



# City of Gahanna

200 South Hamilton  
Road  
Gahanna, Ohio 43230

## Signature

Resolution: RES-0022-2023

File Number: RES-0022-2023

### A RESOLUTION ADOPTING THE TAX BUDGET OF THE CITY OF GAHANNA, OHIO, FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2024

**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, 2023; and

**WHEREAS**, the Tax Budget for the City of Gahanna, Ohio, for FY 2024 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, 2024, and ending December 31, 2024, 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 2024 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 10, 2023, a motion was made by Bowers, seconded by Schnetzer, that this Resolution be Adopted. The vote was as follows:

Ms. Angelou, yes; Ms. Bowers, yes; Ms. McGregor, Absent; Ms. Padova, yes; Mr. Renner, yes; Mr. Schnetzer, yes; Mr. Weaver, yes.

President

  
Stephen A. Renner

Date

07/10/2023

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

Date 7.10.2023

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

Date 7.11.2023

Approved as to Form Raymond J. Mularski  
Raymond J. Mularski  
City Attorney

Date 7-17-2023

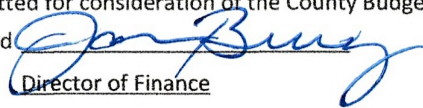


This Budget must be adopted by Council or other legislative body on or before July 15th, and submitted to the County Auditor on or before July 20th.  
FAILURE TO COMPLY WITH SEC. 5705.28R.C. SHALL RESULT IN LOSS OF LOCAL GOVERNMENT FUND ALLOCATION

To the Auditor of said County:

The following Budget year beginning January 1, 2024, 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
<b>GOVERNMENT FUNDS</b>					
GENERAL FUND	2,556,000				
GENERAL BOND RETIREMENT	410,000				
<b>PROPRIETARY FUNDS</b>					
<b>FIDUCIARY FUNDS</b>					
POLICE PENSION	424,000				
<b>TOTAL ALL FUNDS</b>	<b>3,390,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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)
<b>GENERAL FUND:</b>		
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.		
<b>TOTAL GENERAL FUND OUTSIDE 10 MILL LIMITATION</b>		
<b>SPECIAL LEVY FUNDS:</b>		
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 2021	Actual 2022	Current Year Estimated for 2023	Budget Year Estimated for 2024
<b>REVENUES</b>				
Local Taxes				
General Property Tax --Real Estate	1,968,635	2,002,481	2,242,615	2,556,000
Municipal income Tax	20,437,954	21,069,083	21,476,200	22,030,100
Other Local Taxes	298,520	377,535	400,000	400,000
Total Local Taxes	22,705,109	23,449,099	24,118,815	24,986,100
Intergovernmental Revenues				
State Shared Taxes and Permits				
Local Government	968,185	1,037,361	1,000,000	1,000,000
Cigarette Tax	750	887	0	0
Liquor and Beer Permits	39,353	62,810	40,000	40,000
Rollback	241,748	241,386	241,000	241,000
Total State Shared Taxes and Permits	1,250,036	1,342,444	1,281,000	1,281,000
State Grants or Aid	8,189	13,376	18,200	8,200
Total Intergovernmental Revenues	8,189	13,376	18,200	8,200
Special Assessments				
Charges for Services	918,809	1,132,887	882,600	903,100
Fines, Licenses, and Permits	1,133,793	1,959,916	1,687,880	1,677,880
Miscellaneous	476,035	1,439,294	1,627,200	1,751,200
Other Financing Sources:				
Advances	266,490	260,820	129,150	0
Other Sources	53,027	6,208	0	0
Total Other Financing Sources	319,517	267,028	129,150	0
<b>TOTAL REVENUE</b>	<b>26,811,488</b>	<b>29,604,044</b>	<b>29,744,845</b>	<b>30,607,480</b>

