



# Gahanna

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2025 BUDGET REQUEST

<b>October 14</b>	Council Committee Meeting Operating Budget Presentation
<b>October 21</b>	Regular Council Meeting Capital and Staffing Budget Presentation
<b>October 28</b>	Council Committee Meeting HR, IT, Finance, Mayor's Court Budget Discussion
<b>November 4</b>	Regular City Council Meeting Parks & Recreation Budget Discussion
<b>November 12</b>	Council Committee Meeting Public Safety Budget Discussion
<b>November 18</b>	Regular City Council Meeting <b><u>Budget Public Hearing</u></b> Public Service & Engineering Budget Discussion
<b>November 25</b>	Council Committee Meeting Planning, Economic Development & Mayor's Office Budget Discussion
<b>December 2</b>	Regular City Council Meeting <b><u>Budget Public Hearing</u></b> General Budget Discussion
<b>December 9</b>	Council Committee Meeting Final Review of Amended Budget
<b>December 16</b>	Regular City Council Meeting Vote on the 2025 Appropriation Ordinance

# 2025 Budget Calendar

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# Overall Budget Assumptions

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- Continued economic growth and stability
- Continuation of current service levels
- Completion of 2024 multi-year one-time initiatives
- 825 Completion and debt service

# Budget Request Impact on Fund Balance

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## General Fund Analysis Unassigned Fund Balance

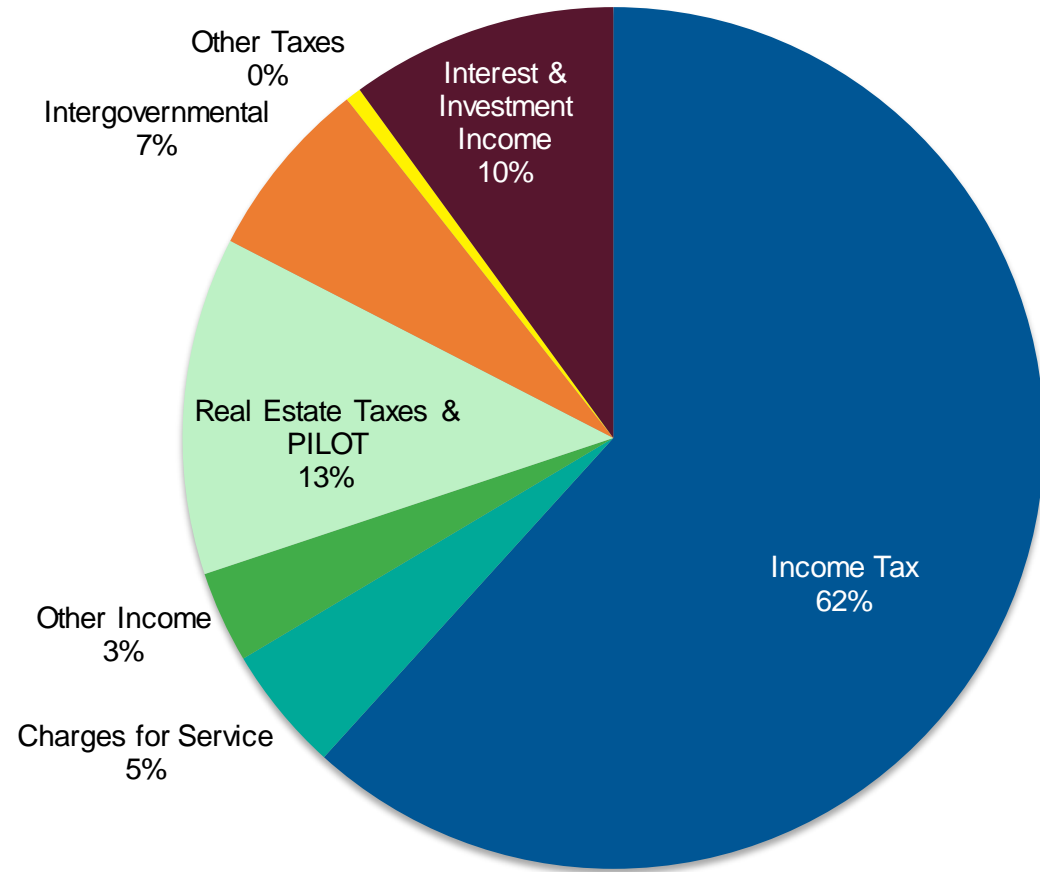
<b>Total General Fund Appropriations 2025</b>	\$ 36,808,655
<b>Less Debt Service &amp; Transfers</b>	1,170,575
<b>Total Operating Appropriations 2025</b>	<b>\$ 35,638,080</b>
<b>25% of Operating Appropriations for Emergency Reserve</b>	\$ 8,909,520
<b>Rounded Reserve to be set aside</b>	<b>\$ 9,000,000</b>
<b>Projected Ending Fund Balance Plus/Minus Planned Use</b>	\$ 27,684,787
<b>Less Emergency Reserve</b>	9,000,000
<b>Remaining Projected Unassigned Fund Balance</b>	<b>\$ 18,684,787</b>
<b>Projected Number of Months in Remaining Unassigned Fund Balance</b>	<b>6.29</b>
<b>Total Operating Appropriations 2025</b>	\$ 35,638,080
<b>Divide by 12 for approximately 1 month</b>	2,969,840
<b>Times 2 for 2 months of operations</b>	5,939,680
<b>Amount of Projected Unassigned in Excess of 2 Months</b>	<b>\$ 12,745,107</b>

