



Gahanna

2026 BUDGET REQUEST
OCTOBER 23, 2025

Agenda

- 2026 Budget Calendar
- Overall Budget Assumptions
- Impact on Fund Balance
- Revenue & Expenditures
- Staffing Requests
- Capital Budget Request

October 27, 2025 – Committee of the Whole	2026 Capital Budget Request Questions & Finalization
*October 31, 2025 - Budget Book delivered	
November 3, 2025 - Regular Council	Questions on Public Safety
November 10, 2025- Committee of the Whole	Questions on DAS & Mayor's Office
November 17, 2025 - Regular Council	Public Hearing Questions on Parks & Recreation/Planning
November 24, 2025 – Committee of the Whole	Questions on Public Service/Engineering
December 1, 2025 - Regular Council	First Reading & Public Hearing General Budget Questions
December 8, 2025 – Committee of the Whole	General Budget Questions
December 15, 2025 - Regular Council	2026 Budget Second Reading & Adoption

Overall Budget Assumptions

- Continued economic growth and stability
- Continuation of current service levels
- Implementation of Our Gahanna
- Health & Prescription Insurance Coverage to Self-Funded Plan
- Transition to Civic Center
- Continued utility increases

Budget Request Impact on Fund Balance

[S:\6 - Budgeting\2026 Budget\Budget Sections\Fund Balance PP.pdf](#)

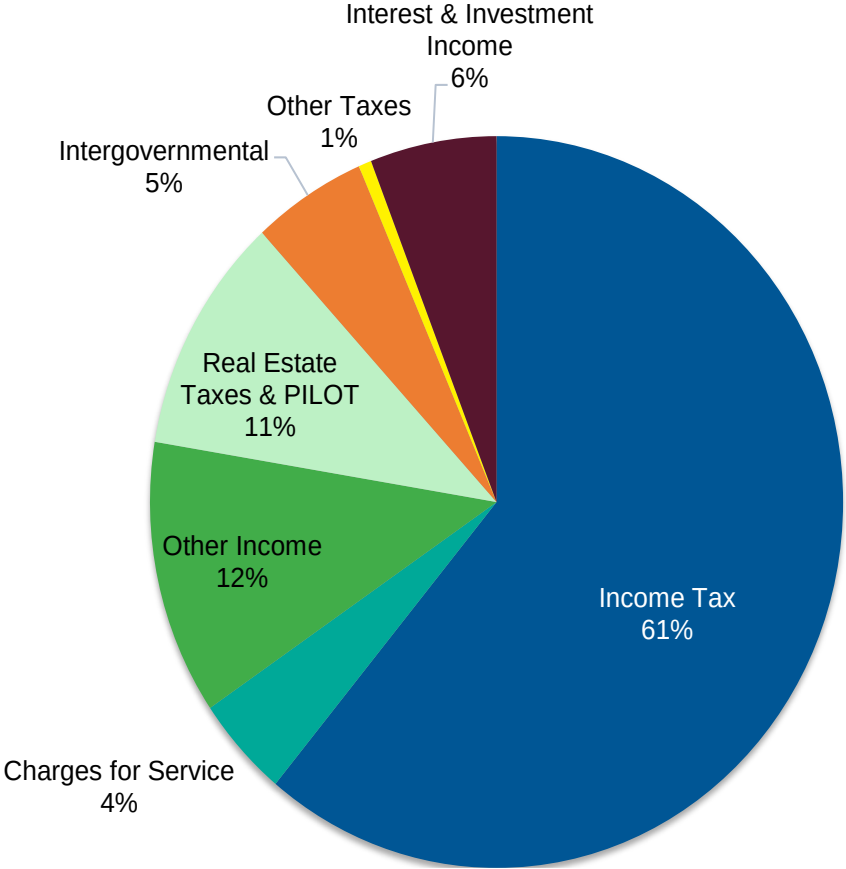
General Fund Analysis Unassigned Fund Balance	
Total General Fund Appropriations 2026	\$ 41,004,810
Less Debt Service & Transfers	1,249,387
Total Operating Appropriations 2026	\$ 39,755,423
25% of Operating Appropriations for Emergency Reserve	\$ 9,938,856
Rounded Reserve to be set aside	\$ 10,000,000
Projected Ending Fund Balance Plus/Minus Planned Use	\$ 30,357,535
Less Emergency Reserve	10,000,000
Remaining Projected Unassigned Fund Balance	\$ 20,357,535
Projected Number of Months in Remaining Unassigned Fund Balance	6.14
Total Operating Appropriations 2026	\$ 39,755,423
Divide by 12 for approximately 1 month	3,312,952
Times 2 for 2 months of operations	6,625,904
Amount of Projected Unassigned in Excess of 2 Months	\$ 13,731,631

Budget Request Impact on General Fund Balance

City Revenue

Governmental Funds

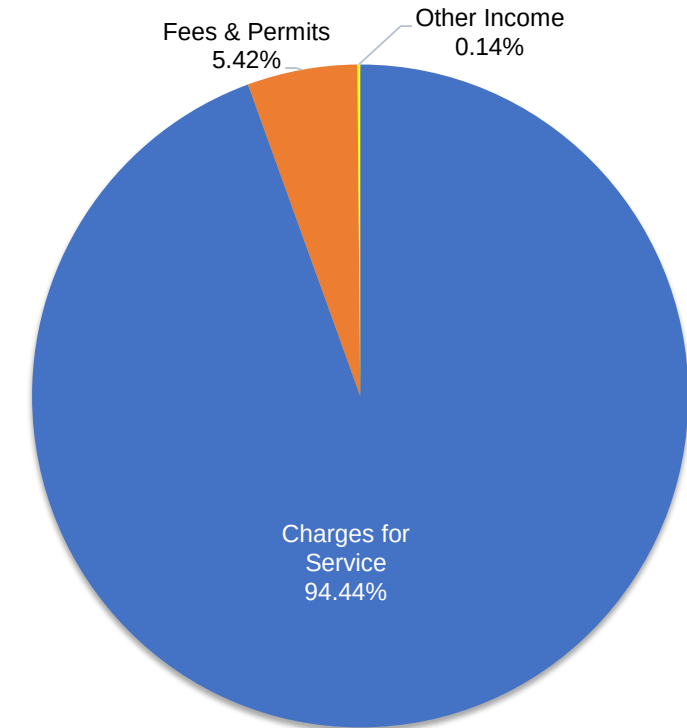
Governmental Funds Revenue		
Income Tax	\$	46,948,300
Charges for Service	\$	3,446,507
Other Income	\$	9,347,107
Real Estate Taxes & PILOT	\$	8,108,300
Intergovernmental	\$	4,100,100
Other Taxes	\$	462,830
Interest & Investment Income	\$	4,540,000
Total	\$	76,953,144



City Revenue Enterprise Funds

Enterprise Funds Revenue

Charges for Service	\$	27,002,631
Fees & Permits	\$	1,548,873
Other Income	\$	40,000
Total	\$	28,591,504

