



City of Gahanna  
**2026  
PROPOSED  
BUDGET  
PRESENTATION**





# 2026 Proposed Budget

## City of Gahanna, Ohio

Laurie Jadwin, Mayor

### **City Council**

Merisa Bowers, President  
Trenton Weaver, Vice President  
Jamille Jones  
Nancy McGregor  
Kaylee Padova  
Stephen Renner  
Michael Schnetzer

Jeremy VanMeter, Clerk of Council

Priya Tamilarasan, City Attorney

### **Executive Team**

Miranda Volmer, Sr. Director of Administrative Services  
Kevin Schultz, Sr. Director Operational Services  
Corey Wybensinger, Senior Deputy Director  
Joann Bury, Director of Finance  
Michael Blackford, Director of Planning  
Jeff Gottke, Director of Economic Development  
Dan Pearlman, Communications Manager  
Tim Becker, Director of Public Safety

Jeff Spence, Chief of Police  
Jeff Lawless, Deputy Chief of Police  
Shawn Anverse, Director of Public Service  
Tom Komlanc, City Engineer  
Stephania Bernard-Ferrell, Director of Parks & Recreation  
Amanda Parker, Clerk of Courts  
Rene Carter, Director of Information Technology  
Ben Nolan, Human Resources Manager

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October 31, 2025

Dear Residents of Gahanna and Members of Council:

The following is a presentation of my Administration's Proposed 2026 Budget Request for the City of Gahanna. This budget request reflects the strong economic growth the City has continued to experience and includes funding requests that will enable us to continue to grow Gahanna in a strategic, sustainable, and cost-effective manner.

This budget message outlines the key factors, issues, and strategies shaping the development of the 2026 budget request. It focuses on the City's primary operating and capital budgets – the City's General and Capital Improvement Funds – as well as the fiscal environment, financial forecast, and strategic framework guiding the budget process. Additional details are provided throughout this budget book. Readers are encouraged to begin with a review of the All Funds Summary, followed by the individual fund sections and department narratives.

## **Factors Influencing 2026 Budget Development**

### *Priorities and Issues*

Development of "Our Gahanna", the City's new Strategic and Economic Development Plan, began late summer 2024 and concluded in October 2025. This initiative represents a comprehensive, community-driven approach to shape Gahanna's future growth, development, and priorities. Community engagement was central to the process, with three rounds of robust outreach focused on ensuring broad and inclusive participation from our residents.

The framework of the Plan was derived from community input, refined in collaboration with city staff and a steering committee. The framework consists of the following elements:

- Vision – The highest and most general expression of the City's future reflecting the community's values and setting the tone for more specific recommendations.
- Mission – Describes the City's purpose, to guide and energize city staff in their role of implementing the overall vision for the community.
- Goals – Desired outcome to achieve the overall vision of the City.
- Strategies – Specific ideas and activities to achieve or directly support shared goals and priorities of the Plan.

In addition, the City completed an independent five-year staffing study in the fall of 2024, accepted by City Council through Resolution 0032-2024. The study provided department-specific recommendations to ensure the City remains well-staffed and able to deliver high-quality services. Several positions were requested in the 2025 budget request, and the 2026 budget request continues to implement the study's recommendations. These staffing investments are essential to maintaining excellence in city operations and government practices, and to improving the services residents rely on every day.

The 2026 budget request includes funding to support ongoing daily operations, one-time initiatives related to the implementation of *Our Gahanna*, capital improvements as identified in the 2026 Capital Improvement Plan, and activities supporting the City's transition to a new facility.

### *Revenue & Expenditure Environments*

For 2026, General Fund revenues are anticipated to be \$41 million, a 5% increase from 2025 estimates. This increase is related to continued economic development for the City. On a national level, the economy reflects some economic growth, with inflation remaining above the Federal Reserve target of 2% and

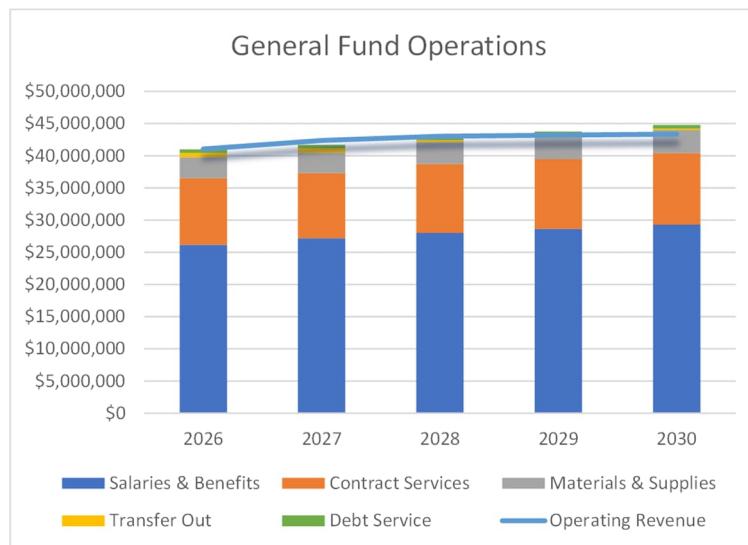


trending slightly upward through the end of the second quarter. The Federal Reserve recently reduced rates by 25 basis points, and more reductions are anticipated before year end. For 2026, investment income is expected to continue to trend downward, normalizing to a yield of 3% by 2030.

Expenditures for the General Fund are estimated to be \$41 million, which represents a 4% decrease over 2025 revised estimates. The main driver of the decrease is a one-time, \$5 million funding for the Gahanna CIC (Community Improvement Corporation) land bank program in 2025. Excluding the \$5 million, there is an increase in expenditures of 9% compared to 2025. In 2026, salaries and benefits are estimated to increase by 11% and, excluding the 2025 CIC payment, contract services are estimated to increase by 16%.

Contract service increases are a combination of expected growth and one-time initiatives. The one-time initiatives include funding to begin implementing *Our Gahanna*, transition to the new civic center, and development of a refreshed business continuity plan to address the new facility and overall city operations.

The chart below reflects the five-year projected operating budget for the General Fund. This model uses a conservative approach that assumes expenditure growth will continue at a higher rate than anticipated revenue growth, with the approach focusing on the factors over which the City ultimately has more control. Specifically, while revenue generation has many factors outside of the City's control, expenditures have more factors that are within the City's control and can be adjusted more readily. This chart provides an estimate of when the City may need to consider reducing operational costs or increasing revenue generation. As actual results are analyzed each year, this model also will be adjusted to reflect current economic trends and initiatives of the City.



#### *Long-Term Financial Planning*

Beyond 2026, the Central Ohio area is expected to continue to grow despite slowdowns with the expansive Intel project, located in close proximity to the City in the neighboring City of New Albany. Even with the mega project delays, the region continues to see growth. The challenges for Gahanna will be to identify opportunities for new development and redevelopment within the City given the limited amount of land available, how to effectively address increasing housing needs, and how to balance these needs to ensure sustainable growth for the City. *Our Gahanna* will provide the goals and strategies to achieve economic development success, and the 2026 request includes funding requests to implement these strategies.



Nationally, the economy appears to be favorable, with AI generating economic growth; however, inflation is remaining stubborn above the 2% target and is beginning to trend upward as price increases from tariffs are starting to show. Continued development of the Crescent at Central Park has been a contributor to the increases in 2025, and this is expected to carry on into 2026 with a 4% increase anticipated for 2026. For 2027, an additional 4% increase is expected, trailing off to 3% in 2028, 2% in 2029, and 1% in 2030. Availability of land to develop and redevelop while meeting the housing needs of the workforce are the main contributors to the reduced increases in 2028 to 2030. The 2026 budget includes funding requests to begin analyzing these potential roadblocks to grow the City's economic base in the future.

The Capital Improvement Plan (CIP) will guide the use of capital resources in a strategic and well-defined manner as the City finalizes and implements *Our Gahanna*, the overarching strategic and economic development plan. The CIP timeline is defined in five-year increments while considering anticipated capital maintenance and improvements over a twenty-year horizon. This Plan is designed to be continually monitored and updated while providing an adopted plan for each annual appropriation cycle.

As projects move through a process of assessment, feasibility, and cost, they will either move up on the timeline, be removed, or remain identified in concept only. As *Our Gahanna* is implemented in 2026, it will begin to inform the Capital Improvement Plan as the City cohesively moves toward the shared vision of the community.

### Budget Overview

The 2026 Budget Request includes the City's General Fund, Special Revenue, Capital Projects, Debt Service, Proprietary, and Custodial Funds. The total expenditure budget request for 2026, inclusive of all funds, is \$114.4 million. The following table provides a summary comparison, by major fund type, of the 2026 request and previous budget years.

Fund	2023 Actuals	2024 Actuals	2025 Revised Budget	2026 Budget Request	2026 Vs 2025
GENERAL FUND	\$ 27,610,079	\$ 32,059,319	\$ 42,804,627	\$ 41,004,810	\$ (1,799,817)
SPECIAL REVENUE FUNDS	10,526,108	15,706,432	18,490,888	13,667,480	(4,823,408)
CAPITAL PROJECTS FUNDS	10,507,599	23,569,837	19,344,009	17,759,150	(1,584,859)
ENTERPRISE FUNDS	20,101,784	29,215,629	30,915,357	31,431,119	515,762
OTHER	13,139,995	19,246,966	7,458,946	10,546,413	3,087,467
Grand Total	\$ 81,885,565	\$ 119,798,183	\$ 119,013,827	\$ 114,408,972	\$ (4,604,855)

### Operations

The 2026 budget request for operating expenditures has an overall increase of 6%. As discussed previously, there was a large one-time expenditure in 2025 related to the redevelopment of the Creekside area of \$5 million. Excluding this large one-time expenditure reflects a 13% increase for operations. For most funds, salaries and benefits increased based on known and anticipated negotiated union increases, anticipated unclassified salary ordinance changes, and the addition of needed staff to align with operational needs. An analysis of how certain employees were allocated across funds was conducted for the 2026 budget which resulted in a change of allocation for public service employees. This change resulted in a reduction to Special Revenue operational expenditures and an increase to Enterprise Fund operational expenditures. Across all funds, salaries and benefits increased by 10%.

The City has implemented several healthcare and wellness programs over the years to contain healthcare costs. In 2025, the City began a complete overhaul of the City's benefits to maintain cost while creating a better benefit experience for employees and those responsible for administering the plan.



In September 2025, City Council passed Resolution 0036-2025, authorizing the City to exit the joint self-insurance agreement with the Central Ohio Healthcare Consortium (COHCC) and execute agreements for a self-insured program effective January 1, 2026. The implementation of the self-insured plan for 2026 is reflected in the increase to Other Funds to pay medical and prescription claims and associated administrative expenses from the new Health Self Insurance Internal Service Fund. There will be no premium increases for employees or the City in 2026.

#### *Capital Program*

The 2026 budget request includes \$19.5 million in capital outlay across all funds based on recommendations from the Capital Advisory Committee for the CIP. Readers should refer to the CIP for additional information about the Plan and projects. The capital program also includes a transfer to the bond retirement fund for the payment of principal and interest on bonds issued in 2024 for the purchase, construction, and furnishing, fixtures and equipment of the new civic center.

#### *Debt Service*

The 2026 budget request includes annual debt service principal and interest payments of \$6.6 million for bonds and loans. In total, \$71.9 million is outstanding for 2026, with interest and annual debt service payments consistent with 2025.

#### **Conclusion**

The City's strong economic success is expected to continue through 2026 and beyond, with the City's income tax base expected to increase through 2030. As the local economy grows, the City will continue to make further investments in upgrading aging infrastructure and expanding essential services to meet residents' needs, resulting in corresponding increases in expected expenditures. The implementation of *Our Gahanna* alongside existing plans such as the Capital Improvement Plan strengthens our commitment to long-term financial planning that focuses on sustainable and smart growth. The City's overarching goal is to grow responsibly – making thoughtful decisions and developing policies that support our shared community vision while maintaining strong fiscal management and advancing technological efficiency and responsibility.

Respectfully,

Laurie A. Jadwin, Mayor



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished*  
*Budget Presentation*  
*Award*

PRESENTED TO

**City of Gahanna  
Ohio**

For the Fiscal Year Beginning

**January 01, 2025**

*Christopher P. Morill*

**Executive Director**

# HOW TO USE THIS BUDGET DOCUMENT

Gahanna's budget is an all-encompassing plan for the financial, human, and capital resources available to the City. These resources provide services to meet the needs of Gahanna residents, businesses, and stakeholders. The budget includes both estimates of resources available (including revenues and fund balances) and appropriations, which are the authority to spend money for specific purposes. The budget is prepared by the Administration on a cash-basis and adopted by the City Council after requesting input from the public.

The document begins with the budget message from the Mayor. The message summarizes the contents of the budget and provides an explanation of the rationale used by the Administration during the budget development process. The Mayor also outlines the Administration's goals and challenges for the upcoming year.

The budget document is divided into ten major sections and provides financial and operational information about the City from a variety of perspectives and in degrees of detail.

## Introduction

The Introductory section of the budget includes information that provides context and history about the City. This section includes the following:

### **Gahanna Overview**

This section of the document contains useful, quick reference information about the City, its organization, the City's history, Government structure, the City's guiding principles (which includes the City's strategic plan), and a City-wide organizational chart with staffing details.

### **Financial Policies**

This section details the City's financial management policies, accounting and fund structures, and the budget process and timelines.

## Appropriations Summary

The Appropriations Summary provides a consolidated financial overview, including summary-level detail of planned fund balances, revenue, and expenditures, for all City funds; a functional summary of City departments; and the funds used to support the Departments' operations. It also contains a description of the City's major revenue sources, expenditure types and the estimation methodologies employed in developing the budget request.

## General Fund and Department Summaries

### **General Fund Overview**

The General Fund provides most of the resources for services cities typically offer, including public safety, maintenance, and general government functions that are required to support direct services to the

community. The General Fund section of the budget document provides an overview of planned General Fund revenues and expenditures.

## **Department Summaries**

This section includes detailed departmental descriptions and budget summaries for each of the City's departments. These detailed descriptions include departmental organizational charts, historical, current, and planned spending and staffing data, descriptions of departmental activities and objectives, challenges and, if applicable, performance measurement data.

## **Capital Improvements**

The City's first formal Capital Improvement Plan (CIP) was completed in 2023. The CIP was generated utilizing the previous Capital Needs Assessment (CNA) and various other plans and assessments, such as the Parks Master Plan, Gahanna Facility Plan, ADA Transition Plan, Thoroughfare Plan, Land Use Plan, and unfulfilled items from the City's former strategic plan GoForward Gahanna.

The CIP continues to become more robust and will begin to incorporate items from the new strategic plan, Our Gahanna. The CIP includes the prioritization of projects, linkages to strategic plans, and accomplishes the following:

- 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.

## **Proprietary Funds**

The Proprietary Funds section includes detailed descriptions of the activities, planned revenues and expenditures of the City's two proprietary fund types: enterprise funds and internal service funds. Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business. In Gahanna, this includes the City's water, sanitary sewer, and stormwater utilities.

Internal Service funds are used to account for the financing of goods or services provided by one department to other departments of a City on a cost-reimbursement basis. Gahanna operates three internal service funds. The workers compensation self-insurance fund to account for premiums and workers compensation claims expenses. The risk insurance self-insurance fund receives payment for damages to City property and is used to fund the cost of repairing or replacing property that is not covered by the City's risk insurance or to meet insurance deductibles. The health self -insurance fund to account for medical and prescription coverage premiums and associated claims and administrative expenses.

## Other Funds

This section includes detailed descriptions of the City's remaining funds, including:

### Special Revenue Funds

The Special Revenue section provides a detailed explanation of the purpose, planned revenues, and planned expenditures for each of the Special Revenue Funds with planned activity in 2026. The Special Revenue Funds included in this section are (1) City's Tax Increment Finance (TIF) districts and their associated funding, (2) 10% of the 2.5% income tax levied that is restricted for public safety, parks & recreation, and public service operational activities, (3) Other funds that have restricted or committed resources for purposes other than capital or debt service.

### Debt Service

This section provides detail of the City's outstanding debt, debt service and debt limitation levels, and the anticipated revenues and expenditures to the Debt Service Fund.

### Custodial Funds

Custodial Funds are maintained by the City in a fiduciary capacity on behalf of an outside third party. This section provides a description of each of the City's Custodial Funds and their planned revenue and expenditures.

## Appropriation Ordinance

This section contains the ordinance proposed to be passed by City Council, authorizing expenditures in the requested amounts for the City's departments and funds.

## Appendices

This budget document includes multiple appendices:

### Appendix A - Line-Item Detail

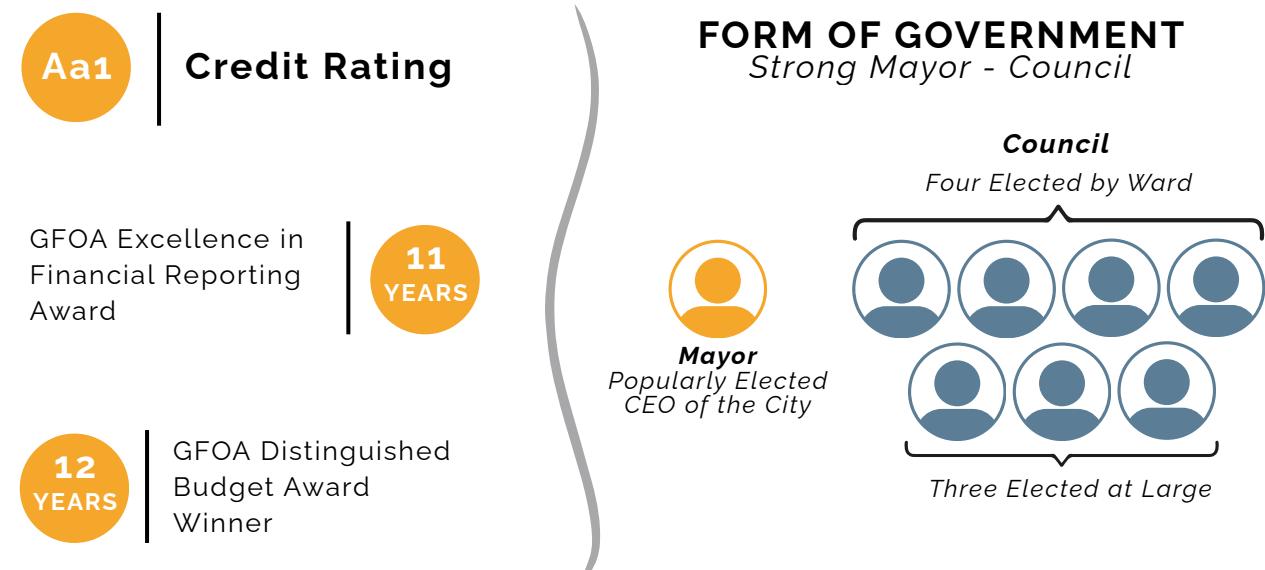
### Appendix B - Debt Policy

### Appendix C - Investment Policy

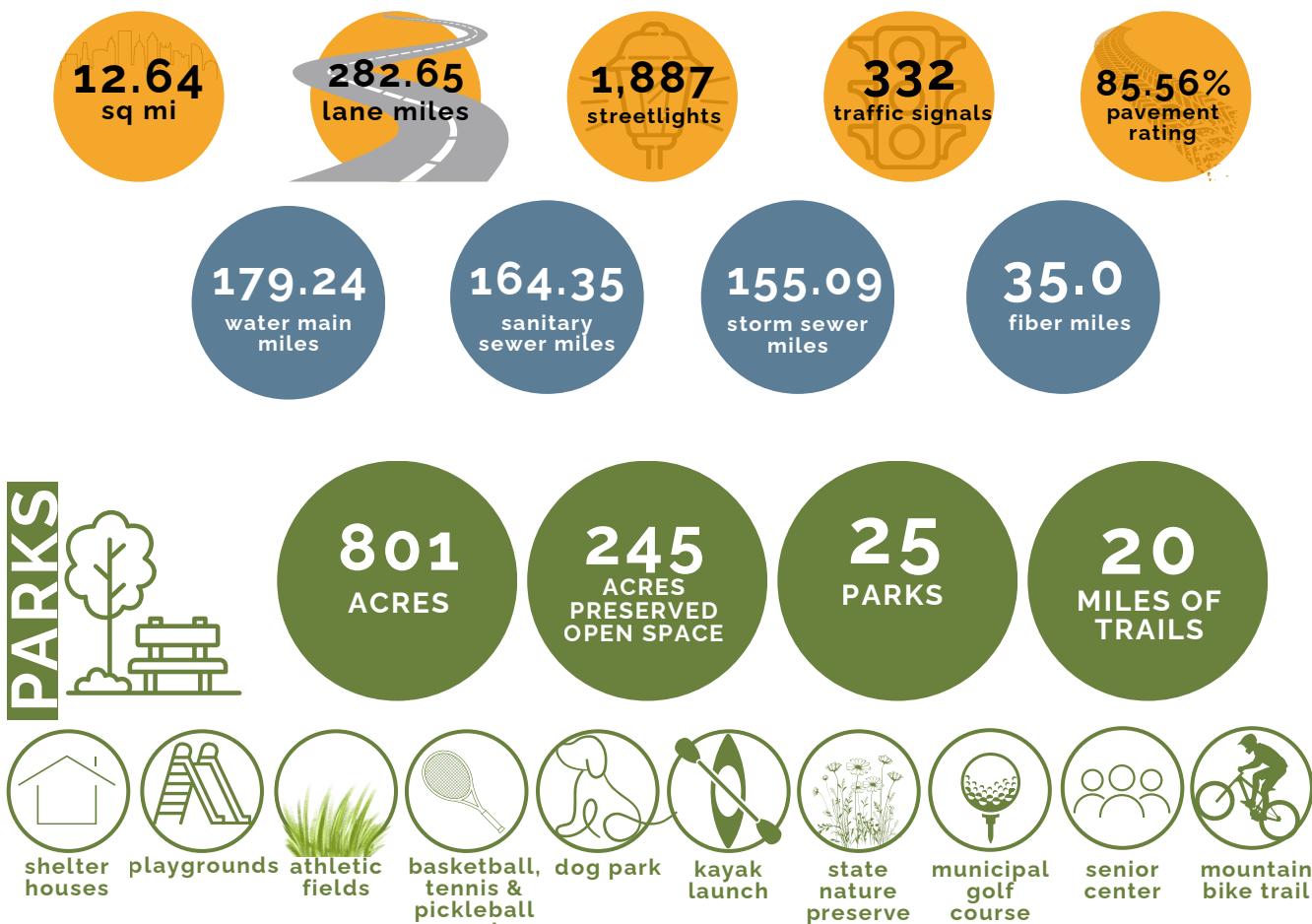
### Appendix D - Emergency Reserve Policy

### Appendix E - Glossary of Terms

## GAHANNA AT A GLANCE



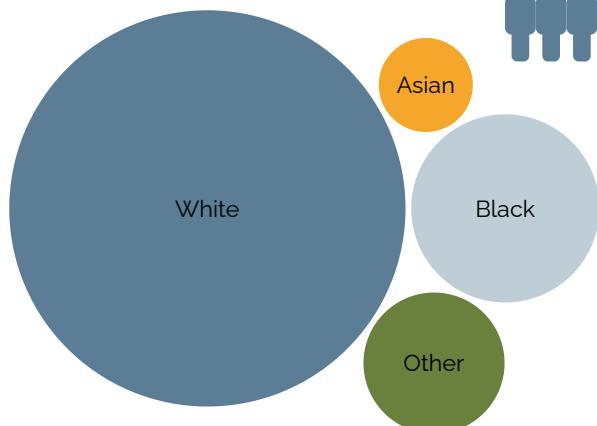
## LAND & INFRASTRUCTURE



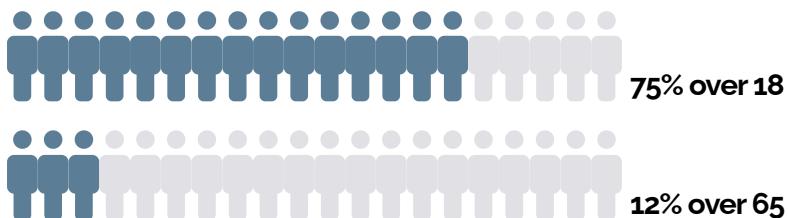
## DEMOGRAPHICS

**35,544**  
POPULATION  
2023 Census Estimate

### DIVERSITY



**38.8**  
MEDIAN AGE



**70.2%**  
FAMILIES

**14,460**  
HOUSEHOLDS

**69.5%**  
OWNER OCCUPIED

**3.04**

AVG HOUSEHOLD SIZE

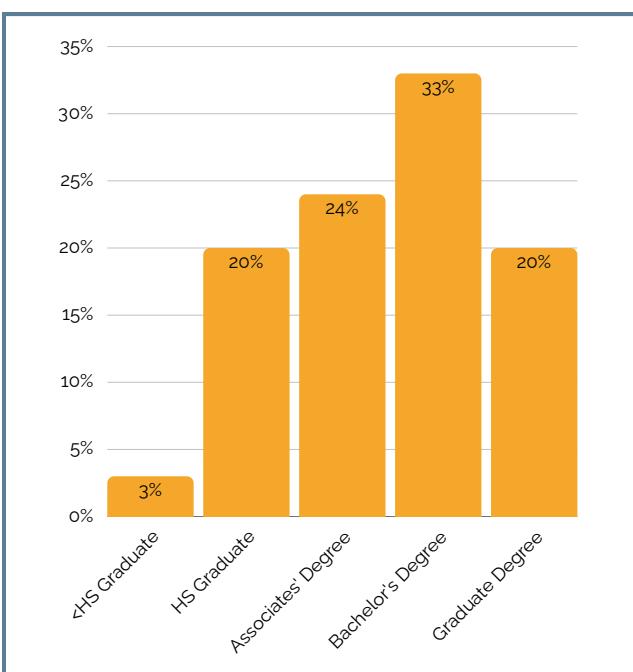
**3.7%**  
UNEMPLOYMENT RATE  
BELOW NATIONAL AVG 4.3%

**\$367,998**  
median home value

**\$106,004**  
median income

**\$394,700**  
average home price

## EDUCATION



**8,093**  
ENROLLMENT

GAHANNA  
JEFFERSON  
PUBLIC SCHOOL

1 PRESCHOOL  
7 ELEMENTARY SCHOOL  
3 MIDDLE SCHOOLS  
1 HIGH SCHOOL  
1 JOINT/VOCATIONAL SCHOOL

PRIVATE  
SCHOOLS

COLUMBUS ACADEMY  
GAHANNA CHRISTIAN ACADEMY  
ST MATTHEWS SCHOOL  
SHEPHERD CHRISTIAN SCHOOL

## ECONOMICS & INCOME TAX

**\$1.6 BILLION**

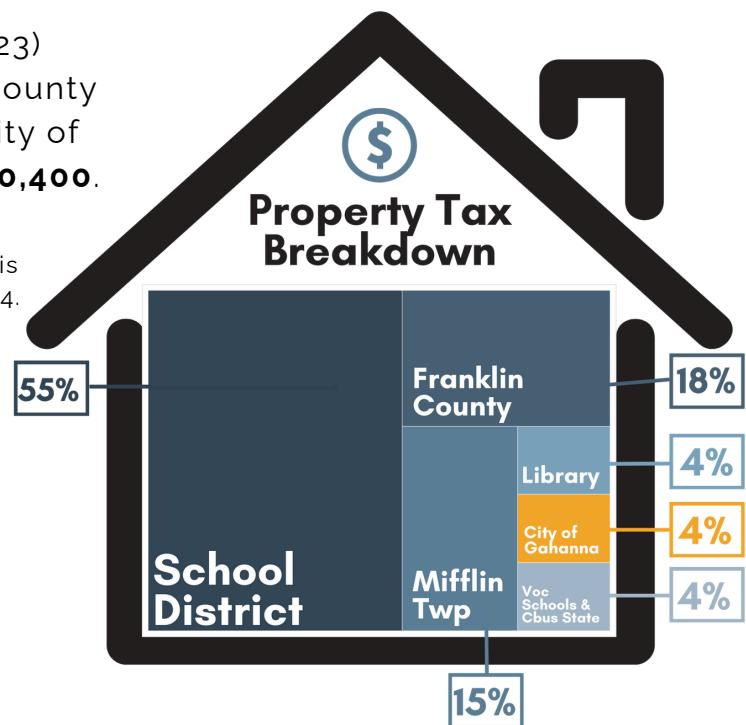
Real Value (2023)  
assessed by the County  
Auditor for the City of  
Gahanna **\$1,698,170,400**.

The real estate tax rate would be applied to this  
value to generate property tax receipts for 2024.

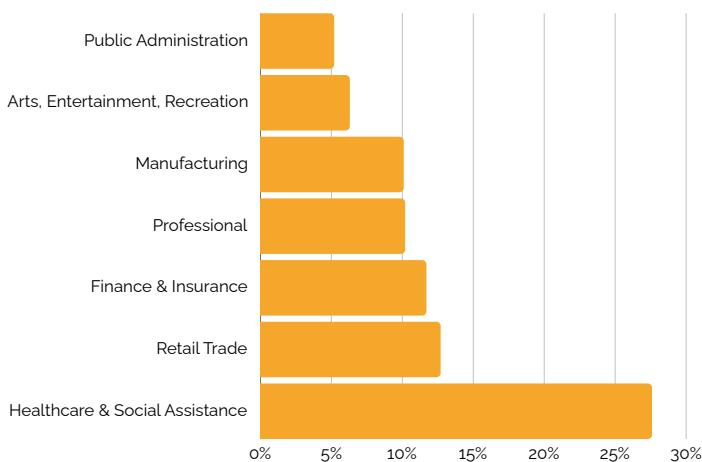
Real Estate  
Tax/\$1,000 of  
assessed  
valuation

**TOTAL  
133.70  
MILLS**

**2.4  
MILLS**  
GAHANNA



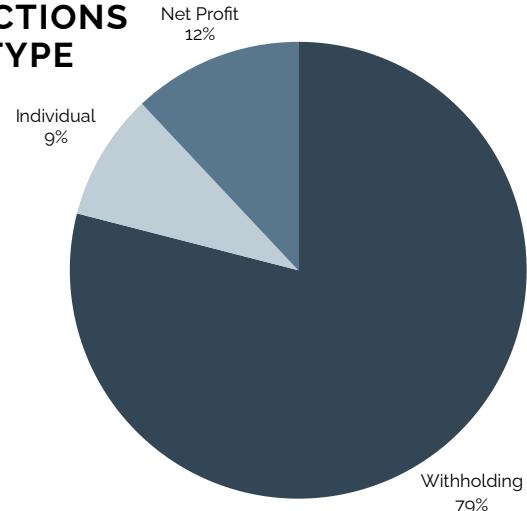
### GAHANNA'S MAJOR INDUSTRIES



### TOP 10 INCOME TAX WITHHOLDERS

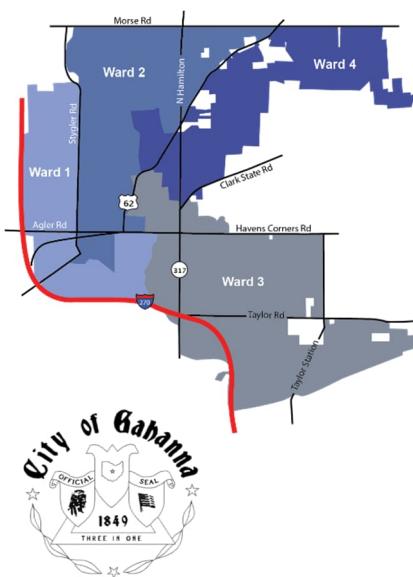
Gahanna Jefferson Schools	Public School District
The Ohio State University	Healthcare Provider
State of Ohio ODOT	State Agency
AEP Ohio Power Company	Utility Service
City of Gahanna	Municipality
The Columbus Academy	Private School K-12
Nationwide Mutual Insurance	Insurance Provider
S2 HR Solutions	Professional Services
Ohio Health Physicians Group	Healthcare Provider
AEP Service Corporation	Utility Service

### INCOME TAX COLLECTIONS BY TYPE



# GAHANNA CITY HISTORY & GOVERNMENT

## History



Gahanna was founded along the Big Walnut Creek in 1849 by John Clark. Clark named his property the Gahanna Plantation, from which the City of Gahanna derives its name. The name "Gahanna" translates from a Native American word meaning "three creeks joining into one" and is the former name of the Big Walnut Creek. The City of Gahanna's Official Seal refers to this confluence of three creeks with the inscription, "Three In One."

Gahanna maintained a considerable rivalry with the town of Bridgeport, which was located directly across Granville Street from Gahanna also along the banks of the Big Walnut Creek. Bridgeport was founded in 1853 by Jesse Baughman, a former Franklin County Commissioner. The two towns eventually put aside their differences and merged into one. They adopted the name Gahanna and incorporated into a Village in 1881.

Today, Gahanna is a 12.6 square mile home-rule municipality located within Franklin County in central Ohio.

## City Government

The City is governed by the laws of Ohio and the City Charter, its constitution, which can only be amended by a majority of the City's voters.

The City's elected officials are the Mayor, the City Attorney, and the seven members of the City Council. The City Charter provides the constitutional framework within which city government operates. The City's codified ordinances contain the laws of the City.

## City Council



*Back Row (from left to right):* Council Vice President Trenton Weaver, Ward 4; Council Member Michael Schnetzer, Ward 2; Council Member Kaylee Padova, Ward 3

*Front Row (from left to right):* Council Member Jamille Jones, At Large; Council Member Stephen Renner, Ward 1; Council President Merisa Bowers, At Large; Council Member Nancy McGregor, At Large.

All legislative powers of the City are vested in the City Council. City Council members exercise their duties by adopting legislation in the form of ordinances or resolutions. Four Council members are elected from geographic wards and three are elected at-large by all voters of the City. All members serve four-year terms. The City Council is responsible for passing an annual appropriations ordinance and authorizing the Mayor to sign contracts and agreements as applicable. City Council determines its own rules of procedure, and each year elects from its membership a President and Vice-President to preside over its meetings. Council meetings and their proceedings are open to the public.

## Gahanna's Mayor

The City has a strong Mayor-Council form of government. The Mayor is popularly elected by the citizens of Gahanna, serves a four-year term, and serves as the Chief Executive Officer of the City. As the City's chief administrator and official representative, the Mayor is responsible for the general management of the City and for ensuring that all laws and ordinances are enforced. The Mayor appoints professional directors to the City's departments, who administer the day-to-day operations of the City.

Mayor Laurie Jadwin was sworn in as Mayor of Gahanna for her second term on January 2, 2024. Prior to being elected in 2020, she served as Executive Director of Visit Gahanna for 7+ years and operated a successful law firm for 20+ years, representing several Fortune 500 companies while also volunteering in the community. Mayor Jadwin and her husband are long-time residents of Gahanna, having made Gahanna their home in 1992, and raising both of their daughters here.

The Mayor will lead her executive team to implement the vision, mission, goals, and strategies of Our Gahanna.



Mayor, Laurie A. Jadwin

## City Attorney



City Attorney, Priya Tamilarasan

The City Attorney is an elected position that provides advice and legal representation to the City, elected and appointed officials, and employees of the City in their official capacities. The City Attorney prosecutes or defends all suits for and on behalf of the City and ensures that the interests of residents are protected. The City Attorney serves also as legal counsel for the City's various boards and commissions.

Priya Tamilarasan was sworn in as the fourth elected Gahanna City Attorney on January 2, 2024. She is the first woman and first person of color to ever serve in this position.

Attorney Tamilarasan has been a practicing attorney in the Central Ohio area for the past 13 years, devoting her career to helping people overcome adversity in what is generally the worst time in their life. Her experience in Family Law and Criminal Defense has provided her the foundation and perspective to make people the priority.

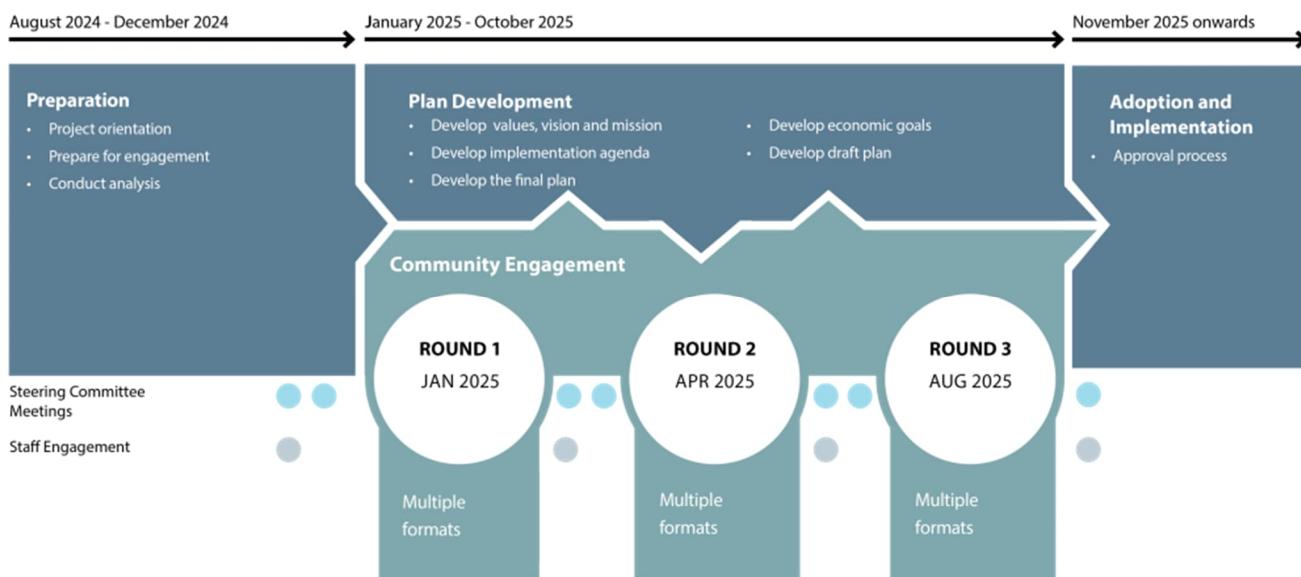
As City Attorney, Priya Tamilarasan is committed to advising and representing the City of Gahanna while maintaining accountability, transparency and communication with all stakeholders.

# GUIDING PRINCIPLES

In 2024, the Administration began a comprehensive update of its strategic plan.

[Our Gahanna](#) is a citywide planning process developing a new Strategic Plan for the City. It balances the preservation of our city's unique history and character with the need for thoughtful growth and development. This is an effort to build on what makes Gahanna special, ensuring it remains a vibrant and thriving community for generations to come.

Our Gahanna is a long-term framework that outlines a roadmap for the future of Gahanna. The plan is in the final stages and is anticipated to be adopted by City Council November 2025. The plan has been shaped and informed by the public, City elected officials, and City staff using a collaborative approach. All opinions mattered and all participants' voices were heard over three rounds of robust, intentional public engagement. City leaders and the steering committee used the public input to draft the main components of the plan.



The strategic plan provides overall direction for the City to grow in a responsible and efficient manner and complements the Capital Improvement Plan, Facilities Plan, Parks Master Plan, Economic Development Strategy, Land Use Plan, and Thoroughfare Plan.

## Strategic Plan Overview

Until the adoption of the new strategic plan, the current plan, *GoForward Gahanna*, continues to inform decisions and build on the foundation of the City's existing Vision and Mission statements:

### Visions

Gahanna's Vision is to be an innovative model community that values its rich heritage, pursues high standards, and promotes respect among its citizens.

## **Mission**

Gahanna's Mission is to ensure an exceptional quality of life by providing comprehensive services, financial stability, and well-planned development which preserves the natural environment, in order that city government will continue to be responsive, accessible, and accountable to our diverse and growing community of citizens.

The vision and mission statement will be amended as part of the new strategic plan. Properly aligning the City's identified path forward to accomplish what is most important to our community.

## **Strategic Priorities and Results**

As the GoForward Gahanna strategic plan sunsets in 2025, the City will begin working on the implementation of the Our Gahanna strategic and economic development plan once adopted by Council. At the time this document was published, the plan was in draft form and not formerly adopted. Once the vision, mission, goals, and strategies are adopted, they will be the guiding priorities for the budget.

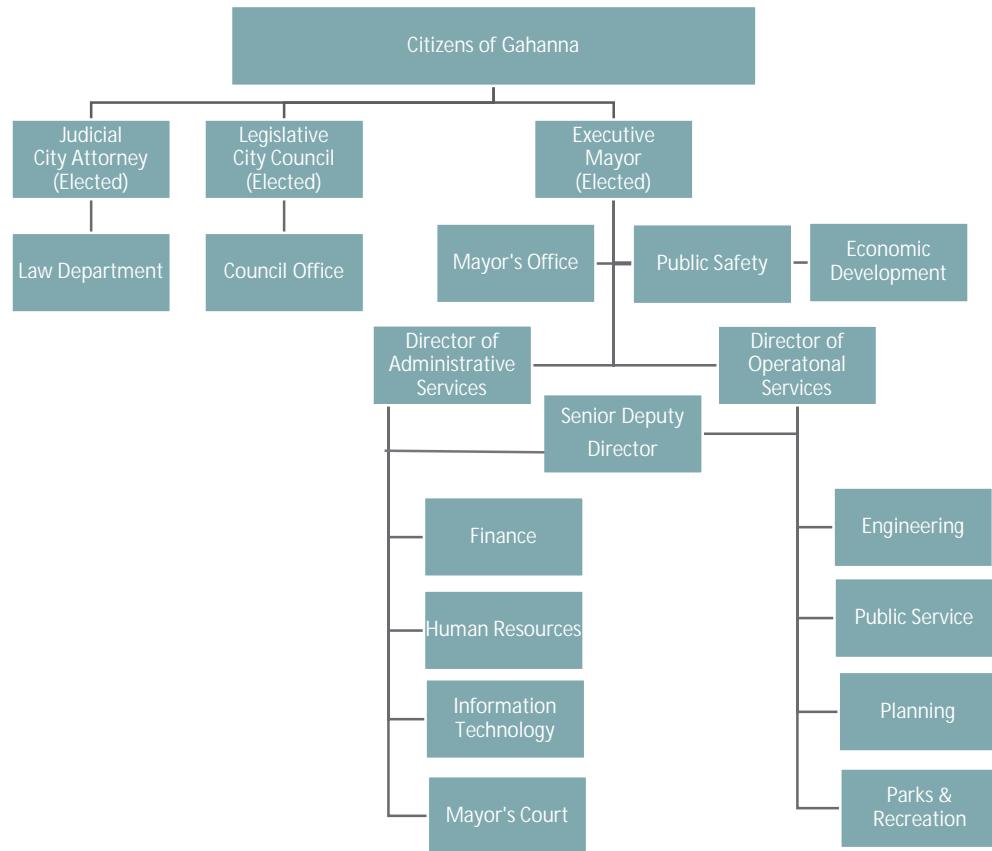
## **Strategic Planning and the Budget**

The 2026 funding requests for Our Gahanna will allow the Administration to begin the implementation process. The implementation process will be led by the Mayor and her executive team and will begin with each department identifying essential core services and specific strategic plan actions. This will be followed by a reconciliation of core services to future strategic plan actions. Implementation will also include decisions on how to report on and monitor the plan, mechanisms to update the plan, and how to use the plan so decisions and processes are institutionalized to align with the plan's vision and strategies. The full realization of the plan will occur over the next ten years.

# CITY ORGANIZATIONAL STRUCTURE

The City's organizational structure is designed to support quality services to the citizens of the Gahanna community. The day-to-day operations of the City are managed by the Mayor and appointed department directors. The City is staffed by a mix of full-time, part-time, and seasonal employees whose compensation and benefits are authorized through three bargaining-unit contracts and multiple separate annual salary and benefit ordinances.

## City of Gahanna Organizational Chart



Given the nature of the services provided by the City, personnel costs are a primary driver of the City's budget each year. Staffing levels in each department are monitored closely for budgetary impacts throughout the year. Additionally, when a position is vacated through retirement or attrition, a thorough analysis is completed of the functions that were being performed in the position, the long-term needs for those functions, and whether there are any opportunities to condense or reduce the functions to improve operational and cost efficiencies.

## City of Gahanna Personnel Detail

The below charts provide a summary of staffing levels at the City for years 2023 through 2025, and an overview of the staffing levels requested for 2026.

Total Personnel by Department	2023 Appropriated	2024 Actual	2025 Request	2026 Request	2025 vs 2026 Difference
Council, Boards & Commissions	26	26	26	26	0
City Attorney	2.25	2.25	2.25	2.25	0
Council Office	3	4	4	4	0
Office of the Mayor	6.95	7	7	7	0
Clerk of Courts	3	3	3	3	0
Finance **	6.75	13.75	14.25	13.75	-0.5
Human Resources	7.75	4	5	5	0
Information Technology	6.4	6.65	7.4	9.4	2
Parks & Recreation	243	243.3	248.3	250.3	2
Development	4	3	3	4	1
Planning	11.2	11	11	11	0
Public Safety	88.5	89.5	92.25	95.75	3.5
Public Service	37.45	37.75	38.5	42.5	4
Engineering	10.75	11.8	11.05	11.05	0
<b>Total</b>	<b>457</b>	<b>463</b>	<b>473</b>	<b>485</b>	<b>12</b>

Employment Status	2023 Appropriated	2024 Actual	2025 Request	2026 Request	2025 vs 2026 Difference
Elected/Appointed Officials	40	40	40	40	0
Full-Time	205	215	225	238	13
Part-Time/Seasonal*	212	208	208	207	-1
<b>Total Positions</b>	<b>457</b>	<b>463</b>	<b>473</b>	<b>485</b>	<b>12</b>

Total Personnel by Classification	2023 Appropriated	2024 Actual	2025 Request	2026 Request	2025 vs 2026 Difference
City Council	7	7	7	7	0
Boards & Commissions	31	31	31	31	0
City Attorney	1	1	1	1	0
Mayor	1	1	1	1	0
Director	10	10	11	11	0
Chief of Police	1	1	1	1	0
Deputy Chief of Police	1	1	2	2	0
Deputy Directors	2	2	2	2	0
Managers	9	8	7	8	1
Superintendents	5	5	8	7	-1
Supervisors	7	7	5	5	0
Salary	31	43	49	53	4
Full-Time Hourly	24	17	15	18	3
Full-Time Steelworkers	46	48	51	56	5
Lieutenants/Sergeants	10	12	12	12	0
Officers	51	53	50	51	1
Communication Technicians	14	12	12	12	0
Part-Time/Seasonal	206	204	208	207	-1
<b>Total Positions</b>	<b>457</b>	<b>463</b>	<b>473</b>	<b>485</b>	<b>12</b>

\* - Seasonal staff fluctuates from year to year based on hours of operation and availability of staff to work. Seasonal staffing levels for 2026 were based on the 2025 season.

\*\* - Reallocation of centralized staffing positions from various departments to Finance under new division of Administrative and Operational Services in 2024.

# FINANCIAL MANAGEMENT POLICIES

## Financial Policies

As a part of the 2026 Budget process, the Administration requests that Council adopt the following City financial policies by Resolution. These policies describe the Administration's approach to overall fiscal planning and management.

## Budget Policies

- The City defines a balanced budget as one in which current year revenues plus unreserved fund balances are sufficient to pay for current year operations.
- The City's annual budget will provide for the appropriate ongoing maintenance and repair of capital assets and provide for replacement when needed.
- The City will develop its annual budget on a cash-basis in a manner that encourages early involvement with the public and City Council.
- Five-year revenue and expenditure forecasts will be prepared on a cash-basis annually to spot developing trends and provide early warnings of future financial challenges.
- The City will compile an annual budget document which will be submitted to the Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award Program. The budget document should satisfy the criteria established by the GFOA.
- The City maintains a system of budgetary controls to ensure adherence with the approved budget. All funds except Custodial Funds are legally required to be budgeted.
- The City establishes encumbrances by which purchase orders, contracts, and other commitments are recorded to set aside a portion of the applicable appropriation. An encumbrance reserves the available spending authority as a commitment for future expenditures.
- All appropriations that have not been expended or encumbered shall lapse at the end of the fiscal year. Prior year encumbrances and associated budget authority will be rolled forward judiciously and upon approval of both the Director of Finance and the Mayor.

## General Fund- Fund Balance Policy

- The City will maintain a mandatory Emergency Reserve in the General Fund, calculated as 25% of planned operating expenses. The Fund Balance Policy was adopted in 2014 and restructured in 2021 by City Council by Ordinance ORD-0010-2021 (see Appendix D).
- Unencumbered fund balance will be utilized for current or future appropriations but shall be maintained at a level of at least two months of operations.
- Self-insurance reserves will be maintained at a level which, together with purchased insurance policies, will adequately indemnify the City's risks.

## Capital Assets

- The City will maintain a schedule of individual capital assets with values greater than \$5,000 and an estimated useful life greater than five years. All items with an original value of less than \$5,000 or with an estimated useful life of less than five years will be recorded as operating expenditures.
- The condition and remaining useful life of capital assets will be assessed and tracked annually to facilitate life-cycle maintenance and replacement decision-making.

## Capital Improvement Planning

- The City adopted the first Capital Improvement Plan in 2023 by ORD 060-2023 and is incorporated into this document by reference.
- A Capital Improvement Advisory Committee will meet regularly to monitor the plan and provide recommendations for amendments.
- Capital maintenance and improvements will be fully assessed, classified, and prioritized.
- Capital improvement life cycle costs and results of capital asset rating programs will be used to fund maintenance programs for equipment and infrastructure.
- Resources will be identified to fund the plan and year one of the plan will be incorporated into the appropriation request.
- Identifies capital maintenance and improvements over a five-, ten-, fifteen-, and twenty-year timeline to allow time to fully assess and identify necessary resources.
- Sets forth procedures for closing out a project either by completion or by inactivity so any available resources can be used for future projects.

## Debt Management Policies

- The City will utilize long-term debt judiciously, and mainly for long-term capital requirements. The long-term financing of capital improvements or equipment shall not exceed the improvement's useful life.
- The City will provide full disclosure on financial reports and official statements.
- Debt will be issued and managed in accordance with Ohio Revised Code and the City's official debt policy, adopted by Council Ordinance ORD-0228-2012 (Appendix B).

## Revenue Policies

- The City will estimate annual revenues conservatively, objectively and in an analytical manner.
- The City will encourage diversification of its revenues, to minimize the impact of short-run fluctuations in any one revenue source.
- Charges for services shall reflect the full cost of providing a specific service unless designated otherwise by Council. The cost of providing specific services shall be recalculated periodically and the fees shall be adjusted accordingly.
- Potential grant revenue will be reviewed carefully for matching requirements. If local matching funds cannot be justified, some grants may not be accepted.

## Purchasing Policies

- Purchasing will be accomplished in accordance with all applicable federal, state, and local requirements. The City's procurement policy was recently amended in 2022 by ORD 009-2022 and is codified in City Ordinance 133.02.
- Ohio Revised Code (ORC) requires that certification of funds availability be issued by the fiscal officer before any purchase is made. ORC prohibits cities from making any contract or order unless it has been certified that the expenditure is appropriated, and the funds are available.
- Should an expenditure occur prior to the certification of a purchase order, and the expenditure is \$3,000 or less, the Finance Director is enabled by ORC to provide a certification, both at the time that the order was made and at the time that the invoice was processed, that sufficient funds were appropriated and available for this purpose. Should such expenditure exceed \$3,000, Council approval for payment is required before the invoice can be paid.
- The values of impartiality, economy, competitiveness, and fairness will be applied consistently in all purchasing decisions. Purchases exceeding \$10,000 that are not exempt from competition must have two vendor quotes and purchases exceeding \$250,000 for professional services or \$79,567 in 2026 for other contracts in accordance with ORC 735.05 generally require competitive purchasing

procedures. The threshold set by ORC for per item cost contracts for construction, equipment, furnishings, and others that do not meet the definition of a professional service increases by 3% each year.

- ORC prohibits any state agency or political subdivision, including the City of Gahanna, from awarding a contract for goods, services, or construction to any person against whom a finding for recovery has been issued by the Auditor of State if that finding is unresolved.

## **Investment Policy**

- The City will invest its public funds in a manner that provides maximum safety and preservation of principal, while meeting all liquidity and operating demands, at reasonable market interest rates available.
- Funds will be invested in accordance with Ohio Revised Code and the City's formal investment policy as adopted by Council Ordinance ORD-0009-2021 (Appendix C).

## **Accounting, Auditing and Financial Reporting**

- The City's financial reporting systems shall be maintained in conformity with generally accepted accounting principles (GAAP), and the standards of the Governmental Accounting Standards Board (GASB).
- An annual audit will be performed by The Auditor of State or an authorized Independent Public Accountant with an audit opinion to be included in the City's Annual Comprehensive Financial Report (ACFR).
- The City will compile an Annual Comprehensive Financial Report (ACFR) which will be submitted to the Government Finance Officers Association (GFOA) Certificate of Excellence in Financial Reporting Program. The ACFR should satisfy the criteria established by the GFOA.
- Financial systems shall be maintained to monitor revenues, expenditures, and program performance on an on-going basis.
- Real-time financial data, including actual performance compared to budget and prior periods, will be available on-line for review by departments. Department heads are responsible for managing their budgets within the total appropriations for their departments.
- Financial reporting to Council shall include the quarterly cash-basis budget reports as well as special reports as deemed appropriate by Council, the Finance Director, or the Mayor.

# ACCOUNTING AND FUND STRUCTURE

## Basis of Accounting

The City of Gahanna operates on a cash basis for budgetary purposes. This means that revenues are recognized only when cash is received, and expenditures are recognized when paid.

On an annual basis, the City converts its cash-basis financial records in accordance with the guidance of the Government Accounting Standards Board (GASB) Statement number 34 and all other applicable standards, which requires entities produce both government-wide full-accrual basis statements as well as governmental fund-level modified-accrual basis statements. Proprietary funds are accounted for on a full-accrual basis. These statements are included in the City's annual financial reports and are audited annually.

## Fund Accounting

The City uses fund accounting to report on its financial position and the results of its operations. A fund is a separate, self-balancing set of accounts used to account for resources that are segregated for specific purpose in accordance with special regulations, restrictions, or limitations.

The separation of the City's activities into funds allows the City to maintain the appropriate (required) controls over expenditures for each activity and to report on compliance for specific activities to various stakeholders including the citizens of Gahanna.

All funds are classified into one of three fund types. These fund types and the components of each are described below.

## Governmental Funds

### General Fund

The General Fund is the primary operating fund of the City and is used to account for all financial resources except those required to be accounted for in another fund. Principal sources of revenue consist of income tax receipts, property taxes, licenses and permits, grants, charges for services, intergovernmental revenue, and interest earnings. Major expenditures are for personnel costs, materials & supplies, purchased services, and transfers to other funds. The General Fund is used to finance administrative, public safety, parks, recreation, community development, infrastructure, and technology functions of the City.

### Special Revenue Funds

Multiple special revenue funds are in place to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes other than debt service or capital projects. These funds include the Public Safety, Parks & Recreation, and Public Service Funds to demonstrate compliance with the 10% of the 2.5% income tax levy restricted by the voters for operational activities within these areas. Also included in the Special Revenue Funds are the Street Maintenance and Repair Fund and the State Highway Fund. These two funds receive funding from the City's share of motor vehicle registration fees and gasoline taxes. The Street Maintenance and Repair Fund and the State Highway Fund provide for the maintenance of streets and State highways within City limits. The City's Tax Increment Financing (TIF) fund is also considered a special revenue fund, receiving payments in lieu of taxes for improvements within various TIF districts.

### Capital Improvement Funds

The City's capital improvement funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets. This fund is also used to account for the 30% of the 2.5% income

tax approved by the voters to be used for capital maintenance and improvements. Capital outflows financed by proprietary funds and assets held in trust are excluded.

### **Debt Service Fund**

The City's General Bond Retirement Fund is used to account for the accumulation of resources for payment of debt principal, interest, and related financing costs.

## **Proprietary Funds**

### **Enterprise Funds**

Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises. These funds are established when the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis will be recovered primarily through user charges. The City operates the following proprietary funds:

### **Water Fund**

The Water Fund is a proprietary fund that accounts for activities associated with the City's water supply. The City of Gahanna utilizes the City of Columbus water system, which provides supply, purification, and distribution services. Gahanna is responsible for the construction and maintenance of the water lines. Water Fund revenues come from user charges related to consumption and tap-in fees. Expenses are driven by the charges Columbus levies on Gahanna for the water, as well as the ongoing maintenance of the system.

### **Sewer Fund**

The Sewer Fund is a proprietary fund that accounts for the activities associated with the City's sanitary sewers. The City is connected to the City of Columbus sanitary sewer system, which provides sewage treatment services. Gahanna is responsible for the construction and maintenance of the sanitary sewer lines. Revenues are derived from user charges related to usage and tap-in fees. Expenses are driven by the charges Columbus levies on Gahanna for use of the sewer system and maintenance of the sanitary sewer system.

### **Water and Sewer Capital Improvement Funds**

A portion of water and sewer user charges are allocated to the Water and Sewer Capital Improvement Funds in order to provide for the long-term capital improvements required to maintain and expand these two systems.

### **Stormwater Fund**

The Stormwater Fund is a proprietary fund that accounts for the activities associated with managing runoff in a manner that is consistent with the EPA's National Pollutant Discharge Elimination System (NPDES) standards. Citizens are charged a stormwater management fee in conjunction with their water and sewer bills to accommodate these expenses.

### **Internal Service Funds**

Internal service funds are used to account for the financing of goods or services provided by one department to other departments of the City on a cost-reimbursement basis. The City maintains three internal service funds – a workers' compensation self-insurance fund, risk insurance self-insurance fund, and health insurance self-insurance fund. Citywide worker compensation claims are incurred by the Workers Compensation Fund, and the City's departments contribute to the Internal Service Fund for these costs. The Risk Insurance Fund receives funds from damages to City properties and transfers from other funds to pay for property damages associated with the City's general liability and property insurance policies. The health insurance self-insurance fund receives premium payments from employees and the City for medical and prescription insurance claims and associated administrative expenses.

## **Fiduciary Funds**

### **Custodial Funds**

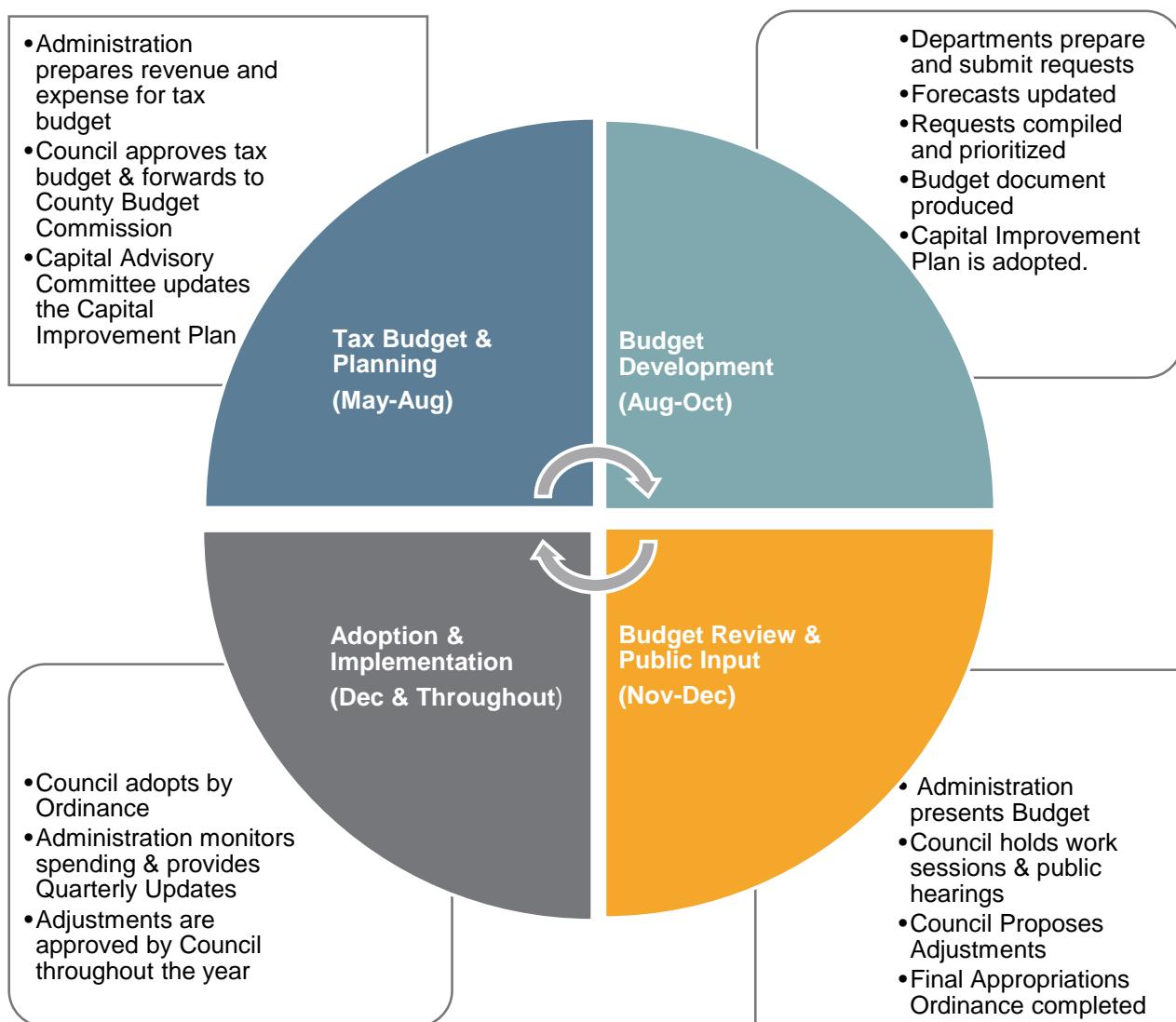
These funds are used for resources received and held by the City in a fiduciary capacity from an outside party. Disbursements from these funds are made as directed by the purchasing agent from the outside party.

# BUDGET PROCESS

Gahanna's annual budget is one of the most important and informative documents that city officials, staff, and citizens will use. It is the financial plan for the year, identifying the City's priorities and policy environment, and reporting department activities and performance.

Developing the City's budget is performed on a cash-basis and is a year-round process that ends in December with the formal adoption of the appropriations ordinance by City Council. Key milestones of the process are the submission of the state-mandated tax budget each July to the County, completion and adoption of the annual Capital Improvement Plan, and Council's formal adoption of the budget.

The adopted budget becomes effective on January 1. The entire budget is available on the City's [website](#). This year's budget will be provided to the Government Finance Officers Association (GFOA) to be considered for the Distinguished Budget Presentation Award. Gahanna has received this award for the past twelve consecutive budget years.



## **Tax Budget**

State statute requires the City to adopt an annual cash basis tax budget. By Resolution, City Council approves submission of the tax budget by July 15 of each year. This budget is submitted to the Franklin County Budget Commission to substantiate the need to levy the full amount of authorized property tax rates for the City and review the City's revenue estimates. The Budget Commission certifies the rates to the City, and City Council is required to pass a Resolution adopting the property tax rates prior to October 1.

As a part of its certification, the County issues an official certificate of estimated resources to the City, which reports the projected revenue of each fund for the upcoming year. On or about January 1, the certificate of estimated resources is amended to include unencumbered fund balance as of December 31, and updated revenue estimates. The purpose of the certificate of estimated resources is to identify a limit for the City's appropriations, so that total appropriations from any fund during the year do not exceed the amount stated in the certificate of estimated resources.

## **Capital Improvement Plan**

The Capital Improvement Plan (CIP) is a critical component of the City's long-term financial management and forecasting process. By identifying needed capital investments and improvements over a five-, ten-, fifteen-, and twenty-year time horizon, City staff and the Capital Advisory Committee work to prioritize projects and initiatives, allocate available funding, and identify potential partners and outside funding resources.

Each summer, the Capital Advisory Committee updates the CIP based on the status of current projects, newly identified projects, and results of equipment and infrastructure rating programs. The updated CIP is presented to City Council for review and adoption. Once adopted, City staff uses the CIP for the capital budget request and five-year projection.

## **Appropriations**

The City of Gahanna is required by Ohio Rev. Code Chapter 5705 and City Charter Section 3.08 to adopt an appropriation ordinance by December 31<sup>st</sup> of each year for the ensuing fiscal year. This appropriation ordinance controls expenditures at the fund, department, and object levels (the legal level of control) and is effective January 1. The appropriations may be amended or supplemented during the year by action of Council. The appropriations ordinance sets spending limitations within each fund and department by category: salaries and benefits, operating expenditures, capital outlay, and transfers. City Council, in the appropriations ordinance, gives the Finance Director the authority to make transfers up to \$3,000 between appropriation line items within any department and fund. Any requests for appropriation transfers between departments or in excess of \$3,000 must be approved by Council.

Unencumbered appropriations lapse at year-end and are returned to fund balance. Encumbrances outstanding at year-end are carefully reviewed and carried forward into the following year when deemed appropriate by the Finance Director and the Mayor. The prior year appropriations corresponding to these encumbrances are also carried forward to provide budgetary authority for these expenses.

## 2026 Budget Calendar

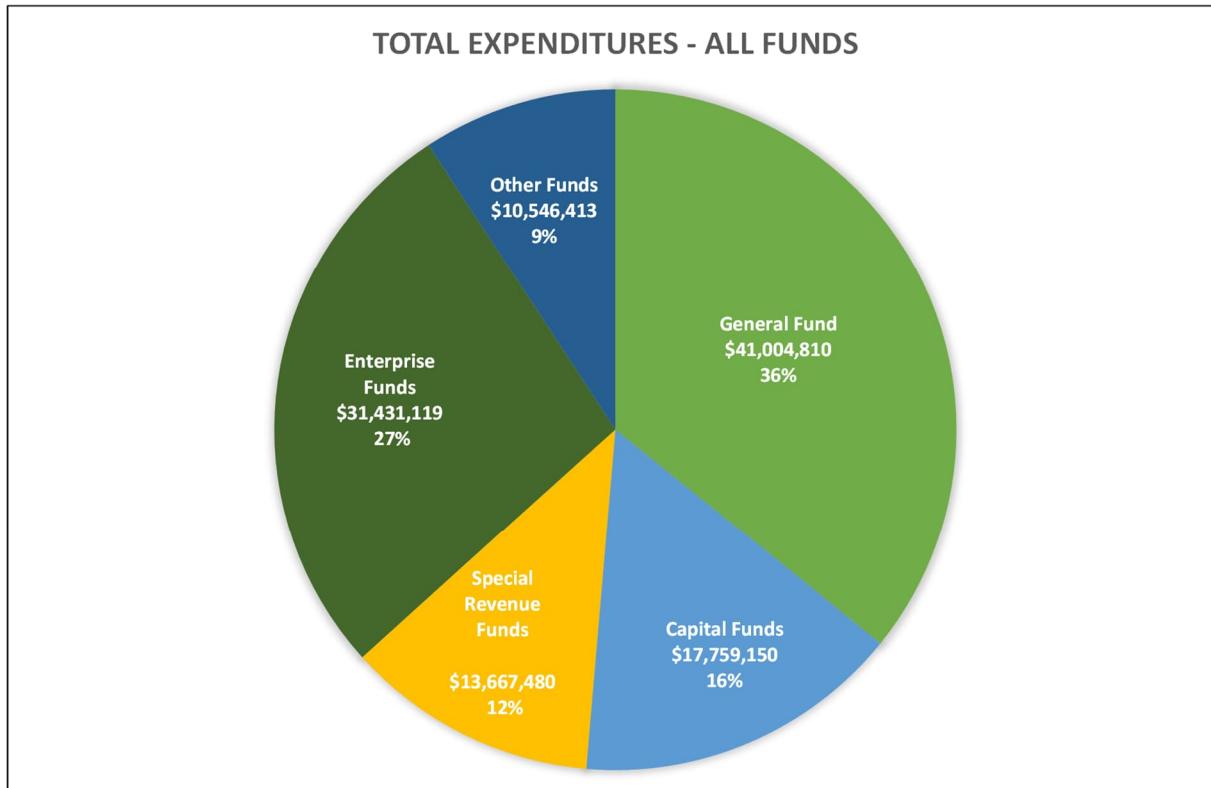
The following calendar lists the internal and external schedule for budget development and proposed budget adoption. In addition to the upcoming schedule of City Council formal meetings and committee meetings, additional special meetings or public hearings may be scheduled.

Date	Milestone/Meeting
May 13	<i>CIP Advisory Committee</i> Discuss updates to the CIP
May 14 – June 6	Senior Director of Operations Completes CIP Updates with Departments
June 16	Administration begins 2026 staffing projections
June 16	<i>Formal City Council Meeting</i> Council adoption of Tax budget by motion resolution
August 1	Administration Operating Budget kickoff 2026 Budget Projection loaded into accounting system for departments to begin working on operating budgets.
August 25	All 2026 operating budget requests to Finance in accounting system. Mayor approves final 2026 staffing plan.
September 22	<i>Finance Committee Meeting</i> CIP Introduced
September 29	Directors Finalize Narratives.
October 6	<i>Formal City Council Meeting</i> CIP First Reading
September 1 – October 17	Finance uses the accounting system to compile all requests and coordinates meetings with Directors and the Mayor to discuss requests and finalizes budget book.
October 20	<i>Formal City Council Meeting</i> CIP Second Reading & Adoption
October 22	All Funds Summary Provided to Council.
October 23	<i>Budget Workshop</i> Budget presentation Administration prepared to answer Council questions
October 27	<i>Council Committee Meeting</i> 2026 Capital Budget Request Discuss & Finalize
October 31	Budget Book Delivered to Council
November 3	<i>Formal City Council Meeting</i> Administration prepared to answer Council questions
November 10	<i>Council Committee Meeting</i> Administration prepared to answer Council questions
November 17	<i>Formal City Council Meeting</i> Administration prepared to answer Council questions Public comment permitted
November 24	<i>Council Committee Meeting</i> Administration prepared to answer Council questions
December 1	<i>Formal City Council Meeting</i> First Reading Administration prepared to answer Council questions Public comment permitted
December 8	<i>Council Committee Meeting</i> Administration prepared to answer Council questions
December 15	<i>Formal City Council Meeting</i> Council approves the 2026 Appropriation Ordinance

# ALL FUNDS SUMMARY

## Consolidated Financial Overview

The following is an overall financial summary of the City's funds presented in multiple forms to provide context on the City's revenue sources, expenditure types, and fund balances. Subsequent sections of the budget document include detailed narrative descriptions of the City's major funds and operating departments. Detailed revenue and expense line-item information is found within individual department and fund narratives.



