



# Gahanna

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2024 BUDGET REQUEST  
NOVEMBER 13, 2023

# Agenda

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- Discuss the factors that influenced the 2024 Budget
- Summary of the General Fund Request
- General Fund Request impact on Fund Balance
- Five-year view of the General Fund
- Summary of the Public Safety, Parks & Recreation, and Public Service Funds Request
- Summary of the Capital Request
- Upcoming initiatives

# Factors that Influenced the Budget

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- Economy
  - Growth of the City and region as a whole
  - Inflation and Federal Policy
- Capital Improvement Plan
  - First budget cycle with an adopted Capital Improvement Plan
- Organizational Structure
  - Departmental staff analysis
- Labor Market
  - Union contracts
  - Unclassified Salary Ordinance
  - Workforce improving
  - Staying competitive

# General Fund Summary

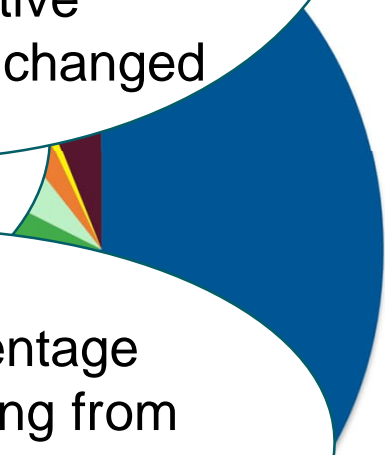
## 2024 PROJECTED REVENUE VS 2023 PROJECTED REVENUE

Revenue Description	2023 Revised Budget	2024 Projected Budget	Difference 24 to 23	%
Income Tax	\$ 23,473,100	\$ 24,410,100	\$ 937,000	4%
Property Taxes	\$ 2,242,615	\$ 2,262,000	\$ 19,385	1%
Other Local Taxes	\$ 400,000	\$ 378,340	\$ (21,660)	-5%
Charges for Services	\$ 882,600	\$ 1,487,057	\$ 604,457	68%
Fines & Fees	\$ 1,053,480	\$ 1,171,053	\$ 117,573	11%
Licenses & Permits	\$ 674,400	\$ 708,800	\$ 34,400	5%
Intergovernmental	\$ 1,259,200	\$ 1,341,000	\$ 81,800	6%
Investment Income	\$ 1,621,000	\$ 2,500,000	\$ 879,000	54%
Advance In	\$ 129,150	\$ -	\$ (129,150)	-100%
Other	\$ 6,200	\$ 143,400	\$ 137,200	2213%
<b>Grand Total</b>	<b>\$ 31,741,745</b>	<b>\$ 34,401,750</b>	<b>\$ 2,660,005</b>	<b>8%</b>

Largest expected increase based on current economic growth

Charges for services is third largest. Parks rentals are expected to increase, and proprietary administrative calculation was changed. Rates expected to remain high through 2024.