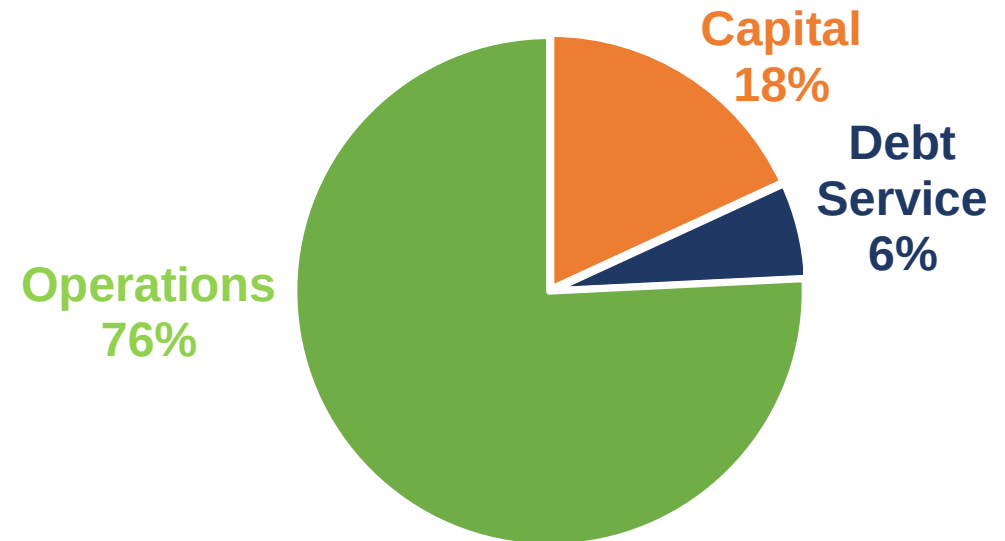


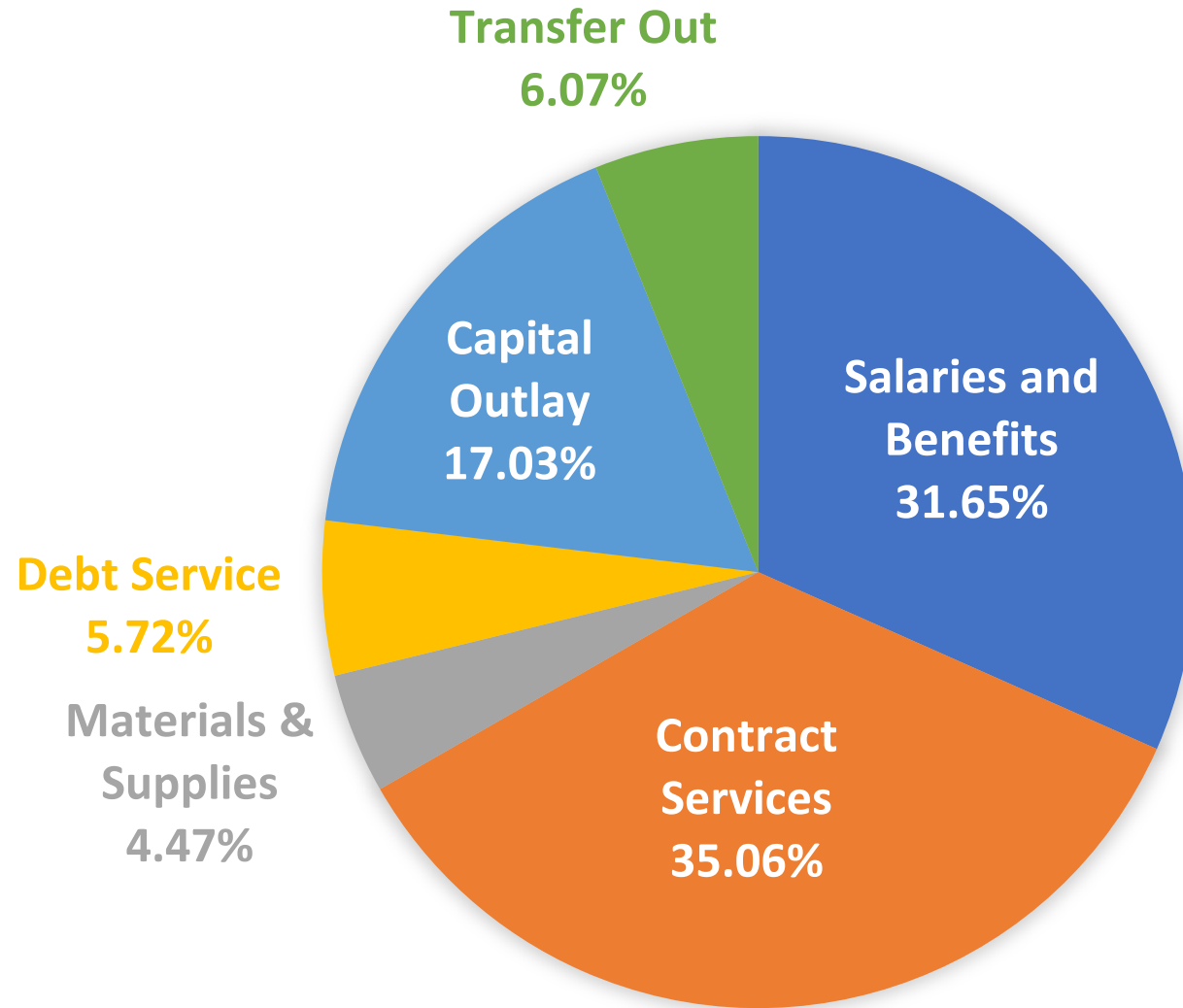
Expenditures All Funds

EXPENDITURES ALL FUNDS

Salaries and Benefits	\$	36,209,565
Contract Services		40,109,005
Materials & Supplies	\$	5,117,180
Debt Service		6,542,303
Capital Outlay	\$	19,487,500
Total All Funds	\$	107,465,553

2026 Expenditures-All Funds Exclusive of Interfund Transfers





Expenditure by Object All Funds

All Funds Revenue Change

Revenue Type	2024 Actuals	2025 Revised Budget	2026 Budget Estimate	2026 Vs. 2025 Revised	% Change
Income Tax	\$ 39,969,303	\$ 41,740,800	\$ 46,948,300	\$ 5,207,500	12%
Property Taxes	\$ 3,609,848	\$ 4,061,119	\$ 3,648,000	\$ (413,119)	-10%
Payments In Lieu of Taxes	\$ 4,146,102	\$ 4,540,600	\$ 4,460,300	\$ (80,300)	-2%
Other Local Taxes	\$ 436,126	\$ 400,070	\$ 462,830	\$ 62,760	16%
Intergovernmental	\$ 7,182,217	\$ 5,806,471	\$ 4,100,100	\$ (1,706,371)	-29%
Charges for Services	\$ 29,402,887	\$ 27,918,297	\$ 35,413,958	\$ 7,495,661	27%
Fines & Fees	\$ 3,871,725	\$ 3,458,523	\$ 3,919,561	\$ 461,038	13%
Licenses & Permits	\$ 1,059,534	\$ 592,400	\$ 674,200	\$ 81,800	14%
Investment Income	\$ 7,155,838	\$ 6,800,000	\$ 4,540,000	\$ (2,260,000)	-33%
Other	\$ 291,310	\$ 760,432	\$ 83,800	\$ (676,632)	-89%
Insurance Proceeds	\$ 247,463	\$ 120,000	\$ 120,000	\$ -	100%
Sale of Capital Assets	\$ 92,368	\$ 75,000	\$ 75,000	\$ -	0%
Issuance of Debt	\$ 66,015,000	\$ -	\$ -	\$ -	0%
Premium on Debt	\$ 3,973,249	\$ -	\$ -	\$ -	0%
Transfer In	\$ 3,032,265	\$ 7,695,782	\$ 6,943,419	\$ (752,363)	-10%
Grand Total	\$ 170,485,236	\$ 103,969,494	\$ 111,389,468	\$ 7,419,974	7%

All Funds Expenditure Change

Object Description	2024 Actuals	2025 Revised Budget	2026 Budget Estimate	2026 Vs. 2025 Revised	% Change
Salaries & Benefits	\$ 27,670,545	\$ 33,038,332	\$ 36,209,565	\$ 3,171,233	10%
Contract Services	\$ 33,900,059	\$ 38,907,699	\$ 40,109,005	\$ 1,201,306	3%
Materials & Supplies	\$ 3,733,466	\$ 4,941,800	\$ 5,117,180	\$ 175,380	4%
Capital Outlay	\$ 33,113,943	\$ 27,721,838	\$ 19,487,500	\$ (8,234,338)	-30%
Principal Retirement	\$ 2,243,572	\$ 3,626,388	\$ 3,576,058	\$ (50,330)	-1%
Interest & Fiscal Charges	\$ 2,900,604	\$ 3,081,988	\$ 2,966,245	\$ (115,743)	-4%
Payment to Escrow Agent	\$ 13,203,729	\$ -	\$ -	\$ -	0%
Transfer Out	\$ 3,032,265	\$ 7,695,782	\$ 6,943,419	\$ (752,363)	-10%
Grand Total	\$ 119,798,183	\$ 119,013,827	\$ 114,408,972	\$ (4,604,855)	-4%