Fund	Requested Appropriations	
General Fund		\$ 41,004,810
Capital Funds		17,759,150
Special Revenue Funds		13,667,480
Enterprise Funds		31,431,119
	Stormwater	2,489,168
	Water	11,448,144
	Water Capital Improvement	2,768,712
	Sewer	11,038,033
	Sewer Capital Improvement	1,106,212
	Refuse	2,580,850
Other Funds		10,546,413
<b>All Funds Total</b>	<b>\$ 114,408,972</b>	

## Fund Balance and Appropriation Summary

Fund	2025 Beginning Unencumbered Fund Balance	Revenue 2025 Budget	Expenditures 2025 Budget	Est. Funds Available to Appropriation 1 / 1 / 26	Revenue 2026 Budget	Expenditures 2026 Budget	Estimated 2026 Ending Fund Balance
<b>GOVERNMENTAL FUNDS</b>							
<b>GENERAL FUNDS</b>							
101-General Fund	34,162,710	38,952,231	42,804,627	30,310,314	41,052,031	41,004,810	30,357,535
750-Reserve for Sick & Vacation Fund	351,442	175,000	362,140	164,302	250,000	258,625	155,677
<b>SPECIAL REVENUE FUNDS</b>							
220-Street Fund	956,405	2,209,644	2,468,410	697,639	2,209,644	2,122,703	784,580
222-State Highway Fund	646,100	160,000	137,074	669,026	160,000	66,420	762,606
224-Tax Increment Fund	11,045,373	4,605,700	5,961,515	9,689,558	4,521,400	1,314,309	12,896,649
225-State Law Enforcement Trust Fund	180,998	50,146	50,146	180,998	20,000	92,300	108,698
226 - Enforcement & Education	27,931	4,500	4,500	27,931	4,500	25,000	7,431
227 - Parks & Rec Donation	25,696	0	0	25,696	0	0	25,696
228-Permanent Improvement Fund	97,215	4,733	18,931	83,017	0	0	83,017
229-Clerk of Court Computer Fund	186,334	29,100	97,500	117,934	25,000	62,000	80,934
231-County Permissive Tax Fund	65,991	662,000	220,000	507,991	0	0	507,991
232-Cul-de-sac Maintenance Fund	42,027	0	0	42,027	0	0	42,027
234-Court Computerization Fund	65,389	10,800	2,500	73,689	800	0	74,489
235-Federal Law Enforcement Seizure Fund	5,295	5,000	5,000	5,295	1,000	4,000	2,295
236-Treasury Law Enforcement Seizure	35,488	12,000	12,000	35,488	12,000	15,000	32,488
237-AG Peace Officer Training	70,999	74,225	74,225	70,999	79,000	100,000	49,999
238-Street Tree	51,165	0	0	51,165	0	0	51,165
239-OCJS Grant	76,050	0	0	76,050	50,000	10,000	116,050
240-Public Safety Fund	304,141	1,805,600	1,947,375	162,366	2,079,920	1,924,648	317,638
241-Right of Way	684,601	632,500	635,000	682,101	632,500	295,000	1,019,601
242-Parks & Recreation Fund	1,339,185	2,567,900	2,893,315	1,013,770	2,722,440	3,572,926	163,284
243-Public Service Fund	1,876,375	1,376,870	1,977,376	1,275,869	1,391,790	2,027,020	640,639
244-Opioid Settlement Fund	92,326	0	0	92,326	0	50,000	42,326
510-Police Pension Fund	671,133	1,615,654	1,601,881	684,906	1,705,529	1,705,529	684,906
515-Police Duty Weapon Fund	6,595	22,000	22,000	6,595	22,000	22,000	6,595
530-Public Landscape Trust Fund	7,816	0	0	7,816	0	0	7,816
838-Recreation Scholarship	6,522	0	0	6,522	0	0	6,522
<b>CAPITAL FUNDS</b>							
322-State Grant Fund	0	175,000	175,000	0	0	0	0
323-OPWC Fund	-999,999	1,000,000	0	1	0	0	1
325-Capital Improvement	17,204,571	15,028,500	19,169,009	13,064,062	14,004,900	17,759,150	9,309,812
327-Park Fund	337,037	0	0	337,037	0	0	337,037
328-Park-in-Lieu of Fees Fund	12,943	0	0	12,943	0	0	12,943
329-Court Building Fund	364,046	16,800	0	380,846	16,800	0	397,646
330-Federal Highway Grant Fund	65,316	0	0	65,316	0	0	65,316
<b>DEBT SERVICE</b>							
431-General Bond Retirement Fund	1,481,650	6,146,119	6,148,686	1,479,083	5,991,890	5,991,890	1,479,083
<b>PROPRIETARY FUNDS</b>							
<b>ENTERPRISE FUNDS</b>							
631-Stormwater Fund	4,056,184	1,291,585	2,715,854	2,631,915	1,853,472	2,489,168	1,996,219
641-OEPA Grant	913	0	0	913	0	0	913
651-Water Fund	5,805,849	9,049,070	10,211,632	4,643,287	10,043,560	11,448,144	3,238,703
652-Water System Capital Improvement Fund	4,590,511	1,769,000	2,058,457	4,301,054	1,488,970	2,768,712	3,021,312
661-Sewer Fund	6,915,725	9,241,200	9,909,082	6,247,843	10,790,003	11,038,033	5,999,813
662-Sewer System Capital Improvement Fund	6,530,392	1,461,275	3,452,682	4,538,985	1,766,175	1,106,212	5,198,948
850-Refuse Escrow Fund	780,992	2,329,800	2,567,650	543,142	2,649,324	2,580,850	611,616
<b>INTERNAL SERVICE FUNDS</b>							
900-Workers Compensation Self Insurance Fund	443,023	465,542	290,260	618,305	498,475	314,523	802,257
901-Risk Insurance Self Insurance Fund	121,544	0	120,000	1,544	120,000	120,000	1,544
902-Health Insurance Self Insurance Fund	0	0	0	0	4,466,345	3,360,000	1,106,345
<b>CUSTODIAL FUNDS</b>							
800-Unclaimed Funds	31,386	0	0	31,386	0	0	31,386
835-Senior Escrow Fund	7,258	0	0	7,258	0	0	7,258
836-Park Facility Deposit Fund	15,526	0	0	15,526	0	0	15,526
837-Veterans Memorial Fund	6,472	0	0	6,472	0	0	6,472
860-Developers Escrow Fund	3,494	900,000	900,000	3,494	760,000	760,000	3,494
<b>ALL FUNDS TOTAL</b>	<b>100,856,135</b>	<b>103,849,494</b>	<b>119,013,827</b>	<b>85,691,802</b>	<b>111,389,468</b>	<b>114,408,972</b>	<b>82,672,298</b>

All Funds Summary

## Use of Funds By Department

Fund Title	Department of Law	City Council Office	Office of the Mayor	Clerk of Courts	Human Resources	Finance	Information Technology	Parks & Recreation	Development	Public Safety	Public Service	Planning	Engineering
<b>101-General Fund</b>	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦	♦
<b>220-Street Fund</b>										♦			♦
<b>222-State Highway Fund</b>													♦
<b>224-Tax Increment Fund</b>					♦	♦	♦						♦
<b>225-State Law Enforcement Trust Fund</b>									♦				♦
<b>226-Enforcement &amp; Education Fund</b>									♦				
<b>227-Parks &amp; Rec Donation Fund</b>								♦					
<b>228-Permanent Improvement Fund</b>							♦						
<b>229-Clerk Computer Fund</b>				♦									
<b>231-County Permissive Tax Fund</b>													♦
<b>232-Cul-de-sac Maintenance Fund</b>													♦
<b>234-Court Computer Fund</b>				♦									
<b>235-Federal Law Enforcement Seizure Fund</b>										♦			
<b>236-Treasury Law Enforcement Seizure Fund</b>										♦			
<b>237-AG Peace Officer Training Fund</b>										♦			
<b>238-Street Tree Fund</b>							♦				♦		
<b>239-OCJS Grant Fund</b>										♦			
<b>240-Public Safety Fund</b>										♦			
<b>241-Right of Way Fund</b>											♦		♦
<b>242-Parks &amp; Recreation Fund</b>								♦					
<b>243-Public Service Fund</b>											♦		♦
<b>244-Opiod Settlement Fund</b>	♦									♦			
<b>322-State Grant Fund</b>								♦			♦		♦
<b>323-OPWC Fund</b>										♦			♦
<b>325-Capital Improvement Fund</b>						♦	♦		♦		♦		♦
<b>327-Park Fund</b>								♦					
<b>328-Park-in-Lieu of Fees Fund</b>								♦					
<b>329-Court Building Fund</b>				♦									
<b>431-General Bond Retirement Fund</b>						♦							
<b>510-Police Pension Fund</b>										♦			
<b>515-Police Duty Weapon Fund</b>										♦			
<b>530-Public Landscape Trust Fund</b>								♦					
<b>631-Stormwater Fund</b>											♦		♦
<b>651-Water Fund</b>											♦		♦
<b>652-Water System Capital Improvement Fund</b>										♦			♦
<b>661-Sewer Fund</b>											♦		♦
<b>662-Sewer System Capital Improvement Fund</b>										♦			♦
<b>750-Reserve for Sick &amp; Vacation Fund</b>						♦							
<b>800-Unclaimed Funds</b>							♦						
<b>835-Senior Escrow Fund</b>								♦					
<b>836-Park Facility Deposit Fund</b>									♦				
<b>837-Veterans Memorial Fund</b>									♦				
<b>838-Recreation Scholarship Fund</b>									♦				
<b>850-Refuse Escrow Fund</b>										♦			
<b>860-Developers Escrow Fund</b>											♦		
<b>900-Workers Compensation Self Insurance Fund</b>						♦							
<b>901-Risk Insurance Self Insurance Fund</b>							♦						
<b>902-Health Insurance Self Insurance Fund</b>								♦					

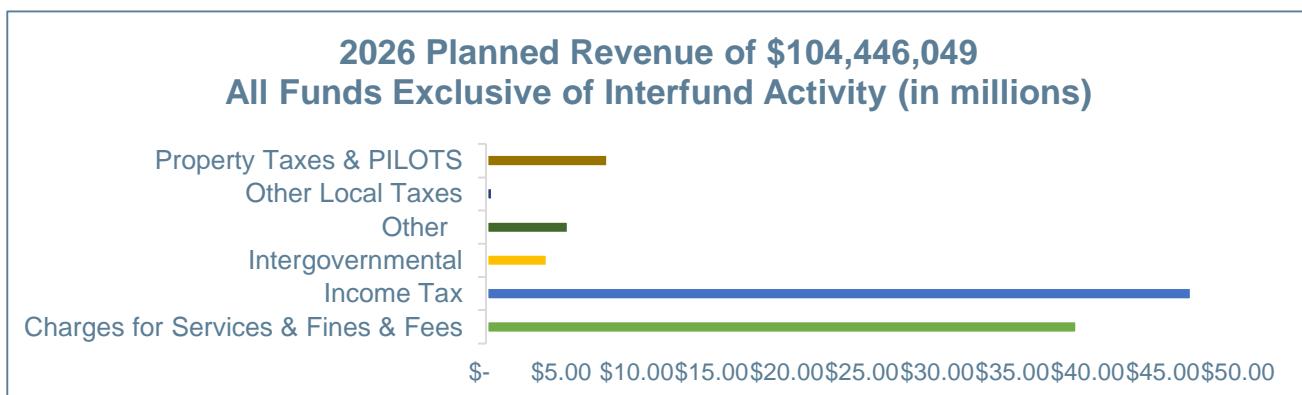
## Revenue Sources

The City's revenue sources include limited taxes, charges for services, State revenue sharing, earnings on investments, and others. State and local laws, community demographics, and economic factors all influence the City's revenue.

The following pages provide estimates of the City's largest revenue sources, including actual historical collection data and revenue forecasts for 2026-2030.

Gahanna uses a variety of methods to forecast revenue, including trend analysis, estimates from other government sources, and third-party analysis. As actual revenue data is received each year, forecasts are reviewed, validated, and updated as needed to maintain as accurate a forecasting model as possible. Revenue growth is forecasted in a conservative manner to ensure that spending decisions are made that do not over-obligate the City.

The graph below identifies all City revenue sources planned for 2026 exclusive of inter-fund transfers, which are anticipated to total \$6,943,419.



## Income Tax

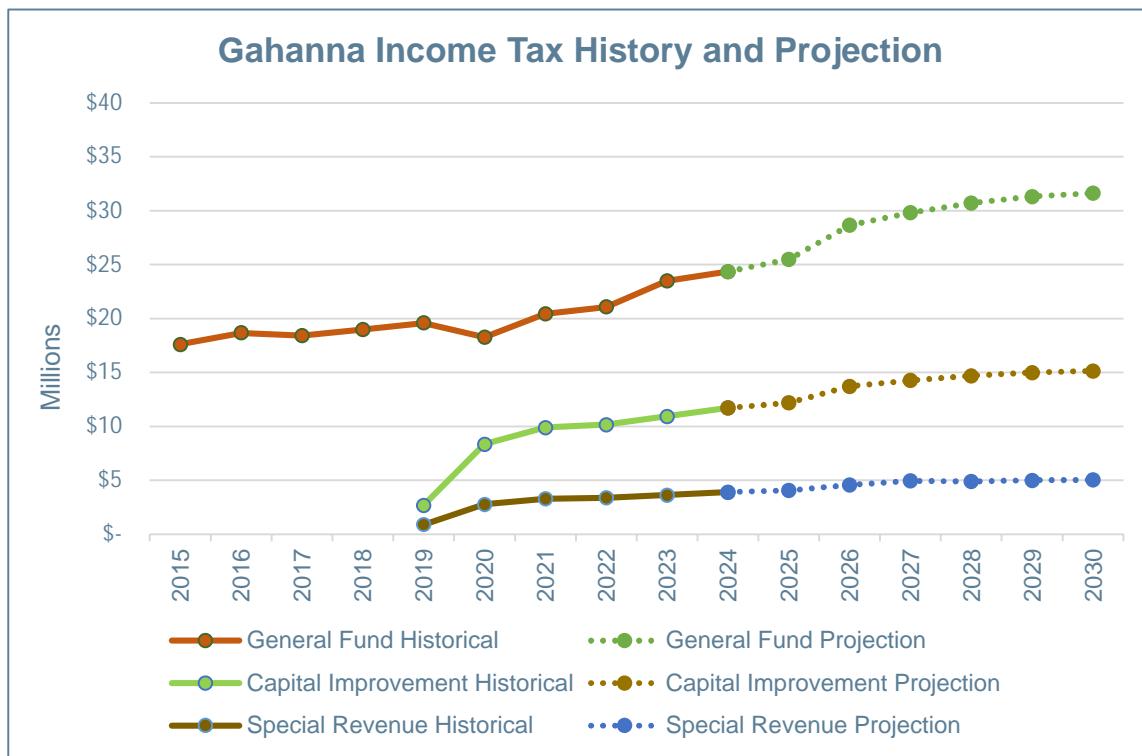
Gahanna's local income tax rate is 2.5% on income earned, with 100% credit applied to the lesser of Gahanna's income tax or the income tax residents pay to another municipality. Businesses are subject to the rate of 2.5% on net profits. Of the 2.5% assessed, 1.5% of the total amount assessed is for general operations of the City and is projected to be \$28.7 million for 2026. The remaining 1% of the total amount assessed is split between multiple funds. Seventy-five percent (75%) of the remaining 1% is restricted to capital improvements. This portion is posted to the Capital Improvement Fund and is projected to be \$13.7 million for 2026. The remaining 25% of the 1% is restricted for operational costs associated with public safety, public service, and parks and recreation, and is posted to one of three separate Special Revenue Funds for each purpose. The total projected for special revenue in 2026 is \$4.6 million. The amount posted to each Special Revenue Fund is based on the percentage of total net costs planned for each activity within the Special Revenue Funds, along with unreserved fund balance carried forward. This is the largest source of revenue for these funds.

Gahanna utilizes the Regional Income Tax Agency (RITA) to administer income tax collections for the City, resulting in offsetting Finance Department operational expense of approximately 1% of total collections each year. Gahanna's income tax revenues are made up of three sources: business withholdings, net profits of businesses in Gahanna, and resident returns. In 2024, 79% of Gahanna's local income tax came from business withholdings, 12% from the net profits of Gahanna businesses, and 9% from resident returns.

Income tax revenue is forecasted using historical collection data and a twelve-month rolling collections analysis. Tax collections are sensitive to economic pressures, which affect employment and earnings. The City is currently experiencing economic growth, generating a 13% increase to date for 2025, which is 8% more than what was projected. The main driver of the excess is related to income tax collections on net profits of businesses, which is unusual. Withholding taxes typically have the largest increases during economic growth and the increase in withholding taxes for 2025 is 5.4%, which is in line with the 5% increase that was projected for 2025. An analysis of net profit collections did not identify any one industry or business as the root cause for this unusual increase. There are varying factors that impact business net profits including pricing policies, operational costs, capital investment, and the ability to roll forward net operating losses for up to five years. Because of the unpredictability of net profits beyond historical collections, withholding taxes will be used as the base for determining future increases.

Nationally, the economy appears to be favorable with AI generating economic growth; however, inflation is remaining stubborn above the 2% target and is beginning to trend upward as price increases from tariffs are starting to show. The job market is weakening with unemployment rising, hiring slowing, and payrolls declining. This is mainly driven by federal reductions that have been made. It is difficult to determine what this may mean for the City of Gahanna over the next five years. Regionally, the area continues to see growth and economic diversification despite what is happening at the national level. It is anticipated that this growth will continue through 2030.

Based on this current growth, income tax revenue is expected to increase by 4% for 2026 and 2027, with a slowdown anticipated for 2028 to 2030, dropping to a 3% increase for 2028, 2% for 2029, and 1% for 2030. While this growth is expected to continue for the City and the Central Ohio area in general, there are certain challenges the City will need to consider, resulting in a lower projected increase beyond 2027. Nationally, trade and immigration policies could cause a slowdown. Locally, there is limited inventory of developable space for the City, and housing, infrastructure, and workforce development may not be able to keep pace, which are challenges for the Region as a whole. Although the increase in revenue is expected to drop, it is still anticipated that the City's economic and taxable income base will continue to generate additional revenue through 2030.

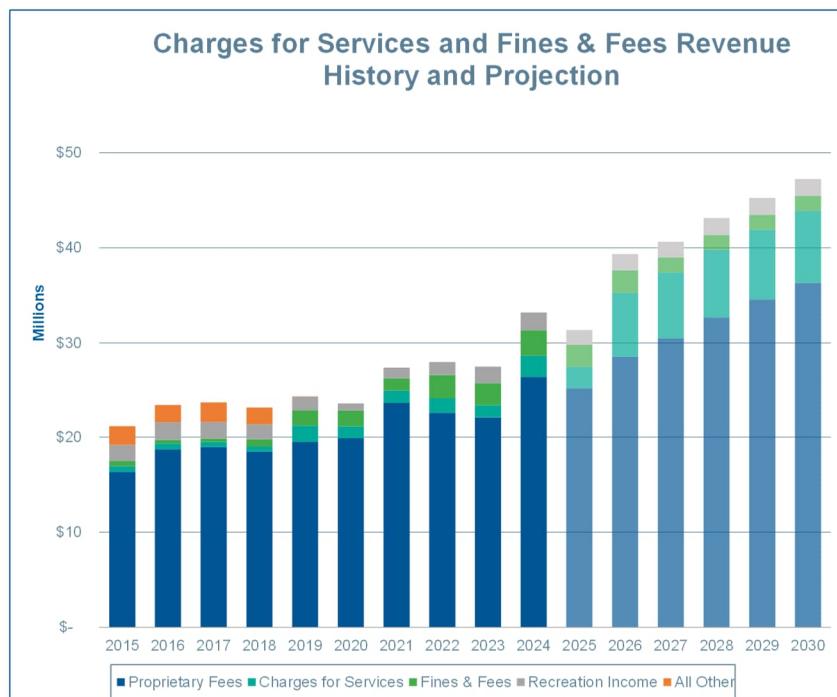


*Note: 2019 represents five months of collections for the Capital and Special Revenue Funds. 2020 represents the first full year of collections for these funds.*

## Charges for Services & Fines and Fees

The second largest source of revenue across all funds is Charges for Services and Fines & Fees, with an estimated \$39.3 million in revenue planned for 2026. Over 72% of this revenue source, or \$28.5 million, is comprised of proprietary charges for services for the City's Water, Sewer, Stormwater, and Refuse Utilities. These Enterprise Funds operate like private businesses, where the cost of providing services is recovered by user charges. Each year, the Director of Public Service and the Senior Deputy Director of Administrative Services develop a fee structure that is adequate to fund current operations and capital needs, including maintaining an appropriate reserve level. These fees are adopted by City Council annually. More information about the City's Enterprise Fund rates can be found in the Enterprise Funds section of this budget document.

Proprietary fee revenue continues to increase, as water and sewer rates set by the City of Columbus continue to rise. The City purchases water and sewer services from the City of Columbus and sells these services to businesses and residents in the City. This, along with anticipated increases for other operational costs and infrastructure improvements, necessitates rate increases.



Other primary sources of Charges for Services and Fine & Fee revenue collected include: parks and recreation charges for services (\$1,685,000 planned for 2026), administrative charges for services (\$6,022,220 planned for 2026), cable franchise & cell tower rental fees (\$390,175 planned for 2026), fines and fees collected by the City's Mayor's Court and charges for services for providing court services to the City of New Albany (\$345,000 planned for 2026), and income tax penalty and interest (\$546,500 planned for 2026). These revenue sources are estimated based on historical collection trends and estimated activity for the upcoming year. Administrative charges have a large increase planned for 2026 for self-insurance health premiums. The City is moving from the Central Ohio Healthcare Consortium and will begin administering a self-insurance plan for medical and prescription benefits. Employee and employer premium deductions will be paid into the new health self-insurance fund to cover the cost of claims and associated administrative expenses.

## Real Estate Taxes & Payments in-lieu-of Taxes (PILOTS)

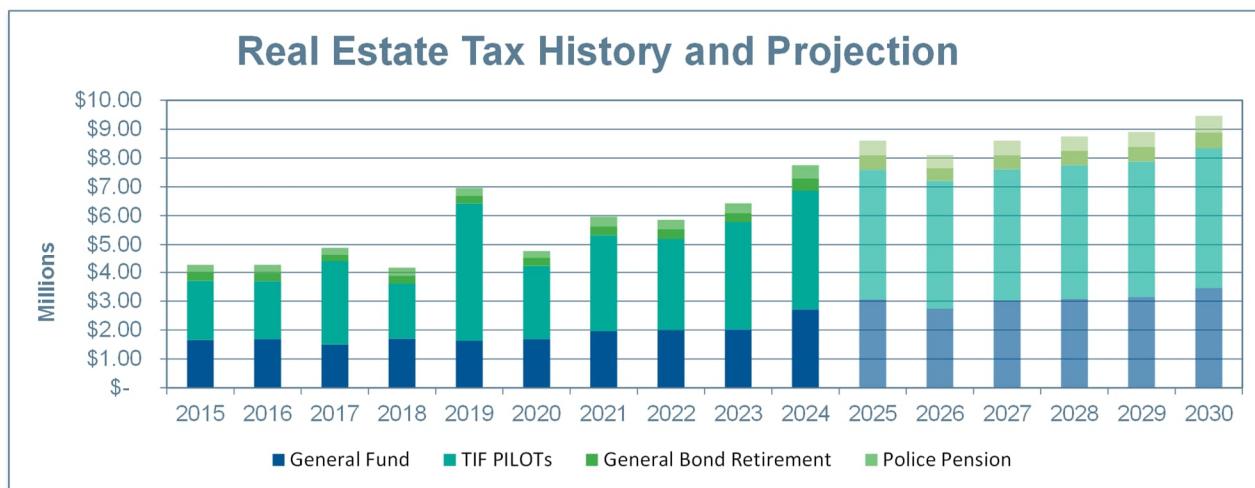
Real estate taxes and payments in-lieu-of taxes (PILOTS) are the third largest source of revenue citywide and are estimated to total \$8.1 million in 2026. This category includes real estate tax payments received in the General Fund, Police Pension Fund and General Bond Retirement Fund, as well as payments in-lieu-of taxes (PILOTS) received in the City's Tax Increment Financing (TIF) Fund.

The full tax rate for all City operations is \$2.40 per \$1,000 of assessed value, with \$1.81 going to the City's General Fund, \$0.29 allocated to the General Bond Retirement Fund, and \$0.30 to the Police Pension Fund. All of Gahanna's assessed millage is within the State's unvoted 10-mill limitation. The City has no voted millage.

Properties in Gahanna are taxed on 35% of their assessed valuation, with partial credits provided for statewide homestead and rollback programs to encourage homeownership. The State reimburses Gahanna for revenue lost by these credit programs, and these reimbursements are included as part of intergovernmental revenue. The taxable assessed value for properties in Gahanna was most recently calculated in 2024 for taxes collected in 2025.

Property Classification	Amount	Percent
Real Estate	\$1,629,973,110	96%
Public Utility	\$68,197,290	4%
<b>Total</b>	<b>\$1,698,170,400</b>	<b>100%</b>

The County completes a comprehensive appraisal of properties every six years with an update every three years following the appraisal. The most recent sexennial update took place in 2023 for tax year 2024, with property values increasing by historic levels of 40% on average. The Franklin County Auditor estimate anticipated a 12% increase over 2024 actual collections for 2025; however, this will not be obtained for 2025. Actual collections for 2025 are less than actual collections for 2024. The estimate provided by the Franklin County Auditor for 2026 was adjusted downward based on actual collections for 2025. Beyond 2026, values are estimated to remain relatively consistent, and a 2% increase has been projected except for 2027 and 2030. There will be a triennial appraisal in 2026 and another sexennial in 2029; a 10% increase is projected for collection year 2027 and 2030 based on past appraisal increases. TIF PILOT revenue is anticipated to grow as parcels within the TIF districts begin to produce incremental revenue through property improvements.



## Intergovernmental

The City receives revenue from other governments through revenue sharing, reimbursements, and grants. The most significant intergovernmental revenue sources are discussed in the following sections.

### Gas and Motor Vehicle Taxes

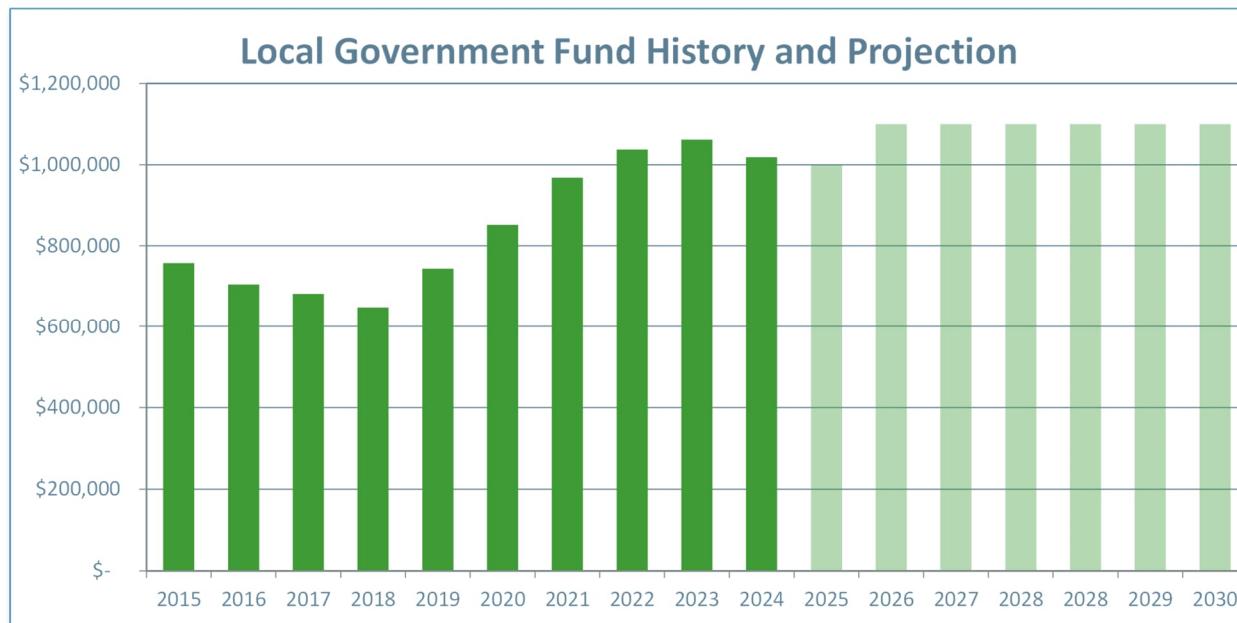
The gas tax is distributed to the City from the State of Ohio based upon the number of vehicles registered in Gahanna compared to the total number of vehicles registered in Ohio. The State levies an excise tax which was increased in July 2019 to \$.385 per gallon of gasoline; diesel and all other fuel types to \$.47 per gallon; and compressed natural to \$.10 per gallon. A portion of these taxes are allocated to cities according to formulas set forth in ORC §§5735.23, 5735.26 and 5735.291.

The City also receives motor vehicle license taxes in the amount of \$6.80 per passenger vehicle, and vehicle registration permissive tax in the amount of \$7.50 per registered vehicle. In July 2019, the State increased the permissive tax cap per taxing district from \$25 to a cap of \$30, which would allow the City to enact an additional \$5 of permissive license tax under ORC §4504.173. Council would be required to pass an ordinance levying the new tax. To date, Council has not opted to levy this additional tax.

A 2% increase was estimated for 2025 based on 2024 year-end results. Based on collections to date, collections will be in line with the 2025 estimate. Based on the past three years of collections, no increase in revenue has been projected through 2030. While population growth may increase vehicle registrations for the area, the movement to electric or other alternative fuels for vehicles continues. This movement is anticipated to cause a significant decline, but this is not expected to occur over the next five years. It is expected that downward trend will begin between 2035 and 2050.

## Local Government Fund

Gahanna receives Local Government funds (LGF) from the State of Ohio to support general governmental activities. The amount the City receives is based on the health of the State's General Revenue Fund. During the past two biennium budget cycles the State has been moving to a flat income tax rate which may reduce general revenues available for distribution.



The Local Government Fund was significantly reduced as part of the 2012-2013 State budget resulting in reductions for the City exceeding \$600,000. Over the years, the State General Revenues have experienced growth, and slight increases have been made to the State allocation to the Local Government Fund with the most recent increase authorized as part of the State 2026-2027 Budget, increasing by .05% to 1.75%. Although this will add approximately \$530 million to the Fund, tax reform and reallocation of general revenues for other purposes could potentially impact the amount available for distribution. The slight adjustments made by the State have never restored the funding back to pre-2012 levels. For 2025, \$1 million was estimated, a reduction of 10% compared to 2024 estimates because of uncertainties surrounding tax reform and redirection of State general revenues. Based on collections to date for 2025, it appears collections are comparable to 2024 estimates. For 2026, a 10% increase was made, and this will remain at zero growth through 2030. State legislation will be monitored for impacts to local government funds.

## Other Intergovernmental

Other Intergovernmental Revenue consists of homestead and rollback reimbursements, federal forfeiture revenue sharing, state forfeiture revenue sharing, and grants. For 2026, the City has estimated \$640,000 in other intergovernmental resources.

## All Other Sources

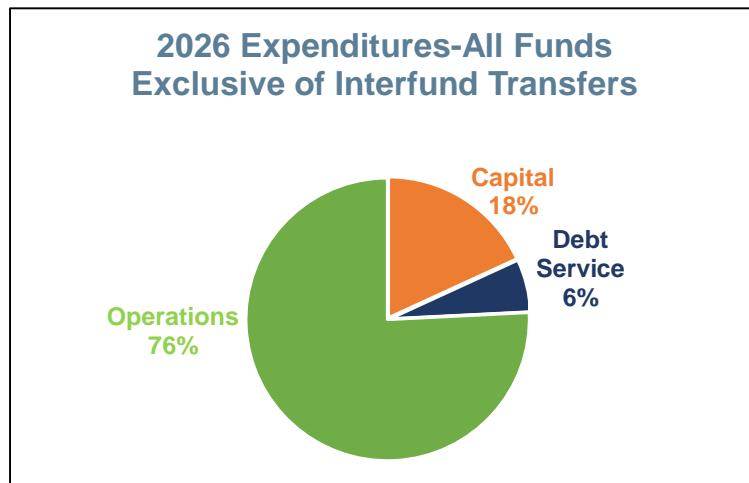
The remaining sources of citywide revenue are described below:

Source	Description	Planned 2026 Revenue
<b>Other Taxes</b>	The City's Lodging Tax (6% of lodging revenue)	\$462,830
<b>Interest &amp; Investment Income</b>	Investment earnings are a function of the cash available for investments, market interest rates and allowable investments per the City's investment policy.	\$4,540,000
<b>Miscellaneous Income</b>	Miscellaneous income includes unanticipated amounts received from donations, the sale of assets, insurance settlements, and any other unforeseen sources that do not fit any of the other identified categories.	\$278,800
<b>Licenses &amp; Permits</b>	City Code requires individuals to obtain a license or permit for various activities to be conducted within City limits, such as building permits, solicitor permits, installer licenses for water and sewer services, etc.	\$674,200

Lodging taxes are continuing to rebound, and 2025 actual collections are projected to exceed original estimates. A 5% increase has been projected for 2026 based on 2025 actual collections projected to the end of the year. Modest increases of 2% have been planned for 2027-2030. Investment income is projected to begin trending down with the most recent rate reduction of 25 basis points in September 2025. Although inflation remains stubborn and is beginning to rise again, more reductions are anticipated before the end of the year. The City has also been expending bond funds for the new civic center. These funds were invested and are earning interest, pending eligible disbursement. Interest revenue is expected to decrease by \$2.26 million for 2026. For 2027 to 2030 additional rate reductions are expected before normalizing around 3% in 2030. This is expected to reduce investment income by 33% or \$1.5 million by 2030 compared to 2026.

## Expenditures

The current expenditures in the consolidated financial overview are divided into three separate components: Operating Expenditures, Capital Outlay, and Debt Service. In 2026, Operating Expenditures include funding for all departments and divisions and the cost of providing daily services to the residents. Total operating expenditures are estimated at \$81.4 million, or 76% of current expenditures. Total Capital Outlay is estimated at \$19.5 million, or 18% of total expenditures. Expenditures toward Debt Service are estimated to be \$6.5 million, or 6% of total expenditures. This consolidated financial overview combines all expenditures proposed in the budget.



## Operating Expenditures

The 2026 total operating expenditures of \$81.4 million are 3% more than 2025 appropriations, as amended. This increase includes one-time initiatives to begin implementing Our Gahanna, the City's strategic and economic development plan that will help shape the future of the City over the next ten years. Our Gahanna is expected to be adopted by Council in 2025. There are also one-time requests to begin the transition to the new civic center. The transition to 825 Tech Center Drive includes an increase in staffing for maintenance and janitorial work and associated materials and supplies. The City currently contracts this work to a third party. Once the transition is complete, the increase in salaries and benefits will be offset by a reduction to contract services.

As a service organization, the City provides services that protect and enhance the quality of life for its citizens. The consolidated financial overview classifies these services as follows:

- General Government: Overarching management and general administration of City government and operations; includes Mayor's Office, City Council, City Attorney, Mayor's Court, Civil Service, Records Administration, Human Resources, Finance and Public Services.
- Security of Persons & Property: Provides for public safety of the City; includes Police, Dispatch/911, and Emergency Management.
- Transportation: Provides for the safe and effective transport within the City; includes fleet, street maintenance and engineering.
- Community Environment: Provides planning and permitting services to ensure economic growth and improvements are conducted in a safe and uniform manner; includes Economic Development, Planning, and Information Technology.
- Leisure Time Activities: Operation & maintenance of city-owned parks, recreation programming, pools, golf course and Senior Center.

The Department narratives that follow summarize actual operating expenditures for 2023 and 2024, appropriations for 2025 as amended, and the 2026 budget request for the General Fund. Line-item revenue and expenditure details are provided in Appendix A of this document.

The City uses three main categories to budget for ongoing operations: salaries and benefits, contract service, and materials & supplies.

### **Salaries and Benefits**

Salaries and benefits include the funds needed to pay all salaries and wages, employee benefits (such as health insurance), and legally mandated fringe benefit expenses (such as pension contributions and Medicare). In general, salaries and benefits make up 44% of total operating expenditures citywide.

The 2026 budget includes funding for full-time, part-time, and seasonal positions. New full-time and part-time positions requested for 2026 are based on the findings from the staffing study completed in 2024 and to provide for efficient city operations. These positions are a high priority to ensure continued excellence in government and to enhance city services to residents. The following positions are requested for 2026. The chart is not illustrative of rank order for need but organized by priority level.

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

Readers should refer to the five-year staffing study accepted by Council on October 7, 2024 per resolution [RES 0032-2024](#) and the department narrative section of this book for additional details. The budget narratives for each department include the proposed 2026 organization chart for each department.

There are three organized labor unions within the City. Their membership and budgeted wage increases are summarized in the table below:

Union	Staff Participation	Members*	2026 Increase	Contract Terms
<b>Fraternal Order of Police (FOP)</b>	Police officers, sergeants, and lieutenants	63	4.5%	January 1, 2025–December 31, 2027
<b>Fraternal Order of Police-Ohio Labor Council (FOP-OLC)</b>	Communications Technicians	12	4.5%	January 1, 2025 – December 31, 2027
<b>United Steelworkers (USW)</b>	Streets, utilities, parks administrative, technicians and foremen	56	**	January 2, 2023 – January 1, 2026

\*includes 2026 budgeted positions

\*\*Pending negotiations

All full-time and part-time unclassified employees are on a step plan compensation program (Steps, start – 5). When employees reach step 5 or midpoint, the employee will receive the wage increase included in the following year's salary ordinance. Unclassified employees move through the compensation program on anniversary date opposed to an increase in January each year. The 2026 budget includes a 4% increase for all unclassified employees at or over midpoint.

City employees contribute to one of two public retirement systems per Ohio Revised Code. Full-time police officers contribute to the Ohio Police and Fire Pension Fund (OP&F). The City contributes the legally-mandated minimum of 19.5% of officers' annual salary to the retirement system. All other employees contribute to the Ohio Public Employee Retirement System (OPERS). The City contributes the legally-mandated minimum of 14% of employees' annual salary.

Other fringe benefits include health, prescription drug, vision, dental, life insurance, short-term disability, workers' compensation, employee assistance program, and Medicare. The City has implemented several healthcare and wellness programs over the years to contain healthcare costs. In 2024, the City began a complete overhaul of the City's benefits to maintain cost while creating a better benefit experience for employees and those responsible for the administration of the plan. The City moved all ancillary benefits (dental, vision, life, accident) to a new carrier for plan year 2025, saving the City money. The City engaged the services of NFP, the City's current benefit broker, to perform an analysis to consider whether the City should remain in the Central Healthcare Consortium (COHCC), join a different consortium, move to a fully insured stand-alone plan, or create a stand-alone self-funded plan. The current relationship with The Ohio State University for the near-site medical facility and wellness programming was also analyzed to determine if utilization was at a level to be of benefit to continue. The analysis resulted in the following:

- Remaining with the COHCC would result in a premium increase of 20% or more.
- Fully funded and other consortium plans were comparable to the COHCC.
- The City has enough employees to support a self-insured plan with no changes to the current level of benefits employees have with the COHCC.
- The self-insured plan could be funded at current premium levels with no increases for employees or the City.
- A new wellness provider would improve employee engagement and improve the program in general.

- The near-site medical facility contract should be terminated as utilization is not high enough to support the costs.
- Moving to a self-insured plan, terminating the contract for the near-site medical facility, and contracting with a new wellness provider, would save the City over \$1M with no disruption to employees.

Council passed Resolution 0036-2025 in September 2025, authorizing the City to exit the joint self-insurance agreement with the COHCC and execute agreements for a self-insured program effective January 1, 2026. The contract with The Ohio State University for near-site center and wellness will not be renewed. This program will be replaced by a 24/7 virtual urgent care for city employees and their dependents. A new wellness provider has been selected that will provide increased programming and enhanced user experience. Lastly, the City will improve the Employee Assistance Program by changing to a vendor that has specific programs for First Responders and enhanced technology and platforms for ease of employee use.

The implementation of the self-insured plan for 2026 is reflected in the increase to Other Funds to pay medical and prescription claims and associated administrative expenses from the new Health Self Insurance Internal Service Fund. There will be no premium increases for employees or the City. Premium deductions will be paid into the new fund as administrative charges for services to fully cover the costs of the plan while establishing an adequate reserve.

### **Operating Expense**

The remainder of the City's overall operating budget, 56%, is made up of non-personnel related operating expenses including water and sewer utility operations, contract services, supplies and materials and other expenses necessary to provide for ongoing city operations.

One-third of the City's operating expenses occur in the operation of the City's water and sewer utilities and refuse collections. The remaining types of operating expenses include professional services, economic development incentives, operational and maintenance supplies and equipment, technology services, utility costs, and street salt.

The City budgets these operating expenditures by department based on current and new contracts and needs for materials and supplies. The 2026 budget reflects an increase of \$1.2 million in contract services or a 3% increase. A portion of this increase is related to one-time initiatives to implement Our Gahanna and for the transition to the new civic center (\$530,000).

In 2025, there was a one-time payment of \$5 million to the Gahanna CIC (Community Improvement Corporation) for the land bank program. The Gahanna CIC purchased various properties in the Creekside District in anticipation of redevelopment of the area. To prepare the properties for re-development, the loan issued by the Gahanna CIC required repayment. Funding by the City to the CIC to repay the loan was authorized by Council in September of 2025.

Excluding the 2025 CIC payment, contract services are estimated to increase by \$6.2 million or 18% for 2026. \$4.8 million of the \$6.2 million or 77% is comprised of an increase contracted services for water and sewer utility services with the City of Columbus and moving to a self-insured plan for health and prescription benefits. These two items have revenue to offset the \$4.8 million increase. Additional details are explained below.

- The City purchases water and sewer services from the City of Columbus and re-sells these services to residents and businesses within the City. The City of Columbus has been increasing their rates

by approximately 9% each year and a 10% increase is anticipated for 2026, creating an equivalent 10% increase for the City's contract with the City of Columbus (\$1.6 million). This increase is passed on to residents through increased utility rates.

- As noted above under salary and benefits, the implementation of the self-insurance program will be a savings to the City of over \$1 million. However, as a self-insured entity the City must now appropriate for claim expenses for medical and prescription insurance coverage, stop loss coverage, and associated administrative expenses. These expenses will be fully offset by insurance premium deductions for employees and the City while establishing an adequate self-insurance reserve. The claims expense was actuarially determined based on the City's current claims experience and is estimated to be \$3.4 million for 2026. Any excess dollars collected from insurance premiums will remain in the self-insurance reserve fund.

Materials & Supplies are increasing by \$175,000, or 4%, and is directly related to continued utility increases for electric and additional materials and supplies that will be necessary for the transition to the new civic center at 825 Tech Center Drive.

## Capital Outlay

Capital outlay is determined by the Capital Improvement Plan (CIP), which sets forth an actionable capital improvement plan that aligns resources with capital maintenance and improvement projects over four different and distinct plan phases. Each plan phase is defined as follows:

- Actionable – Projects are in the design and construction phase and are actively being implemented. Timelines for completion have been established.
- Assessment – Projects in this category are in the planning and assessment phase and the feasibility for implementation is being considered.
- Identified – Projects in this category have been identified with feasibility and assessment work to commence in out years.
- Visionary – These projects are considered long-term visionary projects and identified in concept only.

As projects move through a process of assessment, feasibility, and cost, they will either move up on the timeline, be removed, or remain as identified in concept only. The Our Gahanna strategic plan will begin to inform the Capital Improvement Plan in 2026.

The 2026 budget request includes projects identified in the CIP for 2026. Years 2027 to 2030 have been incorporated into the five-year projection. Details can be reviewed in the CIP. The CIP also includes policies associated with the classification, prioritization, execution, monitoring, and close-out of capital projects. Operational impacts are considered as part of the capital improvement plan and in most cases have not caused a significant impact on operations as the City identifies opportunities to minimize these impacts. A current example is the addition of maintenance staff for the new civic center to replace the current contract for these services. Capital expenditure budgets by fund are included in the table below and total \$19.5 million.

Fund	2026 Finance Budget
CAPITAL IMPROVEMENT FUND	\$ 13,844,500
STREET FUND	550,000
TAX INCREMENT FUND	555,000
ENFORCEMENT & EDUCATION FUND	25,000
WATER CAPITAL FUND	2,730,000
SEWER CAPITAL FUND	875,000
STORMWATER FUND	908,000
Grand Total	\$ 19,487,500

## Debt Service

Debt service in the amount of \$6.5 million is included in the 2026 budget. This is for interest and principal payments for:

- 2025 State Infrastructure Bank loan issued for the construction of a new road in the Crescent at Central Park, the newest area being developed by the City.
- 2024 general obligation bonds issued for:
  - Current refunding 2013 bonds outstanding for a debt service savings.
  - Refund a 2023 note payable on a long-term basis for the purchase of 825 Tech Center, the new civic center.
  - Provide resources for remodeling, constructing, and providing furniture fixtures & equipment for the civic center.
- 2024 OPWC Loan for Taylor Station and Claycraft Road intersection improvements
- 2020 judgment bond related to the income tax lawsuit.
- 2015 refunding bonds.
- 2015 street rebuild bonds.
- 2009 & 2011OPWC Loans for various road improvements.

A detailed description of the City's outstanding debt, planned debt service revenue, and expenditures is provided in the Debt Service section of the budget document.

Fund Summary - Governmental Funds

	General Fund			Tax Increment Fund		
	2024 Actual	2025 Revised Budget	2026 Budget Request	2024 Actual	2025 Revised Budget	2026 Budget Request
Revenues						
Income Taxes	\$ 24,345,074	\$ 25,493,600	\$ 28,663,100	\$ -	\$ -	\$ -
Property Taxes	2,721,202	3,059,395	2,750,000	-	-	-
Other Local Taxes	436,126	400,070	462,830	-	-	-
Revenue in Lieu of Taxes	-	-	-	4,146,102	4,540,600	4,460,300
Charges for Services	2,014,465	1,636,861	1,823,863	127,751	15,000	15,000
Licenses & Permits	839,064	590,000	672,000	-	-	-
Fines & Fees	1,319,820	727,873	732,438	-	-	-
Intergovernmental	1,349,396	1,326,000	1,426,000	49,317	50,100	46,100
Investment Income	5,493,116	5,000,000	4,500,000	-	-	-
Other	50,784	718,432	21,800	-	-	-
Total Revenues	\$ 38,569,047	\$ 38,952,231	\$ 41,052,031	\$ 4,323,170	\$ 4,605,700	\$ 4,521,400
Expenditures						
Current						
General Government	9,130,386	10,971,226	12,185,175	-	-	-
Security of Persons & Property	11,545,473	14,131,597	15,827,024	-	-	-
Transportation	1,213,643	1,430,862	1,330,934	-	-	-
Community Environment	3,381,863	9,354,877	5,010,832	383,976	483,700	450,401
Public Health & Welfare	-	-	-	-	-	-
Leisure Time Activity	3,825,921	4,984,402	5,401,458	-	-	-
Capital Outlay	1,687,934	-	-	1,929,634	5,150,000	555,000
Debt Service	535,500	539,375	543,125	-	27,815	13,908
Total Expenditures	\$ 31,320,720	\$ 41,412,339	\$ 40,298,548	\$ 2,313,610	\$ 5,661,515	\$ 1,019,309
Excess (Deficiency) of Revenue Over Expenditures	7,248,327	(2,460,108)	753,483	2,009,560	(1,055,815)	3,502,091
Other Financing Sources (Uses)						
Transfers In	-	-	-	-	-	-
Transfers Out	(738,600)	(1,392,288)	(706,262)	(390,000)	(300,000)	(295,000)
Advances In	-	-	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-	-	-
Proceeds from insurance	3,753	-	-	-	-	-
Refunding Bonds Issued	-	-	-	-	-	-
Premium on Refunding Bonds Issued	-	-	-	-	-	-
General Obligation Bonds Issued	-	-	-	-	-	-
Premium on General Obligation Bonds	-	-	-	-	-	-
Payment to Refunding Bond Escrow Agent	-	-	-	-	-	-
Total Other Financing Sources (Uses)	\$ (734,847)	\$ (1,392,288)	\$ (706,262)	\$ (390,000)	\$ (300,000)	\$ (295,000)
Net Change in Fund Balances	6,513,480	(3,852,396)	47,221	1,619,560	(1,355,815)	3,207,091
Fund Balances, January 1	35,536,441	42,049,921	38,197,525	9,657,165	11,276,725	9,920,910
Fund Balances, December 31	\$ 42,049,921	\$ 38,197,525	\$ 38,244,746	\$ 11,276,725	\$ 9,920,910	\$ 13,128,001

Fund Summary - Governmental Funds

	Capital Improvement Fund			Public Safety Fund		
	2024 Actual	2025 Revised Budget	2026 Budget Request	2024 Actual	2025 Revised Budget	2026 Budget Request
Revenues						
Income Taxes	\$ 11,718,172	\$ 12,185,500	\$ 13,714,400	\$ 1,054,636	\$ 1,421,600	\$ 1,828,320
Property Taxes	-	-	-	-	-	-
Other Local Taxes	-	-	-	-	-	-
Revenue in Lieu of Taxes	-	-	-	-	-	-
Charges for Services	32,375	-	33,000	210,863	370,000	230,000
Licenses & Permits	-	-	-	219,345	-	-
Fines & Fees	233,199	120,000	142,500	20,988	14,000	21,600
Intergovernmental	118,979	-	-	17,347	-	-
Investment Income	1,661,736	1,800,000	40,000	-	-	-
Other	-	-	-	-	-	-
Total Revenues	\$ 13,764,461	\$ 14,105,500	\$ 13,929,900	\$ 1,523,179	\$ 1,805,600	\$ 2,079,920
Expenditures						
Current						
General Government	-	-	-	-	-	-
Security of Persons & Property	-	-	-	722,048	881,072	730,119
Transportation	-	-	-	-	-	-
Community Environment	-	-	-	-	-	-
Public Health & Welfare	-	-	-	-	-	-
Leisure Time Activity	-	-	-	-	-	-
Capital Outlay	22,569,838	15,255,859	13,844,500	-	-	-
Debt Service	-	-	-	-	-	-
Total Expenditures	\$ 22,569,838	\$ 15,255,859	\$ 13,844,500	\$ 722,048	\$ 881,072	\$ 730,119
Excess (Deficiency) of Revenue Over Expenditures	(8,805,377)	(1,150,359)	85,400	801,131	924,528	1,349,801
Other Financing Sources (Uses)						
Transfers In	-	848,000	-	-	-	-
Transfers Out	-	(3,913,150)	(3,914,650)	(915,854)	(1,066,303)	(1,194,529)
Advances In	-	-	-	-	-	-
Proceeds from sale of capital assets	92,197	75,000	75,000	-	-	-
Proceeds from insurance	-	-	-	-	-	-
Refunding Bonds Issued	-	-	-	-	-	-
Premium on Refunding Bonds Issued	-	-	-	-	-	-
General Obligation Bonds Issued	53,765,000	-	-	-	-	-
Premium on General Obligation Bonds	-	-	-	-	-	-
Payment to Refunding Bond Escrow Agent	-	-	-	-	-	-
Total Other Financing Sources (Uses)	\$ 53,857,197	\$ (2,990,150)	\$ (3,839,650)	\$ (915,854)	\$ (1,066,303)	\$ (1,194,529)
Net Change in Fund Balances	45,051,820	(4,140,509)	(3,754,250)	(114,723)	(141,775)	155,272
Fund Balances, January 1	21,506,430	66,558,250	62,417,741	638,209	523,486	381,711
Fund Balances, December 31	\$ 66,558,250	\$ 62,417,741	\$ 58,663,491	\$ 523,486	\$ 381,711	\$ 536,983

Fund Summary - Governmental Funds

	Parks & Recreation Fund			Public Service Fund		
	2024 Actual	2025 Revised Budget	2026 Budget Request	2024 Actual	2025 Revised Budget	2026 Budget Request
Revenues						
Income Taxes	\$ 1,054,636	\$ 1,340,380	\$ 1,371,240	\$ 1,796,786	\$ 1,299,720	\$ 1,371,240
Property Taxes	-	-	-	-	-	-
Other Local Taxes	-	-	-	-	-	-
Revenue in Lieu of Taxes	-	-	-	-	-	-
Charges for Services	1,396,418	1,214,320	1,335,000	-	-	-
Licenses & Permits	-	-	-	-	-	-
Fines & Fees	20,988	13,200	16,200	137,640	77,150	20,550
Intergovernmental	-	-	-	-	-	-
Investment Income	-	-	-	-	-	-
Other	-	-	57,998	-	-	-
Total Revenues	\$ 2,472,042	\$ 2,567,900	\$ 2,722,440	\$ 1,992,424	\$ 1,376,870	\$ 1,391,790
Expenditures						
Current						
General Government	-	-	-	1,159,478	1,977,376	2,077,020
Security of Persons & Property	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Community Environment	-	-	-	-	-	-
Public Health & Welfare	-	-	-	-	-	-
Leisure Time Activity	2,497,062	2,893,315	3,572,926	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Total Expenditures	\$ 2,497,062	\$ 2,893,315	\$ 3,572,926	\$ 1,159,478	\$ 1,977,376	\$ 2,077,020
Excess (Deficiency) of Revenue Over Expenditures	(25,020)	(325,415)	(850,486)	832,946	(600,506)	(685,230)
Other Financing Sources (Uses)						
Transfers In	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Advances In	-	-	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-	-	-
Proceeds from insurance	-	-	-	-	-	-
Refunding Bonds Issued	-	-	-	-	-	-
Premium on Refunding Bonds Issued	-	-	-	-	-	-
General Obligation Bonds Issued	-	-	-	-	-	-
Premium on General Obligation Bonds	-	-	-	-	-	-
Payment to Refunding Bond Escrow Agent	-	-	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balances	(25,020)	(325,415)	(850,486)	832,946	(600,506)	(685,230)
Fund Balances, January 1	1,472,973	1,447,953	1,122,538	1,945,483	2,778,429	2,177,923
Fund Balances, December 31	\$ 1,447,953	\$ 1,122,538	\$ 272,052	\$ 2,778,429	\$ 2,177,923	\$ 1,492,693

Fund Summary - Governmental Funds

	Other Governmental Funds			Total Governmental Funds		
	2024 Actual	2025 Revised Budget	2026 Budget Request	2024 Actual	2025 Revised Budget	2026 Budget Request
Revenues						
Income Taxes	\$ -	\$ -	\$ -	\$ 39,969,304	\$ 41,740,800	\$ 46,948,300
Property Taxes	\$ 888,646	\$ 1,001,724	\$ 898,000	\$ 3,609,848	\$ 4,061,119	\$ 3,648,000
Other Local Taxes	-	-	-	436,126	400,070	462,830
Revenue in Lieu of Taxes	-	-	-	4,146,102	4,540,600	4,460,300
Charges for Services	7,775	9,644	9,644	3,789,647	3,245,825	3,446,507
Licenses & Permits	-	-	-	1,058,409	590,000	672,000
Fines & Fees	228,920	693,700	679,600	1,961,555	1,645,923	1,612,888
Intergovernmental	2,840,888	4,430,371	2,628,000	4,375,927	5,806,471	4,100,100
Investment Income	986	-	-	7,155,838	6,800,000	4,540,000
Other	27,660	22,000	22,000	136,442	740,432	43,800
Total Revenues	\$ 3,994,875	\$ 6,157,439	\$ 4,237,244	\$ 66,639,198	\$ 69,571,240	\$ 69,934,725
Expenditures						
Current						
General Government	322,430	434,640	327,245	10,612,294	13,383,242	14,589,440
Security of Persons & Property	1,559,359	1,769,752	1,948,829	13,826,880	16,782,421	18,505,972
Transportation	1,613,879	2,418,834	1,337,269	2,827,522	3,849,696	2,668,203
Community Environment	-	-	-	3,765,839	9,838,577	5,461,233
Public Health & Welfare	2,906,290	-	-	2,906,290	-	-
Leisure Time Activity	-	18,931	-	6,322,983	7,896,648	8,974,384
Capital Outlay	1,549,708	495,000	575,000	27,737,114	20,900,859	14,974,500
Debt Service	4,608,676	6,141,186	5,985,270	5,144,176	6,708,376	6,542,303
Total Expenditures	\$ 12,560,342	\$ 11,278,343	\$ 10,173,613	\$ 73,143,098	\$ 79,359,819	\$ 71,716,035
Excess (Deficiency) of Revenue Over Expenditures	(8,565,467)	(5,120,904)	(5,936,369)	(6,503,900)	(9,788,579)	(1,781,310)
Other Financing Sources (Uses)						
Transfers In	3,012,265	6,847,782	6,943,419	3,012,265	7,695,782	6,943,419
Transfers Out	(762,701)	(756,650)	(596,854)	(2,807,155)	(7,428,391)	(6,707,295)
Advances In	-	-	-	-	-	-
Proceeds from sale of capital assets	171	-	-	92,368	75,000	75,000
Proceeds from insurance	-	-	-	3,753	-	-
Refunding Bonds Issued	12,250,000	-	-	12,250,000	-	-
Premium on Refunding Bonds Issued	907,131	-	-	907,131	-	-
General Obligation Bonds Issued	-	-	-	53,765,000	-	-
Premium on General Obligation Bonds	3,066,118	-	-	3,066,118	-	-
Payment to Refunding Bond Escrow Agent	(13,203,729)	-	-	(13,203,729)	-	-
Total Other Financing Sources (Uses)	\$ 5,269,255	\$ 6,091,132	\$ 6,346,565	\$ 57,085,751	\$ 342,391	\$ 311,124
Net Change in Fund Balances	(3,296,212)	970,228	410,196	50,581,851	(9,446,188)	(1,470,186)
Fund Balances, January 1	9,859,471	6,563,259	7,533,487	80,616,172	131,198,023	121,751,835
Fund Balances, December 31	\$ 6,563,259	\$ 7,533,487	\$ 7,943,683	\$ 131,198,023	\$ 121,751,835	\$ 120,281,649

**Fund Summary - Proprietary & Custodial Funds**

	Water Funds			Sewer Funds		
	2024 Actual	2025 Revised Budget	2026 Budget Request	2024 Actual	2025 Revised Budget	2026 Budget Request
Revenues						
Charges for Services	\$ 11,258,789	\$ 10,726,970	\$ 11,412,030	\$ 9,978,877	\$ 9,745,275	\$ 11,124,505
Licenses & Permits	563	1,200	1,200	563	1,200	1,000
Fines & Fees	97,389	69,900	79,300	1,074,753	956,000	1,430,673
Intergovernmental	2,806,290	-	-	-	-	-
Other	29,411	20,000	40,000	406	-	-
Total Revenues	14,192,442	10,818,070	11,532,530	\$ 11,054,599	\$ 10,702,475	\$ 12,556,178
Expenditures						
Personal Services	680,794	794,313	1,106,644	677,080	794,657	1,002,573
Contract Services	9,868,148	8,753,756	9,673,300	8,605,220	9,259,862	10,158,060
Materials & Supplies	420,194	663,563	668,200	30,058	47,063	69,900
Claims Expense	-	-	-	-	-	-
General Government	-	-	-	-	-	-
Community Environment	-	-	-	-	-	-
Leisure Time Activities	-	-	-	-	-	-
Other	-	-	-	-	-	-
Capital Outlay	4,901,071	2,019,627	2,730,000	307,159	3,221,352	875,000
Total Expenditures	15,870,207	12,231,259	14,178,144	\$ 9,619,517	\$ 13,322,934	\$ 12,105,533
Excess (Deficiency) of Revenue Over Expenditures	(1,677,765)	(1,413,189)	(2,645,614)	1,435,082	(2,620,459)	450,645
Other Financing Sources (Uses)						
Transfers In	-	-	-	-	-	-
Transfers Out	(25,874)	(38,830)	(38,712)	(25,874)	(38,830)	(38,712)
Insurance Proceeds	-	-	-	-	-	-
Total Other Financing Sources (Uses)	(25,874)	(38,830)	(38,712)	\$ (25,874)	\$ (38,830)	\$ (38,712)
Net Change in Fund Balance	(1,703,639)	(1,452,019)	(2,684,326)	1,409,208	(2,659,289)	411,933
Fund Balance, January 1	16,142,490	14,438,851	12,986,832	14,744,545	16,153,753	13,494,464
Fund Balance, December 31	14,438,851	12,986,832	10,302,506	\$ 16,153,753	\$ 13,494,464	\$ 13,906,397

**Fund Summary - Proprietary & Custodial Funds**

	Stormwater Fund			Refuse Fund		
	2024 Actual	2025 Revised Budget	2026 Budget Request	2024 Actual	2025 Revised Budget	2026 Budget Request
Revenues						
Charges for Services	\$ 1,329,053	\$ 1,281,885	\$ 1,843,772	\$ 2,575,942	\$ 2,302,800	\$ 2,622,324
Licenses & Permits	-	-	-	-	-	-
Fines & Fees	12,276	9,700	9,700	33,666	27,000	27,000
Intergovernmental	-	-	-	-	-	-
Other	-	-	-	5,887	-	-
Total Revenues	\$ 1,341,329	\$ 1,291,585	\$ 1,853,472	\$ 2,615,495	\$ 2,329,800	\$ 2,649,324
Expenditures						
Personal Services	351,347	411,975	758,668	-	-	-
Contract Services	434,344	501,318	611,800	2,475,427	2,567,650	2,580,850
Materials & Supplies	41,861	37,563	52,000	29,217	-	-
Claims Expense	-	-	-	-	-	-
General Government	-	-	-	-	-	-
Community Environment	-	-	-	-	-	-
Leisure Time Activities	-	-	-	-	-	-
Other	-	-	-	-	-	-
Capital Outlay	168,600	1,580,000	908,000	-	-	-
Total Expenditures	\$ 996,152	\$ 2,530,856	\$ 2,330,468	\$ 2,504,644	\$ 2,567,650	\$ 2,580,850
Excess (Deficiency) of Revenue Over Expenditures	345,177	(1,239,271)	(476,996)	110,851	(237,850)	68,474
Other Financing Sources (Uses)						
Transfers In	-	-	-	-	-	-
Transfers Out	(173,362)	(184,998)	(158,700)	-	-	-
Insurance Proceeds	-	-	-	-	-	-
Total Other Financing Sources (Uses)	\$ (173,362)	\$ (184,998)	\$ (158,700)	\$ -	\$ -	\$ -
Net Change in Fund Balance	171,815	(1,424,269)	(635,696)	110,851	(237,850)	68,474
Fund Balance, January 1	4,423,429	4,595,244	3,170,975	929,954	1,040,805	802,955
Fund Balance, December 31	\$ 4,595,244	\$ 3,170,975	\$ 2,535,279	\$ 1,040,805	\$ 802,955	\$ 871,429

**Fund Summary - Proprietary & Custodial Funds**

	Internal Service			Total Proprietary Funds		
	2024 Actual	2025 Revised Budget	2026 Budget Request	2024 Actual	2025 Revised Budget	2026 Budget Request
Revenues						
Charges for Services	\$ 398,554	\$ 465,542	\$ 4,964,820	\$ 25,541,215	\$ 24,522,472	\$ 31,967,451
Licenses & Permits	-	-	-	1,126	2,400	2,200
Fines & Fees	-	-	-	1,218,084	1,062,600	1,546,673
Intergovernmental	-	-	-	2,806,290	-	-
Other	117,249	-	-	152,953	20,000	40,000
Total Revenues	\$ 515,803	\$ 465,542	\$ 4,964,820	\$ 29,719,668	\$ 25,607,472	\$ 33,556,324
Expenditures						
Personal Services	-	-	-	1,709,221	2,000,945	2,867,885
Contract Services	149,855	140,760	164,523	21,532,994	21,223,346	23,188,533
Materials & Supplies	-	-	-	521,330	748,189	790,100
Claims Expense	636,879	269,500	3,630,000	636,879	269,500	3,630,000
General Government	-	-	-	-	-	-
Community Environment	-	-	-	-	-	-
Leisure Time Activities	-	-	-	-	-	-
Other	-	-	-	-	-	-
Capital Outlay	-	-	-	5,376,830	6,820,979	4,513,000
Total Expenditures	\$ 786,734	\$ 410,260	\$ 3,794,523	\$ 29,777,254	\$ 31,062,959	\$ 34,989,518
Excess (Deficiency) of Revenue Over Expenditures	(270,931)	55,282	1,170,297	(57,586)	(5,455,487)	(1,433,194)
Other Financing Sources (Uses)						
Transfers In	20,000	-	-	20,000	-	-
Transfers Out	-	-	-	(225,110)	(262,658)	(236,124)
Insurance Proceeds	243,832	120,000	120,000	243,832	120,000	120,000
Total Other Financing Sources (Uses)	\$ 263,832	\$ 120,000	\$ 120,000	\$ 38,722	\$ (142,658)	\$ (116,124)
Net Change in Fund Balance	(7,099)	175,282	1,290,297	(18,864)	(5,598,145)	(1,549,318)
Fund Balance, January 1	624,363	617,264	792,546	36,864,781	36,845,917	31,247,772
Fund Balance, December 31	\$ 617,264	\$ 792,546	\$ 2,082,843	\$ 36,845,917	\$ 31,247,772	\$ 29,698,454

**Fund Summary - Proprietary & Custodial Funds**

Custodial Funds					
	2024 Actual	2025 Revised	2026 Budget	Budget	Request
Revenues					
Charges for Services	\$ 72,026	\$ 150,000	\$ -		
Licenses & Permits	-	-	-		
Fines & Fees	692,087	750,000	760,000		
Intergovernmental	-	-	-		
Other	1,914	-	-		
Total Revenues	\$ 766,027	\$ 900,000	\$ 760,000		
Expenditures					
Personal Services	-	-	-		
Contract Services	-	-	-		
Materials & Supplies	-	-	-		
Claims Expense	-	-	-		
General Government	71,687	-	-		
Community Environment	568,350	900,000	760,000		
Leisure Time Activities	1,924	-	-		
Other	-	-	-		
Capital Outlay	-	-	-		
Total Expenditures	\$ 641,961	\$ 900,000	\$ 760,000		
Excess (Deficiency) of Revenue Over Expenditures	124,066	-	-		
Other Financing Sources (Uses)					
Transfers In	-	-	-		
Transfers Out	-	-	-		
Insurance Proceeds	-	-	-		
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -		
Net Change in Fund Balance	124,066	-	-		
Fund Balance, January 1	1,379,146	1,503,212	1,503,212		
Fund Balance, December 31	\$ 1,503,212	\$ 1,503,212	\$ 1,503,212		

Fund Summary - Entity-Wide

	Total Governmental Funds			Total Proprietary Funds		
	2024 Actual	2025 Revised Budget	2026 Budget Request	2024 Actual	2025 Revised Budget	2026 Budget Request
Revenues						
Income Taxes	\$ 39,969,304	\$ 41,740,800	\$ 46,948,300	\$ -	\$ -	\$ -
Property Taxes	3,609,848	4,061,119	3,648,000	-	-	-
Other Local Taxes	436,126	400,070	462,830	-	-	-
Revenue in Lieu of Taxes	4,146,102	4,540,600	4,460,300	-	-	-
Charges for Services	3,789,647	3,245,825	3,446,507	25,541,215	24,522,472	31,967,451
Licenses, Permits & Fees	1,058,409	590,000	672,000	1,126	2,400	2,200
Fines & Forfeitures	1,961,555	1,645,923	1,612,888	1,218,084	1,062,600	1,546,673
Intergovernmental	4,375,927	5,806,471	4,100,100	2,806,290	-	-
Investment Income	7,155,838	6,800,000	4,540,000	-	-	-
Other	136,442	740,432	43,800	152,953	20,000	40,000
Total Revenues	\$ 66,639,198	\$ 69,571,240	\$ 69,934,725	\$ 29,719,668	\$ 25,607,472	\$ 33,556,324
Expenditures						
Current						
General Government	10,612,294	13,383,242	14,589,440	-	-	-
Security of Persons & Property	13,826,880	16,782,421	18,505,972	-	-	-
Transportation	2,827,522	3,849,696	2,668,203	-	-	-
Community Environment	3,765,839	9,838,577	5,461,233	-	-	-
Public Health & Welfare	2,906,290	-	-	-	-	-
Leisure Time Activity	6,322,983	7,896,648	8,974,384	-	-	-
Personal Services	-	-	-	1,709,221	2,000,945	2,867,885
Contract Services	-	-	-	21,532,994	21,223,346	23,188,533
Materials & Supplies	-	-	-	521,330	748,189	790,100
Claims Expense	-	-	-	636,879.00	269,500	3,630,000
Capital Outlay	27,737,114	20,900,859	14,974,500	5,376,830	6,820,979	4,513,000
Debt Service	5,144,176	6,708,376	6,542,303	-	-	-
Total Expenditures	\$ 73,143,098	\$ 79,359,819	\$ 71,716,035	\$ 29,777,254	\$ 31,062,959	\$ 34,989,518
Excess (Deficiency) of Revenue Over Expenditures	(6,503,900)	(9,788,579)	(1,781,310)	(57,586)	(5,455,487)	(1,433,194)
Other Financing Sources (Uses)						
Transfers In	3,012,265	7,695,782	6,943,419	20,000	-	-
Transfers Out	(2,807,155)	(7,428,391)	(6,707,295)	(225,110)	(262,658)	(236,124)
Advance In	-	-	-	-	-	-
Advance Out	-	-	-	-	-	-
Proceeds from sale of capital assets	92,368	75,000	75,000	-	-	-
Proceeds from insurance	3,753	-	-	243,832	120,000	120,000
Refunding Bonds Issued	12,250,000	-	-	-	-	-
Premium on Refunding Bonds Issued	907,131	-	-	-	-	-
General Obligation Bonds Issued	53,765,000	-	-	-	-	-
Premium on General Obligation Bonds	3,066,118	-	-	-	-	-
Payment to Refunding Bond Escrow Agent	(13,203,729)	-	-	-	-	-
Total Other Financing Sources (Uses)	\$ 57,085,751	\$ 342,391	\$ 311,124	\$ 38,722	\$ (142,658)	\$ (116,124)
Net Change in Fund Balances	50,581,851	(9,446,188)	(1,470,186)	(18,864)	(5,598,145)	(1,549,318)
Fund Balances, January 1	80,616,172	131,198,023	121,751,835	36,864,781	36,845,917	31,247,772
Fund Balances, December 31	\$ 131,198,023	\$ 121,751,835	\$ 120,281,649	\$ 36,845,917	\$ 31,247,772	\$ 29,698,454

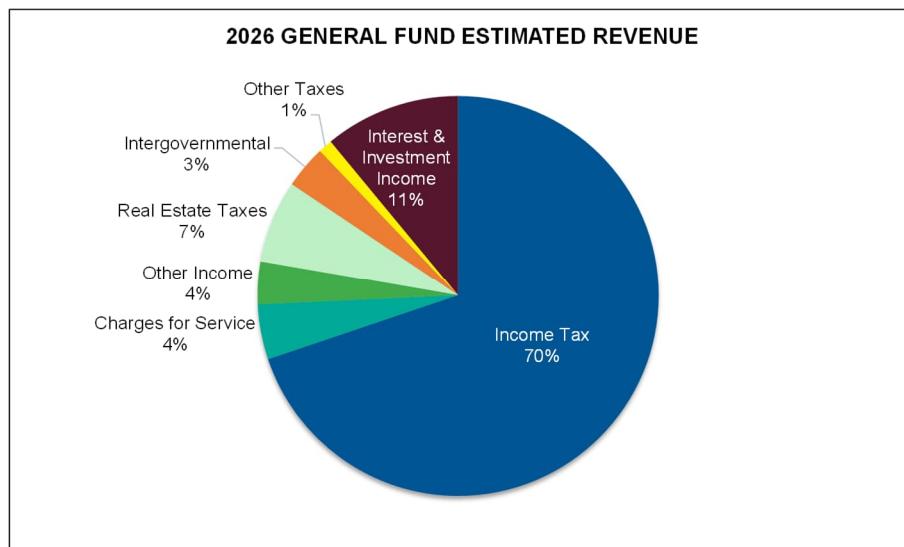
Fund Summary - Entity-Wide

	Custodial Funds				Total Entity-Wide			
	2024 Actual	2025 Revised Budget	2026 Budget Request	2024 Actual	2025 Revised Budget	2026 Budget Request		
Revenues								
Income Taxes	\$ -	\$ -	\$ -	\$ 39,969,304	\$ 41,740,800	\$ 46,948,300		
Property Taxes	-	-	-	3,609,848	4,061,119	3,648,000		
Other Local Taxes	-	-	-	436,126	400,070	462,830		
Revenue in Lieu of Taxes	-	-	-	4,146,102	4,540,600	4,460,300		
Charges for Services	72,026	150,000	-	29,402,888	27,918,297	35,413,958		
Licenses, Permits & Fees	-	-	-	1,059,535	592,400	674,200		
Fines & Forfeitures	692,087	750,000	760,000	3,871,726	3,458,523	3,919,561		
Intergovernmental	-	-	-	7,182,217	5,806,471	4,100,100		
Investment Income	-	-	-	7,155,838	6,800,000	4,540,000		
Other	1,914	-	-	291,309	760,432	83,800		
Total Revenues	\$ 766,027	\$ 900,000	\$ 760,000	\$ 97,124,893	\$ 96,078,712	\$ 104,251,049		
Expenditures								
Current								
General Government	71,687	-	-	10,683,981	13,383,242	14,589,440		
Security of Persons & Property	-	-	-	13,826,880	16,782,421	18,505,972		
Transportation	-	-	-	2,827,522	3,849,696	2,668,203		
Community Environment	568,350	900,000	760,000	4,334,189	10,738,577	6,221,233		
Public Health & Welfare	-	-	-	2,906,290	-	-		
Leisure Time Activity	1,924	-	-	6,324,907	7,896,648	8,974,384		
Personal Services	-	-	-	1,709,221	2,000,945	2,867,885		
Contract Services	-	-	-	21,532,994	21,223,346	23,188,533		
Materials & Supplies	-	-	-	521,330	748,189	790,100		
Claims Expense	-	-	-	636,879.00	269,500	3,630,000		
Capital Outlay	-	-	-	33,113,944	27,721,838	19,487,500		
Debt Service	-	-	-	5,144,176	6,708,376	6,542,303		
Total Expenditures	\$ 641,961	\$ 900,000	\$ 760,000	\$ 103,562,313	\$ 111,322,778	\$ 107,465,553		
Excess (Deficiency) of Revenue Over Expenditures	124,066	-	-	(6,437,420)	(15,244,066)	(3,214,504)		
Other Financing Sources (Uses)								
Transfers In	-	-	-	3,032,265	7,695,782	6,943,419		
Transfers Out	-	-	-	(3,032,265)	(7,691,049)	(6,943,419)		
Advance In	-	-	-	-	-	-		
Advance Out	-	-	-	-	-	-		
Proceeds from sale of capital assets	-	-	-	92,368	75,000	75,000		
Proceeds from insurance	-	-	-	247,585	120,000	120,000		
Refunding Bonds Issued	-	-	-	12,250,000	-	-		
Premium on Refunding Bonds Issued	-	-	-	907,131	-	-		
General Obligation Bonds Issued	-	-	-	53,765,000	-	-		
Premium on General Obligation Bonds	-	-	-	3,066,118	-	-		
Payment to Refunding Bond Escrow Agent	-	-	-	(13,203,729)	-	-		
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ 57,124,473	\$ 199,733	\$ 195,000		
Net Change in Fund Balances	124,066	-	-	50,687,053	(15,044,333)	(3,019,504)		
Fund Balances, January 1	1,379,146	1,503,212	1,503,212	118,860,099	169,547,152	154,502,819		
Fund Balances, December 31	\$ 1,503,212	\$ 1,503,212	\$ 1,503,212	\$ 169,547,152	\$ 154,502,819	\$ 151,483,315		

## GENERAL FUND OVERVIEW

### General Fund Revenue Estimate.....\$41,052,031

General Fund resources in 2026 are estimated to total \$41,052,031, which is an increase of \$2.1 million over 2025 revenue estimates. No amendments have been made to General Fund planned revenue for 2025. Income tax revenues are expected to increase in 2026 based on continued economic growth. Increases projected for income taxes represent most of the \$2.1 million increase for 2026.



*\*Other Income includes Miscellaneous Income, Fines & Fees, and Licenses & Permits. Other Taxes include Lodging Tax and Cigarette Tax.*

Income tax revenue is forecasted using historical collection data and twelve-month rolling collections analysis. Tax collections are sensitive to economic pressures, which affect employment and earnings. The City is currently experiencing economic growth, generating a 13% increase to date for 2025. This is 8% more than what was projected. The main driver of the excess is related to income tax collections on net profits of businesses, which is unusual. Withholding taxes typically have the largest increases during economic growth and the increase in withholding taxes for 2025 is 5.4%, which is in line with the 5% increase that was projected for 2025. An analysis of net profit collections did not identify any one industry or business as the root cause for this unusual increase. There are varying factors that impact business net profits, including pricing policies, operational costs, capital investment, and the ability to roll forward net operating losses for up to five years. Because of the unpredictability of net profits beyond historical collections, withholding taxes will be used as the base for determining future increases.

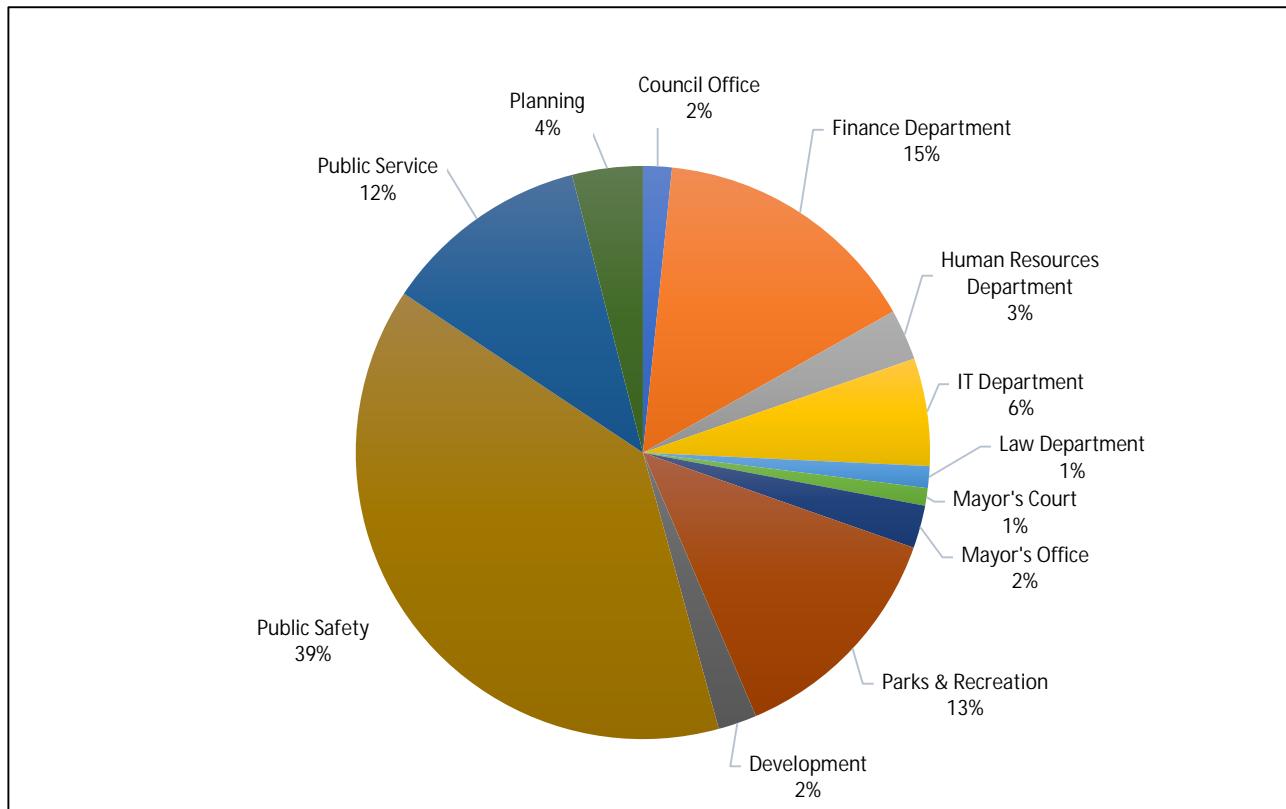
Nationally, the economy appears to be favorable with AI generating economic growth; however, inflation is remaining stubborn above the 2% target and is beginning to trend upward as price increases from tariffs are starting to show. The job market is weakening with unemployment rising, hiring slowing, and payrolls declining. This is mainly driven by federal reductions that have been made. It is difficult to determine what this may mean for the City of Gahanna over the next five years. Regionally, the area continues to see growth and economic diversification despite what is happening at the national level and delays with the Intel mega project located nearby in the neighboring City of New Albany. It is anticipated that this growth will continue through 2030.

