65,730	60,000	60,000
Rollback	325,517	326,242	326,000	326,000
Total State Shared Taxes and Permits	1,414,431	1,501,308	1,486,000	1,486,000
State Grants or Aid	5,629	21,430	0	0
Total Intergovernmental Revenues	5,629	21,430	0	0
Special Assessments				
Charges for Services	2,013,591	1,759,772	1,846,826	1,850,965
Fines, Licenses, and Permits	2,089,095	1,881,967	1,344,438	1,344,438
Miscellaneous	5,543,900	6,400,528	4,521,800	4,406,680
Other Financing Sources:				
Advances	0	0	0	0
Other Sources	3,753	8,569	0	0
Total Other Financing Sources	3,753	8,569	0	0
TOTAL REVENUE	38,572,801	41,789,912	41,052,031	42,393,873

FUND NAME: GENERAL FUND

FUND TYPE/CLASSIFICATION: GOVERNMENTAL ----GENERAL

DESCRIPTION	Actual 2024	Actual 2025	Current Year Estimated for 2026	Budget Year Estimated for 2027
EXPENDITURES				
Security of Persons and Property				
Personal Services	10,728,189	11,859,171	13,963,521	14,528,507
Contractual Services	689,828	1,064,434	1,587,450	1,598,688
Supplies and Materials	127,456	220,750	257,300	270,004
Total Security of Persons and Property	11,545,473	13,144,355	15,808,271	16,397,199
Leisure Time Activities				
Personal Services	2,466,938	2,990,915	3,425,435	3,558,230
Contractual Services	1,015,772	1,057,816	1,541,950	1,437,500
Supplies and Materials	343,211	345,125	434,000	426,000
Total Leisure Time Activities	3,825,921	4,393,856	5,401,385	5,421,730
Community Environment				
Personal Services	2,015,712	2,240,801	2,871,220	3,003,831
Contractual Services	1,045,418	6,472,150	1,781,676	1,607,800
Supplies and Materials	342,533	359,837	337,450	247,710
Total Community Environment	3,403,663	9,072,788	4,990,346	4,859,341
Transportation				
Personal Services	517,105	559,741	567,593	584,570
Contractual Services	22,649	20,587	34,000	26,300
Supplies and Materials	673,889	694,940	743,000	780,300
Total Transportation	1,213,643	1,275,268	1,344,593	1,391,170
General Government				
Personal Services	3,770,604	3,948,027	5,294,502	5,507,163
Contractual Services	4,342,115	4,412,683	5,637,872	5,266,628
Supplies and Materials	1,017,666	913,981	1,453,415	1,409,587
Capital Outlay	1,687,934	0	0	0
Total General Government	10,818,319	9,274,691	12,385,789	12,183,378
Debt Service				
Redemption of Principal	490,000	500,000	510,000	520,000
Interest	45,500	39,375	33,125	26,750
Total Debt Service	535,500	539,375	543,125	546,750
Other Uses of Funds				
Transfers	738,600	1,397,021	706,262	688,219
Total Other Uses of Funds	738,600	1,397,021	706,262	688,219
TOTAL EXPENDITURES	32,081,119	39,097,354	41,179,771	41,487,787
Revenues over/(under) Expenditures	6,491,682	2,692,558	(127,740)	906,086
*Beginning Fund Balance	35,558,564	42,050,246	44,742,804	44,615,064
Ending Cash Fund Balance	42,050,246	44,742,804	44,615,064	45,521,150
Estimated Encumbrances(outstanding at year end)	7,887,535	6,940,110	3,000,000	3,000,000
Estimated Ending Unencumbered Fund Balance	34,162,711	37,802,694	41,615,064	42,521,150

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 2024	Actual 2025	Current Estimated for 2026	Budget Year Estimated for 2027
REVENUE				
General Property Including Rollback	489,032	482,969	493,000	537,000
Transfers	1,796,411	5,601,746	5,498,890	5,536,580
Sale of Bonds/Notes	16,223,249	-	-	-
Other		2,628		
TOTAL REVENUE	18,508,692	6,087,343	5,991,890	6,073,580
EXPENDITURES				
(Identify each program and object code at the same level shown on Exhibit I)				
Bond Retirement	4,608,676	6,141,185	5,985,270	6,066,300
Payment to Escrow Agent	13,203,729	0	0	0
Fees	5,867	5,630	6,620	7,280
TOTAL EXPENDITURES	17,818,272	6,146,815	5,991,890	6,073,580
Revenues Over (Under) Expenditures	690,420	-59,472	0	0
Beginning Unencumbered Fund Balance	791,230	1,481,650	1,422,178	1,422,178
Ending Cash Fund Balance	1,481,650	1,422,178	1,422,178	1,422,178
Estimated Encumbrances(outstanding at end of year)	-	-	-	-
Estimated Ending Unencumbered Fund Balance	1,481,650	1,422,178	1,422,178	1,422,178