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

DESCRIPTION	Actual 2021	Actual 2022	Current Year Estimated for 2023	Budget Year Estimated for 2024
<b>EXPENDITURES</b>				
Security of Persons and Property				
Personal Services	9,176,774	9,903,416	11,326,971	11,319,277
Contractual Services	601,327	809,391	940,400	968,612
Supplies and Materials	94,454	125,524	135,600	139,668
Capital Outlay	41,246	24,280	0	0
Total Security of Persons and Property	9,913,802	10,862,611	12,402,971	12,427,557
Leisure Time Activities				
Personal Services	1,757,079	2,147,187	2,573,342	2,599,593
Contractual Services	318,308	653,380	630,052	618,300
Supplies and Materials	229,617	214,393	275,500	269,500
Capital Outlay	24,965	0	0	0
Total Leisure Time Activities	2,329,968	3,014,960	3,478,894	3,487,393
Community Environment				
Personal Services	1,543,814	1,731,304	2,138,277	2,280,386
Contractual Services	1,216,500	1,184,489	1,097,850	1,018,900
Supplies and Materials	293,625	179,946	340,150	340,150
Capital Outlay	190,083	17,883	0	0
Total Community Environment	3,244,023	3,113,622	3,576,277	3,639,436
Transportation				
Personal Services	503,083	484,071	535,037	542,222
Contractual Services	5,965	6,326	15,000	15,050
Supplies and Materials	489,934	657,228	893,900	940,148
Total Transportation	998,983	1,147,625	1,443,937	1,497,420
General Government				
Personal Services	2,273,994	2,662,115	3,418,874	3,688,959
Contractual Services	2,133,551	2,789,794	3,679,893	3,536,030
Supplies and Materials	399,778	737,056	1,194,067	1,221,410
Capital Outlay	149,979	10,047	0	0
Total General Government	4,957,302	6,199,012	8,292,834	8,446,399
Debt Service				
Redemption of Principal	455,000	470,000	480,000	490,000
Interest	63,063	57,375	51,500	45,500
Total Debt Service	518,063	527,375	531,500	535,500
Other Uses of Funds				
Transfers	818,845	541,800	693,800	610,300
Total Other Uses of Funds	818,845	541,800	693,800	610,300
<b>TOTAL EXPENDITURES</b>	<b>22,780,985</b>	<b>25,407,005</b>	<b>30,420,213</b>	<b>30,644,005</b>
Revenues over/(under) Expenditures	4,030,503	4,197,039	(675,368)	(36,525)
*Beginning Fund Balance	20,255,679	24,283,162	28,480,201	27,804,833
Ending Cash Fund Balance	24,283,162	28,480,201	27,804,833	27,768,308
Estimated Encumbrances(outstanding at year end)	1,994,820	1,719,714	1,900,000	1,900,000
Estimated Ending Unencumbered Fund Balance	22,288,342	26,760,487	25,904,833	25,868,308

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 2021	Actual 2022	Current Estimated for 2023	Budget Year Estimated for 2024
REVENUE				
General Property Including Rollback	354,624	360,218	398,187	448,000
Transfers	1,905,911	1,609,489	1,798,643	1,759,111
Sale of Bonds	-	63,665	-	
TOTAL REVENUE	2,260,535	2,033,372	2,196,830	2,207,111
EXPENDITURES (Identify each program and object code at the same level shown on Exhibit I)				
Bond Retirement	2,250,796	2,230,110	2,191,361	2,200,961
Fees	3,845	4,042	5,810	6,150
TOTAL EXPENDITURES	2,254,641	2,234,152	2,197,171	2,207,111
Revenues Over (Under) Expenditures	5,894	-200,780	-341	0
Beginning Unencumbered Fund Balance	1,142,654	1,148,548	947,768	947,427
Ending Cash Fund Balance	1,148,548	947,768	947,427	947,427
Estimated Encumbrances(outstanding at end of year)	-	-	-	-
Estimated Ending Unencumbered Fund Balance	1,148,548	947,768	947,427	947,427