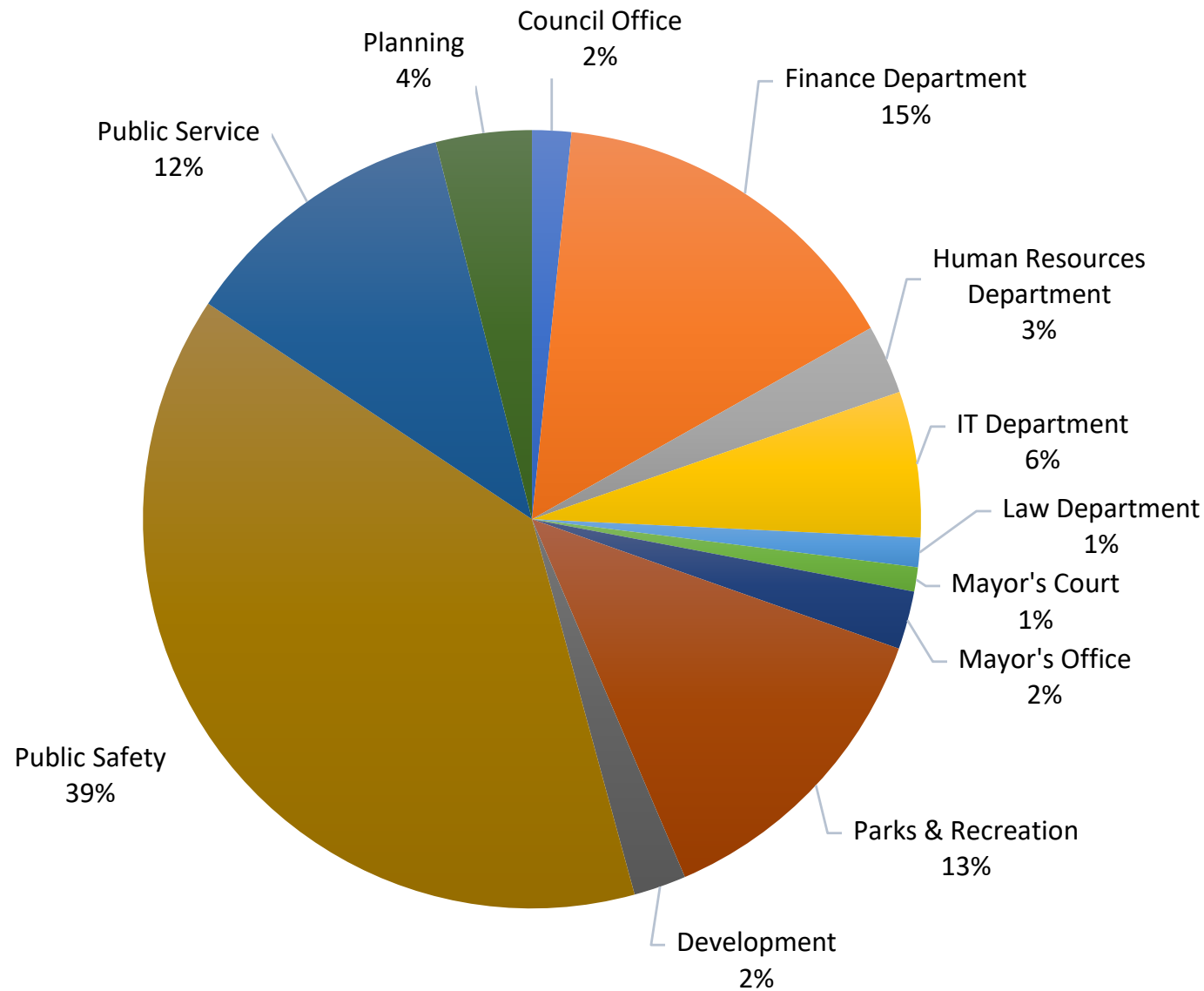
General Fund Revenue

Revenue Type	2024 Actuals	2025 Revised Budget	2026 Budget Estimate	2026 Vs. 2025 Revised	% Change
Income Tax	\$ 24,345,074	\$ 25,493,600	\$ 28,663,100	\$ 3,169,500	12%
Property Taxes	\$ 2,721,202	\$ 3,059,395	\$ 2,750,000	\$ (309,395)	-10%
Other Local Taxes	\$ 436,126	\$ 400,070	\$ 462,830	\$ 62,760	16%
Intergovernmental	\$ 1,349,396	\$ 1,326,000	\$ 1,426,000	\$ 100,000	8%
Charges for Services	\$ 2,014,465	\$ 1,636,861	\$ 1,823,863	\$ 187,002	11%
Fines & Fees	\$ 1,319,820	\$ 727,873	\$ 732,438	\$ 4,565	1%
Licenses & Permits	\$ 839,064	\$ 590,000	\$ 672,000	\$ 82,000	14%
Investment Income	\$ 5,493,116	\$ 5,000,000	\$ 4,500,000	\$ (500,000)	-10%
Other	\$ 50,784	\$ 718,432	\$ 21,800	\$ (696,632)	-97%
Insurance Proceeds	\$ 3,753	\$ -	\$ -	\$ -	0%
Grand Total	\$ 38,572,801	\$ 38,952,231	\$ 41,052,031	\$ 2,099,800	5%

General Fund Expenditures

Object Description	2024 Actuals	2025 Revised Budget	2026 Budget Estimate	2026 Vs. 2025 Revised	% Change
Salaries & Benefits	\$ 19,498,548	\$ 23,630,323	\$ 26,164,249	\$ 2,533,926	11%
Contract Services	\$ 7,093,982	\$ 13,984,374	\$ 10,366,009	\$ (3,618,365)	-26%
Materials & Supplies	\$ 2,504,755	\$ 3,253,534	\$ 3,225,165	\$ (28,369)	-1%
Capital Outlay	\$ 1,687,934	\$ -	\$ -	\$ -	0%
Principal Retirement	\$ 490,000	\$ 500,000	\$ 510,000	\$ 10,000	2%
Interest & Fiscal Charges	\$ 45,500	\$ 39,375	\$ 33,125	\$ (6,250)	-16%
Transfer Out	\$ 738,600	\$ 1,397,021	\$ 706,262	\$ (690,759)	-49%
Grand Total	\$ 32,059,319	\$ 42,804,627	\$ 41,004,810	\$ (1,799,817)	-4%

General Fund Expenditure by Department



Income Tax Projection Assumptions



Average employee pay
increase 3%



Ortho One Fully Staffed



Continued growth



Small contraction in
estimated growth .14%



Slow decline 2028-2030



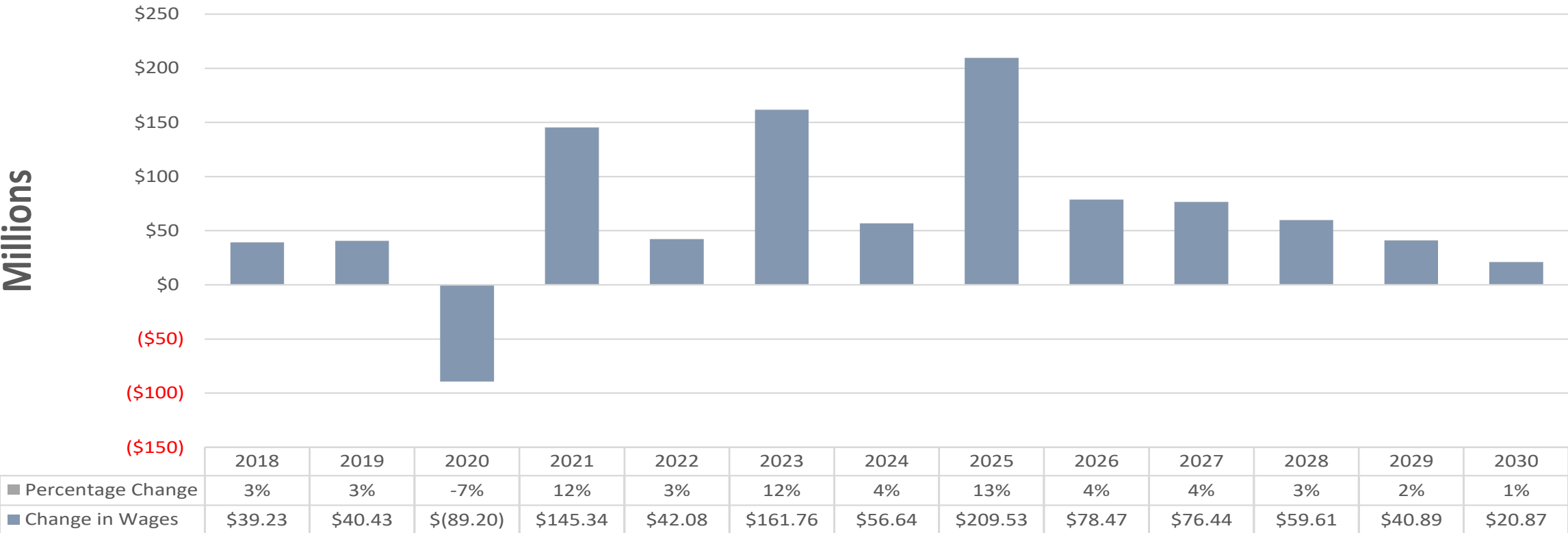
Collections to date

Income Tax Projection General Fund

Net Collections 2025	\$ 27,488,013.82
Wages & Net Profits	1,832,534,300
3% Increase	54,976,000
Net New Growth	23,489,745
Wage Increase	78,465,745
Retention Income Tax	824,640
Net New Growth Income Tax	352,346
Income Tax Increase	1,176,986
Total Net Projection 2026	\$ 28,665,000.00