Largest percentage increase resulting from COHCC return in investment



Income Tax  
71%

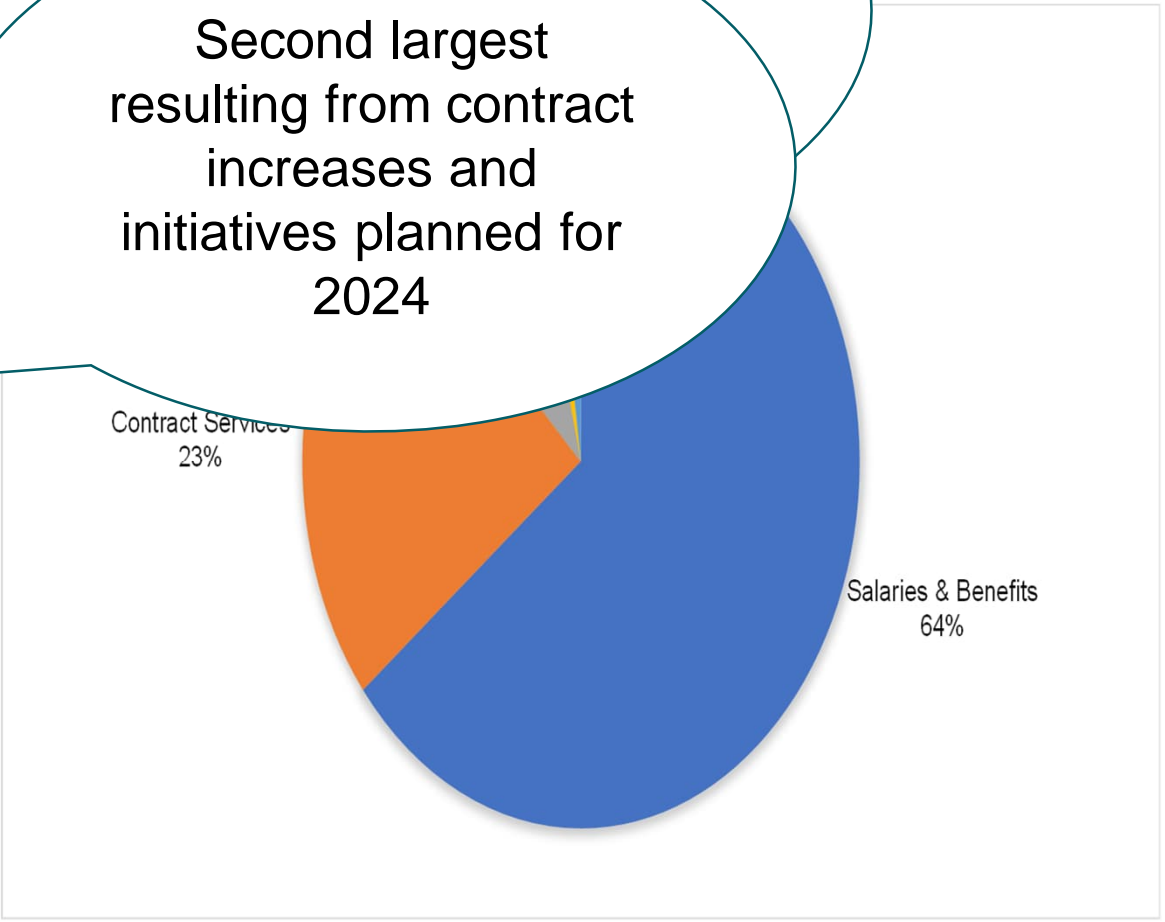
# General Fund Summary

## 2024 BUDGET REQUEST VS 2023 APPROPRIATIONS

Expenditure Type	2023 Amended Appropriations	2024 Budget Request	Difference 24 to 23	%
Salaries & Benefits	\$ 19,992,501	\$ 21,968,088	\$ 1,975,586	10%
Contract Services	\$ 6,505,195	\$ 7,939,881	\$ 1,434,686	22%
Materials & Supplies	\$ 2,845,131	\$ 2,985,043	\$ 139,912	5%
Interest & Fiscal Charge	\$ 51,500	\$ 45,500	\$ (6,000)	-12%
Principal Retirement	\$ 480,000	\$ 490,000	\$ 10,000	2%
Transfer Out	\$ 729,032	\$ 738,600	\$ 9,568	1%
<b>Grand Total</b>	<b>\$ 30,603,359</b>	<b>\$ 34,167,111</b>	<b>\$ 3,563,752</b>	<b>12%</b>

Largest part of increase

Second largest resulting from contract increases and initiatives planned for 2024

