

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, 2026, 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	3,120,000				
GENERAL BOND RETIREMENT	502,000				
PROPRIETARY FUNDS					
SPECIAL FUNDS					
POLICE PENSION	570,000				
TOTAL ALL FUNDS	4,192,000	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 NAME: GENERAL FUND
FUND TYPE/CLASSIFICATION: GOVERNMENTAL ----GENERAL

DESCRIPTION	Actual 2023	Actual 2024	Current Year Estimated for 2025	Budget Year Estimated for 2026
REVENUES				
Local Taxes				
General Property Tax --Real Estate	2,019,877	2,721,202	3,059,395	3,120,000
Municipal income Tax	23,495,417	24,345,074	25,493,600	26,513,100
Other Local Taxes	384,536	436,126	400,070	408,070
Total Local Taxes	25,899,830	27,502,402	28,953,065	30,041,170
Intergovernmental Revenues				
State Shared Taxes and Permits				
Local Government	1,061,423	1,018,251	1,000,000	1,000,000
Cigarette Tax	825	874	0	0
Liquor and Beer Permits	74,084	69,789	40,000	40,000
Rollback	241,440	325,517	326,000	326,000
Total State Shared Taxes and Permits	1,377,772	1,414,431	1,366,000	1,366,000
State Grants or Aid	6,691	5,629	0	0
Total Intergovernmental Revenues	6,691	5,629	0	0
Special Assessments				
Charges for Services	1,154,006	2,013,591	1,636,861	1,612,237
Fines, Licenses, and Permits	2,071,601	2,089,095	1,277,873	1,328,110
Miscellaneous	4,234,604	5,543,900	5,718,432	4,206,180
Other Financing Sources:				
Advances	129,150	0	0	0
Other Sources	94,112	3,753	0	0
Total Other Financing Sources	223,262	3,753	0	0
TOTAL REVENUE	34,967,766	38,572,801	38,952,231	38,553,697

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

DESCRIPTION	Actual 2023	Actual 2024	Current Year Estimated for 2025	Budget Year Estimated for 2026
EXPENDITURES				
Security of Persons and Property				
Personal Services	10,399,683	10,728,189	12,609,144	12,989,529
Contractual Services	742,889	689,828	1,393,053	1,422,291
Supplies and Materials	125,443	127,456	129,400	135,820
Capital Outlay	55,602	0	0	0
Total Security of Persons and Property	11,323,617	11,545,473	14,131,597	14,547,640
Leisure Time Activities				
Personal Services	2,340,046	2,466,938	3,298,664	3,311,231
Contractual Services	715,337	1,015,772	1,287,200	1,235,000
Supplies and Materials	297,769	343,211	398,538	384,000
Capital Outlay	0	0	0	0
Total Leisure Time Activities	3,353,152	3,825,921	4,984,402	4,930,231
Community Environment				
Personal Services	1,983,506	2,015,712	2,528,123	2,785,875
Contractual Services	945,422	1,023,618	1,409,102	1,342,652
Supplies and Materials	284,505	342,533	396,290	257,930
Capital Outlay	0	0	0	0
Total Community Environment	3,213,433	3,381,863	4,333,515	4,386,457
Transportation				
Personal Services	496,985	517,105	659,362	672,951
Contractual Services	1,500	22,649	30,000	31,600
Supplies and Materials	564,048	673,889	741,500	951,050
Capital Outlay	43,725	0	0	0
Total Transportation	1,106,258	1,213,643	1,430,862	1,655,601
General Government				
Personal Services	3,318,271	3,770,604	4,535,030	4,728,570
Contractual Services	3,162,400	4,342,115	5,026,431	4,902,057
Supplies and Materials	842,161	1,017,337	1,409,765	1,354,113
Capital Outlay	30,578	1,687,934	0	0
Total General Government	7,353,410	10,817,990	10,971,226	10,984,740
Debt Service				
Redemption of Principal	480,000	490,000	500,000	510,000
Interest	51,500	45,500	39,375	33,125
Total Debt Service	531,500	535,500	539,375	543,125
Other Uses of Funds				
Transfers	729,032	738,600	1,392,288	494,180
Total Other Uses of Funds	729,032	738,600	1,392,288	494,180
TOTAL EXPENDITURES	27,610,402	32,058,990	37,783,265	37,541,974
Revenues over/(under) Expenditures	7,357,364	6,513,811	1,168,966	1,011,723
*Beginning Fund Balance	38,009,296	45,366,660	51,880,471	53,049,437
Ending Cash Fund Balance	45,366,660	51,880,471	53,049,437	54,061,160
Estimated Encumbrances(outstanding at year end)	2,149,275	7,887,535	2,150,000	2,150,000
Estimated Ending Unencumbered Fund Balance	43,217,385	43,992,936	50,899,437	51,911,160