Budget  
Request  
Impact on  
General Fund  
Balance

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# City Revenue Governmental Funds

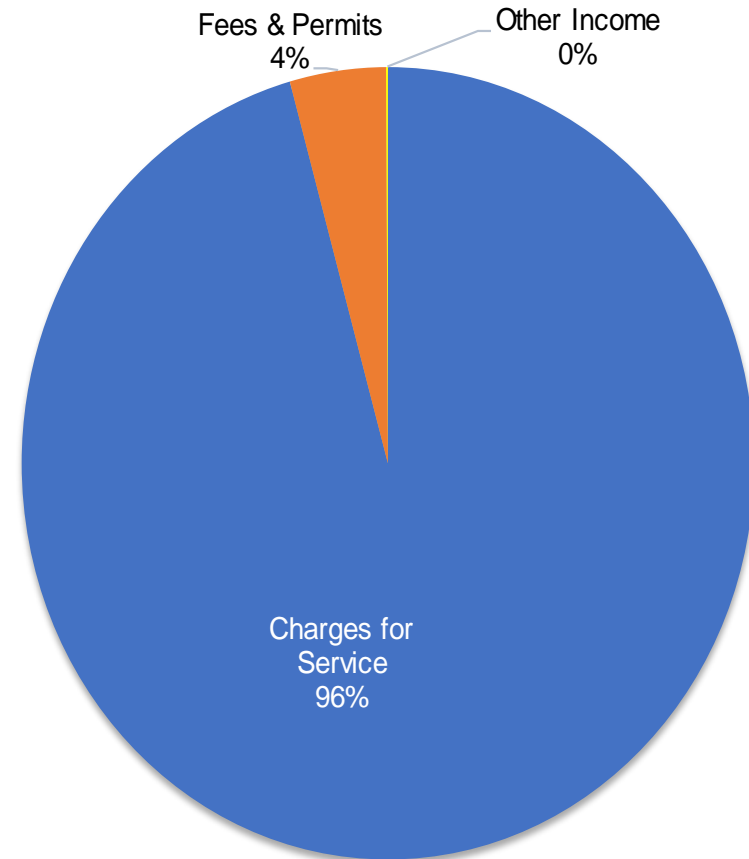
Governmental Funds Revenue	
Income Tax	\$ 41,875,600
Charges for Service	\$ 3,205,825
Other Income	\$ 2,332,923
Real Estate Taxes & PILOT	\$ 8,601,719
Intergovernmental	\$ 4,631,471
Other Taxes	\$ 400,070
Interest & Investment Income	\$ 6,800,000
<b>Total</b>	<b>\$ 67,847,608</b>



# City Revenue Enterprise Funds

## Enterprise Funds Revenue

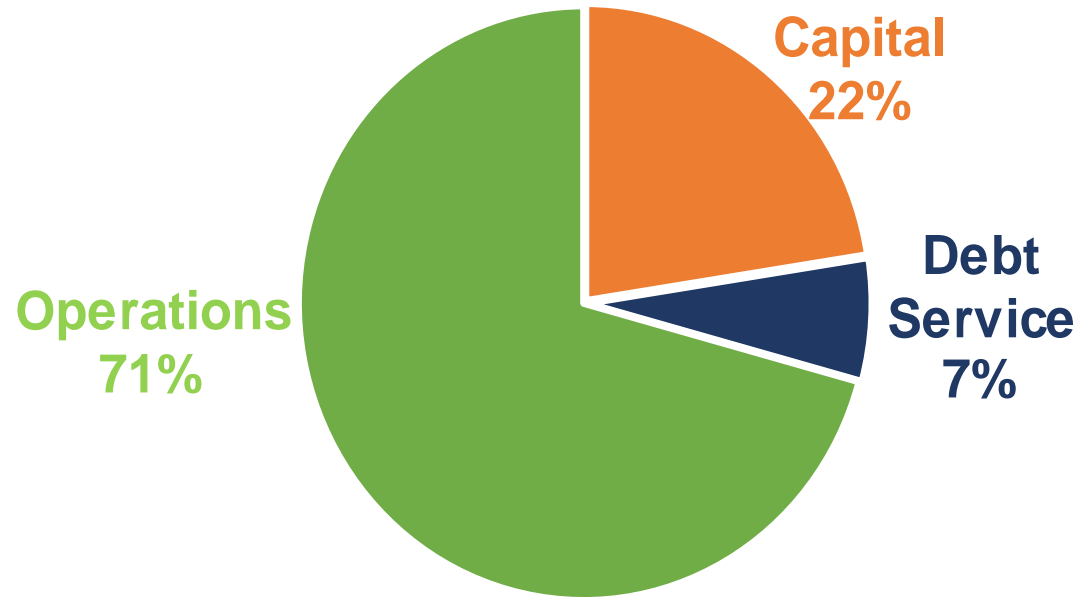
<b>Charges for Service</b>	<b>\$</b>	<b>24,056,930</b>
<b>Fees &amp; Permits</b>	<b>\$</b>	<b>1,065,000</b>
<b>Other Income</b>	<b>\$</b>	<b>20,000</b>
<b>Total</b>	<b>\$</b>	<b>25,141,930</b>