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 2021	Actual 2022	Current Year Estimated for 2023	Budget Year Estimated for 2024
REVENUE				
Property Taxes - Incl. Rollback	366,806	372,638	412,607	464,000
Transfers	816,470	917,905	967,553	967,246
TOTAL REVENUE	1,183,276	1,290,543	1,380,160	1,431,246
EXPENDITURES (Identify each program and object code at the same level shown on Exhibit I)				
Employee Pension Share	1,179,298	1,286,362	1,374,570	1,402,085
Fees	3,978	4,181	6,000	6,360
TOTAL EXPENDITURES	1,183,276	1,290,543	1,380,570	1,408,445
Revenues Over (Under) Expenditures	0	0	-410	22,801
Beginning Unencumbered Fund Balance	671,134	671,134	671,134	670,724
Ending Cash Fund Balance	671,134	671,134	670,724	693,525
Estimated Encumbrances(outstanding at end of year)	-	-	-	-
Estimated Ending Unencumbered Fund Balance	671,134	671,134	670,724	693,525



EXHIBIT III

FUND List All Funds Individually Unless Reported on Exhibit I or II	Estimated Unencumbered Fund Balance 1/1/2024	Budget Year Estimated Receipt	Total Available For Expenditures	Budget Year Expenditures and Encumbrances			Estimated Unencumbered Balance 12/31/24
				Personal Services	Other	Total	
GOVERNMENTAL:							
SPECIAL SERVICE:							
Street Maintenance & Repair	568,491	2,170,800	2,739,291	883,192	1,254,751	2,137,943	601,348
State Highway	592,206	153,200	745,406	42,869	75,250	118,119	627,287
Law Enforcement Trust	137,875	61,800	199,675	-	61,800	61,800	137,875
Tax Increment	6,763,304	3,947,965	10,711,269	-	1,983,748	1,983,748	8,727,521
Parks & Recreation Special Fund	18,546	-	18,546	-	-	-	18,546
Clerk of Court Computer Fund	190,962	25,000	215,962	-	37,250	37,250	178,712
Court Computer Fund	54,417	7,000	61,417	-	2,700	2,700	58,717
Enforcement & Education	24,415	1,200	25,615	-	19,055	19,055	6,560
ARP	2,394,587	-	2,394,587	-	550,882	550,882	1,843,705
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	13,684	10,300	23,984	-	10,300	10,300	13,684
AG Peace Officer Training	39,263	-	39,263	-	-	-	39,263
Law Enf Treasury	63,211	56,650	119,861	-	56,650	56,650	63,211
Street Tree	47,215	-	47,215	-	-	-	47,215
Public Safety	481,013	1,676,052	2,157,065	783,786	973,941	1,757,727	399,338
Right of Way	687,348	60,000	747,348	-	70,000	70,000	677,348
Parks & Recreation	1,173,175	2,202,000	3,375,175	1,681,742	534,880	2,216,622	1,158,553
Public Service	1,194,097	1,375,005	2,569,102	1,146,986	225,400	1,372,386	1,196,716
Opioid Settlement	6,258	-	6,258	-	-	-	6,258
Developers Escrow	120,018	400,000	520,018	-	400,000	400,000	120,018
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	17,255	18,849	36,104	-	18,849	18,849	17,255
Reserve for Accrued Vac/Sick	227,942	239,000	466,942	238,844	-	238,844	228,098
TOTAL SPECIAL REVENUE FUNDS	15,050,379	12,404,821	27,455,200	4,777,419	6,275,456	11,052,875	16,402,325