Based on this current growth, income tax revenue is expected to increase by 4% for 2026 and 2027 with a slowdown anticipated for 2028 to 2030, dropping to a 3% increase for 2028, 2% for 2029, and 1% for 2030. While this growth is expected to continue for the City and the Central Ohio area in general, there are certain challenges the City will need to consider, resulting in a lower projected increase beyond 2027. Nationally, trade and immigration policies could cause a slowdown. Locally, there is limited inventory of developable space for the City, and housing, infrastructure, and workforce development may not be able to keep pace. Although the increase in revenue is expected to drop, it is still anticipated that the City's economic and taxable income base will continue to generate additional revenue through 2030.

All revenue sources are expected to increase except for property taxes, investment income, and other revenue. Actual property tax collections for 2025 did not meet original projections and as a result the 2026 projection was reduced to a slight increase over 2025 actual collections. Property valuations remained relatively unchanged, and delinquent taxes have not increased by a significant amount compared to 2025. The new civic center was recently approved for tax exemption as governmental property; however, the portion for the City was small. This will continue to be monitored. Investment income is projected to decrease based on the most recent rate reduction of 25 basis points with at least one more reduction predicted before year end. Other revenue will drop compared to 2025 as there was a one-time payment received from the Central Ohio Healthcare Consortium in 2025 for a return of excess reserves.

**General Fund Expenditure Appropriation..... \$41,004,810**

2026 planned General Fund expenditures total \$41,004,810, which is a decrease of \$1.8 million over amended 2025 appropriations. The decrease is related to an amendment made in 2025 to appropriate \$5 million for payment to the Gahanna CIC (Community Improvement Corporation) for the redevelopment of the Creekside area. Excluding the one-time \$5 million appropriation in 2025, there is an increase of \$3.2 million. The 9% increase is from increases expected for salaries & benefits and contract services.



Object Description	2023 Actuals	2024 Actuals	2025 Revised Budget	2026 Budget Request	2026 Budget Vs 2025
Salaries & Benefits	\$ 18,538,492	\$ 19,498,548	\$ 23,630,323	\$ 26,164,249	\$ 2,533,926
Contract Services	5,589,347	7,093,982	\$ 13,984,374	\$ 10,366,009	\$ (3,618,365)
Materials & Supplies	2,091,803	2,504,755	\$ 3,253,534	\$ 3,225,165	\$ (28,369)
Principal Retirement	480,000	490,000	\$ 500,000	\$ 510,000	\$ 10,000
Interest & Fiscal Charges	51,500	45,500	\$ 39,375	\$ 33,125	\$ (6,250)
Capital Outlay	129,905	1,687,934	\$ -	\$ -	\$ -
Transfer Out	729,032	738,600	\$ 1,397,021	\$ 706,262	\$ (690,759)
Grand Total	\$ 27,610,079	\$ 32,059,319	\$ 42,804,627	\$ 41,004,810	\$ (1,799,817)

### General Fund Appropriations Request

As a service organization, most of the appropriations requested for the General Fund are for salaries & benefits and contract services. The \$2.5 million increase projected for salaries and benefits is for known and anticipated negotiated contract increases for the City's three bargaining units. The United Steelworkers contract expires at the end of 2025 and a placeholder increase of 4% has been included pending negotiations. The Fraternal Order of Police and Fraternal Order of Police - Ohio Labor Council contracts do not expire until the end of 2027 and known increases of 4.5% have been included. For the non-bargaining unit or unclassified employees, a step progression is used to a mid-point. Once an employee reaches the mid-point step or step five, increases are based on percentage increases approved as part of the unclassified salary ordinance. Pending approval of the ordinance, a 4% increase has been included for those at or beyond the mid-point for 2026.

In addition to wage increases across all employee groups, a five-year staffing study was completed in 2024 and was accepted by Council per Resolution [RES 0032-2024](#) passed on October 7, 2024. There is a request to add additional staff based on the recommendations from this study. These positions are a high priority to ensure continued excellence in government and to enhance city services to residents. Readers should refer to the All-Funds Summary, Department narratives, and staffing study for more information on staffing recommendations.

Contractual services reflect a decrease of \$3.6 million, however, there was a one-time expenditure of \$5 million approved by Council in September 2025 for the Gahanna CIC land bank program. The Gahanna CIC purchased various properties in the Creekside area in anticipation of re-development of the area. To prepare the properties for re-development, the loan issued by the Gahanna CIC required repayment. Excluding the \$5 million one-time payment, contract services increased by \$1.4 million. The \$1.4 million increase includes one-time initiatives to implement Our Gahanna, the City's new strategic and economic development plan, and transition to the new civic center (\$530,000). The remainder is related to an expansion of the FLOCK camera system for public safety, as well as known increases for existing public safety, parks & recreation, financial, and IT related services.

### Fund Balance Impact

Planned revenue and appropriations for 2026 results in an addition of \$47 thousand to unreserved fund balance as indicated below.

2026 General Fund Operations	
Planned Revenue	\$ 41,052,031
Planned Expenditures	\$ (41,004,810)
<b>Addtion to/(Use of) Fund Balance</b>	<b>\$ 47,221</b>

The corresponding impact on General Fund unassigned fund balance is within the City's General Fund, Fund Balance Policy requirements. The Policy requires that an emergency reserve equivalent to 25% of operational expenditures be set aside annually. 25% of the 2026 operating expenditures is \$10 million dollars. This is an increase of \$900 thousand to the emergency reserve for 2026. The Policy requires that unreserved/unassigned fund balance be maintained at a level equivalent to two (2) months of operations and anything above that amount may be used along with planned revenue for appropriations. As calculated below, the addition of \$47 thousand for 2026 leaves more than three times that amount, or more than six (6) months of operating expenditures. This figure does not include any dollars that may be returned from 2025 appropriations.

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

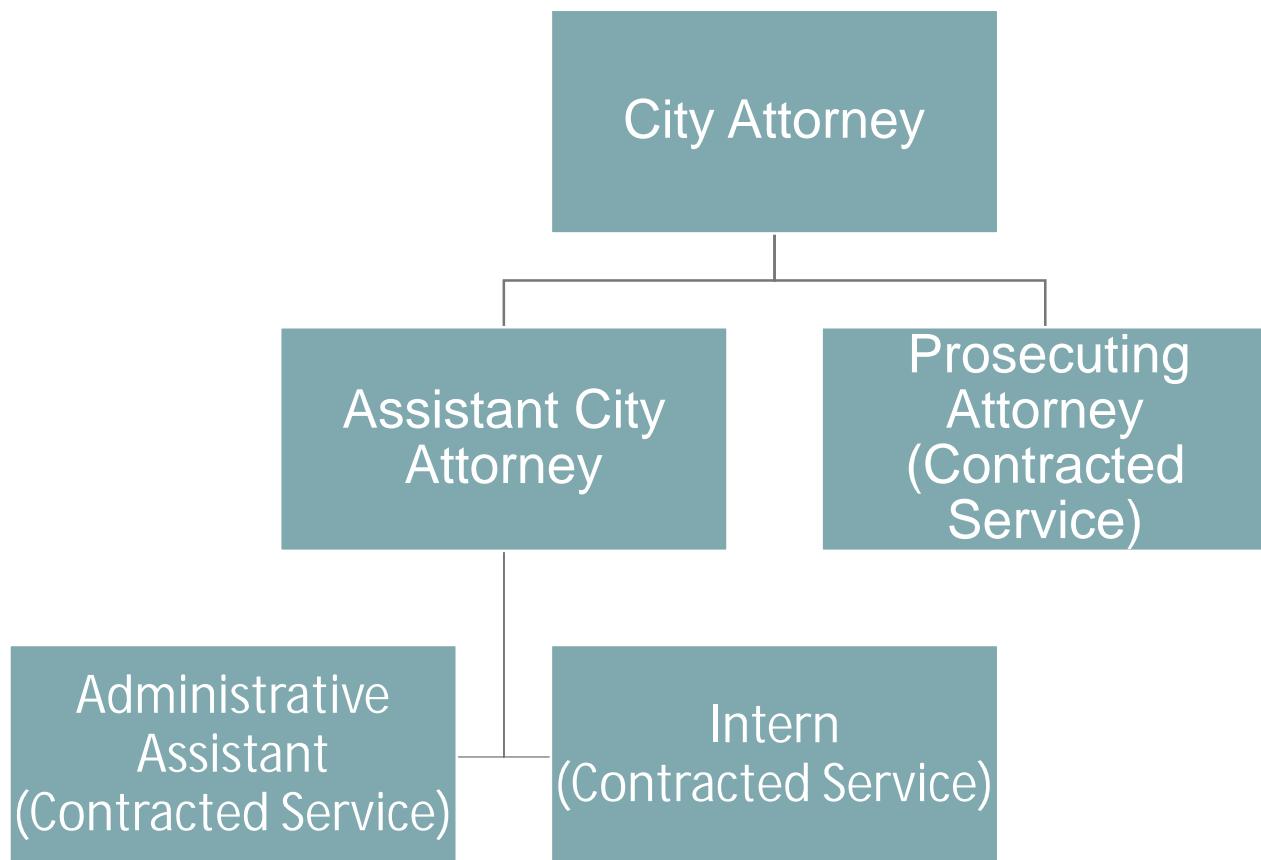
## Department Description

The Department of Law is headed by the City Attorney and supported by the Assistant City Attorney. The law department also contracts with a Prosecuting Attorney to support the Mayors Court.

The City Attorney is elected to serve a four-year term as the Law Director, advisor, and legal counsel for the City of Gahanna. The City Attorney provides legal representation to the City, including all elected and appointed officials, boards and commissions, and employees of the City in their official capacities. The City Attorney also prosecutes and defends all lawsuits for and on behalf of the City and may appoint assistants as Council authorizes. The City Attorney is also responsible for hiring and managing any specialized outside legal counsel required by the City.

The Department of Law reviews all contracts, bonds, and other instruments concerning the business of the City. It also provides legal opinions to City officials pertaining to City business, assistance in preparation of ordinances, resolutions, and other legal documents pertaining to the business of the City; and working with City Council and the Administration to proactively address and/or mediate any potential legal issues facing the City.

## Organizational Chart



## Conditions Affecting Service Levels, Performance and Cost

### Priorities

The Department of Law has identified the following priorities for 2026:

- Continuous review of all City Ordinances to ensure internal consistency and compliance with State Law.
- Provide legal research and opinions to City Departments, Boards, Commissions, and Council to promote informed, legally sound, and responsible decision-making.
- Identify, implement, and recommend best practices to provide systemic due process protections in Mayor's Court.
- Continue working with City Administration to utilize Opioid Settlement Funds for Opioid Remediation.

### Challenges

The Department of Law faces several challenges, including maintaining fiscal responsibility while proactively limiting the City's exposure to expensive litigation while providing effective legal counsel for the City's Departments.

## Non-Routine and New Items

The Department of Law has no new or non-routine item requests for the 2026 Budget.

## Department Performance

### Accomplishments and Innovation

In 2025, the Department of Law demonstrated efficient and fiscal responsibility as evidenced by the following accomplishments:

- Updated and revised the City Code with City Officials and City Council to provide enhanced protection for residents.
- Updated and revised the Rules of Procedure for City Council and various Boards and Commissions.
- Ensured that all City public bodies comply with City Code and State Law.
- Worked with City Departments to review and update policies and procedures.
- Ensured agreements with third parties to protect City assets and minimize City exposure.
- Worked with residents as an alternative to administrative action by City Boards, Commissions, and Departments.
- Established a formal diversion program and included educational courses and community service as an available sanction for Mayor's Court cases.
- Participated in litigation to protect and advance the City's constitutional right to home rule.
- Continued litigation to ensure compliance with zoning code.
- Investigated and mediated any Fair Housing Complaints.

## Budget Information

### Revenue, Appropriation and Position Summary

General Fund	Use of Funds	2023 Actual		2024 Actual		2025 Appropriated		2026 Request		2025-2026 Difference
		\$	289,171	\$	277,391	\$	282,450	\$	265,588	\$ (16,862)
Salaries & Benefits										
Materials & Supplies			10,372		14,278		14,000		19,000	
Contract Services			176,369		119,808		204,000		216,000	
Departmental Total		\$	475,912	\$	411,476	\$	500,450	\$	500,588	\$ 138
Elected/Appointed Officials		2023 Actual		2024 Actual		2025 Appropriated		2026 Request		2025-2026 Difference
City Attorney		1		1		1		1		0
Total Officials		1		1		1		1		0
Full-Time		2023 Actual		2024 Actual		2025 Appropriated		2026 Request		2025-2026 Difference
Assistant City Attorney		1		1		1		1		0
Court Liaison/Victim Advocate Coordinator		0.25		0.25		0.25		0.25		0
Total Full-Time		1.25		1.25		1.25		1.25		0
General Fund		Law Department Revenue		2023 Actual		2024 Actual		2025 Appropriated		2025-2026 Difference
Other		\$	-	\$	-	\$	-	\$	-	\$ -
Law Department Total		\$	-	\$	-	\$	-	\$	-	\$ -

# COUNCIL OFFICE

## Department Description

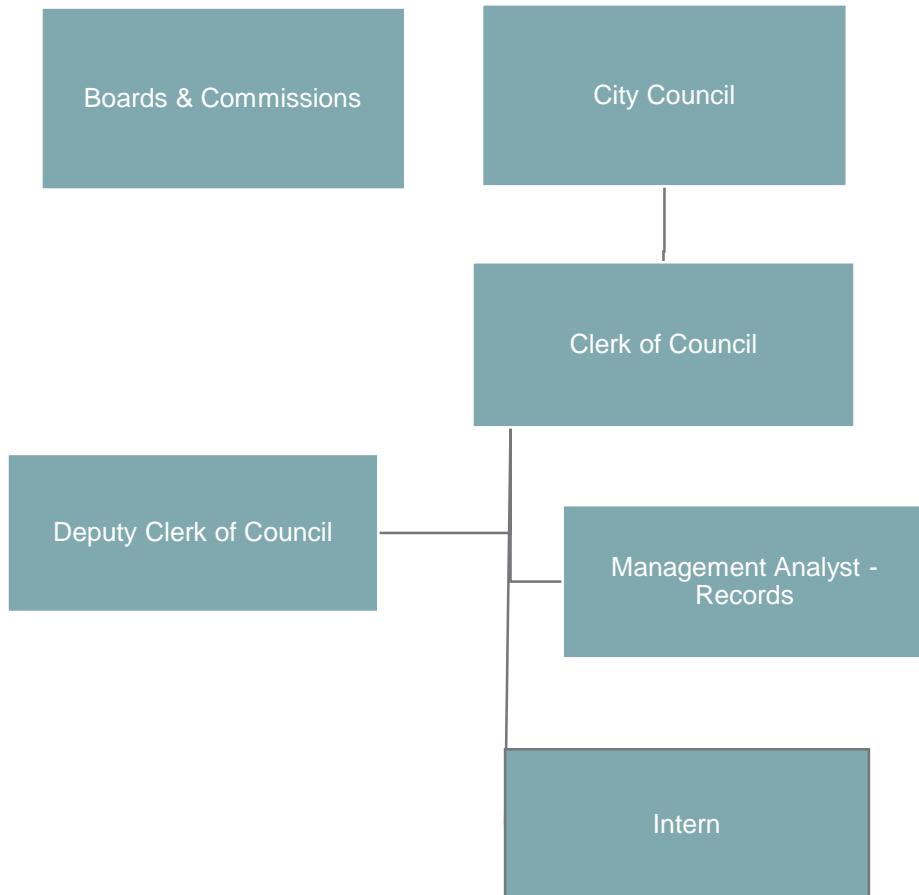
The City Council Office is led by the Clerk of Council whom the City Council appoints. The Clerk of Council is supported by the Deputy Clerk of Council, a Management Analyst, and an intern. The City Council Office supports the City Council, Planning Commission, Board of Zoning & Building Appeals, Civil Service Commission, Fair Housing Board, Records Commission, Property Appeals Board, and Charter Review Commission Members in various capacities.

The Clerk of Council manages the day-to-day functions of the office and is responsible for the preparation of agendas, minutes, and legislation. The Clerk also oversees the Department's budgeting and strategic planning. Further, the Clerk works alongside the Deputy Clerk and Management Analyst to provide administrative services for the various boards and commissions. Council clerks serve as liaisons between residents of Gahanna and Council Members, as well as liaisons between Council Members and the Mayor's Administration.

The City Council Office also manages the City Records Program. The office creates record policies and procedures, coordinates with departments to fulfill public record requests, and supervises the retention and disposal of records.

Council Office staff are cross trained in most office functions. This allows for greater efficiency, cost savings, and a timelier response to resident requests.

## Organizational Chart



## Conditions Affecting Service Levels, Performance and Cost

### Priorities

The following priorities have been identified for 2026:

- Continuously assess and strengthen the City's Records Program to improve public records request responses, document management systems, and the storage, preservation, and disposal of records. The 2026 budget includes dedicated funding to support these improvements, ensuring the City can modernize its practices for accessibility, enhance compliance, and better serve the public's need for timely access to information.
- Onboard new board and commission appointees through a customized orientation program, developed in collaboration with the City Attorney's Office, with particular attention to instituting the Charter Review Commission process and ensuring full compliance with all legal requirements. The budget also provides expanded funding for ongoing professional development opportunities for board and commission members, recognizing that informed, engaged, and well-prepared appointees are essential to effective governance, transparent decision-making, and meaningful public engagement.
- Expand and innovate community engagement by leveraging digital tools, partnerships, and storytelling to strengthen two-way communication between residents and City Council, boards, and commissions. Building on the success of the Council newsletter, historic records preservation, public meeting livestreaming, and virtual participation options for citizens, 2026 will focus on creating more inclusive pathways for civic involvement, such as collaborative projects with schools and community groups, and greater public access to archival records that connect residents with the city's history and decision-making.

### Challenges and Opportunities

The City continues to experience a growing number of public records requests, underscoring both the community's desire for transparency and the need for expanded capacity. While timely and thorough responses remain a priority, additional support is essential to manage complex reviews of exemptions, redactions, and evolving case law. Strengthening staff and officials' expertise through targeted training in public records management will be critical in continuing to meet these obligations.

At the same time, the City's ability to provide open access is constrained by legacy digital systems. Outdated technology, inconsistent metadata management, and limited user training reduce the efficiency and reliability of record search and retrieval. These challenges also present an opportunity to embrace modernization, including the integration of artificial intelligence (AI) tools to assist with document indexing, redaction, and search capabilities. With appropriate training and oversight, AI can help staff manage records more effectively, streamline responses, and expand long-term digital stewardship, ensuring records are not only preserved, but also more accessible and usable for the public.

## Non-Routine and New Items

The 2026 Budget request for Council Office does not include non-routine or new items.

### Accomplishments and Innovation

- **Communications** - In 2025, the Council Office advanced its communications and research capacity by launching the first standalone Council Newsletter, growing its subscriber base from zero to nearly 500 while establishing effective workflows and producing accessible, engaging content. The team also developed a suite of print handouts to support Councilmember outreach at public meetings and community events, ensuring consistency with City branding and plain-language principles. Additionally, the Council's web presence was improved through updated design, reorganization, and enhanced accessibility, making it easier for residents to engage with legislative priorities, elected officials, and service information.
- **Records Management** - In 2025, the Council Office also advanced records preservation efforts. A Special Records Project digitized, organized, and safeguarded 91 banker boxes of permanent Planning Commission files in partnership with an outside vendor. Additional preservation included adding historic Council minutes (1881–1974) to the City's public-facing legislative management platform, expanding public access to previously digitized materials. The office also ordered specialized archival boxes, updated the retention schedule in coordination with the Records Commission, and supported departments in records disposal and preservation during the transition to the new City facilities at 825 Tech Center Drive.
- **Boards & Commissions** - In 2025, the Council Office strengthened support for boards and commissions. In partnership with the Mid-Ohio Regional Planning Commission (MORPC), the office hired a seasonal intern to conduct a comprehensive review of Charter Review Commission archival files and administrative processes, resulting in an organized repository of materials to guide preparation for the 2026 Charter Review. Additionally, four new board and commission members were onboarded with customized training and materials that covered duties and responsibilities of each office, relevant code oversight, Ohio Ethics Law, and Ohio Public Records and Open Meetings Act requirements.

## Budget Information

### Revenue, Appropriation and Position Summary

General Fund	Use of Funds	2023 Actual	2024 Actual	2025 Appropriated	2026 Request	2025-2026 Difference
	Salaries & Benefits	\$ 418,359	\$ 460,297	\$ 507,369	\$ 532,683	\$ 25,314
	Materials & Supplies	10,914	23,107	24,175	28,940	4,765
	Contract Services	72,653	71,565	94,194	104,039	9,845
	<b>Departmental Total</b>	<b>\$ 501,926</b>	<b>\$ 554,969</b>	<b>\$ 625,738</b>	<b>\$ 665,662</b>	<b>\$ 39,924</b>
	Elected/Appointed Officials	2023 Actual	2024 Actual	2025 Appropriated	2026 Request	2025-2026 Difference
Council Members	7	7	7	7	7	0
Board of Zoning & Appeals	5	5	5	5	5	0
Civil Service Commission	5	5	5	5	5	0
Planning Commission	7	7	7	7	7	0
Records Commission	2	2	2	2	2	0
<b>Total Officials</b>	<b>26</b>	<b>26</b>	<b>26</b>	<b>26</b>	<b>26</b>	<b>0</b>
Full-Time	2023 Actual	2024 Actual	2025 Appropriated	2026 Request	2025-2026 Difference	
Clerk of Council	1	1	1	1	0	
Deputy Clerk of Council	1	1	1	1	0	
Management Analyst - Records	0	1	1	1	0	
<b>Total Full-Time</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>0</b>	
Part-Time/Seasonal	2023 Actual	2024 Actual	2025 Appropriated	2026 Request	2025-2026 Difference	
Intern	0	1	1	1	0	
<b>Total Part-Time/ Seasonal</b>	<b>0</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>0</b>	
General Fund	Council Revenue	2023 Actual	2024 Actual	2025 Appropriated	2026 Request	2025-2026 Difference
Intergovernmental	\$ -	\$ 2,940	\$ -	\$ -	\$ -	\$ -
Fines & Fees	0	50	0	0	0	0
Licenses & Permits	74,084	69,789	40,000	60,000	20,000	
Other	400	400	0	60,000	0	
<b>Council Total</b>	<b>\$ 74,484</b>	<b>\$ 73,179</b>	<b>\$ 40,000</b>	<b>\$ 60,000</b>	<b>\$ 20,000</b>	

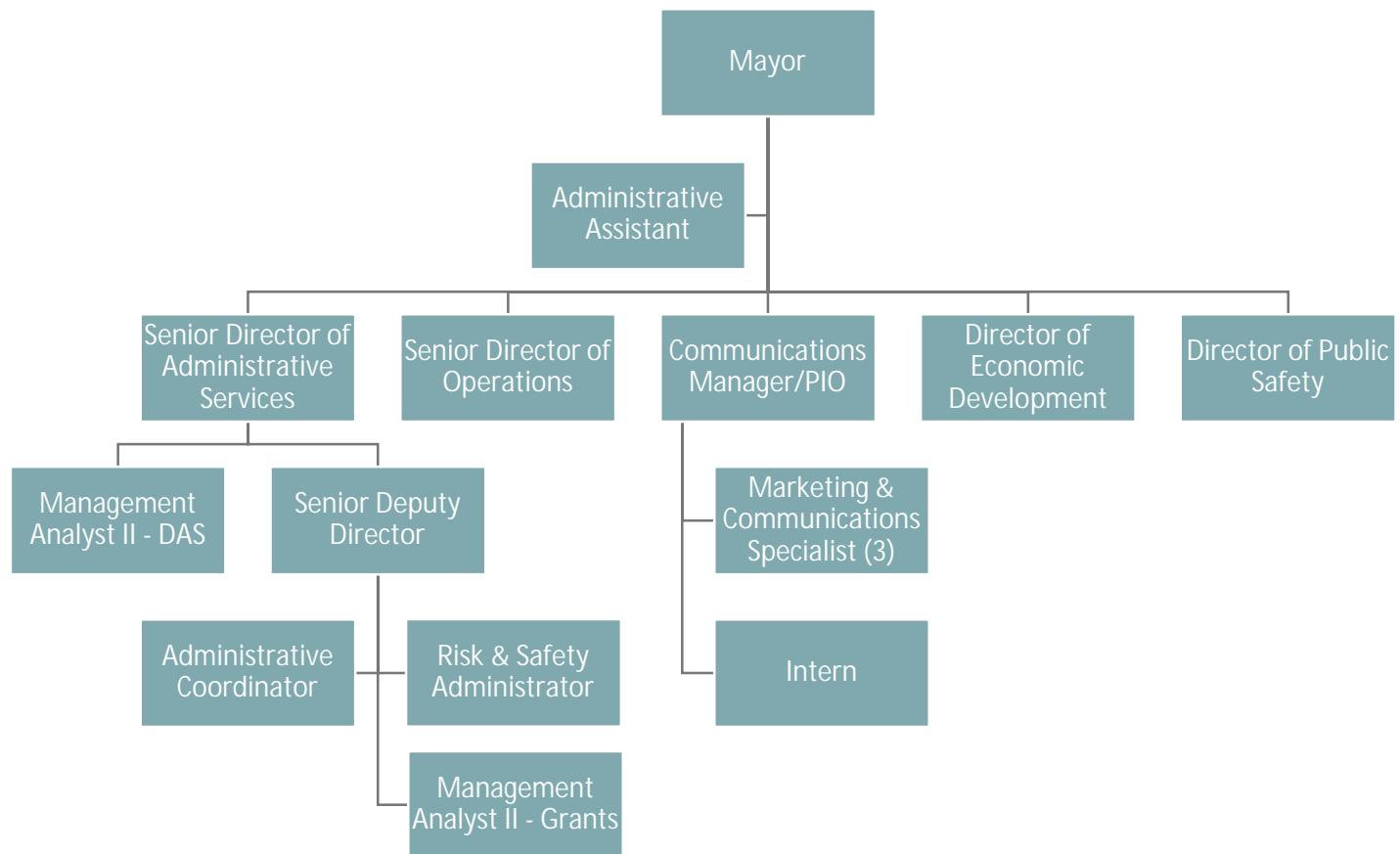
# MAYOR'S OFFICE

## Department Description

As Chief Executive Officer of the City, the Mayor holds primary responsibility for the overall administration and strategic direction of city government. The Mayor's Office serves as the central hub for all municipal operations, with the Mayor overseeing the day-to-day functions of the City and ensuring that all departments operate in accordance with the City's mission, vision, values, and strategic priorities. The Senior Directors of Operations and Administrative Services, along with the Directors of Public Safety and Economic Development, report to the Mayor.

The Mayor's Office also includes Marketing & Communications. Marketing & Communications is responsible for growing and ensuring open and responsive communications with residents, conducting strategic communications planning, crisis management, providing brand oversight, promoting community engagement, and providing communication and marketing support services to all Gahanna city departments. Additionally, this Division oversees all digital communication platforms, including the City's website, multiple social media platforms, e-newsletters, and news alerts.

## Organizational Chart



### Priorities

The following priorities have been identified for 2026:

- Transition city services and employees to the new Civic Center.
- Implement the Our Gahanna Strategic Plan and Economic Development Strategy.
- Continue to establish the framework needed for successful growth within the City and enhancing communications between the City and its residents.
- Continue to expand Mayor's Advisory Panel to provide stakeholder input on issues including but not limited to workforce development, transportation, diversity and inclusion, housing, and sustainability.
- Continue evaluation of internal processes for opportunities to modernize and enhance customer service levels and speed to market.
- Develop a competitive marketing approach that highlights the City for development, workforce and job attraction, and business retention.
- Build upon relationships with community partner organizations and stakeholders to strengthen communication and create a unified vision within the City.
- Maximize the use of new technology to ensure efficient and effective city operations and timely delivery of services.
- Foster and grow citizen engagement through the continuation of the Gahanna Citizen's Academy program.
- Improve the City's Emergency Management function by developing a Continuity of Operations Plan (COOP) for all divisions within the City. This is designed to allow the Administration to perform critical functions in the event of a natural disaster or other emergency that otherwise greatly impairs the ability to perform essential services.
- Continuation of Community Grant Program.
- Continue to build the Risk & Safety Program in 2026 by:
  - Prepare for move to the new Civic Center building, including development of evacuation plans and procedures, building policy, procedures for badges and access levels, and updating Emergency Action Plans (EAP).
  - Maintain the multi-year safety training program on all PERRP-required training.
  - Maintain property damage claims to ensure an efficient process and maximize return to the City.
  - Continuing to provide certification and recertification courses for employees for CPR, First Aid, AED.
  - Enhancing safety in work areas by completing safety work area audits, reviewing safety data sheets, conducting chemical audits, conduct, and update written job hazard analysis by position.
  - Partnering with local jurisdictions to maximize training opportunities across the region.
  - Continued participation with CORMA to extend access to resources and training opportunities, maintain CORMA software for tracking City assets
- Continue to build the Marketing & Communications Division by:
  - Proactively seek opportunities to provide enhanced communications to and engagement with residents, businesses, and stakeholders.
  - Providing responsive marketing support to city departments.
  - Building citywide brand consistency and renewing focus on marketing development opportunities.

## Non-Routine and New Items

### Facilities

Following the completion of a detailed assessment in 2021 that identified significant deficiencies in multiple City facilities, the City purchased 825 Tech Center Drive in the fourth quarter of 2022 to address these needs. The building is in the process of becoming the new home of Police Headquarters, City Hall operations, and Senior Center. Construction of the facility began in Spring 2024 and is expected to be completed in early 2026.

In addition to 825 Tech Center Drive, City staff continues to explore options for properties that would be suitable to resolve the challenges that currently exist for the Service, Fleet, and Park complexes. Given the average requirements needed and the lack of developable land, this continues to be challenging. This evaluation and research will continue until a suitable property or alternative option is identified.

### New Items

The 2026 Budget request for the Mayor's Office does not include non-routine or new items.

## Department Performance

### Accomplishments and Innovation

In 2025, the Mayor's Office:

- Continuation of construction for the new Police Headquarters, City Hall, Mayor's Court and Senior Center, located at 825 Tech Center Drive.
- Planning for the transition of city operations (Police HQ, City Hall, Mayor's Court, Senior Center) to the Civic Center at 825 Tech Center Drive (scheduled 2026).
- Completed the "Our Gahanna" strategic and economic development planning process, which included working with a 25-member Steering Committee and conducting more than a dozen public engagement sessions.
- In partnership with the CIC, identified suitable redevelopment opportunities and participate in negotiations for redevelopment within the Creekside District, in line with the Creekside Redevelopment Strategy finalized in 2022.
- Launched community engagement on redevelopment concepts for the Creekside District.
- Planning for America250-Ohio, creating activities designed to bring together community partners, residents, and stakeholders, and educate the community on Ohio and Gahanna's role in the first 250 years of America.
- Upgraded Electric Vehicle Charging Station software at all six (6) city-owned locations and hardware at five (5) city-owned locations.
- Awarded thirteen (13) community organization reimbursement grants through the 2025 Community Grant Program.
- Transitioned sixty-seven (67) city facility electric accounts (approx. 4.2 million kWh) from traditional to 100% renewable energy.
- Facilitated the City's second Citizen's Academy cohort, which provided an opportunity for 20 Gahanna residents to spend eight weeks with individual departments and city staff members, learning about city operations, finances, projects, and processes.
- Continued the evaluation of the City's health insurance program by working with the City's consultant, NFP. This included reviewing RFPs for all benefits lines of coverage. The health plan will move to a self-funded model in 2026, which will result in a savings of over \$1 million, or 25% of health costs, and a 0% premium increase for employees and the City for 2026. The benefits program will be enhanced with a new wellness program, new Employee Assistance Program with specialized services for First Responders, and a virtual urgent care option.

- Continued to build and maintain working relationships with all union groups. This led to the successful negotiation of successor collective bargaining agreements for the FOP and FOP/OLC before the expiration of contracts.

In 2025, the Risk & Safety Division:

- Completed the City's second CDL training program, with six employees earning their Commercial Driver's License
- Initiated annual safety training program and created procedures for ongoing safety training. This includes CPR, First Aid, and AED certifications.
- Deployed nine (9) outdoor AED cabinets at City Parks (Shull, Headley, Sunpoint, Academy, Creekside, Woodside Green, McCorkle, Hannah, Friendship), as a result of House Bill 47.
- Updated safety orientation for new hires.
- Completed noise/sound level testing for field work site and conducted annual hearing testing.
- Training program created for staff on driving the new 15-passenger vans.
- Implemented RiskStar software through CORMA to track City assets.
- Completed the renewal of various annual risk insurance policies.
- Began work on a building policy and procedure for the Civic Center.
- Closed 66 damage to city property claims YTD 2025, ongoing management of 25 open claims.

In 2025, the Marketing & Communications Division:

- Designed and delivered multiple editions of Uniquely Gahanna, which were mailed and delivered to Gahanna households.
- Coordinated and published the Summer, Fall, and Winter Explore Guides for the Department of Parks & Recreation, with the goal of increasing programming and communications to residents.
- Produced and published bi-monthly Senior Spotlight newsletters, mailed to Gahanna seniors.
- Produced and distributed weekly e-newsletters for the Gahanna Senior Center, as well as monthly e-newsletters for the Department of Parks & Recreation and all City departments.
- Created and published content for Gahanna.gov to share information with residents on ongoing projects and City initiatives.
- Developed marketing and communication materials for City initiatives, including but not limited to promotion of Our Gahanna events, recreation programming, and the City's Creekside Reimagined proposals.
- Launched the "Our Gahanna" podcast, utilizing another diverse platform to share the stories of Gahanna and the work being done by the City on behalf of residents and business owners.
- Launched an Instagram page for the Division of Police to help increase officers' presence in the community and assist with recruitment to reach a wider and more diverse audience.
- Refreshed the Records Request and File Report & Request pages on the Division of Police portion of the website to make them more user friendly for residents and visitors.
- Produced multiple written communications to residents to inform on ongoing projects.
- Worked with members of the media to share the stories of Gahanna with both residents and the greater Central Ohio community.
- Continued to increase followers and resident engagement on 12 City social media accounts through integration of videos and other new techniques.
- Increased the City's social media presence with more engaging and strategic posts related to job opportunities within the City, while also highlighting growth opportunities within the City.
- Increased the City's overall social media presence with nearly double the number of posts from January through the third week of September, compared to the same time frame in 2024, while also increasing the number of impressions, shares, reactions and likes.

## Budget Information

### Revenue, Appropriation and Position Summary

General Fund	Use of Funds	2023 Actual	2024 Actual	2025 Appropriated	2026 Request	2025-2026 Difference
	Salaries & Benefits	\$ 695,336	\$ 569,753	\$ 740,398	\$ 695,712	\$ (44,686)
	Materials & Supplies	12,359	25,351	23,150	12,000	(11,150)
	Contract Services	152,152	187,210	237,000	283,000	46,000
	<b>Departmental Total</b>	<b>\$ 859,847</b>	<b>\$ 782,314</b>	<b>\$ 1,000,548</b>	<b>\$ 990,712</b>	<b>\$ (9,836)</b>
	Elected/Appointed Officials	2023 Actual	2024 Actual	2025 Appropriated	2026 Request	2025-2026 Difference
Mayor	1	1	1	1	1	0
<b>Total Officials</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>0</b>
Full-Time	2023 Actual	2024 Actual	2025 Appropriated	2026 Request	2025-2026 Difference	
Senior Director of Administrative Services	0.25	0	0	0	0	0
Senior Director of Operational Services	0.2	0	0	0	0	0
Senior Deputy Director	0.25	0	0	0	0	0
Administrative Assistant	1	1	1	1	1	0
Management Analyst	0.25	0	0	0	0	0
Public Information Officer	1	1	1	0	0	-1
Communications Manager	1	1	1	1	1	0
Marketing & Communications Specialist	2	2	2	3	3	1
<b>Total Full-Time</b>	<b>5.95</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>0</b>
Part-Time/Seasonal	2023 Actual	2024 Actual	2025 Appropriated	2026 Request	2025-2026 Difference	
Intern	0	0	0	1	1	1
<b>Total Part-Time/ Seasonal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>1</b>	<b>1</b>
Mayor's Office Revenue	2023 Actual	2024 Actual	2025 Appropriated	2026 Request	2025-2026 Difference	
<b>Mayor's Office Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Note: Refer to the Finance Department Narrative, Revenue, Appropriation and Position Summary section for Division of Administrative and Operational Service positions and related appropriations. This activity was moved from various departments in 2024 to a centralized division under the Finance Department. The positions and activity are reflected in narrative information above as the Mayor directly oversees these positions and activities.

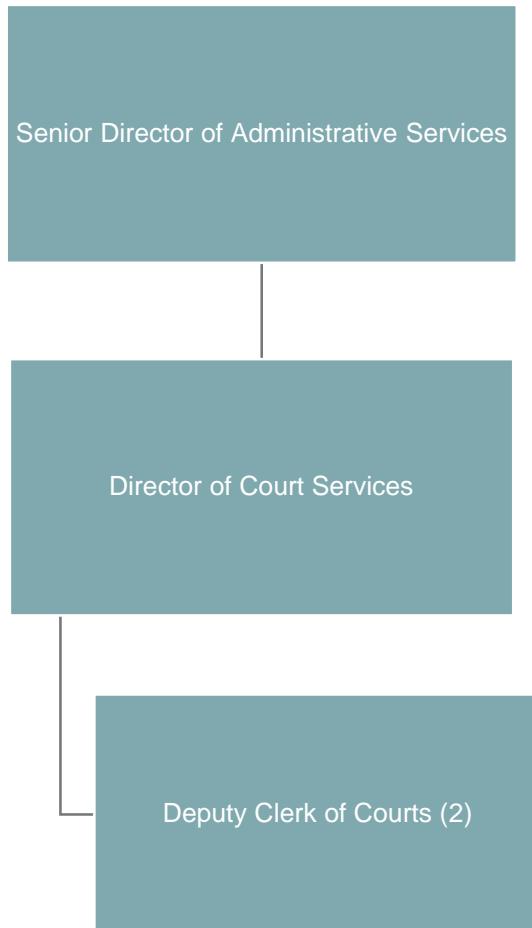
# MAYOR'S COURT

## Department Description

The Mayor's Court is responsible for the administrative aspects of both the City of Gahanna and New Albany Mayor's Courts. The Clerk manages the court docket, maintains records, facilitates contracts, prepares reports for various State and local agencies in accordance with the Ohio Revised Code and oversees the case adjudication process. The Mayor's Court provides a venue for citizens to resolve misdemeanor offenses in a convenient and friendly environment.

Mayor's Court for both cities is held weekly in Gahanna City Hall. Cases are presided over by a professional magistrate and prosecuted by the City Attorney and attorneys under contract with Gahanna and with New Albany.

## Organizational Chart



## Conditions Affecting Service Levels, Performance and Cost

### Priorities

The Mayor's Court has identified the following specific strategic goals for 2026:

- Continue to collaborate with New Albany Mayor's Court to generate revenue for the General Fund and reduce expenses by utilizing an innovative shared service model.
- Facilitate the seamless transition to the new court location at 825 Tech Center Drive while maintaining exemplary customer service.
- Collaborate with the Gahanna Division of Police to fully implement e-Citation within the new Police CAD system along with the supporting ticket import module within the court software.

### Challenges

The challenge for the Mayor's Court is the ability to continue providing strong and efficient customer service while the case load is increasing due to the addition of New Albany Mayor's Court oversight, as well as the rising number of Gahanna citations.

## Non-Routine and New Items

The 2026 operating budget request for the Mayor's Court does not include any non-routine or new items.

## Department Performance

### Accomplishments and Innovation

The Mayor's Court is continually working to be more efficient and fiscally responsible, and contributed to the City's overall success in 2025 by:

- Continuing to collaborate with New Albany in an innovative shared services model for Mayor's Courts which brings revenue to the General Fund annually.
- Work through the implementation of an e-Citation and ticket import module with the new Police Department CAD system, which will continue to reduce duplication of effort and allow our staffing levels to remain the same despite the rise in workload.

### Performance Measures

Measure	2022	2023	2024	2025	2026
% Defendants with cases reviewed and/or decided upon promptly in alignment with Supreme Court guidelines.	100%	100%	100%	100%	100% YTD

## Budget Information

### Revenue, Appropriation and Position Summary

General Fund	Use of Funds	2023	2024	2025	2026	2025-2026
		Actual	Actual	Appropriated	Request	Difference
Salaries & Benefits	\$ 295,554	\$ 299,704	\$ 310,827	\$ 332,228	\$ 21,401	
Materials & Supplies	592	812	1,200	1,200		0
Contract Services	63,168	61,136	72,500	78,200		5,700
<b>Departmental Total</b>	<b>\$ 359,314</b>	<b>\$ 361,652</b>	<b>\$ 384,527</b>	<b>\$ 411,628</b>	<b>\$ 27,101</b>	
General Fund	Full-Time	2023	2024	2025	2026	2025-2026
		Actual	Actual	Appropriated	Request	Difference
Director of Court Services	1	1	1	1	1	0
Deputy Clerk	2	2	2	2	2	0
<b>Total Full-Time</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>0</b>

General Fund	Clerk of Court Revenue	2023	2024	2025	2026	2025-2026
		Actual	Actual	Appropriated	Request	Difference
Charges for Services	\$ 159,783	\$ 146,969	\$ 100,000	\$ 115,000	\$ 15,000	
Fines & Fees	326,259	289,891	350,000	230,000		(120,000)
<b>Clerk of Court Total</b>	<b>\$ 486,042</b>	<b>\$ 436,861</b>	<b>\$ 450,000</b>	<b>\$ 345,000</b>	<b>\$ (105,000)</b>	

# HUMAN RESOURCES

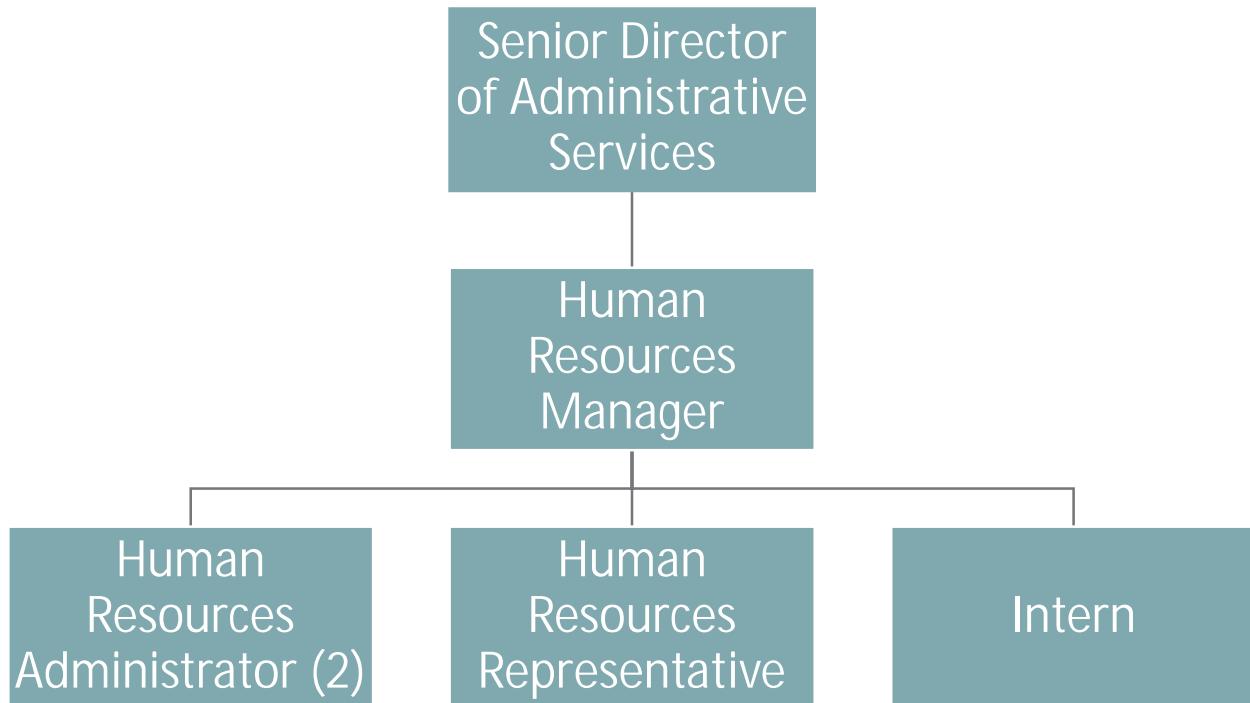
## Department Description

Human Resources (HR) serves as a partner within the City of Gahanna to attract, retain, and inspire people committed to serving the residents of Gahanna. HR provides the City with expertise on best HR practices and benefits administration to strategically attract and recruit top talent. HR is committed to assisting the City's employees as they provide the best possible services to the residents of Gahanna.

The Department of Human Resources is comprised of an HR manager, two (2) HR administrators, and an HR representative. The Senior Director of Administrative Services serves as the Director of Human Resources in accordance with Gahanna Charter.

HR is responsible for the recruitment and retention of employees, training and development, employee benefits administration, performance management effectiveness, and employee relations.

## Organizational Chart



## Conditions Affecting Service Levels, Performance and Cost

### Priorities

The Human Resources Department has identified the following priorities for 2026:

- Establish a training program that includes at least two (2) city-wide in-service days and quarterly virtual training using the Learning Management System (LMS).
- Establish a quarterly training plan for supervisors and employees.
- Establish professional development plans for Directors and Managers.
- Continue to evaluate employee health benefits and wellness programs.
- Seamlessly implement the transition to self-insured medical and prescription benefits programs.
- Implement the updated wellness program which includes a new vendor, updated programming, and new technology.
- Work with each Department to forecast staffing needs to ensure continuity of efficient and effective government operations.
- Implement the reimagined onboarding process by effectively utilizing technology and an updated procedure while also launching the Onboarding Academy to provide a meaningful and impactful onboarding experience.
- Continue managing civil service testing programs.
- Continue to implement the Staffing Study which will position the City for anticipated future growth.
- Continue to reduce negative turnover through strategic and effective hiring and increased retention efforts that include engagement and valuable insurance programs.
- Continue to implement recommendations from the employee engagement survey.
- Implement the updated employee recognition program which includes updated efforts aimed at employee engagement.

### Challenges

The HR Department worked through several challenges in 2025, including recruiting employees to apply for and work in the public sector. While the Department continued to implement the recommendations of the staffing study, the HR team faced turnover in a key role.

## Non-Routine or New Items

### Non-Routine

In 2026, the Department will be responsible for coordinating a police sergeant assessment center. This civil service process is contained in the collective bargaining agreement with the FOP.

### New Items

The HR team will complete the implementation of the new self-insured benefits program, which also includes significant upgrades to overall wellness programming. These new items are forecasted to provide for substantial budgetary savings over previous years and position the City to continue to attract and retain top talent.

### Accomplishments and Innovation

2025 successes for the Human Resources Department include:

- Onboarded and trained a Human Resources Administrator.
- Hired and onboarded 9 full-time unclassified employees, 3 part-time unclassified employees, 5 full-time classified employees, 193 seasonal employees, 2 Communication Technicians I, 3 Police Officers, and 4 Interns. Promoted 7 full-time unclassified employees and 2 full-time classified employees.
- Completed the 2025 Police Officer hiring process, including lateral hiring process.
- Completed the 2025 Communication Technician hiring process.
- Completed a Deputy Chief selection process.
- Administered 12 civil service examinations.
- Continued to administer the step pay plan administration, which ensures that the City is competitive with other jurisdictions and attracts and retains top talent.
- Selected employees participated in the Emerging Leaders Programs in 2024 and 2025, which resulted in two (2) cohorts pursuing impactful professional development.
- Successfully recruited and onboarded the City's largest class of seasonal employees, creating a positive and impactful experience for seasonal workers and the community.
- Launched the digital onboarding document collection process, leading to reduced costs and increased efficiency in processing.
- Negotiated successor agreements with the Fraternal Order of Police and the Fraternal Order of Police/Ohio Labor Council.
- Hosted 10 employee engagement events.
- Hosted 14 Wellness Program activities for employees.
- Upgraded the HRIS system.
- Learning Management System launched to all staff for wellness activities and training opportunities and all seasonal employee onboarding activities.
- Exited the Central Ohio Healthcare Consortium and moved to self-funded health and prescription insurance.
- Revamped the wellness program which included a new vendor, updated services, and improved Employee Assistance Program (EAP) programming.

## Budget Information

### Revenue, Appropriation and Position Summary

General Fund	Use of Funds	2023 Actual	2024 Actual	2025 Appropriated	2026 Request	2025-2026 Difference
	Salaries & Benefits	\$ 576,109	\$ 414,700	\$ 473,778	\$ 492,641	\$ 18,863
	Materials & Supplies	183,283	292,426	339,435	151,050	(188,385)
	Contract Services	174,005	296,286	365,240	533,544	168,304
	<b>Departmental Total</b>	<b>\$ 933,397</b>	<b>\$ 1,003,412</b>	<b>\$ 1,178,453</b>	<b>\$ 1,177,235</b>	<b>\$ (1,218)</b>
	Full-Time	2023 Actual	2024 Actual	2025 Appropriated	2026 Request	2025-2026 Difference
	Senior Director of Administrative Services	0.25	0	0	0	0
	Senior Deputy Director	0.25	0	0	0	0
	Human Resources Manager	1	1	1	1	0
	Human Resources Administrator	2	2	2	2	0
	Human Resources Representative	0	1	1	1	0
	Management Analyst	1.25	0	0	0	0
	Risk & Safety Mgmt Administrator	1	0	0	0	0
	Total Full-Time	5.75	4	4	4	0
	Part-Time/Seasonal	2023 Actual	2024 Actual	2025 Appropriated	2026 Request	2025-2026 Difference
	Intern	2	0	1	1	0
	Total Part-Time/ Seasonal	2	0	1	1	0
	Human Resources Revenue	2023 Actual	2024 Actual	2025 Appropriated	2026 Request	2025-2026 Difference

General Fund	Human Resources Revenue	2023 Actual	2024 Actual	2025 Appropriated	2026 Request	2025-2026 Difference
	Intergovernmental	\$ -	\$ 1,995	\$ -	\$ -	\$ -
	Other	158	5,767	718,432	21,300	(697,132)
	<b>Human Resources Total</b>	<b>\$ 158</b>	<b>\$ 7,762</b>	<b>\$ 718,432</b>	<b>\$ 21,300</b>	<b>\$ (697,132)</b>

# FINANCE

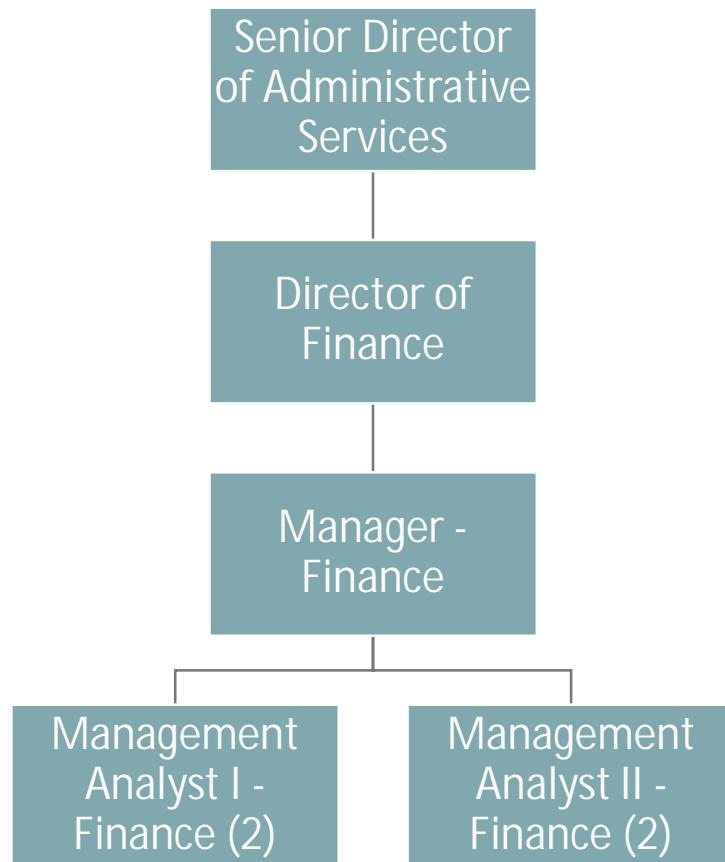
## Department Description

The Finance Department supports the City's operations and financial stability by delivering sound fiscal management, revenue forecasting, budgeting, accounting, and compliance.

The Department oversees the collection and proper distribution of all City revenues, including local income tax, property tax, and all other streams of income for the City. The Department provides general accounting services, including debt management and investing and banking activity of over \$160 million in pooled cash from all City funds. The Department is also responsible for administering citywide expenses such as interfund transfers, debt service transfers and payments, enforcing revenue-sharing agreements, and managing Tax Increment Financing transactions.

The Department provides meaningful reporting of financial data to internal and external stakeholders on a regular basis. These include the City's Annual Comprehensive Financial Report (ACFR), quarterly and annual financial reports to City Council, and the annual Budget and Appropriation documents. The Department is committed to presenting financial information in an understandable and accessible manner to promote transparency and accountability to Gahanna's citizens and taxpayers.

## Organizational Chart



## Conditions Affecting Service Levels, Performance and Cost

### Priorities

The following priorities have been identified for 2026:

- Continue to ensure financial stability within the City by optimizing revenue streams, enhancing budgetary controls, and implementing strategic fiscal policies that promote long-term stability and resilience against economic fluctuations.
- Issue a Popular Annual Financial Report (PAFR) to report the financial state of the City to residents in a manner that is accessible and straightforward.
- Continue to improve the accounting system by entering capital asset information and implementing the ACFR builder.
- Work with the Mayor and executive team to create Capital Improvement Plan (CIP) quarterly reports that ensure continuous monitoring of the CIP.
- Continuously review policies and procedures throughout the department for improvements and efficiencies.

### Challenges

The primary challenge for the Finance Department has been employee turnover. In 2023, half of the Finance Department was onboarded as new employees. Again in 2024, the Department experienced turnover as two employees left their positions due to retirement and a promotional opportunity. Appropriate training and allocation of workload will continue to be a challenge for 2025.

Various capital initiatives, including a citywide facility and capital improvement plan, also have affected the Finance Department. To be successful, resources will have to be allocated appropriately, including the proceeds of long-term general obligation debt. While the increase in interest rates has been beneficial for the City's investment portfolio, this has impacted the cost of issuing debt on a long-term basis.

## Non-Routine or New Items

The 2026 Budget request for the Finance Department does not include non-routine or new items.

## Department Performance

### Accomplishments and Innovation

In 2025, the Department of Finance:

- Received the Distinguished Budget Presentation Award from the Government Finance Officers Association (GFOA) for the twelve consecutive year.
- Received the Excellence in Financial Reporting Award for the Annual Comprehensive Financial Report (ACFR) for the eleventh consecutive year.
- Received a clean audit report for the 2024 financial audit with no reportable conditions or material instances of non-compliance.
- Filled two vacancies and celebrated a 34-year employee's retirement.
- Continue to provide support for the City's Capital Improvement Plan.
- Maintained a Aa1 rating from Moody's investment services.
- Completed efficient processing of payments and receipts as evidenced by the following data for 2024:
  - Payroll:
    - 7,775 paychecks issued, averaging over 299 checks per pay period.
  - Accounts Payable:
    - 10,554 invoices paid, averaging over 202 invoices per week.

- 6,224 vendor and credit card payment transactions (Checks, EFT/ACH, Virtual Card, Credit Card)
- Batch & Journal Entry Deposits:
  - 1,753 batch and journal entry deposits

## Performance Measures

### Financial Reporting

In 2013, the City began working towards reporting its annual financial statements in accordance with best practices by producing an Annual Comprehensive Financial Report (ACFR) in house in lieu of contracting out compilation of Basic Financial Statements (BFS) as had been done in the past. Additionally, the Department strives to receive an unmodified (clean) audit opinion each year to demonstrate the City's prudent financial management. *Note: Audit opinion is provided by the Auditor of State or its designee.*

#### Financial Reporting Outcomes

Year	2021	2022	2023	2024	2025
ACFR	ACFR	ACFR	ACFR	ACFR	TBD
In-House or Contracted	In-House	In-House	In-House	In-House	In-House
Audit Opinion	Clean	Clean	Clean	Clean	TBD

### Financial Communication

The Finance Department strives to produce meaningful budget and financial information to decision-makers, community stakeholders and internal city staff. The Department's goal is to be awarded the Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award and ACFR Certificate of Excellence in Financial Reporting, both of which require adherence with high standards aligned with industry best practices.

#### GFOA Financial Communications Awards

Year	2021	2022	2023	2024	2025
Budget Award	Awarded	Awarded	Awarded	Awarded	Awarded
ACFR Award	Awarded	Awarded	Awarded	Applied	TBD

### Cost of Income Tax Collections

Prior to outsourcing income tax collections to the Regional Income Tax Agency (RITA), the average cost of collection was \$30.00 per \$1,000 collected. As the City's tax base increases and RITA offers additional efficiencies of scale, we aim to increase the City's overall efficiency of collection. *Note: The annual cost of collection is calculated by RITA and reported to the City each year. It is measured in dollars spent per \$1,000 collected.*

Year	2021	2022	2023	2024	2025
Target	<\$15.00	<\$15.00	<\$12.00	<\$10.00	<\$10.00
Actual	\$12.10	\$10.50	\$8.20	\$9.50	TBD

## Budget Information

### Revenue, Appropriation and Position Summary

General Fund	Use of Funds		2023 Actual	2024 Actual	2025 Appropriated	2026 Request	2025-2026 Difference
	Salaries & Benefits	\$ 684,523	\$ 1,442,540	\$ 1,691,165	\$ 1,756,228	\$ 65,063	
	Materials & Supplies	12,441	51,643	195,305	178,725	(16,580)	
	Contract Services	1,217,799	2,665,196	2,872,070	3,048,300	176,230	
	Capital Outlay	-	1,687,934	-	-	-	
	Transfers	729,032	738,600	1,392,288	706,262	(686,026)	
	Debt Service	531,500	535,500	539,375	543,125	3,750	
	<b>Departmental Total</b>	<b>\$ 3,175,295</b>	<b>\$ 7,121,413</b>	<b>\$ 6,690,203</b>	<b>\$ 6,232,640</b>	<b>\$ (457,563)</b>	
	Full-Time		2023 Actual	2024 Actual	2025 Appropriated	2026 Request	2025-2026 Difference
Senior Director of Administrative Services		0.25	1	1	1	0	
Senior Director of Operational Services		0	0.75	0.75	0.75	0	
Senior Deputy Director		0.25	1	1	1	0	
Director of Finance		1	1	1	1	0	
Finance Manager		1	1	1	1	0	
Management Analyst		4.25	6	6	6	0	
Administrator Risk Mgmt & Safety		0	1	1	1	0	
Administrative Coordinator		0	1	1	1	0	
Training Coordinator		0	0	0.5	0	-0.5	
<b>Total Full-Time</b>		<b>6.75</b>	<b>12.75</b>	<b>13.25</b>	<b>12.75</b>	<b>-0.5</b>	
Part-Time/Seasonal		2023 Actual	2024 Actual	2025 Appropriated	2026 Request	2025-2026 Difference	
Intern		0	1	1	1	0	
<b>Total Part-Time/ Seasonal</b>		<b>0</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>0</b>	
General Fund	Finance Revenue		2023 Actual	2024 Actual	2025 Appropriated	2026 Request	2025-2026 Difference
	Income Tax		\$ 23,495,417	\$ 24,345,074	\$ 25,493,600	\$ 28,663,100	\$ 3,169,500
	Property Taxes		2,019,877	2,721,202	3,059,395	2,750,000	(309,395)
	Other Local Taxes		384,536	436,126	400,070	462,830	62,760
	Intergovernmental		1,302,863	1,343,767	1,326,000	1,426,000	100,000
	Charges for Services		424,500	939,557	813,196	1,057,400	244,204
	Fines & Fees		419,426	545,943	230,000	350,000	120,000
	Investment Income		4,193,101	5,493,116	5,000,000	4,500,000	(500,000)
	Other		17,791	29,903	-	-	-
Advance In		129,150	-	-	-	-	
<b>Finance Total</b>		<b>\$ 32,386,661</b>	<b>\$ 35,854,688</b>	<b>\$ 36,322,261</b>	<b>\$ 39,209,330</b>	<b>\$ 2,887,069</b>	

Note: The Senior Directors of Administrative and Operational Services and related support staff are reflected in the chart above as a division of the Finance Department, as they support and impact operations citywide. However, these positions are reflected in the Mayor's Office organization chart, as this division reports directly to the Mayor.

# INFORMATION TECHNOLOGY

## Department Description

The Information Technology (IT) Department is charged with strategic planning, management, and oversight of the City's technology resources. The Department's scope of responsibility encompasses Information Technology operations, Asset Management, and Geographic Information Systems (GIS) in support of all municipal functions, including Public Safety, 9-1-1 Communications, and the Division of Police.

The Department maintains accountability for the City's IT infrastructure, networking, cybersecurity, systems administration, and the operation of core information systems. Additional areas of responsibility include GIS administration, telecommunications, asset management, and the full range of technology platforms and services essential to City staff in the performance of their duties.

The Department also shares responsibility for the administration of the City's fiber network (GNET), in collaboration with the Departments of Public Service, Planning, and Economic Development. Furthermore, the Department actively engages in intergovernmental cooperation by partnering with other municipalities to maximize resource efficiency and to advance shared service initiatives.

## Information Technology Operations

The IT Operations function is responsible for the management, security, support, and ongoing maintenance of all technology services across the City. Core areas of responsibility include:

- **Network and Endpoints**  
Administration of the City's network infrastructure and management of more than 365 desktops, laptops, and tablets deployed across nine facilities.
- **Network Security and Monitoring**  
Continuous monitoring of network performance, cybersecurity protections, and penetration testing to safeguard City systems.
- **Wireless Infrastructure**  
Oversight of wireless connectivity for City Hall, the Division of Police, and all satellite facilities, including parks, traffic control systems, and specialized field equipment.
- **Enterprise Data Management**  
Operation of enterprise data storage, including on-site and off-site backup and recovery systems to ensure business continuity.
- **Server and Virtualization Environment**  
Administration of more than 70 virtual servers and desktop terminals, with integrated failover and disaster recovery capabilities.
- **Business Applications**  
Configuration, support, and maintenance of critical business applications and specialized program platforms.
- **Training and End-User Support**  
Delivery of IT-related training and technical support for telecommunications, software, hardware, and mobile technologies, including field support for public safety operations.
- **Regulatory Compliance**  
Joint responsibility for maintaining compliance with Payment Card Industry (PCI) standards and the Law Enforcement Agencies Data System (LEADS).
- **Fiber Network Management**  
Oversight of fiber interconnectivity, vendor coordination, and operational management of the City's fiber network (GNET).

## **Geographic Information Systems (GIS) Function**

The Geographic Information Systems (GIS) function provides advanced geospatial analysis to support decision-making related to the City's built infrastructure, natural environment, and public safety needs. Through interactive GIS applications, users are able to view, query, and visualize spatial data elements critical to operations and planning.

GIS also plays an integral role in the City's Asset Management system, launched in 2022, which supports the Public Service, Engineering, and Parks Departments by enhancing operational awareness and resource management.

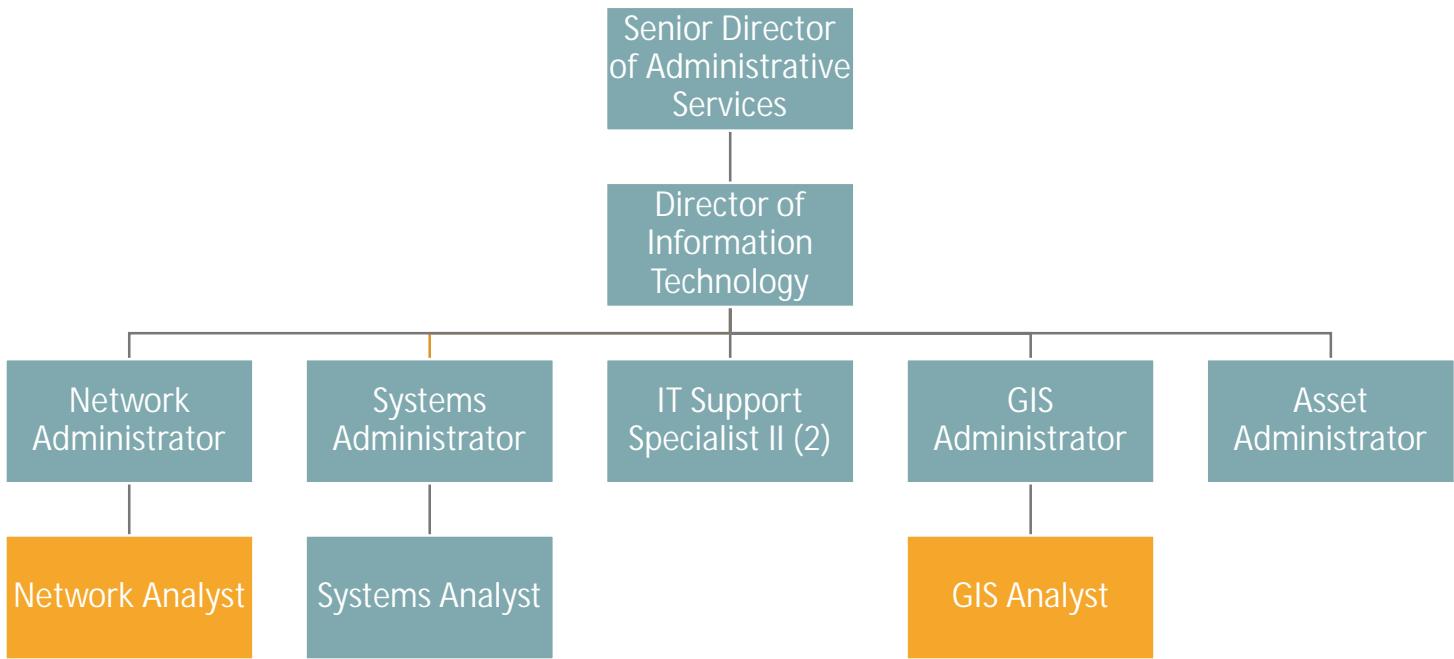
Key responsibilities of the GIS Administrator and IT Department include:

- **Data Management**  
Administration of more than 240 spatial datasets, including City boundaries, infrastructure assets, parcels, parks, water bodies, floodplains, ward boundaries, and transportation networks.
- **Public Safety Mapping**  
Ongoing support and updates for mapping applications utilized by the Gahanna Police Department, Mifflin Township Fire Department, and partner agencies.
- **Stakeholder Access**  
Development and maintenance of custom GIS viewers and web applications for both internal staff and external stakeholders.
- **Mapping and Visualization Services**  
Processing of internal mapping requests, production of custom maps, and large-format printing services.
- **Regional Collaboration**  
Support and maintenance of GIS-based shared services for neighboring municipalities.
- **Aerial Data Capture**  
Operation of an unmanned aerial system (drone) to provide high-resolution imagery in support of departmental projects and initiatives.

## **Asset Management Program**

The City of Gahanna's Asset Management Program provides an integrated platform to improve service delivery, optimize resources, and support cross-departmental efficiency. This program enables departments to track assets, manage resources, and streamline operational workflows, ensuring greater transparency and accountability across City operations.

## Organizational Chart



## Conditions Affecting Service Levels, Performance and Cost

### Priorities for 2026

In 2026, the Department will continue to prioritize technology consolidation by streamlining duplicative platforms, reducing the number of physical assets, and reviewing expiring multi-year agreements to lower operating costs. Oversight of technology projects with citywide and public safety impact will remain central, ensuring efficiencies for both end users and administrators.

A major initiative will be supporting the design and implementation of technology for the new Civic Center, ensuring modern, secure, and resilient systems are integrated from the ground up. This project represents a transformational opportunity to align infrastructure with future operational needs.

The Department will also implement the cybersecurity program mandated by Ohio Revised Code 9.64. This initiative will establish a formal governance framework, expand cybersecurity protections, and strengthen compliance across all city systems, with particular emphasis on safeguarding public safety platforms and sensitive data.

Another area of focus will be enhancing customer service, reducing response times, raising service standards, and improving overall user experience. Efforts include expanding City resources such as OneDrive and SharePoint where applicable.

The GIS Division will expand its role across City departments, with ongoing improvements tied to the Asset Management Program. These enhancements will increase efficiency in delivering geospatial data, services, and tools to staff and stakeholders. GIS is being elevated into a core function within Public Service, Engineering, and Parks & Recreation, while also deepening integration with Public Safety platforms managed jointly with the Division of Police and regional partners.

## Opportunities

A major opportunity in 2025–2026 will be the implementation of the Eastern Public Safety Information System (EPSIS), a regional Computer-Aided Dispatch (CAD) platform scheduled to go live in November 2025. This system will serve five PSAPs and require a highly complex network configuration. The timing of this project coincides with the technology build-out for the Civic Center, further increasing workload and coordination demands on the IT team.

The GIS Division is still experiencing rapid growth in demand. The first full year of the Asset Management Program (2024) significantly increased GIS-related requests, while the implementation of OpenGov created additional dependency on GIS support for data integration and reporting. This surge in workload has stretched GIS staff capacity, underscoring the critical role of geospatial services across city operations.

## Non-Routine and New Items

### Non-Routine Items – 2026

In 2026, significant departmental resources will be devoted to the relocation of city operations to 825 Tech Center Drive. Preparations will include the design and deployment of network infrastructure to ensure building security and operational readiness. This effort also requires a comprehensive redesign of the G-NET fiber infrastructure serving the current 200 S. Hamilton Road campus, with connection revisions planned and executed in advance of the move.

Another major initiative is the implementation of the Eastern Public Safety Information System (EPSIS), a regional Computer-Aided Dispatch (CAD) platform scheduled for completion in November 2025. The system will support five Public Safety Answering Points (PSAPs), including Gahanna, and will require a complex, multi-jurisdictional network configuration. The City's Information Technology Department will play a central role in ensuring the system's successful deployment and integration with local public safety operations.

### 2026 Staffing Requests

The following positions are requested for the Department in 2026 to address increased operational demands and specialized service needs. Additional details can be found in the 2024 Staffing Study ([RES 0032-2024](#)) beginning on page 54.

- GIS Analyst
  - A dedicated GIS Analyst is needed to support the growing volume of geospatial data requests, maintain critical mapping applications, and advance integration with the City's Asset Management and OpenGov platforms. This role will provide much-needed depth of expertise, ensuring timely delivery of GIS services across all departments, particularly in support of Public Service, Engineering, Parks & Recreation, and Public Safety operations.
- Network Analyst
  - The City plans to hire a Network Analyst in late 2025 to expand support for networking, security, and fiber infrastructure. This role will assist the Network Administrator with daily operations, troubleshooting, and monitoring, while enhancing cybersecurity through firewall management and vulnerability remediation. The position will also play a key role in preparing and supporting the advanced networking systems at the new Civic Center.

### Accomplishments and Innovation

Cybersecurity remained a key focus throughout 2025. Enhancements included upgraded endpoint detection software, expansion of Single Sign-On (SSO), strengthened utility infrastructure protections, broader use of vulnerability management tools, and upgrading operating systems. Network updates were also implemented to support the new Computer-Aided Dispatch (CAD) system, including the addition of firewalls and switches to further segment and secure traffic.

A major public safety initiative is underway with the implementation of the Eastern Public Safety Information System (EPSIS). Scheduled for launch in November 2025, this regional project will transition the Division of Police and four partner agencies to the Zuercher ProSuite CAD and Records Management platform, which is managed by the City of Gahanna. This upgrade delivers enhanced dispatching, records management, and data-driven analytics capabilities that will improve operational performance and interagency collaboration.

The Department secured two awards through the CyberOhio Local Government Grant Program in 2024, both approved in late 2025. The first supports the deployment of a cloud-based email security system offering advanced threat protection, spam filtering, and content control. The second expands the City's vulnerability management program, integrating new tools into existing processes to bolster the City's overall security posture. Both initiatives are scheduled for completion by mid-2026.

Since implementation, the asset management program has delivered measurable improvements. Parks and Recreation gained new mapping layers, expanded templates, and integrated workflows for mowing, landscaping, AED inspections, and deer incident tracking. The Service Department adopted Equipment, Labor, and Material (ELM) tracking, added street sweeping, and launched a training dashboard with instructional videos. Utilities enhanced operations through Storeroom inventory management and mobile iPad workflows for field staff. System functionality improved with the installation of the WebMapManager plugin, expanding mapping and visualization capabilities. These accomplishments demonstrate the City's commitment to using technology to streamline operations and enhance community value.

In 2025, the Department launched FreshService, a modern ticketing and service management platform designed to improve efficiency and user experience. The system now supports onboarding and offboarding workflows, ensuring smoother transitions for employees. Dedicated ticketing sections were created for Marketing and Communications, GIS requests, and Cityworks issues, making FreshService a central, employee-facing hub for technology and service requests. This initiative has streamlined support processes, improved issue tracking, and enhanced responsiveness across the organization.

In 2024, the Department added an Information Technology Support Specialist, effectively doubling the staffing level dedicated to support services. This addition significantly improved ticket response and resolution times while expanding the team's ability to assist with technology projects across the City. In 2025, a Systems Analyst was hired to assist with the deployment and support of the increasing amount of technology systems used across the City.