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 2024	Actual 2025	Current Year Estimated for 2026	Budget Year Estimated for 2027
REVENUE				
Property Taxes - Incl. Rollback	505,895	499,623	511,000	559,000
Transfers	915,854	1,051,737	1,194,529	1,215,140
TOTAL REVENUE	1,421,749	1,551,360	1,705,529	1,774,140
EXPENDITURES				
(Identify each program and object code at the same level shown on Exhibit I)				
Employee Pension Share	1,415,680	1,545,536	1,694,958	1,766,610
Fees	6,069	5,824	6,860	7,530
TOTAL EXPENDITURES	1,421,749	1,551,360	1,701,818	1,774,140
Revenues Over (Under) Expenditures	0	0	3,711	0
Beginning Unencumbered Fund Balance	671,134	671,134	671,134	674,845
Ending Cash Fund Balance	671,134	671,134	674,845	674,845
Estimated Encumbrances(outstanding at end of year)	-	-	-	-
Estimated Ending Unencumbered Fund Balance	671,134	671,134	674,845	674,845

EXHIBIT III

FUND List All Funds Individually Unless Reported on Exhibit I or II	Estimated Unencumbered Fund Balance 1/1/2027	Budget Year Estimated Receipt	Total Available For Expenditures	Budget Year Expenditures and Encumbrances			Estimated Unencumbered Balance 12/31/27
				Personal Services	Other	Total	
GOVERNMENTAL:							
SPECIAL SERVICE:							
Street Maintenance & Repair	1,168,277	2,209,644	3,377,921	581,091	1,580,394	2,161,485	1,216,436
State Highway	790,458	160,000	950,458	400	719,700	720,100	230,358
Law Enforcement Trust	93,116	20,000	113,116	-	-	-	113,116
Tax Increment	12,487,537	4,655,100	17,142,637	-	4,349,568	4,349,568	12,793,069
Parks & Recreation Special Fund	34,346	-	34,346	-	-	-	34,346
Clerk of Court Computer Fund	84,734	25,000	109,734	-	45,250	45,250	64,484
Court Computer Fund	67,500	800	68,300	-	-	-	68,300
Enforcement & Education	9,132	4,500	13,632	-	8,000	8,000	5,632
Permanent Improvement	97,215	-	97,215	-	-	-	97,215
County Permissive	65,991	350,000	415,991	-	350,000	350,000	65,991
Fed Law Enf Seizure	2,431	1,000	3,431	-	2,500	2,500	931
AG Peace Officer Training	83,043	79,000	162,043	-	30,000	30,000	132,043
Law Enf Treasury	23,907	12,000	35,907	-	24,000	24,000	11,907
Street Tree	58,415	-	58,415	-	-	-	58,415
Public Safety	368,245	1,681,630	2,049,875	748,019	1,225,240	1,973,259	76,616
Right of Way	1,315,534	330,000	1,645,534	-	295,000	295,000	1,350,534
Parks & Recreation	642,362	3,377,040	4,019,402	2,831,863	683,500	3,515,363	504,039
Public Service	1,143,260	1,535,880	2,679,140	1,261,654	549,226	1,810,880	868,260
Opioid Settlement	76,668	-	76,668	-	-	-	76,668
Developers Escrow	18,470	250,000	268,470	-	250,000	250,000	18,470
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	2,145	22,500	24,645	-	22,500	22,500	2,145
Reserve for Accrued Vac/Sick	118,498	250,000	368,498	258,625	-	258,625	109,873
TOTAL SPECIAL REVENUE FUNDS	18,781,148	14,964,094	33,745,242	5,681,652	10,134,878	15,816,530	17,928,712