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 2023	Actual 2024	Current Estimated for 2025	Budget Year Estimated for 2026
REVENUE				
General Property Including Rollback	362,857	489,032	544,373	554,000
Transfers	1,673,643	1,796,411	5,601,746	5,361,830
Sale of Bonds/Notes	8,539,950	16,223,249	-	-
TOTAL REVENUE	10,576,450	18,508,692	6,146,119	5,915,830
EXPENDITURES				
(Identify each program and object code at the same level shown on Exhibit I)				
Bond Retirement	10,691,360	4,608,676	6,141,186	5,910,786
Payment to Escrow Agent	0	13,203,729	0	0
Fees	41,628	5,866	5,000	5,020
TOTAL EXPENDITURES	10,732,988	17,818,271	6,146,186	5,915,806
Revenues Over (Under) Expenditures	-156,538	690,421	-67	24
Beginning Unencumbered Fund Balance	791,230	634,692	1,325,113	1,325,046
Ending Cash Fund Balance	634,692	1,325,113	1,325,046	1,325,070
Estimated Encumbrances(outstanding at end of year)	-	-	-	-
Estimated Ending Unencumbered Fund Balance	634,692	1,325,113	1,325,046	1,325,070

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 2023	Actual 2024	Current Year Estimated for 2025	Budget Year Estimated for 2026
REVENUE				
Property Taxes - Incl. Rollback	375,369	505,895	549,351	610,000
Transfers	955,604	915,854	1,066,303	1,094,338
TOTAL REVENUE	1,330,973	1,421,749	1,615,654	1,704,338
EXPENDITURES				
(Identify each program and object code at the same level shown on Exhibit I)				
Employee Pension Share	1,326,553	1,415,680	1,594,281	1,699,138
Fees	4,420	6,069	5,100	5,200
TOTAL EXPENDITURES	1,330,973	1,421,749	1,599,381	1,704,338
Revenues Over (Under) Expenditures	0	0	16,273	0
Beginning Unencumbered Fund Balance	671,134	671,134	671,134	687,407
Ending Cash Fund Balance	671,134	671,134	687,407	687,407
Estimated Encumbrances(outstanding at end of year)	-	-	-	-
Estimated Ending Unencumbered Fund Balance	671,134	671,134	687,407	687,407