The Department also invested in professional development and workforce readiness. In 2025, the Director of Information Technology earned the IT Management and Leadership Executive (ITMLE) certification from the ITML Institute. In addition, the Department expanded participation in the Ohio TechCreds program, ensuring staff remain equipped with evolving technical skills.

## Budget Information

### Revenue, Appropriation and Position Summary

General Fund	Use of Funds	2023	2024	2025	2026	2025-2026
		Actual	Actual	Appropriated	Request	Difference
Salaries & Benefits	\$ 694,797	\$ 635,408	\$ 880,043	\$ 1,157,797	\$ 277,754	
Materials & Supplies	205,260	305,741	350,990	293,150	(57,840)	
Contract Services	596,160	704,814	906,802	1,034,676	127,874	
Capital Outlay	-	-	-	-	-	
<b>Departmental Total</b>	<b>\$ 1,496,217</b>	<b>\$ 1,645,963</b>	<b>\$ 2,137,835</b>	<b>\$ 2,485,623</b>	<b>\$ 347,788</b>	
General Fund	Full-Time	2023	2024	2025	2026	2025-2026
		Actual	Actual	Appropriated	Request	Difference
Senior Director of Administrative Services	0.25	0	0	0	0	0
Senior Deputy Director	0.25	0	0	0	0	0
Director of Information Technology	0	0	1	1	0	0
Asset Administrator	0.4	0.4	0.4	0.4	0	0
CAD Administrator	0.25	0.25	0	0	0	0
Information Technology Manager	1	1	0	0	0	0
GIS Administrator	1	1	1	1	0	0
GIS Analyst	0	0	0	1	1	0
Management Analyst	0.25	0	0	0	0	0
Network Administrator	1	1	1	1	0	0
Network Analyst	0	0	0	1	1	0
Systems Administrator	1	1	1	1	0	0
Systems Analyst	0	0	1	1	0	0
IT Support Specialist	1	2	2	2	0	0
<b>Total Full-Time</b>	<b>6.4</b>	<b>6.65</b>	<b>7.4</b>	<b>9.4</b>	<b>2</b>	
General Fund	Information Technology Revenue	2023	2024	2025	2026	2025-2026
		Actual	Actual	Appropriated	Request	Difference
Charges for Services	\$ 34,619	\$ 34,619	\$ 20,624	\$ 2,624	\$ (18,000)	
Fines & Fees	3,792	3,792	1,263	1,263	-	
Other Revenue	-	-	-	-	-	
<b>Information Technology Total</b>	<b>\$ 38,411</b>	<b>\$ 38,411</b>	<b>\$ 21,887</b>	<b>\$ 3,887</b>	<b>\$ (18,000)</b>	

# PARKS & RECREATION

## Department Description

The Department of Parks & Recreation provides park access and recreation opportunities that contribute to Gahanna's quality-of-life offerings through operational planning and industry best practices. The investments in quality-of-life services, programs, and amenities for Gahanna are guided by strategies developed with citizen input. The Department's message, information, and services contribute to citizen engagement of both current and future residents, corporate citizens, and visitors.

The Department is responsible for managing, maintaining, and programming more than 800 diverse acres of open space, parkland, and parks and recreation facilities. The Department is responsible for one of the largest amounts of acreage owned by a municipality in suburban Franklin County, which includes:

- 547 acres of developed park property over 27 parks, which total 15.28 acres per 1,000 people
- 237 acres of natural park areas over 26 reserve sites
- 1 state nature preserve
- 24.10 miles of trails
- 30 rectangular sports fields for soccer, football and lacrosse
- 10 ball diamonds
- 11 basketball courts
- 7 tennis and pickleball courts
- 1 splash pad
- 2 outdoor aquatic facilities
- 1 nine-hole golf course
- 17 playgrounds
- 1 nature play area
- 1 dog park
- 15 picnic shelters
- 2 gazebos
- 3 kayak launch areas
- 2 community gardens
- 1 mountain bike trail

Parks & Recreation also supports active recreation programming for all ages including youth sports, golf, youth camps, sports leagues, adult and youth classes, and community events.

Many opportunities are provided to the community because the Department of Parks & Recreation provides facilities, staff, and program support in partnership with civic and community organizations, including the Gahanna Convention and Visitors Bureau's Holiday Lights Celebration and Creekside Blues & Jazz Festival, Gahanna Jefferson Public Schools, Gahanna Lions Club's Independence Day Parade, Gahanna youth sports leagues, Gahanna Historical Society, Make Gahanna Yours, Gahanna Kiwanis, Gahanna Veterans of Foreign Wars, Gahanna Parks and Recreation Foundation, Gahanna Area Arts Council, and more.

The Department is made up of three (3) separate divisions: Administrative, Parks and Facilities, and Recreation.

## Division Descriptions

### Administrative Division

The purpose of the Administrative Division is to provide communication, strategic planning and leadership to Parks & Recreation Department employees. The Administrative Division also provides exceptional operational customer results and accomplishes the overall long-term goals of the Department of Parks & Recreation.

## Parks and Facilities Maintenance Division

The purpose of the Parks and Facilities Maintenance Division is to provide parks and facilities maintenance and operational support services to the City so citizens and visitors can enjoy a safe, appealing, and well-maintained parks system.

## Community Recreation Division

The purpose of the Community Recreation Division is to provide a variety of recreation, wellness and education services to the Gahanna community so they can participate in programs, activities, and events that enrich their lives.

## Organizational Chart



## Conditions Affecting Service Levels, Performance and Cost

### Challenges

In 2025, the Parks and Recreation Department faced several operational challenges that impacted project delivery and program support, including rising costs of materials and supplies, extended lead times, and frequent backorders.

The Department also onboarded a new project team, composed of a Project Manager and a Project Administrator. While these positions are vital to strengthening project oversight and delivery, the onboarding process required significant time and resources to ensure alignment with departmental procedures and familiarity with ongoing projects.

Additionally, the Department continues to rely on strategic partnerships to offer year-round recreational programming for youth and adults. Sustaining and expanding these partnerships remains essential to meeting community needs but presents ongoing coordination and resource challenges.

## Non-Routine or New Items

### New Items

This budget includes a funding request for the implementation of a pilot shuttle service program for members of the Senior Center. The program would be implemented if awarded funding through MORPC's Columbus Urbanized Area Federal Transit Administration (FTA) funding from the Enhanced Mobility for Older Adults and Individuals with Disabilities program (5310). This request is included in the Parks & Recreation Special Revenue Fund.

In accordance with recommendations from the 2024 Staffing Study, the Parks Division is now responsible for citywide mowing. This request includes the contract for mowing services, which was moved from the Department of Public Service to the Parks Division budget for 2026.

### 2026 Staffing Requests

The following positions are requested for the Department in 2026:

- Transition Part-Time Administrative Assistant to Full-Time Administrative Assistant (Senior Center): This will assist with operation of the new Senior Center and associated administrative responsibilities.
- Transition Part-Time Recreation Coordinator I to Full-Time Coordinator II (Aquatics/Adult): This position will assist with expanded programming as indoor spaces become available during 2026. This role will expand adult health and wellness recreational opportunities for residents. In addition, this position will be responsible for safety-related training for 200+ seasonal staff.
- Request two Part-Time Recreation Coordinator I: These positions will assist with increased volume of registrations for planned recreational programming activities at the Civic Center and Price Road House once operational.

## Department Performance

### Accomplishments and Innovation

The Department accomplished the following in 2025:

- Completed a draft of an Active Transportation Plan (ATP) for the City of Gahanna through a grant awarded by the Ohio Department of Transportation. The ATP will be incorporated within the Comprehensive Transportation and Mobility Plan.
- Received two Ohio Parks and Recreation Association's Awards of Excellence - First place in Community Events for the Senior Center Program, Senior Prom, and Second Place in Historical & Cultural Arts Programs and Events for the 175 Years of Gahanna Celebration.
- Received a grant from the Ohio Department of Natural Resources for Boating Safety and Education.
- Received a MORPC Technical Assistance grant to support improvements to the GIS system. This includes the City's Capital Improvement projects with a strong emphasis on active transportation.
- Bid and awarded contract, and began construction, on the Price Road Exploration Center.
- Completed a draft of the Aquatics Master Plan to guide aquatic improvements based on priorities identified in the Parks Master Plan.
- Awarded grant funding through the Transportation Alternatives Special Solicitation Program hosted by the Ohio Department of Transportation for improved signage and wayfinding throughout the Big Walnut Trail.
- Opened the Mountain Bike trail located at Academy Park.
- Improved internal and external processes for vendor applications by utilizing the City's existing software, OpenGov.
- Partnered with Gahanna Residents in Need to utilize a desolate property to establish community gardens, expanding education and access to fresh produce.
- Celebrated the 50-year anniversary of the Gahanna Municipal Golf Course.
- Increased aquatics visits at the Gahanna Swimming Pools by 14% from 2024.
- Expanded the Learn-to-Swim Program, increasing participation by 13% over 2024 with 653 swimmers.
- Youth summer camps, Camp Hannah, Camp Friendship and Camp Thrive were filled to capacity, offering 1,750 spaces for a fun, active and social summer.
- Over 50% of seasonal staff returned from 2024 to continue employment with the City.
- Partnered with Nationwide Children's Hospital's Center for Suicide Prevention and Research to train summer staff and provide resources and strategies for staff as well as campers.
- Successfully implemented the first year of the Gahanna Market at Creekside Park and Plaza.
- Implemented a tree replacement program from locations impacted by street tree removals.
- Increased pool memberships 18% from 2024, with 914 memberships sold.
- Received funding commitment through the LinkUs Transit Supportive Infrastructure initiative for the construction of the final section of the Big Walnut Trail.
- Hired and onboarded 2025 staffing allocations.

## Performance Measures

### Parks Acreage (Developed & Undeveloped)

Providing access to parks is a core function of the Department. The Department tracks acreage to assess levels of accessibility and service levels to areas of the community. Acreage is also used to calculate a cost per developed and undeveloped acre of land. These are tracked annually.

Park Lands Statistics

Year	2020	2021	2022	2023	2024	2025
Total Acreage	770	770	770	802	802	802
Acres Per 1,000 Residents	21.7	21.7	21.7	22.4	22.4	22.4

### Miles of Bike, Walking and Hiking Trails

Supporting the City goal of connectivity through recreational trail development is a core function of the Department. The Department tracks progress towards increasing connectivity in the community through off- street recreational use trails. The Department also benchmarks this data to other similar communities.

Total Miles of Trails

2020	2021	2022	2023	2024	2025
20.03	20.03	20.3	20.3	20.3	24.1

### Department Expenses

Total Annual Expenses

2020	2021	2022	2023	2024	2025
\$3,042,405	\$3,805,081	\$4,357,657	\$5,320,914	\$6,316,507	TBD

### Department Cost Recovery Ratio

Annual Cost Recovery Rate

2020	2021	2022	2023	2024	2025
24%	32%	32%	30%	27%	TBD

## Budget Information

### Revenue, Appropriation and Position Summary

General Fund	Use of Funds		2023 Actual	2024 Actual	2025 Appropriated	2026 Request	2025-2026 Difference
	Salaries & Benefits	\$ 2,340,046	\$ 2,466,938	\$ 3,298,664	\$ 3,425,508	\$ 126,844	
	Materials & Supplies	297,769	343,211	393,805	434,000	40,195	
	Contract Services	715,337	1,015,772	1,287,200	1,541,950	254,750	
	Transfer Out	-	-	4,733	-	(4,733)	
	<b>Departmental Total</b>	<b>\$ 3,353,152</b>	<b>\$ 3,825,921</b>	<b>\$ 4,984,402</b>	<b>\$ 5,401,458</b>	<b>\$ 417,056</b>	
	Elected/Appointed Officials		2023 Actual	2024 Actual	2025 Appropriated	2026 Request	2025-2026 Difference
	Landscape Board	5	5	5	5	0	
	Parks & Recreation Board	7	7	7	7	0	
	<b>Total Officials</b>	<b>12</b>	<b>12</b>	<b>12</b>	<b>12</b>	<b>0</b>	
	Full-Time		2023 Actual	2024 Actual	2025 Appropriated	2026 Request	2025-2026 Difference
Senior Director of Operational Services	0.2	0	0	0	0	0	
Director of Parks & Recreation	1	1	1	1	1	0	
Parks Manager	0	0	1	1	1	0	
Projects Manager	1	1	1	1	1	0	
Project Administrator	0	1	1	1	1	0	
Facilities Maintenance Coordinator	2	0	1	1	1	0	
Facilities Foreman	1	1	1	1	1	0	
Forestry Superintendent	0	0	1	1	1	0	
Forestry Supervisor	1	1	0	0	0	0	
Forestry Foreman	1	1	2	2	2	0	
Parks & Facilities Superintendent	1	1	1	1	1	0	
Parks Foreman	1	1	1	1	1	0	
Maintenance Worker	8	11	12	14	2		
Administrative Coordinator	1	1	1	1	1	0	
Administrative Assistant	1.5	1	1	1	1	0	
<b>Total Full-Time</b>	<b>19.7</b>	<b>21</b>	<b>25</b>	<b>27</b>	<b>2</b>		
Part-Time/Seasonal		2023 Actual	2024 Actual	2025 Appropriated	2026 Request	2025-2026 Difference	
Parks Service Coordinator	4	4	4	2	-2		
Team Member	8	8	8	5	-3		
Intern	0	1	1	2	1		
<b>Total Part-Time/ Seasonal</b>	<b>12</b>	<b>13</b>	<b>13</b>	<b>9</b>	<b>-4</b>		
Parks & Recreation Revenue		2023 Actual	2024 Actual	2025 Appropriated	2026 Request	2025-2026 Difference	
Charges for Services	\$ 471,920	\$ 470,417	\$ 350,000	\$ 350,000	\$ -		
Fines & Fees	15,200	-	-	-	-		
Other	3,614	58	-	-	-		
<b>Parks &amp; Recreation Total</b>	<b>\$ 490,734</b>	<b>\$ 470,475</b>	<b>\$ 350,000</b>	<b>\$ 350,000</b>	<b>\$ -</b>		

**Note:** The table above represents General Fund activity only. Most Parks & Recreation activities are now accounted for in the Parks & Recreation, Special Revenue Fund. Refer to the Special Revenue Funds section for additional financial information for the department.

# ECONOMIC DEVELOPMENT

## Department Description

The mission of the Department of Economic Development is to reaffirm and strengthen the quality of life of Gahanna's citizens by providing opportunities to create jobs, diversify the local economy, and raise wages through community and economic development initiatives. These initiatives lead to growth of the City's income tax base by attracting private investment and job creation opportunities, which help to reduce the overall burden on the City's taxpayers.

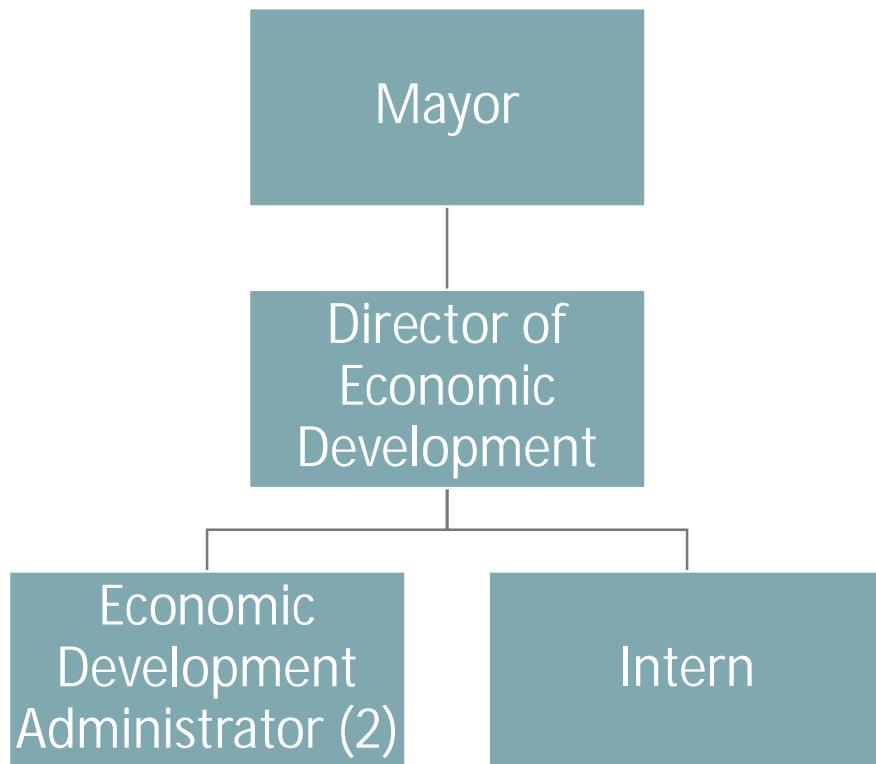
The Economic Development Department proactively works to retain and grow the approximate 2,000 existing businesses in Gahanna through Business Retention & Expansion (BR&E) activities. These activities include visits to local companies, which are critical opportunities to understand their potential growth plans and challenges that businesses may be facing. Working collaboratively with businesses, the Department strives to create solutions that help overcome any impediments and foster business growth.

In addition to supporting the growth of existing businesses, the Economic Development Department works to attract new businesses and jobs to Gahanna. To facilitate business and job attraction, the Development Department works closely with state partners at JobsOhio and the Ohio Department of Development Services, who provide incentive programs to existing and potential new businesses, assist the Department in working with developers on potential new projects, provide location services, and cross-promote the City for new business attraction opportunities. The City also works with other regional partners like One Columbus, the Columbus Partnership, and the Mid-Ohio Regional Planning Commission, who provide resources and information to the Department of Economic Development to build its capacity to perform its mission.

The Department of Economic Development also manages the City's incentive portfolio (which includes businesses and properties located within the City's Community Reinvestment Areas and Tax Increment Financing districts, and businesses eligible for Office & Industrial Incentives). The Department works closely with the Franklin County Auditor to oversee and track incentive compliance requirements through the Tax Incentive Review Council, which is comprised of county, school, and township leaders, as well as area residents. Internally, the Department works collaboratively with other city departments to proactively identify and coordinate capital improvements that are needed to support future economic growth.

Within the community, the Department supports the efforts of related stakeholder organizations, including the Gahanna Area Chamber of Commerce, the Gahanna Convention & Visitors Bureau (Visit Gahanna), the Creekside Outdoor Refreshment Area, and the Gahanna Jefferson School District. The Department of Economic Development also works in close partnership with the Gahanna Community Improvement Corporation, which is established under the Ohio Revised Code to function as an economic development tool of the City in support of development initiatives.

## Organizational Chart



## Conditions Affecting Service Levels, Performance and Cost

### Priorities

Priorities for the Economic Development Department in 2026 include:

- Pursuing quality projects and attracting jobs that enhance opportunity to the Gahanna community and contribute to the City's tax base by implementing and promoting the City's Economic Development Strategy.
- Managing development projects specific to the Creekside District.
- Cultivating economic vibrancy in the Creekside District.
- Pursuing development opportunities that add to the social and economic fabric of the community and meet the needs of our growing city.
- Serving as a connecting link for the Gahanna business community in helping to devise an overall workforce development strategy that links local businesses with qualified employees and creates a pipeline for future workers to support Gahanna's business growth.
- Reformulating the City's BRE, priority land, and workforce development programs in line with the recommendations of the Our Gahanna Strategic Plan.
- Partner with Marketing & Communications Division to create and implement an overall strategy for marketing Gahanna for potential new businesses and promoting growth of existing businesses.

- Conducting studies, gathering data and creating strategies in accordance with the priorities and recommendations of the Our Gahanna Strategic Plan. Specifically, these include:
  - An economic driving sector and gap analysis and strategy.
  - An updated BRE Strategy to correspond with the sector strategy.
  - A workforce demand study to correspond with the sector strategy.
  - An updated housing demand study.
  - A strategic plan for the Gahanna Community Improvement Corporation.
  - A land development playbook that identifies priority development areas and strategies to optimize their land use and economic output.

## Challenges

Challenges facing the Economic Development Department include:

- The need for strategic infrastructure investments to make land accessible for development and redevelopment.
- The lack of available commercial space to accommodate increasing business attraction and expansion needs.
- A lack of vibrancy in the Creekside District.
- A lack of locally funded programs for small business development.
- Lack of shovel-ready commercial properties to meet business demands.
- A shortage of available workforce to fill open employment positions for Gahanna businesses.
- A shortage of available, affordable, and diverse housing options to meet growing workforce demands.
- Refocusing the efforts of the CIC and rebuilding its resources.

## Non-Routine or New Items

The Department will continue work on the Economic Development Strategy as part of the Our Gahanna Strategic Plan in 2026. This includes additional dollars in contract services to begin implementation of the Plan. The dollars will be used to accomplish the goals listed above under 2026 priorities.

## Department Performance

### Accomplishments and Innovation

In 2025, the Department of Economic Development:

- Completed the negotiations of a complex multi-party development agreement that, if approved, would bring \$100 million of private investment, 263 apartments, a boutique hotel, and 2 restaurants to the Creekside District.
- Hosted community engagement and information sessions about the importance and impact of the \$100 million Creekside expansion project.
- Hired and onboarded a new Director of Economic Development.
- Hosted a procurement fair for Gahanna businesses, including participation as a vendor to connect with business owners seeking to do business with the City.
- Hosted “Economic Development Day” with featured speaker Josiah Brown, who spoke on the importance of downtown placemaking and the tourist economy to City business and government officials.
- Renewed and expanded the boundaries and hours of the Creekside Outdoor Refreshment Area (CORA) after its initial 5-years of operation.
- Created business roundtables to establish regular contact with businesses to better ascertain their needs, laying the foundation for the Mayor’s Business Advisory Panel.

- Fielded dozens of inquiries about available resources and land from businesses looking to move to or expand in Gahanna.
- Continued engagement with the Gahanna Community Improvement Corporation to further direct strategic land investments in support of the City's Creekside Redevelopment Strategy, which included exploring the related relocation and expansion of the City's fiber optics resource.
- Continued its strategic partnerships with local and regional economic development organizations like Visit Gahanna, the Gahanna Area Chamber, MORPC, OneColumbus, and the Mid-Ohio Development Exchange.
- Successfully collected and reported data to the local and county-level tax incentive performance monitoring organizations.
- Completed the Economic Development Strategy as part of Our Gahanna, Strategic Plan.

## Budget Information

### Revenue, Appropriation, and Position Summary

General Fund	Use of Funds	2023	2024	2025	2026	2025-2026
		Actual	Actual	Appropriated	Request	Difference
	Salaries & Benefits	\$ 278,153	\$ 295,993	\$ 402,926	\$ 418,606	\$ 15,680
	Materials & Supplies	55,040	32,800	37,300	34,300	(3,000)
	Contract Services	76,249	157,982	5,259,962	440,800	(4,819,162)
	<b>Departmental Total</b>	<b>\$ 409,442</b>	<b>\$ 486,775</b>	<b>\$ 5,700,188</b>	<b>\$ 893,706</b>	<b>\$ (4,806,482)</b>
Full-Time		2023	2024	2025	2026	2025-2026
		Actual	Actual	Appropriated	Request	Difference
Director of Planning & Development		1	1	1	1	0
Economic Development Administrator		1	1	1	2	1
Economic Development Coordinator		1	1	0	0	0
Management Analyst		0	0	1	0	-1
<b>Total Full-Time</b>		<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>0</b>
Part-Time/Seasonal		2023	2024	2025	2026	2025-2026
		Actual	Actual	Appropriated	Request	Difference
Intern		1	0	0	1	1
<b>Total Part-Time/ Seasonal</b>		<b>1</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>1</b>
Planning & Development Revenue		2023	2024	2025	2026	2025-2026
		Actual	Actual	Appropriated	Request	Difference
Fines & Fees		\$ 10,464	\$ 13,800	\$ 10,000	\$ 11,500	\$ 1,500
Other		-	4,570	4,000	-	(4,000)
<b>Planning &amp; Development Total</b>		<b>\$ 10,464</b>	<b>\$ 18,370</b>	<b>\$ 14,000</b>	<b>\$ 11,500</b>	<b>\$ (2,500)</b>

# PUBLIC SAFETY

## **Department Description**

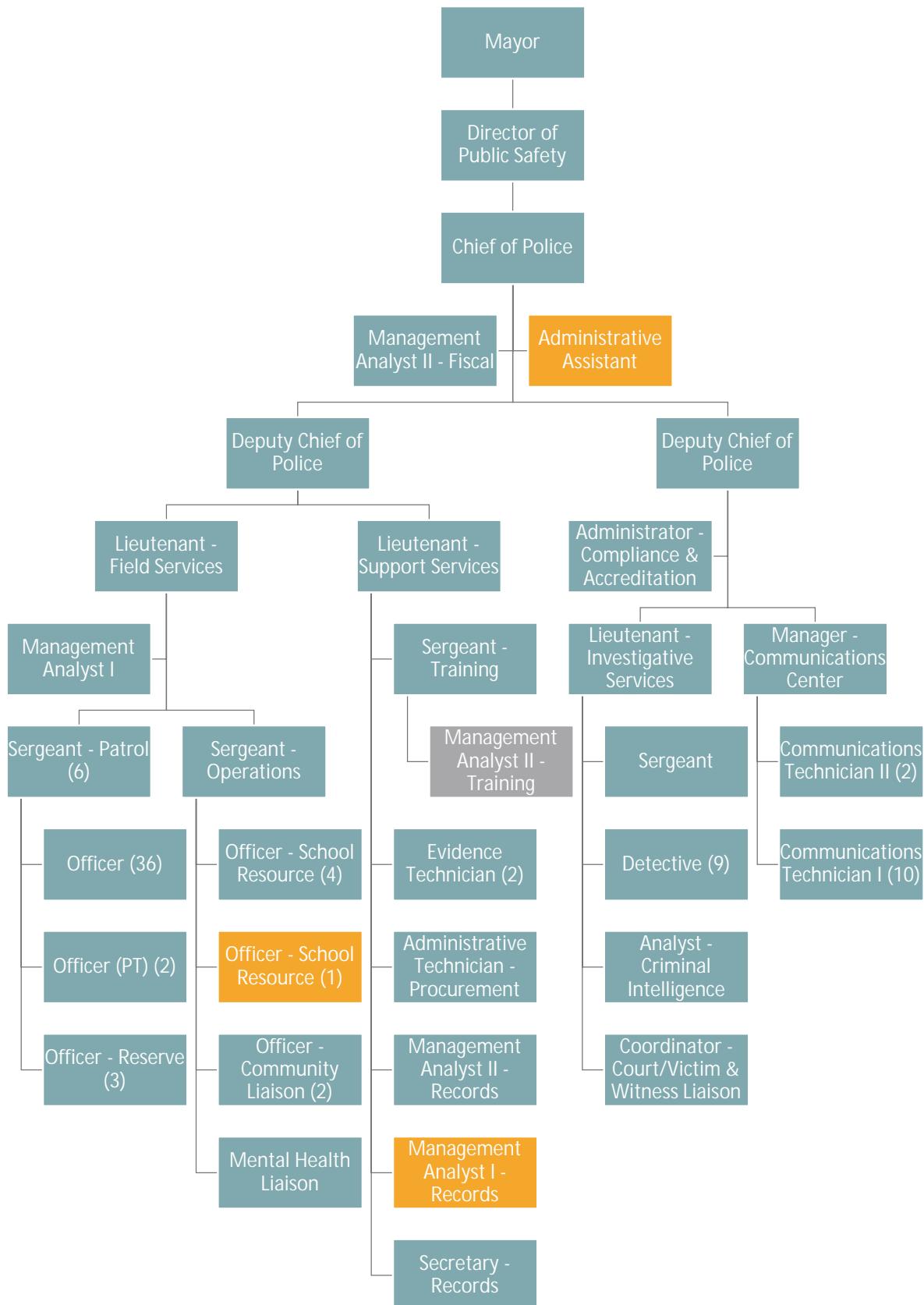
The Director of Public Safety leads the Department of Public Safety. The Department of Public Safety consists of the Gahanna Division of Police, which is responsible for delivering public safety and policing services for Gahanna's residents, visitors, businesses, parks, schools, and other entities.

The Chief of Police commands the Gahanna Division of Police, establishing its mission, determining its organizational structure, and directing its operations. Two Deputy Chiefs assist the Chief. One Deputy Chief supervises Field Services and Support Services, while the other supervises the Investigative and Communications subdivisions. A subdivision lieutenant or manager leads each subdivision. All sworn personnel and civilian employees are responsible for executing the Division's mission:

"To serve and protect our diverse community by building partnerships in order to provide professional law enforcement services that safeguard the lives, rights, and property of all."

The Gahanna Division of Police's core values are *Commitment, Professionalism, Integrity, and Respect*. The Division seeks to promote transparency, establish legitimacy, and build trust by integrating these principles into its operations. These elements form the foundation of an effective police-community partnership to keep our neighborhoods and streets safe. The Division's policies and procedures are based on recognized best practices. The Division values deploying a well-trained and professional staff.

## Organizational Chart



## Division Descriptions

The Division is divided into four subdivisions, each under the command of a lieutenant or manager.

### Field Services Subdivision

The Field Services Subdivision consists of uniformed patrol, School Resource (SRO), Community Liaison (CLO), reserve and part-time officers, and civilian employees. The subdivision's uniformed patrol officers are deployed among three shifts, providing continuous policing services and designated first responders. Patrol officers focus on problem-solving policing, community engagement, and proactive enforcement to reduce crime and address public safety concerns. The School Resource Officers primarily partner with Gahanna-Jefferson Public Schools to provide a safe and healthy learning environment. Community Liaison Officers create and maintain positive relationships between the community and the Division of Police. The reserve and part-time officers fill various roles within the Division, such as court officers and completing vacation house checks. By collecting and analyzing multiple data points, the Division can better determine the needs of personnel and resources effectively and promptly to serve the community.

### Investigative Services Subdivision

The Investigative Services Subdivision conducts and oversees the Division's criminal investigative functions. Detectives are responsible for investigating crimes against persons, society, and property, and charging criminal offenders identified during investigations. Detectives collaborate with other law enforcement agencies, crime labs, and social service organizations to complete criminal investigations thoroughly and efficiently. Investigative Services work closely with the Franklin County Prosecutor's Office to ensure the integrity of cases brought before the courts leads to the successful prosecution of criminal offenders and justice to victims of crime. The subdivision is also responsible for background investigations of prospective employees. There are two civilian employees within the Investigative Services Subdivision. The Court Liaison acts as a Victims' Rights Advocate and maintains communications between the court and victims of crime, witnesses, and Investigative Services. Lastly, the Criminal Intelligence Analyst gathers, analyzes, and disseminates information related to criminal activity.

### Support Services Subdivision

The Support Services Subdivision comprises sworn personnel and civilian employees. Sworn personnel are responsible for the coordination and implementation of officer training. The civilian employees are responsible for acquiring, maintaining, and issuing the Division's fleet and field-issued equipment. Public Records organizes, stores, retains, and redacts paper-based and digital file records. Property management is responsible for receiving, processing, verifying, and cataloguing property and evidence. The civilian employees are responsible for maintaining the officer deployment and special duty schedule, Public Safety permitting, and collaborating with City staff to complete budget formulation and fiscal management, including accounts payable and receivable. Coordination with vendors, contract/vendor management, and information technology are key roles within the Support Services Subdivision.

### 9-1-1 Communications Center

The 9-1-1 communication center receives voice, text, and data communications via 9-1-1 and a non-emergency line. Additionally, the Communication Center manages a two-way radio system between officers and other field personnel. Communications technicians retrieve critical information, evaluate an appropriate response, and direct public safety resources for resolution. A multi-agency computer-aided dispatch and records management system, Next Generation 911 (NG911), and real-time GPS mapping capabilities assist communication technicians.

## Conditions Affecting Service Levels, Performance and Cost

### CALEA Accreditation

The Division began efforts in 2022 to seek recognition through the Commission on the Accreditation for Law Enforcement Agencies (CALEA). In August 2025, the Division completed the web-based and site-based assessments, and a compliance report was drafted for division review. On November 14, 2025, the Mayor and Division staff will go before a board of CALEA commissioners in Jacksonville, Florida, to answer questions and champion the agency in the final step to being awarded full accreditation. The review demonstrated that the Division's policy framework largely satisfied many CALEA benchmarks and identified specific areas for necessary policy and operational modifications. The program administrator has been working with subdivision lieutenants and the communications manager to address policy modifications and additions within their respective areas of responsibility. It is expected to result in full accreditation in November 2025. Once awarded, the Division will enter into a 4-year award, with annual reviews of policy and compliance.

### Facilities

The Division currently utilizes two separate facilities to house our operations. The Field Services and Support Services Subdivisions are located at 460 Rocky Fork Boulevard. The Investigative Services and the Communications Center Subdivisions are located at 400 W. Johnstown Road. In early 2026, all subdivisions will relocate to the new civic center at 825 Tech Center Drive. The move will require a review of facility-oriented policies and operational procedures.

### Challenges

The challenges below were identified internally and enumerated within the September 2025 Commission for the Accreditation of Law Enforcement Agencies (CALEA) report:

- Filling the vacant sworn staff and Communication Technician I positions.
- Streamlining the multi-step hiring process.
- Maintaining sufficient staffing levels among sworn officers, communications technicians, and civilian positions has remained challenging throughout the year.
- The Division's ability to hire lateral officers for sworn positions has been a great way to expedite fulfilling our staffing needs while gaining valuable experience. Lateral officers start at a higher pay grade based on years of service, may transfer accrued sick leave, and are granted a higher accrual vacation rate.

### 2026 Staffing Requests

The following recommendations are found in the 2024 Staffing Study. Readers should refer to the five-year staffing study accepted by Council on October 7, 2024 per resolution [RES 0032-2024](#) for additional details.

- Management Analyst I (Records): This position will assist with the management of the new CAD/RMS system along with various other police systems. In addition, this position will assist with handling the increase in public records requests, video redaction, and many other record/reporting needs of the Division.
- School Resource Officer: The population growth within the schools and infrastructure of the new high school, expected to open in 2026, requires the addition of one School Resource Officer. GJPS leadership relies on the School Resource Officers for their expanding educational programs, sporting events, and daily presence within the schools to ensure the safety and security of students and staff. The community feedback expressed the need for School Resource Officers and their essential role in the community and schools.
- Administrative Assistant: The administrative needs throughout the Division is expected to increase in 2026 with the CALEA accreditation, technology changes, and expansion of services provided to the community. With the addition of a second Deputy Chief of Police, the executive staff generates a

significant administrative workload, which is currently being handled by them, limiting the time spent on other essential duties. For efficiency and support purposes, an administrative assistant would perform tasks such as onboarding new employees, managing personnel files, training and audit records, performance metrics, and preparing internal and external administrative correspondence.

- Management Analyst II (Training): After further review and recruitment issues, the budgeted Training Coordinator from 2025 budget was moved to 100% funding in the police budget. Therefore, removing the 50% split with Administrative Services. The position was point factored by the City's consultant and changed from Training Coordinator to a Management Analyst II (Training).

## **Non-Routine or New Items**

### **Changes to Operations**

#### **New Computer-Aided Dispatching (CAD) and Records Management Systems (RMS)**

The Division and four partner agencies are updating their respective Computer Aided Dispatching and Records Management Systems (CAD/RMS) to Zuercher ProSuite in November 2025, which is managed by The City of Gahanna. This update will include many enhancements to assist in dispatching, records management, and extracting and presenting more reliable and helpful data-driven analysis. Following the implementation, the Division anticipates additional workload in records management due to the expanded capabilities contained within the system.

There was an overall increase to contract services for 2026, a large portion of which is represented by an expansion of the existing FLOCK camera program throughout the City. The rest of the increase can be directly traced to the City's move to 825 Tech Center, specifically shifting of contractual arrangements for the communication center, and an increase in professional development allocation for continuing education and training for both sworn and civilian staff.

## **Department Performance**

### **Accomplishments and Innovation**

#### **Annual Training**

The Division has a robust annual training plan with internal in-service training for all personnel. Credentials for first responders, communications technicians, and support staff include annual, biannual, and multi-year certifications and continuous professional training requirements. Some training courses reflect the baseline requirements to maintain the ability to operate essential certified equipment lawfully. At the same time, others allow personnel to continue to access State and Federal criminal databases. Additional training requirements include providing advanced training to those in specialized roles such as Investigators, Bike Patrol, and School Resource Officers.

All recruits are required to complete a two-week post-academy training session. The use of force policy is reviewed during this training session, and range training is conducted. Additional training provided during this training period includes high-threat vehicle engagement training, which includes use-of-force components.

All training is planned as much as possible in the annual training plan to help coordinate and prioritize training to ensure the Division personnel's success. The Division issues a Daily Training Bulletin, which provides scenarios in which officers must consider and answer questions for various situations. Officers have 10 days to complete the training. This demonstrates both self-awareness and a commitment to continuous improvement.

The Division includes training with various approaches for different learning styles, whether through hands-on scenarios, classroom instruction, interactive technology, or collaborative discussions. The agency ensures that the entire workforce can absorb and retain the material by making training adaptable and engaging. More importantly, the knowledge gained is applied effectively in real-world situations, enhancing professionalism, performance, and public trust.

In 2026, with the move to the new facility, the Division will have its own range and training center. The Division will pursue cost mitigation strategies by hosting other agencies for training and reducing travel expenses.

### **Personnel Wellness Initiatives and Mental Health Response**

The Division has taken a proactive approach to mental health response and community engagement in 2025, enabling them to stay abreast of emerging issues, develop innovative strategies and programs, and maintain high standards within law enforcement.

The Division's Peer Assistance Team (PAT) met routinely in 2025 to conduct training. PAT members engaged with Division members involved in critical incidents to help ensure their physical and mental well-being after critical events. PAT members uphold confidentiality standards and disseminate wellness and counseling resources to Division members and their families. Internally, the Division has instituted mental health checks amongst staff to assess coping skills, emotional resilience, and self-awareness. Civilian employees also have access to comparable mental health services.

Recognizing the importance of community support, the Division actively engages with GJPS, residents, and community stakeholders to assess community priorities, gather concerns, and solicit feedback. The department knows that a collaborative approach enhances the overall efficiency and impact of initiatives, processes, and programs. The Division has implemented response strategies and training designed to prepare officers for encounters with individuals experiencing a mental health crisis. The Community Liaison officers are trained in crisis intervention and de-escalation techniques and collaborate with mental health professionals and community resources.

Collaborating with internal and external partners enhances the recognition and addressing of issues, trends, and emerging concerns. The Division is committed to addressing the growing challenges associated with mental health. In 2025, the Division contracted a community mental health liaison who has since left the vacant position. The Division intends to convert that position to a city employee in 2026 to support the Division and the community. Research shows that officers who engage in mental health initiatives have reduced stress, improved overall well-being, and enhanced job function.

### **Community Engagement**

The Division recognizes that community engagement is crucial for promoting safety, building trust, and fostering a positive relationship. Collaborating and building relationships with the community through engagement programs and initiatives demonstrates a commitment to professionalism, accessibility, and accountability.

The Community Liaison Officers and School Resource Officers roles and responsibilities impact community members of all ages—from juveniles navigating early challenges to senior citizens facing late-life transitions. Community Liaison Officers host mental health and wellness fairs and community panels. These events are designed to bring together professionals, caregivers, and community members, addressing topics that impact individuals of all ages. The directive also addresses crime prevention activities, community surveys, and community and youth activities and programs. The School Resource Officers firmly commit to creating a safe and supportive learning environment for students, staff, and families.

Officers participate in regular public engagement opportunities such as Books and Badges, Touch a Truck, National Night Out, and quarterly Coffee with a Cop events. The Division partners with the Starfish Assignment Charity, focusing on the Books and Badges program, where officers join students in the classroom and read to elementary students. These programs expose community members to police through a positive and collaborative environment.

## Technology

The Division and its four partner agencies are preparing to update their Computer Aided Dispatch (CAD) and Records Management Systems (RMS) to Zuercher ProSuite in November 2025, with the City of Gahanna serving as the managing entity. This transition will deliver significant enhancements in dispatching efficiency, records management, and real-time data sharing, including the automatic transmission of e-citations, crash records, grand jury submissions, and other electronic records required by external stakeholders. The system will also strengthen the ability to extract and present reliable, data-driven analysis to better support operational decisions. Following implementation, the Division anticipates an increase in records management workload due to the expanded functionality and connectivity of the new system.

In parallel, the City of Gahanna is laying the groundwork for Next Generation 911 (NG911) capabilities. By expanding fiber infrastructure and other IP-based technologies, communications technicians will soon be able to relay not only voice calls, but also texts, photos, and videos directly to first responders. This capability will improve situational awareness, streamline incident response, and ensure that dispatchers and officers have access to richer, real-time information in the field.

In 2024, the Division has implemented a 21-camera Automated License Plate Recognition (ALPR) system through Flock Safety. This network provides expanded coverage across key areas of the city, enhancing the ability to monitor traffic flow, support law enforcement investigations, and improve community safety. The system delivers real-time data access for authorized personnel and integrates seamlessly with existing public safety technologies, positioning the city for smarter, data-driven policing.

Over a short period following implementation, Gahanna experienced a more than 50% decrease in stolen vehicles. In addition, through information gathered with the system, investigators have been able to identify suspects involved in domestic violence, theft, sexual assault, gun crimes, and other violent offenses.

Through its use in 2025, the Division identified gaps in coverage and vulnerabilities in certain areas, including parks, critical infrastructure, and the civic center at 825 Tech Center Dr. As part of the 2026 budget request, the Division is proposing to expand the ALPR network to close coverage gaps, strengthen protection of vulnerable areas, and enhance overall community safety.

Staff has transitioned all paper-based forms, requests, and permits—including house checks and any permits or requests that require public safety approval—onto the OpenGov online platform. This initiative streamlines processing, improves accessibility for residents, and enhances efficiency for city operations.

Together, these initiatives represent a comprehensive modernization of public safety technology, positioning Gahanna and its regional partners to provide faster, smarter, and more connected emergency services to the community.

## Performance Measures

### Average Cost Per Call for Service

The division maintains a low cost-per-call for police service compared to other law enforcement agencies, as indicated by the International City and County Management Association's (ICMA) Center for Performance Measurement.

2019	2020*	2021	2022	2023	2024	2025
\$307.67	\$401.66	\$346.34	\$354.07	\$365.23	\$429.12	TBD

\*Calls for Service related to COVID-19 were reduced by 17% while costs remained neutral.

## Staffing

In 2025, the Division of Police had a budgeted strength of 67 full-time sworn officers, 12 communication technicians, 1 Communication Center Manager, 3 part-time officers, and 9 civilian support positions. Throughout 2025, the Division did not operate at its budgeted staffing strength due to unfilled positions, retirements, job-related injuries, military deployments, non-duty-related medical leave, and other factors. The chart below indicates actual employees at the time of budget publication.

	2019	2020	2021	2022	2023	2024	2025
Sworn Positions	54	56	56	62	58	61	66
Civilian Support Staff	6	6	5	7	7	8	10
PT Positions	2	2	2	2	3	3	2
Comm. Tech. Positions	11	11	11	13	11	10	13
Total Positions	71	73	72	81	79	82	91

## Uniform Crime Reporting Data

The Division of Police submits local crime data to the State of Ohio's computerized National Incident Based Reporting System (NIBRS) for inclusion in the Federal Bureau of Investigation's (FBI) Uniform Crime Report (UCR). Gahanna has few occurrences of violent crime (murder, rape, assault, robbery, etc.), reflecting the safety of the community and the Division's use of effective policing strategies.

## FBI UCR Data 2019-Present

	2019	2020	2021	2022	2023	2024	2025
Part 1	315	289	376	369	358	363	TBD
Part 2	779	998	1032	1230	1042	949	TBD

## Traffic Data

By collecting and analyzing data where traffic and criminal events occur, the Division deploys a highly visible traffic enforcement presence in targeted areas to ensure motorist and pedestrian safety while also serving as a crime deterrent.

## Traffic Enforcement Statistics

	2019	2020	2021	2022	2023	2024	2025
Traffic Citations (Citation issuance and arrests by citation combined)	3119	2063	1337	2996	3058	2641	TBD
Crashes (Property Damage Only)	569	376	420	444	462	624	TBD
Crashes (With Injuries)	141	95	69	93	123	69	TBD
Crashes (With Fatalities)	1	3	2	1	1	1	TBD

## Budget Information

### Revenue, Appropriation, and Position Summary

General Fund	Use of Funds	2023	2024	2025	2026	2025-2026
		Actual	Actual	Appropriated	Request	Difference
Salaries and Benefits	\$ 10,399,683	\$ 10,728,189	\$ 12,609,144	\$ 13,982,274	\$ 1,373,130	
Materials & Supplies	125,443	127,456	310,174	257,300	(52,874)	
Contract Services	742,889	689,828	1,212,279	1,587,450	375,171	
Capital Outlay	55,602	-	-	-	-	
<b>Departmental Total</b>	<b>\$ 11,323,617</b>	<b>\$ 11,545,473</b>	<b>\$ 14,131,597</b>	<b>\$ 15,827,024</b>	<b>\$ 1,695,427</b>	
General Fund	Full-Time	2023	2024	2025	2026	2025-2026
		Actual	Actual	Appropriated	Request	Difference
Chief of Police	1	1	1	1	1	0
Deputy Chief of Police	1	1	2	2	0	
Compliance & Program Administrator	1	1	1	1	0	
Lieutenant	3	3	3	3	0	
Sergeant	7	9	9	9	0	
Management Analyst	3	3	3	5	2	
Police Officers	44	45	45	46	1	
Communications Manager	1	1	1	1	0	
Communication Technician	13	12	12	12	0	
Court Liaison/Victims Advocate Coordinator	0.75	0.75	0.75	0.75	0	
Mental Health Liaison	0	1	0	1	1	
Administrative Coordinator	1	1	1	0	-1	
Administrative Technician	1	1	1	1	0	
Administrative Assistant	1	0	0	1	1	
Secretary	1	1	1	1	0	
Evidence Technician	0	0	2	2	0	
Training Coordinator	0	0	0.5	1	0.5	
<b>Total Full-Time</b>	<b>78.75</b>	<b>80.75</b>	<b>83.25</b>	<b>87.75</b>	<b>4.5</b>	
Part-Time	2023	2024	2025	2026	2025-2026	
	Actual	Actual	Appropriated	Request	Difference	
	Director of Public Safety	1	1	1	0	
Police Officers	3	3	3	2	-1	
Communication Technician	1	0	0	0	0	
<b>Total Part-Time</b>	<b>5</b>	<b>4</b>	<b>4</b>	<b>3</b>	<b>-1</b>	
General Fund	Public Safety Revenue	2023	2024	2025	2026	2025-2026
		Actual	Actual	Appropriated	Request	Difference
Charges for Services	\$ 51,743	\$ 415,937	\$ 336,791	\$ 295,839	\$ (40,952)	
Fines & Fees	23,165	15,871	30,000	19,500	(10,500)	
Intergovernmental	6,691	694	-	-	-	
Licenses & Permits	18,145	18,640	50,000	12,000	(38,000)	
Other	10,279	10,708	-	500	500	
<b>Public Safety Total</b>	<b>\$ 110,023</b>	<b>\$ 461,850</b>	<b>\$ 416,791</b>	<b>\$ 327,839</b>	<b>\$ (88,952)</b>	

Note: The above represents General Fund activity only. A portion of the department's activities are accounted for from the Public Safety Special Revenue Fund. Please refer to the Special Revenue Funds section for additional financial information.

## Department Description

The Department of Public Service is responsible for the operation, improvement and maintenance of all public works, buildings and roadways. This includes maintenance of the City's municipal buildings, parking garage, fleet, streets, traffic infrastructure, streetlights, sanitary collection system, stormwater conveyance system, and water distribution system. The Department is comprised of six (6) divisions that are funded by general funds, special revenue funds, capital funds, and proprietary enterprise funds. Each division is described in this section; however, the line-item financial details in this section represent the General Fund. Non-general funds are discussed in their corresponding sections of the budget document.

## Division Descriptions

### **Administrative Division**

The purpose of the Administrative Division is to monitor public works trends and innovations, evaluate and implement effective technology, continually improve processes, and manage contracts and agreements. The Division also provides support to all other divisions within the Department and hosts public service related events for the community. Division activities are funded by general funds.

### **Customer Service/Utility Billing Division**

The purpose of the Customer Service/Utility Billing Division is to provide exceptional customer service to the Gahanna taxpayers. This includes fair and accurate invoicing for utilities (sanitary, stormwater and water) and waste collection (recycling, refuse and yard waste). The Division also serves as a liaison between the public and the City for various requests, including but not limited to general inquiries, shelter rentals and maintenance requests (water line breaks, sewer backups, pressure loss, consumption readings, etc.). Division activities are funded by proprietary enterprise funds.

### **Facilities Maintenance Division**

The purpose of the Facilities Maintenance Division is to properly care for city-owned facilities. This includes maintaining the Civic Center (City Hall, Police Headquarters and Senior Center), the Public Service Maintenance Complex, Fleet Maintenance Garage, Creekside Parking Garage, 79 South Hamilton Road (known as the Lustron House), and the storage area of the water tower. Division activities are funded by general funds and special revenue funds.

### **Fleet Division**

The purpose of the Fleet Division is to procure, manage and maintain safe, effective and reliable vehicles and equipment for user groups. This comprises support for over 400 pieces of city-owned assets. Vehicles include items such as cars, trucks, and police cruisers. Equipment includes items such as lawn mowers, chainsaws, standby generators, and pumps. The Division is responsible for ensuring that there are a sufficient number and type of vehicles and equipment within the fleet to maintain daily operations. Division activities are funded by general funds and capital funds.

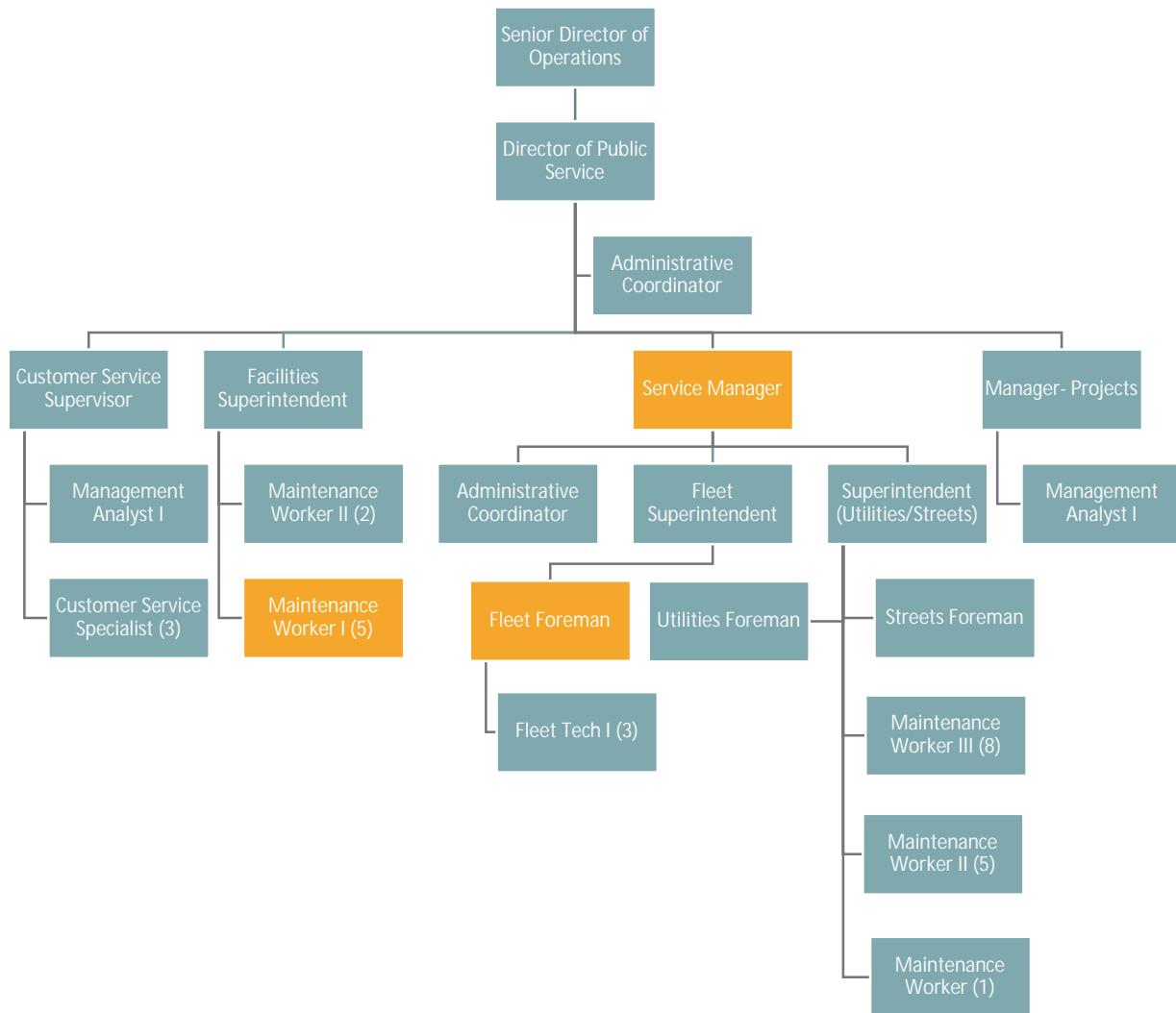
### **Streets Division**

The purpose of the Streets Division is to maintain safe and aesthetically pleasing roadway corridors. The Division maintains 349 lane miles of streets. Maintenance responsibilities include snow and ice removal, pothole repair, guardrail replacement, sign replacement, street sweeping, streetlight painting, and traffic infrastructure upgrades. Division activities are funded by special revenue funds and capital funds.

### **Utilities Division (Sanitary, Stormwater and Water)**

The purpose of the Utilities Division is to properly remove sewage from structures, convey stormwater from structures and distribute quality water in a manner consistent with the Environmental Protection Agency (EPA) standards. Maintenance responsibilities include line cleaning, manhole rehabilitation, grease trap inspections, lift station operations, emergency response for sewer back-ups, City detention and retention pond assessments, catch basin cleanings, inlet repairs, hydrant flushing, booster pump station operations, meter replacement, emergency response for water line breaks, and water quality testing. The City of Gahanna is classified as a master meter/satellite community since it does not treat its own water or wastewater. Gahanna purchases its water from the City of Columbus and utilizes the City of Columbus' water treatment system which provides purification services. Gahanna is connected to the City of Columbus sanitary system which provides sewage treatment services. Division activities are funded by proprietary enterprise funds and capital funds.

## Organizational Chart



### Priorities

The Department of Public Service has identified the following priorities for 2026:

- Assessment of new utility billing software and technologies that would enable the Department to provide a more efficient service to residents and customers.
- Actively identify dead water meters for replacement.
- Effectively train new employees in the Facilities Maintenance Division.
- Create and manage work plans for the Facilities Maintenance Division.
- Maintain a proactive fleet maintenance program that ensures effective vehicle replacements when necessary.
- Evaluation of new techniques for snow and ice removal to provide the best level of service to the community.
- Continuous operation of maintenance programs to increase services to residents, including but not limited to streetlight painting, street sign replacement, street sweeping, pavement markings, addition of streetlights where necessary, etc.
- Replace existing streetlights with energy efficient LED lighting.
- Upgrade traffic infrastructure at signalized intersections to ensure safe and controlled movement of vehicular and pedestrian traffic throughout the City.
- Expand operations of the newly implemented sign shop to assist other departments.
- Maintain reliable and effective operation of the sanitary network, with particular focus on those areas most impacted by wet weather.
- Provide adequate emergency response to water main breaks.
- Continue to partner with the Mifflin Township Fire Department for annual hydrant flushing.

### Challenges

#### Facilities Maintenance Division

The City's maintenance complex, located on Oklahoma Ave, was constructed in the 1960s. This complex is home to the Parks and Public Service Departments. This facility is inadequate for the needs of the City. Many of the structures are past their useful life and in disrepair. Much of the City's equipment for both departments does not have adequate shelter and is stored outdoors in the elements. Maintenance of the facility becomes more costly as it ages. The Department of Public Service has estimated that the total cost to bring the existing complex up to a minimum standard would exceed \$1 million, and the cost to design and build a new complex will exceed \$12 million.

#### Streets Division

Signalized intersections provide for the controlled movement of vehicular and pedestrian traffic throughout the City. The equipment at signalized intersections has a useful life of 15-20 years and needs to be periodically updated. This includes traffic cabinet, traffic components within the cabinet, signal heads, vehicle detection system, wiring, poles and school flashers. Many of the signalized intersections have reached or exceeded their useful life and need to be updated.

#### Utilities Division and Customer Service/Utility Billing Division

The Utilities Division is supported through user rates. Consideration is always given towards maintaining affordable rates while still funding sustainable infrastructure maintenance and new capital projects necessary for Gahanna's growth. As expenses increase, maintaining this balance becomes more difficult. The EPA continues to implement new regulations (LCCR and UMCR) which will require funding to conduct additional testing to meet these regulations. The rates in which the City of Columbus establishes has the largest impact on these funds, as roughly eighty percent (80%) of Gahanna's utility costs come from these charges.

## Non-Routine or New Items

### New Operating Items

The City will be moving into the new Civic Center at 825 Tech Center Dr in 2026. In conjunction with this move, the City will be hiring its own custodial staff. An increase in materials and supplies has been requested to purchase the necessary equipment, materials and supplies for custodial operations (rags, dusters, brooms, mops, buckets, waste bins, janitorial carts, vacuums, floor polisher, floor scrubber, toilet paper, paper towels, cleaning solvents, tools, hardware, etc.). These expenses are based on moving from the current municipal complex that encompasses approximately 48,000 square feet to the new Civic Center totaling 131,000 square feet.

In addition, an increase in materials and supplies has been requested for the newly implemented sign shop. 2025 was the pilot program for the sign shop, with results demonstrating greater efficiencies and savings. The Department plans to expand operations in 2026. All signs for streets and state highways will now be produced in-house. The sign shop will also assist other departments that require signs and custom work such as the Parks and Recreation Department.

### 2026 Staffing Requests

The following positions are requested for the Department in 2026.

- Foreman, Fleet Division (1): Sourcing and procuring parts is a critical and demanding aspect of running an efficient garage. In addition, this position would serve as the lead mechanic to provide leadership and guidance to the team. Furthermore, this position will assist with essential fleet operations (auctions, fuel card management, vehicle registration, etc.). The total number of fleet employees will remain at 4, which is the current budgeted number.
- Maintenance Worker I, Facilities Maintenance Division (5): These positions will perform daily cleaning, general repairs and building upkeep ranging from floor care and plumbing fixes to event setup and snow removal. This hands-on role is essential in ensuring that community spaces are well-maintained and ready to serve residents year-round at the new Civic Center at 825 Tech Center Dr.
- Reclassification - Service Manager (1): This position will oversee the operations of the Fleet, Streets and Utilities Divisions. Each division has expanded over the years not only in the number of employees but also in the scope of work and initiatives implemented. This position is vital in providing long term strategic vision and maintaining cohesive teamwork among these divisions whose functions and operations are closely intertwined.

## Department Performance

### Accomplishments and Innovation

#### Administrative Division

- Implemented innovative training methods such as the Mayor's Cup Road-eo to showcase driver operation skills and knowledge.
- Attended various trainings, seminars and conferences to learn new skills to improve operations and monitor public works trends.
- Upgraded the backflow software to provide a more efficient and higher level of service to residents and customers.
- Maintained a strong working relationship with the union including no loss time injuries, at-fault accidents or labor disputes along with 6 additional employees obtaining CDL licenses.

## **Customer Service/Utility Billing Division**

- This division is instrumental in finding residential water leaks within the City. Each year, the Division notifies residential households of water leaks that may have otherwise gone undetected. It saves homeowners thousands of dollars in unintended usage.
- Coordinated the meter replacement program to ensure accurate readings.

## **Facilities Maintenance Division**

- Restructured the division to incorporate a custodial staff to maintain the new Civic Center at 825 Tech Center Dr.
- Increased maintenance staff to ensure exceptional level of service at all other facilities.

## **Fleet Division**

- Conducted over 400 preventative maintenance checks on approximately 250 capital assets and responded to over 1,200 service requests.
- Created a comprehensive capital equipment replacement schedule in conjunction with the Capital Improvement Plan.
- Formulated a snow and ice dry run to ensure fleet was prepared for the upcoming winter season.

## **Streets Division**

- Replaced all regulatory signs that were rated very poor condition as part of the regulatory street sign maintenance program.
- Painted the next cycle of streetlights based on the streetlight painting program timeline.
- Transitioned from contracted street sweeping services to in-house services thus providing a higher level of performance to constituents.
- Created a comprehensive traffic infrastructure maintenance program in conjunction with the Capital Improvement Plan.
- Implemented a sign shop so that the creation, customization, and timeliness of street and state highway signs could be provided in-house.

## **Utilities Division**

- Responded to over 1,200 service calls and nearly 5,000 Ohio Utilities Protection Service (OUPS) tickets.
- Inspected 1/3 of our stormwater outfalls into major water ways, confirming that there were no illicit discharges. Illicit discharges are flowing during dry weather, containing pollutants and/or pathogens, as part of the City's Illicit Discharge Detection and Elimination program
- Worked in conjunction with Mifflin Twp to ensure hydrant flushing operations.
- Maintained compliance with all water quality sampling and reporting according to EPA regulations.
- Implemented a leak detection program resulting in a reduction of water loss, financial benefit to the City and increased sustainability measures.

## Budget Information

### Revenue, Appropriation and Position Summary

General Fund	Use of Funds	2023	2024	2025	2026	2025-2026
		Actual	Actual	Appropriated	Request	Difference
Salaries & Benefits	\$ 856,204	\$ 823,325	\$ 1,188,405	\$ 1,789,681	\$ 601,276	
Materials & Supplies	1,175,926	1,283,939	1,554,000	1,805,500	251,500	
Contract Services	1,307,754	963,563	1,211,427	1,191,850	(19,577)	
Capital Outlay	74,303	-	-	-	-	
<b>Departmental Total</b>	<b>\$ 3,414,187</b>	<b>\$ 3,070,827</b>	<b>\$ 3,953,832</b>	<b>\$ 4,787,031</b>	<b>\$ 833,199</b>	
General Fund	Full-Time	2023	2024	2025	2026	2025-2026
	Actual	Actual	Appropriated	Request	Difference	
Senior Director of Operational Services	0.2	0	0	0	0	
Director of Public Service	0.4	0.4	0.4	0.4	0	
Public Service Manager	0.25	1	0	0.25	0.25	
Fleet Superintendent	1	1	1	1	0	
Fleet Technician	4	5	5	3	-2	
Fleet Foreman	0	0	0	1	1	
Facilities Superintendent	0	0	1	1	0	
Facilities Maintenance Foreman	1	1	1	0	-1	
Maintenance Workers	0	0	1	7	6	
Project Manager	0	0	0.25	0.25	0	
Administrative Coordinator	0.7	0.7	0.7	1.4	0.7	
Management Analyst	0.7	0.7	0.7	0.7	0	
Administrative Assistant	0.5	0	0	0	0	
<b>Total Full-Time</b>	<b>8.75</b>	<b>9.8</b>	<b>11.05</b>	<b>16</b>	<b>4.95</b>	
General Fund	Part-Time/Seasonal	2023	2024	2025	2026	2025-2026
	Actual	Actual	Appropriated	Request	Difference	
Interns	0	2	0	0	0	
Manager Projects	0.25	0	0	0	0	
Seasonal Laborer	0	0	2	2	0	
<b>Total Part-Time</b>	<b>0.25</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>0</b>	
General Fund	Public Service Revenue	2023	2024	2025	2026	2025-2026
	Actual	Actual	Appropriated	Request	Difference	
Charges for Services	\$ 12,265	\$ 2,791	\$ 12,250	\$ 3,000	\$ (9,250)	
Fines & Fees	467,180	426,491	76,610	90,175	13,565	
Miscellaneous Income	103,348	7,307	-	-	-	
<b>Public Service Total</b>	<b>\$ 582,793</b>	<b>\$ 436,589</b>	<b>\$ 88,860</b>	<b>\$ 93,175</b>	<b>\$ 4,315</b>	

**Note 1:** The above reflects the General Fund only; many of the Department's activities are funded from Special and Proprietary Funds. Refer to the Special Revenue and Proprietary Fund sections of this book for additional financial information for the Department.

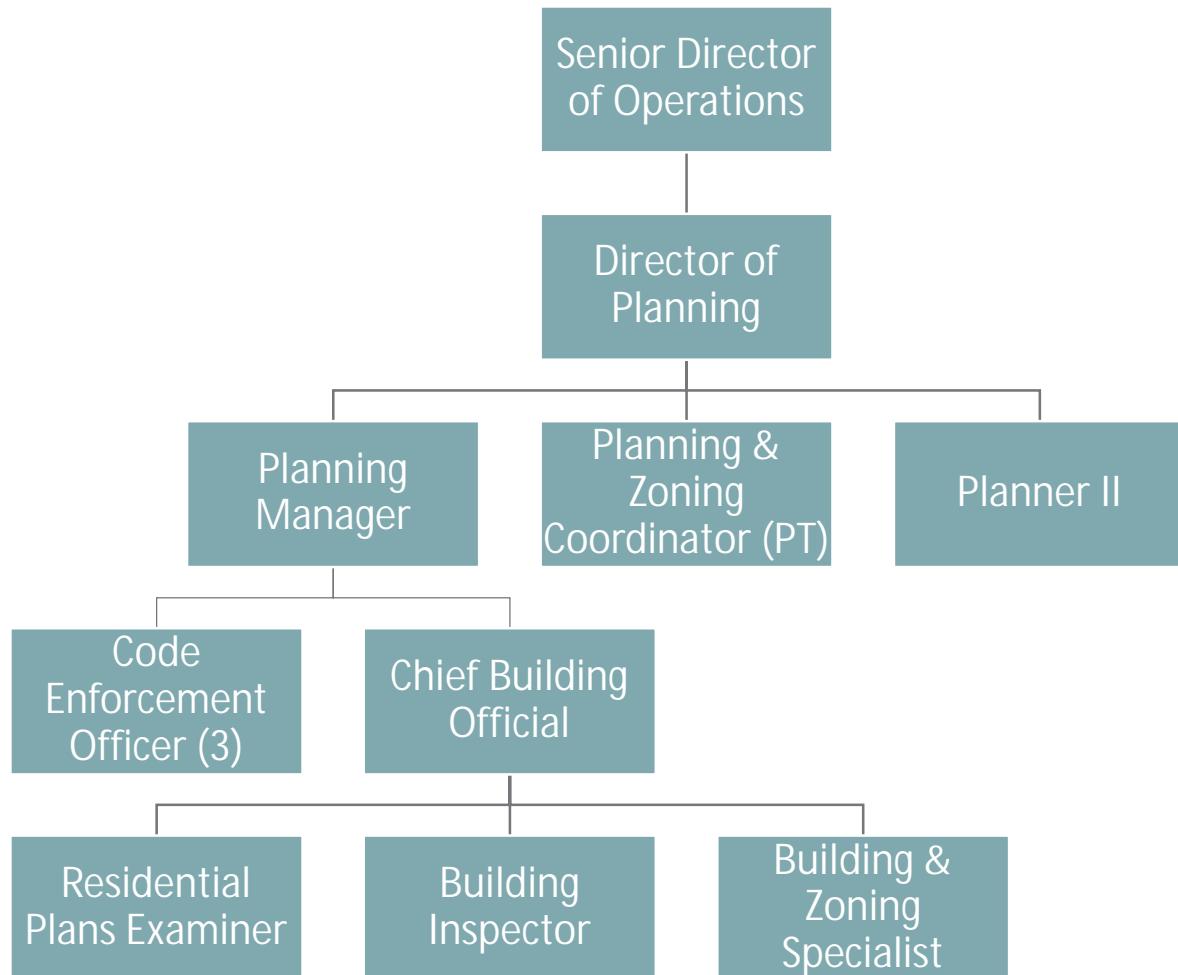
# PLANNING

## Department Description

The Department of Planning influences Gahanna's growth and redevelopment in both the short and long term. Planning efforts help reinforce the community's vision and ensure the successful and orderly development of the City. The Department of Planning supports the City's Planning Commission and City Council by performing reviews, processing, coordination, presentation, and permitting of development applications. The Department of Planning ensures development proposals align with the City's land use plan, zoning code, and Economic Development Strategy, as well as other local, state, and national building codes. The Department also is responsible for reviewing, implementing, and updating Gahanna's land use plan and zoning code, and communicating the plans with various stakeholders.

Adherence and enforcement of Gahanna's codes are largely performed by both the Building and Code Enforcement Divisions, which are done through permit review and inspections both during construction and after project completion. Complaints are identified proactively through patrols and reactively from the community. Citations issued by Code Enforcement are processed and administered by Gahanna Mayor's Court.

## Organizational Chart



## Conditions Affecting Service Levels, Performance and Cost

### Priorities

The following priorities have been identified for 2026:

- Investigate, analyze, and modify land development processes, permits, and applications to ensure efficient operations, eliminate redundancies, and improve staff knowledge, accountability and responsiveness.
- Audit and update the recently adopted Zoning Code to be in line with recommendations of the Land Use Plan and Strategic Plan, to be consistent with community values, and to account for emerging trends and issues.
- Continued dialogue with Planning Commission to provide continuing education in their roles in the development process.
- Create online mapping tools to communicate current and past development projects.
- Continued implementation of modern online tools for permit submittals, document uploading, permit tracking and payment.
- Improve website functionality to ensure the most relevant information is the easiest information for citizens to locate.

### Challenges

Challenges facing the Department of Planning include the following:

- Scarcity of available land and current territorial boundaries limit future commercial and residential development opportunities.
- Consistency of trending commercial uses with zoning policies.
- Educating the community on the limits of code enforcement's legal authority to make violators comply with code and the legal process associated with violations.
- Need for additional education on national and regional trends that affect development patterns and understanding what these are and how they affect Gahanna's growth.
- The impact of rental housing, including short-term rentals, on the housing market and neighborhood character.
- Enforcement of FEMA regulations on permits.

## Non-Routine or New Items

### Changes to Operations

The Department is continuing the process of implementing new permit software. Upgrades to functionality allow for additional opportunities to improve coordination among departments and more timely updates to external customers. Permit software is an integral part of the development process; as such, it is paramount that staff continue to devote time and resources to improve our abilities to maximize its potential to improve the customer experience.

Feedback from the development community indicates that the entitlement process is in need of improvement. Confusion exists as to what and when the City requires information, permits, and improvements. An opportunity exists, similar to the zoning code update, to analyze and improve entitlement processes. To do this effectively, the Department is requesting dollars to engage with a third-party vendor to conduct a citywide analysis that would involve a variety of external and internal customers and a variety of processes. The goal is to eliminate touchpoints within the entitlement process that are inefficient, ineffective, outdated, confusing, etc.

## Department Performance

### Accomplishments and Innovation

2025 Accomplishments for the Department of Planning included:

- Continued implementation and education of the new Zoning Code.
- Continued implementation and education of permitting software. The functionality of the new software allows for online submittals, payment, tracking, scheduling of inspections, and more. Staff continues to work with the development community to increase their awareness of software capabilities and ease of use.
- General website enhancements to improve ease of navigation and permitting.
- As of September 2025, processing of more than 800 permits and conducting more than 1,300 inspections.
- As of September 2025, issuance of more than 1,135 notices of violations and conducting more than 1,200 inspections by Code Enforcement.
  - Due to changes in permitting software, permit and inspection data may differ than in previous reports.
- Processed, reviewed, and presented more than 40 applications to Planning Commission in 2025.
- Less reliance on third-party entities for building inspections due to adding a full-time position.

## Budget Information

### Revenue, Appropriation and Position Summary

General Fund	Use of Funds		2023 Actual	2024 Actual	2025 Appropriated	2026 Request	2025-2026 Difference
	Salaries & Benefits		\$ 1,010,557	\$ 1,084,311	\$ 1,245,154	\$ 1,315,303	\$ 70,149
	Materials & Supplies		2,405	3,992	10,000	10,000	-
	Contract Services		294,812	160,822	261,700	306,200	44,500
	<b>Departmental Total</b>		<b>\$ 1,307,774</b>	<b>\$ 1,249,125</b>	<b>\$ 1,516,854</b>	<b>\$ 1,631,503</b>	<b>\$ 114,649</b>
General Fund	Full-Time		2023 Actual	2024 Actual	2025 Appropriated	2026 Request	2025-2026 Difference
	Senior Director of Operational Services		0.2	0	0	0	0
	Director of Planning		1	1	1	1	0
	Planning Manager		1	1	1	1	0
	Chief Building Official		1	1	1	1	0
	Management Analyst		1	0	0	0	0
	Planner		0	1	1	1	0
	Building & Heating Inspector		1	2	1	1	0
	Building & Zoning Specialist		1	1	1	1	0
	Code Enforcement Officer		3	3	3	3	0
	Administrative Coordinator		1	0	0	0	0
	Residential Plans Examiner		0	0	1	1	0
	<b>Total Full-Time</b>		<b>10.2</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>0</b>
General Fund	Part-Time/Seasonal		2023 Actual	2024 Actual	2025 Appropriated	2026 Request	2025-2026 Difference
	Planning & Zoning Coordinator		1	1	1	1	0
	<b>Total Part-Time/ Seasonal</b>		<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>0</b>

General Fund	Finance Revenue		2023 Actual	2024 Actual	2025 Appropriated	2026 Request	2025-2026 Difference
	Fines & Fees		\$ 45,604	\$ 23,982	\$ 30,000	\$ 30,000	\$ -
	Licenses & Permits		742,365	750,635	500,000	600,000	100,000
	Other		25	-	-	-	-
	<b>Finance Total</b>		<b>\$ 787,994</b>	<b>\$ 774,617</b>	<b>\$ 530,000</b>	<b>\$ 630,000</b>	<b>\$ 100,000</b>

# ENGINEERING

## Department Description

The Department of Engineering is responsible for the capital planning, design, and construction of transportation and mobility networks (e.g., roads, bridges, sidewalks) and the maintenance of municipal utilities (e.g., sanitary, storm, domestic water). This work is conducted in close coordination with the Department of Public Service in support of regulatory compliance and ongoing maintenance efforts. The Department of Engineering works in coordination with the Planning Department with rezoning and development plan evaluations, as well as managing public right of way permitting and construction activities.

The Department assures conformance to all engineering standards for development occurring within the City. Work within the Department can be identified into four main categories, with each category serving several functions: Transportation & Mobility, Utility Systems (sanitary, stormwater, and domestic water), Right-of-Way administration, and Private Development review. The Department also oversees the Capital Improvement Plan related to these categories.

## Function Descriptions

### **Capital Improvement Planning Administration**

The Capital Improvement Planning Administration is responsible for providing design and consultant services (in-house or third-party) for capital improvement projects. The Administration handles utility coordination, right of way and easement acquisitions, and project construction and inspections. The Administration is also responsible for budgeting for Capital Projects, bidding, and awarding construction contracts, and closing out projects.