FUND List All Funds Individually Unless Reported on Exhibit I or II	Estimated Unencumbered Fund Balance 1/1/2024	Budget Year Estimated Receipt	Total Available For Expenditures	Budget Year Expenditures and Encumbrances			Estimated Unencumbered Balance 12/31/24
				Personal Services	Other	Total	
<b>CAPITAL PROJECT FUNDS</b>							
Park Fund	185,037	-	185,037	-	-	-	185,037
Capital Improvement	7,682,799	11,226,225	18,909,024	-	14,336,292	14,336,292	4,572,732
Park in Lieu Fees	12,943	-	12,943	-	-	-	12,943
Court Building Fund	349,873	15,000	364,873	-	-	-	364,873
Federal Highway Fund	65,316	-	65,316	-	-	-	65,316
Tech Center Fund	(692,283)	692,283	-	-	-	-	-
<b>TOTAL CAPITAL PROJECTS</b>	<b>7,603,685</b>	<b>11,933,508</b>	<b>19,537,193</b>	<b>-</b>	<b>14,336,292</b>	<b>14,336,292</b>	<b>5,200,901</b>
<b>PROPRIETARY:</b>							
<b>ENTERPRISE FUNDS</b>							
Water Fund	5,435,184	9,184,100	14,619,284	826,133	8,305,200	9,131,333	5,487,951
Sewer Fund	4,606,223	8,461,900	13,068,123	826,137	8,436,600	9,262,737	3,805,386
WSCI	2,928,905	566,976	3,495,881	-	2,823,374	2,823,374	672,507
SSCI	3,957,313	1,392,356	5,349,669	-	1,425,000	1,660,874	3,688,795
Stormwater Management	2,667,779	1,209,700	3,877,479	494,143	1,643,362	2,137,505	1,739,974
Refuse Escrow	524,569	2,727,000	3,251,569	-	2,709,700	2,709,700	541,869
<b>TOTAL ENTERPRISE FUNDS</b>	<b>20,119,973</b>	<b>23,542,032</b>	<b>43,662,005</b>	<b>2,146,413</b>	<b>25,343,236</b>	<b>27,725,523</b>	<b>15,936,482</b>
<b>INTERNAL SERVICE FUNDS</b>							
Workers Compensation Self Insurance	561,019	303,605	864,624	-	195,000	225,000	639,624
<b>TOTAL INTERNAL SERVICE FUNDS</b>	<b>561,019</b>	<b>303,605</b>	<b>864,624</b>	<b>-</b>	<b>195,000</b>	<b>225,000</b>	<b>639,624</b>
<b>FIDUCIARY:</b>							
<b>TRUST AND AGENCY FUNDS</b>							
Senior Escrow	10,039	-	10,039	-	-	-	10,039
Unclaimed Funds	31,362	-	31,362	-	-	-	31,362
Vet's Memorial Escrow	6,850	-	6,850	-	-	-	6,850
Insurance demolition	20,869	-	20,869	-	-	-	20,869
<b>TOTAL TRUST AND AGENCY FUNDS</b>	<b>69,120</b>	<b>-</b>	<b>69,120</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>69,120</b>
<b>TOTAL FOR MEMORANDUM ONLY</b>	<b>43,404,176</b>	<b>48,183,966</b>	<b>91,588,142</b>	<b>6,923,832</b>	<b>46,149,984</b>	<b>53,339,690</b>	<b>38,248,452</b>

## 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
New Signal Tech Center & Crescent Pk	\$ 100,000	\$ 100,000	cap imp
Stygler Agler US 62 Improvements	\$ 500,000	\$ 500,000	cap imp
Play Element Maintenance	\$ 25,000	\$ 25,000	cap imp
Academy Park Play Element Replacement	\$ 450,000	\$ 450,000	cap imp
Price Road House Renovations	\$ 200,000	\$ 200,000	cap imp
Park & Trail Sign Repair/Replace	\$ 60,000	\$ 60,000	cap imp
Friendship Park Improvements	\$ 60,000	\$ 60,000	cap imp
Shull & Lower MCCorkle Park Improvements	\$ 662,500	\$ 662,500	cap imp
Woodside Green Pond Rebuild	\$ 500,000	\$ 500,000	cap imp
Park Repair & Maintenance	\$ 150,000	\$ 150,000	cap imp
Big Walnut Trail Sec 8	\$ 130,000	\$ 130,000	cap imp
Link to Literacy Trail	\$ 1,210,000	\$ 1,210,000	cap imp
Asphalt Maintenance/Replacement	\$ 1,225,000	\$ 1,225,000	cap imp
Acquatic Maintenance/Improvements	\$ 75,000	\$ 75,000	cap imp
Land Acquisition Development	\$ 200,000	\$ 200,000	cap imp
Vehicle & Equipment Replacement	\$ 2,288,792	\$ 2,288,792	cap imp
Fiber Expansion & Redundancy	\$ 400,000	\$ 400,000	cap imp
TOTAL	\$ 14,336,292	\$ 14,336,292	