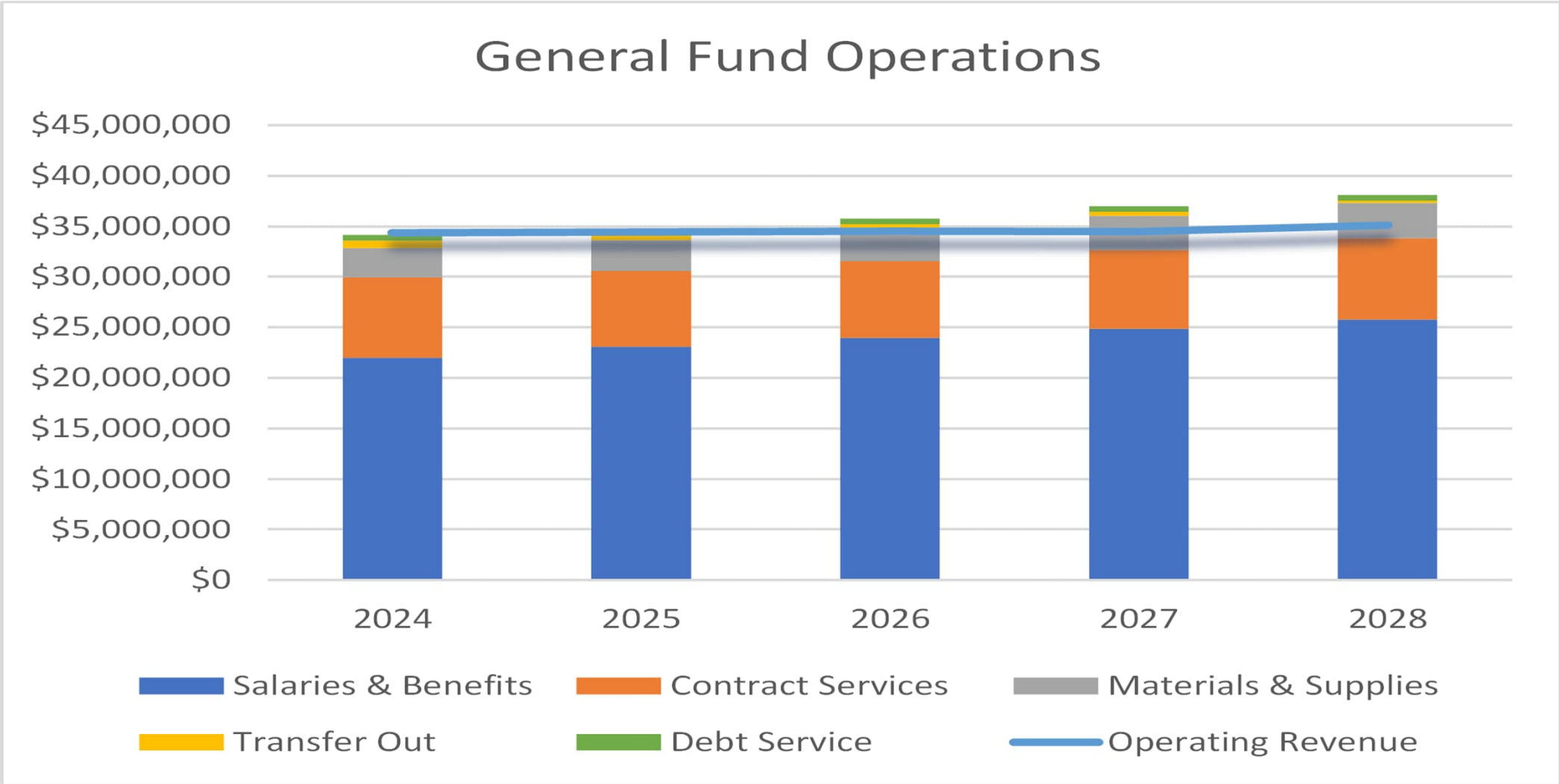


# General Fund Impact on Fund Balance

2024 General Fund Operations	
Planned Revenue	\$ 34,401,750
Planned Operating Expenditures	\$(34,167,111)
<b>Addition to/(Use of) Fund Balance</b>	<b>\$ 234,639</b>

General Fund Analysis Unassigned Fund Balance	
Total General Fund Appropriations 2024	\$ 34,167,111
Less Debt Service	535,500
Total Operating Appropriations 2024	\$ 33,631,611
25% of Operating Appropriations for Emergency Reserve	\$ 8,407,903
Rounded Reserve to be set aside	\$ 8,450,000
Projected Ending Fund Balance Plus/Minus Planned Use	\$ 28,133,949
Less Emergency Reserve	8,450,000
Remaining Projected Unassigned Fund Balance	\$ 19,683,949
Projected Number of Months in Remaining Unassigned Fund Balance	7.02

# General Fund Five Year View



# Public Safety Fund Overview

Fund Name	Account Type	Description	2023 Revised Budget	2024 Budget Request	2024 Vs 2023	%
PUBLIC SAFETY FUND	R	Income Tax	(\$1,408,164)	(\$1,242,285)	\$165,879	-12%
		Charges for Services	(\$250,843)	(\$250,843)	\$0	0%
		Fines & Fees	(\$14,954)	(\$1,200)	\$13,754	-92%
	<b>R Total</b>		<b>(\$1,673,961)</b>	<b>(\$1,494,328)</b>	<b>\$179,633</b>	<b>11%</b>
	E	Salaries & Benefits	\$699,581	\$655,500	(\$44,081)	-6%
		Contract Services	\$6,500	\$6,000	(\$500)	-8%
		Materials & Supplies	\$0	\$100	\$100	100%
		Transfer Out	\$967,553	\$1,059,954	\$92,401	10%
	<b>E Total</b>		<b>\$1,673,634</b>	<b>\$1,721,554</b>	<b>\$47,920</b>	<b>3%</b>
<b>Grand Total</b>			<b>(\$327)</b>	<b>\$227,226</b>	<b>\$227,553</b>	