FUND List All Funds Individually Unless Reported on Exhibit I or II	Estimated Unencumbered Fund Balance 1/1/2027	Budget Year Estimated Receipt	Total Available For Expenditures	Budget Year Expenditures and Encumbrances			Estimated Unencumbered Balance 12/31/27
				Personal Services	Other	Total	
CAPITAL PROJECT FUNDS							
Park Fund	496,037	-	496,037	-	-	-	496,037
Capital Improvement	5,698,582	14,512,800	20,211,382	-	14,614,900	14,614,900	5,596,482
Park in Lieu Fees	187,943	-	187,943	-	-	-	187,943
Court Building Fund	405,004	16,800	421,804	-	-	-	421,804
Federal Highway Fund	65,316	-	65,316	-	-	-	65,316
TOTAL CAPITAL PROJECTS	6,852,882	14,529,600	21,382,482	-	14,614,900	14,614,900	6,767,582
PROPRIETARY:							
ENTERPRISE FUNDS							
Water Fund	3,763,840	11,038,066	14,801,906	1,149,195	10,802,000	11,951,195	2,850,711
Sewer Fund	7,027,852	11,352,103	18,379,955	1,041,135	10,496,700	11,537,835	6,842,120
WSCI	5,137,182	1,533,430	6,670,612	-	2,799,552	2,799,552	3,871,060
SSCI	5,505,346	1,817,600	7,322,946	-	7,051,752	7,051,752	271,194
Stormwater Management	3,153,207	1,853,972	5,007,179	787,806	1,223,260	2,011,066	2,996,113
Refuse Escrow	1,023,981	2,780,440	3,804,421	-	2,714,400	2,714,400	1,090,021
TOTAL ENTERPRISE FUNDS	25,611,408	30,375,611	55,987,019	2,978,136	35,087,664	38,065,800	17,921,219
INTERNAL SERVICE FUNDS							
Workers Compensation Self Insurance	902,963	520,093	1,423,056	-	265,000	265,000	1,158,056
Risk Insurance Self Insurance	150,129	120,000	270,129	-	120,000	120,000	150,129
Health Insurance Self Insurance	1,431,752	5,485,000	6,916,752	-	3,400,000	3,400,000	3,516,752
TOTAL INTERNAL SERVICE FUNDS	2,484,844	6,125,093	8,609,937	-	3,785,000	3,785,000	4,824,937
FIDUCIARY:							
TRUST AND AGENCY FUNDS							
Senior Escrow	7,499	-	7,499	-	-	-	7,499
Unclaimed Funds	31,386	-	31,386	-	-	-	31,386
Vet's Memorial Escrow	6,508	-	6,508	-	-	-	6,508
Insurance demolition	-	-	-	-	-	-	-
TOTAL TRUST AND AGENCY FUNDS	45,393	-	45,393	-	-	-	45,393
TOTAL FOR MEMORANDUM ONLY	53,775,675	65,994,398	119,770,073	8,659,788	63,622,442	72,282,230	47,487,843

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
Hannah Park Play & Shade Structures	\$ 210,000	\$ 210,000	TIF
Hannah Headley Connector Trail	\$ 600,000	\$ 600,000	TIF
Street Program - Asphalt Overlay	\$ 305,000	\$ 305,000	TIF
Taylor Station Widening	\$ 200,000	\$ 200,000	TIF
Traffic Control Upgrades & Maintenance	\$ 425,000	\$ 425,000	TIF
West Gahanna Utility Improvement	\$ 1,025,000	\$ 1,025,000	TIF
911 System Upgrade	\$ 500,000	\$ 500,000	cap imp
Asphalt Lot Maintenance	\$ 100,000	\$ 100,000	cap imp
Brine Machine	\$ 150,000	\$ 150,000	cap imp
Bryn Mawr Play & Shade Structure	\$ 250,000	\$ 250,000	cap imp
Emergency Alert	\$ 175,000	\$ 175,000	cap imp
Fiber Expansion & Redundancy	\$ 250,000	\$ 250,000	cap imp
Friendship Park Parking Lot	\$ 600,000	\$ 600,000	cap imp
Gahanna Woods Parking Lot	\$ 50,000	\$ 50,000	cap imp
Equipment & Vehicle Replacement	\$ 315,000	\$ 315,000	cap imp
Link to Literacy Trail	\$ 700,000	\$ 700,000	cap imp
Network Equipment Lifecycle	\$ 200,000	\$ 200,000	cap imp
Park Asset Repair, Replace, Upgrade	\$ 250,000	\$ 250,000	cap imp
Play Elements & Resurfacing	\$ 50,000	\$ 50,000	cap imp
Police Vehicle Replacement	\$ 137,000	\$ 137,000	cap imp
Pool Maintenance	\$ 25,000	\$ 25,000	cap imp
Shull Park Renovation	\$ 50,000	\$ 50,000	cap imp
Sidewalk Maintenance Program	\$ 500,000	\$ 500,000	cap imp
Street Program - Asphalt Overlay	\$ 2,500,000	\$ 2,500,000	cap imp
Street Program - Street Rebuild	\$ 2,500,000	\$ 2,500,000	cap imp
Streetlights	\$ 100,000	\$ 100,000	cap imp
Traffic Control Upgrades & Maintenance	\$ 100,000	\$ 100,000	cap imp
Trail & Path Maintenance	\$ 200,000	\$ 200,000	cap imp
Upper McCorkle Parking Lot	\$ 425,000	\$ 425,000	cap imp
Woodside Green Trail	\$ 570,000	\$ 570,000	cap imp
Hamilton Road ODOT Urban Paving	\$ 350,000	\$ 350,000	permissive
Hamilton Road ODOT Urban Paving	\$ 650,000	\$ 650,000	state hghwy
Equipment & Vehicle Replacement	\$ 546,000	\$ 546,000	street
TOTAL	\$ 15,008,000	\$ 15,008,000	