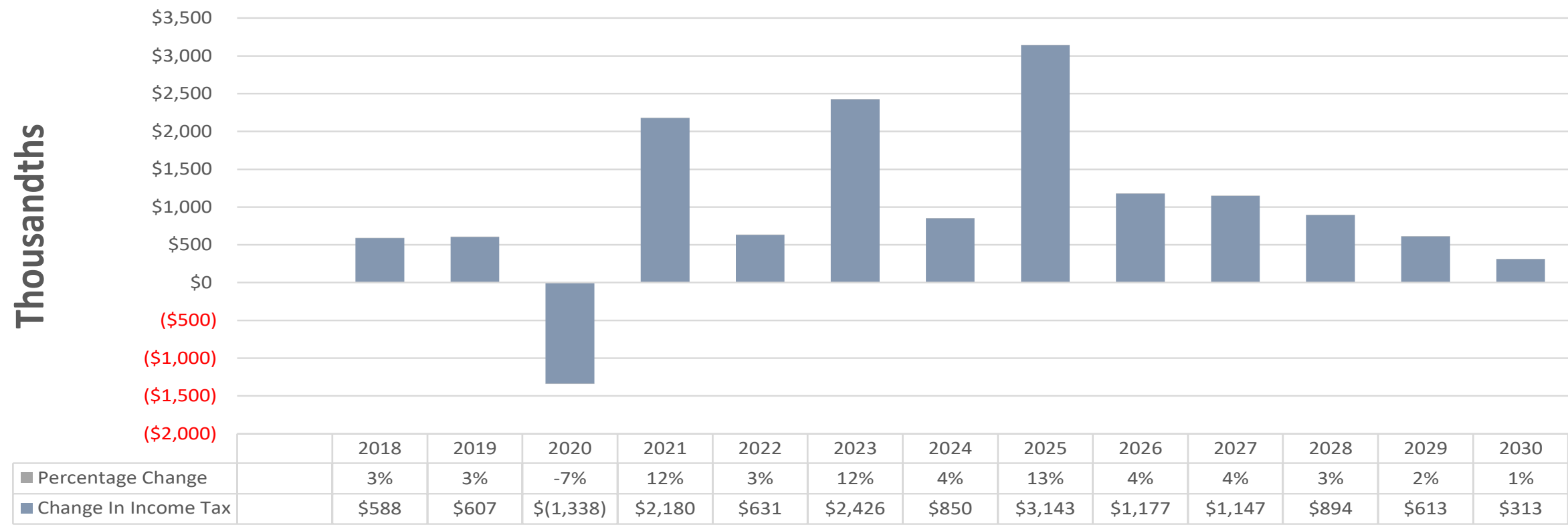
Income Tax & Wage History General Fund

Historical & Projected Change in Wages



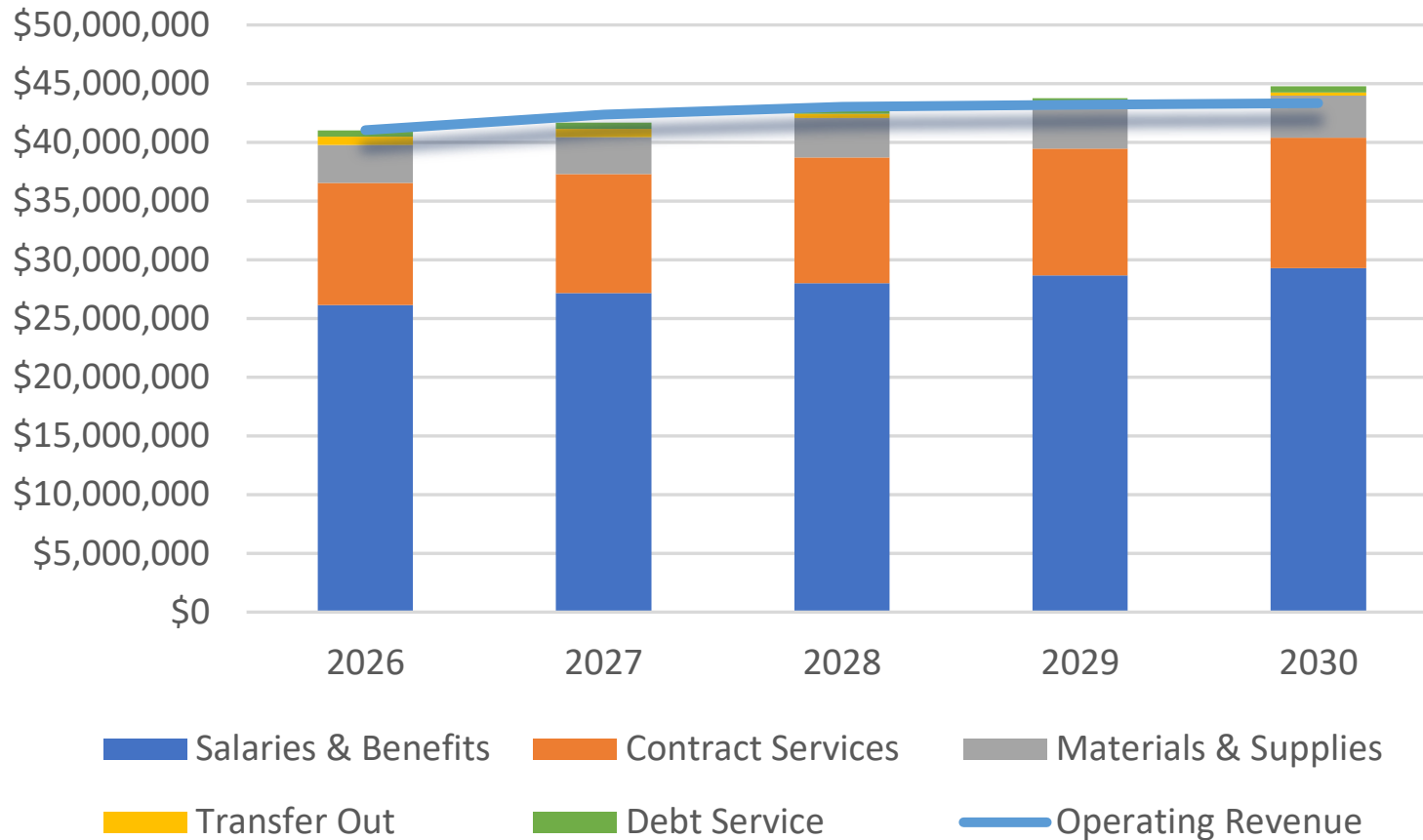
Income Tax & Wage History General Fund

Historical & Projected Change in Net Income Tax Revenue



General Fund Five-Year Outlook

General Fund Operations



Fund	2025 Revised		2026 Budget	2026 vs 2025	% Change
	2024 Actual	Budget	Request		
CAPITAL IMPROVEMENT FUND					
Income Tax	11,718,172	12,185,500	13,714,400	1,528,900	12.55%
Charges for Services	32,375	0	33,000	33,000	0.00%
Fines & Fees	233,199	120,000	142,500	22,500	18.75%
Intergovernmental	118,979	0	0	0	0.00%
Investment Income	1,661,736	1,800,000	40,000	(1,760,000)	-97.78%
Issuance of Debt	53,765,000	0	0	0	0.00%
Sale of Capital Assets	92,197	75,000	75,000	0	0.00%
Transfer In	0	848,000	0	(848,000)	-100.00%
CAPITAL IMPROVEMENT FUND Total	67,621,658	15,028,500	14,004,900	(1,023,600)	-6.81%
PARKS & RECREATION FUND					
Income Tax	1,054,636	1,340,380	1,371,240	30,860	2.30%
Charges for Services	1,396,417	1,214,320	1,335,000	120,680	9.94%
Fines & Fees	20,988	13,200	16,200	3,000	22.73%
PARKS & RECREATION FUND Total	2,472,041	2,567,900	2,722,440	154,540	6.02%
PUBLIC SAFETY FUND					
Income Tax	1,054,636	1,421,600	1,828,320	406,720	28.61%
Charges for Services	210,863	370,000	230,000	(140,000)	-37.84%
Fines & Fees	20,988	14,000	21,600	7,600	54.29%
Intergovernmental	17,347	0	0	0	0.00%
PUBLIC SAFETY FUND Total	1,303,834	1,805,600	2,079,920	274,320	15.19%
PUBLIC SERVICE FUND					
Income Tax	1,796,786	1,299,720	1,371,240	71,520	5.50%
Fines & Fees	137,640	77,150	20,550	(56,600)	-73.36%
PUBLIC SERVICE FUND Total	1,934,426	1,376,870	1,391,790	14,920	1.08%