# Parks & Recreation Fund Overview

Fund Name	Account Type	Description	2023 Revised Budget	2024 Budget Request	2024 Vs 2023	%
PARKS & RECREATION FUND	R	Income Tax	(\$1,005,832)	(\$1,035,235)	(\$29,403)	3%
		Charges for Services	(\$1,111,000)	(\$1,124,000)	(\$13,000)	1%
		Fines & Fees	(\$10,681)	(\$10,000)	\$681	-6%
	R Total		(\$2,127,513)	(\$2,169,235)	(\$41,722)	2%
	E	Salaries & Benefits	\$1,641,017	\$2,024,531	\$383,514	23%
		Contract Services	\$224,180	\$229,600	\$5,420	2%
		Materials & Supplies	\$306,970	\$451,800	\$144,830	47%
	E Total		\$2,172,167	\$2,705,931	\$533,764	25%
Grand Total			\$44,654	\$536,696	\$492,042	

# Public Service Fund Overview

Fund Name	Account Type	Description	2023 Revised Budget	2024 Budget Request	2024 Vs 2023	%
PUBLIC SERVICE FUND	R	Income Tax	(\$1,609,331)	(\$1,863,425)	(\$254,094)	16%
		Fines & Fees	(\$72,090)	(\$83,480)	(\$11,390)	16%
	<b>R Total</b>		<b>(\$1,681,421)</b>	<b>(\$1,946,905)</b>	<b>(\$265,484)</b>	<b>-16%</b>
	E	Salaries & Benefits	\$1,084,811	\$1,201,518	\$116,707	11%
		Contract Services	\$536,408	\$1,496,477	\$960,069	179%
		Materials & Supplies	\$40,120	\$54,200	\$14,080	35%
	<b>E Total</b>		<b>\$1,661,339</b>	<b>\$2,752,195</b>	<b>\$1,090,856</b>	<b>66%</b>
<b>Grand Total</b>			<b>(\$20,082)</b>	<b>\$805,290</b>	<b>\$825,372</b>	

# Capital Requests

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- August 2023, City Council adopted the first City-wide Capital Improvement Plan (CIP) ORD 0060-2023 which:
  - Formulates a five-, ten-, fifteen-, and twenty-year timeline to fund and complete identified projects.
  - Creates the Capital Improvement Advisory Committee for on-going monitoring and recommendations for amendments to the plan.
  - Establishes policy and procedures for project identification, classification, prioritization, approval, monitoring, and close out.
  - Identifies the appropriate funding mechanism for each project and assurance funding levels are at an amount necessary to accomplish capital items identified for each year.