EXHIBIT III

FUND List All Funds Individually Unless Reported on Exhibit I or II	Estimated Unencumbered Fund Balance 1/1/2026	Budget Year Estimated Receipt	Total Available For Expenditures	Budget Year Expenditures and Encumbrances			Estimated Unencumbered Balance 12/31/26
				Personal Services	Other	Total	
GOVERNMENTAL:							
SPECIAL SERVICE:							
Street Maintenance & Repair	697,639	2,209,644	2,907,283	1,285,877	1,238,360	2,524,237	383,046
State Highway	669,026	160,000	829,026	66,622	728,700	795,322	33,704
Law Enforcement Trust	180,998	40,000	220,998	-	40,000	40,000	180,998
Tax Increment	9,726,958	4,673,900	14,400,858	-	1,725,915	1,725,915	12,674,943
Parks & Recreation Special Fund	25,696	-	25,696	-	-	-	25,696
Clerk of Court Computer Fund	117,934	29,100	147,034	-	60,250	60,250	86,784
Court Computer Fund	73,689	10,800	84,489	-	2,200	2,200	82,289
Enforcement & Education	27,931	4,500	32,431	-	4,500	4,500	27,931
ARP	-	-	-	-	-	-	-
Cul-De-Sac Maintenance	42,027	-	42,027	-	-	-	42,027
Permanent Improvement	97,215	-	97,215	-	-	-	97,215
County Permissive	507,991	-	507,991	-	350,000	350,000	157,991
Fed Law Enf Seizure	5,295	5,000	10,295	-	5,000	5,000	5,295
AG Peace Officer Training	70,999	75,000	145,999	-	75,000	75,000	70,999
Law Enf Treasury	35,488	12,000	47,488	-	12,000	12,000	35,488
Street Tree	51,165	-	51,165	-	-	-	51,165
Public Safety	162,366	1,761,720	1,924,086	769,527	1,105,538	1,875,065	49,021
Right of Way	682,101	70,000	752,101	-	635,000	635,000	117,101
Parks & Recreation	1,018,725	2,513,900	3,532,625	2,365,356	641,900	3,007,256	525,369
Public Service	1,275,869	1,556,550	2,832,419	1,227,389	749,924	1,977,313	855,106
Opioid Settlement	92,326	-	92,326	-	-	-	92,326
OCJS Grant	76,050	-	76,050	-	-	-	76,050
Developers Escrow	3,494	400,000	403,494	-	400,000	400,000	3,494
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	6,595	23,100	29,695	-	23,100	23,100	6,595
Reserve for Accrued Vac/Sick	345,402	175,000	520,402	181,040	-	181,040	339,362
TOTAL SPECIAL REVENUE FUNDS	16,022,843	13,720,214	29,743,057	5,895,811	7,797,387	13,693,198	16,049,859

FUND List All Funds Individually Unless Reported on Exhibit I or II	Estimated Unencumbered Fund Balance 1/1/2026	Budget Year Estimated Receipt	Total Available For Expenditures	Budget Year Expenditures and Encumbrances			Estimated Unencumbered Balance 12/31/26
				Personal Services	Other	Total	
CAPITAL PROJECT FUNDS							
Park Fund	337,037	-	337,037	-	-	-	337,037
Capital Improvement	13,547,867	13,213,100	26,760,967	-	15,512,651	15,512,651	11,248,316
Park in Lieu Fees	12,943	-	12,943	-	-	-	12,943
Court Building Fund	380,846	16,800	397,646	-	16,800	16,800	380,846
Federal Highway Fund	65,316	-	65,316	-	-	-	65,316
Tech Center Fund	-	-	-	-	-	-	-
TOTAL CAPITAL PROJECTS	14,344,009	13,229,900	27,573,909	-	15,529,451	15,529,451	12,044,458
PROPRIETARY:							
ENTERPRISE FUNDS							
Water Fund	4,643,287	9,497,068	14,140,355	816,421	9,878,626	10,695,047	3,445,308
Sewer Fund	6,247,843	9,288,900	15,536,743	821,131	9,557,057	10,378,188	5,158,555
WSCI	4,301,054	1,963,470	6,264,524	-	2,768,720	2,768,720	3,495,804
SSCI	4,538,985	1,574,960	6,113,945	-	1,820,845	1,820,845	4,293,100
Stormwater Management	2,632,828	1,407,455	4,040,283	424,777	1,803,063	2,227,840	1,812,443
Refuse Escrow	543,142	2,446,200	2,989,342	-	2,701,500	2,701,500	287,842
TOTAL ENTERPRISE FUNDS	22,907,139	26,178,053	49,085,192	2,062,329	28,529,811	30,592,140	18,493,052
INTERNAL SERVICE FUNDS							
Workers Compensation Self Insurance	618,305	490,960	1,109,265	-	214,961	214,961	894,304
Risk Insurance Self Insurance	121,544	120,000	241,544	-	120,000	120,000	121,544
TOTAL INTERNAL SERVICE FUNDS	739,849	610,960	1,350,809	-	334,961	334,961	1,015,848
FIDUCIARY:							
TRUST AND AGENCY FUNDS							
Senior Escrow	7,258	-	7,258	-	-	-	7,258
Unclaimed Funds	31,386	-	31,386	-	-	-	31,386
Vet's Memorial Escrow	6,472	-	6,472	-	-	-	6,472
Insurance demolition	-	-	-	-	-	-	-
TOTAL TRUST AND AGENCY FUNDS	45,116	-	45,116	-	-	-	45,116
TOTAL FOR MEMORANDUM ONLY	54,058,956	53,739,127	107,798,083	7,958,140	52,191,610	60,149,750	47,648,333