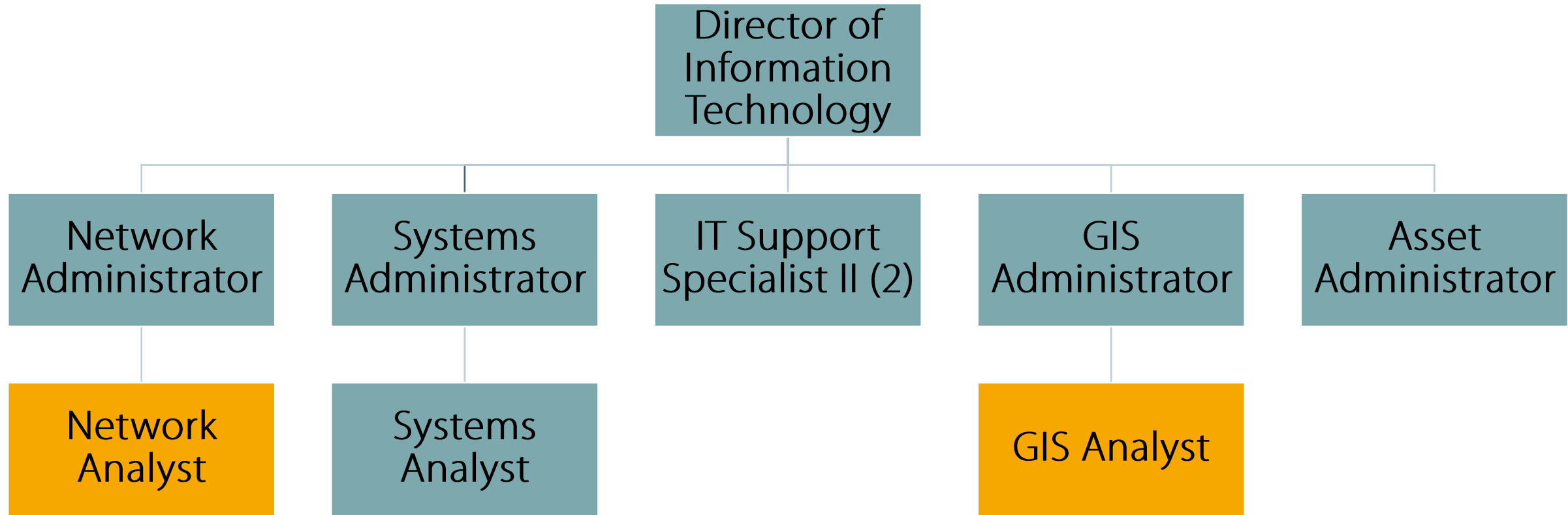
Special & Capital Revenue

Fund	2024 Actuals	2025	2026 Budget	2026 Budget	
		Revised Budget	Request	Vs 2025 Revised	% Change
CAPITAL IMPROVEMENT FUND					
Capital Outlay	22,569,838	15,255,859	13,844,500	-1,411,359	-9%
Transfer Out	0	3,913,150	3,914,650	1,500	0%
CAPITAL IMPROVEMENT FUND Total	22,569,838	19,169,009	17,759,150	-1,409,859	-7%
PARKS & RECREATION FUND					
Salaries & Benefits	2,026,138	2,240,955	2,725,311	484,356	22%
Contract Services	164,378	243,150	415,000	171,850	71%
Materials & Supplies	306,546	409,210	432,615	23,405	6%
PARKS & RECREATION FUND Total	2,497,062	2,893,315	3,572,926	679,611	23%
PUBLIC SAFETY FUND					
Salaries & Benefits	714,780	756,372	720,119	-36,253	-5%
Contract Services	7,268	123,700	10,000	-113,700	-92%
Materials & Supplies	0	1,000	0	-1,000	-100%
Transfer Out	915,854	1,066,303	1,194,529	128,226	12%
PUBLIC SAFETY FUND Total	1,637,902	1,947,375	1,924,648	-22,727	-1%
PUBLIC SERVICE FUND					
Salaries & Benefits	972,327	1,185,243	1,214,538	29,295	2%
Contract Services	151,833	728,433	747,082	18,649	3%
Materials & Supplies	35,317	63,700	65,400	1,700	3%
PUBLIC SERVICE FUND Total	1,159,478	1,977,376	2,027,020	49,644	3%

Special & Capital Expenditure

2026 Staffing Request

Requested Position	Department	Priority Level
Administrative Assistant - Senior Center (Reclassification of part-time to full-time)	Parks & Recreation	I
Analyst - Network	IT	I
Maintenance Worker I – Facilities (5)	Public Service	I
Management Analyst I - Records	Public Safety	I
Recreation Coordinator I (1 - part time, Senior/Adult)	Parks & Recreation	I
Recreation Coordinator II (Aquatics/Adult) (Reclassification of part-time to full-time)	Parks & Recreation	I
School Resource Officer	Public Safety	I
Administrative Assistant	Public Safety	II
Analyst - GIS	IT	II
Fleet Foreman (Reclassification)	Public Service	II
Public Service Manager (Reclassification)	Public Service	II
Recreation Coordinator I (1 - part time, Senior/Adult)	Parks & Recreation	II



Information Technology

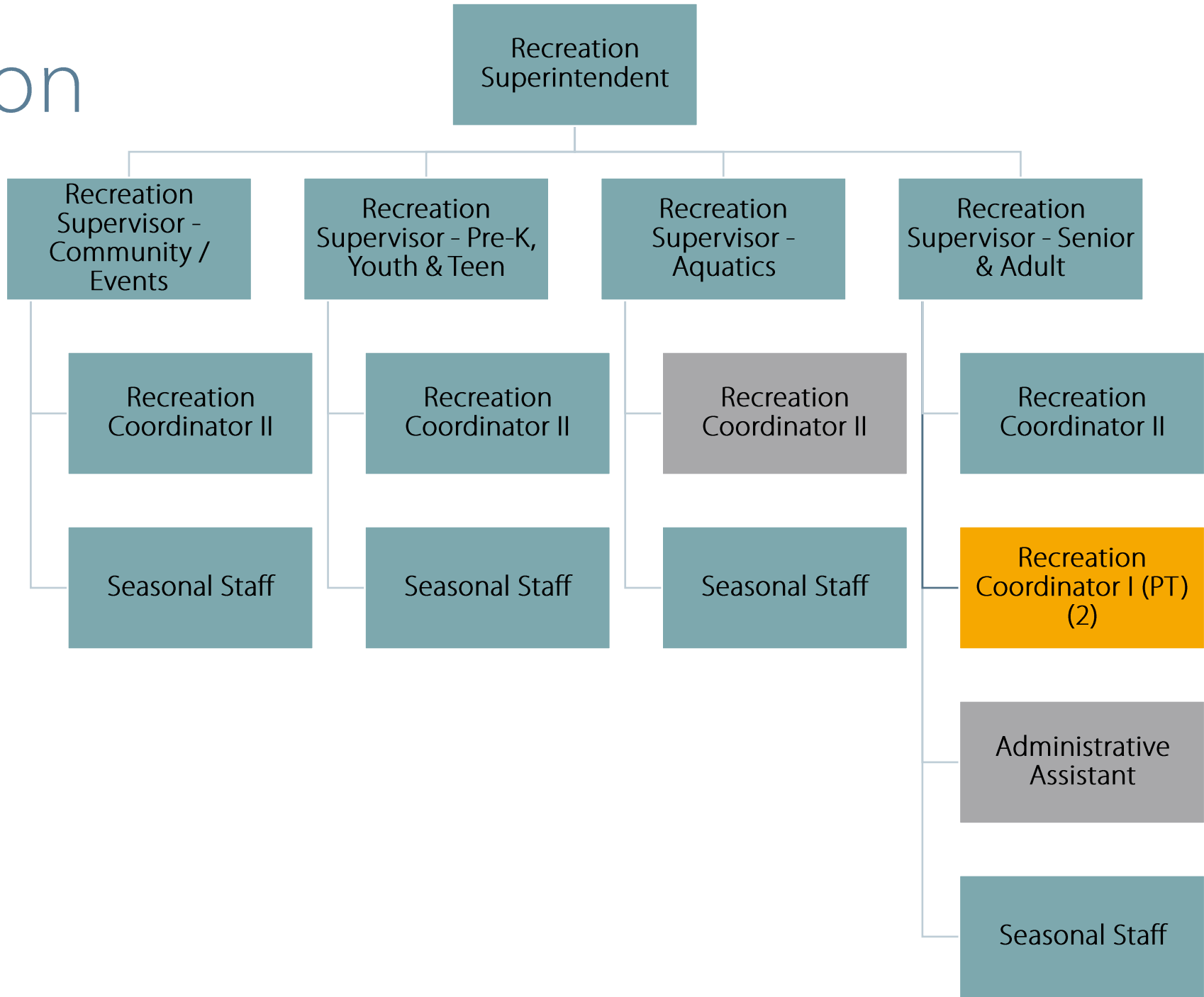
- **Network Analyst**

- Priority I
- Discussed in August and approved
- Offer accepted
- Background check in progress