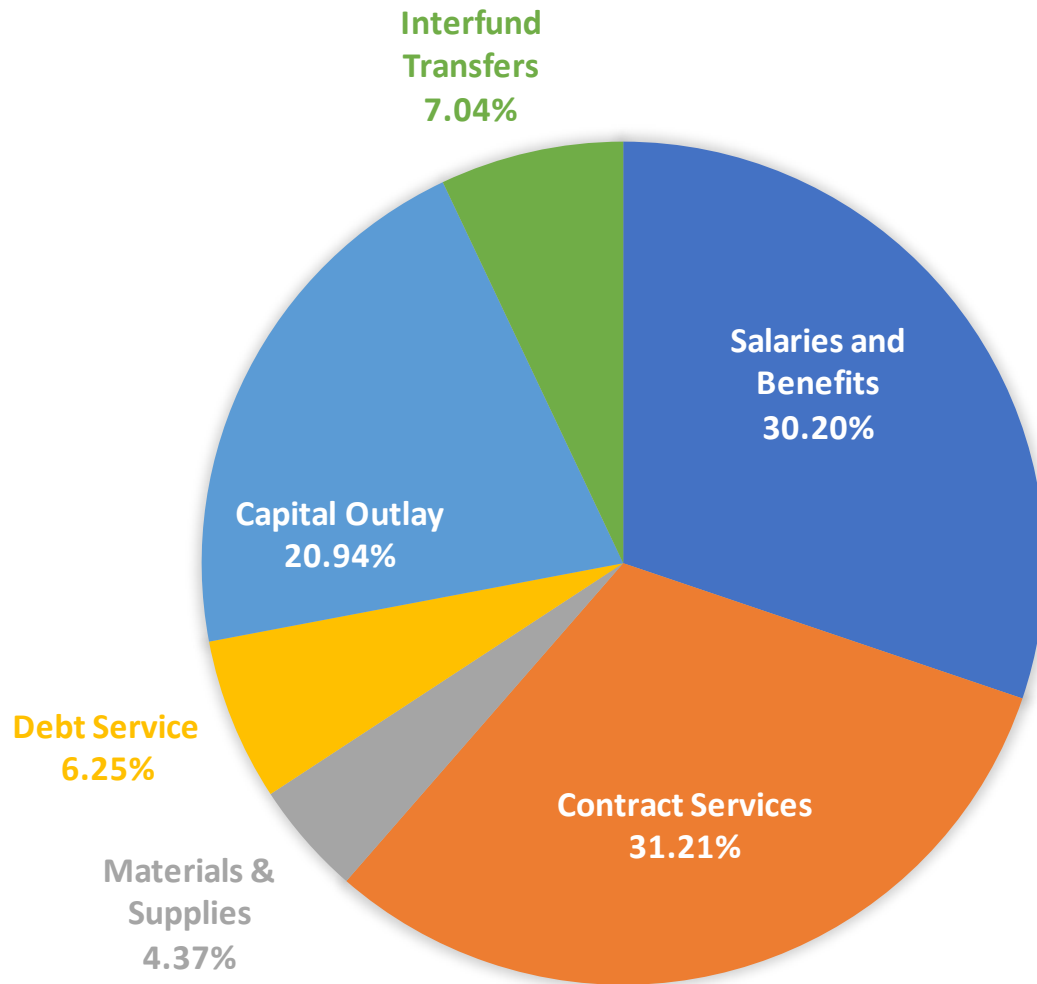
# Expenditures All Funds

EXPENDITURES ALL FUNDS		
Salaries and Benefits	\$	32,429,857
Contract Services		33,512,031
Materials & Supplies	\$	4,691,933
Debt Service		6,708,376
Capital Outlay	\$	22,487,502
Interfund Transfers		7,558,049
<b>Total All Funds</b>	<b>\$</b>	<b>107,387,748</b>