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
Taylor Station Widening	\$ 200,000	\$ 200,000	TIF
Big Walnut Trail Sec 8	\$ 750,000	\$ 750,000	TIF
Asphalt Lot Maintenance	\$ 100,000	\$ 100,000	cap imp
Gahanna Woods Parking Lot	\$ 50,000	\$ 50,000	cap imp
Lower McCorkle Parking Lot	\$ 200,000	\$ 200,000	cap imp
Hunters Ridge Basketball Court	\$ 50,000	\$ 50,000	cap imp
Ashburnham Sidewalk	\$ 16,000	\$ 16,000	cap imp
Play Elements & Resurfacing	\$ 25,000	\$ 25,000	cap imp
Trail & Path Maintenance	\$ 200,000	\$ 200,000	cap imp
Fiber Expansion & Redundancy	\$ 300,000	\$ 300,000	cap imp
Street Program - Asphalt Overlay	\$ 3,000,000	\$ 3,000,000	cap imp
Street Program - Street Rebuild	\$ 1,000,000	\$ 1,000,000	cap imp
Sidewalk Maintenance	\$ 700,000	\$ 700,000	cap imp
Traffic Control Upgrades & Maintenance	\$ 250,000	\$ 250,000	cap imp
Streetlights Upgrades & Maintenance	\$ 150,000	\$ 150,000	cap imp
Big Walnut Trail Sec 8	\$ 2,000,000	\$ 2,000,000	cap imp
Park Asset Repair, Replace, Upgrade	\$ 150,000	\$ 150,000	cap imp
Shull Park Renovation	\$ 50,000	\$ 50,000	cap imp
Lower McCorkle Restroom	\$ 250,000	\$ 250,000	cap imp
Frisbee Golf Course	\$ 30,000	\$ 30,000	cap imp
Hannah Park Outdoor Classroom	\$ 25,000	\$ 25,000	cap imp
Pizzurro Park Restroom Facility	\$ 200,000	\$ 200,000	cap imp
Brine Machine	\$ 17,000	\$ 17,000	cap imp
Golf Cart Replacement	\$ 50,000	\$ 50,000	cap imp
Speciality Equipment Replacement	\$ 600,000	\$ 600,000	cap imp
Police Vehicle Replacement	\$ 120,000	\$ 120,000	cap imp
Fleet Equipment Replacement	\$ 290,000	\$ 290,000	cap imp
Heavy Equipment Replacement	\$ 310,000	\$ 310,000	cap imp
Vehicle Replacement	\$ 220,000	\$ 220,000	cap imp
Pump Room Maintenance	\$ 15,000	\$ 15,000	cap imp
Freindship Park Play & Shade Structure	\$ 500,000	\$ 500,000	cap imp
Pizzurro Park Dog Play & Shade Structures	\$ 90,000	\$ 90,000	cap imp
Ashburnham Play & Shade Structure	\$ 20,000	\$ 20,000	cap imp
Server Equipment & Lifecycle Upgrades	\$ 60,000	\$ 60,000	cap imp
Hamilton Road ODOT Urban Paving	\$ 350,000	\$ 350,000	permissive
Hamilton Road ODOT Urban Paving	\$ 650,000	\$ 650,000	state hghwy
Brine Machine	\$ 93,000	\$ 93,000	street
Speciality Equipment Replacement	\$ 85,000	\$ 85,000	street
TOTAL	\$ 13,166,000	\$ 13,166,000	