- **GIS Analyst**

- Priority II
- Enhance data quality – to ensure reliability and scalability
- Expand internal use – create dashboards, mobile data tools & staff training
- Integrate with City software – permitting, assessment management systems

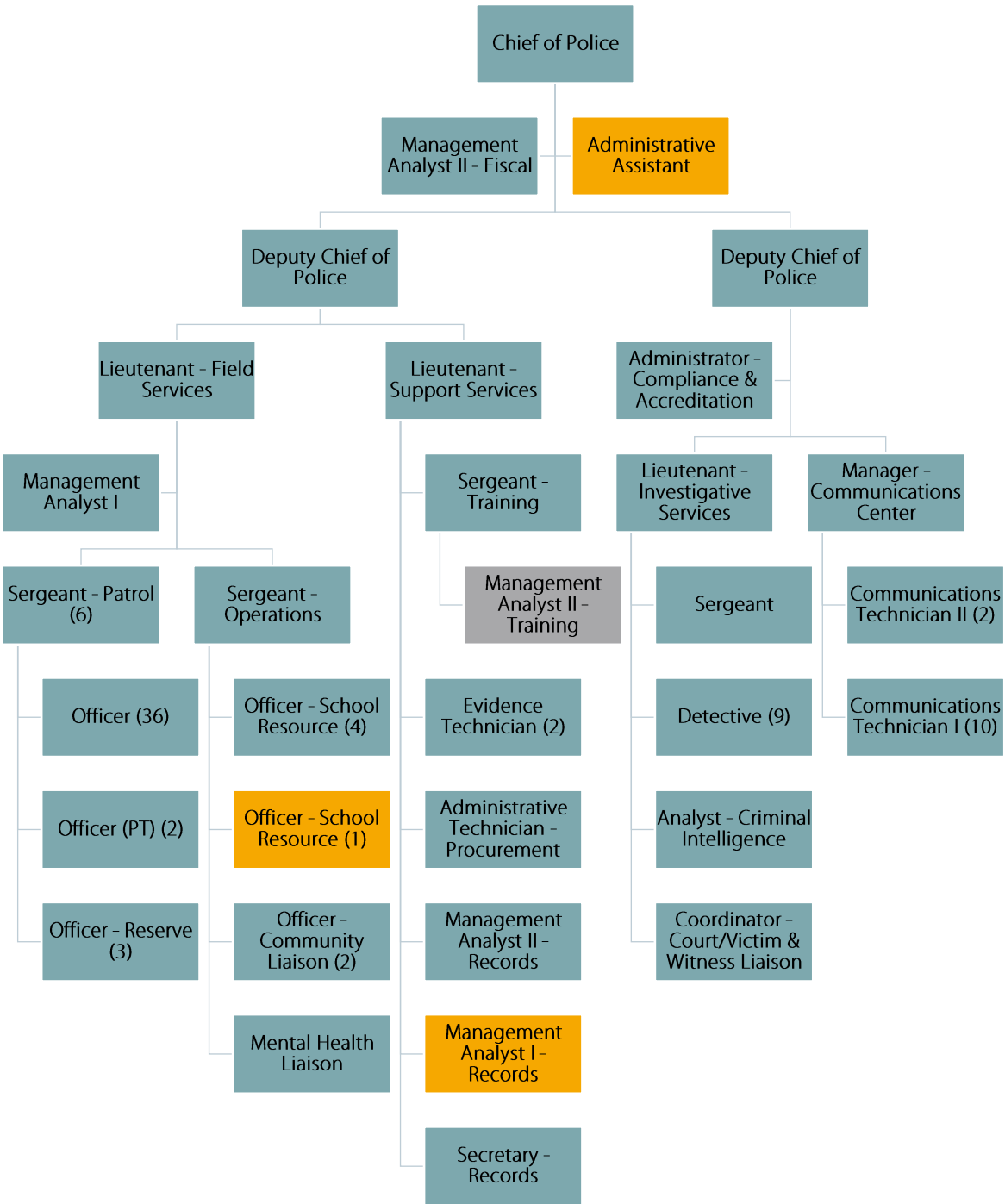
Recreation



Recreation

- Reclassification: Administrative Assistant – Senior (part time- full time)
 - Priority I
 - Provide administrative support for expansion of Senior services
- Reclassification: Recreation Coordinator I (part- time) to Recreation Coordinator II (full- time)
 - Priority I
 - Assist with expanded programming as indoor spaces become available
 - Expand adult health and wellness recreational opportunities
 - Responsible for all safety- related training for 200+ seasonals
- Recreation Coordinator I – Senior/Adult (part – time)
 - 1 – Priority I; 1 – Priority II
 - Assist with increased volume of registrations for enhanced recreational programming
 - Ensure coverage and support for Senior Center and new event spaces