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, 2027	Amount Required for Principal and Interest 1/1/27 to 12/31/27	Amount Receivable from Other Sources to Meet Debt Payments 1/1/27 to 12/31/27
Payable from Bond Retirement Fund:									
INSIDE 10 MILL LIMIT:									
OPWC Roadway Imp		1/1/2010	7/1/2029		20 yr	0.00	207,264	51,816	51,816
OPWC US 62 & Stygler Rd		7/1/2011	1/1/2031		20 yr	0.00	183,781	36,756	36,756
SIB Loan Crescent Roadway		2/8/2024	3/15/2044		20 yr	3.00	2,016,426	150,948	150,948
Refunding Bonds 2015		5/21/2015	12/1/2017		12 yr	3.72	492,650	507,430	
Refunding Bonds 2015 Streets		5/21/2015	12/1/2027		12 yr	3.72	150,300	154,809	154,809
Refunding Bonds 2015 Stormwater		5/21/2015	12/1/2027		12 yr	3.72	141,950	146,209	146,209
Refunding Bonds 2015 Water		5/21/2015	12/1/2027		12 yr	3.72	25,050	25,802	25,802
Refunding Bonds 2015 Sewer		5/21/2015	12/1/2027		12 yr	3.72	25,050	25,802	25,802
Detroit Street Rebuild 2015		5/21/2015	12/1/2035		20 yr	3.41	2,720,000	353,813	353,813
Judgement Bonds		8/6/2020	12/1/2030		10 yr	1.25	2,140,000	546,750	
2024 Refunding Bonds		4/10/2024	12/1/2030		6 yr	2.82	2,335,000	656,750	
2024 Facility Bonds A		4/10/2024	12/1/2049		25 yr	3.74	24,585,000	1,701,350	1,701,350
2024 Facility Bonds A Stormwater		4/10/2024	12/1/2049		25 yr	3.74	175,000	12,750	12,750
2024 Facility Bonds A Water		4/10/2024	12/1/2049		25 yr	3.74	175,000	12,750	12,750
2024 Facility Bonds A Sewer		4/10/2024	12/1/2049		25 yr	3.74	175,000	12,750	12,750
2024 Facility Bonds B		6/5/2024	12/1/2049		25 yr	3.97	32,025,000	2,216,550	2,216,550
TOTAL							67,572,471	6,613,035	4,902,105

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, 2027

FUND	Estimated Unencumbered Balance Jan. 1, 2027	Real Estate Property Tax	Personal Property Tax	Local Government Allocation	Rollback, Homestead Personal Property Tax Exemption	Other Sources	Total
GOVERNMENTAL FUND TYPE							
General Fund	41,615,064	3,025,000	0	1,100,000	326,000	37,942,873	84,008,937
Special Revenue Funds*	19,455,993	502,000	0	0	57,000	16,179,234	36,194,227
Debt Service Funds	1,422,178	485,000	0	0	52,000	5,536,580	7,495,758
Capital Project Funds	6,852,882	0	0	0	0	14,529,600	21,382,482
PROPRIETARY FUND TYPE							
Enterprise Funds	25,611,408	0	0	0	0	30,375,611	55,987,019
Internal Service Funds	2,484,844	-	-	-	-	6,125,093	8,609,937
FIDUCIARY FUND TYPE							
Trust and Agency Funds	45,393	0	0	0	0	0	45,393
TOTAL ALL FUNDS	97,487,762	4,012,000	0	1,100,000	435,000	110,688,991	213,723,753