STATEMENT OF AMOUNTS REQUIRED FOR PAYMENT OF FINAL JUDGEMENTS

(Section 5705.29 Revised Code)

DESCRIPTION OF JUDGEMENT	AMOUNT OF JUDGEMENT	FUND PAYING JUDGEMENT
TOTAL		

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, 2026	Amount Required for Principal and Interest 1/1/26 to 12/31/26	Amount Receivable from Other Sources to Meet Debt Payments 1/1/26 to 12/31/26
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
SIB Loan Crescent Roadway		2/8/2024	3/15/2044		20 yr	3.00	2,000,000	-	-
Refunding Bonds 2015		5/21/2015	12/1/2017		12 yr	3.72	686,700	359,961	
Refunding Bonds 2015 Streets		5/21/2015	12/1/2027		12 yr	3.72	294,300	154,269	154,269
Refunding Bonds 2015 Stormwater		5/21/2015	12/1/2027		12 yr	3.72	277,950	145,699	145,699
Refunding Bonds 2015 Water		5/21/2015	12/1/2027		12 yr	3.72	49,050	25,711	25,711
Refunding Bonds 2015 Sewer		5/21/2015	12/1/2027		12 yr	3.72	49,050	25,711	25,711
Detroit Street Rebuild 2015		5/21/2015	12/1/2035		20 yr	3.41	2,975,000	354,013	354,013
Judgement Bonds		8/6/2020	12/1/2030		10 yr	1.25	2,650,000	543,125	
2024 Refunding Bonds		4/10/2024	12/1/2030		6 yr	2.82	2,850,000	657,500	
2024 Refunding Bonds 2023 Notes		4/10/2024	12/1/2049		25 yr	3.74	7,835,000	528,800	528,800
2024 Facility Bonds A		4/10/2024	12/1/2049		25 yr	3.74	17,330,000	1,210,300	1,210,300
2024 Facility Bonds A Stormwater		4/10/2024	12/1/2049		25 yr	3.74	180,000	13,000	13,000
2024 Facility Bonds A Water		4/10/2024	12/1/2049		25 yr	3.74	180,000	13,000	13,000
2024 Facility Bonds A Sewer		4/10/2024	12/1/2049		25 yr	3.74	180,000	13,000	13,000
2024 Facility Bonds B		6/5/2024	12/1/2049		25 yr	3.97	32,780,000	2,214,300	2,214,300
TOTAL							70,885,239	6,346,961	4,786,375

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, 2026

FUND	Estimated Unencumbered Balance Jan. 1, 2026	Real Estate Property Tax	Personal Property Tax	Local Government Allocation	Rollback, Homestead Personal Property Tax Exemption	Other Sources	Total
GOVERNMENTAL FUND TYPE							
General Fund	50,899,437	3,120,000	0	1,000,000	326,000	34,107,697	89,453,134
Special Revenue Funds*	16,710,250	570,000	0	0	40,000	14,814,552	32,134,802
Debt Service Funds	1,325,046	502,000	0	0	52,000	5,361,830	7,240,876
Capital Project Funds	14,344,009	0	0	0	0	13,229,900	27,573,909
PROPRIETARY FUND TYPE							
Enterprise Funds	22,907,139	0	0	0	0	26,178,053	49,085,192
Internal Service Funds	739,849	-	-	-	-	610,960	1,350,809
FIDUCIARY FUND TYPE							
Trust and Agency Funds	45,116	0	0	0	0	0	45,116
TOTAL ALL FUNDS	106,970,846	4,192,000	0	1,000,000	418,000	94,302,992	206,883,838