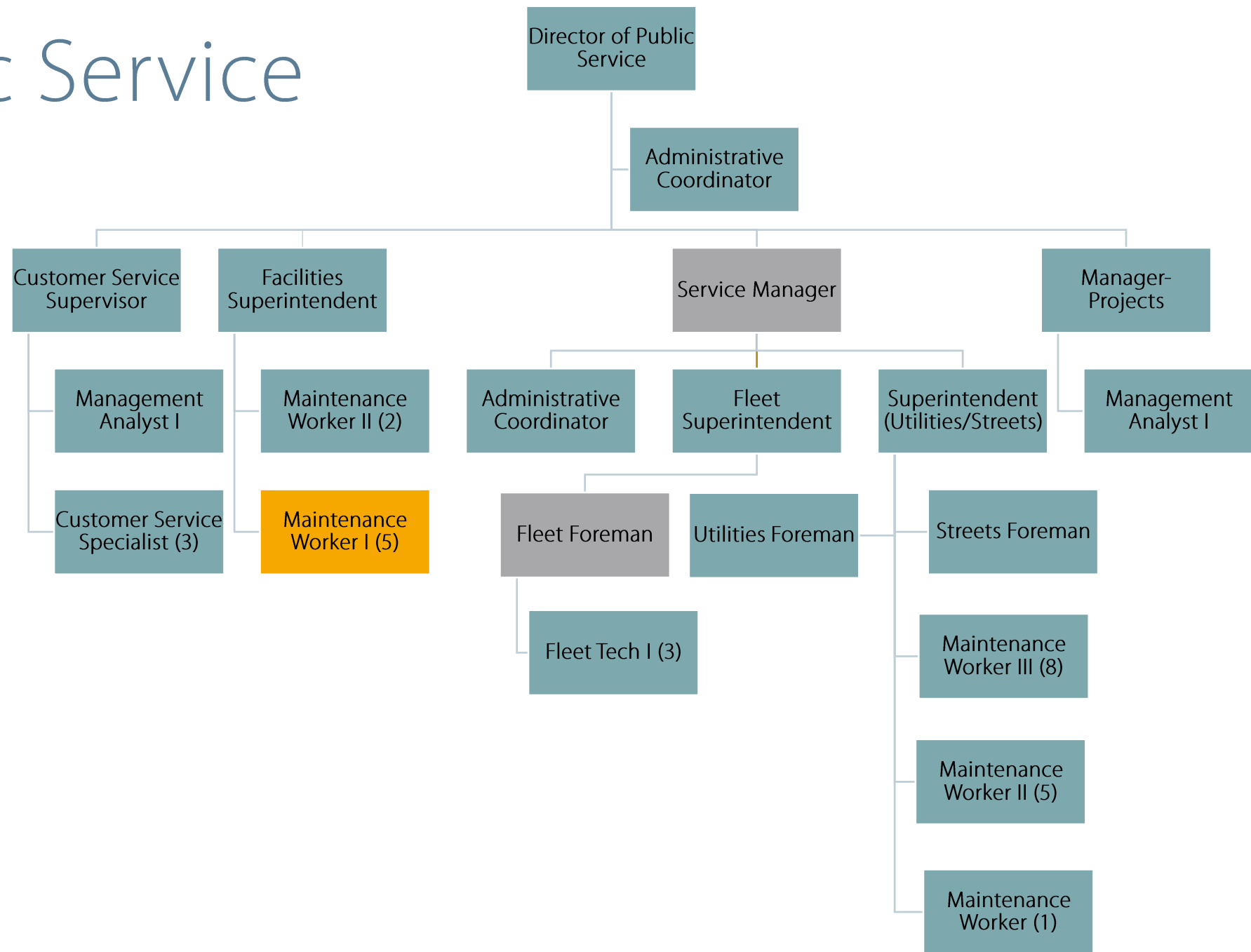
Police



Police

- **Management Analyst I – Records**
 - Priority I & recommended in Staffing Study
 - Assist with management of new CAD/RMS system and various other police systems
 - Increase in public records request and complexity
- **School Resource Officer**
 - Priority I & recommended in Staffing Study
 - Population growth within school district
 - Infrastructure of new high school
 - Assist in providing relief factor for current SRO
- **Administrative Assistant**
 - Priority II & recommended in Staffing Study
 - Continued administrative associated with CALEA accreditation, technology changes, expansion of services provided to the community
 - Manage personnel files, required training/audit records, performance metrics, onboarding paperwork

Public Service



Public Service

- **Maintenance Worker I – Facilities (5)**
 - Priority I & recommended in Staffing Study
 - Daily cleaning, general repairs, and building upkeep
- **Reclassification: Foreman, Fleet**
 - Priority II
 - Lead mechanic to provide leadership and guidance
 - Assist with procurement of parts, fuel card management, auctions, vehicle registrations
- **Reclassification: Public Service Manager**
 - Priority II
 - Oversee Fleet, Streets, & Utilities Divisions
 - Increased scope of service provided
 - Long term strategic vision and maintaining cohesive teamwork

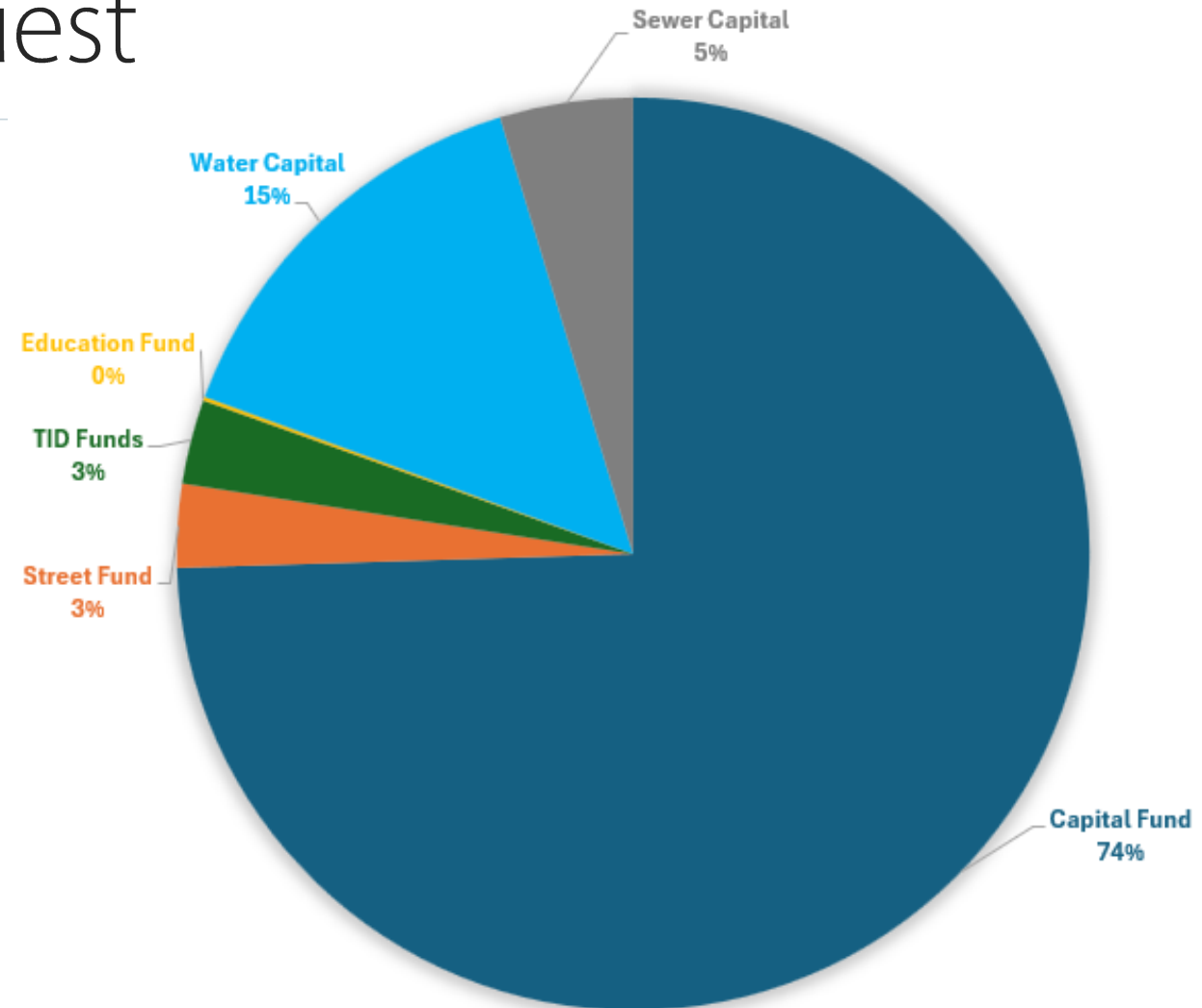
2026 Capital Request

Funding Summary

2026 Capital Budget Request

2026 Request by Fund

Fund Summary	2026 Request	Percentage
Capital Improvement Fund	\$13,844,500	71.04%
Street Fund	\$550,000	2.82%
TIF Fund		
Buckles TIF	\$100,000	0.51%
Central Park	\$100,000	0.51%
Hamilton Road TIF	\$315,000	1.62%
Olde & West TIF	\$40,000	0.21%
Enforcement & Education Fund	\$25,000	0.13%
Water Capital Fund	\$2,730,000	14.01%
Sewer Capital Fund	\$875,000	4.49%
Stormwater Capital Fund	\$908,000	4.66%
Total	\$19,487,500	