## 2025 Expenditures-All Funds Exclusive of Interfund Transfers







# Expenditure by Object All Funds

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# All Funds Revenue Change

Revenue Type	2023 Actuals	2024 Revised Budget	2025 Budget Estimate	2025 Vs. 2024 Revised	% Change
Income Tax	\$ 38,064,638	\$ 39,427,905	\$ 41,740,800	\$ 2,312,895	6%
Property Taxes	\$ 2,679,194	\$ 2,999,000	\$ 4,061,119	\$ 1,062,119	35%
Payments In Lieu of Taxes	\$ 3,751,365	\$ 3,798,300	\$ 4,540,600	\$ 742,300	20%
Other Local Taxes	\$ 384,536	\$ 377,540	\$ 400,070	\$ 22,530	6%
Intergovernmental	\$ 4,236,323	\$ 5,792,584	\$ 4,631,471	\$ (1,161,113)	-20%
Charges for Services	\$ 23,987,494	\$ 27,847,771	\$ 27,878,297	\$ 30,526	0%
Fines & Fees	\$ 3,384,642	\$ 4,019,723	\$ 3,458,523	\$ (561,200)	-14%
Licenses & Permits	\$ 836,994	\$ 711,200	\$ 592,400	\$ (118,800)	-17%
Investment Income	\$ 4,195,761	\$ 3,300,000	\$ 6,800,000	\$ 3,500,000	106%
Other	\$ 192,410	\$ 184,700	\$ 42,000	\$ (142,700)	-77%
Insurance Proceeds	\$ 109,833	\$ -	\$ 120,000	\$ 120,000	100%
Sale of Capital Assets	\$ -	\$ 88,384	\$ 75,000	\$ (13,384)	-15%
Issuance of Debt	\$ 8,500,000	\$ 66,015,000	\$ -	\$ (66,015,000)	-100%
Premium on Debt	\$ 39,950	\$ 3,973,249	\$ -	\$ (3,973,249)	-100%
Transfer In	\$ 3,203,347	\$ 3,161,826	\$ 7,558,049	\$ 4,396,223	139%
Advance In	\$ 129,150	\$ -	\$ -	\$ -	0%
<b>Grand Total</b>	<b>\$ 93,695,637</b>	<b>\$ 161,697,182</b>	<b>\$ 101,898,329</b>	<b>\$ (59,798,853)</b>	<b>-37%</b>

# All Funds Expenditure Change

Object Description	2023 Actuals	2024 Revised Budget	2025 Finance Budget	2025 Vs. 2024 Revised	% Change
Salaries & Benefits	\$ 25,642,595	\$ 30,511,419	\$ 32,429,857	\$ 1,918,438	6%
Contract Services	\$ 25,377,019	\$ 35,834,033	\$ 33,512,031	\$ (2,322,002)	-6%
Materials & Supplies	\$ 3,050,665	\$ 4,434,861	\$ 4,691,933	\$ 257,072	6%
Capital Outlay	\$ 10,771,486	\$ 76,143,292	\$ 22,487,502	\$ (53,655,790)	-70%
Principal Retirement	\$ 10,703,572	\$ 2,271,387	\$ 3,626,388	\$ 1,355,001	60%
Interest & Fiscal Charges	\$ 944,288	\$ 2,900,604	\$ 3,081,988	\$ 181,384	6%
Payment to Escrow Agent	\$ -	\$ 13,408,979	\$ -	\$ (13,408,979)	-100%
Transfer Out	\$ 3,238,579	\$ 3,241,080	\$ 7,558,049	\$ 4,316,969	133%
Advance Out	\$ 129,150	\$ -	\$ -	\$ -	0%
<b>Grand Total</b>	<b>\$ 79,857,353</b>	<b>\$ 168,745,655</b>	<b>\$ 107,387,748</b>	<b>\$ (61,357,907)</b>	<b>-36%</b>