### **Private Site Development Permitting and Construction Oversight**

The Department of Engineering is responsible for private site development permitting and construction oversight. This involves providing traffic impact studies, utility availability, commercial and subdivision design reviews, residential permitting, site civil permitting, and platting and easement recording.

### **Right of Way Management**

In partnership with the Department of Public Service, the Department of Engineering manages the minor maintenance and construction permitting of private utilities (AEP, Columbia Gas, Telecom providers) occupying the public right of way. The Department administers and inspects private residential and commercial entities wishing to repair or replace one's driveway approach and/or sidewalks along their property's frontage.

### **Regulatory Compliance**

The Department of Engineering monitors the Municipal Separate Storm Sewer System (MS4) and National Pollutant Discharge Elimination System (NPDES) as part of the Regulatory Compliance Division. This Division is also responsible for performing bridge and culvert inspections and sanitary sewer evaluation studies, as well as ensuring compliance with water quality standards under the Clean Water Act.

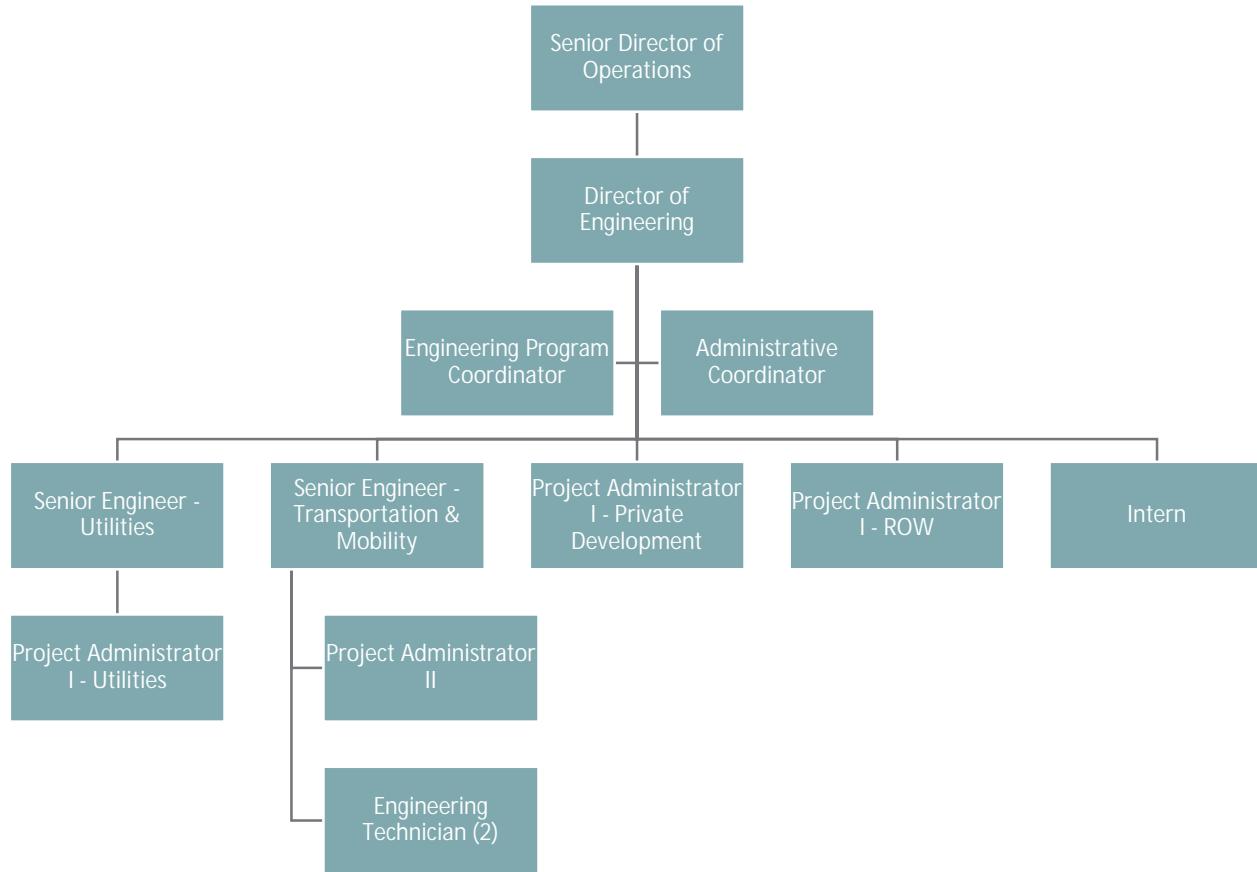
### **Utilities Engineering**

The Utilities Engineering Division evaluates the condition and capacities of the systems and makes recommendations for repairs, replacements, and strategic capacity improvements to support the 2019 Land Use Plan and economic development. The Division also oversees hydraulic model updates through consultant services and participates in rate setting collaboration and fee calculations.

## Transportation and Mobility Engineering

The Transportation and Mobility Engineering Division is responsible for the City's thoroughfare planning, including but not limited to roads, bridges, and sidewalks. The Division administers the ADA Transition Plan's sidewalk maintenance program, monitors traffic signal timing, and performs traffic control intersection warrant analysis.

### Organizational Chart



### Conditions Affecting Service Levels, Performance and Cost

#### Priorities

The following priorities have been identified for 2026:

- Continue the work on the 2025 Comprehensive Transportation and Mobility Plan.
- Once finalized, prioritize and integrate transportation and mobility recommendations from the Comprehensive Transportation Plan into the CIP.
- Continue to improve accessibility throughout Gahanna's public spaces through the implementation of an active transportation plan in coordination with the ADA Transition Plan.
- Improve pedestrian connectivity and assist residents in maintaining sidewalks through the sidewalk maintenance program.
- Continued coordination with ODOT on the following projects:

- Wynne Ridge Ct. Bridge replacement slated for 2026 construction.
- Urban Paving Program (Hamilton Road and Granville Street SR-317)
- Upgrade the domestic potable waterline on Taylor Road to improve resiliency of the distribution system.
- Administer the annual street maintenance, residential street rebuilds, and sidewalk maintenance programmed projects.
- Partner with the City of Columbus on roadway maintenance along Morse Road (Cherrybottom to Hamilton).
- Collaborate with the School District to facilitate their offsite improvements to Hamilton Road, Havens Corners Road and Clotts Road.
- Ensure the reliable and effective operation of our sanitary sewer network, especially in those areas most impacted by wet weather.
- Begin design on the Farm Creek sanitary lift station replacement.
- Improve the flood protection of the Creekside parking garage and plaza in close consultation with FEMA.
- Perform stormwater asset data collection, tributary hydraulic modeling, and capital improvement recommendations.
- Conduct a thorough evaluation and optimization of traffic signal timing.
- Assist with sustainability planning and implementation efforts.
- Continue to develop GIS-centric decision support LCCA models for transportation and mobility asset classes along with our utility networks.
- Revise and update Chapters 9 and 11 of the City Code.
- Coordinate and administer the right-of-way approvals and construction oversight for a major Columbia Gas project.
- Maintain commitments to develop and invest in staff with relevant trainings and seminars.
- Explore alternative project delivery methods.
- Improve programming and processes facilitated through new technology to enhance capital project construction delivery, the private development site plan reviews and right of way administration for outside constituents.

## Challenges

Relatively high inflation continues to erode our purchasing power and has weakened the Department's ability to provide the same level of capital maintenance for the utility and transportation asset classes as the Department has in the past. The ADA transition plan's mandated sidewalk program continues to tax staffing resources disproportionately, taking time away from actual city owned and operated facility obligations.

## Changes to Operations

Market force inconsistencies within the right of way permitting and private development spaces have experienced a significant spike in activities. Staffing resources have been augmented with outside support from our pre-qualified consultants to assist with plan review and inspection services to maintain business continuity and lessen the impacts on other programs and initiatives vying for in-house staff's time and attention.

## Non-Routine or New Items

### New Items

The 2026 Budget request for the Department of Engineering does not include new or non-routine items.

## Department Performance

### Accomplishments and Innovation

In 2025, the Engineering Department:

- Administered the annual Sidewalk Lookback Program which consisted of 158 ADA ramp upgrades and 4.93 miles of sidewalk maintenance, with a total investment of more than \$682,000.
- Administered the annual Street and Sidewalk Maintenance Program which consisted of 50 ADA ramp upgrades, 2.22 miles of sidewalk maintenance, 1.82 lane miles of asphalt overlay, 2.24 centerline miles of crack seal and micro surfacing, and 5.81 centerline miles of preservation treatment, with a total investment of more than \$2.47 million.
- Hired and onboarded the vacant Senior Utilities Engineer position.
- Initiated the design services for the West Gahanna Sanitary Relief Sewer and West Johnstown Road Improvements.
- In coordination with ODOT, completed the SR-317/Hamilton Road/I-270 bridge improvements.
- In coordination with the FCEO, completed the base repair and resurfacing of Morse Road (US 62 to RNA).
- Advanced the Creekside Flood Mitigation project to the 60% design development stage, with design anticipated in 2025 for advancing to bidding.
- Initiated the development of the Comprehensive Transportation and Mobility Plan.
- Right-of-Way permits issued 137 residential/commercial, 137 utility and 12 franchisee utility renewals.
- 351 fence, shed, deck permits reviewed and issued.
- 15 Private Development major and minor site civil projects reviewed and permitted.

## Budget Information

### Revenue, Appropriation and Position Summary

The Engineering Department is fully funded from the Public Service, Special Revenue Fund. Refer to the Special Revenue Fund section of this book for the Department's financial information.

# CAPITAL IMPROVEMENTS

## Capital Improvement Plan

Capital funding comes from several resources with the majority generated from thirty percent of the City's 2.5% income tax levy restricted for capital maintenance and improvements. The City's Capital Improvement Fund was created by City Ordinance ORD-77-84 and was amended by ORD-0054-2019 due to the passage of Issue 12 (or the 1% income tax increase). Voters approved 75% of the 1% increase to be used for capital improvements and equipment including without limitation streets, buildings, park facilities, trails and playground elements and maintenance and repair of the same for, infrastructure; public safety; municipal facilities; parks and recreation and paying debt service for any such purpose. This provides for a dedicated funding stream for capital purposes that was previously not available. City Council passed the first Capital Improvement Plan (CIP) through the adoption of Ordinance 0060-2023 to utilize these and other capital resources strategically.

The CIP identifies associated resources and is funded based on priority and linkage to various plans and programs throughout the City such as the Land Use Plan, Parks Master Plan, Equipment Rating Program, Street Rating Program, and others. The CIP accomplishes the following:

- 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.

Each five-year increment of the CIP reflects the current stage the project is in as follows:

- Actionable – Projects are in the design and construction phase and are actively being implemented. Timelines for completion have been established.
- Assessment – Projects in this category are in the planning and assessment phase and the feasibility for implementation is being consideration.
- Identified – Projects in this category have been identified with feasibility and assessment work to commence in out years.
- Visionary – These projects are considered long-term visionary projects and identified in concept only.

As projects move through a process of assessment, feasibility, and cost, they will either move up on the timeline, be removed or stay stagnant. The implementation of Our Gahanna in 2026 will begin to inform the Capital Improvement Plan as the City cohesively moves toward the shared vision of the City.

The CIP incorporates all funding resources that are restricted for capital purposes and other sources that are not restricted to capital but may be used for capital purposes. Including the Capital Improvement Fund, Water & Sewer Capital Funds, Tax Increment Finance (TIF) Funds, Street Fund, and others.

## Terms and Definitions

### Capital Maintenance

Single items that meet the City's capitalization threshold (cost at least \$5,000 and have a useful life of at least five years) are classified as capital. However, there are capital items that the City purchases which are needed to sustain current operations and are not true improvements to the City's infrastructure or assets. Examples include vehicle and equipment replacements, annual paving programs and lifecycle replacement costs for network hardware. This categorization allows Council and the public to understand the true capital costs of sustaining the City's current level of service. Maintaining our current assets at appropriate levels helps contain operational costs by reducing emergency repairs, extending asset lifespans, minimizing downtime, and optimizing resource utilization.

### Capital Improvements

Projects or improvements that meet the City's capitalization threshold and enhance the City's infrastructure or assets are considered capital improvements. Examples include new facilities and trails. This definition allows the Administration, Council, and the public to analyze and prioritize what new projects, services, or initiatives the City should undertake. As part of the CIP, capital improvements will be assigned a priority level to further assess and prioritize capital needs across the organization. Below are the CIP priorities.

#### Priority 1

Imperative (must do): Projects that cannot reasonably be postponed in order to avoid harmful or otherwise undesirable consequences:

- Corrects a condition dangerous to public health or safety
- Satisfies a legal obligation (law, regulation, court order, contract)
- Alleviates an emergency service disruption or deficiency
- Prevents irreparable damage to a valuable public facility

#### Priority 2

Essential (should do): Projects that address clearly demonstrated needs or objectives:

- Rehabilitates or replaces an obsolete public facility or attachment thereto
- Stimulates economic growth and private capital investment
- Reduces future operation and maintenance costs
- Leverages available state or federal funding

#### Priority 3

Important (could do): Projects that benefit the community but may be delayed without detrimental effects to basic services:

- Provides a new or expanded level of service
- Promotes intergovernmental cooperation
- Reduces energy consumption
- Enhances cultural or natural resources

Capital Improvements are carefully analyzed, including potential impacts on operational costs. This includes analyzing processes, providers, and use of third parties to determine if changes are necessary to minimize the impact on operating costs.

## Alignment to Strategic Results

The following projects and initiatives inform the Capital Improvement Plan.

- Best practices.
- Our Gahanna strategic and economic development plan to begin implementation in 2026.
- Facility Plan.
- Department-specific plans such as the Land Use Plan, and Parks Master Plan.

- Surveys conducted with the community.
- The experience and research of the departmental professionals.

## 2026 Capital Improvement Plan

### Capital Maintenance & Improvements

The Capital Maintenance & Improvement projects in the 2026 budget include:

Capital Improvement Fund			
Improvement	ENGINEERING	Hamilton Road ODOT Urban Paving	\$ 1,000,000
Improvement	ENGINEERING	Morse Road Asphalt Overlay (Cherry Bottom to Hamilton Rd)	\$ 150,000
Improvement	PARKS AND RECREATION	Academy Park Improvements	\$ 6,000,000
Improvement	PARKS AND RECREATION	Aquatic Assessment/Facilities Plan	\$ 90,000
Improvement	PARKS AND RECREATION	Ashburnham - Play & Shade Structures	\$ 200,000
Improvement	PARKS AND RECREATION	Friendship Park - Play & Shade Structures w/ Surface	\$ 750,000
Improvement	PARKS AND RECREATION	Park Asset Repair, Replacement & Upgrade	\$ 250,000
Improvement	PARKS AND RECREATION	Park Signage Replacement	\$ 15,000
Improvement	PARKS AND RECREATION	Park Signage Replacement	\$ 136,000
Maintenance	ENGINEERING	Sidewalk Maintenance Program	\$ 550,000
Maintenance	ENGINEERING	Street Program - Asphalt Overlay	\$ 2,300,000
Maintenance	ENGINEERING	Street Program - Street Rebuild	\$ 355,000
Maintenance	ENGINEERING	Streetlights Upgrades & Maintenance	\$ 100,000
Maintenance	ENGINEERING	Traffic Control Upgrades & Maintenance	\$ 360,000
Maintenance	IT DEPARTMENT	Fiber Optic Network Expansion & Red.	\$ 250,000
Maintenance	PARKS AND RECREATION	Ashburnham Sidewalk	\$ 25,000
Maintenance	PARKS AND RECREATION	Asphalt Lot Maintenance	\$ 100,000
Maintenance	PARKS AND RECREATION	Friendship Park Parking Lot	\$ 60,000
Maintenance	PARKS AND RECREATION	Play Elements & Resurfacing Annual	\$ 50,000
Maintenance	PARKS AND RECREATION	Pump Room Maintenance	\$ 25,000
Maintenance	PARKS AND RECREATION	Trail & Path Maintenance	\$ 200,000
Maintenance	PARKS AND RECREATION	Woodside Green Trail Rebuild	\$ 40,000
Maintenance	PUBLIC SAFETY	Police Vehicle Replacement	\$ 119,000
Maintenance	PUBLIC SERVICE FLEET	Heavy Equipment Replacement	\$ 10,000
Maintenance	PUBLIC SERVICE FLEET	Specialty Equipment Replacement	\$ 444,500
Maintenance	PUBLIC SERVICE FLEET	Vehicle Replacement	\$ 265,000
Capital Improvement Fund Total			\$ 13,844,500
Enforcement and Education			
Improvement	PUBLIC SAFETY	Speed Awareness Signs	\$ 25,000
Enforcement and Education Total			\$ 25,000
Street Fund			
Maintenance	PUBLIC SERVICE FLEET	Heavy Equipment Replacement	\$ 320,000
Maintenance	PUBLIC SERVICE FLEET	Specialty Equipment Replacement	\$ 230,000
Street Fund Total			\$ 550,000
TAX INCREMENT FUND			
Improvement	PARKS AND RECREATION	Pizzurro Park - Dog Play & Shade Structures	\$ 100,000
Improvement	ENGINEERING	West Gahanna - Utility Improvements	\$ 40,000
Maintenance	ENGINEERING	Street Program - Asphalt Overlay	\$ 100,000
Maintenance	ENGINEERING	Street Program - Asphalt Overlay	\$ 150,000
Maintenance	ENGINEERING	Traffic Control Upgrades & Maintenance	\$ 165,000
Tax Increment Fund Total			\$ 555,000
TOTAL GOVERNMENTAL FUNDS			\$ 14,974,500

FUND	DEPARTMENT	CAPITAL REQUEST		2026 REQUEST
Sewer Capital Fund				
Improvement	ENGINEERING	Sanitary Pump Station Improvement	\$ 200,000	
Improvement	ENGINEERING	West Gahanna - Utility Improvements	\$ 40,000	
Maintenance	ENGINEERING	Sanitary CCTV Program	\$ 250,000	
Maintenance	ENGINEERING	Sanitary System Rehab & Replacement	\$ 325,000	
Maintenance	PUBLIC SERVICE FLEET	Heavy Equipment Replacement	\$ 60,000	
Sewer Capital Fund Total				\$ 875,000
Stormwater Capital Fund				
Maintenance	ENGINEERING	Stormwater CCTV Program	\$ 125,000	
Maintenance	ENGINEERING	Stormwater System Rehab & Replacement	\$ 750,000	
Maintenance	PUBLIC SERVICE FLEET	Heavy Equipment Replacement	\$ 33,000	
Stormwater Capital Fund Total				\$ 908,000
Water Capital Fund				
Improvement	ENGINEERING	West Gahanna - Utility Improvements	\$ 40,000	
Maintenance	ENGINEERING	Street Program - Street Rebuild	\$ 2,250,000	
Maintenance	ENGINEERING	Waterline Replacement	\$ 300,000	
Maintenance	PUBLIC SERVICE	Fire Hydrant Replacement Program	\$ 50,000	
Maintenance	PUBLIC SERVICE FLEET	Heavy Equipment Replacement	\$ 90,000	
Water Capital Fund Total				\$ 2,730,000
TOTAL ENTERPRISE FUNDS				\$ 4,513,000
Grand Total				\$ 19,487,500

The CIP is located on the City website at [www.gahanna.gov](http://www.gahanna.gov) and contains detailed information on the projects identified above. Readers should refer to the CIP for specific project information.

## Capital Improvement Funds

### Revenue & Expenditure Detail

Fund Name	Account Type	ORG	Object Description	2023 Actuals	2024 Actuals	2025 Revised Budget	2026 Budget Request	2026 Vs 2025
CAPITAL IMPROVEMENT FUND	R	32506550	Income Tax	(\$10,926,916)	(\$11,718,172)	(\$12,185,500)	(\$13,714,400)	(\$1,528,900)
			Charges for Services	(\$29,203)	(\$32,375)	\$0	(\$33,000)	(\$33,000)
			Fines & Fees	(\$165,405)	(\$233,199)	(\$120,000)	(\$142,500)	(\$22,500)
			Intergovernmental	(\$20,000)	(\$118,979)	\$0	\$0	\$0
			Investment Income	\$0	(\$1,661,736)	(\$1,800,000)	(\$40,000)	\$1,760,000
			Other	(\$5,866)	\$0	\$0	\$0	\$0
			Issuance of Debt	\$0	(\$53,765,000)	\$0	\$0	\$0
			Sale of Capital Assets	\$0	(\$92,197)	(\$75,000)	(\$75,000)	\$0
			Transfer In	\$0	\$0	(\$848,000)	\$0	\$848,000
		32506550 Total		(\$11,147,390)	(\$67,621,658)	(\$15,028,500)	(\$14,004,900)	\$1,023,600
	R Total			(\$11,147,390)	(\$67,621,658)	(\$15,028,500)	(\$14,004,900)	\$1,023,600
	E	32506550	Capital Outlay	\$9,864,379	\$22,462,983	\$15,255,859	\$13,844,500	(\$1,411,359)
			Interest & Fiscal Charges	\$425,000	\$0	\$0	\$0	\$0
			Transfer Out	\$0	\$0	\$3,913,150	\$3,914,650	\$1,500
		32506550 Total		\$10,289,379	\$22,462,983	\$19,169,009	\$17,759,150	(\$1,409,859)
		32506000	Capital Outlay	\$218,220	\$106,855	\$0	\$0	\$0
		32506000 Total		\$218,220	\$106,855	\$0	\$0	\$0
	E Total			\$10,507,599	\$22,569,838	\$19,169,009	\$17,759,150	(\$1,409,859)
CAPITAL IMPROVEMENT FUND Total				(\$639,791)	(\$45,051,821)	\$4,140,509	\$3,754,250	(\$386,259)
Grand Total				(\$639,791)	(\$45,051,821)	\$4,140,509	\$3,754,250	(\$386,259)

There are also other capital funds established for capital grant purposes or for other revenue resources that are restricted or dedicated for capital purposes. The tables below provide detail for these funds.

## Revenue & Expenditure Detail

Fund Name	Account Type	ORG	Object Description	2023 Actuals	2024 Actuals	2025 Revised Budget	2026 Budget Request	2026 Vs 2025
COURT BUILDING FUND	R	32904000	Fines & Fees	(\$16,041)	(\$13,132)	(\$16,800)	(\$16,800)	\$0
		32904000 Total		(\$16,041)	(\$13,132)	(\$16,800)	(\$16,800)	\$0
	R Total			(\$16,041)	(\$13,132)	(\$16,800)	(\$16,800)	\$0
COURT BUILDING FUND Total				(\$16,041)	(\$13,132)	(\$16,800)	(\$16,800)	\$0
PARK FUND	R	32708000	Fines & Fees	(\$1,000)	(\$151,000)	\$0	\$0	\$0
		32708000 Total		(\$1,000)	(\$151,000)	\$0	\$0	\$0
	R Total			(\$1,000)	(\$151,000)	\$0	\$0	\$0
PARK FUND Total				(\$1,000)	(\$151,000)	\$0	\$0	\$0
Grand Total				(\$17,041)	(\$164,132)	(\$16,800)	(\$16,800)	\$0

# PROPRIETARY FUNDS

In government accounting, proprietary funds are used to account for the activities of operations that run like a business. There are two types of proprietary funds; enterprise funds and internal service funds. Enterprise funds provide goods or services to the general public for a fee. Gahanna's water, sewer, storm water, and refuse utilities are enterprise funds. Internal service funds account for goods and services provided by one department to another department within the City. The City's Workers Compensation, Risk Management, and Self-Insurance programs are operated from internal service funds.

## Enterprise Funds

### Overview

Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises, where the intent of the governing body is that the cost of providing goods or services to the general public, on a continuing basis will be recovered primarily through user charges.

The City of Gahanna manages six enterprise funds related to refuse collections and the operations and capital infrastructure of its water, sanitary sewer, and stormwater utilities. The Department of Public Service is responsible for managing the utilities, refuse contract, and the associated funds. Detailed staffing and operational information on those divisions are provided in the Public Service Department chapter.

The City provides water and sewer utility service to over 10,000 customers, installs and maintains approximately 13,000 water meters and 1,731 fire hydrants. In addition, the City maintains the sanitary and storm sewer systems. The City maintains over 300 miles of both sanitary sewer and water lines and over 114 miles of storm sewer lines. Water and sanitary sewer treatment services are purchased from the City of Columbus. Refuse collection services are contracted with a third party through a consortium facilitated by the Solid Waste Authority of Central Ohio (SWACO). There are ten member communities in the consortium, and the contract for refuse services was last bid in 2021 for a three-year period (2022-2024) and was extended for an optional two-years for 2025 and 2026.

### Stormwater Fund

The Stormwater Fund accounts for the activities associated with managing stormwater runoff in a manner that is consistent with the United States Environmental Protection Agency (EPA) National Pollutant Discharge Elimination System (NPDES) standards. Citizens are charged a stormwater management fee in conjunction with their water and sewer bills to accommodate these expenses. All single-family residential properties are charged a flat, monthly rate and commercial properties are charged based upon the amount of impervious surface on the property.

### Water Fund

The Water Fund accounts for activities associated with managing the City's water supply. The City of Gahanna utilizes the City of Columbus' water treatment system, which provides supply and purification services. Gahanna is responsible for the construction and maintenance of Gahanna's water lines. Water Fund revenues are derived from user charges related to consumption and tap-in fees. The billing of user charges is processed by the City's utility billing office. Expenses are driven by the charges that Columbus levies on Gahanna for water, as well as the ongoing maintenance of the system.

### Sewer Fund

The Sewer Fund accounts for the activities associated with managing the City's sanitary sewers. The City is connected to the City of Columbus sanitary sewer system, which provides sewage treatment services. Revenues are derived from user charges related to usage and tap-in fees. Expenses are largely driven by

the charges Columbus levies on Gahanna for use of the sewer system and maintenance of the sanitary sewer system.

### Water and Sewer Capital Improvement Funds

A portion of water and sewer user charges are allocated to the Water and Sewer Capital Improvement Funds to provide for the long-term capital improvements required to maintain and expand these two systems.

#### Refuse Fund

The Refuse Fund accounts for the cost of refuse collection services including solid waste, yard waste, and recycling services. Local Waste is the current vendor for these services through the end of 2024 and this contract was extended for an optional two years to 2026. Revenue is derived based on a monthly fee driven by the cost of the third-party contract.

#### User Fees

The Director of Public Service develops a fee structure that is adequate to fund current operations and capital needs, as well as maintain an appropriate reserve level. These fees are adopted annually by City Council.

Revenue for the City's enterprise funds is driven by user charges, as detailed below.

Fees	Fee Type	2023		2024		2025		2026	
		\$	3.38	\$	3.55	\$	3.73	\$	3.05
	Columbus Consent Order Surcharge								
	Storm Water		4.33		4.72		5.14		5.20
	Refuse Pickup		22.51		22.51		22.51		22.51
	<b>Total</b>	<b>\$</b>	<b>30.22</b>	<b>\$</b>	<b>30.78</b>	<b>\$</b>	<b>31.38</b>	<b>\$</b>	<b>30.76</b>
Per 1,000 Gallons	Rate Type	2023		2024		2025		2026	
		\$	9.19	\$	9.65	\$	9.65	\$	10.52
	Water								
	Sewer		9.18		9.18		10.28		10.90
	Water Capital Improvement		0.36		1.08		1.08		1.12
	Sewer Capital Improvement		0.94		1.53		1.53		1.89
	<b>Total Per Thousand Gallons</b>	<b>\$</b>	<b>19.67</b>	<b>\$</b>	<b>21.44</b>	<b>\$</b>	<b>22.54</b>	<b>\$</b>	<b>24.43</b>

**\*2026 rates are estimates and are subject to change based on final appropriations and Council authorization.**

The City of Columbus is subject to a Consent Order with the Environmental Protection Agency (EPA) that requires Columbus to separate its combined sanitary and storm sewers. Columbus processes sanitary sewer effluent for several suburban communities, including Gahanna. Columbus has determined that the communities that it serves (outside of Columbus) utilize approximately 10% of Columbus' sewer lines; therefore, those combined communities should bear 10% of the project costs required under the Consent Order. The revenue generated from this fee is passed through to the City of Columbus.

Stormwater runs off hard (impervious) surfaces like roofs, driveways, etc. and travels through Gahanna's storm sewers. The Storm Water Utility is a dedicated funding source used to maintain Gahanna's storm sewer system. One Equivalent Residential Unit (ERU) represents the impervious area of a typical home in Gahanna; therefore, single family homes are charged one ERU per month. Commercial buildings, schools, etc. are charged for the number of ERUs that represent their impervious area.

The City provides curbside collection through a contract hauler including weekly recycling, yard waste and refuse collections. Residents are billed for refuse pickup on their monthly water/sewer bill.

The City also collects fees to connect properties to the City's Water and Sewer systems. These connection charges are variable depending on a property's front-line footage, tapping requirements, system capacity, and meter service and inspection requirements.

## 2026 Enterprise Capital Improvement Plan

The Capital Improvement Plan (CIP) is a comprehensive city-wide program. Refer to the Capital Improvements section of this document and separately published CIP. The CIP is reviewed, amended, and adopted annually by Council. The first year of the CIP is used to establish the capital appropriations for the upcoming year.

## Revenue & Expenditure Detail

Fund Name	Account Type	ORG	Object Description	2023 Actuals	2024 Actuals	2025 Revised Budget	2026 Budget Request	2026 Vs 2025
STORMWATER FUND	R	63111000	Charges for Services	(\$1,167,510)	(\$1,329,053)	(\$1,281,885)	(\$1,843,772)	(\$561,887)
			Fines & Fees	(\$10,850)	(\$12,276)	(\$9,700)	(\$9,700)	\$0
		63111000 Total		(\$1,178,360)	(\$1,341,329)	(\$1,291,585)	(\$1,853,472)	(\$561,887)
	R Total			(\$1,178,360)	(\$1,341,329)	(\$1,291,585)	(\$1,853,472)	(\$561,887)
	E	63111000	Salaries & Benefits	\$356,113	\$351,347	\$411,975	\$758,668	\$346,693
			Contract Services	\$221,141	\$434,344	\$501,318	\$611,800	\$110,482
			Materials & Supplies	\$30,326	\$41,861	\$37,563	\$52,000	\$14,437
			Capital Outlay	\$175,141	\$168,600	\$1,580,000	\$908,000	(\$672,000)
			Transfer Out	\$172,174	\$173,362	\$184,998	\$158,700	(\$26,298)
		63111000 Total		\$954,895	\$1,169,514	\$2,715,854	\$2,489,168	(\$226,686)
	E Total			\$954,895	\$1,169,514	\$2,715,854	\$2,489,168	(\$226,686)
STORMWATER FUND Total				(\$223,466)	(\$171,815)	\$1,424,269	\$635,696	(\$788,573)
WATER FUND	R	65111000	Charges for Services	(\$8,462,422)	(\$9,579,072)	(\$8,959,970)	(\$9,930,060)	(\$970,090)
			Fines & Fees	(\$75,291)	(\$89,837)	(\$67,900)	(\$72,300)	(\$4,400)
			Licenses & Permits	(\$1,200)	(\$563)	(\$1,200)	(\$1,200)	\$0
			Other	(\$88,394)	(\$29,411)	(\$20,000)	(\$40,000)	(\$20,000)
			Sale of Capital Assets	\$0	\$0	\$0	\$0	\$0
			Insurance Proceeds	(\$3,590)	\$0	\$0	\$0	\$0
		65111000 Total		(\$8,630,897)	(\$9,698,882)	(\$9,049,070)	(\$10,043,560)	(\$994,490)
	R Total			(\$8,630,897)	(\$9,698,882)	(\$9,049,070)	(\$10,043,560)	(\$994,490)
	E	65111000	Salaries & Benefits	\$639,125	\$680,794	\$794,313	\$1,106,644	\$312,331
			Contract Services	\$7,046,407	\$9,868,148	\$8,753,756	\$9,673,300	\$919,544
			Materials & Supplies	\$262,732	\$420,194	\$663,563	\$668,200	\$4,637
			Capital Outlay	\$0	\$34,400	\$0	\$0	\$0
			Advance Out	\$129,150	\$0	\$0	\$0	\$0
		65111000 Total		\$8,077,414	\$11,003,535	\$10,211,632	\$11,448,144	\$1,236,512
	E Total			\$8,077,414	\$11,003,535	\$10,211,632	\$11,448,144	\$1,236,512
WATER FUND Total				(\$553,483)	\$1,304,653	\$1,162,562	\$1,404,584	\$242,022
WATER CAPITAL FUND	R	65211000	Charges for Services	(\$694,639)	(\$1,679,717)	(\$1,767,000)	(\$1,481,970)	\$285,030
			Fines & Fees	(\$2,709)	(\$7,553)	(\$2,000)	(\$7,000)	(\$5,000)
			Intergovernmental	\$0	(\$2,806,290)	\$0	\$0	\$0
		65211000 Total		(\$697,348)	(\$4,493,560)	(\$1,769,000)	(\$1,488,970)	\$280,030
	R Total			(\$697,348)	(\$4,493,560)	(\$1,769,000)	(\$1,488,970)	\$280,030
	E	65211000	Contract Services	\$0	\$0	\$0	\$0	\$0
			Capital Outlay	\$127,234	\$4,866,671	\$2,019,627	\$2,730,000	\$710,373
			Transfer Out	\$110,776	\$25,874	\$38,830	\$38,712	(\$118)
		65211000 Total		\$238,010	\$4,892,545	\$2,058,457	\$2,768,712	\$710,255
	E Total			\$238,010	\$4,892,545	\$2,058,457	\$2,768,712	\$710,255
WATER CAPITAL FUND Total				(\$459,339)	\$398,986	\$289,457	\$1,279,742	\$990,285

Fund Name	Account Type	ORG	Object Description	2023 Actuals	2024 Actuals	2025 Revised Budget	2026 Budget Request	2026 Vs 2025
SEWER FUND	R	66111000	Charges for Services	(\$7,243,870)	(\$8,139,464)	(\$8,288,000)	(\$9,368,330)	(\$1,080,330)
			Fines & Fees	(\$964,947)	(\$1,064,198)	(\$952,000)	(\$1,420,673)	(\$468,673)
			Licenses & Permits	(\$1,200)	(\$563)	(\$1,200)	(\$1,000)	\$200
			Other	(\$1,018)	(\$406)	\$0	\$0	\$0
			Sale of Capital Assets	\$0	\$0	\$0	\$0	\$0
		66111000 Total		(\$8,211,035)	(\$9,204,630)	(\$9,241,200)	(\$10,790,003)	(\$1,548,803)
	R Total			(\$8,211,035)	(\$9,204,630)	(\$9,241,200)	(\$10,790,003)	(\$1,548,803)
	E	66111000	Salaries & Benefits	\$639,129	\$677,080	\$794,657	\$1,002,573	\$207,916
			Contract Services	\$7,208,080	\$8,295,619	\$9,067,362	\$9,965,560	\$898,198
			Materials & Supplies	\$28,217	\$30,058	\$47,063	\$69,900	\$22,837
			Capital Outlay	\$0	\$77,900	\$0	\$0	\$0
		66111000 Total		\$7,875,426	\$9,080,658	\$9,909,082	\$11,038,033	\$1,128,951
	E Total			\$7,875,426	\$9,080,658	\$9,909,082	\$11,038,033	\$1,128,951
SEWER FUND Total				(\$335,609)	(\$123,973)	\$667,882	\$248,030	(\$419,852)
SEWER CAPITAL FUND	R	66211000	Charges for Services	(\$944,960)	(\$1,839,413)	(\$1,457,275)	(\$1,756,175)	(\$298,900)
			Fines & Fees	(\$6,528)	(\$10,556)	(\$4,000)	(\$10,000)	(\$6,000)
		66211000 Total		(\$951,488)	(\$1,849,969)	(\$1,461,275)	(\$1,766,175)	(\$304,900)
	R Total			(\$951,488)	(\$1,849,969)	(\$1,461,275)	(\$1,766,175)	(\$304,900)
	E	66211000	Contract Services	\$34,573	\$309,601	\$192,500	\$192,500	\$0
			Capital Outlay	\$343,288	\$229,259	\$3,221,352	\$875,000	(\$2,346,352)
			Transfer Out	\$25,676	\$25,874	\$38,830	\$38,712	(\$118)
		66211000 Total		\$403,537	\$564,734	\$3,452,682	\$1,106,212	(\$2,346,470)
	E Total			\$403,537	\$564,734	\$3,452,682	\$1,106,212	(\$2,346,470)
SEWER CAPITAL FUND Total				(\$547,951)	(\$1,285,235)	\$1,991,407	(\$659,963)	(\$2,651,370)
REFUSE ESCROW FUND	R	85011000	Charges for Services	(\$2,478,884)	(\$2,575,942)	(\$2,302,800)	(\$2,622,324)	(\$319,524)
			Fines & Fees	(\$28,111)	(\$33,666)	(\$27,000)	(\$27,000)	\$0
			Other	\$0	(\$5,887)	\$0	\$0	\$0
		85011000 Total		(\$2,506,996)	(\$2,615,495)	(\$2,329,800)	(\$2,649,324)	(\$319,524)
	R Total			(\$2,506,996)	(\$2,615,495)	(\$2,329,800)	(\$2,649,324)	(\$319,524)
	E	85011000	Contract Services	\$2,552,503	\$2,475,427	\$2,567,650	\$2,580,850	\$13,200
			Materials & Supplies	\$0	\$29,217	\$0	\$0	\$0
		85011000 Total		\$2,552,503	\$2,504,644	\$2,567,650	\$2,580,850	\$13,200
	E Total			\$2,552,503	\$2,504,644	\$2,567,650	\$2,580,850	\$13,200
REFUSE ESCROW FUND Total				\$45,507	(\$110,851)	\$237,850	(\$68,474)	(\$306,324)
Grand Total				(\$2,074,340)	\$11,765	\$5,773,427	\$2,839,615	(\$2,933,812)

**Overview**

Internal service funds are used to account for the financing of goods or services provided by one department to other departments of a City on a cost-reimbursement basis. The City maintains three internal service funds a workers' compensation, risk management, and health insurance self-insurance fund.

**Workers Compensation Self-Insurance Fund**

The City is self-insured for workers' compensation coverage. Self-insurance is an alternative rating plan offered by the BWC for large employers who want to take on the responsibility of paying all compensation and medical payments for injured workers. Self-insured employers administer their own workers' compensation program and realize savings in comparison to traditional premiums.

Rather than paying non-refundable monthly premiums to the BWC based on a calculation of potential future claims, the City only pays out the actual cost of administering the workers compensation program. This includes the actual claims incurred by employees, claims administration services and excess insurance to help cover the cost of potential catastrophic claims.

The City uses an internal service fund to administer the program. Each pay period, a workers' compensation fringe deduction (2% of gross pay in 2026) is calculated for all paid employees. This amount is recorded as an expense to the funds and departments that fund the employee wages and recorded as revenue to the workers' compensation self-insurance fund for the payment of claims and administrative expenses associated with the program. The rate established for the workers compensation fund is adequate to maintain a reserve for unanticipated claims.

**Risk Insurance Fund**

The City has established a Risk Insurance Fund to accumulate resources for claims management and deductibles. Resources will be generated from third parties who damage city property and transfers from other funds that participate in the coverage. Proper claims management will result in premium savings over time.

**Health Insurance Fund**

The City will be implementing a self-insurance program for 2026 for medical and prescription coverage. Local governments are authorized under Ohio Revised Code section 9.833 to establish a self-funded program for this purpose. After extensive research and analysis, it was determined the City has enough employees to be a self-insured entity. By exiting the Central Ohio Health Care Consortium at the end of 2025 and establishing the stand-alone self-insured plan for 2026, it is estimated the City will save over \$1 million. There will be no changes to the level of coverage provided to employees and no changes in insurance premiums for employees or the City.

Employees pay a portion of insurance premiums, between 6% and 15%, depending on meeting certain wellness criteria and the City pays the remaining portion of the premium. Premium deductions are made bi-monthly and will be deposited to the self-insurance fund following each pay period. Premiums were determined through an actuarial analysis in an amount sufficient to pay estimated health and prescription drug claims, stop loss insurance, and associated administrative expenses while establishing an adequate reserve for unanticipated claims.

## Revenue & Expenditure Detail

Fund Name	Account Type	ORG	Object Description	2023 Actuals	2024 Actuals	2025 Revised Budget	2026 Budget Request	2026 Vs 2025
WORKERS COMP FUND	R	90005000	Charges for Services	(\$351,958)	(\$398,554)	(\$465,542)	(\$498,475)	(\$32,933)
			Other	(\$14,980)	(\$117,249)	\$0	\$0	\$0
		90005000 Total		(\$366,937)	(\$515,803)	(\$465,542)	(\$498,475)	(\$32,933)
	R Total			(\$366,937)	(\$515,803)	(\$465,542)	(\$498,475)	(\$32,933)
	E	90005000	Contract Services	\$309,570	\$697,143	\$290,260	\$314,523	\$24,263
		90005000 Total		\$309,570	\$697,143	\$290,260	\$314,523	\$24,263
	E Total			\$309,570	\$697,143	\$290,260	\$314,523	\$24,263
WORKERS COMP FUND Total				(\$57,368)	\$181,340	(\$175,282)	(\$183,952)	(\$8,670)
RISK INSURANCE FUND	R	90106250	Transfer In	\$0	(\$20,000)	\$0	\$0	\$0
			Insurance Proceeds	\$0	(\$243,832)	(\$120,000)	(\$120,000)	\$0
		90106250 Total		\$0	(\$263,832)	(\$120,000)	(\$120,000)	\$0
	R Total			\$0	(\$263,832)	(\$120,000)	(\$120,000)	\$0
	E	90106250	Contract Services	\$0	\$89,591	\$120,000	\$120,000	\$0
		90106250 Total		\$0	\$89,591	\$120,000	\$120,000	\$0
	E Total			\$0	\$89,591	\$120,000	\$120,000	\$0
RISK INSURANCE FUND Total				\$0	(\$174,241)	\$0	\$0	\$0
HEALTH INSURANCE FUND	R	90205000	Charges for Services	\$0	\$0	\$0	(\$4,466,345)	(\$4,466,345)
		90205000 Total		\$0	\$0	\$0	(\$4,466,345)	(\$4,466,345)
	R Total			\$0	\$0	\$0	(\$4,466,345)	(\$4,466,345)
	E	90205000	Contract Services	\$0	\$0	\$0	\$3,360,000	\$3,360,000
		90205000 Total		\$0	\$0	\$0	\$3,360,000	\$3,360,000
	E Total			\$0	\$0	\$0	\$3,360,000	\$3,360,000
HEALTH INSURANCE FUND Total				\$0	\$0	\$0	(\$1,106,345)	(\$1,106,345)
Grand Total				(\$57,368)	\$7,099	(\$175,282)	(\$1,290,297)	(\$1,115,015)

# SPECIAL REVENUE FUNDS

## Overview

The City maintains numerous Special Revenue funds. These funds are maintained to account for resources that are restricted or committed to expenditure for specific purposes other than debt service or capital projects. The table below lists the City's special revenue funds. The ♦ icon indicates planned 2026 revenues and/or expenditures.

**Special Revenue Funds**

Fund	Planned Revenue	Planned Expense
AG Peace Officer Training	♦	♦
ARP Fund		
Clerk's Office Computer Fund	♦	♦
County Permissive License		
Court Computerization Fund	♦	
Cul-de-Sac Maintenance		
Enforcement & Education	♦	♦
Federal Law Enforcement Seizure	♦	♦
OCJS Grant Fund	♦	♦
Opioid Fund		♦
Parks & Recreation Donation		
Parks & Recreation Fund	♦	♦
Permanent Improvement		
Police Duty Weapon	♦	♦
Police Pension	♦	♦
Public Landscape Trust		
Public Safety Fund	♦	♦
Public Service Fund	♦	♦
Recreation Scholarship Fund		
Reserve for Sick and Vacation	♦	♦
Right of Way	♦	♦
State Highway	♦	♦
State Law Enforcement Trust	♦	♦
Street	♦	♦
Street Tree Fund		
Tax Increment	♦	♦
Treasury Law Enforcement Seizure	♦	♦

Although the City has established numerous special revenue funds over time, not all funds are active at any given time. The following pages focus on active special revenue funds with anticipated revenues and/or expenditures in 2026.

## Street Fund

The Street Fund receives a proportionate share of the State's Motor Vehicle Fuel Tax and Permissive Motor Vehicle License Tax revenues and is restricted to expenditures for constructing, improving, and maintaining public roads, highways, streets and maintenance and repair of bridges under Ohio Revised Code Chapters 5735 and 4503.

The gas tax is distributed to the City from the State of Ohio based on the number of vehicles registered in Gahanna compared to the total number of vehicles registered in Ohio. The State levies an excise tax which was increased July 2019 to \$.385 per gallon of gasoline; diesel and all other fuel types to \$.47 per gallon; and compressed natural to \$.10 per gallon.

The City also receives motor vehicle license taxes in the amount of \$6.80 per passenger vehicle, and vehicle registration permissive tax in the amount of \$7.50 per registered vehicle. In July 2019, the State increased the permissive tax cap per taxing district from \$25 to a cap of \$30, which would allow the City to enact an additional \$5 of permissive license tax under ORC §4504.173. Council would be required to pass an ordinance levying the new tax. To date, Council has not opted to levy this additional tax.

A 2% increase was estimated for 2025 based on 2024 year-end results. Based on collections to date, collections will be in line with the 2025 estimate. Based on the past three years of collections, no increase in revenue has been projected through 2030. While population growth may increase vehicle registrations for the area, the movement to electric or other alternative fuels for vehicles continues. This movement is anticipated to cause a significant decline, but this is not expected to occur over the next five years. It is expected that downward trend will begin between 2035 and 2050.

Estimated expenditures are based on street maintenance staffing levels, equipment replacement needs, debt service requirements, historical cost trends, and street projects anticipated by the service department.

## Revenue & Expenditure Detail

Fund Name	Account Type	ORG	Object Description	2023 Actuals	2024 Actuals	2025 Revised Budget	2026 Budget Request	2026 Vs 2025
STREET FUND	R	22011000	Charges for Services	(\$7,775)	(\$7,775)	(\$9,644)	(\$9,644)	\$0
			Intergovernmental	(\$2,227,709)	(\$2,252,220)	(\$2,200,000)	(\$2,200,000)	\$0
			Other	(\$1,768)	(\$1,906)	\$0	\$0	\$0
			Sale of Capital Assets	\$0	(\$171)	\$0	\$0	\$0
			Insurance Proceeds	(\$12,131)	\$122	\$0	\$0	\$0
		22011000 Total		(\$2,249,382)	(\$2,261,950)	(\$2,209,644)	(\$2,209,644)	\$0
	R Total			(\$2,249,382)	(\$2,261,950)	(\$2,209,644)	(\$2,209,644)	\$0
	E	22011000	Salaries & Benefits	\$888,696	\$996,962	\$1,205,644	\$559,769	(\$645,875)
			Contract Services	\$204,874	\$164,297	\$112,237	\$57,080	(\$55,157)
			Materials & Supplies	\$150,125	\$259,536	\$328,879	\$359,000	\$30,121
			Capital Outlay	\$9,295	\$396,787	\$65,000	\$550,000	\$485,000
			Transfer Out	\$760,317	\$762,701	\$756,650	\$596,854	(\$159,796)
		22011000 Total		\$2,013,307	\$2,580,283	\$2,468,410	\$2,122,703	(\$345,707)
	E Total			\$2,013,307	\$2,580,283	\$2,468,410	\$2,122,703	(\$345,707)
STREET FUND Total				(\$236,075)	\$318,333	\$258,766	(\$86,941)	(\$345,707)
Grand Total				(\$236,075)	\$318,333	\$258,766	(\$86,941)	(\$345,707)

## State Highway Fund

The State Highway Fund receives a proportionate share of the State's Motor Vehicle Fuel Tax revenues and Permissive Motor Vehicle License Tax, and these funds are restricted to expenditures for constructing, improving, and maintaining state highways and maintenance and repair of bridges within the City under Ohio Revised Code Chapters 5735 and 4503.

The gas tax is distributed to the City from the State of Ohio based upon the number of vehicles registered in Gahanna compared to the total number of vehicles registered in Ohio. The State levies an excise tax which was increased July 2019 to \$.385 per gallon of gasoline; diesel and all other fuel types to \$.47 per gallon; and compressed natural to \$.10 per gallon.

The City also receives motor vehicle license taxes in the amount of \$6.80 per passenger vehicle, and vehicle registration permissive tax in the amount of \$7.50 per registered vehicle. In July 2019, the State increased the permissive tax cap per taxing district from \$25 to a cap of \$30, which would allow the City to enact an additional \$5 of permissive license tax under ORC §4504.173. Council would be required to pass an ordinance levying the new tax. To date, Council has not opted to levy this additional tax.

A 2% increase was estimated for 2025 based on 2024 year-end results. Based on collections to date, collections will be in line with the 2025 estimate. Based on the past three years of collections, no increase in revenue has been projected through 2030. While population growth may increase vehicle registrations for the area, the movement to electric or other alternative fuels for vehicles continues. This movement is anticipated to cause a significant decline, but this is not expected to occur over the next five years. It is expected that downward trend will begin between 2035 and 2050.

Estimated expenditures are based on street maintenance staffing levels, equipment replacement needs, debt service requirements, historical cost trends, and street projects anticipated by the service department.

## Revenue & Expenditure Detail

Fund Name	Account Type	ORG	Object Description	2023 Actuals	2024 Actuals	2025 Revised Budget	2026 Budget Request	2026 Vs 2025
STATE HIGHWAY FUND	R	22211000	Intergovernmental	(\$159,625)	(\$163,357)	(\$160,000)	(\$160,000)	\$0
		22211000 Total		(\$159,625)	(\$163,357)	(\$160,000)	(\$160,000)	\$0
	R Total			(\$159,625)	(\$163,357)	(\$160,000)	(\$160,000)	\$0
	E	22211000	Salaries & Benefits	\$46,922	\$50,973	\$62,429	\$400	(\$62,029)
			Contract Services	\$34,720	\$20,370	\$37,727	\$12,120	(\$25,607)
			Materials & Supplies	\$27,017	\$27,737	\$36,918	\$53,900	\$16,982
			Capital Outlay	\$0	\$0	\$0	\$0	\$0
		22211000 Total		\$108,658	\$99,080	\$137,074	\$66,420	(\$70,654)
	E Total			\$108,658	\$99,080	\$137,074	\$66,420	(\$70,654)
STATE HIGHWAY FUND Total				(\$50,967)	(\$64,277)	(\$22,926)	(\$93,580)	(\$70,654)
Grand Total				(\$50,967)	(\$64,277)	(\$22,926)	(\$93,580)	(\$70,654)

## State Law Enforcement Trust

The State Law Enforcement Trust Fund receives a proportionate share of cash or proceeds resulting from the sale of contraband property seized or forfeited under the Contraband Seizure Forfeiture Act. Resources received by the fund are restricted for law enforcement purposes as defined by Ohio Revised Code Section 2981.13.

Future contraband seizures and forfeitures are not easily estimated and are derived conservatively from historical trends. Expenditures are based on the Police Department's anticipated needs for public safety equipment, materials, and supplies.

## Revenue & Expenditure Detail

Fund Name	Account Type	ORG	Object Description	2023 Actuals	2024 Actuals	2025 Revised Budget	2026 Budget Request	2026 Vs 2025
LAW ENFORCEMENT TRUST FUND	R	22510000	Intergovernmental	(\$37,886)	(\$117,551)	(\$50,146)	(\$20,000)	\$30,146
		22510000 Total		(\$37,886)	(\$117,551)	(\$50,146)	(\$20,000)	\$30,146
		R Total		(\$37,886)	(\$117,551)	(\$50,146)	(\$20,000)	\$30,146
	E	22510000	Contract Services	\$33,833	\$32,201	\$4,707	\$92,300	\$87,593
			Materials & Supplies	\$0	\$37,000	\$45,439	\$0	(\$45,439)
			Capital Outlay	\$0	\$15,737	\$0	\$0	\$0
		22510000 Total		\$33,833	\$84,939	\$50,146	\$92,300	\$42,154
		E Total		\$33,833	\$84,939	\$50,146	\$92,300	\$42,154
LAW ENFORCEMENT TRUST FUND Total				(\$4,053)	(\$32,612)	\$0	\$72,300	\$72,300
Grand Total				(\$4,053)	(\$32,612)	\$0	\$72,300	\$72,300

## Enforcement and Education

The Enforcement & Education Fund receives a proportionate share of fines collected for motor vehicle infractions within the City of Gahanna. Resources received by the fund are restricted for law enforcement educational purposes as defined by City of Gahanna Code Section 133.092.

The number of motor vehicle fines which will be collected in any one year is not easily determined. Anticipated revenues are based conservatively on historical trends. Estimated expenditures are determined by the Police Department.

## Revenue & Expenditure Detail

Fund Name	Account Type	ORG	Object Description	2023 Actuals	2024 Actuals	2025 Revised Budget	2026 Budget Request	2026 Vs 2025
ENFORCE & EDUCATION FUND	R	22610000	Fines & Fees	(\$1,084)	(\$1,900)	(\$4,500)	(\$4,500)	\$0
		22610000 Total		(\$1,084)	(\$1,900)	(\$4,500)	(\$4,500)	\$0
	R Total			(\$1,084)	(\$1,900)	(\$4,500)	(\$4,500)	\$0
	E	22610000	Contract Services	\$0	\$1,309	\$2,500	\$0	(\$2,500)
			Materials & Supplies	\$11,768	\$63	\$2,000	\$0	(\$2,000)
			Capital Outlay	\$0	\$0	\$0	\$25,000	\$25,000
		22610000 Total		\$11,768	\$1,372	\$4,500	\$25,000	\$20,500
	E Total			\$11,768	\$1,372	\$4,500	\$25,000	\$20,500
ENFORCE & EDUCATION FUND Total				\$10,684	(\$529)	\$0	\$20,500	\$20,500
Grand Total				\$10,684	(\$529)	\$0	\$20,500	\$20,500

## Clerk's Office Computer Fund

The Clerk's Office Computer Fund receives a proportionate share of cash or proceeds from cases heard in the Municipal Mayor's Court and is restricted for court computer expenditures for the Clerk of Courts Office under City of Gahanna Code Section 133.093 and ORC Section 1901.261(B).

Anticipated revenues are based on historical trends. The Mayor's Court evaluates fund balance, anticipated revenue, and court computerization needs to identify the most effective way to expend these funds.

### Revenue & Expenditure Detail

Fund Name	Account Type	ORG	Object Description	2023 Actuals	2024 Actuals	2025 Revised Budget	2026 Budget Request	2026 Vs 2025
CLERK OF COURT COMPUTER FUND	R	22904000	Fines & Fees	(\$25,657)	(\$21,024)	(\$29,100)	(\$25,000)	\$4,100
		22904000 Total		(\$25,657)	(\$21,024)	(\$29,100)	(\$25,000)	\$4,100
	R Total			(\$25,657)	(\$21,024)	(\$29,100)	(\$25,000)	\$4,100
	E	22904000	Contract Services	\$31,888	\$30,371	\$62,500	\$62,000	(\$500)
			Capital Outlay	\$0	\$0	\$35,000	\$0	(\$35,000)
		22904000 Total		\$31,888	\$30,371	\$97,500	\$62,000	(\$35,500)
	E Total			\$31,888	\$30,371	\$97,500	\$62,000	(\$35,500)
CLERK OF COURT COMPUTER FUND Total				\$6,231	\$9,347	\$68,400	\$37,000	(\$31,400)
Grand Total				\$6,231	\$9,347	\$68,400	\$37,000	(\$31,400)

## Court Computer Fund

The Court Computer Fund receives a proportionate share of cash or proceeds from cases heard in the Municipal Mayor's Court and is restricted under ORC Section 1901.261(A) for computerization of the court. This fee is in addition to the Clerk's Office Computerization fee established under City of Gahanna Code 133.093 and ORC Section 1901.261(B).

Anticipated revenues are based on historical trends. The Mayor's Court evaluates fund balance, anticipated revenue, and court computerization needs to identify the most effective way to expend these funds.

## Revenue & Expenditure Detail

Fund Name	Account Type	ORG	Object Description	2023 Actuals	2024 Actuals	2025 Revised Budget	2026 Budget Request	2026 Vs 2025
COURT COMPUTERIZATION FUND	R	23404000	Fines & Fees	(\$9,538)	(\$7,914)	(\$10,800)	(\$800)	\$10,000
		23404000 Total		(\$9,538)	(\$7,914)	(\$10,800)	(\$800)	\$10,000
	R Total			(\$9,538)	(\$7,914)	(\$10,800)	(\$800)	\$10,000
	E	23404000	Contract Services	\$1,830	\$155	\$2,500	\$0	(\$2,500)
		23404000 Total		\$1,830	\$155	\$2,500	\$0	(\$2,500)
	E Total			\$1,830	\$155	\$2,500	\$0	(\$2,500)
COURT COMPUTERIZATION FUND Total				(\$7,708)	(\$7,759)	(\$8,300)	(\$800)	\$7,500
Grand Total				(\$7,708)	(\$7,759)	(\$8,300)	(\$800)	\$7,500

## Federal Law Enforcement Seizure

The Federal Law Enforcement Seizure Fund receives a proportionate share of cash or proceeds from property seized or forfeited under the United States Department of Justice Asset Forfeiture Program and is restricted for law enforcement expenditures defined under Assistance Listing Number (formerly Catalog of Federal Domestic Assistance) 16.922.

Future federal seizures and forfeitures are not easily estimated and are derived conservatively from historical trends. The Police Department estimates expenditures for these funds based on anticipated public safety equipment, materials, and supply needs.

## Revenue & Expenditure Detail

Fund Name	Account Type	ORG	Object Description	2023 Actuals	2024 Actuals	2025 Revised Budget	2026 Budget Request	2026 Vs 2025
FED LAW ENFORCE TRUST FUND	R	23510000	Intergovernmental	\$0	\$0	(\$5,000)	(\$1,000)	\$4,000
			Investment Income	(\$477)	(\$134)	\$0	\$0	\$0
		23510000 Total		(\$477)	(\$134)	(\$5,000)	(\$1,000)	\$4,000
	R Total			(\$477)	(\$134)	(\$5,000)	(\$1,000)	\$4,000
	E	23510000	Contract Services	\$9,000	\$0	\$5,000	\$0	(\$5,000)
			Materials & Supplies	\$0	\$0	\$0	\$4,000	\$4,000
		23510000 Total		\$9,000	\$0	\$5,000	\$4,000	(\$1,000)
	E Total			\$9,000	\$0	\$5,000	\$4,000	(\$1,000)
FED LAW ENFORCE TRUST FUND Total				\$8,523	(\$134)	\$0	\$3,000	\$3,000
Grand Total				\$8,523	(\$134)	\$0	\$3,000	\$3,000

## Treasury Law Enforcement Seizure

The Treasury Law Enforcement Seizure Fund receives a proportionate share of cash proceeds from the property seized or forfeited under the United States Department of Treasury Equitable Sharing Program and is restricted for law enforcement expenditures defined under Assistance Listing Number (formerly Catalog of Federal Domestic Assistance) 21.000.

Future seizures and forfeitures are not easily estimated and are derived conservatively from historical trends. The Police Department estimates expenditures for these funds based on anticipated public safety equipment and material and supply needs.

## Revenue & Expenditure Detail

Fund Name	Account Type	ORG	Object Description	2023 Actuals	2024 Actuals	2025 Revised Budget	2026 Budget Request	2026 Vs 2025
TREASURY EQUIT SHARE FUND	R	23610000	Intergovernmental	\$0	(\$30,665)	(\$12,000)	(\$12,000)	\$0
			Investment Income	(\$2,182)	(\$853)	\$0	\$0	\$0
		23610000 Total			(\$2,182)	(\$31,518)	(\$12,000)	(\$12,000)
	R Total				(\$2,182)	(\$31,518)	(\$12,000)	\$0
	E	23610000	Materials & Supplies	\$80,381	\$19,302	\$12,000	\$15,000	\$3,000
		23610000 Total			\$80,381	\$19,302	\$12,000	\$15,000
	E Total				\$80,381	\$19,302	\$12,000	\$15,000
TREASURY EQUIT SHARE FUND Total				\$78,199	(\$12,215)	\$0	\$3,000	\$3,000
Grand Total				\$78,199	(\$12,215)	\$0	\$3,000	\$3,000

## AG Peace Officer Training

The AG Peace Officer Training Fund receives a reimbursement from the State Attorney General's office for the costs of continuing professional training programs completed by the City's police officers. The funding is restricted for continuing professional training programs under Ohio Revised Code, section 109.802.

Revenue estimates are derived from historical trends and training completed. The Police Department estimates expenditures for these funds based on anticipated public safety training requirements for the upcoming year.

### Revenue & Expenditure Detail

Fund Name	Account Type	ORG	Object Description	2023 Actuals	2024 Actuals	2025 Revised Budget	2026 Budget Request	2026 Vs 2025
AG PEACE OFFICER TRAIN FUND	R	23710000	Intergovernmental	\$0	(\$94,765)	(\$74,225)	(\$79,000)	(\$4,775)
		23710000 Total		\$0	(\$94,765)	(\$74,225)	(\$79,000)	(\$4,775)
	R Total			\$0	(\$94,765)	(\$74,225)	(\$79,000)	(\$4,775)
	E	23710000	Contract Services	\$30,350	\$26,679	\$74,225	\$0	(\$74,225)
			Materials & Supplies	\$0	\$0	\$0	\$100,000	\$100,000
		23710000 Total		\$30,350	\$26,679	\$74,225	\$100,000	\$25,775
	E Total			\$30,350	\$26,679	\$74,225	\$100,000	\$25,775
AG PEACE OFFICER TRAIN FUND Total				\$30,350	(\$68,086)	\$0	\$21,000	\$21,000
Grand Total				\$30,350	(\$68,086)	\$0	\$21,000	\$21,000

## OCJS Grant Fund

The OCJS Grant Fund receives grant reimbursements from the Office of Criminal Justice (OCJS) for grant eligible expenditures. The funding is restricted under grant agreements with the OCJS.

For 2026 revenue was estimated by the Police Department based on known grant funding the department is eligible for and the associated expenditures.

### Revenue & Expenditure Detail

Fund Name	Account Type	ORG	Object Description	2023 Actuals	2024 Actuals	2025 Revised Budget	2026 Budget Request	2026 Vs 2025
OCJS GRANT FUND	R	23910000	Intergovernmental	\$0	(\$76,050)	\$0	(\$50,000)	(\$50,000)
		23910000 Total		\$0	(\$76,050)	\$0	(\$50,000)	(\$50,000)
	<b>R Total</b>			\$0	(\$76,050)	\$0	(\$50,000)	(\$50,000)
	E	23910000	Contract Services	\$0	\$0	\$0	\$10,000	\$10,000
		23910000 Total		\$0	\$0	\$0	\$10,000	\$10,000
	<b>E Total</b>			\$0	\$0	\$0	\$10,000	\$10,000
OCJS GRANT FUND Total				\$0	(\$76,050)	\$0	(\$40,000)	(\$40,000)
Grand Total				\$0	(\$76,050)	\$0	(\$40,000)	(\$40,000)

## Right of Way Fund

The Right of Way Fund receives permit fee payments from citizens or businesses to construct and/or complete minor maintenance in the rights of way as well as annual maintenance fee payments based on miles of right of way being utilized. Revenues received are restricted by City of Gahanna Code Section 931.08 for costs associated with the administration of said code.

Anticipated revenues are based on historical trends and miles of right of way currently being utilized. The Engineering Department is responsible for the administration of the code and would therefore provide expenditure estimates for these costs when applicable.

## Revenue & Expenditure Detail

Fund Name	Account Type	ORG	Object Description	2023 Actuals	2024 Actuals	2025 Revised Budget	2026 Budget Request	2026 Vs 2025
RIGHT OF WAY FUND	R	24111000	Fines & Fees	(\$80,699)	(\$30,000)	(\$632,500)	(\$632,500)	\$0
			Licenses & Permits	\$0	(\$219,345)	\$0	\$0	\$0
		24111000 Total		(\$80,699)	(\$249,345)	(\$632,500)	(\$632,500)	\$0
	R Total			(\$80,699)	(\$249,345)	(\$632,500)	(\$632,500)	\$0
	E	24111000	Contract Services	\$75,537	\$94,004	\$635,000	\$295,000	(\$340,000)
		24111000 Total		\$75,537	\$94,004	\$635,000	\$295,000	(\$340,000)
	E Total			\$75,537	\$94,004	\$635,000	\$295,000	(\$340,000)
RIGHT OF WAY FUND Total				(\$5,162)	(\$155,341)	\$2,500	(\$337,500)	(\$340,000)
Grand Total				(\$5,162)	(\$155,341)	\$2,500	(\$337,500)	(\$340,000)

## Public Safety Fund

The Public Safety fund receives a proportionate share of the 1% income tax increase. 25% of the 1% income tax increase was approved by the voters to be used for operational purposes for public safety, public service, and parks and recreation. This fund was established under Ord-0055-2019 to account for the proportionate share of the 25% to be used for public safety. The amount allocated to the fund will be based on the percentage of net operating cost for this fund when compared to the total net cost for all three activities funded by the 25%. This fund is also used to account for grant funding required to be reported in a special account per various grant agreements.

For 2026, the School Resource Officer (SRO) program will be paid from this fund partially by the 25% of the 1% income tax increase and partially by charges for services to the school. The 2026 budget includes five SRO positions. Transfers to the police pension fund are also planned from this fund as the property tax levied for police pension does not cover the full cost of police pension expense.

Anticipated revenues are based on service agreements, income tax historical trends, and economic forecasts including local economic projects. During each budget cycle, available funding will be analyzed to determine if existing or new public safety programs can be funded in addition to those programs currently accounted for.

## Revenue & Expenditure Detail

Fund Name	Account Type	ORG	Object Description	2023 Actuals	2024 Actuals	2025 Revised Budget	2026 Budget Request	2026 Vs 2025
PUBLIC SAFETY FUND	R	24010000	Income Tax	(\$1,274,807)	(\$1,054,636)	(\$1,421,600)	(\$1,828,320)	(\$406,720)
			Fines & Fees	(\$19,297)	(\$20,988)	(\$14,000)	(\$21,600)	(\$7,600)
		24010000 Total		(\$1,294,104)	(\$1,075,623)	(\$1,435,600)	(\$1,849,920)	(\$414,320)
		24010110	Charges for Services	(\$206,453)	(\$210,863)	(\$370,000)	(\$230,000)	\$140,000
		24010110 Total		(\$206,453)	(\$210,863)	(\$370,000)	(\$230,000)	\$140,000
		24010140	Intergovernmental	\$0	(\$1,839)	\$0	\$0	\$0
		24010140 Total		\$0	(\$1,839)	\$0	\$0	\$0
		24010150	Intergovernmental	\$0	(\$15,508)	\$0	\$0	\$0
		24010150 Total		\$0	(\$15,508)	\$0	\$0	\$0
	R Total			(\$1,500,557)	(\$1,303,834)	(\$1,805,600)	(\$2,079,920)	(\$274,320)
	E	24010110	Salaries & Benefits	\$579,276	\$712,957	\$756,372	\$720,119	(\$36,253)
			Contract Services	\$2,216	\$7,268	\$10,000	\$10,000	\$0
			Materials & Supplies	\$0	\$0	\$1,000	\$0	(\$1,000)
			Transfer Out	\$955,604	\$915,854	\$1,066,303	(\$44,000)	(\$1,110,303)
		24010110 Total		\$1,537,096	\$1,636,079	\$1,833,675	\$686,119	(\$1,147,556)
		24010120	Salaries & Benefits	\$28,700	\$1,823	\$0	\$0	\$0
			Contract Services	\$0	\$0	\$113,700	\$0	(\$113,700)
		24010120 Total		\$28,700	\$1,823	\$113,700	\$0	(\$113,700)
	E Total			\$1,565,796	\$1,637,902	\$1,947,375	\$686,119	(\$1,261,256)
PUBLIC SAFETY FUND Total				\$65,238	\$334,069	\$141,775	(\$1,393,801)	(\$1,535,576)
Grand Total				\$65,238	\$334,069	\$141,775	(\$1,393,801)	(\$1,535,576)

## Parks & Recreation Fund

The Parks & Recreation fund receives a proportionate share of the 1% income tax increase. 25% of the 1% income tax increase was approved by the voters to be used for operational purposes for public safety, public service, and parks and recreation. This fund was established under Ord-0055-2019 to account for the proportionate share of the 25% to be used for parks and recreation. The amount allocated to the fund will be based on the percentage of net operating cost for this fund when compared to the total net cost for all three activities funded by the 25%.

For 2026, camps, Senior Center, golf course, recreation, horticulturalist, a portion of the asset administrator, Gahanna Swimming Pool, and Hunters Ridge Pool will be paid from this fund, partially by the 25% of the 1% income tax increase and partially by charges for services and sales related to all six activities.

Anticipated revenues are based on anticipated recreational sales from historical trends and known upcoming activities, income tax historical trends, and economic forecasts including local economic projects. During each budget cycle, available funding will be analyzed to determine if existing or new Parks & Recreation programs can be funded in addition to those programs currently accounted for.

## Revenue & Expenditure Detail

Fund Name	Account Type	ORG	Object Description	2023 Actuals	2024 Actuals	2025 Revised Budget	2026 Budget Request	2026 Vs 2025
PARKS & RECREATION FUND	R	24208000	Income Tax	(\$910,576)	(\$1,054,636)	(\$1,340,380)	(\$1,371,240)	(\$30,860)
			Fines & Fees	(\$13,784)	(\$20,988)	(\$13,200)	(\$16,200)	(\$3,000)
		24208000 Total		(\$924,360)	(\$1,075,623)	(\$1,353,580)	(\$1,387,440)	(\$33,860)
		24208320	Charges for Services	\$30	\$0	\$0	\$0	\$0
		24208320 Total		\$30	\$0	\$0	\$0	\$0
		24208330	Charges for Services	(\$584,616)	(\$596,545)	(\$460,000)	(\$490,000)	(\$30,000)
		24208330 Total		(\$584,616)	(\$596,545)	(\$460,000)	(\$490,000)	(\$30,000)
		24208340	Charges for Services	(\$53,373)	(\$70,518)	(\$60,320)	(\$70,000)	(\$9,680)
			Other	\$0	\$0	\$0	\$0	\$0
		24208340 Total		(\$53,373)	(\$70,518)	(\$60,320)	(\$70,000)	(\$9,680)
		24208370	Charges for Services	(\$114,763)	(\$146,686)	(\$123,000)	(\$128,000)	(\$5,000)
			Insurance Proceeds	\$0	\$0	\$0	\$0	\$0
		24208370 Total		(\$114,763)	(\$146,686)	(\$123,000)	(\$128,000)	(\$5,000)
		24208380	Charges for Services	(\$257,918)	(\$282,300)	(\$271,000)	(\$297,000)	(\$26,000)
		24208380 Total		(\$257,918)	(\$282,300)	(\$271,000)	(\$297,000)	(\$26,000)
		24208400	Charges for Services	(\$248,070)	(\$300,368)	(\$300,000)	(\$350,000)	(\$50,000)
		24208400 Total		(\$248,070)	(\$300,368)	(\$300,000)	(\$350,000)	(\$50,000)
	R Total			(\$2,183,070)	(\$2,472,041)	(\$2,567,900)	(\$2,722,440)	(\$154,540)

Fund Name	Account Type	ORG	Object Description	2023 Actuals	2024 Actuals	2025 Revised Budget	2026 Budget Request	2026 Vs 2025
	E	24208310	Salaries & Benefits	\$101,962	\$115,725	\$127,460	\$132,394	\$4,934
		24208310 Total		\$101,962	\$115,725	\$127,460	\$132,394	\$4,934
		24208320	Salaries & Benefits	\$157,398	\$306,113	\$333,425	\$352,638	\$19,213
			Contract Services	\$600	\$0	\$0	\$0	\$0
			Materials & Supplies	\$388	\$0	\$0	\$0	\$0
		24208320 Total		\$158,386	\$306,113	\$333,425	\$352,638	\$19,213
		24208330	Salaries & Benefits	\$299,837	\$348,091	\$411,719	\$573,759	\$162,040
			Contract Services	\$76,970	\$77,152	\$104,700	\$108,500	\$3,800
			Materials & Supplies	\$96,448	\$95,751	\$113,900	\$129,100	\$15,200
		24208330 Total		\$473,255	\$520,994	\$630,319	\$811,359	\$181,040
		24208340	Salaries & Benefits	\$186,166	\$211,673	\$235,586	\$421,272	\$185,686
			Contract Services	\$20,593	\$19,914	\$48,500	\$217,250	\$168,750
			Materials & Supplies	\$10,271	\$15,457	\$20,750	\$31,415	\$10,665
		24208340 Total		\$217,030	\$247,044	\$304,836	\$669,937	\$365,101
		24208370	Salaries & Benefits	\$315,644	\$362,673	\$381,933	\$472,616	\$90,683
			Contract Services	\$52,833	\$23,624	\$28,750	\$30,650	\$1,900
			Materials & Supplies	\$130,208	\$124,794	\$170,000	\$161,900	(\$8,100)
		24208370 Total		\$498,686	\$511,091	\$580,683	\$665,166	\$84,483
		24208380	Salaries & Benefits	\$211,262	\$264,629	\$272,199	\$313,348	\$41,149
			Contract Services	\$44,471	\$22,071	\$28,150	\$26,000	(\$2,150)
			Materials & Supplies	\$49,273	\$57,642	\$88,900	\$94,700	\$5,800
		24208380 Total		\$305,006	\$344,342	\$389,249	\$434,048	\$44,799
		24208400	Salaries & Benefits	\$328,728	\$417,234	\$478,633	\$459,284	(\$19,349)
			Contract Services	\$19,532	\$21,618	\$33,050	\$32,600	(\$450)
			Materials & Supplies	\$11,683	\$12,901	\$15,660	\$15,500	(\$160)
		24208400 Total		\$359,943	\$451,753	\$527,343	\$507,384	(\$19,959)
	E Total			\$2,114,268	\$2,497,062	\$2,893,315	\$3,572,926	\$679,611
PARKS & RECREATION FUND Total				(\$68,803)	\$25,022	\$325,415	\$850,486	\$525,071
Grand Total				(\$68,803)	\$25,022	\$325,415	\$850,486	\$525,071

## Public Service Fund

The Public Service fund receives a proportionate share of the 1% income tax increase. 25% of the 1% income tax increase was approved by the voters to be used for operational purposes for public safety, public service, and parks and recreation. This fund was established under Ord-0055-2019 to account for the proportionate share of the 25% to be used for public service. The amount allocated to the fund will be based on the percentage of net operating cost for this fund when compared to the total net cost for all three activities funded by the 25%.

For 2026, engineering activities and garage maintenance will be paid from this fund, partially by the 25% of the 1% income tax increase and partially by fines & fees.

Anticipated revenues are based on historical trends, and economic forecasts including local economic projects. During each budget cycle, available funding will be analyzed to determine if existing or new public service programs can be funded in addition to those programs currently accounted for.