*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, 2026	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	50,899,437	3,120,000	0	1,000,000	326,000	34,107,697	89,453,134
SPECIAL REVENUE FUNDS							
Street Maintenance & Repair	697,639					2,209,644	2,907,283
State Highway	669,026					160,000	829,026
Law Enforcement Trust	180,998					40,000	220,998
Tax Increment	9,726,958					4,673,900	14,400,858
Parks & Recreation Special Fund	25,696					-	25,696
Clerk of Court Computer Fund	117,934					29,100	147,034
Court Computer Fund	73,689					10,800	84,489
Enforcement & Education	27,931					4,500	32,431
ARP	0					-	0
Cul-De-Sac Maintenance	42,027					-	42,027
Permanent Improvement	97,215					-	97,215
County Permissive	507,991					-	507,991
Fed Law Enf Seizure	5,295					5,000	10,295
AG Peace Officer Training	70,999					75,000	145,999
Law Enf Treasury	35,488					12,000	47,488
Street Tree	51,165					-	51,165
Pubic Safety	162,366					1,761,720	1,924,086
Right of Way	682,101					70,000	752,101
Parks & Recreation	1,018,725					2,513,900	3,532,625
Public Service	1,275,869					1,556,550	2,832,419
Opioid Settlement	92,326					-	92,326
OCJS Grant	76,050					-	76,050
Police Pension	687,407	570,000			40,000	1,094,338	2,391,745
Developers Escrow	3,494					400,000	403,494
Recreation Scholarship	6,522					-	6,522
Park Facility Deposit	15,526					-	15,526
Landscape Trust	7,816					-	7,816
Police Duty Weapons Fund	6,595					23,100	29,695
Reserve for Accrued Vac/Sick	345,402					175,000	520,402
TOTAL SPECIAL REVENUE FUNDS	16,710,250	570,000	0	0	40,000	14,814,552	32,134,802
DEBT SERVICE FUNDS							
General Obligation Bond Fund	1,325,046	502,000			52,000	5,361,830	7,240,876
TOTAL DEBT SERVICE FUNDS	1,325,046	502,000	-	-	52,000	5,361,830	7,240,876
CAPITAL PROJECT FUNDS:							
Park Fund	337,037					-	337,037
Capital Improvement	13,547,867					13,213,100	26,760,967
Park in Lieu Fees	12,943					-	12,943
Court Building Fund	380,846					16,800	397,646
Federal Highway	65,316					-	65,316
Tech Center Fund	-					-	0
TOTAL CAPITAL PROJECT FUNDS	14,344,009	0	0	0	0	13,229,900	27,573,909
ENTERPRISE FUNDS:							
Water Fund	4,643,287					9,497,068	14,140,355
Sewer Fund	6,247,843					9,288,900	15,536,743

WSCI	4,301,054					1,963,470	6,264,524
SSCI	4,538,985					1,574,960	6,113,945
Stormwater Management	2,632,828					1,407,455	4,040,283
Refuse Escrow	543,142					2,446,200	2,989,342
TOTAL ENTERPRISE FUNDS	22,907,139	0	0	0	0	26,178,053	49,085,192
INTERNAL SERVICE FUNDS							
Workers Compensation Self Insurance	618,305	-	-	-	-	490,960	1,109,265
Risk Insurance Self Insurance	121,544					120,000	241,544
TOTAL INTERNAL SERVICE FUNDS	739,849	-	-	-	-	610,960	1,350,809
TRUST AND AGENCY FUNDS:							
Senior Escrow	7,258					-	7,258
Unclaimed Funds	31,386					-	31,386
Vet's Memorial Escrow	6,472					-	6,472
Insurance demolition	0					-	0
TOTAL TRUST AND AGENCY FUNDS	45,116	0	0	0	0	0	45,116
TOTAL ESTIMATED RESOURCES	106,970,846	4,192,000	0	1,000,000	418,000	94,302,992	206,883,838
(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, 2026

_____,2025

County Auditor

Deputy Auditor