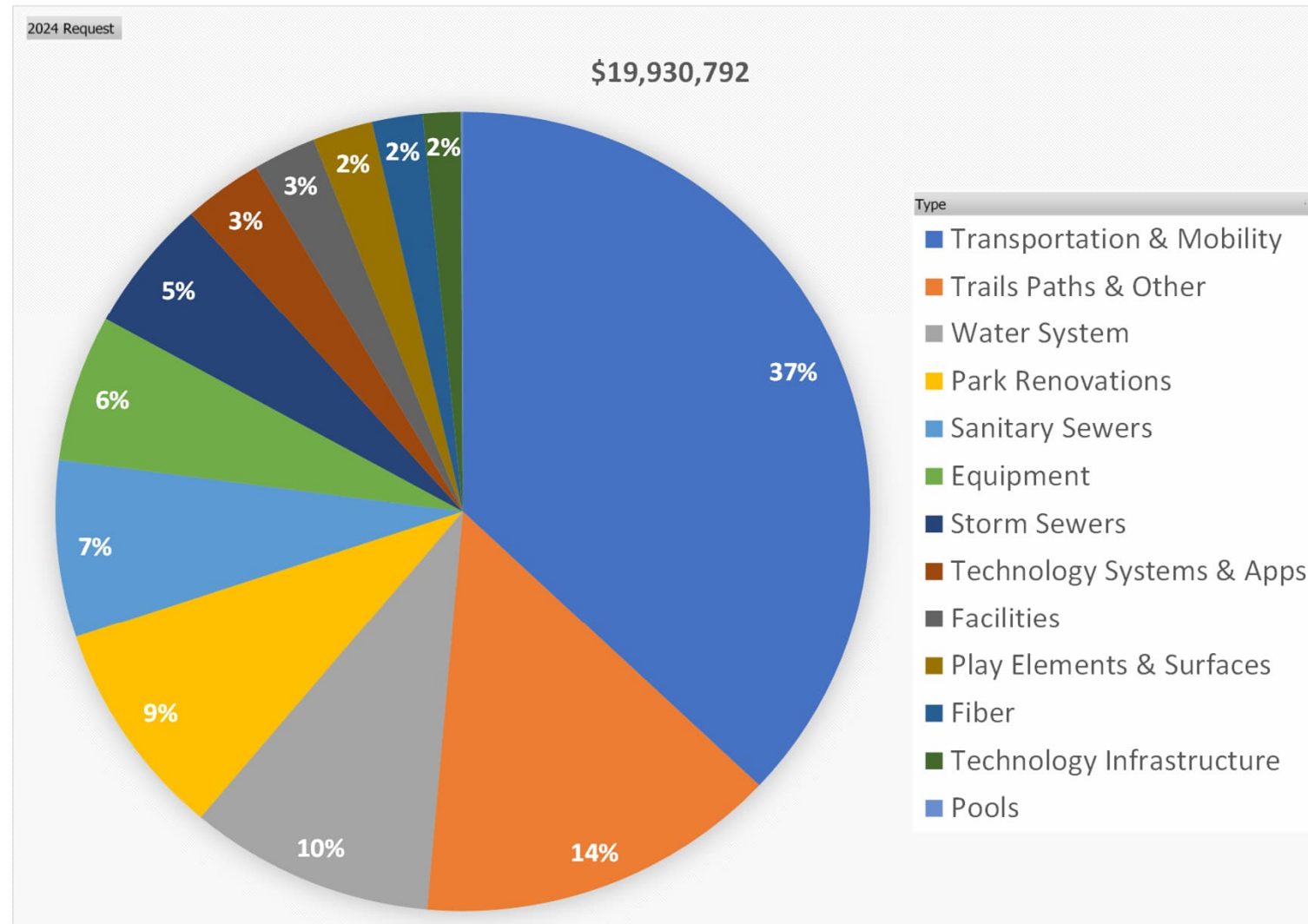
# Capital Improvement Fund Overview

Fund Name	Account Type	Description	2023 Revised Budget	2024 Budget Request	2024 Vs 2023	%
CAPITAL IMPROVEMENT FUND	R	Income Tax	(\$12,069,981)	(\$12,422,850)	(\$352,869)	3%
		Fines & Fees	(\$128,175)	(\$120,000)	\$8,175	-6%
	R Total		(\$12,296,156)	(\$12,542,850)	(\$246,694)	2%
	E	Capital Outlay	\$7,765,270	\$13,746,292	\$5,981,022	77%
	E Total		\$7,765,270	\$13,746,292	\$5,981,022	77%
Grand Total			(\$4,530,886)	\$1,203,442	\$5,734,328	

# Capital Improvement Fund Overview

Category	2024 Request
Transportation & Mobility	\$ 7,380,000
Trails Paths & Other	\$ 2,865,000
Water System	\$ 1,937,500
Park Renovations	\$ 1,752,500
Sanitary Sewers	\$ 1,425,000
Equipment	\$ 1,180,792
Storm Sewers	\$ 1,075,000
Technology Systems & Apps	\$ 625,000
Facilities	\$ 500,000
Play Elements & Surfaces	\$ 475,000
Fiber	\$ 400,000
Technology Infrastructure	\$ 300,000
Pools	\$ 15,000
<b>Grand Total</b>	<b>\$ 19,930,792</b>

# Capital Improvement Fund Overview



# Initiatives

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- Begin the construction phase of 825 Tech Center
- City-wide Strategic Plan driven by community input
- City-wide Sustainability Plan
- Economic Development Plan
- Code updates Public Service & Engineering
- Continuation of redevelopment of Creekside District, Park, & Plaza
- Continue Facility Assessment for Operations & Parks Complex

# Questions

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Any questions before we discuss staffing changes for 2024?