## Revenue & Expenditure Detail

Fund Name	Account Type	ORG	Object Description	2023 Actuals	2024 Actuals	2025 Revised Budget	2026 Budget Request	2026 Vs 2025
PUBLIC SERVICE FUND	R	24311000	Income Tax	(\$1,456,922)	(\$1,796,786)	(\$1,299,720)	(\$1,371,240)	(\$71,520)
			Fines & Fees	(\$22,054)	(\$35,757)	(\$12,800)	(\$16,200)	(\$3,400)
		24311000 Total		(\$1,478,976)	(\$1,832,544)	(\$1,312,520)	(\$1,387,440)	(\$74,920)
		24311400	Insurance Proceeds	\$0	\$0	\$0	\$0	\$0
		24311400 Total		\$0	\$0	\$0	\$0	\$0
		24311450	Fines & Fees	(\$56,088)	\$0	\$0	\$0	\$0
		24311450 Total		(\$56,088)	\$0	\$0	\$0	\$0
		24311470	Fines & Fees	(\$5,405)	(\$4,365)	(\$4,350)	(\$4,350)	\$0
		24311470 Total		(\$5,405)	(\$4,365)	(\$4,350)	(\$4,350)	\$0
		24313000	Income Tax	\$0	\$0	\$0	\$0	\$0
		24313000 Total		(\$13,160)	(\$97,518)	(\$60,000)	\$0	\$60,000
	R Total			(\$1,553,630)	(\$1,934,426)	(\$1,376,870)	(\$1,391,790)	(\$14,920)
	E	24311450	Salaries & Benefits	\$0	(\$51)	\$0	\$0	\$0
			Contract Services	\$16,849	\$0	\$0	\$0	\$0
			Materials & Supplies	\$2,674	\$0	\$0	\$0	\$0
		24311450 Total		\$19,522	(\$51)	\$0	\$0	\$0
		24311470	Contract Services	\$49,967	\$29,770	\$70,565	\$61,000	(\$9,565)
		24311470 Total		\$37,081	\$29,861	\$44,500	\$53,400	\$8,900
		24313000	Salaries & Benefits	\$868,004	\$972,378	\$1,185,243	\$1,214,538	\$29,295
		24313000 Total		\$249,584	\$122,063	\$657,868	\$686,082	\$28,214
			Contract Services	\$7,244	\$5,456	\$19,200	\$12,000	(\$7,200)
			Materials & Supplies	\$1,124,832	\$1,099,898	\$1,862,311	\$1,912,620	\$50,309
	E Total			\$1,231,403	\$1,159,478	\$1,977,376	\$2,027,020	\$49,644
PUBLIC SERVICE FUND Total				(\$322,226)	(\$774,948)	\$600,506	\$635,230	\$34,724
Grand Total				(\$322,226)	(\$774,948)	\$600,506	\$635,230	\$34,724

## Opioid Fund

The Opioid fund receives class action settlement funds from various distributors of opioids. The City elected to sign the OneOhio plan to jointly approach the opioid settlement negotiations and litigation. Settlement funds are required to be used by the City in accordance with the OneOhio memorandum of understanding to address the opioid crisis. Specifically for the prevention, treatment, and recovery from opioid addiction.

Anticipated revenues and expenditures are based on current settlement agreements and programming to address the opioid crisis.

## Revenue & Expenditure Detail

Fund Name	Account Type	ORG	Object Description	2023 Actuals	2024 Actuals	2025 Revised Budget	2026 Budget Request	2026 Vs 2025
OPIOID FUND	R	24403000	Other	(\$28,070)	(\$57,998)	\$0	\$0	\$0
		24403000 Total		(\$28,070)	(\$57,998)	\$0	\$0	\$0
	R Total			(\$28,070)	(\$57,998)	\$0	\$0	\$0
	E	24403000	Materials & Supplies	\$0	\$0	\$0	\$50,000	\$50,000
		24403000 Total		\$0	\$0	\$0	\$50,000	\$50,000
	E Total			\$0	\$0	\$0	\$50,000	\$50,000
OPIOID FUND Total				(\$28,070)	(\$57,998)	\$0	\$50,000	\$50,000
Grand Total				(\$28,070)	(\$57,998)	\$0	\$50,000	\$50,000

## Police Pension

The Police Pension fund receives real estate tax revenues from a .30 inside mill levy issued for the purpose of paying expenditures associated with the City's police pension obligation. The fund also receives transfers from the Public Safety Fund for any amounts not funded by the tax levy.

Anticipated revenues and expenditures are based on estimated police pension obligations by the Finance Department.

## Revenue & Expenditure Detail

Fund Name	Account Type	ORG	Object Description	2023 Actuals	2024 Actuals	2025 Revised Budget	2026 Budget Request	2026 Vs 2025
POLICE PENSION FUND	R	51006000	Property Taxes	(\$335,246)	(\$451,854)	(\$509,351)	(\$457,000)	\$52,351
			Intergovernmental	(\$40,124)	(\$54,041)	(\$40,000)	(\$54,000)	(\$14,000)
			Transfer In	(\$955,604)	(\$915,854)	(\$1,066,303)	(\$1,194,529)	(\$128,226)
		51006000 Total		(\$1,330,973)	(\$1,421,749)	(\$1,615,654)	(\$1,705,529)	(\$89,875)
	R Total			(\$1,330,973)	(\$1,421,749)	(\$1,615,654)	(\$1,705,529)	(\$89,875)
	E	51006000	Salaries & Benefits	\$1,326,553	\$1,415,680	\$1,594,281	\$1,698,669	\$104,388
			Contract Services	\$4,420	\$6,069	\$7,600	\$6,860	(\$740)
		51006000 Total		\$1,330,973	\$1,421,749	\$1,601,881	\$1,705,529	\$103,648
	E Total			\$1,330,973	\$1,421,749	\$1,601,881	\$1,705,529	\$103,648
POLICE PENSION FUND Total				\$0	\$0	(\$13,773)	\$0	\$13,773
Grand Total				\$0	\$0	(\$13,773)	\$0	\$13,773

## Police Duty Weapon

The Police Duty Weapon Fund receives cash or proceeds from city police officer payroll deductions restricted to expenditures for police duty weapons under City of Gahanna Code Section 133.094.

Anticipated revenues and expenditures are based on participation in the program by city police officers as determined by the Police Department.

## Revenue & Expenditure Detail

Fund Name	Account Type	ORG	Object Description	2023 Actuals	2024 Actuals	2025 Revised Budget	2026 Budget Request	2026 Vs 2025
POLICE WEAPONS FUND	R	51510000	Other	(\$7,493)	(\$21,204)	(\$22,000)	(\$22,000)	\$0
		51510000 Total		(\$7,493)	(\$21,204)	(\$22,000)	(\$22,000)	\$0
	R Total			(\$7,493)	(\$21,204)	(\$22,000)	(\$22,000)	\$0
	E	51510000	Materials & Supplies	\$18,300	\$21,056	\$22,000	\$22,000	\$0
		51510000 Total		\$18,300	\$21,056	\$22,000	\$22,000	\$0
	E Total			\$18,300	\$21,056	\$22,000	\$22,000	\$0
POLICE WEAPONS FUND Total				\$10,807	(\$147)	\$0	\$0	\$0
Grand Total				\$10,807	(\$147)	\$0	\$0	\$0

## Reserved for Sick and Vacation

The Reserved for Sick and Vacation Fund is established under City Charter Ordinance 133.097 to accumulate funds for City employees who have separated services with the City and are due payment of all or a percentage of leave balances. The fund receives transfers from the General Fund in an amount not less than 8% of the estimated liability related to severance payments.

Expenditures are based on historical actual payments and known employee separations for the following year. Transfers are made for the full amount anticipated and may be reduced periodically based on available resources but are never reduced below 8% of the estimated liability.

## Revenue & Expenditure Detail

Fund Name	Account Type	ORG	Object Description	2023 Actuals	2024 Actuals	2025 Revised Budget	2026 Budget Request	2026 Vs 2025
LEAVE PAY-OUT RESERVE FUND	R	75006000	Transfer In	(\$239,000)	(\$300,000)	(\$175,000)	(\$250,000)	(\$75,000)
		75006000 Total		(\$239,000)	(\$300,000)	(\$175,000)	(\$250,000)	(\$75,000)
	R Total			(\$239,000)	(\$300,000)	(\$175,000)	(\$250,000)	(\$75,000)
	E	75006000	Salaries & Benefits	\$130,587	\$285,916	\$362,140	\$258,625	(\$103,515)
		75006000 Total		\$130,587	\$285,916	\$362,140	\$258,625	(\$103,515)
	E Total			\$130,587	\$285,916	\$362,140	\$258,625	(\$103,515)
LEAVE PAY-OUT RESERVE FUND Total				(\$108,413)	(\$14,084)	\$187,140	\$8,625	(\$178,515)
Grand Total				(\$108,413)	(\$14,084)	\$187,140	\$8,625	(\$178,515)

## Tax Increment Financing (TIF) Fund

### Background

The Tax Increment Fund receives payment in lieu of taxes for Tax Increment Financing (TIF) agreements established for economic development areas under Ohio Revised Code Section 5709. This economic development tool allows the City to redirect and segregate property tax revenues that would normally be collected from the properties for specific infrastructure or other capital improvements as they are defined within the agreement.

Tax Increment Financing (TIF) is a funding mechanism and economic development tool that allows a community to finance infrastructure and other improvements in a defined area by capturing the projected increases in property tax revenue generated by the project and the improvements. Unlike a Special Improvement District, it is not an additional or new tax levied on the properties; rather, a TIF redirects and segregates the increased property tax revenues that would normally flow to other funds so that it can be used for a specified purpose.

Revenue projections for each TIF are developed by using property values and effective property tax rates and tax abatement status. Expenditure amounts are calculated based upon eligible expenditures as identified in the TIF Ordinance and revenue sharing agreements with developers or other political subdivisions. Readers should refer to the Capital Improvement Plan for identified improvements within each TIF district.

The City of Gahanna currently has eleven active TIF Districts which are administered through the TIF Fund. A brief description of each TIF District and the associated 2026 planned revenues and expenses are on the following pages.

## Eastgate-Crossroads (Triangle) TIF

The Eastgate—Crossroads TIF District (also known as Eastgate-Triangle) was established in 2000 to support the development of the Crossroads Commerce Center, a 49-acre office, service, and light industrial park located off Cross Pointe, Taylor, and Taylor Station Roads. The Eastgate—Crossroads TIF has a 30-year term which is scheduled to end in 2029. The funds generated in the Eastgate—Crossroads TIF repay the developer's investment in public infrastructure throughout the park. The developer was re-paid for all infrastructure improvements by the end of 2023.

The infrastructure improvements included the construction of approximately 2,700 lineal feet of roadway including lighting and curbing; approximately 2,700 lineal feet of sanitary sewer service; approximately 3,000 lineal feet of storm sewer improvements; and improvements to the water utility distribution system and landscaping, together with all necessary appurtenances.

This TIF District is subject to the City's Comprehensive School Compensation Agreement and requires reimbursement to Gahanna-Jefferson Public Schools in the amount of 75% in years 1 through 10 and 100% in years 11 through 30. Since the School District receives 100% of the amount due to them, the City requested that the County begin remitting payment directly to the schools, which began in 2018. Proposed future uses of the funds generated from the Eastgate—Crossroads TIF are for payments to the county auditor and treasurer for fees and improvements for the area serving the TIF District.



Eastgate - Triangle (highlighted in Red)

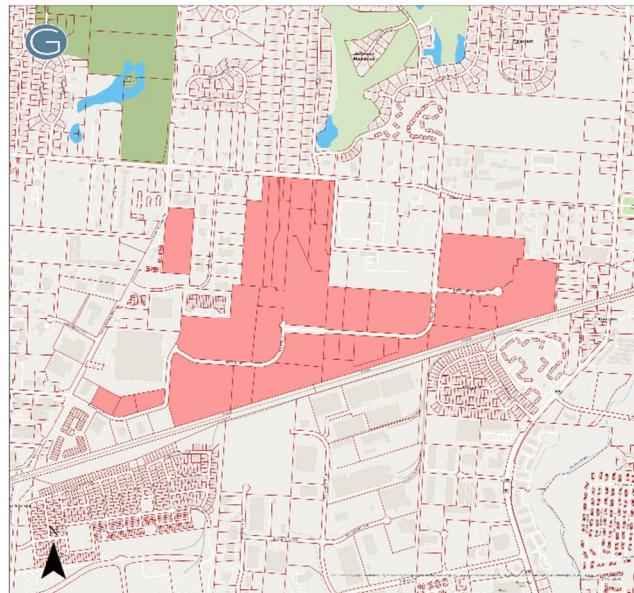
## Revenue & Expenditure Detail

Fund Name	Account Type	ORG	Object Description	2023 Actuals	2024 Actuals	2025 Revised Budget	2026 Budget Request	2026 Vs 2025
TAX INCREMENT FUND	R	22411010	Payments In Lieu of Taxes	(\$503,207)	(\$504,786)	(\$630,700)	(\$529,300)	\$101,400
			Charges for Services	(\$5,000)	(\$5,000)	(\$5,000)	(\$5,000)	\$0
		22411010 Total		(\$508,207)	(\$509,786)	(\$635,700)	(\$534,300)	\$101,400
	R Total			(\$508,207)	(\$509,786)	(\$635,700)	(\$534,300)	\$101,400
	E	22411010	Contract Services	\$373,444	\$8,918	\$18,400	\$10,500	(\$7,900)
			Capital Outlay	\$0	\$0	\$550,000	\$0	(\$550,000)
		22411010 Total		\$373,444	\$8,918	\$568,400	\$10,500	(\$557,900)
	E Total			\$373,444	\$8,918	\$568,400	\$10,500	(\$557,900)
TAX INCREMENT FUND Total				(\$134,763)	(\$500,867)	(\$67,300)	(\$523,800)	(\$456,500)
Grand Total				(\$134,763)	(\$500,867)	(\$67,300)	(\$523,800)	(\$456,500)

## Eastgate-Pizzutti TIF

The Eastgate—Pizzutti TIF District was established in 2000 to assist with the development of the Eastgate Industrial Center, a 90+ acre business and industrial park located off Taylor Road, and the development of the adjacent parcels. It includes parcels along Daffenbaugh Court, Eastgate Parkway, Blatt Boulevard and Research Road in the City's Office, Commerce & Technology District. The Eastgate—Pizzutti TIF has a 30-year term with an anticipated ending in 2029.

The City's initial investment of \$5.2 million in construction related to roadway, lighting, sanitary sewer, storm sewer development, and a new water booster station on Taylor Station Road was fully repaid by the TIF to the General and Water Capital Fund in 2021.



Eastgate - Pizzutti (highlighted in Pink)

This TIF District is subject to the City's Comprehensive School Compensation Agreement and requires reimbursement to Gahanna-Jefferson Public Schools (GJPS) in the amount of 75% of the revenue the GJPS would have received if not for the TIF in years 1 through 10 and 100% of the revenue GJPS would have received in years 11 through 30. Since the School District receives 100% of the amount due to them, the City requested that the County begin remitting payment directly to the schools, which began in 2018. Proposed future uses of the funds generated from the Eastgate—Pizzutti TIF are for county auditor and treasurer fees, repayment of an OPWC (Ohio Public Works Commission) loan for improvements to the Taylor Station Claycraft intersection, and the widening of Taylor Road.

## Revenue & Expenditure Detail

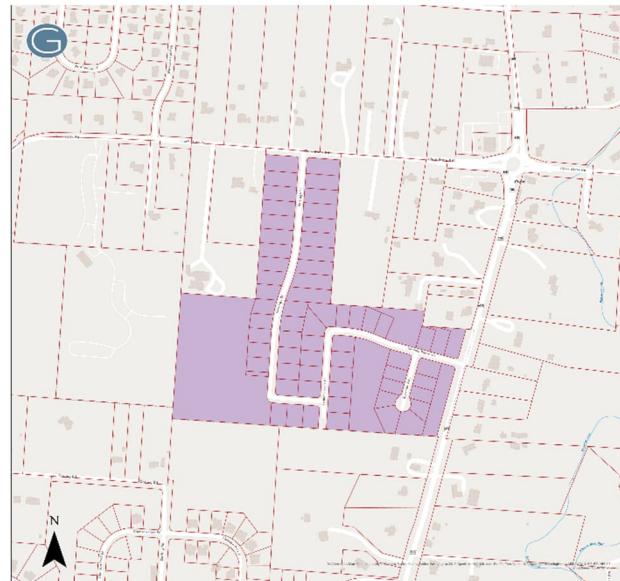
Fund Name	Account Type	ORG	Object Description	2023 Actuals	2024 Actuals	2025 Revised Budget	2026 Budget Request	2026 Vs 2025
TAX INCREMENT FUND	R	22411020	Payments In Lieu of Taxes	(\$656,520)	(\$645,874)	(\$666,100)	(\$685,100)	(\$19,000)
			Intergovernmental	(\$530)	(\$722)	(\$500)	(\$500)	\$0
		22411020 Total		(\$657,050)	(\$646,596)	(\$666,600)	(\$685,600)	(\$19,000)
	R Total			(\$657,050)	(\$646,596)	(\$666,600)	(\$685,600)	(\$19,000)
	E	22411020	Contract Services	\$6,803	\$6,599	\$13,800	\$7,500	(\$6,300)
			Capital Outlay	\$57,736	\$1,069,334	\$1,350,000	\$0	(\$1,350,000)
			Principal Retirement	\$0	\$0	\$27,815	\$13,908	(\$13,907)
		22411020 Total		\$64,539	\$1,075,933	\$1,391,615	\$21,408	(\$1,370,207)
	E Total			\$64,539	\$1,075,933	\$1,391,615	\$21,408	(\$1,370,207)
TAX INCREMENT FUND Total				(\$592,511)	\$429,337	\$725,015	(\$664,192)	(\$1,389,207)
Grand Total				(\$592,511)	\$429,337	\$725,015	(\$664,192)	(\$1,389,207)

## Manor Homes TIF

The Manor Homes TIF District was established in 2005 and is set to expire in 2034. The Manor Homes TIF District is located off Clark State and Reynoldsburg-New Albany Roads and supported the development of the 60 single-family homes, Village at Hannah Farms subdivision. This TIF District includes parcels along Hannah Farms Court and Heritage Street.

The funds generated in the TIF repay the costs of the following public infrastructure improvements and all related costs:

- Off-site sewer line extensions and construction of pump station
- Off-site water, gas and electric line extensions
- Off-site roadway improvements
- Setback from Clark State Road
- Setback from Reynoldsburg-New Albany Road
- Purchase by the City of approximately 8.96 acres of park ground adjacent to existing Hannah Farms Park
- And such other public infrastructure improvements that benefit or serve, or once constructed will benefit or serve, the Incentive District and the Parcels.



Manor homes (highlighted in Purple)

This TIF District is non-school TIF and the Gahanna-Jefferson Public Schools receives property tax revenue directly from the County Auditor. Proposed future uses of the funds generated from the TIF are repayment of the bonds issued for the initial investment, county auditor and treasurer fees, replacement of play structures in Hannah Park, and a park connector trail connecting Hannah and Headley Park providing a safe walking route between the two parks.

## Revenue & Expenditure Detail

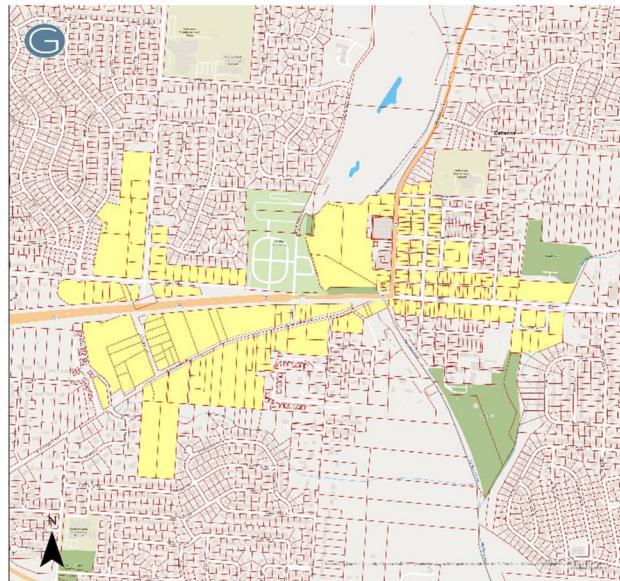
Fund Name	Account Type	ORG	Object Description	2023 Actuals	2024 Actuals	2025 Revised Budget	2026 Budget Request	2026 Vs 2025
TAX INCREMENT FUND	R	22411030	Payments In Lieu of Taxes	(\$323,264)	(\$300,393)	(\$330,800)	(\$339,700)	(\$8,900)
			Intergovernmental	(\$34,224)	(\$30,776)	(\$34,000)	(\$30,000)	\$4,000
		22411030 Total		(\$357,488)	(\$331,168)	(\$364,800)	(\$369,700)	(\$4,900)
	R Total			(\$357,488)	(\$331,168)	(\$364,800)	(\$369,700)	(\$4,900)
	E	22411030	Contract Services	\$4,198	\$3,892	\$5,100	\$5,100	\$0
			Capital Outlay	\$1,755	\$0	\$385,000	\$0	(\$385,000)
			Transfer Out	\$110,000	\$150,000	\$150,000	\$145,000	(\$5,000)
		22411030 Total		\$115,954	\$153,892	\$540,100	\$150,100	(\$390,000)
	E Total			\$115,954	\$153,892	\$540,100	\$150,100	(\$390,000)
TAX INCREMENT FUND Total				(\$241,534)	(\$177,276)	\$175,300	(\$219,600)	(\$394,900)
Grand Total				(\$241,534)	(\$177,276)	\$175,300	(\$219,600)	(\$394,900)

## Olde Gahanna and West Gahanna TIF

The Olde and West Gahanna TIF District has a 30-year term that began in 2005 and is scheduled to end in 2034. The Olde Gahanna TIF captures the incremental increases in area property tax revenues due to the public improvements related to the Creekside project. This TIF District encompasses parcels in Olde Gahanna along Granville Street and in West Gahanna along West Johnstown, Agler and Styler Roads.

The Olde and West Gahanna TIF District is a mixed-use district including residential, commercial, and office properties. The funds generated from this TIF District are designated for investments in public infrastructure improvements that include the construction of the following improvements and all related costs:

- Surface public parking facilities
- Demolition of blighted and dilapidated structures
- Construction of and improvements to streetscapes, pedestrian facilities, sidewalks, fountains, and water features
- Relocation of electric and other utility lines and replacement of water and sewer lines
- Streets and alleys reconstruction, traffic calming, pavement treatments, and installation of landscaped medians
- The addition of lighting, signage, street fixtures, public art, trees, landscaping, and street furniture
- Gateway and beautification improvements



Old and West Gahanna (highlighted in Yellow)

This TIF District is a non-school TIF and the Gahanna-Jefferson Public Schools receive property tax revenue directly from the County Auditor. The City does have a compensation agreement with Mifflin Township equal to the amount of property tax revenue the township would have received if not for the TIF District. Proposed future uses of the funds generated from the Olde and West Gahanna TIF are township compensation payments, county auditor and treasurer fees, and repayment to the sewer capital fund for sewer infrastructure improvements on the west-side of Gahanna.

## Revenue & Expenditure Detail

Fund Name	Account Type	ORG	Object Description	2023 Actuals	2024 Actuals	2025 Revised Budget	2026 Budget Request	2026 Vs 2025
TAX INCREMENT FUND	R	22411040	Payments In Lieu of Taxes	(\$398,408)	(\$469,056)	(\$480,800)	(\$495,100)	(\$14,300)
			Intergovernmental	(\$544)	(\$1,394)	(\$1,000)	(\$1,000)	\$0
		22411040 Total		(\$398,953)	(\$470,450)	(\$481,800)	(\$496,100)	(\$14,300)
	R Total			(\$398,953)	(\$470,450)	(\$481,800)	(\$496,100)	(\$14,300)
	E	22411040	Contract Services	\$147,856	\$167,005	\$172,500	\$177,001	\$4,501
			Capital Outlay	\$0	\$0	\$0	\$40,000	\$40,000
		22411040 Total		\$147,856	\$167,005	\$172,500	\$217,001	\$44,501
	E Total			\$147,856	\$167,005	\$172,500	\$217,001	\$44,501
TAX INCREMENT FUND Total				(\$251,097)	(\$303,445)	(\$309,300)	(\$279,099)	\$30,201
Grand Total				(\$251,097)	(\$303,445)	(\$309,300)	(\$279,099)	\$30,201

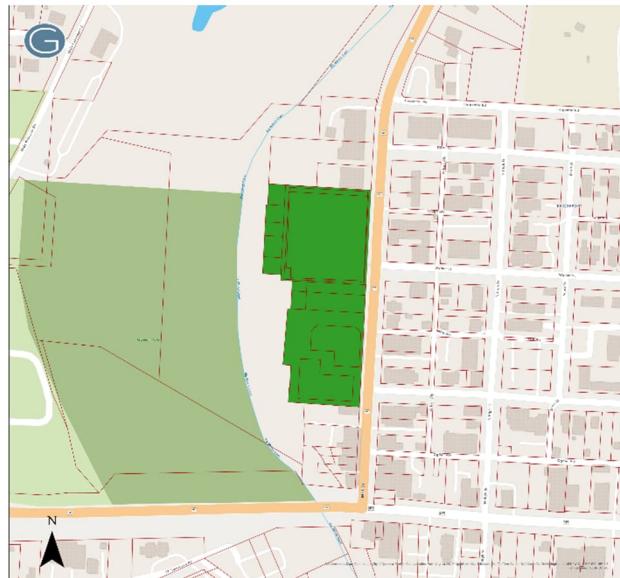
## Creekside TIF

The Creekside TIF District has a 30-year term that began in 2005 and is scheduled to end in 2034. The Creekside TIF District supported the development of the mixed-use commercial, retail, and residential Creekside project. The Creekside TIF only includes the parcels of land along Mill Street that are directly related to the Creekside development.

The TIF was established to finance the public improvements related to the Creekside project including the construction of public parking, Creekside park improvements, the replacement of water and sewer lines, the relocation of electric and other utility lines and related improvements throughout the district. Per the authorizing legislation, funds may be used for public infrastructure improvements to include the construction of the following improvements and all related costs:

- Both structured and surface public parking facilities
- Construction of and improvements to Creekside Park, public plazas, riparian areas, streetscapes, pedestrian facilities, sidewalks, fountains, and water features
- Construction of bridges and low water crossings
- Demolition of blighted and dilapidated structures
- Relocation of electric and other utility lines and replacement of water and sewer lines
- Streets and alleys reconstruction, traffic calming, pavement treatments, and installation of landscaped medians
- The addition of lighting, signage, street fixtures, trees, landscaping, street furniture, and other decorative features
- Improvements to the right-of-way, and gateway and beautification improvements

This TIF District is a non-school TIF, and the Gahanna-Jefferson Public Schools receive property tax revenue directly from the County Auditor. Proposed future uses of funds generated from the TIF will be to pay for the retirement of the debt related to the Creekside public improvements and county auditor and treasurer fees.



Creekside Development (highlighted in Green)

## Revenue & Expenditure Detail

Fund Name	Account Type	ORG	Object Description	2023 Actuals	2024 Actuals	2025 Revised Budget	2026 Budget Request	2026 Vs 2025
TAX INCREMENT FUND	R	22411050	Payments In Lieu of Taxes	(\$105,752)	(\$187,621)	(\$258,400)	(\$224,100)	\$34,300
			Charges for Services	\$0	(\$112,751)	\$0	\$0	\$0
			Intergovernmental	(\$5,979)	(\$11,400)	(\$10,000)	(\$10,000)	\$0
		22411050 Total		(\$111,731)	(\$311,772)	(\$268,400)	(\$234,100)	\$34,300
	R Total			(\$111,731)	(\$311,772)	(\$268,400)	(\$234,100)	\$34,300
	E	22411050	Contract Services	\$1,434	\$2,572	\$2,700	\$2,300	(\$400)
			Transfer Out	\$125,000	\$240,000	\$150,000	\$150,000	\$0
		22411050 Total		\$126,434	\$242,572	\$152,700	\$152,300	(\$400)
	E Total			\$126,434	\$242,572	\$152,700	\$152,300	(\$400)
TAX INCREMENT FUND Total				\$14,703	(\$69,200)	(\$115,700)	(\$81,800)	\$33,900
Grand Total				\$14,703	(\$69,200)	(\$115,700)	(\$81,800)	\$33,900

## Buckles TIF

In August 2011, the Gahanna City Council approved the creation of the Buckles TIF to support the development of a 12.138 acres site at the southeast corner of Tech Center Drive and I-270. The site was developed by Trivium Development and houses the offices and diagnostic and treatment center of the Central Ohio Urology Group. Additional development is planned for the remaining acreage.

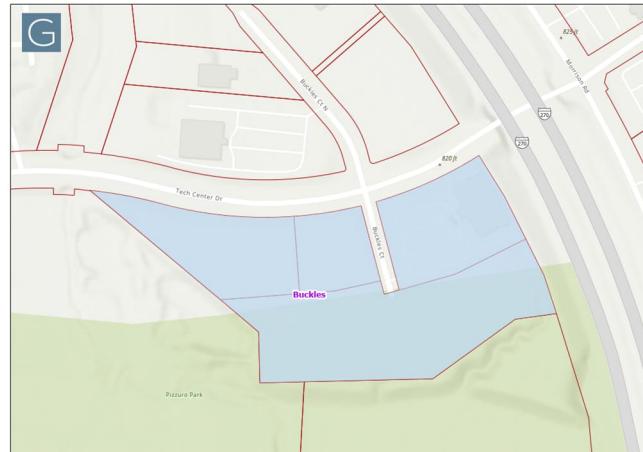
The 30-year term for this TIF District began in 2013 (the first taxable year for the new building) and ends in 2041. Funds generated from the TIF will have repaid the cost of the following public infrastructure improvements:

- A public access road within the parcels, improvements to the intersection of that public access road and Tech Center Drive, and improvements extending water and sewer service to the parcels;
- Park improvements to Pizzurro Park and the parcels or property within the area bounded by Hamilton Road, Interstate 270, Big Walnut Creek and Pizzurro Park; and
- Tech Center Drive and a related waterline from and including the Tech Center Drive bridge over Interstate 270 to and including the intersection of Tech Center Drive and Hamilton Road;

This TIF District is subject to a Revenue Sharing Agreement with the Gahanna-Jefferson Public Schools which requires reimbursement to the schools in the amount of 50% of what the school would have received if the parcels were not within a TIF District until the City completes reimbursement to the General, Water Capital, and Sewer Capital Funds for the improvements identified above. These improvements were fully reimbursed in 2019. Once reimbursement is complete the school will receive 100%. Proposed future uses of the funds generated from the Crescent at Central Park TIF District are for school district compensation payments, county auditor and treasurer fees and signalization at the newly constructed Crescent Rd at the Tech Center intersection.

## Revenue & Expenditure Detail

Fund Name	Account Type	ORG	Object Description	2023 Actuals	2024 Actuals	2025 Revised Budget	2026 Budget Request	2026 Vs 2025
TAX INCREMENT FUND	R	22411060	Payments In Lieu of Taxes	(\$214,212)	(\$95,143)	(\$175,500)	(\$177,400)	(\$1,900)
		22411060 Total		(\$214,212)	(\$95,143)	(\$175,500)	(\$177,400)	(\$1,900)
	R Total			(\$214,212)	(\$95,143)	(\$175,500)	(\$177,400)	(\$1,900)
	E	22411060	Contract Services	\$128,326	\$55,139	\$121,300	\$102,300	(\$19,000)
			Capital Outlay	\$0	\$0	\$540,000	\$100,000	(\$440,000)
		22411060 Total		\$128,326	\$55,139	\$661,300	\$202,300	(\$459,000)
	E Total			\$128,326	\$55,139	\$661,300	\$202,300	(\$459,000)
TAX INCREMENT FUND Total				(\$85,885)	(\$40,004)	\$485,800	\$24,900	(\$460,900)
Grand Total				(\$85,885)	(\$40,004)	\$485,800	\$24,900	(\$460,900)

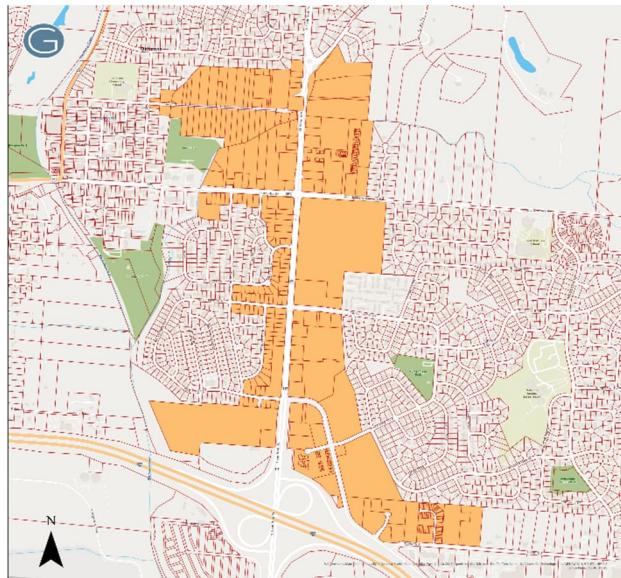


Buckles TIF (highlighted in blue)

## Hamilton Road TIF

The Hamilton Road Corridor TIF District is located north of the I-270 intersection along S. Hamilton Road, including intersecting streets, up to Clark State Road. As one of the major entryways into the City of Gahanna, the Hamilton Road Corridor is traveled by thousands of vehicles daily.

Over the past several years, the City has invested in infrastructure upgrades to support the growth of the Hamilton Road Corridor as a mixed-use commerce hub that serves the civic, education and business needs of Gahanna's residents and visitors. Private investment within the Hamilton Road Corridor has exceeded \$8 million. Based on these market trends, the potential is high for continued redevelopment within the corridor.



Hamilton Rd (highlighted in Orange)

The 30-year term for this TIF District began in 2013 and each parcel within the TIF will end 30 years from the date improvement first appears on the tax list for that parcel. Referred to as a rolling TIF. Funds generated from the TIF will be used to offset the cost of the following types of public infrastructure improvements:

- Roadway construction, improvement, signage, lighting, signalization and/or traffic controls within the TIF district and surrounding area
- Water/Sewer construction or improvements, storm and sanitary sewers, water and fire protection systems
- Utilities construction, reconstruction or installation of gas, electric and communication service facilities
- Construction, reconstruction and installation of stormwater and flood remediation projects and facilities
- Demolition, including demolition on private property when determined to be necessary for public health, safety and welfare;
- Construction or reconstruction of one or more public parks, including grading, trees and other park plantings, park accessories and related improvements, together with all appurtenances thereto;
- Construction or installation of streetscape and landscape improvements including trees, tree grates, signage, curbs, sidewalks, street and sidewalk lighting, trash receptacles, benches, newspaper racks, burial of overhead utility lines and related improvements
- Acquisition of real estate or interests in real estate (including easements) (a) necessary to accomplish any of the foregoing improvements or (b) in aid of industry, commerce, distribution or research
- Engineering, consulting, legal, administrative, and other professional services associated with the planning, design, acquisition, construction and installation of the foregoing improvements and real estate.

This TIF District is a non-school TIF and the Gahanna-Jefferson Public Schools receives property tax revenue directly from the County Auditor. Proposed uses of the funds generated from the TIF are county auditor and treasurer fees, street maintenance, traffic controls, and construction of section eight of the Big Walnut trail.

## Revenue & Expenditure Detail

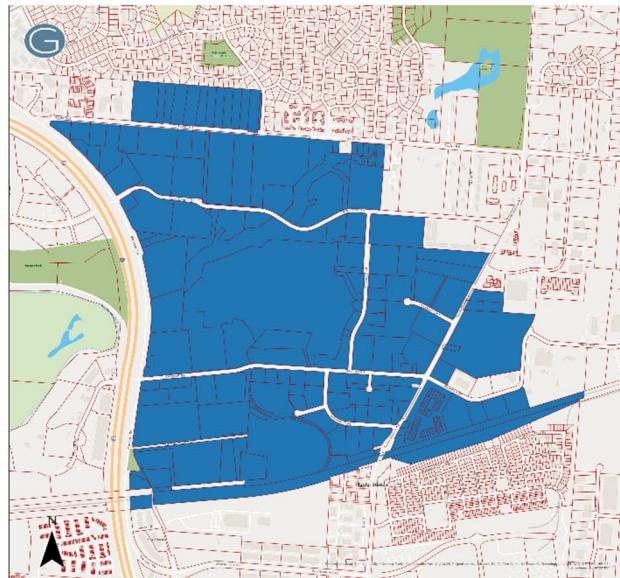
Fund Name	Account Type	ORG	Object Description	2023 Actuals	2024 Actuals	2025 Revised Budget	2026 Budget Request	2026 Vs 2025
TAX INCREMENT FUND	R	22411070	Payments In Lieu of Taxes	(\$284,656)	(\$489,913)	(\$505,800)	(\$517,300)	(\$11,500)
			Charges for Services	\$0	\$0	\$0	\$0	\$0
		22411070 Total		(\$284,656)	(\$489,913)	(\$505,800)	(\$517,300)	(\$11,500)
	R Total			(\$284,656)	(\$489,913)	(\$505,800)	(\$517,300)	(\$11,500)
	E	22411070	Contract Services	\$3,888	\$6,123	\$11,100	\$7,700	(\$3,400)
			Capital Outlay	\$85,420	\$832,800	\$450,000	\$315,000	(\$135,000)
		22411070 Total		\$89,308	\$838,923	\$461,100	\$322,700	(\$138,400)
	E Total			\$89,308	\$838,923	\$461,100	\$322,700	(\$138,400)
TAX INCREMENT FUND Total				(\$195,348)	\$349,010	(\$44,700)	(\$194,600)	(\$149,900)
Grand Total				(\$195,348)	\$349,010	(\$44,700)	(\$194,600)	(\$149,900)

## Central Park TIF

In late 2013, the Central Park TIF district was authorized for the public infrastructure improvements related to the commercial, business, and light industrial development and job creation in the Central Park of Gahanna. As businesses locate in Central Park, public infrastructure improvements will be needed to support the end users, improve connectivity, and increase infrastructure capacity. Additional infrastructure improvements may be needed to service the publicly owned property on Science Boulevard, currently home to the City's Service Complex.

This TIF District is a non-school TIF and the Gahanna-Jefferson Public Schools and Eastland-Fairfield Career and Technical Schools will receive property tax revenue directly from the County Auditor.

Proposed future uses of the funds generated from the TIF are for county auditor and treasurer fees, street maintenance, and traffic controls.



Central Park (highlighted in Blue)

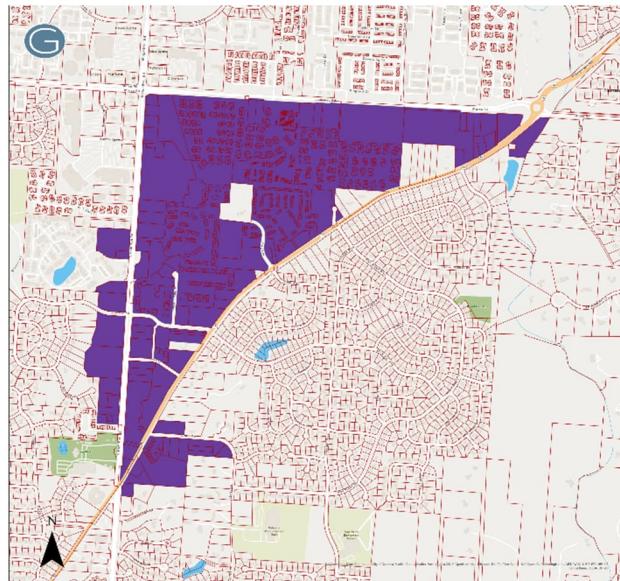
## Revenue & Expenditure Detail

Fund Name	Account Type	ORG	Object Description	2023 Actuals	2024 Actuals	2025 Revised Budget	2026 Budget Request	2026 Vs 2025
TAX INCREMENT FUND	R	22411080	Payments In Lieu of Taxes	(\$267,236)	(\$503,669)	(\$542,000)	(\$522,900)	\$19,100
			Charges for Services	(\$10,000)	(\$10,000)	(\$10,000)	(\$10,000)	\$0
		22411080 Total		(\$277,236)	(\$513,669)	(\$552,000)	(\$532,900)	\$19,100
	R Total			(\$277,236)	(\$513,669)	(\$552,000)	(\$532,900)	\$19,100
	E	22411080	Contract Services	\$3,089	\$5,066	\$6,500	\$6,200	(\$300)
			Capital Outlay	\$32,500	\$27,500	\$1,000,000	\$100,000	(\$900,000)
			Transfer Out	\$250,000	\$0	\$0	\$0	\$0
		22411080 Total		\$285,589	\$32,566	\$1,006,500	\$106,200	(\$900,300)
	E Total			\$285,589	\$32,566	\$1,006,500	\$106,200	(\$900,300)
TAX INCREMENT FUND Total				\$8,353	(\$481,102)	\$454,500	(\$426,700)	(\$881,200)
Grand Total				\$8,353	(\$481,102)	\$454,500	(\$426,700)	(\$881,200)

## North Triangle TIF

The North Triangle TIF district was authorized in spring 2014. The area has recently seen a significant amount of private investment that makes it advantageous for the creation of a TIF. In addition, the Department anticipates that there are multiple locations that could be developed and/or improved within the North Triangle TIF District over the next 30 years. Based on these market trends and the potential for continued redevelopment within the district, the establishment of a TIF district to fund public investments is necessary.

The Gahanna-Jefferson Public Schools and the Eastland-Fairfield Career & Technical Schools will not be impacted by the creation of this TIF District as this TIF District is a non-school TIF.



North Triangle (highlighted in Purple)

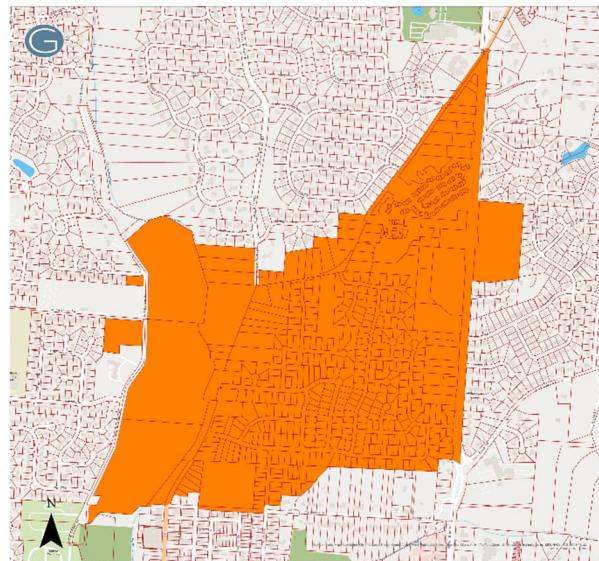
Proposed future uses of the funds are for county auditor and treasurer fees, street maintenance, and traffic controls.

## Revenue & Expenditure Detail

Fund Name	Account Type	ORG	Object Description	2023 Actuals	2024 Actuals	2025 Revised Budget	2026 Budget Request	2026 Vs 2025
TAX INCREMENT FUND	R	22411090	Payments In Lieu of Taxes	(\$691,935)	(\$614,356)	(\$610,200)	(\$624,300)	(\$14,100)
			Intergovernmental	(\$4,180)	(\$5,025)	(\$4,600)	(\$4,600)	\$0
		22411090 Total		(\$696,114)	(\$619,381)	(\$614,800)	(\$628,900)	(\$14,100)
	R Total			(\$696,114)	(\$619,381)	(\$614,800)	(\$628,900)	(\$14,100)
	E	22411090	Contract Services	\$20,420	\$7,826	\$9,100	\$9,300	\$200
			Capital Outlay	\$84,034	\$0	\$0	\$0	\$0
		22411090 Total		\$104,454	\$7,826	\$9,100	\$9,300	\$200
	E Total			\$104,454	\$7,826	\$9,100	\$9,300	\$200
TAX INCREMENT FUND Total				(\$591,661)	(\$611,555)	(\$605,700)	(\$619,600)	(\$13,900)
Grand Total				(\$591,661)	(\$611,555)	(\$605,700)	(\$619,600)	(\$13,900)

## Johnstown Road TIF

In December 2015, the Johnstown Road TIF was authorized. The TIF District is bounded roughly by Olde Ridenour Road to the west, Johnstown Road to the north, Hamilton Road to the east and Carpenter Road to the south. The Department has seen a significant amount of private investment within the Johnstown Road District that makes it advantageous for the creation of a TIF District. In addition, the Department anticipates that there are multiple locations that could be developed and/or improved within the Johnstown Road TIF District over the next 30 years. Based on these market trends and the potential for continued redevelopment within the district, the establishment of a TIF district to fund public investments is necessary.



Johnstown Rd (highlighted in Orange)

The Gahanna-Jefferson Public Schools and the Eastland-Fairfield Career & Technical Schools will not be impacted by the creation of this TIF District as this TIF District is a non-school TIF.

The City does have a compensation agreement with Mifflin Township for property tax revenue the township would have received if not for the TIF District. Proposed future use of funding is for the township revenue sharing, county auditor and treasurer fees, and traffic controls.

## Revenue & Expenditure Detail

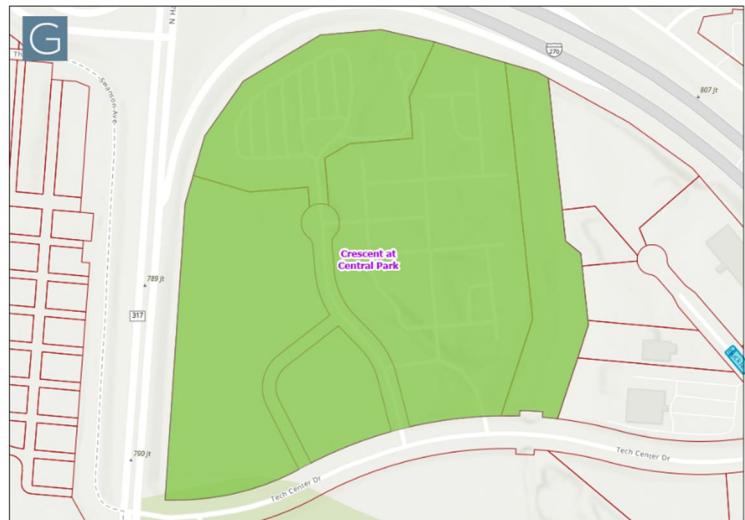
Fund Name	Account Type	ORG	Object Description	2023 Actuals	2024 Actuals	2025 Revised Budget	2026 Budget Request	2026 Vs 2025
TAX INCREMENT FUND	R	22411100	Payments In Lieu of Taxes	(\$306,176)	(\$335,293)	(\$340,300)	(\$345,100)	(\$4,800)
		22411100 Total		(\$306,176)	(\$335,293)	(\$340,300)	(\$345,100)	(\$4,800)
	R Total			(\$306,176)	(\$335,293)	(\$340,300)	(\$345,100)	(\$4,800)
	E	22411100	Contract Services	\$119,003	\$120,835	\$123,200	\$122,500	(\$700)
			Capital Outlay	\$0	\$0	\$875,000	\$0	(\$875,000)
		22411100 Total		\$119,003	\$120,835	\$998,200	\$122,500	(\$875,700)
	E Total			\$119,003	\$120,835	\$998,200	\$122,500	(\$875,700)
TAX INCREMENT FUND Total				(\$187,173)	(\$214,458)	\$657,900	(\$222,600)	(\$880,500)
Grand Total				(\$187,173)	(\$214,458)	\$657,900	(\$222,600)	(\$880,500)

## Crescent at Central Park TIF

In July 2021, the Crescent at Central Park TIF was authorized. The TIF District is bounded roughly by Hamilton Road to the west, I-270 to the north, and Tech Center Drive to the south. The area is approximately 41 acres and will be a mixed development of residential and commercial units. As part of the agreement with the developer, the City established the Crescent at Central Park TIF to support the public infrastructure required for the development of the area. This is a non-school TIF, and the schools will not be impacted by the creation of this TIF.

Funds generated from the TIF will be used to offset the cost of the following types of public infrastructure improvements:

- Construction and reconstruction of parks
- Roadways
- Streetscapes and landscapes
- Water & Sewer Infrastructure
- Stormwater Infrastructure
- Purchase of Real Estate
- Professional Services



Crescent at Central Park

Funds generated from the TIF will be used to reimburse the developer for infrastructure improvements made and repayment of a State Infrastructure Bank loan for the installation of a new roadway off Tech Center Drive. Development within the TIF District is on-going however the increment and associated payments in lieu of taxes have not been captured by the County. As a result, there are no revenue or expenditures planned for this TIF for 2026.

# DEBT SERVICE

The City maintains a General Bond Retirement fund. The General Bond Retirement fund is used to accumulate resources to pay the City's various types of debt principal and interest. Historically, the City has issued debt sparingly, preferring to finance capital investments with cash whenever possible, which has kept the City's debt obligations well within the legal debt margin. This also allowed the City to accomplish a successful large issuance in 2024 for the new civic center. City Council adopted a conservative Debt Policy in 2013, which governs the issuance and management of all City debt. This Policy can be found in Appendix B.

## Outstanding Debt

### Municipal Bonds

The City currently has \$68,595,000 in outstanding general obligation bond issues as outlined in the table below:

Bond Issue	Issue Amount	Outstanding
<b>Various Purpose &amp; Refunding, Series 2015</b> Partially refunded remaining 2005 & 2007 bonds <i>Projects Funded:</i> Road projects including Detroit-style street rebuilds and Morse Road widening.	\$12,715,000	\$4,610,000
<b>Direct Placement Litigation Bonds, Series 2020</b> Refinanced the 2019 notes issued for the income tax lawsuit settlement.	\$5,045,000	\$2,650,000
<b>Refunding Bonds, Series 2024 A</b> Current refunding of 2013 bonds outstanding.	\$4,245,000	\$2,850,000
<b>General Obligation Bonds, Series 2024 A</b> Refinanced the 2022 note issued to purchase 825 Tech Center Drive and for the construction of 825 Tech Center for the new municipal complex.	\$26,270,000	\$25,705,000
<b>General Obligation Bonds, Series 2024 B</b> Issued for the second half construction of the new municipal complex.	\$33,500,000	\$32,780,000

### Other City Debt

The City has an additional \$1,230,617 in outstanding debt from low-or no-interest loans through the Ohio Public Works Commission and \$2,060,000 outstanding for a State Infrastructure Bank loan through the Ohio Department of Transportation. These loans are outlined in the table below:

Loan	Issue Amount	Outstanding
OPWC: US 62 & Styler Rd	\$735,124	\$220,537
OPWC: Road Improvements	\$1,036,320	\$259,080
OPWC: Taylor Station Roundabout	\$751,000	\$751,000
State Infrastructure Bank Loan: New Roadway	\$2,060,000	\$2,060,000

### Debt Limitation

Ohio Revised Code provides that the net debt of a municipal corporation, whether or not approved by the electors, shall not exceed 10.5% of the assessed value of all property in the municipal corporation as listed and assessed for taxation. In addition, the unvoted net debt of municipal corporations cannot exceed 5.5% of total assessed value of property. Debt secured by revenue other than property taxes are exempt from the limitations. The chart below, produced by the Ohio Municipal Advisory Council (OMAC), depicts the City's

total debt outstanding, the City's legal debt limitations, and balance available. Due to the nature of the City's existing debt, it is well within its legal limited and unlimited debt limitations.

	<b>Total Outstanding Debt</b>	<b>Unvoted (Limited)</b>	<b>Limited &amp; Unlimited</b>
Limited Tax Debt	\$68,595,000	\$0	\$0
Unlimited Tax Debt	\$0	\$0	\$0
Total Subject to Limitation		\$0	\$0
G.O. Debt Exempt From Limitations		\$68,595,000	\$68,595,000
Maximum Allowable		\$92,827,640	\$177,216,404
<b>Balance of Limitation</b>		<b>\$92,827,640</b>	<b>\$177,216,404</b>

### Principal and Interest

The proportion of interest and principal that makes up the City's bond-related debt service payments is relatively balanced. Of the City's total 2026 bond retirement payments of \$6,542,303, \$2,966,245 will be interest and the remaining \$3,576,058 will be principal. Litigation bond principal and interest is paid directly from the General Fund. As the bonds age toward maturity, the portion the City pays towards interest will diminish.

### General Bond Retirement Fund

The General Bond Retirement Fund is funded by a portion of the City's Real Estate Tax as well as transfers from other City funds dependent on the projects funded by debt. Other funds that make transfers to retire the City's debt obligations includes the General Fund, Street Fund, TIF Fund, Capital Improvement Fund, Stormwater Fund, Water Capital Fund, and Sewer Capital Fund. The General Bond Retirement fund sees revenue and expenditure fluctuations each year depending on whether a bond deal takes place. No deals are anticipated in 2026.

### Revenue & Expenditure Detail

Fund Name	Account Type	ORG	Object Description	2023 Actuals	2024 Actuals	2025 Revised Budget	2026 Budget Request	2026 Vs 2025
BOND RETIREMENT FUND	R	43106000	Property Taxes	(\$324,071)	(\$436,792)	(\$492,373)	(\$441,000)	\$51,373
			Intergovernmental	(\$38,786)	(\$52,240)	(\$52,000)	(\$52,000)	\$0
			Issuance of Debt	(\$8,500,000)	(\$12,250,000)	\$0	\$0	\$0
			Premium on Debt	(\$39,950)	(\$3,973,249)	\$0	\$0	\$0
			Other	\$0	\$0	\$0	\$0	\$0
			Transfer In	(\$1,673,643)	(\$1,796,411)	(\$5,601,746)	(\$5,498,890)	\$102,856
		43106000 Total		(\$10,576,450)	(\$18,508,692)	(\$6,146,119)	(\$5,991,890)	\$154,229
	R Total			(\$10,576,450)	(\$18,508,692)	(\$6,146,119)	(\$5,991,890)	\$154,229
	E	43106000	Contract Services	\$41,628	\$5,866	\$7,500	\$6,620	(\$880)
			Interest & Fiscal Charges	\$467,788	\$2,855,104	\$3,042,613	\$2,933,120	(\$109,493)
			Principal Retirement	\$10,223,572	\$1,753,572	\$3,098,573	\$3,052,150	(\$46,423)
			Payment to Escrow Agent	\$0	\$13,203,729	\$0	\$0	\$0
		43106000 Total		\$10,732,988	\$17,818,272	\$6,148,686	\$5,991,890	(\$156,796)
	E Total			\$10,732,988	\$17,818,272	\$6,148,686	\$5,991,890	(\$156,796)
BOND RETIREMENT FUND Total				\$156,537	(\$690,420)	\$2,567	\$0	(\$2,567)
Grand Total				\$156,537	(\$690,420)	\$2,567	\$0	(\$2,567)

## DEBT SERVICE SCHEDULE

<b>2015 Refunding Bonds</b> \$6,565,000 Issue: 6/3/15 Rate: 2.57% Maturity: 12/1/2027		<b>2015 G.O. Bonds</b> \$5,095,000 Issue: 6/3/15 Rate: 3.08% Maturity: 12/1/2035		<b>2020 Direct Placement Bonds</b> \$5,045,000 Issue: 6/24/20 Rate: 1.25% Maturity: 12/1/2030		
<b>Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Principal</b>	<b>Interest</b>	<b>Principal</b>	<b>Interest</b>
2026	\$ 800,000	\$ 57,050	\$ 255,000	\$ 99,013	\$ 510,000	\$ 33,125
2027	835,000	25,050	265,000	88,813	520,000	26,750
2028	-	-	275,000	80,863	530,000	20,250
2029	-	-	285,000	72,613	540,000	13,625
2030	-	-	290,000	64,063	550,000	6,875
2031-2035	-	-	1,605,000	169,650	-	-
2036-2040	-	-	-	-	-	-
2041-2045	-	-	-	-	-	-
2046-2050	-	-	-	-	-	-
2051-2052	-	-	-	-	-	-
<b>Total</b>	<b>\$ 1,635,000</b>	<b>\$ 82,100</b>	<b>\$ 2,975,000</b>	<b>\$ 575,013</b>	<b>\$ 2,650,000</b>	<b>\$ 100,625</b>

## DEBT SERVICE SCHEDULE

<b>2024 Refunding Bonds</b> \$4,245,000 Issue: 4/10/2024 Rate: 2.82% Maturity: 12/1/2030		<b>2024 G.O. Bonds A</b> \$26,270,000 Issue: 4/10/24 Rate: 3.70% Maturity: 12/1/2049		<b>2024 G.O. Bonds B</b> \$33,500,000 Issue: 6/5/24 Rate: 4.03% Maturity: 12/1/2049		
<b>Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Principal</b>	<b>Interest</b>	<b>Principal</b>	<b>Interest</b>
2026	\$ 515,000	\$ 142,500	\$ 595,000	\$ 1,144,350	\$ 755,000	\$ 1,459,300
2027	540,000	116,750	625,000	1,114,600	795,000	1,421,550
2028	570,000	89,750	655,000	1,083,350	835,000	1,381,800
2029	600,000	61,250	690,000	1,050,600	875,000	1,340,050
2030	625,000	31,250	720,000	1,016,100	920,000	1,296,300
2031-2035	-	-	4,160,000	4,504,500	5,330,000	5,744,000
2036-2040	-	-	5,350,000	3,353,250	6,795,000	4,272,750
2041-2045	-	-	6,615,000	2,073,000	8,430,000	2,647,000
2046-2050	-	-	6,295,000	641,600	8,045,000	820,200
2051-2052	-	-	-	-	-	-
<b>Total</b>	<b>\$ 2,850,000</b>	<b>\$ 441,500</b>	<b>\$ 25,705,000</b>	<b>\$ 15,981,350</b>	<b>\$ 32,780,000</b>	<b>\$ 20,382,950</b>

## DEBT SERVICE SCHEDULE

<p style="text-align: center;">2009 OPWC Loan \$1,036,320 Issue: 1/1/2010 Rate: 0% Maturity: 7/1/2030</p>		<p style="text-align: center;">2011 OPWC Loan \$735,124 Issue: 7/1/2011 Rate: 0% Maturity: 7/1/2031</p>	<p style="text-align: center;">2025 OPWC Loan \$751,000 Issue: 7/1/2025 Rate: 0% Maturity: 7/1/2052</p>
<b>Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Principal</b>
2026	\$ 51,816	\$ -	\$ 36,756
2027	51,816	-	36,756
2028	51,816	-	36,756
2029	51,816	-	36,756
2030	51,816	-	36,756
2031-2035	-	-	36,756
2036-2040	-	-	-
2041-2045	-	-	-
2046-2050	-	-	-
2051-2052	-	-	-
<b>Total</b>	<b>\$ 259,080</b>	<b>\$ -</b>	<b>\$ 220,537</b>
			<b>\$ 751,000</b>

## DEBT SERVICE SCHEDULE

<p style="text-align: center;">2024 SIB Loan \$2,060,000 Issue: 2/8/24 Rate: 3% Maturity: 3/15/2044</p>		<p style="text-align: center;">Total</p>		
<b>Year</b>	<b>Principal</b>	<b>Interest</b>		
2026	\$ 43,574	\$ 30,900	\$ 3,589,961	\$ 2,966,238
2027	89,119	61,829	3,785,506	2,855,342
2028	91,812	57,136	3,073,199	2,713,148
2029	94,587	54,361	3,200,974	2,592,498
2030	97,446	51,502	3,318,833	2,466,089
2031-2035	533,231	211,508	11,804,061	10,629,658
2036-2040	618,836	125,903	12,902,910	7,751,903
2041-2045	491,395	29,923	15,675,469	4,749,923
2046-2050	-	-	14,479,074	1,461,800
2051-2052	-	-	55,630	-
<b>Total</b>	<b>\$ 2,060,000</b>	<b>\$ 623,062</b>	<b>\$ 71,885,617</b>	<b>\$ 38,186,599</b>

# CUSTODIAL FUNDS

## Overview

The City maintains seven custodial funds. Custodial funds are maintained by the City in a fiduciary capacity on behalf of an outside third party. The custodial funds consist of unclaimed funds, senior escrow, Veterans Memorial, park facility deposit, insurance demolition, special assessment, and developers' escrow. This section provides a brief description of each of the City's custodial funds, followed by revenue and expenditure tables with the associated line-item detail. Although the City is not required to budget for Custodial funds, Council has elected to establish a budget for a select set of Custodial funds.

## Fund Descriptions

### Unclaimed Funds

The Unclaimed Funds Fund accounts for cash due to citizens or other outside parties. It is funded by checks issued by the City which remain outstanding beyond 180 days. The City is required by State law to hold these funds until claimed by the appropriate party. There is no way to estimate the number of stale dated checks the City will incur in any one year or which parties may claim the funds held by the City.

### Senior Escrow

The Senior Escrow Fund accounts for payments and donations made by citizens or other third parties expended by the Senior Center for activities or programs, such as memorial plaques, craft supplies, new appliances, or other items for use by the members of the Senior Center. Donations, as well as purchases to be made from donations, fluctuate widely, and are not easily estimated.

### Park Facility Deposit Fund

The Park Facility Deposit Fund accounts for deposits made for the rental of park facilities. The deposit is returned to the renter after an inspection is made by parks and recreation staff to ensure the facility is not damaged and was cleaned in accordance with the rental contract. Damages or failure to clean up in accordance with the contract may result in a partial or full forfeiture of the deposit. Upon forfeiture of the deposit, it is transferred to the General Fund to repair and/or clean the facility.

### Veterans Memorial

The Veterans Memorial Fund accounts for donations made by citizens or other third parties to purchase engraved bricks to be placed at the Veterans Memorial Park to honor veterans. Donations may also be made to maintain or improve the Memorial. Donations, as well as purchases to be made from donations, are not easily estimated.

### Insurance Demolition

Under ORC, a portion of the insurance proceeds for a property damaged by fire is to be remitted to the City. Upon determination that the structure has been properly rehabilitated and can be occupied, the City remits the amount deposited to the insured. In the event the property is not rehabilitated to the point it can be occupied, the City retains the proceeds to demolish or otherwise make the structure safe.

### Special Assessment Fund

This fund was established under a PACE (Property Assessed Clean Energy) financing arrangement. Under these arrangements private or public entities incur a debt obligation for the completion of energy efficiency

projects within an ESID (Energy Special Improvement District). The property then has a special assessment levied against it for the repayment of the debt. The property owner pays the special assessment which is remitted by the City directly to the debt holder to repay the debt obligation.

### **Developers Escrow**

The Developers Escrow Fund accounts for payments made by real estate developers to be held by the City Engineer to cover the cost of inspections and potential site work related to private real estate development projects in the City. Cash received by the City for these purposes is held in the escrow fund until actual inspection and/or site work is completed. The number of projects and cost sharing amounts vary widely year to year.

## Revenue & Expenditure Detail

Fund Name	Account Type	ORG	Object Description	2023 Actuals	2024 Actuals	2025 Revised Budget	2026 Budget Request	2026 Vs 2025
UNCLAIMED FUND	R	80006000	Other	(\$24)	\$0	\$0	\$0	\$0
		80006000 Total		(\$24)	\$0	\$0	\$0	\$0
	R Total			(\$24)	\$0	\$0	\$0	\$0
UNCLAIMED FUND Total				(\$24)	\$0	\$0	\$0	\$0
SENIOR ESCROW FUND	R	83508340	Charges for Services	(\$451)	(\$339)	\$0	\$0	\$0
		83508340 Total		(\$451)	(\$339)	\$0	\$0	\$0
	R Total			(\$451)	(\$339)	\$0	\$0	\$0
	E	83508340	Materials & Supplies	\$3,571	\$0	\$0	\$0	\$0
		83508340 Total		\$3,571	\$0	\$0	\$0	\$0
	E Total			\$3,571	\$0	\$0	\$0	\$0
SENIOR ESCROW FUND Total				\$3,120	(\$339)	\$0	\$0	\$0
PARK FACILITY DEPOSIT	R	83608000	Charges for Services	\$0	\$0	\$0	\$0	\$0
		83608000 Total		\$0	\$0	\$0	\$0	\$0
	R Total			\$0	\$0	\$0	\$0	\$0
PARK FACILITY DEPOSIT Total				\$0	\$0	\$0	\$0	\$0
VETERANS MEMORIAL FUND	R	83708000	Other	(\$1,434)	(\$1,914)	\$0	\$0	\$0
		83708000 Total		(\$1,434)	(\$1,914)	\$0	\$0	\$0
	R Total			(\$1,434)	(\$1,914)	\$0	\$0	\$0
	E	83708000	Contract Services	\$970	\$1,101	\$0	\$0	\$0
			Materials & Supplies	\$832	\$823	\$0	\$0	\$0
		83708000 Total		\$1,802	\$1,924	\$0	\$0	\$0
	E Total			\$1,802	\$1,924	\$0	\$0	\$0
VETERANS MEMORIAL FUND Total				\$368	\$10	\$0	\$0	\$0
INSURANCE DEMOLITION FUND	R	84006000	Insurance Proceeds	\$0	\$0	\$0	\$0	\$0
		84006000 Total		\$0	\$0	\$0	\$0	\$0
	R Total			\$0	\$0	\$0	\$0	\$0
	E	84006000	Contract Services	\$20,869	\$0	\$0	\$0	\$0
		84006000 Total		\$20,869	\$0	\$0	\$0	\$0
	E Total			\$20,869	\$0	\$0	\$0	\$0
INSURANCE DEMOLITION FUND Total				\$20,869	\$0	\$0	\$0	\$0
DEVELOPERS ESCROW FUND	R	86011000	Charges for Services	\$0	\$0	\$0	\$0	\$0
			Fines & Fees	(\$507,596)	(\$679,099)	(\$750,000)	(\$760,000)	(\$10,000)
			Transfer In	(\$35,232)	\$0	\$0	\$0	\$0
		86011000 Total		(\$542,828)	(\$679,099)	(\$750,000)	(\$760,000)	(\$10,000)
		86011450	Charges for Services	\$0	\$0	(\$150,000)	\$0	\$150,000
			Fines & Fees	(\$48,307)	(\$12,988)	\$0	\$0	\$0
		86011450 Total		(\$48,307)	(\$12,988)	(\$150,000)	\$0	\$150,000
	R Total			(\$591,135)	(\$692,087)	(\$900,000)	(\$760,000)	\$140,000
	E	86011000	Contract Services	\$424,620	\$554,549	\$750,000	\$760,000	\$10,000
		86011000 Total		\$424,620	\$554,549	\$750,000	\$760,000	\$10,000
		86011450	Contract Services	\$31,897	\$13,801	\$150,000	\$0	(\$150,000)
		86011450 Total		\$31,897	\$13,801	\$150,000	\$0	(\$150,000)
	E Total			\$456,517	\$568,350	\$900,000	\$760,000	(\$140,000)
DEVELOPERS ESCROW FUND Total				(\$134,618)	(\$123,737)	\$0	\$0	\$0
SPECIAL ASSESSMENT	R	82006000	Charges for Services	(\$112,907)	(\$71,687)	\$0	\$0	\$0
		82006000 Total		(\$112,907)	(\$71,687)	\$0	\$0	\$0
	R Total			(\$112,907)	(\$71,687)	\$0	\$0	\$0
	E	82006000	Contract Services	\$112,907	\$71,687	\$0	\$0	\$0
		82006000 Total		\$112,907	\$71,687	\$0	\$0	\$0
	E Total			\$112,907	\$71,687	\$0	\$0	\$0
SPECIAL ASSESSMENT Total				\$0	\$0	\$0	\$0	\$0
Grand Total				(\$110,285)	(\$124,066)	\$0	\$0	\$0

ORD-XXXX-2025  
**APPROPRIATION ORDINANCE**  
 (REVISED CODE SEC. 5705.38)

AN ORDINANCE to make appropriations for current expenses and other expenditures for all funds during the fiscal year ending December 31, 2026 for City of Gahanna, State of Ohio.