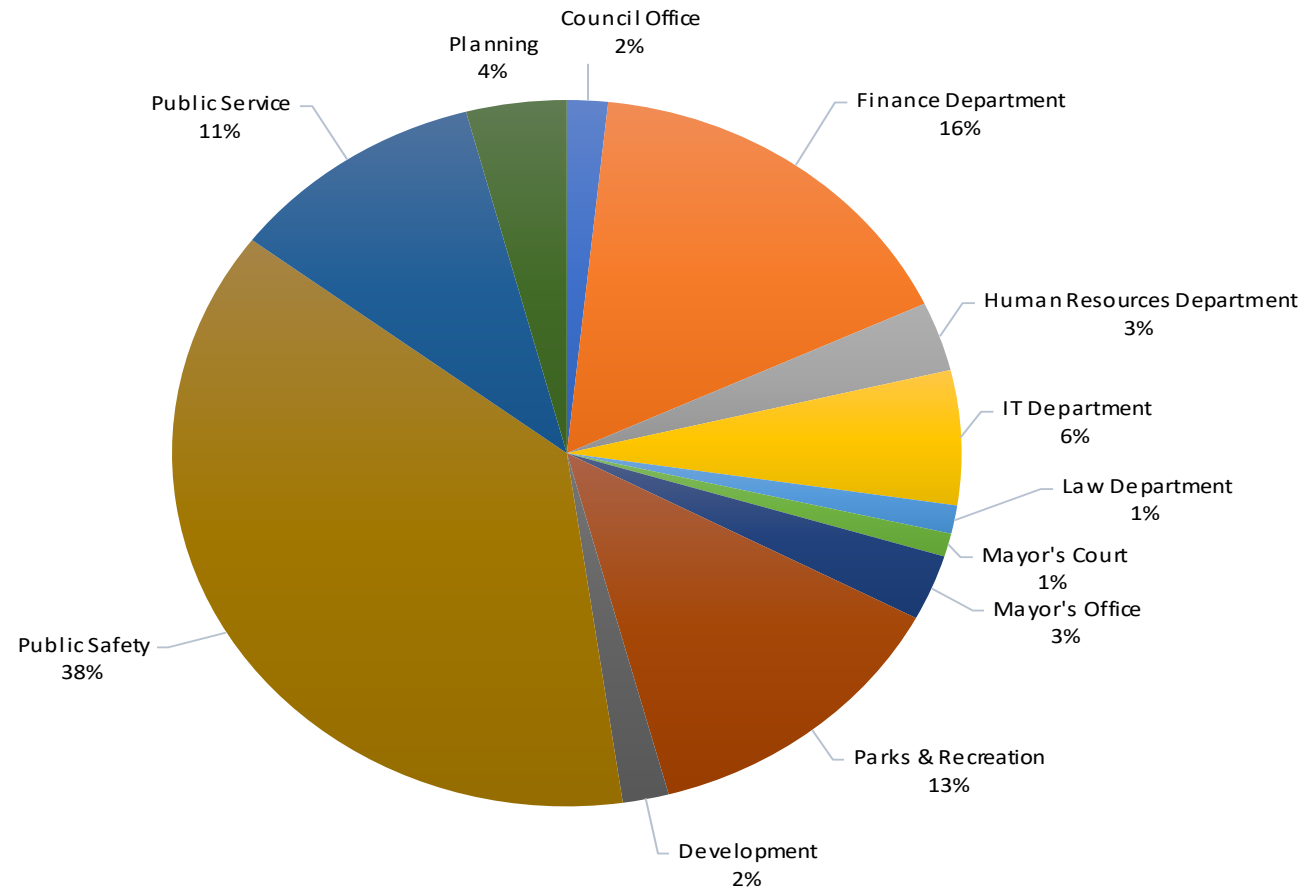
# General Fund Revenue

Revenue Type	2023 Actuals	2024 Revised Budget	2025 Budget Estimate	2025 Vs. 2024 Revised	% Change
Income Tax	\$ 23,495,417	\$ 24,410,100	\$ 25,493,600	\$ 1,083,500	4%
Property Taxes	\$ 2,019,877	\$ 2,262,000	\$ 3,059,395	\$ 797,395	35%
Other Local Taxes	\$ 384,536	\$ 377,540	\$ 400,070	\$ 22,530	6%
Intergovernmental	\$ 1,309,553	\$ 1,341,000	\$ 1,326,000	\$ (15,000)	-1%
Charges for Services	\$ 1,154,831	\$ 1,487,857	\$ 1,636,861	\$ 149,004	10%
Fines & Fees	\$ 1,311,091	\$ 1,171,053	\$ 727,873	\$ (443,180)	-38%
Licenses & Permits	\$ 834,594	\$ 708,800	\$ 590,000	\$ (118,800)	-17%
Investment Income	\$ 4,193,101	\$ 2,500,000	\$ 5,000,000	\$ 2,500,000	100%
Other	\$ 40,765	\$ 143,400	\$ -	\$ (143,400)	-100%
Insurance Proceeds	\$ 94,112	\$ -	\$ -	\$ -	0%
Advance In	\$ 129,150	\$ -	\$ -	\$ -	0%
<b>Grand Total</b>	<b>\$ 34,967,028</b>	<b>\$ 34,401,750</b>	<b>\$ 38,233,799</b>	<b>\$ 3,832,049</b>	<b>11%</b>

# General Fund Expenditures

Object Description	2023 Actuals	2024 Revised Budget	2025 Finance Budget	2025 Vs. 2024 Revised	% Change
Salaries & Benefits	\$ 18,538,492	\$ 21,629,833	\$ 23,242,588	1,612,756	7%
Contract Services	\$ 5,589,347	8,645,722	\$ 8,705,786	60,064	1%
Materials & Supplies	\$ 2,092,126	\$ 2,997,878	\$ 3,061,618	63,740	2%
Principal Retirement	\$ 480,000	490,000	\$ 500,000	10,000	2%
Interest & Fiscal Charges	\$ 51,500	\$ 45,500	\$ 39,375	(6,125)	-13%
Transfer Out	\$ 729,032	738,600	\$ 1,259,288	520,688	70%
<b>Grand Total</b>	<b>\$ 27,480,497</b>	<b>\$ 34,547,533</b>	<b>\$ 36,808,655</b>	<b>\$ 2,261,123</b>	<b>7%</b>