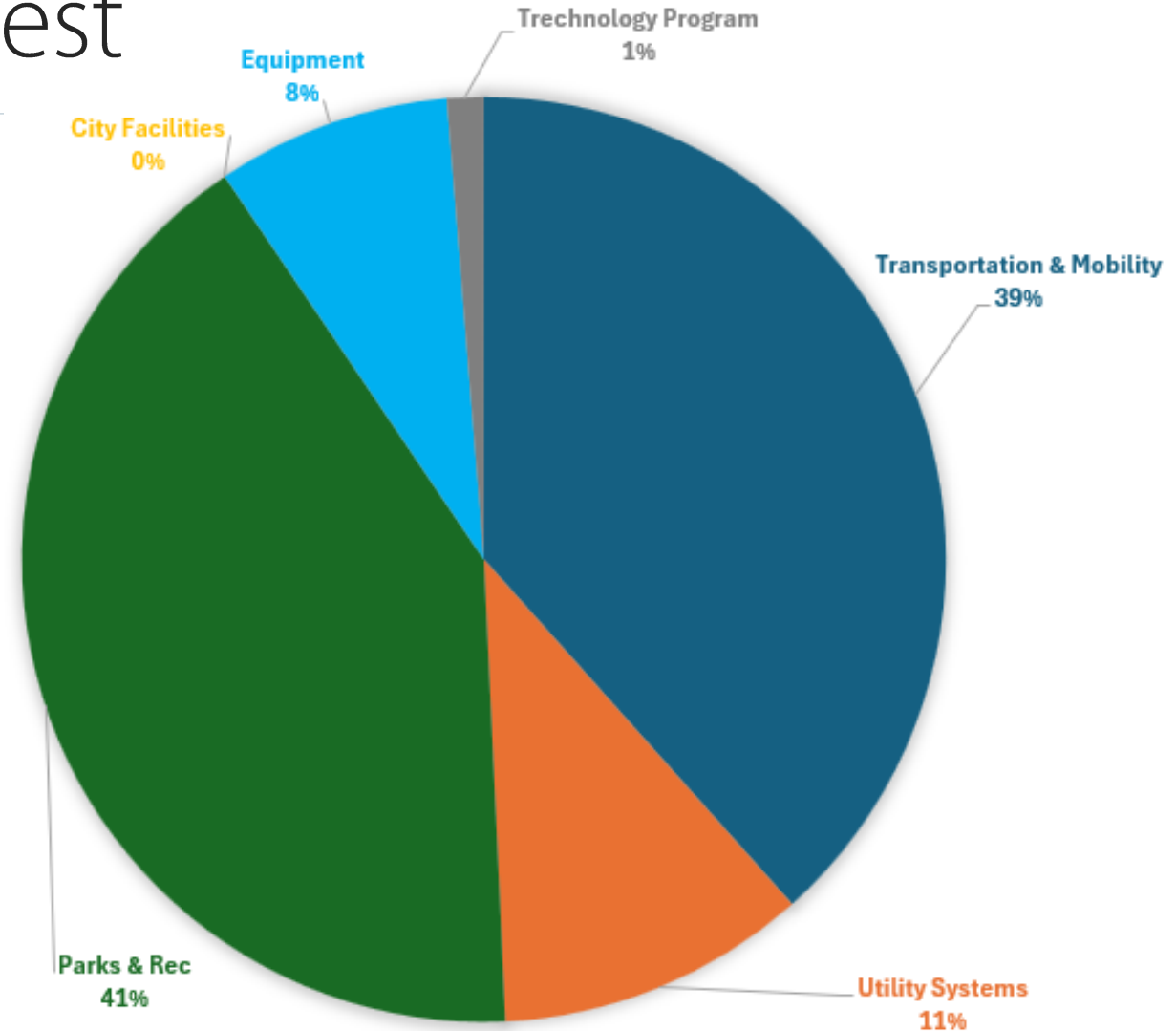


Project Summary

2026 Capital Budget Request

2026 Request by Project Category

Project Category	2026 Request	Percentage
4.1 Transportation & Mobility	\$7,480,000	38.38%
5.1 Utilities - Sanitary Sewer	\$895,000	4.59%
5.2 Utilities - Stormwater	\$875,000	4.49%
5.3 Utilities - Water	\$350,000	1.80%
6.1 P&R - Play Elements & Surfaces	\$1,100,000	5.64%
6.2 P&R - Park Renovations	\$6,401,000	32.85%
6.3 P&R - Trails & Paths	\$425,000	2.18%
6.4 P&R - Pool Infrastructure	\$115,000	0.59%
7.1 City Facilities	-	
8.2 Fleet	\$1,596,500	8.19%
9.1 IT Fiber	\$250,000	1.28%
Total	\$19,487,500	



Transportation & Mobility

Streets – Bridges – Traffic Control

2026 Capital Budget Request

Projects: 7

2026 Request: \$7.5 Million

- Street Program – Overlay & Rebuild
- Sidewalk Lookback Program
- Hamilton Road – Sidewalk & ADA Ramps
- Traffic Control & Street Light Impr.
- CTMP Planning

2026 Request by Project

Project Category	2026 Request	Percentage
4.1 Transportation & Mobility	\$7,480,000	
Hamilton Road ODOT Urban Paving	\$1,000,000	13.37%
Street Program - Asphalt Overlay	\$2,550,000	34.09%
Street Program - Street Rebuild	\$2,605,000	34.83%
Sidewalk Maintenance Program	\$550,000	7.35%
Traffic Control Upgrades & Maintenance	\$525,000	7.02%
Streetlights Upgrades & Maintenance	\$100,000	1.34%
Morse Road Repave Cherry Bottom to Hamilton Rd	\$150,000	2.01%

CIP Page Numbers

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5 Year Projection: Page #38

Fund Summary: Page #148

Utility Systems

Sanitary Sewer – Storm Sewer – Water

2026 Capital Budget Request

Identified Projects: **8**

2026 Request: **\$2.1 Million**

- West Side Gahanna Sewers
- Capital Maintenance Programing

CIP Page Numbers

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5 Year Projection: Page #60-78

Fund Summary: Page #149

2026 Request by Project

Project Category	2026 Request	Percentage
5.1 Utilities - Sanitary Sewer	\$895,000	
Sanitary Pump Station Improvement	\$200,000	22.35%
West Gahanna - Utility Improvements	\$120,000	13.41%
Sanitary System Rehab & Replacement	\$325,000	36.31%
Sanitary CCTV Program	\$250,000	27.93%
5.2 Utilities - Stormwater	\$875,000	
Stormwater System Rehab & Replacement	\$750,000	85.71%
Stormwater CCTV Program	\$125,000	14.29%
5.3 Utilities - Water	\$350,000	
Waterline Replacement	\$300,000	85.71%
Fire Hydrant Replacement Program	\$50,000	14.29%

Parks & Recreation Play, Park, Trails

2026 Capital Budget Request

Identified Projects: **14**

2026 Request: **\$8 Million**

- Academy Park
- Play & Shade Structure Projects
- GSP Site Assessment

CIP Page Numbers

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5 Year Projection: Page #80-121

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2026 Request by Project

Project Category	2026 Request	Percentage
6.1 P&R - Play Elements & Surfaces	\$1,100,000	
Friendship Park - Play & Shade Structures w/ Surface	\$750,000	68.18%
Pizzurro Park - Dog Play & Shade Structures	\$100,000	9.09%
Ashburnham - Play & Shade Structures	\$200,000	18.18%
Play Elements & Resurfacing Annual	\$50,000	4.55%
6.2 P&R - Park Renovations	\$6,401,000	
Park Signage Replacement	\$151,000	2.36%
Academy Park Improvements	\$6,000,000	93.74%
Park Asset Repair, Replacement & Upgrade	\$250,000	3.91%
6.3 P&R - Trails & Paths	\$425,000	
Asphalt Lot Maintenance	\$100,000	23.53%
Ashburnham Sidewalk	\$25,000	5.88%
Woodside Green Trail Rebuild	\$40,000	9.41%
Friendship Park Parking Lot	\$60,000	14.12%
Trail & Path Maintenance	\$200,000	47.06%
6.4 P&R - Pool Infrastructure	\$115,000	
Pump Room Maintenance	\$25,000	21.74%
Aquatic Assessment/Facilities Plan	\$90,000	78.26%

City Facilities

2026 Capital Budget Request

Identified Projects: 3

2026 Request: \$0*

- Creekside – Flood Proof & Plaza Redesign
 - Project Estimate - \$23 Million
 - 2026 Request to come Q1 2026
- Parks & Service Complex (GF)
- Land Development (GF)

2026 Request by Project

Project Category	2026 Request	Percentage
7.1 City Facilities		
Creekside Flood Mitigation & Plaza Improvements**	\$0	
Parks & Service Maintenance Complex	\$100,000	
Strategic Land Acquisition for Development	\$300,000	

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5 Year Projection: Page #122-127
Fund Summary: Page #154

Equipment Public Safety – Wheeled Assets – Mechanical

2026 Capital Budget Request

Identified Projects: 4

2026 Request: **\$1.6 Million**

- Public Safety Equipment Lifecycle
- Right Sizing City Maintained Fleet

2026 Request by Project

Project Category	2026 Request	Percentage
8.2 Fleet	\$1,596,500	
Specialty Equipment Replacement	\$699,500	43.81%
Police Vehicle Replacement	\$119,000	7.45%
Heavy Equipment Replacement	\$513,000	32.13%
Vehicle Replacement	\$265,000	16.60%

CIP Page Numbers

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5 Year Projection: Page #128-137

Fund Summary: Page #154

Information Technology

G-Net – Applications - Infrastructure

2026-2030

Identified Projects: 1

2026 Request: \$250 K

- Fiber Optic Network

2026 Request by Project		
Project Category	2026 Request	Percentage
9.1 IT Fiber	\$250,000	
Fiber Optic Network Expansion & Red.	\$250,000	100.00%
Total	\$19,487,500	

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5 Year Projection: Page #138-156
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October 27, 2025 – Committee of the Whole	2026 Capital Budget Request Questions & Finalization
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*October 31, 2025 - Budget Book delivered

November 3, 2025 - Regular Council	Questions on Public Safety
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November 10, 2025- Committee of the Whole	Questions on DAS & Mayor's Office
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November 17, 2025 - Regular Council	Public Hearing Questions on Parks & Recreation/Planning
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November 24, 2025 – Committee of the Whole	Questions on Public Service/Engineering
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December 1, 2025 - Regular Council	First Reading & Public Hearing General Budget Questions
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December 8, 2025 – Committee of the Whole	General Budget Questions
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December 15, 2025 - Regular Council	2026 Budget Second Reading & Adoption
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Questions ?