**Sec. 1.** Be it ordained by the Council of the City of Gahanna, State of Ohio, that to provide for the current expenses and other expenditures for all funds during the fiscal year ending December 31, 2026 the following sums are hereby set aside and appropriated, as follows:

**Sec. 2.** That it be appropriated from the GENERAL FUND

**101-General Fund**

**Community Environment**

**Information Technology**

Salaries & Benefits	\$ 1,157,797
Contractual Services	\$ 1,034,676
Supplies & Materials	\$ 293,150
<b>Information Technology Total</b>	<b>\$ 2,485,623</b>

**Economic Development**

Salaries & Benefits	\$ 418,606
Contractual Services	\$ 440,800
Supplies & Materials	\$ 34,300
<b>Economic Development Total</b>	<b>\$ 893,706</b>

**City Planning**

Salaries & Benefits	\$ 1,315,303
Contractual Services	\$ 306,200
Supplies & Materials	\$ 10,000
<b>City Planning Total</b>	<b>\$ 1,631,503</b>

**Community Environment Total**

**\$ 5,010,832**

**Debt Service**

<b>Finance</b>	
Principal Retirement	\$ 510,000
Interest & Fiscal Charges	\$ 33,125
<b>Finance Total</b>	<b>\$ 543,125</b>

**Debt Service Total**

**\$ 543,125**

**General Government**

<b>Council Office</b>	
Salaries & Benefits	\$ 532,683
Contractual Services	\$ 104,039
Supplies & Materials	\$ 28,940
<b>Council Office Total</b>	<b>\$ 665,662</b>

**Department of Law**

Salaries & Benefits	\$ 265,588
Contractual Services	\$ 216,000
Supplies & Materials	\$ 19,000
<b>Department of Law Total</b>	<b>\$ 500,588</b>

**Finance**

Salaries & Benefits	\$ 1,756,228
Contractual Services	\$ 3,048,300
Supplies & Materials	\$ 178,725
<b>Finance Total</b>	<b>\$ 4,983,253</b>

<b>Human Resources</b>	
Salaries & Benefits	\$ 492,641
Contractual Services	\$ 533,544
Supplies & Materials	\$ 151,050
<b>Human Resources Total</b>	<b>\$ 1,177,235</b>
<b>Office of the Mayor</b>	
Salaries & Benefits	\$ 695,712
Contractual Services	\$ 283,000
Supplies & Materials	\$ 12,000
<b>Office of the Mayor Total</b>	<b>\$ 990,712</b>
<b>Public Service</b>	
Salaries & Benefits	\$ 1,226,747
Contractual Services	\$ 1,166,850
Supplies & Materials	\$ 1,062,500
<b>Public Service Total</b>	<b>\$ 3,456,097</b>
<b>Clerk of Courts</b>	
Salaries & Benefits	\$ 332,228
Contractual Services	\$ 78,200
Supplies & Materials	\$ 1,200
<b>Clerk of Courts Total</b>	<b>\$ 411,628</b>
<b>General Government Total</b>	<b>\$ 12,185,175</b>
<b>Leisure Time Activities</b>	
<b>Parks &amp; Recreation</b>	
Salaries & Benefits	\$ 3,425,508
Contractual Services	\$ 1,541,950
Supplies & Materials	\$ 434,000
<b>Parks &amp; Recreation Total</b>	<b>\$ 5,401,458</b>
<b>Leisure Time Activities Total</b>	<b>\$ 5,401,458</b>
<b>Other Uses of Funds</b>	
<b>Finance</b>	
Transfers	\$ 706,262
<b>Finance Total</b>	<b>\$ 706,262</b>
<b>Other Uses of Funds Total</b>	<b>\$ 706,262</b>
<b>Security of Persons &amp; Property</b>	
<b>Public Safety</b>	
Salaries & Benefits	\$ 13,982,274
Contractual Services	\$ 1,587,450
Supplies & Materials	\$ 257,300
<b>Public Safety Total</b>	<b>\$ 15,827,024</b>
<b>Security of Persons &amp; Property Total</b>	<b>\$ 15,827,024</b>
<b>Transportation</b>	
<b>Public Service</b>	
Salaries & Benefits	\$ 562,934
Contractual Services	\$ 25,000
Supplies & Materials	\$ 743,000
<b>Public Service Total</b>	<b>\$ 1,330,934</b>
<b>Transportation Total</b>	<b>\$ 1,330,934</b>
Sec.3. That there be appropriated from the GENERAL FUND for CONTINGENCIES for purposes not otherwise provided for, to be expended in accordance with the provisions of Sec. 5705.40, R.C., the sum of	\$ -
<b>101 - Total General Fund</b>	<b>\$ 41,004,810</b>

**Sec. 4.** That there be appropriated from the **SPECIAL REVENUE FUNDS AS FOLLOWS:**

**220-Street Fund**

<b>Public Service</b>	
Salaries & Benefits	\$ 559,769
Contractual Services	\$ 57,080
Supplies & Materials	\$ 359,000
Capital	\$ 550,000
Transfers	\$ 596,854
<b>Public Service Total</b>	<b>\$ 2,122,703</b>

**220-Street Fund Total**

**\$ 2,122,703**

**222-State Highway Fund**

<b>Public Service</b>	
Salaries & Benefits	\$ 400
Contractual Services	\$ 12,120
Supplies & Materials	\$ 53,900
<b>Public Service Total</b>	<b>\$ 66,420</b>

**222-State Highway Fund Total**

**\$ 66,420**

**224-Tax Increment Fund**

<b>Finance</b>	
Contractual Services	\$ 450,401
Principal Retirement	\$ 13,908
Capital	\$ 555,000
Transfers	\$ 295,000
<b>Finance Total</b>	<b>\$ 1,314,309</b>

**224-Tax Increment Fund Total**

**\$ 1,314,309**

**225-State Law Enforcement Trust Fund**

<b>Public Safety</b>	
Contractual Services	\$ 92,300
<b>Public Safety Total</b>	<b>\$ 92,300</b>

**225-State Law Enforcement Trust Fund Total**

**\$ 92,300**

**226-Enforcement & Education Fund**

<b>Public Safety</b>	
Capital Outlay	\$ 25,000
<b>Public Safety Total</b>	<b>\$ 25,000</b>

**225-State Law Enforcement Trust Fund Total**

**\$ 25,000**

**229-Clerk Computer Fund**

<b>Clerk of Courts</b>	
Contractual Services	\$ 62,000
<b>Clerk of Court Total</b>	<b>\$ 62,000</b>

**229-Clerk Computer Fund Total**

**\$ 62,000**

**235-Federal Law Enforcement Seizure Fund**

<b>Public Safety</b>	
Supplies & Materials	\$ 4,000
<b>Public Safety Total</b>	<b>\$ 4,000</b>

**235-Federal Law Enforcement Seizure Fund Total**

**\$ 4,000**

**236-US Treasury Seizure Fund**

<b>Public Safety</b>	
Supplies & Materials	\$ 15,000
<b>Public Safety Total</b>	<b>\$ 15,000</b>

**236-US Treasury Seizure Fund Total**

**\$ 15,000**

**237-AG Training Fund**

<b>Public Safety</b>	
Contractual Services	\$ 100,000
<b>Public Safety Total</b>	<b>\$ 100,000</b>
<b>237-AG Training Fund Total</b>	<b>\$ 100,000</b>

**239-OCJS Grant Fund**

<b>Public Safety</b>	
Contractual Services	\$ 10,000
<b>Public Safety Total</b>	<b>\$ 10,000</b>
<b>239-OCJS Grant Fund Total</b>	<b>\$ 10,000</b>

**240-Public Safety Fund**

<b>Public Safety</b>	
Salaries & Benefits	\$ 720,119
Contractual Services	\$ 10,000
Transfer Out	\$ 1,194,529
<b>Public Safety Total</b>	<b>\$ 1,924,648</b>
<b>240-Public Safety Fund Total</b>	<b>\$ 1,924,648</b>

**241-Right of Way Fund**

<b>General Government</b>	
Contractual Services	\$ 295,000
<b>General Government Total</b>	<b>\$ 295,000</b>
<b>243-Public Service Fund Total</b>	<b>\$ 295,000</b>

**242-Parks & Recreation Fund**

<b>Leisure Time Activity</b>	
Salaries & Benefits	\$ 2,725,311
Contractual Services	\$ 415,000
Supplies & Materials	\$ 432,615
<b>Leisure Time Activity Total</b>	<b>\$ 3,572,926</b>
<b>242-Parks &amp; Recreation Fund Total</b>	<b>\$ 3,572,926</b>

**243-Public Service Fund**

<b>General Government</b>	
Salaries & Benefits	\$ 1,214,538
Contractual Services	\$ 747,082
Supplies & Materials	\$ 65,400
<b>General Government Total</b>	<b>\$ 2,027,020</b>
<b>243-Public Service Fund Total</b>	<b>\$ 2,027,020</b>

**244-Opioid Settlement Fund**

<b>General Government</b>	
Supplies & Materials	\$ 50,000
<b>General Government Total</b>	<b>\$ 50,000</b>
<b>244-Opioid Settlement Fund Total</b>	<b>\$ 50,000</b>

**510-Police Pension Fund**

<b>Finance</b>	
Salaries & Benefits	\$ 1,698,669
Contractual Services	\$ 6,860
<b>Finance Total</b>	<b>\$ 1,705,529</b>
<b>510-Police Pension Fund Total</b>	<b>\$ 1,705,529</b>

**515-Police Duty Weapon Fund**

<b>Public Safety</b>	
Supplies & Materials	\$ 22,000
<b>Public Safety Total</b>	<b>\$ 22,000</b>
<b>515-Police Duty Weapon Fund Total</b>	<b>\$ 22,000</b>

**750-Reserve for Sick & Vacation Fund**

<b>Finance</b>	
Salaries & Benefits	\$ 258,625
<b>Finance Total</b>	<b>\$ 258,625</b>
<b>750-Reserve for Sick &amp; Vacation Fund Total</b>	<b>\$ 258,625</b>
<b>TOTAL SPECIAL REVENUE FUNDS</b>	<b>\$ 13,667,480</b>

**Sec. 5.** That there be appropriated from the **CAPITAL PROJECTS FUNDS AS**  
**FOLLOWING:**

**325-Capital Improvement Fund**

<b>Finance</b>	
Capital	\$ 13,844,500
Transfer Out	\$ 3,914,650
<b>Finance Total</b>	<b>\$ 17,759,150</b>
<b>325-Capital Improvement Fund Total</b>	<b>\$ 17,759,150</b>
<b>TOTAL CAPITAL PROJECTS FUNDS</b>	<b>\$ 17,759,150</b>

**Sec. 6.** That there be appropriated from the **DEBT SERVICE FUND AS**  
**FOLLOWING:**

**431-General Bond Retirement Fund**

<b>Finance</b>	
Principal Retirement	\$ 3,052,150
Interest & Fiscal Charges	\$ 2,933,120
Contractual Services	\$ 6,620
<b>Finance Total</b>	<b>\$ 5,991,890</b>
<b>431-General Bond Retirement Fund Total</b>	<b>\$ 5,991,890</b>
<b>TOTAL DEBT SERVICE FUND</b>	<b>\$ 5,991,890</b>

**Sec. 7.** That there be appropriated from the **ENTERPRISE FUNDS AS**  
**FOLLOWING:**

**631-Stormwater Fund**

<b>Public Service</b>	
Salaries & Benefits	\$ 758,668
Contractual Services	\$ 611,800
Supplies & Materials	\$ 52,000
Capital	\$ 908,000
Transfers	\$ 158,700
<b>Public Service Total</b>	<b>\$ 2,489,168</b>
<b>631-Stormwater Fund Total</b>	<b>\$ 2,489,168</b>

**651-Water Fund**

<b>Public Service</b>	
Salaries & Benefits	\$ 1,106,644
Contractual Services	\$ 9,673,300
Supplies & Materials	\$ 668,200
<b>Public Service Total</b>	<b>\$ 11,448,144</b>
<b>651-Water Fund Total</b>	<b>\$ 11,448,144</b>

**652-Water System Capital Improvement Fund**

<b>Public Service</b>	
Capital	\$ 2,730,000
Transfers	\$ 38,712
<b>Public Service Total</b>	<b>\$ 2,768,712</b>

**652-Water System Capital Improvement Fund Total** **\$ 2,768,712****661-Sewer Fund**

<b>Public Service</b>	
Salaries & Benefits	\$ 1,002,573
Contractual Services	\$ 9,965,560
Supplies & Materials	\$ 69,900
<b>Public Service Total</b>	<b>\$ 11,038,033</b>
<b>661-Sewer Fund Total</b>	<b>\$ 11,038,033</b>

**662-Sewer System Capital Improvement Fund**

<b>Public Service</b>	
Contractual Services	\$ 192,500
Capital	\$ 875,000
Transfers	\$ 38,712
<b>Public Service Total</b>	<b>\$ 1,106,212</b>

**662-Sewer System Capital Improvement Fund Total** **\$ 1,106,212****850-Refuse Escrow Fund**

<b>Public Service</b>	
Contractual Services	\$ 2,580,850
<b>Public Service Total</b>	<b>\$ 2,580,850</b>
<b>850-Refuse Escrow Fund Total</b>	<b>\$ 2,580,850</b>
<b>TOTAL ENTERPRISE FUNDS</b>	<b>\$ 31,431,119</b>

**Sec. 8. That there be appropriated from the CUSTODIAL FUNDS AS FOLLOWS:****860-Developers Escrow Fund**

<b>Public Service</b>	
Contractual Services	\$ 760,000
<b>Public Service Total</b>	<b>\$ 760,000</b>
<b>860-Developers Escrow Fund Total</b>	<b>\$ 760,000</b>
<b>TOTAL AGENCY FUNDS</b>	<b>\$ 760,000</b>

**Sec. 9.** That there be appropriated from the **INTERNAL SERVICE FUND AS FOLLOWS:**

**900-Workers Compensation Self Insurance Fund**

**Human Resources**

Contractual Services	\$ 314,523
<b>Human Resources Total</b>	<b>\$ 314,523</b>
<b>900-Workers Compensation Self Insurance Fund Total</b>	<b>\$ 314,523</b>

**901-Risk Insurance Self Insurance Fund**

**Finance**

Contractual Services	\$ 120,000
<b>Finance Total</b>	<b>\$ 120,000</b>
<b>901-Risk Insurance Self Insurance Fund Total</b>	<b>\$ 120,000</b>

**902-Health Insurance Self Insurance Fund**

**Finance**

Contractual Services	\$ 3,360,000
<b>Finance Total</b>	<b>\$ 3,360,000</b>
<b>902-Health Insurance Self Insurance Fund Total</b>	<b>\$ 3,360,000</b>
<b>TOTAL INTERNAL SERVICE FUND</b>	<b>\$ 3,794,523</b>
<b>TOTAL ALL FUNDS</b>	<b>\$ 114,408,972</b>

**Sec. 10.** And the Director of Finance is hereby authorized to draw warrants for payments from any of the foregoing appropriations upon receiving proper certificates and vouchers therefore, approved by the board or officers authorized by law to approve the same or an ordinance or resolution of council to make the expenditures; provided that no warrants shall be drawn or paid for salaries or wages except the persons employed by authority of and in accordance with law or ordinance. Provided, further, that the appropriation for contingencies can only be expended upon approval of a two-thirds vote of Council for items of expense constituting a legal obligation against the city, and for the purposes other than those covered by the other specific appropriations herein made.

**Sec. 11.** This ordinance shall take effect at the earliest period allowed by law.

Passed

Attest

\_\_\_\_\_  
Jeremy VanMeter, Clerk

\_\_\_\_\_  
Kaylee Padova, Council Member

\_\_\_\_\_  
Merisa Bowers, Council Member

\_\_\_\_\_  
Stephen Renner, Council Member

\_\_\_\_\_  
Jamille Jones, Council Member

\_\_\_\_\_  
Michael Schnetzer, Council Member

\_\_\_\_\_  
Nancy McGregor, Council Member

\_\_\_\_\_  
Trenton Weaver, Council Member

**Appendix A Expenditure & Revenue Line Item Detail**

Fund Name	ORG	Account	Type	OBJ	Department	Division	Object Description	2023 Actuals	2024 Actuals	2025 Revised Budget	2026 Budget Request	2026 Vs 2025	Forecasted 2027-2030
GENERAL FUND	10101000	R	4100	Council	Council		Intergovernmental	\$0	(\$2,940)	\$0	\$0	\$0	\$0
GENERAL FUND	10101000	R	4200	Council	Council		Licenses & Permits	(\$74,084)	(\$69,789)	(\$40,000)	(\$60,000)	(\$20,000)	(\$240,000)
GENERAL FUND	10101000	R	4205	Council	Council		Fines & Fees	\$0	(\$50)	\$0	\$0	\$0	\$0
GENERAL FUND	10101000	R	4600	Council	Council		Other	(\$400)	(\$400)	\$0	\$0	\$0	\$0
GENERAL FUND	10101000	<b>R Total</b>						<b>(\$74,484)</b>	<b>(\$73,179)</b>	<b>(\$40,000)</b>	<b>(\$60,000)</b>	<b>(\$20,000)</b>	<b>(\$240,000)</b>
GENERAL FUND	10101000	E	5100	Council	Council		Salaries & Benefits	\$95,800	\$95,700	\$106,800	\$106,800	\$0	\$461,194
GENERAL FUND	10101000	E	5105	Council	Council		Salaries & Benefits	\$200,981	\$228,252	\$237,568	\$250,739	\$13,171	\$1,082,380
GENERAL FUND	10101000	E	5110	Council	Council		Salaries & Benefits	\$0	\$7,204	\$10,187	\$9,600	(\$587)	\$41,458
GENERAL FUND	10101000	E	5115	Council	Council		Salaries & Benefits	\$1,011	\$0	\$0	\$0	\$0	\$0
GENERAL FUND	10101000	E	5130	Council	Council		Salaries & Benefits	\$41,295	\$45,236	\$48,394	\$49,385	\$991	\$213,266
GENERAL FUND	10101000	E	5135	Council	Council		Salaries & Benefits	\$69,207	\$72,605	\$92,079	\$102,135	\$10,056	\$446,057
GENERAL FUND	10101000	E	5140	Council	Council		Salaries & Benefits	\$5,847	\$6,602	\$7,179	\$7,344	\$165	\$31,746
GENERAL FUND	10101000	E	5145	Council	Council		Salaries & Benefits	\$4,138	\$4,606	\$5,042	\$5,159	\$117	\$22,288
GENERAL FUND	10101000	E	5160	Council	Council		Salaries & Benefits	\$80	\$93	\$120	\$1,521	\$1,401	\$6,642
GENERAL FUND	10101000	E	5205	Council	Council		Contract Services	\$2,884	\$7,417	\$17,200	\$17,150	(\$50)	\$73,965
GENERAL FUND	10101000	E	5210	Council	Council		Contract Services	\$3,000	\$12,998	\$3,000	\$9,000	\$6,000	\$24,000
GENERAL FUND	10101000	E	5215	Council	Council		Contract Services	\$59,734	\$38,847	\$49,494	\$46,469	(\$3,025)	\$210,301
GENERAL FUND	10101000	E	5225	Council	Council		Contract Services	\$7,035	\$12,303	\$24,500	\$31,420	\$6,920	\$142,196
GENERAL FUND	10101000	E	5310	Council	Council		Materials & Supplies	\$10,914	\$14,720	\$24,175	\$28,940	\$4,765	\$130,972
GENERAL FUND	10101000	E	5320	Council	Council		Materials & Supplies	\$0	\$8,387	\$0	\$0	\$0	\$11,000
GENERAL FUND	10101000	<b>E Total</b>						<b>\$501,926</b>	<b>\$554,970</b>	<b>\$625,738</b>	<b>\$665,662</b>	<b>\$39,924</b>	<b>\$2,897,465</b>
GENERAL FUND	<b>10101000 Total</b>							<b>\$427,442</b>	<b>\$481,791</b>	<b>\$585,738</b>	<b>\$605,662</b>	<b>\$19,924</b>	<b>\$2,657,465</b>
GENERAL FUND	10102000	E	5100	Mayor	Mayor		Salaries & Benefits	\$103,809	\$103,809	\$107,109	\$104,209	(\$2,900)	\$449,877
GENERAL FUND	10102000	E	5105	Mayor	Mayor		Salaries & Benefits	\$144,665	\$45,182	\$52,916	\$55,204	\$2,288	\$238,260
GENERAL FUND	10102000	E	5115	Mayor	Mayor		Salaries & Benefits	\$47	\$356	\$950	\$250	(\$700)	\$1,079
GENERAL FUND	10102000	E	5130	Mayor	Mayor		Salaries & Benefits	\$34,533	\$20,871	\$22,613	\$22,242	(\$371)	\$96,042
GENERAL FUND	10102000	E	5135	Mayor	Mayor		Salaries & Benefits	\$42,434	\$24,195	\$23,514	\$26,959	\$3,445	\$117,387
GENERAL FUND	10102000	E	5140	Mayor	Mayor		Salaries & Benefits	\$4,866	\$2,981	\$3,258	\$3,193	(\$65)	\$13,785
GENERAL FUND	10102000	E	5145	Mayor	Mayor		Salaries & Benefits	\$3,517	\$2,112	\$2,321	\$2,273	(\$48)	\$9,816
GENERAL FUND	10102000	E	5160	Mayor	Mayor		Salaries & Benefits	\$85	\$60	\$60	\$474	\$414	\$2,088
GENERAL FUND	10102000	E	5205	Mayor	Mayor		Contract Services	\$6,384	\$5,903	\$0	\$0	\$0	\$0
GENERAL FUND	10102000	E	5210	Mayor	Mayor		Contract Services	\$43,520	\$71,487	\$30,000	\$40,000	\$10,000	\$120,000
GENERAL FUND	10102000	E	5310	Mayor	Mayor		Materials & Supplies	\$9,415	\$14,674	\$5,150	\$0	(\$5,150)	\$0
GENERAL FUND	10102000	<b>E Total</b>						<b>\$393,275</b>	<b>\$291,630</b>	<b>\$247,891</b>	<b>\$254,804</b>	<b>\$6,913</b>	<b>\$1,048,334</b>
GENERAL FUND	<b>10102000 Total</b>							<b>\$393,275</b>	<b>\$291,630</b>	<b>\$247,891</b>	<b>\$254,804</b>	<b>\$6,913</b>	<b>\$1,048,334</b>
GENERAL FUND	10102240	E	5105	Mayor	Marketing & Communication		Salaries & Benefits	\$243,220	\$249,352	\$336,053	\$336,583	\$530	\$1,453,089
GENERAL FUND	10102240	E	5110	Mayor	Marketing & Communication		Salaries & Benefits	\$0	\$0	\$20,374	\$9,600	(\$10,774)	\$41,458
GENERAL FUND	10102240	E	5130	Mayor	Marketing & Communication		Salaries & Benefits	\$34,017	\$33,884	\$49,950	\$48,300	(\$1,650)	\$208,574
GENERAL FUND	10102240	E	5135	Mayor	Marketing & Communication		Salaries & Benefits	\$75,854	\$78,380	\$108,897	\$73,739	(\$35,158)	\$321,478
GENERAL FUND	10102240	E	5140	Mayor	Marketing & Communication		Salaries & Benefits	\$4,782	\$4,981	\$7,162	\$6,925	(\$237)	\$29,900
GENERAL FUND	10102240	E	5145	Mayor	Marketing & Communication		Salaries & Benefits	\$3,402	\$3,495	\$5,071	\$4,914	(\$157)	\$21,222
GENERAL FUND	10102240	E	5160	Mayor	Marketing & Communication		Salaries & Benefits	\$105	\$95	\$150	\$847	\$697	\$3,729
GENERAL FUND	10102240	E	5205	Mayor	Marketing & Communication		Contract Services	\$20,685	\$7,473	\$14,000	\$0	(\$14,000)	\$0
GENERAL FUND	10102240	E	5210	Mayor	Marketing & Communication		Contract Services	\$54,719	\$102,072	\$182,000	\$232,000	\$50,000	\$728,000
GENERAL FUND	10102240	E	5215	Mayor	Marketing & Communication		Contract Services	\$26,844	\$275	\$11,000	\$11,000	\$0	\$44,000
GENERAL FUND	10102240	E	5310	Mayor	Marketing & Communication		Materials & Supplies	\$2,944	\$10,677	\$18,000	\$12,000	(\$6,000)	\$40,000
GENERAL FUND	10102240	<b>E Total</b>						<b>\$466,572</b>	<b>\$490,684</b>	<b>\$752,657</b>	<b>\$735,908</b>	<b>(\$16,749)</b>	<b>\$2,891,450</b>
GENERAL FUND	<b>10102240 Total</b>							<b>\$466,572</b>	<b>\$490,684</b>	<b>\$752,657</b>	<b>\$735,908</b>	<b>(\$16,749)</b>	<b>\$2,891,450</b>
GENERAL FUND	10103000	E	5100	Law	Law		Salaries & Benefits	\$80,765	\$80,765	\$81,165	\$81,165	\$0	\$350,369
GENERAL FUND	10103000	E	5105	Law	Law		Salaries & Benefits	\$111,619	\$119,628	\$122,345	\$127,127	\$4,782	\$548,567
GENERAL FUND	10103000	E	5115	Law	Law		Salaries & Benefits	\$259	\$137	\$220	\$220	\$0	\$952

**Appendix A Expenditure & Revenue Line Item Detail**

Fund Name	ORG	Account Type	OBJ	Department	Division	Object Description	2023 Actuals	2024 Actuals	2025 Revised Budget	2026 Budget Request	2026 Vs 2025	Forecasted 2027-2030
GENERAL FUND	10103000	E	5130	Law	Law	Salaries & Benefits	\$26,713	\$27,531	\$28,468	\$28,961	\$493	\$125,060
GENERAL FUND	10103000	E	5135	Law	Law	Salaries & Benefits	\$63,289	\$42,411	\$42,847	\$20,446	(\$22,401)	\$89,042
GENERAL FUND	10103000	E	5140	Law	Law	Salaries & Benefits	\$3,781	\$4,011	\$4,290	\$4,148	(\$142)	\$17,915
GENERAL FUND	10103000	E	5145	Law	Law	Salaries & Benefits	\$2,678	\$2,843	\$3,049	\$2,988	(\$61)	\$12,898
GENERAL FUND	10103000	E	5160	Law	Law	Salaries & Benefits	\$68	\$65	\$66	\$533	\$467	\$2,344
GENERAL FUND	10103000	E	5205	Law	Law	Contract Services	\$23,940	\$32,640	\$42,000	\$58,000	\$16,000	\$216,000
GENERAL FUND	10103000	E	5210	Law	Law	Contract Services	\$152,429	\$86,668	\$160,000	\$156,000	(\$4,000)	\$640,000
GENERAL FUND	10103000	E	5225	Law	Law	Contract Services	\$0	\$500	\$2,000	\$2,000	\$0	\$8,000
GENERAL FUND	10103000	E	5300	Law	Law	Materials & Supplies	\$7,461	\$9,457	\$10,000	\$15,000	\$5,000	\$60,000
GENERAL FUND	10103000	E	5310	Law	Law	Materials & Supplies	\$2,911	\$4,821	\$4,000	\$4,000	\$0	\$16,000
GENERAL FUND	10103000 E Total						\$475,912	\$411,476	\$500,450	\$500,588	\$138	\$2,087,147
GENERAL FUND	10103000 Total						\$475,912	\$411,476	\$500,450	\$500,588	\$138	\$2,087,147
GENERAL FUND	10104000	R	4205	Court	Court	Fines & Fees	(\$326,259)	(\$289,891)	(\$350,000)	(\$230,000)	\$120,000	(\$920,000)
GENERAL FUND	10104000	R	4300	Court	Court	Charges for Services	(\$159,783)	(\$146,969)	(\$100,000)	(\$115,000)	(\$15,000)	(\$460,000)
GENERAL FUND	10104000 R Total						(\$486,042)	(\$436,861)	(\$450,000)	(\$345,000)	\$105,000	(\$1,380,000)
GENERAL FUND	10104000	E	5105	Court	Court	Salaries & Benefits	\$237,149	\$242,337	\$248,201	\$267,015	\$18,814	\$1,151,473
GENERAL FUND	10104000	E	5115	Court	Court	Salaries & Benefits	\$418	\$110	\$750	\$750	\$0	\$3,237
GENERAL FUND	10104000	E	5130	Court	Court	Salaries & Benefits	\$32,818	\$33,693	\$34,490	\$36,795	\$2,305	\$158,887
GENERAL FUND	10104000	E	5135	Court	Court	Salaries & Benefits	\$17,024	\$15,161	\$18,519	\$17,405	(\$1,114)	\$76,023
GENERAL FUND	10104000	E	5140	Court	Court	Salaries & Benefits	\$4,655	\$4,851	\$5,105	\$5,282	\$177	\$22,806
GENERAL FUND	10104000	E	5145	Court	Court	Salaries & Benefits	\$3,400	\$3,463	\$3,672	\$3,801	\$129	\$16,407
GENERAL FUND	10104000	E	5150	Court	Court	Salaries & Benefits	\$0	\$0	\$0	\$600	\$600	\$2,400
GENERAL FUND	10104000	E	5160	Court	Court	Salaries & Benefits	\$90	\$90	\$90	\$580	\$490	\$2,555
GENERAL FUND	10104000	E	5205	Court	Court	Contract Services	\$62,379	\$60,761	\$70,700	\$76,700	\$6,000	\$311,000
GENERAL FUND	10104000	E	5210	Court	Court	Contract Services	\$789	\$375	\$1,800	\$1,500	(\$300)	\$7,000
GENERAL FUND	10104000	E	5310	Court	Court	Materials & Supplies	\$592	\$812	\$1,200	\$1,200	\$0	\$4,800
GENERAL FUND	10104000 E Total						\$359,314	\$361,652	\$384,527	\$411,628	\$27,101	\$1,756,588
GENERAL FUND	10104000 Total						(\$126,728)	(\$75,208)	(\$65,473)	\$66,628	\$132,101	\$376,588
GENERAL FUND	10105000	R	4100	Human Resources	Human Resources	Intergovernmental	\$0	(\$1,995)	\$0	\$0	\$0	\$0
GENERAL FUND	10105000	R	4600	Human Resources	Human Resources	Other	(\$158)	(\$5,767)	(\$718,432)	(\$21,300)	\$697,132	(\$24,720)
GENERAL FUND	10105000 R Total						(\$158)	(\$7,762)	(\$718,432)	(\$21,300)	\$697,132	(\$24,720)
GENERAL FUND	10105000	E	5105	Human Resources	Human Resources	Salaries & Benefits	\$379,990	\$286,511	\$316,108	\$324,334	\$8,226	\$1,400,062
GENERAL FUND	10105000	E	5110	Human Resources	Human Resources	Salaries & Benefits	\$13,112	\$2,518	\$10,187	\$29,204	\$19,017	\$126,111
GENERAL FUND	10105000	E	5115	Human Resources	Human Resources	Salaries & Benefits	\$52	\$0	\$250	\$250	\$0	\$1,079
GENERAL FUND	10105000	E	5130	Human Resources	Human Resources	Salaries & Benefits	\$54,632	\$40,400	\$45,959	\$49,308	\$3,349	\$212,928
GENERAL FUND	10105000	E	5135	Human Resources	Human Resources	Salaries & Benefits	\$115,018	\$75,318	\$89,559	\$76,496	(\$13,063)	\$332,825
GENERAL FUND	10105000	E	5140	Human Resources	Human Resources	Salaries & Benefits	\$7,736	\$5,778	\$6,785	\$7,078	\$293	\$30,560
GENERAL FUND	10105000	E	5145	Human Resources	Human Resources	Salaries & Benefits	\$5,424	\$4,054	\$4,780	\$4,993	\$213	\$21,560
GENERAL FUND	10105000	E	5160	Human Resources	Human Resources	Salaries & Benefits	\$144	\$123	\$150	\$978	\$828	\$4,306
GENERAL FUND	10105000	E	5210	Human Resources	Human Resources	Contract Services	\$52,041	\$107,710	\$175,790	\$201,609	\$25,819	\$870,000
GENERAL FUND	10105000	E	5211	Human Resources	Human Resources	Contract Services	\$10,407	\$7,237	\$15,500	\$73,000	\$57,500	\$160,000
GENERAL FUND	10105000	E	5225	Human Resources	Human Resources	Contract Services	\$111,558	\$181,340	\$173,950	\$258,935	\$84,985	\$700,000
GENERAL FUND	10105000	E	5310	Human Resources	Human Resources	Materials & Supplies	\$3,405	\$4,155	\$3,075	\$3,535	\$460	\$19,000
GENERAL FUND	10105000	E	5315	Human Resources	Human Resources	Materials & Supplies	\$169,500	\$267,404	\$298,785	\$108,850	(\$189,935)	\$420,000
GENERAL FUND	10105000	E	5316	Human Resources	Human Resources	Materials & Supplies	\$10,377	\$20,867	\$37,575	\$38,665	\$1,090	\$160,000
GENERAL FUND	10105000 E Total						\$933,397	\$1,003,412	\$1,178,453	\$1,177,235	(\$1,218)	\$4,458,431
GENERAL FUND	10105000 Total						\$933,397	\$995,650	\$460,021	\$1,155,935	\$695,914	\$4,433,711
GENERAL FUND	10106000	R	4000	Finance	Finance	Income Tax	(\$24,166,158)	(\$24,938,960)	(\$26,282,000)	(\$29,398,000)	(\$3,116,000)	(\$126,622,000)
GENERAL FUND	10106000	R	4005	Finance	Finance	Income Tax	\$670,742	\$593,887	\$788,400	\$734,900	(\$53,500)	\$3,165,400
GENERAL FUND	10106000	R	4010	Finance	Finance	Property Taxes	(\$2,019,877)	(\$2,721,202)	(\$3,059,395)	(\$2,750,000)	\$309,395	(\$12,716,000)
GENERAL FUND	10106000	R	4015	Finance	Finance	Other Local Taxes	(\$384,536)	(\$436,126)	(\$400,070)	(\$462,830)	(\$62,760)	(\$1,945,760)

**Appendix A Expenditure & Revenue Line Item Detail**

Fund Name	ORG	Account	Type	OBJ	Department	Division	Object Description	2023 Actuals	2024 Actuals	2025 Revised Budget	2026 Budget Request	2026 Vs 2025	Forecasted 2027-2030
GENERAL FUND	10106000	R	4025		Finance	Finance	Charges for Services	(\$825)	(\$874)	\$0	\$0	\$0	\$0
GENERAL FUND	10106000	R	4105		Finance	Finance	Intergovernmental	(\$1,061,423)	(\$1,018,251)	(\$1,000,000)	(\$1,100,000)	(\$100,000)	(\$4,400,000)
GENERAL FUND	10106000	R	4110		Finance	Finance	Intergovernmental	(\$241,440)	(\$325,517)	(\$326,000)	(\$326,000)	\$0	(\$1,304,000)
GENERAL FUND	10106000	R	4210		Finance	Finance	Fines & Fees	(\$419,426)	(\$545,943)	(\$230,000)	(\$350,000)	(\$120,000)	(\$1,400,000)
GENERAL FUND	10106000	R	4310		Finance	Finance	Charges for Services	(\$423,675)	(\$938,683)	(\$813,196)	(\$1,057,400)	(\$244,204)	(\$4,229,600)
GENERAL FUND	10106000	R	4400		Finance	Finance	Investment Income	(\$4,193,101)	(\$5,493,116)	(\$5,000,000)	(\$4,500,000)	\$500,000	(\$14,900,000)
GENERAL FUND	10106000	R	4600		Finance	Finance	Other	(\$17,791)	(\$29,903)	\$0	\$0	\$0	\$0
GENERAL FUND	10106000	R	4905		Finance	Finance	Avance In	(\$129,150)	\$0	\$0	\$0	\$0	\$0
GENERAL FUND	10106000	R Total						(\$32,386,661)	(\$35,854,688)	(\$36,322,261)	(\$39,209,330)	(\$2,887,069)	(\$164,351,960)
GENERAL FUND	10106000	E	5105		Finance	Finance	Salaries & Benefits	\$483,496	\$480,467	\$508,712	\$500,488	(\$8,224)	\$2,159,835
GENERAL FUND	10106000	E	5130		Finance	Finance	Salaries & Benefits	\$67,141	\$66,376	\$71,253	\$69,448	(\$1,805)	\$299,892
GENERAL FUND	10106000	E	5135		Finance	Finance	Salaries & Benefits	\$117,366	\$103,192	\$124,162	\$165,068	\$40,906	\$719,810
GENERAL FUND	10106000	E	5140		Finance	Finance	Salaries & Benefits	\$9,514	\$9,603	\$10,634	\$9,971	(\$663)	\$43,055
GENERAL FUND	10106000	E	5145		Finance	Finance	Salaries & Benefits	\$6,837	\$6,797	\$7,575	\$7,045	(\$530)	\$30,422
GENERAL FUND	10106000	E	5160		Finance	Finance	Salaries & Benefits	\$169	\$169	\$150	\$1,422	\$1,272	\$6,264
GENERAL FUND	10106000	E	5205		Finance	Finance	Contract Services	\$1,074,098	\$1,167,436	\$1,020,520	\$1,150,500	\$129,980	\$5,204,000
GENERAL FUND	10106000	E	5210		Finance	Finance	Contract Services	\$29,973	\$39,188	\$57,000	\$50,000	(\$7,000)	\$444,050
GENERAL FUND	10106000	E	5211		Finance	Finance	Contract Services	\$32,933	\$29,323	\$50,000	\$35,000	(\$15,000)	\$150,000
GENERAL FUND	10106000	E	5225		Finance	Finance	Contract Services	\$0	\$3,863	\$0	\$0	\$0	\$0
GENERAL FUND	10106000	E	5231		Finance	Finance	Contract Services	\$80,795	\$299,962	\$175,000	\$175,000	\$0	\$700,000
GENERAL FUND	10106000	E	5310		Finance	Finance	Materials & Supplies	\$12,764	\$12,583	\$6,000	\$6,000	\$0	\$24,000
GENERAL FUND	10106000	E	5399		Finance	Finance	Materials & Supplies	(\$323)	\$329	\$0	\$0	\$0	\$0
GENERAL FUND	10106000	E	5400		Finance	Finance	Principal Retirement	\$480,000	\$490,000	\$500,000	\$510,000	\$10,000	\$2,140,000
GENERAL FUND	10106000	E	5405		Finance	Finance	Interest & Fiscal Charges	\$51,500	\$45,500	\$39,375	\$33,125	(\$6,250)	\$67,500
GENERAL FUND	10106000	E	5900		Finance	Finance	Transfer Out	\$729,032	\$738,600	\$892,288	\$706,262	(\$186,026)	\$1,508,329
GENERAL FUND	10106000	E Total						\$3,175,295	\$3,493,390	\$3,462,669	\$3,419,329	(\$43,340)	\$13,497,157
GENERAL FUND	10106000 Total							(\$29,211,366)	(\$32,361,298)	(\$32,859,592)	(\$35,790,001)	(\$2,930,409)	(\$150,854,803)
GENERAL FUND	10106250	E	5105		Finance	Admin & Op Services	Salaries & Benefits	\$0	\$568,979	\$667,326	\$676,808	\$9,482	\$2,920,339
GENERAL FUND	10106250	E	5110		Finance	Admin & Op Services	Salaries & Benefits	\$0	\$7,696	\$28,524	\$29,204	\$680	\$126,111
GENERAL FUND	10106250	E	5115		Finance	Admin & Op Services	Salaries & Benefits	\$0	\$29	\$0	\$0	\$0	\$0
GENERAL FUND	10106250	E	5130		Finance	Admin & Op Services	Salaries & Benefits	\$0	\$77,229	\$97,260	\$97,823	\$563	\$422,433
GENERAL FUND	10106250	E	5135		Finance	Admin & Op Services	Salaries & Benefits	\$0	\$102,501	\$151,203	\$173,335	\$22,132	\$756,528
GENERAL FUND	10106250	E	5140		Finance	Admin & Op Services	Salaries & Benefits	\$0	\$11,321	\$14,108	\$14,032	(\$76)	\$60,592
GENERAL FUND	10106250	E	5145		Finance	Admin & Op Services	Salaries & Benefits	\$0	\$8,007	\$10,019	\$9,955	(\$64)	\$42,987
GENERAL FUND	10106250	E	5160		Finance	Admin & Op Services	Salaries & Benefits	\$0	\$173	\$239	\$1,629	\$1,390	\$7,173
GENERAL FUND	10106250	E	5205		Finance	Admin & Op Services	Contract Services	\$0	\$967,954	\$1,360,998	\$1,158,800	(\$202,198)	\$4,765,883
GENERAL FUND	10106250	E	5210		Finance	Admin & Op Services	Contract Services	\$0	\$153,620	\$74,913	\$350,000	\$275,087	\$1,600,000
GENERAL FUND	10106250	E	5211		Finance	Admin & Op Services	Contract Services	\$0	\$3,849	\$13,639	\$9,000	(\$4,639)	\$36,000
GENERAL FUND	10106250	E	5212		Finance	Admin & Op Services	Contract Services	\$0	\$0	\$100,000	\$100,000	\$0	\$400,000
GENERAL FUND	10106250	E	5225		Finance	Admin & Op Services	Contract Services	\$0	\$0	\$20,000	\$20,000	\$0	\$80,000
GENERAL FUND	10106250	E	5300		Finance	Admin & Op Services	Materials & Supplies	\$0	\$14,963	\$55,500	\$68,100	\$12,600	\$190,000
GENERAL FUND	10106250	E	5310		Finance	Admin & Op Services	Materials & Supplies	\$0	\$23,768	\$133,805	\$104,625	(\$29,180)	\$380,000
GENERAL FUND	10106250	E	5505		Finance	Admin & Op Services	Capital Outlay	\$0	\$1,687,934	\$0	\$0	\$0	\$0
GENERAL FUND	10106250	E	5900		Finance	Admin & Op Services	Transfer Out	\$0	\$0	\$500,000	\$0	(\$500,000)	\$0
GENERAL FUND	10106250	E Total						\$0	\$3,628,023	\$3,227,534	\$2,813,311	(\$414,223)	\$11,788,046
GENERAL FUND	10106250 Total							\$0	\$3,628,023	\$3,227,534	\$2,813,311	(\$414,223)	\$11,788,046
GENERAL FUND	10107000	R	4205		IT	IT	Fines & Fees	(\$3,792)	(\$3,792)	(\$1,263)	(\$1,263)	\$0	(\$5,052)
GENERAL FUND	10107000	R	4300		IT	IT	Charges for Services	(\$34,619)	(\$34,619)	(\$20,624)	(\$2,624)	\$18,000	(\$10,496)
GENERAL FUND	10107000	R Total						(\$38,411)	(\$38,411)	(\$21,887)	(\$3,887)	\$18,000	(\$15,548)
GENERAL FUND	10107000	E	5105		IT	IT	Salaries & Benefits	\$516,699	\$479,482	\$608,957	\$808,437	\$199,480	\$3,488,423
GENERAL FUND	10107000	E	5115		IT	IT	Salaries & Benefits	\$1,475	\$154	\$5,500	\$5,500	\$0	\$23,752

**Appendix A Expenditure & Revenue Line Item Detail**

Fund Name	ORG	Account Type	OBJ	Department	Division	Object Description	2023 Actuals	2024 Actuals	2025 Revised Budget	2026 Budget Request	2026 Vs 2025	Forecasted 2027-2030
GENERAL FUND	10107000	E	5130	IT	IT	Salaries & Benefits	\$68,726	\$66,044	\$92,820	\$113,162	\$20,342	\$488,668
GENERAL FUND	10107000	E	5135	IT	IT	Salaries & Benefits	\$90,563	\$73,162	\$146,528	\$200,817	\$54,289	\$876,187
GENERAL FUND	10107000	E	5140	IT	IT	Salaries & Benefits	\$9,797	\$9,600	\$15,178	\$16,203	\$1,025	\$69,963
GENERAL FUND	10107000	E	5145	IT	IT	Salaries & Benefits	\$7,373	\$6,812	\$10,840	\$11,450	\$610	\$49,456
GENERAL FUND	10107000	E	5160	IT	IT	Salaries & Benefits	\$163	\$153	\$220	\$2,228	\$2,008	\$9,816
GENERAL FUND	10107000	E	5205	IT	IT	Contract Services	\$387,954	\$509,155	\$592,558	\$744,612	\$152,054	\$3,304,980
GENERAL FUND	10107000	E	5215	IT	IT	Contract Services	\$208,206	\$195,658	\$314,244	\$290,064	(\$24,180)	\$1,408,430
GENERAL FUND	10107000	E	5310	IT	IT	Materials & Supplies	\$1,148	\$2,454	\$4,200	\$2,450	(\$1,750)	\$17,780
GENERAL FUND	10107000	E	5320	IT	IT	Materials & Supplies	\$96,763	\$200,757	\$226,650	\$167,000	(\$59,650)	\$464,500
GENERAL FUND	10107000	E	5325	IT	IT	Materials & Supplies	\$107,349	\$102,530	\$120,140	\$123,700	\$3,560	\$595,965
GENERAL FUND	10107000 E Total						\$1,496,217	\$1,645,963	\$2,137,835	\$2,485,623	\$347,788	\$10,797,920
GENERAL FUND	10107000 Total						\$1,457,806	\$1,607,551	\$2,115,948	\$2,481,736	\$365,788	\$10,782,372
GENERAL FUND	10108310	R	4205	Parks & Rec	Parks Services	Fines & Fees	(\$15,200)	\$0	\$0	\$0	\$0	\$0
GENERAL FUND	10108310	R	4300	Parks & Rec	Parks Services	Charges for Services	(\$183,178)	(\$174,854)	(\$200,000)	(\$200,000)	\$0	(\$950,000)
GENERAL FUND	10108310	R	4325	Parks & Rec	Parks Services	Charges for Services	(\$144,880)	(\$151,977)	\$0	\$0	\$0	\$0
GENERAL FUND	10108310	R	4600	Parks & Rec	Parks Services	Other	(\$3,614)	(\$2)	\$0	\$0	\$0	\$0
GENERAL FUND	10108310 R Total						(\$346,873)	(\$326,833)	(\$200,000)	(\$200,000)	\$0	(\$950,000)
GENERAL FUND	10108310	E	5105	Parks & Rec	Parks Services	Salaries & Benefits	\$1,184,385	\$1,411,714	\$1,892,139	\$2,009,802	\$117,663	\$8,672,108
GENERAL FUND	10108310	E	5110	Parks & Rec	Parks Services	Salaries & Benefits	\$326,082	\$296,769	\$314,533	\$286,468	(\$28,065)	\$1,237,059
GENERAL FUND	10108310	E	5115	Parks & Rec	Parks Services	Salaries & Benefits	\$23,286	\$39,986	\$40,000	\$26,000	(\$14,000)	\$112,275
GENERAL FUND	10108310	E	5130	Parks & Rec	Parks Services	Salaries & Benefits	\$213,211	\$243,160	\$312,508	\$322,135	\$9,627	\$1,391,097
GENERAL FUND	10108310	E	5135	Parks & Rec	Parks Services	Salaries & Benefits	\$367,410	\$316,733	\$544,357	\$578,857	\$34,500	\$2,524,649
GENERAL FUND	10108310	E	5140	Parks & Rec	Parks Services	Salaries & Benefits	\$30,353	\$35,154	\$45,008	\$46,504	\$1,496	\$200,828
GENERAL FUND	10108310	E	5145	Parks & Rec	Parks Services	Salaries & Benefits	\$21,927	\$24,987	\$32,103	\$32,802	\$699	\$141,659
GENERAL FUND	10108310	E	5150	Parks & Rec	Parks Services	Salaries & Benefits	\$16,822	\$18,398	\$29,700	\$11,400	(\$18,300)	\$45,600
GENERAL FUND	10108310	E	5160	Parks & Rec	Parks Services	Salaries & Benefits	\$687	\$804	\$1,050	\$6,538	\$5,488	\$28,781
GENERAL FUND	10108310	E	5205	Parks & Rec	Parks Services	Contract Services	\$376,127	\$452,598	\$368,700	\$587,000	\$218,300	\$2,418,000
GENERAL FUND	10108310	E	5210	Parks & Rec	Parks Services	Contract Services	\$71,174	\$41,406	\$50,000	\$110,000	\$60,000	\$350,000
GENERAL FUND	10108310	E	5215	Parks & Rec	Parks Services	Contract Services	\$0	\$3,100	\$3,500	\$7,650	\$4,150	\$28,000
GENERAL FUND	10108310	E	5300	Parks & Rec	Parks Services	Materials & Supplies	\$262,452	\$274,584	\$270,000	\$287,250	\$17,250	\$1,155,000
GENERAL FUND	10108310	E	5310	Parks & Rec	Parks Services	Materials & Supplies	\$3,999	\$7,369	\$8,000	\$8,000	\$0	\$37,500
GENERAL FUND	10108310 E Total						\$2,897,917	\$3,166,763	\$3,911,598	\$4,320,406	\$408,808	\$18,342,556
GENERAL FUND	10108310 Total						\$2,551,044	\$2,839,930	\$3,711,598	\$4,120,406	\$408,808	\$17,392,556
GENERAL FUND	10108320	R	4300	Parks & Rec	Recreation Programs	Charges for Services	(\$143,862)	(\$143,586)	(\$150,000)	(\$150,000)	\$0	(\$710,000)
GENERAL FUND	10108320	R	4600	Parks & Rec	Recreation Programs	Other	\$0	(\$56)	\$0	\$0	\$0	\$0
GENERAL FUND	10108320 R Total						(\$143,862)	(\$143,642)	(\$150,000)	(\$150,000)	\$0	(\$710,000)
GENERAL FUND	10108320	E	5105	Parks & Rec	Recreation Programs	Salaries & Benefits	\$106,764	\$0	\$0	\$0	\$0	\$0
GENERAL FUND	10108320	E	5110	Parks & Rec	Recreation Programs	Salaries & Benefits	\$13,640	\$57,959	\$60,000	\$75,000	\$15,000	\$323,873
GENERAL FUND	10108320	E	5115	Parks & Rec	Recreation Programs	Salaries & Benefits	\$347	\$1,367	\$1,500	\$1,500	\$0	\$6,478
GENERAL FUND	10108320	E	5130	Parks & Rec	Recreation Programs	Salaries & Benefits	\$16,606	\$8,112	\$8,610	\$10,710	\$2,100	\$46,251
GENERAL FUND	10108320	E	5135	Parks & Rec	Recreation Programs	Salaries & Benefits	\$8,166	(\$111)	\$0	\$0	\$0	\$0
GENERAL FUND	10108320	E	5140	Parks & Rec	Recreation Programs	Salaries & Benefits	\$2,369	\$1,187	\$1,223	\$1,523	\$300	\$6,580
GENERAL FUND	10108320	E	5145	Parks & Rec	Recreation Programs	Salaries & Benefits	\$1,748	\$860	\$892	\$1,110	\$218	\$4,795
GENERAL FUND	10108320	E	5150	Parks & Rec	Recreation Programs	Salaries & Benefits	\$0	\$2,150	\$3,200	\$3,000	(\$200)	\$12,200
GENERAL FUND	10108320	E	5160	Parks & Rec	Recreation Programs	Salaries & Benefits	\$38	\$0	\$0	\$0	\$0	\$0
GENERAL FUND	10108320	E	5205	Parks & Rec	Recreation Programs	Contract Services	\$199,714	\$241,033	\$262,000	\$292,000	\$30,000	\$1,190,000
GENERAL FUND	10108320	E	5210	Parks & Rec	Recreation Programs	Contract Services	\$64,666	\$95,655	\$91,000	\$93,650	\$2,650	\$378,000
GENERAL FUND	10108320	E	5215	Parks & Rec	Recreation Programs	Contract Services	\$3,655	\$3,259	\$21,000	\$27,150	\$6,150	\$112,000
GENERAL FUND	10108320	E	5225	Parks & Rec	Recreation Programs	Contract Services	\$0	\$1,000	\$3,500	\$5,000	\$1,500	\$20,000
GENERAL FUND	10108320	E	5300	Parks & Rec	Recreation Programs	Materials & Supplies	\$28,457	\$51,353	\$94,242	\$115,750	\$21,508	\$475,000
GENERAL FUND	10108320	E	5310	Parks & Rec	Recreation Programs	Materials & Supplies	\$2,871	\$3,471	\$11,563	\$11,000	(\$563)	\$52,000

**Appendix A Expenditure & Revenue Line Item Detail**

Fund Name	ORG	Account Type	OBJ	Department	Division	Object Description	2023 Actuals	2024 Actuals	2025 Revised Budget	2026 Budget Request	2026 Vs 2025	Forecasted 2027-2030
GENERAL FUND	10108320	E	5900	Parks & Rec	Recreation Programs	Transfer Out	\$0	\$0	\$4,733	\$0	(\$4,733)	\$0
GENERAL FUND	10108320	E Total					\$449,041	\$467,296	\$563,463	\$637,393	\$73,930	\$2,627,177
GENERAL FUND	10108320 Total						\$305,179	\$323,655	\$413,463	\$487,393	\$73,930	\$1,917,177
GENERAL FUND	10108330	E	5300	Parks & Rec	Golf Course	Materials & Supplies	(\$10)	\$0	\$0	\$0	\$0	\$0
GENERAL FUND	10108330	E Total					(\$10)	\$0	\$0	\$0	\$0	\$0
GENERAL FUND	10108330 Total						(\$10)	\$0	\$0	\$0	\$0	\$0
GENERAL FUND	10108350	E	5100	Parks & Rec	Parks & Rec Board	Salaries & Benefits	\$400	\$950	\$3,000	\$3,000	\$0	\$12,960
GENERAL FUND	10108350	E	5140	Parks & Rec	Parks & Rec Board	Salaries & Benefits	\$7	\$19	\$60	\$60	\$0	\$240
GENERAL FUND	10108350	E	5145	Parks & Rec	Parks & Rec Board	Salaries & Benefits	\$6	\$14	\$45	\$45	\$0	\$180
GENERAL FUND	10108350	E	5160	Parks & Rec	Parks & Rec Board	Salaries & Benefits	\$0	\$0	\$0	\$150	\$150	\$650
GENERAL FUND	10108350	E Total					\$413	\$983	\$3,105	\$3,255	\$150	\$14,030
GENERAL FUND	10108350 Total						\$413	\$983	\$3,105	\$3,255	\$150	\$14,030
GENERAL FUND	10108360	E	5100	Parks & Rec	Landscape Board	Salaries & Benefits	\$5,600	\$6,500	\$8,400	\$8,400	\$0	\$36,267
GENERAL FUND	10108360	E	5140	Parks & Rec	Landscape Board	Salaries & Benefits	\$110	\$130	\$192	\$168	(\$24)	\$742
GENERAL FUND	10108360	E	5145	Parks & Rec	Landscape Board	Salaries & Benefits	\$81	\$94	\$144	\$126	(\$18)	\$553
GENERAL FUND	10108360	E	5160	Parks & Rec	Landscape Board	Salaries & Benefits	\$0	\$0	\$0	\$210	\$210	\$910
GENERAL FUND	10108360	E Total					\$5,791	\$6,724	\$8,736	\$8,904	\$168	\$38,472
GENERAL FUND	10108360 Total						\$5,791	\$6,724	\$8,736	\$8,904	\$168	\$38,472
GENERAL FUND	10108410	E	5205	Parks & Rec	Street Trees	Contract Services	\$0	\$177,721	\$427,500	\$419,500	(\$8,000)	\$1,690,000
GENERAL FUND	10108410	E	5210	Parks & Rec	Street Trees	Contract Services	\$0	\$0	\$60,000	\$0	(\$60,000)	\$0
GENERAL FUND	10108410	E	5300	Parks & Rec	Street Trees	Materials & Supplies	\$0	\$6,434	\$10,000	\$12,000	\$2,000	\$60,000
GENERAL FUND	10108410	E Total					\$0	\$184,155	\$497,500	\$431,500	(\$66,000)	\$1,750,000
GENERAL FUND	10108410 Total						\$0	\$184,155	\$497,500	\$431,500	(\$66,000)	\$1,750,000
GENERAL FUND	10109000	R	4205	Development	Development	Fines & Fees	(\$10,464)	(\$13,800)	(\$10,000)	(\$11,500)	(\$1,500)	(\$46,000)
GENERAL FUND	10109000	R	4300	Development	Development	Charges for Services	\$0	(\$4,175)	(\$4,000)	\$0	\$4,000	\$0
GENERAL FUND	10109000	R	4600	Development	Development	Other	\$0	(\$395)	\$0	\$0	\$0	\$0
GENERAL FUND	10109000	R	4605	Development	Development	Other	\$0	\$0	\$0	\$0	\$0	\$0
GENERAL FUND	10109000	R Total					(\$10,464)	(\$18,370)	(\$14,000)	(\$11,500)	\$2,500	(\$46,000)
GENERAL FUND	10109000	E	5105	Development	Development	Salaries & Benefits	\$193,843	\$208,190	\$276,537	\$285,240	\$8,703	\$1,231,497
GENERAL FUND	10109000	E	5110	Development	Development	Salaries & Benefits	\$0	\$0	\$0	\$29,204	\$29,204	\$126,111
GENERAL FUND	10109000	E	5115	Development	Development	Salaries & Benefits	\$0	\$0	\$500	\$500	\$0	\$2,161
GENERAL FUND	10109000	E	5130	Development	Development	Salaries & Benefits	\$27,138	\$29,087	\$39,246	\$43,982	\$4,736	\$189,929
GENERAL FUND	10109000	E	5135	Development	Development	Salaries & Benefits	\$50,508	\$51,536	\$76,905	\$48,094	(\$28,811)	\$209,893
GENERAL FUND	10109000	E	5140	Development	Development	Salaries & Benefits	\$3,835	\$4,156	\$5,629	\$6,299	\$670	\$27,196
GENERAL FUND	10109000	E	5145	Development	Development	Salaries & Benefits	\$2,762	\$2,948	\$4,019	\$4,546	\$527	\$19,632
GENERAL FUND	10109000	E	5160	Development	Development	Salaries & Benefits	\$68	\$75	\$90	\$741	\$651	\$3,262
GENERAL FUND	10109000	E	5205	Development	Development	Contract Services	\$51,792	\$126,539	\$5,209,362	\$360,000	(\$4,849,362)	\$660,000
GENERAL FUND	10109000	E	5210	Development	Development	Contract Services	\$0	\$6,475	\$15,000	\$35,000	\$20,000	\$180,000
GENERAL FUND	10109000	E	5215	Development	Development	Contract Services	\$24,457	\$24,968	\$35,600	\$45,800	\$10,200	\$183,200
GENERAL FUND	10109000	E	5300	Development	Development	Materials & Supplies	\$0	\$0	\$2,000	\$5,000	\$3,000	\$20,000
GENERAL FUND	10109000	E	5310	Development	Development	Materials & Supplies	\$55,040	\$32,800	\$35,300	\$29,300	(\$6,000)	\$120,000
GENERAL FUND	10109000	E Total					\$409,442	\$486,775	\$5,700,188	\$893,706	(\$4,806,482)	\$2,972,881
GENERAL FUND	10109000 Total						\$398,977	\$468,405	\$5,686,188	\$882,206	(\$4,803,982)	\$2,926,881
GENERAL FUND	10110110	R	4100	Public Safety	Police	Intergovernmental	(\$6,691)	(\$694)	\$0	\$0	\$0	\$0
GENERAL FUND	10110110	R	4200	Public Safety	Police	Licenses & Permits	(\$18,145)	(\$18,640)	(\$50,000)	(\$12,000)	\$38,000	(\$48,000)
GENERAL FUND	10110110	R	4205	Public Safety	Police	Fines & Fees	(\$23,165)	(\$15,871)	(\$30,000)	(\$19,500)	\$10,500	(\$78,000)
GENERAL FUND	10110110	R	4300	Public Safety	Police	Charges for Services	(\$51,743)	(\$33,044)	(\$40,000)	(\$7,000)	\$33,000	(\$28,000)
GENERAL FUND	10110110	R	4600	Public Safety	Police	Other	(\$10,279)	(\$10,708)	\$0	(\$500)	(\$500)	(\$2,000)
GENERAL FUND	10110110	R Total					(\$110,023)	(\$78,957)	(\$120,000)	(\$39,000)	\$81,000	(\$156,000)
GENERAL FUND	10110110	E	5105	Public Safety	Police	Salaries & Benefits	\$6,088,460	\$6,386,085	\$7,182,208	\$7,936,840	\$754,632	\$34,244,251
GENERAL FUND	10110110	E	5110	Public Safety	Police	Salaries & Benefits	\$103,869	\$108,022	\$140,142	\$167,298	\$27,156	\$722,444

**Appendix A Expenditure & Revenue Line Item Detail**

Fund Name	ORG	Account Type	OBJ	Department	Division	Object Description	2023 Actuals	2024 Actuals	2025 Revised Budget	2026 Budget Request	2026 Vs 2025	Forecasted 2027-2030
GENERAL FUND	10110110	E	5115	Public Safety	Police	Salaries & Benefits	\$280,453	\$363,519	\$400,000	\$350,000	(\$50,000)	\$1,511,404
GENERAL FUND	10110110	E	5130	Public Safety	Police	Salaries & Benefits	\$14,542	\$15,123	\$23,730	\$23,422	(\$308)	\$101,138
GENERAL FUND	10110110	E	5135	Public Safety	Police	Salaries & Benefits	\$1,535,767	\$1,312,688	\$1,574,826	\$1,686,986	\$112,160	\$7,360,153
GENERAL FUND	10110110	E	5140	Public Safety	Police	Salaries & Benefits	\$127,658	\$137,982	\$153,779	\$165,067	\$11,288	\$712,800
GENERAL FUND	10110110	E	5145	Public Safety	Police	Salaries & Benefits	\$91,599	\$96,778	\$110,582	\$118,796	\$8,214	\$513,020
GENERAL FUND	10110110	E	5150	Public Safety	Police	Salaries & Benefits	\$146,097	\$151,996	\$159,000	\$140,300	(\$18,700)	\$633,528
GENERAL FUND	10110110	E	5160	Public Safety	Police	Salaries & Benefits	\$1,620	\$1,625	\$1,800	\$14,517	\$12,717	\$63,944
GENERAL FUND	10110110	E	5205	Public Safety	Police	Contract Services	\$349,382	\$324,045	\$482,026	\$716,100	\$234,074	\$3,086,100
GENERAL FUND	10110110	E	5210	Public Safety	Police	Contract Services	\$55,124	\$73,672	\$116,100	\$106,800	(\$9,300)	\$531,283
GENERAL FUND	10110110	E	5215	Public Safety	Police	Contract Services	\$178,876	\$118,218	\$167,500	\$177,550	\$10,050	\$726,044
GENERAL FUND	10110110	E	5225	Public Safety	Police	Contract Services	\$88,588	\$93,396	\$126,600	\$155,000	\$28,400	\$573,273
GENERAL FUND	10110110	E	5300	Public Safety	Police	Materials & Supplies	\$80,940	\$66,980	\$228,774	\$111,000	(\$117,774)	\$490,734
GENERAL FUND	10110110	E	5306	Public Safety	Police	Materials & Supplies	\$16,261	\$24,068	\$33,800	\$28,700	(\$5,100)	\$136,907
GENERAL FUND	10110110	E	5310	Public Safety	Police	Materials & Supplies	\$26,169	\$33,022	\$34,100	\$40,600	\$6,500	\$179,304
GENERAL FUND	10110110	E	5320	Public Safety	Police	Materials & Supplies	\$0	\$0	\$8,500	\$75,000	\$66,500	\$331,225
GENERAL FUND	10110110	E	5510	Public Safety	Police	Capital Outlay	\$55,602	\$0	\$0	\$0	\$0	\$0
GENERAL FUND	10110110	<b>E Total</b>					<b>\$9,241,006</b>	<b>\$9,307,219</b>	<b>\$10,943,467</b>	<b>\$12,013,976</b>	<b>\$1,070,509</b>	<b>\$51,917,552</b>
GENERAL FUND	10110110	<b>Total</b>					<b>\$9,130,983</b>	<b>\$9,228,262</b>	<b>\$10,823,467</b>	<b>\$11,974,976</b>	<b>\$1,151,509</b>	<b>\$51,761,552</b>
GENERAL FUND	10110120	E	5105	Public Safety	General Admin	Salaries & Benefits	\$436,814	\$573,251	\$744,357	\$1,064,265	\$319,908	\$4,593,109
GENERAL FUND	10110120	E	5115	Public Safety	General Admin	Salaries & Benefits	\$2,486	\$1,646	\$9,000	\$9,000	\$0	\$38,866
GENERAL FUND	10110120	E	5130	Public Safety	General Admin	Salaries & Benefits	\$60,566	\$80,239	\$107,484	\$149,073	\$41,589	\$643,747
GENERAL FUND	10110120	E	5135	Public Safety	General Admin	Salaries & Benefits	\$121,821	\$137,078	\$236,621	\$392,850	\$156,229	\$1,714,509
GENERAL FUND	10110120	E	5140	Public Safety	General Admin	Salaries & Benefits	\$8,556	\$11,494	\$15,625	\$21,358	\$5,733	\$92,234
GENERAL FUND	10110120	E	5145	Public Safety	General Admin	Salaries & Benefits	\$6,106	\$8,052	\$11,044	\$15,136	\$4,092	\$65,368
GENERAL FUND	10110120	E	5150	Public Safety	General Admin	Salaries & Benefits	\$0	\$0	\$1,000	\$0	(\$1,000)	\$0
GENERAL FUND	10110120	E	5160	Public Safety	General Admin	Salaries & Benefits	\$214	\$253	\$332	\$3,289	\$2,957	\$14,485
GENERAL FUND	10110120	E	5205	Public Safety	General Admin	Contract Services	\$51,030	\$62,668	\$105,000	\$64,000	(\$41,000)	\$282,644
GENERAL FUND	10110120	<b>E Total</b>					<b>\$687,594</b>	<b>\$874,681</b>	<b>\$1,230,463</b>	<b>\$1,718,971</b>	<b>\$488,508</b>	<b>\$7,444,962</b>
GENERAL FUND	10110120	<b>Total</b>					<b>\$687,594</b>	<b>\$874,681</b>	<b>\$1,230,463</b>	<b>\$1,718,971</b>	<b>\$488,508</b>	<b>\$7,444,962</b>
GENERAL FUND	10110130	E	5105	Public Safety	Dispatch	Salaries & Benefits	\$806,034	\$760,808	\$962,643	\$1,123,082	\$160,439	\$4,844,309
GENERAL FUND	10110130	E	5110	Public Safety	Dispatch	Salaries & Benefits	\$934	\$0	\$0	\$0	\$0	\$0
GENERAL FUND	10110130	E	5115	Public Safety	Dispatch	Salaries & Benefits	\$182,863	\$236,916	\$250,000	\$140,000	(\$110,000)	\$604,561
GENERAL FUND	10110130	E	5130	Public Safety	Dispatch	Salaries & Benefits	\$137,195	\$138,833	\$168,823	\$174,422	\$5,599	\$753,221
GENERAL FUND	10110130	E	5135	Public Safety	Dispatch	Salaries & Benefits	\$204,229	\$169,008	\$305,267	\$236,889	(\$68,378)	\$1,032,847
GENERAL FUND	10110130	E	5140	Public Safety	Dispatch	Salaries & Benefits	\$19,437	\$19,963	\$23,197	\$24,142	\$945	\$104,260
GENERAL FUND	10110130	E	5145	Public Safety	Dispatch	Salaries & Benefits	\$14,128	\$14,241	\$17,294	\$17,961	\$667	\$77,553
GENERAL FUND	10110130	E	5150	Public Safety	Dispatch	Salaries & Benefits	\$7,904	\$2,295	\$10,000	\$4,500	(\$5,500)	\$18,000
GENERAL FUND	10110130	E	5160	Public Safety	Dispatch	Salaries & Benefits	\$330	\$295	\$390	\$3,081	\$2,691	\$13,572
GENERAL FUND	10110130	E	5225	Public Safety	Dispatch	Contract Services	\$19,890	\$17,828	\$16,040	\$27,000	\$10,960	\$92,490
GENERAL FUND	10110130	E	5310	Public Safety	Dispatch	Materials & Supplies	\$2,074	\$3,386	\$5,000	\$2,000	(\$3,000)	\$9,000
GENERAL FUND	10110130	<b>E Total</b>					<b>\$1,395,018</b>	<b>\$1,363,572</b>	<b>\$1,758,654</b>	<b>\$1,753,077</b>	<b>(\$5,577)</b>	<b>\$7,549,813</b>
GENERAL FUND	10110130	<b>Total</b>					<b>\$1,395,018</b>	<b>\$1,363,572</b>	<b>\$1,758,654</b>	<b>\$1,753,077</b>	<b>(\$5,577)</b>	<b>\$7,549,813</b>
GENERAL FUND	10110160	R	4300	Public Safety	RMS & CAD	Charges for Services	\$0	(\$382,892)	(\$296,791)	(\$288,839)	\$7,952	(\$1,155,356)
GENERAL FUND	10110160	<b>R Total</b>					<b>\$0</b>	<b>(\$382,892)</b>	<b>(\$296,791)</b>	<b>(\$288,839)</b>	<b>\$7,952</b>	<b>(\$1,155,356)</b>
GENERAL FUND	10110160	E	5205	Public Safety	RMS & CAD	Contract Services	\$0	\$0	\$199,013	\$341,000	\$141,987	\$1,364,000
GENERAL FUND	10110160	<b>E Total</b>					<b>\$0</b>	<b>\$0</b>	<b>\$199,013</b>	<b>\$341,000</b>	<b>\$141,987</b>	<b>\$1,364,000</b>
GENERAL FUND	10110160	<b>Total</b>					<b>\$0</b>	<b>(\$382,892)</b>	<b>(\$97,778)</b>	<b>\$52,161</b>	<b>\$149,939</b>	<b>\$208,644</b>
GENERAL FUND	10111400	R	4205	Public Service	General Services	Fines & Fees	(\$465,581)	(\$425,583)	(\$75,000)	(\$90,175)	(\$15,175)	(\$360,700)
GENERAL FUND	10111400	R	4515	Public Service	General Services	Insurance Proceeds	(\$86,057)	\$0	\$0	\$0	\$0	\$0
GENERAL FUND	10111400	<b>R Total</b>					<b>(\$551,638)</b>	<b>(\$425,583)</b>	<b>(\$75,000)</b>	<b>(\$90,175)</b>	<b>(\$15,175)</b>	<b>(\$360,700)</b>
GENERAL FUND	10111400	E	5105	Public Service	General Services	Salaries & Benefits	\$172,349	\$136,326	\$172,314	\$237,923	\$65,609	\$1,026,523

**Appendix A Expenditure & Revenue Line Item Detail**

Fund Name	ORG	Account Type	OBJ	Department	Division	Object Description	2023 Actuals	2024 Actuals	2025 Revised Budget	2026 Budget Request	2026 Vs 2025	Forecasted 2027-2030
GENERAL FUND	10111400	E	5115	Public Service	General Services	Salaries & Benefits	\$636	\$213	\$1,000	\$1,000	\$0	\$4,317
GENERAL FUND	10111400	E	5130	Public Service	General Services	Salaries & Benefits	\$24,110	\$18,899	\$24,192	\$33,091	\$8,899	\$142,895
GENERAL FUND	10111400	E	5135	Public Service	General Services	Salaries & Benefits	\$39,489	\$26,270	\$37,904	\$56,187	\$18,283	\$243,561
GENERAL FUND	10111400	E	5140	Public Service	General Services	Salaries & Benefits	\$3,385	\$2,732	\$3,515	\$4,739	\$1,224	\$20,463
GENERAL FUND	10111400	E	5145	Public Service	General Services	Salaries & Benefits	\$2,426	\$1,911	\$2,475	\$3,328	\$853	\$14,375
GENERAL FUND	10111400	E	5160	Public Service	General Services	Salaries & Benefits	\$69	\$53	\$45	\$692	\$647	\$3,058
GENERAL FUND	10111400	E	5205	Public Service	General Services	Contract Services	\$794,666	\$535,620	\$759,152	\$781,850	\$22,698	\$3,539,000
GENERAL FUND	10111400	E	5210	Public Service	General Services	Contract Services	\$716	\$5,709	\$33,135	\$41,500	\$8,365	\$188,100
GENERAL FUND	10111400	E	5215	Public Service	General Services	Contract Services	\$4,723	\$4,805	\$1,790	\$3,500	\$1,710	\$16,100
GENERAL FUND	10111400	E	5220	Public Service	General Services	Contract Services	\$0	\$51,579	\$0	\$79,500	\$79,500	\$360,100
GENERAL FUND	10111400	E	5300	Public Service	General Services	Materials & Supplies	\$52,085	\$112,243	\$52,400	\$52,800	\$400	\$239,500
GENERAL FUND	10111400	E	5310	Public Service	General Services	Materials & Supplies	\$15,035	\$47,340	\$26,300	\$30,000	\$3,700	\$136,000
GENERAL FUND	10111400	E	5325	Public Service	General Services	Materials & Supplies	\$493,684	\$411,326	\$665,300	\$822,700	\$157,400	\$3,723,700
GENERAL FUND	10111400	E Total					\$1,603,372	\$1,355,025	\$1,779,522	\$2,148,810	\$369,288	\$9,657,692
GENERAL FUND	10111400	Total					\$1,051,734	\$929,442	\$1,704,522	\$2,058,635	\$354,113	\$9,296,992
GENERAL FUND	10111410	R	4205	Public Service	Lands & Building	Fines & Fees	(\$1,599)	(\$908)	(\$1,610)	\$0	\$1,610	\$0
GENERAL FUND	10111410	R	4510	Public Service	Lands & Building	Sale of Capital Assets	\$0	\$0	\$0	\$0	\$0	\$0
GENERAL FUND	10111410	R	4515	Public Service	Lands & Building	Insurance Proceeds	\$0	(\$3,753)	\$0	\$0	\$0	\$0
GENERAL FUND	10111410	R	4600	Public Service	Lands & Building	Other	(\$8,523)	(\$1,830)	\$0	\$0	\$0	\$0
GENERAL FUND	10111410	R Total					(\$10,123)	(\$6,491)	(\$1,610)	\$0	\$1,610	\$0
GENERAL FUND	10111410	E	5105	Public Service	Lands & Building	Salaries & Benefits	\$77,333	\$81,893	\$159,509	\$511,212	\$351,703	\$2,206,196
GENERAL FUND	10111410	E	5115	Public Service	Lands & Building	Salaries & Benefits	\$245	\$912	\$2,000	\$15,000	\$13,000	\$64,774
GENERAL FUND	10111410	E	5130	Public Service	Lands & Building	Salaries & Benefits	\$10,735	\$11,327	\$27,755	\$73,065	\$45,310	\$315,531
GENERAL FUND	10111410	E	5135	Public Service	Lands & Building	Salaries & Benefits	\$25,182	\$21,877	\$90,047	\$263,874	\$173,827	\$1,152,013
GENERAL FUND	10111410	E	5140	Public Service	Lands & Building	Salaries & Benefits	\$1,526	\$1,668	\$3,977	\$10,372	\$6,395	\$44,780
GENERAL FUND	10111410	E	5145	Public Service	Lands & Building	Salaries & Benefits	\$1,105	\$1,175	\$2,820	\$7,368	\$4,548	\$31,820
GENERAL FUND	10111410	E	5150	Public Service	Lands & Building	Salaries & Benefits	\$600	\$935	\$1,400	\$7,000	\$5,600	\$28,000
GENERAL FUND	10111410	E	5160	Public Service	Lands & Building	Salaries & Benefits	\$30	\$30	\$90	\$1,896	\$1,806	\$8,352
GENERAL FUND	10111410	E	5205	Public Service	Lands & Building	Contract Services	\$256,839	\$257,856	\$280,350	\$60,500	(\$219,850)	\$274,400
GENERAL FUND	10111410	E	5220	Public Service	Lands & Building	Contract Services	\$167,620	\$85,345	\$107,000	\$200,000	\$93,000	\$905,300
GENERAL FUND	10111410	E	5300	Public Service	Lands & Building	Materials & Supplies	\$51,074	\$39,129	\$68,000	\$155,000	\$87,000	\$452,900
GENERAL FUND	10111410	E	5310	Public Service	Lands & Building	Materials & Supplies	\$0	\$13	\$500	\$2,000	\$1,500	\$9,600
GENERAL FUND	10111410	E Total					\$592,288	\$502,158	\$743,448	\$1,307,287	\$563,839	\$5,493,666
GENERAL FUND	10111410	Total					\$582,166	\$495,667	\$741,838	\$1,307,287	\$565,449	\$5,493,666
GENERAL FUND	10111420	R	4300	Public Service	Fleet Services	Charges for Services	(\$12,265)	(\$2,791)	(\$12,250)	(\$3,000)	\$9,250	(\$12,000)
GENERAL FUND	10111420	R	4510	Public Service	Fleet Services	Sale of Capital Assets	\$0	\$0	\$0	\$0	\$0	\$0
GENERAL FUND	10111420	R	4515	Public Service	Fleet Services	Insurance Proceeds	(\$8,056)	\$0	\$0	\$0	\$0	\$0
GENERAL FUND	10111420	R	4600	Public Service	Fleet Services	Other	(\$712)	(\$1,723)	\$0	\$0	\$0	\$0
GENERAL FUND	10111420	R Total					(\$21,033)	(\$4,514)	(\$12,250)	(\$3,000)	\$9,250	(\$12,000)
GENERAL FUND	10111420	E	5105	Public Service	Fleet Services	Salaries & Benefits	\$354,889	\$363,246	\$433,204	\$376,467	(\$56,737)	\$1,624,562
GENERAL FUND	10111420	E	5115	Public Service	Fleet Services	Salaries & Benefits	\$2,784	\$1,368	\$15,000	\$15,000	\$0	\$64,774
GENERAL FUND	10111420	E	5130	Public Service	Fleet Services	Salaries & Benefits	\$49,654	\$50,844	\$62,414	\$54,308	(\$8,106)	\$234,517
GENERAL FUND	10111420	E	5135	Public Service	Fleet Services	Salaries & Benefits	\$73,654	\$84,086	\$127,872	\$98,238	(\$29,634)	\$428,017
GENERAL FUND	10111420	E	5140	Public Service	Fleet Services	Salaries & Benefits	\$7,059	\$7,364	\$8,951	\$7,753	(\$1,198)	\$33,483
GENERAL FUND	10111420	E	5145	Public Service	Fleet Services	Salaries & Benefits	\$5,099	\$5,054	\$6,341	\$5,583	(\$758)	\$24,115
GENERAL FUND	10111420	E	5150	Public Service	Fleet Services	Salaries & Benefits	\$3,701	\$4,995	\$5,400	\$4,400	(\$1,000)	\$17,600
GENERAL FUND	10111420	E	5160	Public Service	Fleet Services	Salaries & Benefits	\$145	\$148	\$180	\$1,185	\$1,005	\$5,220
GENERAL FUND	10111420	E	5215	Public Service	Fleet Services	Contract Services	\$1,500	\$22,649	\$25,000	\$25,000	\$0	\$113,700
GENERAL FUND	10111420	E	5225	Public Service	Fleet Services	Contract Services	\$0	\$0	\$5,000	\$0	(\$5,000)	\$0
GENERAL FUND	10111420	E	5300	Public Service	Fleet Services	Materials & Supplies	\$285,198	\$293,739	\$315,000	\$315,000	\$0	\$1,426,100
GENERAL FUND	10111420	E	5305	Public Service	Fleet Services	Materials & Supplies	\$174,910	\$254,161	\$250,000	\$250,000	\$0	\$1,131,700