# General Fund Expenditure by Department



# Income Tax Projection Assumptions



Average employee  
pay increase 3%



Ortho One  
operations begin



Continued growth



Small contraction in  
estimated growth  
.33%



Slow decline 2026-  
2029



Collections to date

# Income Tax Projection General Fund

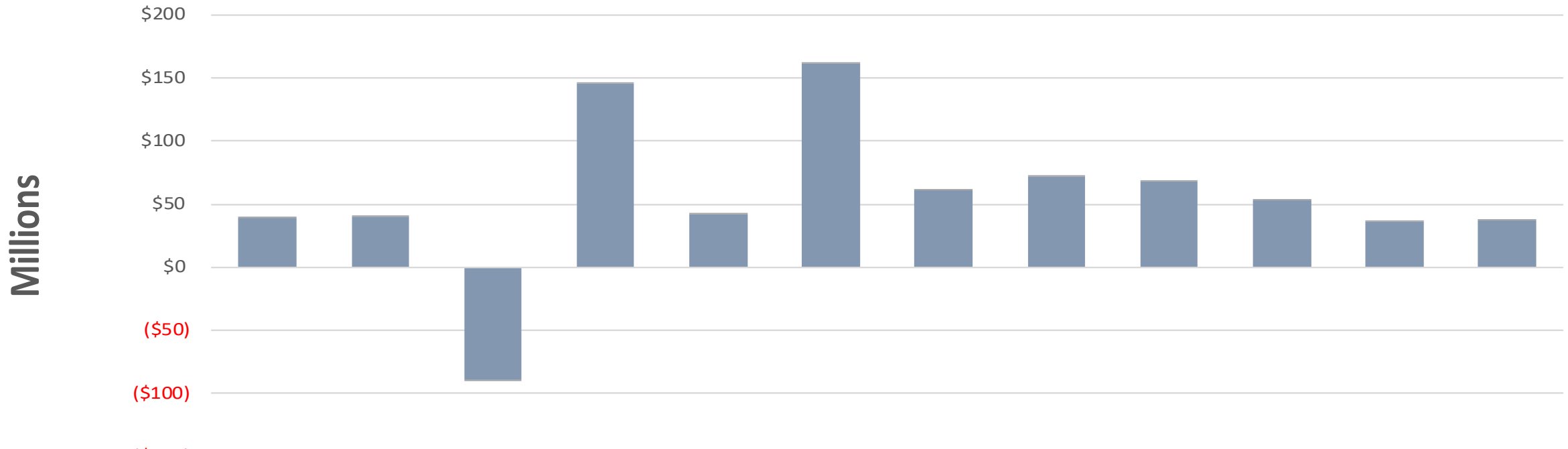
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<b>Net Collections 2024</b>	<b>\$ 24,364,524.77</b>
<b>Wages &amp; Net Profits</b>	<b>1,624,301,700</b>
<b>3% Increase</b>	<b>48,729,100</b>
<b>Net New Growth</b>	<b>26,542,582</b>
<b>Wage Increase</b>	<b>75,271,682</b>
<hr/>	
<b>Retention Income Tax</b>	<b>730,937</b>
<b>Net New Growth Income Tax</b>	<b>398,139</b>
<b>Income Tax Increase</b>	<b>1,129,075</b>
<b>Total Net Projection 2025</b>	<b>\$ 25,493,600.00</b>



# Income Tax & Wage History General Fund

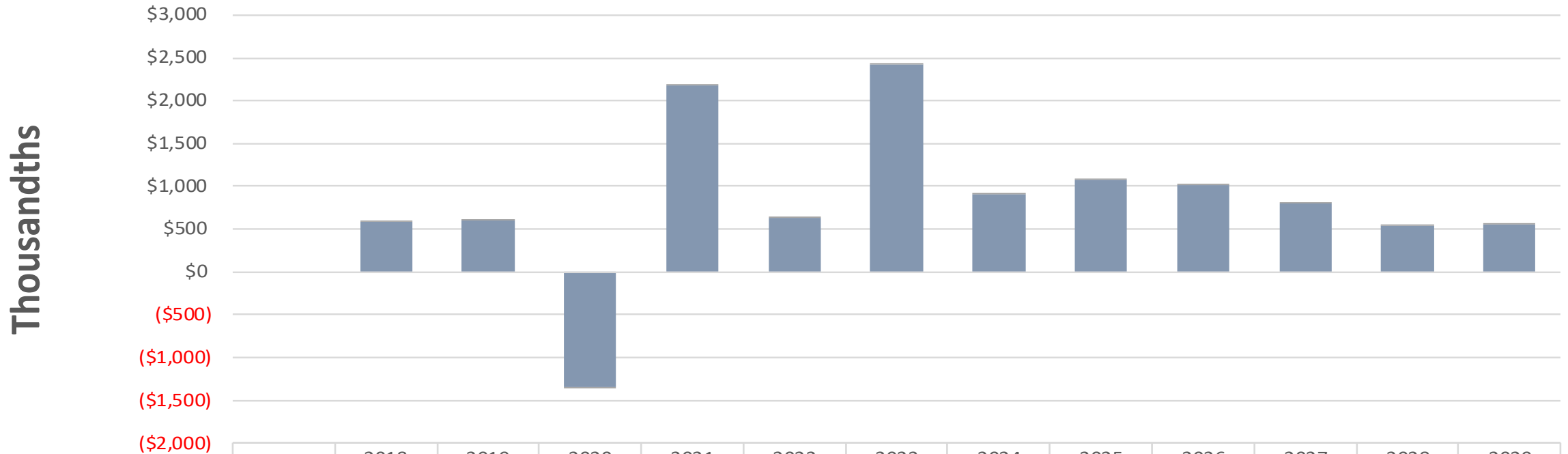
## Historical & Projected Change in Wages