## 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, 2024	Amount Required for Principal and Interest 1/1/24 to 12/31/24	Amount Receivable from Other Sources to Meet Debt Payments 1/1/24 to 12/31/24
Payable from Bond Retirement Fund: INSIDE 10 MILL LIMIT:									
OPWC Roadway Imp		1/1/2010	7/1/2029		20 yr	0.00	362,712	51,816	51,816
OPWC US 62 & Stygler Rd		7/1/2011	1/1/2031		20 yr	0.00	294,050	36,756	36,756
Refunding Bonds 2013		4/23/2013	12/31/2030		17 yr	3.26	4,158,150	704,305	
Refunding Bonds 2013 Streets		4/23/2013	12/31/2025		17 yr	3.26	267,300	160,475	160,475
Refunding Bonds 2013 Stormwater		4/23/2013	12/31/2025		17 yr	3.26	44,550	26,746	26,746
Refunding Bonds 2015		5/21/2015	12/1/2017		12 yr	3.72	1,855,550	362,229	
Refunding Bonds 2015 Streets		5/21/2015	12/1/2027		12 yr	3.72	566,100	155,241	155,241
Refunding Bonds 2015 Stormwater		5/21/2015	12/1/2027		12 yr	3.72	534,650	146,617	146,617
Refunding Bonds 2015 Water		5/21/2015	12/1/2027		12 yr	3.72	94,350	25,874	25,874
Refunding Bonds 2015 Sewer		5/21/2015	12/1/2027		12 yr	3.72	94,350	25,874	25,874
Detroit Street Rebuild 2015		5/21/2015	12/1/2035		20 yr	3.41	3,460,000	358,413	358,413
Judgement Bonds		8/6/2020	12/1/2030		10 yr	1.25	3,640,000	535,500	
TOTAL							15,371,762	2,589,846	987,812

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, 2024

FUND	Estimated Unencumbered Balance Jan. 1, 2024	Real Estate Property Tax	Personal Property Tax	Local Government Allocation	Rollback, Homestead Personal Property Tax Exemption	Other Sources	Total
<b>GOVERNMENTAL FUND TYPE</b>							
General Fund	25,904,833	2,556,000	0	1,000,000	241,000	26,810,480	56,512,313
Special Revenue Funds*	15,721,103	424,000	0	0	40,000	13,372,067	29,557,170
Debt Service Funds	947,427	410,000	0	0	38,000	1,759,111	3,154,538
Capital Project Funds	7,603,685	0	0	0	0	11,933,508	19,537,193
<b>PROPRIETARY FUND TYPE</b>							
Enterprise Funds	20,119,973	0	0	0	0	23,542,032	43,662,005
Internal Service Funds	561,019	-	-	-	-	303,605	864,624
<b>FIDUCIARY FUND TYPE</b>							
Trust and Agency Funds	69,120	0	0	0	0	0	69,120
<b>TOTAL ALL FUNDS</b>	<b>70,927,160</b>	<b>3,390,000</b>	<b>0</b>	<b>1,000,000</b>	<b>319,000</b>	<b>77,720,803</b>	<b>153,356,963</b>