*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, 2027	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	41,615,064	3,025,000	0	1,100,000	326,000	37,942,873	84,008,937
SPECIAL REVENUE FUNDS							
Street Maintenance & Repair	1,168,277					2,209,644	3,377,921
State Highway	790,458					160,000	950,458
Law Enforcement Trust	93,116					20,000	113,116
Tax Increment	12,487,537					4,655,100	17,142,637
Parks & Recreation Special Fund	34,346					-	34,346
Clerk of Court Computer Fund	84,734					25,000	109,734
Court Computer Fund	67,500					800	68,300
Enforcement & Education	9,132					4,500	13,632
Permanent Improvement	97,215					-	97,215
County Permissive	65,991					350,000	415,991
Fed Law Enf Seizure	2,431					1,000	3,431
AG Peace Officer Training	83,043					79,000	162,043
Law Enf Treasury	23,907					12,000	35,907
Street Tree	58,415					-	58,415
Pubic Safety	368,245					1,681,630	2,049,875
Right of Way	1,315,534					330,000	1,645,534
Parks & Recreation	642,362					3,377,040	4,019,402
Public Service	1,143,260					1,535,880	2,679,140
Opioid Settlement	76,668					-	76,668
Police Pension	674,845	502,000			57,000	1,215,140	2,448,985
Developers Escrow	18,470					250,000	268,470
Recreation Scholarship	6,522					-	6,522
Park Facility Deposit	15,526					-	15,526
Landscape Trust	7,816					-	7,816
Police Duty Weapons Fund	2,145					22,500	24,645
Reserve for Accrued Vac/Sick	118,498					250,000	368,498
TOTAL SPECIAL REVENUE FUNDS	19,455,993	502,000	0	0	57,000	16,179,234	36,194,227
DEBT SERVICE FUNDS							
General Obligation Bond Fund	1,422,178	485,000			52,000	5,536,580	7,495,758
TOTAL DEBT SERVICE FUNDS	1,422,178	485,000	-	-	52,000	5,536,580	7,495,758
CAPITAL PROJECT FUNDS:							
Park Fund	496,037					-	496,037
Capital Improvement	5,698,582					14,512,800	20,211,382
Park in Lieu Fees	187,943					-	187,943
Court Building Fund	405,004					16,800	421,804
Federal Highway	65,316					-	65,316
TOTAL CAPITAL PROJECT FUNDS	6,852,882	0	0	0	0	14,529,600	21,382,482
ENTERPRISE FUNDS:							
Water Fund	3,763,840					11,038,066	14,801,906
Sewer Fund	7,027,852					11,352,103	18,379,955
WSCl	5,137,182					1,533,430	6,670,612
SSCI	5,505,346					1,817,600	7,322,946
Stormwater Management	3,153,207					1,853,972	5,007,179
Refuse Escrow	1,023,981					2,780,440	3,804,421

TOTAL ENTERPRISE FUNDS	25,611,408	0	0	0	0	30,375,611	55,987,019
INTERNAL SERVICE FUNDS							
Workers Compensation Self Insurance	902,963					520,093	1,423,056
Risk Insurance Self Insurance	150,129					120,000	270,129
Health Insurance Self Insurance	1,431,752					5,485,000	6,916,752
TOTAL INTERNAL SERVICE FUNDS	2,484,844	0	0	0	0	6,125,093	8,609,937
TRUST AND AGENCY FUNDS:							
Senior Escrow	7,499					-	7,499
Unclaimed Funds	31,386					-	31,386
Vet's Memorial Escrow	6,508					-	6,508
Insurance demolition	0					-	0
TOTAL TRUST AND AGENCY FUNDS	45,393	0	0	0	0	0	45,393
TOTAL ESTIMATED RESOURCES	97,487,762	4,012,000	0	1,100,000	435,000	110,688,991	213,723,753
(memorandum only)							

COUNTY AUDITOR'S ESTIMATE
Tax Levies and Rates for 2026, in the City Of Gahanna
Tax Valuation \$1,698,170,400

	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, 2027

_____,2026

County Auditor

Deputy Auditor