	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
■ Percentage Change	3%	3%	-7%	12%	3%	12%	4%	4%	4%	3%	2%	2%
■ Change in Wages	\$39.23	\$40.43	\$(89.20)	\$145.34	\$42.08	\$161.76	\$60.98	\$72.23	\$67.97	\$52.96	\$36.41	\$37.12

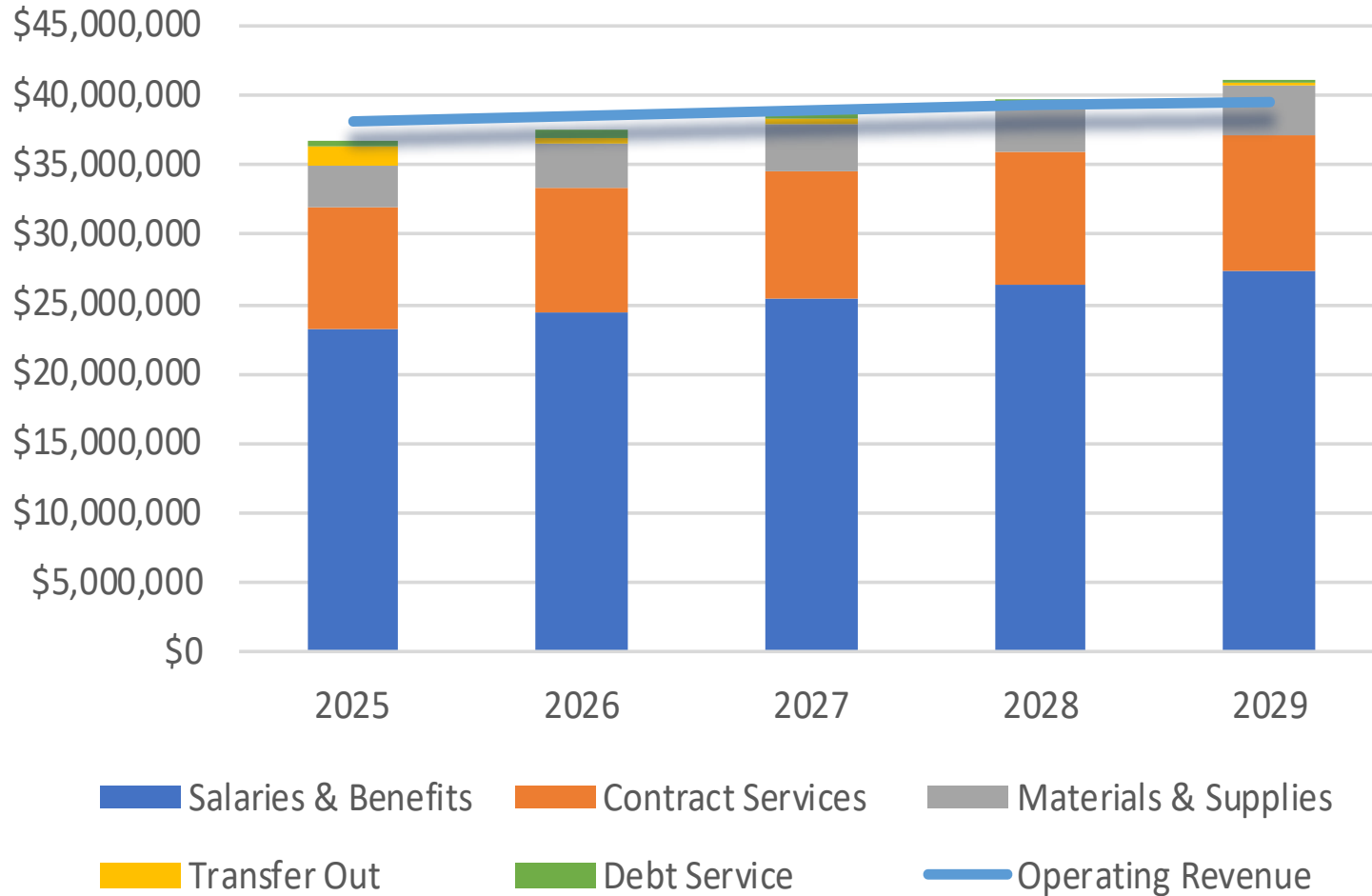
# Income Tax & Wage History General Fund

## Historical & Projected Change in Net Income Tax Revenue



	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
■ Percentage Change	3%	3%	-7%	12%	3%	12%	4%	4%	4%	3%	2%	2%
■ Change In Income Tax	\$588	\$607	(\$1,338)	\$2,180	\$631	\$2,426	\$915	\$1,084	\$1,020	\$794	\$546	\$557