\*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, 2024	Real Estate Property Tax	Personal Property Tax	Local Government Allocation	Rollback, Homestead Personal Property Tax Exemption	Other Sources	Total
<b>GOVERNMENT FUNDS:</b>							
<b>GENERAL FUND</b>							
General Fund	25,904,833	2,556,000	0	1,000,000	241,000	26,810,480	56,512,313
<b>SPECIAL REVENUE FUNDS</b>							
Street Maintenance & Repair	568,491					2,170,800	2,739,291
State Highway	592,206					153,200	745,406
Law Enforcement Trust	137,875					61,800	199,675
Tax Increment	6,763,304					3,947,965	10,711,269
Parks & Recreation Special Fund	18,546					-	18,546
Clerk of Court Computer Fund	190,962					25,000	215,962
Court Computer Fund	54,417					7,000	61,417
Enforcement & Education	24,415					1,200	25,615
ARP	2,394,587					-	2,394,587
Cul-De-Sac Maintenance	42,027					-	42,027
Permanent Improvement	97,215					-	97,215
County Permissive	65,991					-	65,991
Fed Law Enf Seizure	13,684					10,300	23,984
AG Peace Officer Training	39,263					-	39,263
Law Enf Treasury	63,211					56,650	119,861
Street Tree	47,215					-	47,215
Pubic Safety	481,013					1,676,052	2,157,065
Right of Way	687,348					60,000	747,348
Parks & Recreation	1,173,175					2,202,000	3,375,175
Public Service	1,194,097					1,375,005	2,569,102
Opioid Settlement	6,258					-	6,258
Police Pension	670,724	424,000			40,000	967,246	2,101,970
Developers Escrow	120,018					400,000	520,018
Recreation Scholarship	6,522					-	6,522
Park Facility Deposit	15,526					-	15,526
Landscape Trust	7,816					-	7,816
Police Duty Weapons Fund	17,255					18,849	36,104
Reserve for Accrued Vac/Sick	227,942					239,000	466,942
<b>TOTAL SPECIAL REVENUE FUNDS</b>	<b>15,721,103</b>	<b>424,000</b>	<b>0</b>	<b>0</b>	<b>40,000</b>	<b>13,372,067</b>	<b>29,557,170</b>
<b>DEBT SERVICE FUNDS</b>							
General Obligation Bond Fund	947,427	410,000			38,000	1,759,111	3,154,538
<b>TOTAL DEBT SERVICE FUNDS</b>	<b>947,427</b>	<b>410,000</b>	<b>-</b>	<b>-</b>	<b>38,000</b>	<b>1,759,111</b>	<b>3,154,538</b>
<b>CAPITAL PROJECT FUNDS:</b>							
Park Fund	185,037					-	185,037
Capital Improvement	7,682,799					11,226,225	18,909,024
Park in Lieu Fees	12,943					-	12,943
Court Building Fund	349,873					15,000	364,873
Federal Highway	65,316					-	65,316
Tech Center Fund	(692,283)					692,283	0
<b>TOTAL CAPITAL PROJECT FUNDS</b>	<b>7,603,685</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>11,933,508</b>	<b>19,537,193</b>
<b>ENTERPRISE FUNDS:</b>							
Water Fund	5,435,184					9,184,100	14,619,284

Sewer Fund	4,606,223					8,461,900	13,068,123
WSCI	2,928,905					566,976	3,495,881
SSCI	3,957,313					1,392,356	5,349,669
Stormwater Management	2,667,779					1,209,700	3,877,479
Refuse Escrow	524,569					2,727,000	3,251,569
TOTAL ENTERPRISE FUNDS	20,119,973	0	0	0	0	23,542,032	43,662,005
INTERNAL SERVICE FUNDS							
Workers Compensation Self Insurance	561,019	-	-	-	-	303,605	864,624
TOTAL INTERNAL SERVICE FUNDS	561,019	-	-	-	-	303,605	864,624
TRUST AND AGENCY FUNDS:							
Senior Escrow	10,039					-	10,039
Unclaimed Funds	31,362					-	31,362
Vet's Memorial Escrow	6,850					-	6,850
Insurance demolition	20,869					-	20,869
TOTAL TRUST AND AGENCY FUNDS	69,120	0	0	0	0	0	69,120
TOTAL ESTIMATED RESOURCES	70,927,160	3,390,000	0	1,000,000	319,000	77,720,803	153,356,963
(memorandum only)							

COUNTY AUDITOR'S ESTIMATE  
 Tax Levies and Rates for 2024, in the City Of Gahanna  
 Tax Valuation \$1,249,899,130

	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		

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FRANKLIN COUNTY  
BUDGET OF  
CITY OF GAHANNA  
FOR FISCAL YEAR  
BEGINNING JANUARY 1, 2024

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\_\_\_\_\_, 2023

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County Auditor

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Deputy Auditor

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