## General Fund Operations



# General Fund Five-Year Outlook

# Special & Capital Revenue

Fund	Fund Name	Revenue Type	2023 Actuals	2024 Revised Budget	2025 Budget Estimate	2025 Vs. 2024 Revised	% Change
2400	PUBLIC SAFETY FUND	Income Tax	1,274,807	1,009,865	1,421,600	411,735	41%
2400	PUBLIC SAFETY FUND	Charges for Services	206,453	250,843	330,000	79,157	32%
2400	PUBLIC SAFETY FUND	Fines & Fees	19,297	1,200	14,000	12,800	1067%
<b>2400 Total</b>			<b>1,500,557</b>	<b>1,261,908</b>	<b>1,765,600</b>	<b>503,692</b>	<b>40%</b>
2420	PARKS & RECREATION FUND	Income Tax	910,576	1,016,265	1,340,380	324,115	32%
2420	PARKS & RECREATION FUND	Charges for Services	1,258,740	1,124,000	1,214,320	90,320	8%
2420	PARKS & RECREATION FUND	Fines & Fees	13,784	10,000	13,200	3,200	32%
<b>2420 Total</b>			<b>2,183,100</b>	<b>2,150,265</b>	<b>2,567,900</b>	<b>417,635</b>	<b>19%</b>
2430	PUBLIC SERVICE FUND	Income Tax	1,456,922	1,728,325	1,299,720	(428,605)	-25%
2430	PUBLIC SERVICE FUND	Fines & Fees	96,708	83,480	77,150	(6,330)	-8%
<b>2430 Total</b>			<b>1,553,630</b>	<b>1,811,805</b>	<b>1,376,870</b>	<b>(434,935)</b>	<b>-24%</b>
3250	CAPITAL IMPROVEMENT FUND	Income Tax	10,926,916	11,263,350	12,185,500	922,150	8%
3250	CAPITAL IMPROVEMENT FUND	Intergovernmental	20,000	118,979	-	(118,979)	-100%
3250	CAPITAL IMPROVEMENT FUND	Fines & Fees	165,405	120,000	120,000	-	0%
3250	CAPITAL IMPROVEMENT FUND	Investment Income	-	800,000	1,800,000	1,000,000	125%
3250	CAPITAL IMPROVEMENT FUND	Other	5,866	-	-	-	0%
3250	CAPITAL IMPROVEMENT FUND	Sale of Capital Assets	-	88,384	75,000	(13,384)	-15%
3250	CAPITAL IMPROVEMENT FUND	Issuance of Debt	-	53,765,000	-	(53,765,000)	-100%
3250	CAPITAL IMPROVEMENT FUND	Transfer In	-	-	715,000	715,000	100%
<b>3250 Total</b>			<b>11,118,187</b>	<b>66,155,713</b>	<b>14,895,500</b>	<b>(51,260,213)</b>	<b>-77%</b>
<b>Grand Total</b>			<b>16,355,474</b>	<b>71,379,691</b>	<b>20,605,870</b>	<b>(50,773,821)</b>	<b>-71%</b>

# Special & Capital Expenditure

Fund	Fund Name	Object Description	2023 Actuals	2024 Revised Budget	2025 Finance Budget	2025 Vs. 2024 Revised	% Change
2400	PUBLIC SAFETY FUND	Salaries & Benefits	607,976	582,098	729,134	147,036	25%
2400	PUBLIC SAFETY FUND	Contract Services	2,216	128,124	10,000	(118,124)	-92%
2400	PUBLIC SAFETY FUND	Materials & Supplies	-	100	1,000	900	900%
2400	PUBLIC SAFETY FUND	Transfer Out	955,604	1,035,415	1,066,303	30,888	3%
<b>2400 Total</b>			<b>1,565,796</b>	<b>1,745,737</b>	<b>1,806,437</b>	<b>60,700</b>	<b>3%</b>
2420	PARKS & RECREATION FUND	Salaries & Benefits	1,600,997	2,105,946	2,261,389	155,443	7%
2420	PARKS & RECREATION FUND	Contract Services	221,066	229,600	243,150	13,550	6%
2420	PARKS & RECREATION FUND	Materials & Supplies	298,271	451,800	409,210	(42,590)	-9%
<b>2420 Total</b>			<b>2,120,335</b>	<b>2,787,346</b>	<b>2,913,749</b>	<b>126,403</b>	<b>5%</b>
2430	PUBLIC SERVICE FUND	Salaries & Benefits	868,004	1,204,497	1,162,834	(41,663)	-3%
2430	PUBLIC SERVICE FUND	Contract Services	316,400	1,496,477	728,433	(768,044)	-51%
2430	PUBLIC SERVICE FUND	Materials & Supplies	46,999	54,200	63,700	9,500	18%
<b>2430 Total</b>			<b>1,231,403</b>	<b>2,755,174</b>	<b>1,954,967</b>	<b>(800,207)</b>	<b>-29%</b>
3250	CAPITAL IMPROVEMENT FUND	Capital Outlay	9,864,379	70,638,792	11,942,502	(58,696,290)	-83%
3250	CAPITAL IMPROVEMENT FUND	Interest & Fiscal Charges	425,000	-	-	-	0%
3250	CAPITAL IMPROVEMENT FUND	Transfer Out	-	79,254	3,913,150	3,833,896	4837%
<b>3250 Total</b>			<b>10,289,379</b>	<b>70,718,046</b>	<b>15,855,652</b>	<b>(54,862,394)</b>	<b>-78%</b>
<b>Grand Total</b>			<b>15,206,912</b>	<b>78,006,303</b>	<b>22,530,805</b>	<b>(55,475,498)</b>	<b>-71%</b>