**Appendix A Expenditure & Revenue Line Item Detail**

Fund Name	ORG	Account Type	OBJ	Department	Division	Object Description	2023 Actuals	2024 Actuals	2025 Revised Budget	2026 Budget Request	2026 Vs 2025	Forecasted 2027-2030
GENERAL FUND	10111420	E	5306	Public Service	Fleet Services	Materials & Supplies	\$70,544	\$90,555	\$130,000	\$130,000	\$0	\$588,700
GENERAL FUND	10111420	E	5310	Public Service	Fleet Services	Materials & Supplies	\$984	\$493	\$500	\$2,000	\$1,500	\$9,600
GENERAL FUND	10111420	E	5315	Public Service	Fleet Services	Materials & Supplies	\$2,246	\$1,509	\$1,500	\$1,500	\$0	\$7,000
GENERAL FUND	10111420	E	5320	Public Service	Fleet Services	Materials & Supplies	\$9,178	\$16,463	\$14,500	\$14,500	\$0	\$66,300
GENERAL FUND	10111420	E	5325	Public Service	Fleet Services	Materials & Supplies	\$20,988	\$16,970	\$30,000	\$30,000	\$0	\$136,000
GENERAL FUND	10111420	E	5510	Public Service	Fleet Services	Capital Outlay	\$28,685	\$0	\$0	\$0	\$0	\$0
GENERAL FUND	10111420	E	5511	Public Service	Fleet Services	Capital Outlay	\$11,985	\$0	\$0	\$0	\$0	\$0
GENERAL FUND	10111420	E	5513	Public Service	Fleet Services	Capital Outlay	\$3,055	\$0	\$0	\$0	\$0	\$0
GENERAL FUND	10111420	E Total					\$1,106,259	\$1,213,643	\$1,430,862	\$1,330,934	(\$99,928)	\$5,911,388
GENERAL FUND	10111420 Total						\$1,085,226	\$1,209,129	\$1,418,612	\$1,327,934	(\$90,678)	\$5,899,388
GENERAL FUND	10111450	E	5210	Public Service	Engineering	Contract Services	\$81,690	\$0	\$0	\$0	\$0	\$0
GENERAL FUND	10111450	E	5505	Public Service	Engineering	Capital Outlay	\$69	\$0	\$0	\$0	\$0	\$0
GENERAL FUND	10111450	E Total					\$81,759	\$0	\$0	\$0	\$0	\$0
GENERAL FUND	10111450 Total						\$81,759	\$0	\$0	\$0	\$0	\$0
GENERAL FUND	10112000	R	4200	Planning	Planning	Licenses & Permits	(\$742,365)	(\$750,635)	(\$500,000)	(\$600,000)	(\$100,000)	(\$2,400,000)
GENERAL FUND	10112000	R	4205	Planning	Planning	Fines & Fees	(\$45,604)	(\$23,982)	(\$30,000)	(\$30,000)	\$0	(\$120,000)
GENERAL FUND	10112000	R	4300	Planning	Planning	Charges for Services	\$0	\$0	\$0	\$0	\$0	\$0
GENERAL FUND	10112000	R	4315	Planning	Planning	Charges for Services	\$0	\$0	\$0	\$0	\$0	\$0
GENERAL FUND	10112000	R	4600	Planning	Planning	Other	(\$25)	\$0	\$0	\$0	\$0	\$0
GENERAL FUND	10112000	R Total					(\$787,994)	(\$774,617)	(\$530,000)	(\$630,000)	(\$100,000)	(\$2,520,000)
GENERAL FUND	10112000	E	5105	Planning	Planning	Salaries & Benefits	\$661,627	\$733,850	\$829,379	\$864,446	\$35,067	\$3,728,838
GENERAL FUND	10112000	E	5110	Planning	Planning	Salaries & Benefits	\$37,671	\$38,583	\$43,011	\$46,718	\$3,707	\$201,745
GENERAL FUND	10112000	E	5115	Planning	Planning	Salaries & Benefits	\$3,554	\$678	\$3,800	\$3,800	\$0	\$16,410
GENERAL FUND	10112000	E	5130	Planning	Planning	Salaries & Benefits	\$96,797	\$106,242	\$122,636	\$126,296	\$3,660	\$545,385
GENERAL FUND	10112000	E	5135	Planning	Planning	Salaries & Benefits	\$185,083	\$176,519	\$211,670	\$238,304	\$26,634	\$1,039,070
GENERAL FUND	10112000	E	5140	Planning	Planning	Salaries & Benefits	\$13,802	\$15,468	\$18,011	\$18,135	\$124	\$78,304
GENERAL FUND	10112000	E	5145	Planning	Planning	Salaries & Benefits	\$9,953	\$10,895	\$12,747	\$12,781	\$34	\$55,190
GENERAL FUND	10112000	E	5150	Planning	Planning	Salaries & Benefits	\$1,800	\$1,800	\$3,600	\$2,400	(\$1,200)	\$9,600
GENERAL FUND	10112000	E	5160	Planning	Planning	Salaries & Benefits	\$269	\$278	\$300	\$2,423	\$2,123	\$10,672
GENERAL FUND	10112000	E	5205	Planning	Planning	Contract Services	\$182,271	\$126,711	\$214,100	\$264,200	\$50,100	\$950,000
GENERAL FUND	10112000	E	5210	Planning	Planning	Contract Services	\$35,195	\$10,850	\$100	\$0	(\$100)	\$0
GENERAL FUND	10112000	E	5211	Planning	Planning	Contract Services	\$16,276	\$13,379	\$30,000	\$30,000	\$0	\$120,000
GENERAL FUND	10112000	E	5215	Planning	Planning	Contract Services	\$55,777	\$6,952	\$10,000	\$2,000	(\$8,000)	\$8,000
GENERAL FUND	10112000	E	5220	Planning	Planning	Contract Services	\$5,293	\$2,929	\$7,500	\$10,000	\$2,500	\$40,000
GENERAL FUND	10112000	E	5310	Planning	Planning	Materials & Supplies	\$2,405	\$3,992	\$10,000	\$10,000	\$0	\$80,000
GENERAL FUND	10112000	E Total					\$1,307,774	\$1,249,125	\$1,516,854	\$1,631,503	\$114,649	\$6,883,214
GENERAL FUND	10112000 Total						\$519,780	\$474,508	\$986,854	\$1,001,503	\$14,649	\$4,363,214
GENERAL FUND	10111440	E	5505	Public Service	Fleet Services	Capital Outlay	\$30,509	\$0	\$0	\$0	\$0	\$0
GENERAL FUND	10111440	E Total					\$30,509	\$0	\$0	\$0	\$0	\$0
GENERAL FUND	10111440 Total						\$30,509	\$0	\$0	\$0	\$0	\$0
GENERAL FUND Total							(\$7,357,686)	(\$6,513,481)	\$3,852,396	(\$47,221)	(\$3,899,617)	\$1,267,657
STREET FUND	22011000	R	4115	Public Service	Public Service	Intergovernmental	(\$2,227,709)	(\$2,252,220)	(\$2,200,000)	(\$2,200,000)	\$0	(\$8,800,000)
STREET FUND	22011000	R	4300	Public Service	Public Service	Charges for Services	(\$7,775)	(\$7,775)	(\$9,644)	(\$9,644)	\$0	(\$38,576)
STREET FUND	22011000	R	4510	Public Service	Public Service	Sale of Capital Assets	\$0	(\$171)	\$0	\$0	\$0	\$0
STREET FUND	22011000	R	4515	Public Service	Public Service	Insurance Proceeds	(\$12,131)	\$122	\$0	\$0	\$0	\$0
STREET FUND	22011000	R	4600	Public Service	Public Service	Other	(\$1,768)	(\$1,906)	\$0	\$0	\$0	\$0
STREET FUND	22011000	R Total					(\$2,249,382)	(\$2,261,950)	(\$2,209,644)	(\$2,209,644)	\$0	(\$8,838,576)
STREET FUND	22011000	E	5105	Public Service	Public Service	Salaries & Benefits	\$542,912	\$611,979	\$715,022	\$342,592	(\$372,430)	\$1,477,596
STREET FUND	22011000	E	5110	Public Service	Public Service	Salaries & Benefits	(\$4)	\$0	\$12,000	\$12,000	\$0	\$51,818
STREET FUND	22011000	E	5115	Public Service	Public Service	Salaries & Benefits	\$38,842	\$79,241	\$85,000	\$28,000	(\$57,000)	\$120,914
STREET FUND	22011000	E	5130	Public Service	Public Service	Salaries & Benefits	\$80,351	\$95,824	\$113,296	\$52,733	(\$60,563)	\$227,695

**Appendix A Expenditure & Revenue Line Item Detail**

Fund Name	ORG	Account Type	OBJ	Department	Division	Object Description	2023 Actuals	2024 Actuals	2025 Revised Budget	2026 Budget Request	2026 Vs 2025	Forecasted 2027-2030
STREET FUND	22011000	E	5135	Public Service	Public Service	Salaries & Benefits	\$202,183	\$181,798	\$244,996	\$104,568	(\$140,428)	\$455,704
STREET FUND	22011000	E	5140	Public Service	Public Service	Salaries & Benefits	\$11,476	\$13,912	\$15,931	\$7,603	(\$8,328)	\$32,833
STREET FUND	22011000	E	5145	Public Service	Public Service	Salaries & Benefits	\$7,032	\$8,466	\$10,485	\$5,318	(\$5,167)	\$22,964
STREET FUND	22011000	E	5150	Public Service	Public Service	Salaries & Benefits	\$5,686	\$5,497	\$8,700	\$6,000	(\$2,700)	\$24,000
STREET FUND	22011000	E	5160	Public Service	Public Service	Salaries & Benefits	\$219	\$246	\$214	\$955	\$741	\$4,160
STREET FUND	22011000	E	5205	Public Service	Public Service	Contract Services	\$164,974	\$65,831	\$74,710	\$0	(\$74,710)	\$0
STREET FUND	22011000	E	5210	Public Service	Public Service	Contract Services	\$0	\$1,848	\$4,737	\$4,500	(\$237)	\$21,000
STREET FUND	22011000	E	5215	Public Service	Public Service	Contract Services	\$11,785	\$18,825	\$7,790	\$16,580	\$8,790	\$75,700
STREET FUND	22011000	E	5220	Public Service	Public Service	Contract Services	\$28,114	\$77,793	\$25,000	\$36,000	\$11,000	\$163,000
STREET FUND	22011000	E	5300	Public Service	Public Service	Materials & Supplies	\$133,103	\$226,664	\$290,000	\$319,500	\$29,500	\$1,446,300
STREET FUND	22011000	E	5310	Public Service	Public Service	Materials & Supplies	\$865	\$403	\$1,332	\$1,800	\$468	\$8,300
STREET FUND	22011000	E	5315	Public Service	Public Service	Materials & Supplies	\$1,590	\$1,822	\$4,000	\$3,600	(\$400)	\$16,500
STREET FUND	22011000	E	5320	Public Service	Public Service	Materials & Supplies	\$2,585	\$22,920	\$17,531	\$18,000	\$469	\$81,700
STREET FUND	22011000	E	5325	Public Service	Public Service	Materials & Supplies	\$11,983	\$7,726	\$16,016	\$16,100	\$84	\$73,500
STREET FUND	22011000	E	5510	Public Service	Public Service	Capital Outlay	\$9,295	\$396,787	\$65,000	\$550,000	\$485,000	\$1,240,000
STREET FUND	22011000	E	5900	Public Service	Public Service	Transfer Out	\$760,317	\$762,701	\$756,650	\$596,854	(\$159,796)	\$1,930,451
STREET FUND	22011000	<b>E Total</b>					<b>\$2,013,307</b>	<b>\$2,580,283</b>	<b>\$2,468,410</b>	<b>\$2,122,703</b>	<b>(\$345,707)</b>	<b>\$7,474,135</b>
STREET FUND	22011000 Total						(\$236,075)	\$318,333	\$258,766	(\$86,941)	(\$345,707)	(\$1,364,441)
STREET FUND Total							(\$236,075)	\$318,333	\$258,766	(\$86,941)	(\$345,707)	(\$1,364,441)
STATE HIGHWAY FUND	22211000	R	4115	Public Service	Public Service	Intergovernmental	(\$159,625)	(\$163,357)	(\$160,000)	(\$160,000)	\$0	(\$640,000)
STATE HIGHWAY FUND	22211000	<b>R Total</b>					<b>(\$159,625)</b>	<b>(\$163,357)</b>	<b>(\$160,000)</b>	<b>(\$160,000)</b>	<b>\$0</b>	<b>(\$640,000)</b>
STATE HIGHWAY FUND	22211000	E	5105	Public Service	Public Service	Salaries & Benefits	\$28,333	\$30,671	\$36,931	\$0	(\$36,931)	\$0
STATE HIGHWAY FUND	22211000	E	5115	Public Service	Public Service	Salaries & Benefits	\$2,073	\$4,688	\$5,000	\$0	(\$5,000)	\$0
STATE HIGHWAY FUND	22211000	E	5130	Public Service	Public Service	Salaries & Benefits	\$4,195	\$4,905	\$5,845	\$0	(\$5,845)	\$0
STATE HIGHWAY FUND	22211000	E	5135	Public Service	Public Service	Salaries & Benefits	\$11,165	\$9,315	\$12,951	\$0	(\$12,951)	\$0
STATE HIGHWAY FUND	22211000	E	5140	Public Service	Public Service	Salaries & Benefits	\$600	\$712	\$824	\$0	(\$824)	\$0
STATE HIGHWAY FUND	22211000	E	5145	Public Service	Public Service	Salaries & Benefits	\$365	\$429	\$545	\$0	(\$545)	\$0
STATE HIGHWAY FUND	22211000	E	5150	Public Service	Public Service	Salaries & Benefits	\$180	\$240	\$300	\$400	\$100	\$1,600
STATE HIGHWAY FUND	22211000	E	5160	Public Service	Public Service	Salaries & Benefits	\$12	\$13	\$33	\$0	(\$33)	\$0
STATE HIGHWAY FUND	22211000	E	5205	Public Service	Public Service	Contract Services	\$6,094	\$9,713	\$12,817	\$0	(\$12,817)	\$0
STATE HIGHWAY FUND	22211000	E	5210	Public Service	Public Service	Contract Services	\$0	\$0	\$0	\$500	\$500	\$3,000
STATE HIGHWAY FUND	22211000	E	5215	Public Service	Public Service	Contract Services	\$9,954	\$9,958	\$9,910	\$7,620	(\$2,290)	\$35,400
STATE HIGHWAY FUND	22211000	E	5220	Public Service	Public Service	Contract Services	\$18,672	\$700	\$15,000	\$4,000	(\$11,000)	\$18,600
STATE HIGHWAY FUND	22211000	E	5300	Public Service	Public Service	Materials & Supplies	\$20,191	\$21,613	\$24,318	\$35,500	\$11,182	\$161,000
STATE HIGHWAY FUND	22211000	E	5310	Public Service	Public Service	Materials & Supplies	\$0	\$0	\$0	\$200	\$200	\$1,800
STATE HIGHWAY FUND	22211000	E	5315	Public Service	Public Service	Materials & Supplies	\$0	\$0	\$0	\$400	\$400	\$2,600
STATE HIGHWAY FUND	22211000	E	5320	Public Service	Public Service	Materials & Supplies	\$0	\$0	\$0	\$2,000	\$2,000	\$9,600
STATE HIGHWAY FUND	22211000	E	5325	Public Service	Public Service	Materials & Supplies	\$6,825	\$6,123	\$12,600	\$15,800	\$3,200	\$71,900
STATE HIGHWAY FUND	22211000	E	5505	Public Service	Capital Improve	Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$650,000
STATE HIGHWAY FUND	22211000	<b>E Total</b>					<b>\$108,658</b>	<b>\$99,080</b>	<b>\$137,074</b>	<b>\$66,420</b>	<b>(\$70,654)</b>	<b>\$95,500</b>
STATE HIGHWAY FUND	22211000 Total						(\$50,967)	(\$64,277)	(\$22,926)	(\$93,580)	(\$70,654)	\$315,500
STATE HIGHWAY FUND Total							(\$50,967)	(\$64,277)	(\$22,926)	(\$93,580)	(\$70,654)	\$315,500
TAX INCREMENT FUND	22411010	R	4020	City-Wide	Eastgate Triangle	Payments In Lieu of Taxes	(\$503,207)	(\$504,786)	(\$630,700)	(\$529,300)	\$101,400	(\$2,238,600)
TAX INCREMENT FUND	22411010	R	4305	City-Wide	Eastgate Triangle	Charges for Services	(\$5,000)	(\$5,000)	(\$5,000)	(\$5,000)	\$0	(\$20,000)
TAX INCREMENT FUND	22411010	<b>R Total</b>					<b>(\$508,207)</b>	<b>(\$509,786)</b>	<b>(\$635,700)</b>	<b>(\$534,300)</b>	<b>\$101,400</b>	<b>(\$2,258,600)</b>
TAX INCREMENT FUND	22411010	E	5205	City-Wide	Eastgate Triangle	Contract Services	\$443,000	\$0	\$0	\$0	\$0	\$0
TAX INCREMENT FUND	22411010	E	5210	City-Wide	Eastgate Triangle	Contract Services	(\$69,556)	\$8,918	\$18,400	\$10,500	(\$7,900)	\$44,600
TAX INCREMENT FUND	22411010	E	5500	City-Wide	Eastgate Triangle	Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$135,000
TAX INCREMENT FUND	22411010	E	5505	City-Wide	Eastgate Triangle	Capital Outlay	\$0	\$0	\$550,000	\$0	(\$550,000)	\$0
TAX INCREMENT FUND	22411010	<b>E Total</b>					<b>\$373,444</b>	<b>\$8,918</b>	<b>\$568,400</b>	<b>\$10,500</b>	<b>(\$557,900)</b>	<b>\$179,600</b>
TAX INCREMENT FUND	22411010 Total						(\$134,763)	(\$500,867)	(\$67,300)	(\$523,800)	(\$456,500)	(\$2,079,000)

**Appendix A Expenditure & Revenue Line Item Detail**

Fund Name	ORG	Account	Type	OBJ	Department	Division	Object Description	2023 Actuals	2024 Actuals	2025 Revised Budget	2026 Budget Request	2026 Vs 2025	Forecasted 2027-2030
TAX INCREMENT FUND	22411020	R	4020	City-Wide	Eastgate Pizzutti		Payments In Lieu of Taxes	(\$656,520)	(\$645,874)	(\$666,100)	(\$685,100)	(\$19,000)	(\$2,897,500)
TAX INCREMENT FUND	22411020	R	4110	City-Wide	Eastgate Pizzutti		Intergovernmental	(\$530)	(\$722)	(\$500)	(\$500)	\$0	(\$2,000)
TAX INCREMENT FUND	22411020	R Total						(\$657,050)	(\$646,596)	(\$666,600)	(\$685,600)	(\$19,000)	(\$2,899,500)
TAX INCREMENT FUND	22411020	E	5210	City-Wide	Eastgate Pizzutti		Contract Services	\$6,803	\$6,599	\$13,800	\$7,500	(\$6,300)	\$31,700
TAX INCREMENT FUND	22411020	E	5400	City-Wide	Eastgate Pizzutti		Principal Retirement	\$0	\$0	\$27,815	\$13,908	(\$13,907)	\$111,264
TAX INCREMENT FUND	22411020	E	5500	City-Wide	Eastgate Pizzutti		Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$125,000
TAX INCREMENT FUND	22411020	E	5505	City-Wide	Eastgate Pizzutti		Capital Outlay	\$57,736	\$1,069,334	\$1,350,000	\$0	(\$1,350,000)	\$200,000
TAX INCREMENT FUND	22411020	E Total						\$64,539	\$1,075,933	\$1,391,615	\$21,408	(\$1,370,207)	\$467,964
TAX INCREMENT FUND	22411020 Total							(\$592,511)	\$429,337	\$725,015	(\$664,192)	(\$1,389,207)	(\$2,431,536)
TAX INCREMENT FUND	22411030	R	4020	City-Wide	Manor Homes		Payments In Lieu of Taxes	(\$323,264)	(\$300,393)	(\$330,800)	(\$339,700)	(\$8,900)	(\$1,436,500)
TAX INCREMENT FUND	22411030	R	4110	City-Wide	Manor Homes		Intergovernmental	(\$34,224)	(\$30,776)	(\$34,000)	(\$30,000)	\$4,000	(\$120,000)
TAX INCREMENT FUND	22411030	R Total						(\$357,488)	(\$331,168)	(\$364,800)	(\$369,700)	(\$4,900)	(\$1,556,500)
TAX INCREMENT FUND	22411030	E	5210	City-Wide	Manor Homes		Contract Services	\$4,198	\$3,892	\$5,100	\$5,100	\$0	\$21,600
TAX INCREMENT FUND	22411030	E	5500	City-Wide	Manor Homes		Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$135,000
TAX INCREMENT FUND	22411030	E	5505	City-Wide	Manor Homes		Capital Outlay	\$1,755	\$0	\$385,000	\$0	(\$385,000)	\$600,000
TAX INCREMENT FUND	22411030	E	5510	City-Wide	Manor Homes		Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$1,210,000
TAX INCREMENT FUND	22411030	E	5900	City-Wide	Manor Homes		Transfer Out	\$110,000	\$150,000	\$150,000	\$145,000	(\$5,000)	\$147,203
TAX INCREMENT FUND	22411030	E Total						\$115,954	\$153,892	\$540,100	\$150,100	(\$390,000)	\$2,113,803
TAX INCREMENT FUND	22411030 Total							(\$241,534)	(\$177,276)	\$175,300	(\$219,600)	(\$394,900)	\$557,303
TAX INCREMENT FUND	22411040	R	4020	City-Wide	West Gahanna		Payments In Lieu of Taxes	(\$398,408)	(\$469,056)	(\$480,800)	(\$495,100)	(\$14,300)	(\$2,094,200)
TAX INCREMENT FUND	22411040	R	4110	City-Wide	West Gahanna		Intergovernmental	(\$544)	(\$1,394)	(\$1,000)	(\$1,000)	\$0	(\$4,000)
TAX INCREMENT FUND	22411040	R Total						(\$398,953)	(\$470,450)	(\$481,800)	(\$496,100)	(\$14,300)	(\$2,098,200)
TAX INCREMENT FUND	22411040	E	5205	City-Wide	West Gahanna		Contract Services	\$140,914	\$161,390	\$163,500	\$170,101	\$6,601	\$712,000
TAX INCREMENT FUND	22411040	E	5210	City-Wide	West Gahanna		Contract Services	\$6,942	\$5,615	\$9,000	\$6,900	(\$2,100)	\$29,100
TAX INCREMENT FUND	22411040	E	5500	City-Wide	West Gahanna		Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$330,000
TAX INCREMENT FUND	22411040	E	5505	City-Wide	West Gahanna		Capital Outlay	\$0	\$0	\$0	\$40,000	\$40,000	\$1,025,000
TAX INCREMENT FUND	22411040	E Total						\$147,856	\$167,005	\$172,500	\$217,001	\$44,501	\$2,096,100
TAX INCREMENT FUND	22411040 Total							(\$251,097)	(\$303,445)	(\$309,300)	(\$279,099)	\$30,201	(\$2,100)
TAX INCREMENT FUND	22411050	R	4020	City-Wide	Creekside		Payments In Lieu of Taxes	(\$105,752)	(\$187,621)	(\$258,400)	(\$224,100)	\$34,300	(\$947,800)
TAX INCREMENT FUND	22411050	R	4110	City-Wide	Creekside		Intergovernmental	(\$5,979)	(\$11,400)	(\$10,000)	(\$10,000)	\$0	(\$40,000)
TAX INCREMENT FUND	22411050	R	4305	City-Wide	Creekside		Charges for Services	\$0	(\$112,751)	\$0	\$0	\$0	\$0
TAX INCREMENT FUND	22411050	R Total						(\$111,731)	(\$311,772)	(\$268,400)	(\$234,100)	\$34,300	(\$987,800)
TAX INCREMENT FUND	22411050	E	5210	City-Wide	Creekside		Contract Services	\$1,434	\$2,572	\$2,700	\$2,300	(\$400)	\$9,700
TAX INCREMENT FUND	22411050	E	5900	City-Wide	Creekside		Transfer Out	\$125,000	\$240,000	\$150,000	\$150,000	\$0	\$1,000,000
TAX INCREMENT FUND	22411050	E Total						\$126,434	\$242,572	\$152,700	\$152,300	(\$400)	\$1,009,700
TAX INCREMENT FUND	22411050 Total							\$14,703	(\$69,200)	(\$115,700)	(\$81,800)	\$33,900	\$21,900
TAX INCREMENT FUND	22411060	R	4020	City-Wide	Buckles		Payments In Lieu of Taxes	(\$214,212)	(\$95,143)	(\$175,500)	(\$177,400)	(\$1,900)	(\$750,400)
TAX INCREMENT FUND	22411060	R Total						(\$214,212)	(\$95,143)	(\$175,500)	(\$177,400)	(\$1,900)	(\$750,400)
TAX INCREMENT FUND	22411060	E	5205	City-Wide	Buckles		Contract Services	\$126,113	\$54,181	\$100,100	\$100,200	\$100	\$500,800
TAX INCREMENT FUND	22411060	E	5210	City-Wide	Buckles		Contract Services	\$2,213	\$958	\$21,200	\$2,100	(\$19,100)	\$8,800
TAX INCREMENT FUND	22411060	E	5500	City-Wide	Buckles		Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$220,000
TAX INCREMENT FUND	22411060	E	5505	City-Wide	Buckles		Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$220,000
TAX INCREMENT FUND	22411060	E	5510	City-Wide	Buckles		Capital Outlay	\$0	\$0	\$540,000	\$100,000	(\$440,000)	\$0
TAX INCREMENT FUND	22411060	E Total						\$128,326	\$55,139	\$661,300	\$202,300	(\$459,000)	\$949,600
TAX INCREMENT FUND	22411060 Total							(\$85,885)	(\$40,004)	\$485,800	\$24,900	(\$460,900)	\$199,200
TAX INCREMENT FUND	22411070	R	4020	City-Wide	Hamilton Road		Payments In Lieu of Taxes	(\$284,656)	(\$489,913)	(\$505,800)	(\$517,300)	(\$11,500)	(\$2,188,200)
TAX INCREMENT FUND	22411070	R Total						(\$284,656)	(\$489,913)	(\$505,800)	(\$517,300)	(\$11,500)	(\$2,188,200)
TAX INCREMENT FUND	22411070	E	5210	City-Wide	Hamilton Road		Contract Services	\$3,888	\$6,123	\$11,100	\$7,700	(\$3,400)	\$32,600
TAX INCREMENT FUND	22411070	E	5500	City-Wide	Hamilton Road		Capital Outlay	\$0	\$0	\$400,000	\$315,000	(\$85,000)	\$315,000
TAX INCREMENT FUND	22411070	E	5505	City-Wide	Hamilton Road		Capital Outlay	\$85,420	\$832,800	\$50,000	\$0	(\$50,000)	\$750,000
TAX INCREMENT FUND	22411070	E Total						\$89,308	\$838,923	\$461,100	\$322,700	(\$138,400)	\$1,097,600

**Appendix A Expenditure & Revenue Line Item Detail**

Fund Name	ORG	Account	Type	OBJ	Department	Division	Object Description	2023 Actuals	2024 Actuals	2025 Revised Budget	2026 Budget Request	2026 Vs 2025	Forecasted 2027-2030
TAX INCREMENT FUND	22411070 Total							(\$195,348)	\$349,010	(\$44,700)	(\$194,600)	(\$149,900)	(\$1,090,600)
TAX INCREMENT FUND	22411080	R	4020	City-Wide	Central Park		Payments In Lieu of Taxes	(\$267,236)	(\$503,669)	(\$542,000)	(\$522,900)	\$19,100	(\$2,211,500)
TAX INCREMENT FUND	22411080	R	4305	City-Wide	Central Park		Charges for Services	(\$10,000)	(\$10,000)	(\$10,000)	(\$10,000)	\$0	(\$40,000)
TAX INCREMENT FUND	22411080	R Total						(\$277,236)	(\$513,669)	(\$552,000)	(\$532,900)	\$19,100	(\$2,251,500)
TAX INCREMENT FUND	22411080	E	5210	City-Wide	Central Park		Contract Services	\$3,089	\$5,066	\$6,500	\$6,200	(\$300)	\$26,300
TAX INCREMENT FUND	22411080	E	5500	City-Wide	Central Park		Capital Outlay	\$0	\$0	\$0	\$100,000	\$100,000	\$110,000
TAX INCREMENT FUND	22411080	E	5505	City-Wide	Central Park		Capital Outlay	\$32,500	\$27,500	\$1,000,000	\$0	(\$1,000,000)	\$0
TAX INCREMENT FUND	22411080	E	5900	City-Wide	Central Park		Transfer Out	\$250,000	\$0	\$0	\$0	\$0	\$0
TAX INCREMENT FUND	22411080	E Total						\$285,589	\$32,566	\$1,006,500	\$106,200	(\$900,300)	\$136,300
TAX INCREMENT FUND	22411080 Total							\$8,353	(\$481,102)	\$454,500	(\$426,700)	(\$881,200)	(\$2,115,200)
TAX INCREMENT FUND	22411090	R	4020	City-Wide	North Triangle		Payments In Lieu of Taxes	(\$691,935)	(\$614,356)	(\$610,200)	(\$624,300)	(\$14,100)	(\$2,640,600)
TAX INCREMENT FUND	22411090	R	4110	City-Wide	North Triangle		Intergovernmental	(\$4,180)	(\$5,025)	(\$4,600)	(\$4,600)	\$0	(\$18,400)
TAX INCREMENT FUND	22411090	R Total						(\$696,114)	(\$619,381)	(\$614,800)	(\$628,900)	(\$14,100)	(\$2,659,000)
TAX INCREMENT FUND	22411090	E	5210	City-Wide	North Triangle		Contract Services	\$20,420	\$7,826	\$9,100	\$9,300	\$200	\$39,400
TAX INCREMENT FUND	22411090	E	5500	City-Wide	North Triangle		Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$785,000
TAX INCREMENT FUND	22411090	E	5505	City-Wide	North Triangle		Capital Outlay	\$84,034	\$0	\$0	\$0	\$0	\$0
TAX INCREMENT FUND	22411090	E Total						\$104,454	\$7,826	\$9,100	\$9,300	\$200	\$824,400
TAX INCREMENT FUND	22411090 Total							(\$591,661)	(\$611,555)	(\$605,700)	(\$619,600)	(\$13,900)	(\$1,834,600)
TAX INCREMENT FUND	22411100	R	4020	City-Wide	Johnstown Rd		Payments In Lieu of Taxes	(\$306,176)	(\$335,293)	(\$340,300)	(\$345,100)	(\$4,800)	(\$1,459,600)
TAX INCREMENT FUND	22411100	R Total						(\$306,176)	(\$335,293)	(\$340,300)	(\$345,100)	(\$4,800)	(\$1,459,600)
TAX INCREMENT FUND	22411100	E	5205	City-Wide	Johnstown Rd		Contract Services	\$115,840	\$117,461	\$119,200	\$118,400	(\$800)	\$500,800
TAX INCREMENT FUND	22411100	E	5210	City-Wide	Johnstown Rd		Contract Services	\$3,163	\$3,374	\$4,000	\$4,100	\$100	\$17,300
TAX INCREMENT FUND	22411100	E	5500	City-Wide	Johnstown Rd		Capital Outlay	\$0	\$0	\$875,000	\$0	(\$875,000)	\$480,000
TAX INCREMENT FUND	22411100	E Total						\$119,003	\$120,835	\$998,200	\$122,500	(\$875,700)	\$998,100
TAX INCREMENT FUND	22411100 Total							(\$187,173)	(\$214,458)	\$657,900	(\$222,600)	(\$880,500)	(\$461,500)
TAX INCREMENT FUND Total								(\$2,256,916)	(\$1,619,560)	\$1,355,815	(\$3,207,091)	(\$4,562,906)	(\$9,236,133)
LAW ENFORCEMENT TRUST FUND	22510000	R	4120	Public Safety	Public Safety		Intergovernmental	(\$37,886)	(\$117,551)	(\$50,146)	(\$20,000)	\$30,146	(\$80,000)
LAW ENFORCEMENT TRUST FUND	22510000	R Total						(\$37,886)	(\$117,551)	(\$50,146)	(\$20,000)	\$30,146	(\$80,000)
LAW ENFORCEMENT TRUST FUND	22510000	E	5205	Public Safety	Public Safety		Contract Services	\$33,833	\$32,201	\$4,707	\$92,300	\$87,593	\$0
LAW ENFORCEMENT TRUST FUND	22510000	E	5300	Public Safety	Public Safety		Materials & Supplies	\$0	\$0	\$35,439	\$0	(\$35,439)	\$0
LAW ENFORCEMENT TRUST FUND	22510000	E	5320	Public Safety	Public Safety		Materials & Supplies	\$0	\$37,000	\$10,000	\$0	(\$10,000)	\$0
LAW ENFORCEMENT TRUST FUND	22510000	E	5510	Public Safety	Public Safety		Capital Outlay	\$0	\$15,737	\$0	\$0	\$0	\$0
LAW ENFORCEMENT TRUST FUND	22510000	E Total						\$33,833	\$84,939	\$50,146	\$92,300	\$42,154	\$0
LAW ENFORCEMENT TRUST FUND	22510000 Total							(\$4,053)	(\$32,612)	\$0	\$72,300	\$72,300	(\$80,000)
LAW ENFORCEMENT TRUST FUND Total								(\$4,053)	(\$32,612)	\$0	\$72,300	\$72,300	(\$80,000)
ENFORCE & EDUCATION FUND	22610000	R	4205	Public Safety	Public Safety		Fines & Fees	(\$1,084)	(\$1,900)	(\$4,500)	(\$4,500)	\$0	(\$18,000)
ENFORCE & EDUCATION FUND	22610000	R Total						(\$1,084)	(\$1,900)	(\$4,500)	(\$4,500)	\$0	(\$18,000)
ENFORCE & EDUCATION FUND	22610000	E	5225	Public Safety	Public Safety		Contract Services	\$0	\$1,309	\$2,500	\$0	(\$2,500)	\$0
ENFORCE & EDUCATION FUND	22610000	E	5310	Public Safety	Public Safety		Materials & Supplies	\$0	\$63	\$2,000	\$0	(\$2,000)	\$0
ENFORCE & EDUCATION FUND	22610000	E	5320	Public Safety	Public Safety		Materials & Supplies	\$11,768	\$0	\$0	\$0	\$0	\$32,000
ENFORCE & EDUCATION FUND	22610000	E	5510	Public Safety	Public Safety		Capital Outlay	\$0	\$0	\$0	\$25,000	\$25,000	\$0
ENFORCE & EDUCATION FUND	22610000	E Total						\$11,768	\$1,372	\$4,500	\$25,000	\$20,500	\$32,000
ENFORCE & EDUCATION FUND	22610000 Total							\$10,684	(\$529)	\$0	\$20,500	\$20,500	\$14,000
ENFORCE & EDUCATION FUND Total								\$10,684	(\$529)	\$0	\$20,500	\$20,500	\$14,000
PARKS & REC DONATION FUND	22708000	R	4605	Parks & Rec	Parks & Rec		Other	(\$2,600)	(\$4,550)	\$0	\$0	\$0	\$0
PARKS & REC DONATION FUND	22708000	R Total						(\$2,600)	(\$4,550)	\$0	\$0	\$0	\$0
PARKS & REC DONATION FUND	22708000 Total							(\$2,600)	(\$4,550)	\$0	\$0	\$0	\$0
PARKS & REC DONATION FUND Total								(\$2,600)	(\$4,550)	\$0	\$0	\$0	\$0
PERMANENT IMPROVEMENT FUND	22806000	R	4900	Parks & Rec	Finance		Transfer In	\$0	\$0	(\$4,733)	\$0	\$4,733	\$0
PERMANENT IMPROVEMENT FUND	22806000	R Total						\$0	\$0	(\$4,733)	\$0	\$4,733	\$0
PERMANENT IMPROVEMENT FUND	22806000 Total							\$0	\$0	(\$4,733)	\$0	\$4,733	\$0

**Appendix A Expenditure & Revenue Line Item Detail**

Fund Name	ORG	Account	Type	OBJ	Department	Division	Object Description	2023 Actuals	2024 Actuals	2025 Revised Budget	2026 Budget Request	2026 Vs 2025	Forecasted 2027-2030
PERMANENT IMPROVEMENT FUND	22808600	R	4100	Parks & Rec	Parks & Rec		Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0
PERMANENT IMPROVEMENT FUND	22808600	R	4900	Parks & Rec	Parks & Rec		Transfer In	\$0	\$0	\$0	\$0	\$0	\$0
PERMANENT IMPROVEMENT FUND	22808600	R Total						\$0	\$0	\$0	\$0	\$0	\$0
PERMANENT IMPROVEMENT FUND	22808600	E	5320	Parks & Rec	Parks & Rec		Materials & Supplies	\$0	\$0	\$18,931	\$0	(\$18,931)	\$0
PERMANENT IMPROVEMENT FUND	22808600	E Total						\$0	\$0	\$18,931	\$0	(\$18,931)	\$0
PERMANENT IMPROVEMENT FUND	22808600	Total						\$0	\$0	\$18,931	\$0	(\$18,931)	\$0
PERMANENT IMPROVEMENT FUND Total								\$0	\$0	\$14,198	\$0	(\$14,198)	\$0
CLERK OF COURT COMPUTER FUND	22904000	R	4205	Court	Court		Fines & Fees	(\$25,657)	(\$21,024)	(\$29,100)	(\$25,000)	\$4,100	(\$100,000)
CLERK OF COURT COMPUTER FUND	22904000	R Total						(\$25,657)	(\$21,024)	(\$29,100)	(\$25,000)	\$4,100	(\$100,000)
CLERK OF COURT COMPUTER FUND	22904000	E	5205	Court	Court		Contract Services	\$12,460	\$11,915	\$15,000	\$15,000	\$0	\$62,500
CLERK OF COURT COMPUTER FUND	22904000	E	5215	Court	Court		Contract Services	\$19,427	\$18,456	\$47,500	\$47,000	(\$500)	\$126,000
CLERK OF COURT COMPUTER FUND	22904000	E	5510	Court	Court		Capital Outlay	\$0	\$0	\$35,000	\$0	(\$35,000)	\$0
CLERK OF COURT COMPUTER FUND	22904000	E Total						\$31,888	\$30,371	\$97,500	\$62,000	(\$35,500)	\$188,500
CLERK OF COURT COMPUTER FUND	22904000	Total						\$6,231	\$9,347	\$68,400	\$37,000	(\$31,400)	\$88,500
CLERK OF COURT COMPUTER FUND Total								\$6,231	\$9,347	\$68,400	\$37,000	(\$31,400)	\$88,500
PERMISSIVE LICENSE	23111000	R	4115	Engineering	Engineering		Intergovernmental	\$0	\$0	(\$662,000)	\$0	\$662,000	\$0
PERMISSIVE LICENSE	23111000	R Total						\$0	\$0	(\$662,000)	\$0	\$662,000	\$0
PERMISSIVE LICENSE	23111000	E	5505	Engineering	Engineering		Capital Outlay	\$0	\$0	\$220,000	\$0	(\$220,000)	\$350,000
PERMISSIVE LICENSE	23111000	E Total						\$0	\$0	\$220,000	\$0	(\$220,000)	\$350,000
PERMISSIVE LICENSE	23111000	Total						\$0	\$0	(\$442,000)	\$0	\$442,000	\$350,000
PERMISSIVE LICENSE Total								\$0	\$0	(\$442,000)	\$0	\$442,000	\$350,000
ARP FUND	23306000	E	5212	City-Wide	ARP		Contract Services	\$50,000	\$100,000	\$0	\$0	\$0	\$0
ARP FUND	23306000	E	5213	City-Wide	ARP		Contract Services	\$0	\$2,806,290	\$0	\$0	\$0	\$0
ARP FUND	23306000	E	5505	City-Wide	ARP		Capital Outlay	\$48,844	\$137,184	\$0	\$0	\$0	\$0
ARP FUND	23306000	E Total						\$98,844	\$3,043,474	\$0	\$0	\$0	\$0
ARP FUND	23306000	Total						\$98,844	\$3,043,474	\$0	\$0	\$0	\$0
ARP FUND	23306800	E	5205	City-Wide	ARP Loss In Revenue		Contract Services	\$70,821	\$0	\$0	\$0	\$0	\$0
ARP FUND	23306800	E	5500	City-Wide	ARP Loss In Revenue		Capital Outlay	\$13,658	\$0	\$0	\$0	\$0	\$0
ARP FUND	23306800	E Total						\$84,479	\$0	\$0	\$0	\$0	\$0
ARP FUND	23306800	Total						\$84,479	\$0	\$0	\$0	\$0	\$0
ARP FUND Total								\$183,323	\$3,043,474	\$0	\$0	\$0	\$0
COURT COMPUTERIZATION FUND	23404000	R	4205	Court	Court		Fines & Fees	(\$9,538)	(\$7,914)	(\$10,800)	(\$800)	\$10,000	(\$3,200)
COURT COMPUTERIZATION FUND	23404000	R Total						(\$9,538)	(\$7,914)	(\$10,800)	(\$800)	\$10,000	(\$3,200)
COURT COMPUTERIZATION FUND	23404000	E	5215	Court	Court		Contract Services	\$1,830	\$155	\$2,500	\$0	(\$2,500)	\$0
COURT COMPUTERIZATION FUND	23404000	E Total						\$1,830	\$155	\$2,500	\$0	(\$2,500)	\$0
COURT COMPUTERIZATION FUND	23404000	Total						(\$7,708)	(\$7,759)	(\$8,300)	(\$800)	\$7,500	(\$3,200)
COURT COMPUTERIZATION FUND Total								(\$7,708)	(\$7,759)	(\$8,300)	(\$800)	\$7,500	(\$3,200)
FED LAW ENFORCE TRUST FUND	23510000	R	4120	Public Safety	Public Safety		Intergovernmental	\$0	\$0	(\$5,000)	(\$1,000)	\$4,000	(\$4,000)
FED LAW ENFORCE TRUST FUND	23510000	R	4400	Public Safety	Public Safety		Investment Income	(\$477)	(\$134)	\$0	\$0	\$0	\$0
FED LAW ENFORCE TRUST FUND	23510000	R Total						(\$477)	(\$134)	(\$5,000)	(\$1,000)	\$4,000	(\$4,000)
FED LAW ENFORCE TRUST FUND	23510000	E	5205	Public Safety	Public Safety		Contract Services	\$9,000	\$0	\$5,000	\$0	(\$5,000)	\$0
FED LAW ENFORCE TRUST FUND	23510000	E	5300	Public Safety	Public Safety		Materials & Supplies	\$0	\$0	\$0	\$4,000	\$4,000	\$10,000
FED LAW ENFORCE TRUST FUND	23510000	E Total						\$9,000	\$0	\$5,000	\$4,000	(\$1,000)	\$10,000
FED LAW ENFORCE TRUST FUND	23510000	Total						\$8,523	(\$134)	\$0	\$3,000	\$3,000	\$6,000
FED LAW ENFORCE TRUST FUND Total								\$8,523	(\$134)	\$0	\$3,000	\$3,000	\$6,000
TREASURY EQUIT SHARE FUND	23610000	R	4120	Public Safety	Public Safety		Intergovernmental	\$0	(\$30,665)	(\$12,000)	(\$12,000)	\$0	(\$48,000)
TREASURY EQUIT SHARE FUND	23610000	R	4400	Public Safety	Public Safety		Investment Income	(\$2,182)	(\$853)	\$0	\$0	\$0	\$0
TREASURY EQUIT SHARE FUND	23610000	R Total						(\$2,182)	(\$31,518)	(\$12,000)	(\$12,000)	\$0	(\$48,000)
TREASURY EQUIT SHARE FUND	23610000	E	5320	Public Safety	Public Safety		Materials & Supplies	\$80,381	\$19,302	\$12,000	\$15,000	\$3,000	\$48,000
TREASURY EQUIT SHARE FUND	23610000	E Total						\$80,381	\$19,302	\$12,000	\$15,000	\$3,000	\$48,000
TREASURY EQUIT SHARE FUND	23610000	Total						\$78,199	(\$12,215)	\$0	\$3,000	\$3,000	\$0

**Appendix A Expenditure & Revenue Line Item Detail**

Fund Name	ORG	Account Type	OBJ	Department	Division	Object Description	2023 Actuals	2024 Actuals	2025 Revised Budget	2026 Budget Request	2026 Vs 2025	Forecasted 2027-2030		
TREASURY EQUIT SHARE FUND Total							\$78,199	(\$12,215)	\$0	\$3,000	\$3,000	\$0		
AG PEACE OFFICER TRAIN FUND	23710000	R	4100	Public Safety	Public Safety	Intergovernmental	\$0	(\$94,765)	(\$74,225)	(\$79,000)	(\$4,775)	(\$316,000)		
AG PEACE OFFICER TRAIN FUND	23710000	R Total						\$0	(\$94,765)	(\$74,225)	(\$79,000)	(\$4,775)	(\$316,000)	
AG PEACE OFFICER TRAIN FUND	23710000	E	5225	Public Safety	Public Safety	Contract Services	\$30,350	\$26,679	\$74,225	\$0	(\$74,225)	\$120,000		
AG PEACE OFFICER TRAIN FUND	23710000	E	5300	Public Safety	Public Safety	Materials & Supplies	\$0	\$0	\$0	\$100,000	\$100,000	\$0		
AG PEACE OFFICER TRAIN FUND	23710000	E Total						\$30,350	\$26,679	\$74,225	\$100,000	\$25,775	\$120,000	
AG PEACE OFFICER TRAIN FUND	23710000	Total						\$30,350	(\$68,086)	\$0	\$21,000	\$21,000	(\$196,000)	
AG PEACE OFFICER TRAIN FUND Total								\$30,350	(\$68,086)	\$0	\$21,000	\$21,000	(\$196,000)	
STREET TREE FUND	23808410	R	4205	Parks & Rec	Street Trees	Fines & Fees	\$0	(\$3,950)	\$0	\$0	\$0	\$0	\$0	
STREET TREE FUND	23808410	R Total						\$0	(\$3,950)	\$0	\$0	\$0	\$0	
STREET TREE FUND	23808410	Total						\$0	(\$3,950)	\$0	\$0	\$0	\$0	
STREET TREE FUND Total								\$0	(\$3,950)	\$0	\$0	\$0	\$0	
OCJS GRANT FUND	23910000	R	4100	Public Safety	Public Safety	Intergovernmental	\$0	(\$76,050)	\$0	(\$50,000)	(\$50,000)	\$0		
OCJS GRANT FUND	23910000	R Total						\$0	(\$76,050)	\$0	(\$50,000)	(\$50,000)	\$0	
OCJS GRANT FUND	23910000	E	5215	Public Safety	Public Safety	Contract Services	\$0	\$0	\$0	\$10,000	\$10,000	\$0		
OCJS GRANT FUND	23910000	E Total						\$0	\$0	\$0	\$10,000	\$10,000	\$0	
OCJS GRANT FUND	23910000	Total						\$0	(\$76,050)	\$0	(\$40,000)	(\$40,000)	\$0	
OCJS GRANT FUND Total								\$0	(\$76,050)	\$0	(\$40,000)	(\$40,000)	\$0	
PUBLIC SAFETY FUND	24010000	R	4000	Public Safety	Public Safety	Income Tax	(\$1,306,654)	(\$1,080,307)	(\$1,458,100)	(\$1,875,200)	(\$417,100)	(\$6,668,070)		
PUBLIC SAFETY FUND	24010000	R	4005	Public Safety	Public Safety	Income Tax	\$31,847	\$25,672	\$36,500	\$46,880	\$10,380	\$166,702		
PUBLIC SAFETY FUND	24010000	R	4210	Public Safety	Publilic Safety	Fines & Fees	(\$19,297)	(\$20,988)	(\$14,000)	(\$21,600)	(\$7,600)	(\$71,280)		
PUBLIC SAFETY FUND	24010000	R Total							(\$1,294,104)	(\$1,075,623)	(\$1,435,600)	(\$1,849,920)	(\$414,320)	(\$6,572,648)
PUBLIC SAFETY FUND	24010000	Total							(\$1,294,104)	(\$1,075,623)	(\$1,435,600)	(\$1,849,920)	(\$414,320)	(\$6,572,648)
PUBLIC SAFETY FUND	24010110	R	4300	Public Safety	Police	Charges for Services	(\$206,453)	(\$210,863)	(\$370,000)	(\$370,000)	\$140,000	(\$1,015,400)		
PUBLIC SAFETY FUND	24010110	R Total							(\$206,453)	(\$210,863)	(\$370,000)	(\$370,000)	\$140,000	(\$1,015,400)
PUBLIC SAFETY FUND	24010110	E	5105	Public Safety	Police	Salaries & Benefits	\$458,686	\$551,746	\$574,765	\$535,864	(\$38,901)	\$2,312,171		
PUBLIC SAFETY FUND	24010110	E	5115	Public Safety	Police	Salaries & Benefits	\$9,506	\$19,411	\$25,500	\$5,500	(\$20,000)	\$23,752		
PUBLIC SAFETY FUND	24010110	E	5135	Public Safety	Police	Salaries & Benefits	\$95,058	\$121,768	\$132,054	\$156,383	\$24,329	\$682,297		
PUBLIC SAFETY FUND	24010110	E	5140	Public Safety	Police	Salaries & Benefits	\$9,213	\$11,445	\$11,534	\$10,721	(\$813)	\$46,299		
PUBLIC SAFETY FUND	24010110	E	5145	Public Safety	Police	Salaries & Benefits	\$6,688	\$8,013	\$8,369	\$7,535	(\$834)	\$32,538		
PUBLIC SAFETY FUND	24010110	E	5150	Public Safety	Police	Salaries & Benefits	\$0	\$425	\$4,000	\$3,000	(\$1,000)	\$14,500		
PUBLIC SAFETY FUND	24010110	E	5160	Public Safety	Police	Salaries & Benefits	\$125	\$148	\$150	\$1,116	\$966	\$4,918		
PUBLIC SAFETY FUND	24010110	E	5225	Public Safety	Police	Contract Services	\$2,216	\$7,268	\$10,000	\$10,000	\$0	\$41,000		
PUBLIC SAFETY FUND	24010110	E	5300	Public Safety	Police	Materials & Supplies	\$0	\$0	\$1,000	\$0	(\$1,000)	\$0		
PUBLIC SAFETY FUND	24010110	E	5900	Public Safety	Police	Transfer Out	\$955,604	\$915,854	\$1,066,303	\$1,194,529	\$128,226	\$5,040,965		
PUBLIC SAFETY FUND	24010110	E Total							\$1,537,096	\$1,636,079	\$1,833,675	\$1,924,648	\$90,973	\$8,198,440
PUBLIC SAFETY FUND	24010110	Total							\$1,330,643	\$1,425,216	\$1,463,675	\$1,694,648	\$230,973	\$7,183,040
PUBLIC SAFETY FUND	24010120	E	5105	Public Safety	General Admin	Salaries & Benefits	\$18,584	\$1,530	\$0	\$0	\$0	\$0		
PUBLIC SAFETY FUND	24010120	E	5130	Public Safety	General Admin	Salaries & Benefits	\$2,602	\$214	\$0	\$0	\$0	\$0		
PUBLIC SAFETY FUND	24010120	E	5135	Public Safety	General Admin	Salaries & Benefits	\$6,872	\$27	\$0	\$0	\$0	\$0		
PUBLIC SAFETY FUND	24010120	E	5140	Public Safety	General Admin	Salaries & Benefits	\$372	\$31	\$0	\$0	\$0	\$0		
PUBLIC SAFETY FUND	24010120	E	5145	Public Safety	General Admin	Salaries & Benefits	\$263	\$21	\$0	\$0	\$0	\$0		
PUBLIC SAFETY FUND	24010120	E	5160	Public Safety	General Admin	Salaries & Benefits	\$7	\$0	\$0	\$0	\$0	\$0		
PUBLIC SAFETY FUND	24010120	E	5205	Public Safety	General Admin	Contract Services	\$0	\$0	\$113,700	\$0	(\$113,700)	\$0		
PUBLIC SAFETY FUND	24010120	E Total							\$28,700	\$1,823	\$113,700	\$0	(\$113,700)	\$0
PUBLIC SAFETY FUND	24010120	Total							\$28,700	\$1,823	\$113,700	\$0	(\$113,700)	\$0
PUBLIC SAFETY FUND	24010140	R	4100	Public Safety	General Admin	Intergovernmental	\$0	(\$1,839)	\$0	\$0	\$0	\$0		
PUBLIC SAFETY FUND	24010140	R Total							\$0	(\$1,839)	\$0	\$0	\$0	
PUBLIC SAFETY FUND	24010140	Total							\$0	(\$1,839)	\$0	\$0	\$0	
PUBLIC SAFETY FUND	24010150	R	4100	Public Safety	General Admin	Intergovernmental	\$0	(\$15,508)	\$0	\$0	\$0	\$0		
PUBLIC SAFETY FUND	24010150	R Total							\$0	(\$15,508)	\$0	\$0	\$0	

**Appendix A Expenditure & Revenue Line Item Detail**

Fund Name	ORG	Account Type	OBJ	Department	Division	Object Description	2023 Actuals	2024 Actuals	2025 Revised Budget	2026 Budget Request	2026 Vs 2025	Forecasted 2027-2030	
PUBLIC SAFETY FUND	24010150 Total						\$0	(\$15,508)	\$0	\$0	\$0	\$0	
PUBLIC SAFETY FUND Total							\$65,238	\$334,069	\$141,775	(\$155,272)	(\$297,047)	\$610,392	
RIGHT OF WAY FUND	24111000 R	4200	Public Safety	General Admin	Licenses & Permits		\$0	(\$219,345)	\$0	\$0	\$0	\$0	
RIGHT OF WAY FUND	24111000 R	4205	Engineering	Engineering	Fines & Fees		(\$80,699)	(\$30,000)	(\$632,500)	(\$632,500)	\$0	(\$1,320,000)	
RIGHT OF WAY FUND	24111000 R Total						(\$80,699)	(\$249,345)	(\$632,500)	(\$632,500)	\$0	(\$1,320,000)	
RIGHT OF WAY FUND	24111000 E	5210	Engineering	Engineering	Contract Services		\$75,537	\$94,004	\$635,000	\$295,000	(\$340,000)	\$1,180,000	
RIGHT OF WAY FUND	24111000 E Total						\$75,537	\$94,004	\$635,000	\$295,000	(\$340,000)	\$1,180,000	
RIGHT OF WAY FUND	24111000 Total						(\$5,162)	(\$155,341)	\$2,500	(\$37,500)	(\$340,000)	(\$140,000)	
RIGHT OF WAY FUND Total							(\$5,162)	(\$155,341)	\$2,500	(\$37,500)	(\$340,000)	(\$140,000)	
PARKS & RECREATION FUND	24208000 R	4000	Parks & Rec	Parks & Rec	Income Tax		(\$933,324)	(\$1,080,307)	(\$1,374,780)	(\$1,406,400)	(\$31,620)	(\$7,480,880)	
PARKS & RECREATION FUND	24208000 R	4005	Parks & Rec	Parks & Rec	Income Tax		\$22,748	\$25,672	\$34,400	\$35,160	\$760	\$184,052	
PARKS & RECREATION FUND	24208000 R	4210	Parks & Rec	Parks & Rec	Fines & Fees		(\$13,784)	(\$20,988)	(\$13,200)	(\$16,200)	(\$3,000)	(\$78,840)	
PARKS & RECREATION FUND	24208000 R Total							(\$924,360)	(\$1,075,623)	(\$1,353,580)	(\$1,387,440)	(\$33,860)	(\$7,375,668)
PARKS & RECREATION FUND	24208000 Total							(\$924,360)	(\$1,075,623)	(\$1,353,580)	(\$1,387,440)	(\$33,860)	(\$7,375,668)
PARKS & RECREATION FUND	24208310 E	5105	Parks & Rec	Parks Services	Salaries & Benefits		\$71,120	\$82,841	\$90,720	\$100,585	\$9,865	\$434,001	
PARKS & RECREATION FUND	24208310 E	5115	Parks & Rec	Parks Services	Salaries & Benefits		\$2,682	\$12	\$5,000	\$0	\$0	\$21,591	
PARKS & RECREATION FUND	24208310 E	5130	Parks & Rec	Parks Services	Salaries & Benefits		\$10,227	\$11,599	\$13,329	\$14,626	\$1,297	\$63,161	
PARKS & RECREATION FUND	24208310 E	5135	Parks & Rec	Parks Services	Salaries & Benefits		\$14,769	\$17,785	\$14,476	\$7,631	(\$6,845)	\$33,189	
PARKS & RECREATION FUND	24208310 E	5140	Parks & Rec	Parks Services	Salaries & Benefits		\$1,463	\$1,669	\$1,927	\$2,125	\$198	\$9,174	
PARKS & RECREATION FUND	24208310 E	5145	Parks & Rec	Parks Services	Salaries & Benefits		\$1,066	\$1,179	\$1,368	\$1,519	\$151	\$6,560	
PARKS & RECREATION FUND	24208310 E	5150	Parks & Rec	Parks Services	Salaries & Benefits		\$600	\$600	\$600	\$600	\$0	\$2,400	
PARKS & RECREATION FUND	24208310 E	5160	Parks & Rec	Parks Services	Salaries & Benefits		\$35	\$39	\$40	\$308	\$268	\$1,358	
PARKS & RECREATION FUND	24208310 E Total							\$101,962	\$115,725	\$127,460	\$132,394	\$4,934	\$571,434
PARKS & RECREATION FUND	24208310 Total							\$101,962	\$115,725	\$127,460	\$132,394	\$4,934	\$571,434
PARKS & RECREATION FUND	24208320 R	4325	Parks & Rec	Recreation Programs	Charges for Services		\$30	\$0	\$0	\$0	\$0	\$0	
PARKS & RECREATION FUND	24208320 R Total						\$30	\$0	\$0	\$0	\$0	\$0	
PARKS & RECREATION FUND	24208320 E	5105	Parks & Rec	Recreation Programs	Salaries & Benefits		\$90,448	\$229,282	\$247,415	\$272,464	\$25,049	\$1,175,895	
PARKS & RECREATION FUND	24208320 E	5110	Parks & Rec	Recreation Programs	Salaries & Benefits		\$23,785	\$0	\$0	\$0	\$0	\$0	
PARKS & RECREATION FUND	24208320 E	5115	Parks & Rec	Recreation Programs	Salaries & Benefits		\$757	\$1,578	\$1,700	\$500	(\$1,200)	\$2,161	
PARKS & RECREATION FUND	24208320 E	5130	Parks & Rec	Recreation Programs	Salaries & Benefits		\$16,075	\$32,023	\$36,167	\$37,914	\$1,747	\$163,729	
PARKS & RECREATION FUND	24208320 E	5135	Parks & Rec	Recreation Programs	Salaries & Benefits		\$22,352	\$35,207	\$38,933	\$31,571	(\$7,362)	\$136,746	
PARKS & RECREATION FUND	24208320 E	5140	Parks & Rec	Recreation Programs	Salaries & Benefits		\$2,286	\$4,617	\$5,301	\$5,430	\$129	\$23,451	
PARKS & RECREATION FUND	24208320 E	5145	Parks & Rec	Recreation Programs	Salaries & Benefits		\$1,647	\$3,309	\$3,802	\$3,905	\$103	\$16,866	
PARKS & RECREATION FUND	24208320 E	5160	Parks & Rec	Recreation Programs	Salaries & Benefits		\$47	\$96	\$107	\$854	\$747	\$3,765	
PARKS & RECREATION FUND	24208320 E	5225	Parks & Rec	Recreation Programs	Contract Services		\$600	\$0	\$0	\$0	\$0	\$0	
PARKS & RECREATION FUND	24208320 E	5300	Parks & Rec	Recreation Programs	Materials & Supplies		\$388	\$0	\$0	\$0	\$0	\$0	
PARKS & RECREATION FUND	24208320 E Total							\$158,386	\$306,113	\$333,425	\$352,638	\$19,213	\$1,522,613
PARKS & RECREATION FUND	24208320 Total							\$158,416	\$306,113	\$333,425	\$352,638	\$19,213	\$1,522,613
PARKS & RECREATION FUND	24208330 R	4025	Parks & Rec	Golf Course	Charges for Services		\$36	\$9	\$0	\$0	\$0	\$0	
PARKS & RECREATION FUND	24208330 R	4320	Parks & Rec	Golf Course	Charges for Services		(\$194,674)	(\$195,038)	(\$150,000)	(\$180,000)	(\$30,000)	(\$720,000)	
PARKS & RECREATION FUND	24208330 R	4325	Parks & Rec	Golf Course	Charges for Services		(\$389,979)	(\$401,516)	(\$310,000)	(\$310,000)	\$0	(\$1,240,000)	
PARKS & RECREATION FUND	24208330 R Total							(\$584,616)	(\$596,545)	(\$460,000)	(\$490,000)	(\$30,000)	(\$1,960,000)
PARKS & RECREATION FUND	24208330 E	5105	Parks & Rec	Golf Course	Salaries & Benefits		\$125,427	\$135,030	\$145,577	\$156,496	\$10,919	\$675,081	
PARKS & RECREATION FUND	24208330 E	5110	Parks & Rec	Golf Course	Salaries & Benefits		\$106,999	\$140,295	\$180,000	\$200,672	\$20,672	\$866,562	
PARKS & RECREATION FUND	24208330 E	5115	Parks & Rec	Golf Course	Salaries & Benefits		\$10,303	\$10,140	\$10,000	\$10,000	\$0	\$43,183	
PARKS & RECREATION FUND	24208330 E	5130	Parks & Rec	Golf Course	Salaries & Benefits		\$33,982	\$39,386	\$46,929	\$177,091	\$130,162	\$764,732	
PARKS & RECREATION FUND	24208330 E	5135	Parks & Rec	Golf Course	Salaries & Benefits		\$14,707	\$13,319	\$16,619	\$15,363	(\$1,256)	\$66,990	
PARKS & RECREATION FUND	24208330 E	5140	Parks & Rec	Golf Course	Salaries & Benefits		\$4,831	\$5,709	\$6,656	\$7,259	\$603	\$31,342	
PARKS & RECREATION FUND	24208330 E	5145	Parks & Rec	Golf Course	Salaries & Benefits		\$3,528	\$4,127	\$4,848	\$5,284	\$436	\$22,817	
PARKS & RECREATION FUND	24208330 E	5150	Parks & Rec	Golf Course	Salaries & Benefits		\$0	\$0	\$1,000	\$1,000	\$0	\$4,000	
PARKS & RECREATION FUND	24208330 E	5160	Parks & Rec	Golf Course	Salaries & Benefits		\$60	\$85	\$90	\$594	\$504	\$2,608	

**Appendix A Expenditure & Revenue Line Item Detail**

Fund Name	ORG	Account Type	OBJ	Department	Division	Object Description	2023 Actuals	2024 Actuals	2025 Revised Budget	2026 Budget Request	2026 Vs 2025	Forecasted 2027-2030
PARKS & RECREATION FUND	24208330	E	5205	Parks & Rec	Golf Course	Contract Services	\$64,853	\$74,416	\$100,000	\$105,000	\$5,000	\$430,000
PARKS & RECREATION FUND	24208330	E	5210	Parks & Rec	Golf Course	Contract Services	\$150	\$0	\$200	\$0	(\$200)	\$0
PARKS & RECREATION FUND	24208330	E	5215	Parks & Rec	Golf Course	Contract Services	\$2,500	\$2,000	\$3,500	\$3,500	\$0	\$14,000
PARKS & RECREATION FUND	24208330	E	5220	Parks & Rec	Golf Course	Contract Services	\$8,067	\$736	\$0	\$0	\$0	\$0
PARKS & RECREATION FUND	24208330	E	5225	Parks & Rec	Golf Course	Contract Services	\$1,400	\$0	\$1,000	\$0	(\$1,000)	\$0
PARKS & RECREATION FUND	24208330	E	5300	Parks & Rec	Golf Course	Materials & Supplies	\$76,299	\$80,497	\$89,500	\$101,100	\$11,600	\$414,000
PARKS & RECREATION FUND	24208330	E	5320	Parks & Rec	Golf Course	Materials & Supplies	\$3,113	\$0	\$0	\$0	\$0	\$0
PARKS & RECREATION FUND	24208330	E	5325	Parks & Rec	Golf Course	Materials & Supplies	\$17,036	\$15,254	\$24,400	\$28,000	\$3,600	\$115,000
PARKS & RECREATION FUND	24208330	E Total					\$473,255	\$520,994	\$630,319	\$811,359	\$181,040	\$3,450,315
PARKS & RECREATION FUND	24208330 Total						(\$111,361)	(\$75,551)	\$170,319	\$321,359	\$151,040	\$1,490,315
PARKS & RECREATION FUND	24208340	R	4300	Parks & Rec	Senior Services	Charges for Services	(\$53,373)	(\$70,538)	(\$60,320)	(\$70,000)	(\$9,680)	(\$295,000)
PARKS & RECREATION FUND	24208340	R	4325	Parks & Rec	Senior Services	Charges for Services	\$0	\$20	\$0	\$0	\$0	\$0
PARKS & RECREATION FUND	24208340	R Total					(\$53,373)	(\$70,518)	(\$60,320)	(\$70,000)	(\$9,680)	(\$295,000)
PARKS & RECREATION FUND	24208340	E	5105	Parks & Rec	Senior Services	Salaries & Benefits	\$113,569	\$119,261	\$125,613	\$188,645	\$63,032	\$813,663
PARKS & RECREATION FUND	24208340	E	5110	Parks & Rec	Senior Services	Salaries & Benefits	\$20,480	\$39,426	\$51,383	\$116,487	\$65,104	\$503,025
PARKS & RECREATION FUND	24208340	E	5115	Parks & Rec	Senior Services	Salaries & Benefits	\$2,079	\$1,881	\$1,500	\$1,500	\$0	\$6,478
PARKS & RECREATION FUND	24208340	E	5130	Parks & Rec	Senior Services	Salaries & Benefits	\$19,058	\$22,480	\$22,135	\$42,503	\$20,368	\$183,543
PARKS & RECREATION FUND	24208340	E	5135	Parks & Rec	Senior Services	Salaries & Benefits	\$26,279	\$23,020	\$29,431	\$60,899	\$31,468	\$265,597
PARKS & RECREATION FUND	24208340	E	5140	Parks & Rec	Senior Services	Salaries & Benefits	\$2,670	\$3,211	\$3,160	\$6,089	\$2,929	\$26,299
PARKS & RECREATION FUND	24208340	E	5145	Parks & Rec	Senior Services	Salaries & Benefits	\$1,953	\$2,304	\$2,274	\$4,378	\$2,104	\$18,903
PARKS & RECREATION FUND	24208340	E	5160	Parks & Rec	Senior Services	Salaries & Benefits	\$78	\$90	\$90	\$771	\$681	\$3,392
PARKS & RECREATION FUND	24208340	E	5205	Parks & Rec	Senior Services	Contract Services	\$18,279	\$18,638	\$45,000	\$200,000	\$155,000	\$175,000
PARKS & RECREATION FUND	24208340	E	5210	Parks & Rec	Senior Services	Contract Services	\$1,815	\$776	\$3,000	\$14,750	\$11,750	\$25,000
PARKS & RECREATION FUND	24208340	E	5215	Parks & Rec	Senior Services	Contract Services	\$500	\$500	\$500	\$2,500	\$2,000	\$10,000
PARKS & RECREATION FUND	24208340	E	5300	Parks & Rec	Senior Services	Materials & Supplies	\$9,869	\$14,917	\$20,000	\$30,665	\$10,665	\$132,000
PARKS & RECREATION FUND	24208340	E	5310	Parks & Rec	Senior Services	Materials & Supplies	\$402	\$540	\$750	\$750	\$0	\$3,000
PARKS & RECREATION FUND	24208340	E Total					\$217,030	\$247,044	\$304,836	\$669,937	\$365,101	\$2,165,900
PARKS & RECREATION FUND	24208340 Total						\$163,657	\$176,526	\$244,516	\$599,937	\$355,421	\$1,870,900
PARKS & RECREATION FUND	24208370	R	4025	Parks & Rec	Gahanna Swim Club	Charges for Services	\$0	\$0	\$0	\$0	\$0	\$0
PARKS & RECREATION FUND	24208370	R	4320	Parks & Rec	Gahanna Swim Club	Charges for Services	(\$29,972)	(\$32,122)	(\$30,000)	(\$30,000)	\$0	(\$120,000)
PARKS & RECREATION FUND	24208370	R	4325	Parks & Rec	Gahanna Swim Club	Charges for Services	(\$84,791)	(\$114,564)	(\$93,000)	(\$98,000)	(\$5,000)	(\$394,000)
PARKS & RECREATION FUND	24208370	R Total					(\$114,763)	(\$146,686)	(\$123,000)	(\$128,000)	(\$5,000)	(\$514,000)
PARKS & RECREATION FUND	24208370	E	5105	Parks & Rec	Gahanna Swim Club	Salaries & Benefits	\$37,175	\$38,836	\$40,019	\$77,898	\$37,879	\$335,938
PARKS & RECREATION FUND	24208370	E	5110	Parks & Rec	Gahanna Swim Club	Salaries & Benefits	\$210,600	\$250,493	\$260,000	\$280,000	\$20,000	\$1,209,125
PARKS & RECREATION FUND	24208370	E	5115	Parks & Rec	Gahanna Swim Club	Salaries & Benefits	\$7,128	\$7,136	\$9,000	\$9,000	\$0	\$38,866
PARKS & RECREATION FUND	24208370	E	5130	Parks & Rec	Gahanna Swim Club	Salaries & Benefits	\$35,653	\$41,010	\$43,229	\$51,169	\$7,940	\$220,959
PARKS & RECREATION FUND	24208370	E	5135	Parks & Rec	Gahanna Swim Club	Salaries & Benefits	\$13,633	\$12,216	\$13,501	\$34,672	\$21,171	\$151,109
PARKS & RECREATION FUND	24208370	E	5140	Parks & Rec	Gahanna Swim Club	Salaries & Benefits	\$5,172	\$5,930	\$6,182	\$7,320	\$1,138	\$31,613
PARKS & RECREATION FUND	24208370	E	5145	Parks & Rec	Gahanna Swim Club	Salaries & Benefits	\$3,747	\$4,285	\$4,468	\$5,272	\$804	\$22,768
PARKS & RECREATION FUND	24208370	E	5150	Parks & Rec	Gahanna Swim Club	Salaries & Benefits	\$2,500	\$2,731	\$5,500	\$7,000	\$1,500	\$28,000
PARKS & RECREATION FUND	24208370	E	5160	Parks & Rec	Gahanna Swim Club	Salaries & Benefits	\$36	\$36	\$34	\$285	\$251	\$1,262
PARKS & RECREATION FUND	24208370	E	5205	Parks & Rec	Gahanna Swim Club	Contract Services	\$46,627	\$18,685	\$23,500	\$23,500	\$0	\$95,500
PARKS & RECREATION FUND	24208370	E	5210	Parks & Rec	Gahanna Swim Club	Contract Services	\$0	\$1,060	\$2,500	\$3,900	\$1,400	\$16,000
PARKS & RECREATION FUND	24208370	E	5225	Parks & Rec	Gahanna Swim Club	Contract Services	\$6,206	\$3,879	\$2,750	\$3,250	\$500	\$13,000
PARKS & RECREATION FUND	24208370	E	5300	Parks & Rec	Gahanna Swim Club	Materials & Supplies	\$72,264	\$85,422	\$110,000	\$93,500	(\$16,500)	\$376,500
PARKS & RECREATION FUND	24208370	E	5325	Parks & Rec	Gahanna Swim Club	Materials & Supplies	\$57,944	\$39,372	\$60,000	\$68,400	\$8,400	\$273,600
PARKS & RECREATION FUND	24208370	E Total					\$498,686	\$511,091	\$580,683	\$665,166	\$84,483	\$2,814,240
PARKS & RECREATION FUND	24208370 Total						\$383,922	\$364,405	\$457,683	\$537,166	\$79,483	\$2,300,240
PARKS & RECREATION FUND	24208380	R	4025	Parks & Rec	Hunters Ridge Pool	Charges for Services	\$0	\$0	\$0	\$0	\$0	\$0
PARKS & RECREATION FUND	24208380	R	4320	Parks & Rec	Hunters Ridge Pool	Charges for Services	(\$16,548)	(\$17,614)	(\$16,000)	(\$17,000)	(\$1,000)	(\$68,000)
PARKS & RECREATION FUND	24208380	R	4325	Parks & Rec	Hunters Ridge Pool	Charges for Services	(\$241,370)	(\$264,686)	(\$255,000)	(\$280,000)	(\$25,000)	(\$1,120,000)

**Appendix A Expenditure & Revenue Line Item Detail**

Fund Name	ORG	Account Type	OBJ	Department	Division	Object Description	2023 Actuals	2024 Actuals	2025 Revised Budget	2026 Budget Request	2026 Vs 2025	Forecasted 2027-2030
PARKS & RECREATION FUND	24208380	R Total					(\$257,918)	(\$282,300)	(\$271,000)	(\$297,000)	(\$26,000)	(\$1,188,000)
PARKS & RECREATION FUND	24208380	E	5105	Parks & Rec	Hunters Ridge Pool	Salaries & Benefits	\$24,783	\$25,891	\$26,680	\$51,316	\$24,636	\$221,495
PARKS & RECREATION FUND	24208380	E	5110	Parks & Rec	Hunters Ridge Pool	Salaries & Benefits	\$140,400	\$185,780	\$188,000	\$185,000	(\$3,000)	\$798,885
PARKS & RECREATION FUND	24208380	E	5115	Parks & Rec	Hunters Ridge Pool	Salaries & Benefits	\$4,752	\$5,051	\$6,000	\$6,000	\$0	\$25,910
PARKS & RECREATION FUND	24208380	E	5130	Parks & Rec	Hunters Ridge Pool	Salaries & Benefits	\$23,769	\$29,990	\$30,877	\$33,881	\$3,004	\$146,307
PARKS & RECREATION FUND	24208380	E	5135	Parks & Rec	Hunters Ridge Pool	Salaries & Benefits	\$9,088	\$8,144	\$9,005	\$23,123	\$14,118	\$100,784
PARKS & RECREATION FUND	24208380	E	5140	Parks & Rec	Hunters Ridge Pool	Salaries & Benefits	\$3,448	\$4,339	\$4,415	\$4,847	\$432	\$20,932
PARKS & RECREATION FUND	24208380	E	5145	Parks & Rec	Hunters Ridge Pool	Salaries & Benefits	\$2,498	\$3,358	\$3,196	\$3,492	\$296	\$15,077
PARKS & RECREATION FUND	24208380	E	5150	Parks & Rec	Hunters Ridge Pool	Salaries & Benefits	\$2,500	\$2,053	\$4,000	\$5,500	\$1,500	\$22,000
PARKS & RECREATION FUND	24208380	E	5160	Parks & Rec	Hunters Ridge Pool	Salaries & Benefits	\$24	\$24	\$26	\$189	\$163	\$836
PARKS & RECREATION FUND	24208380	E	5205	Parks & Rec	Hunters Ridge Pool	Contract Services	\$35,098	\$9,774	\$15,000	\$15,500	\$500	\$62,000
PARKS & RECREATION FUND	24208380	E	5210	Parks & Rec	Hunters Ridge Pool	Contract Services	\$0	\$1,899	\$2,500	\$2,500	\$0	\$10,000
PARKS & RECREATION FUND	24208380	E	5215	Parks & Rec	Hunters Ridge Pool	Contract Services	\$2,000	\$7,900	\$7,900	\$5,500	(\$2,400)	\$24,500
PARKS & RECREATION FUND	24208380	E	5225	Parks & Rec	Hunters Ridge Pool	Contract Services	\$7,373	\$2,498	\$2,750	\$2,500	(\$250)	\$10,000
PARKS & RECREATION FUND	24208380	E	5300	Parks & Rec	Hunters Ridge Pool	Materials & Supplies	\$32,761	\$43,646	\$62,000	\$64,000	\$2,000	\$258,000
PARKS & RECREATION FUND	24208380	E	5325	Parks & Rec	Hunters Ridge Pool	Materials & Supplies	\$16,512	\$13,996	\$26,900	\$30,700	\$3,800	\$120,000
PARKS & RECREATION FUND	24208380	E Total					\$305,006	\$344,342	\$389,249	\$434,048	\$44,799	\$1,836,726
PARKS & RECREATION FUND	24208380	Total					\$47,088	\$62,042	\$118,249	\$137,048	\$18,799	\$648,726
PARKS & RECREATION FUND	24208400	R	4300	Parks & Rec	Camps	Charges for Services	(\$248,070)	(\$300,368)	(\$300,000)	(\$350,000)	(\$50,000)	(\$1,400,000)
PARKS & RECREATION FUND	24208400	R Total					(\$248,070)	(\$300,368)	(\$300,000)	(\$350,000)	(\$50,000)	(\$1,400,000)
PARKS & RECREATION FUND	24208400	E	5105	Parks & Rec	Camps	Salaries & Benefits	\$84,594	\$99,999	\$104,125	\$94,729	(\$9,396)	\$408,592
PARKS & RECREATION FUND	24208400	E	5110	Parks & Rec	Camps	Salaries & Benefits	\$161,187	\$220,084	\$260,000	\$265,000	\$5,000	\$1,144,349
PARKS & RECREATION FUND	24208400	E	5115	Parks & Rec	Camps	Salaries & Benefits	\$1,535	\$1,507	\$4,500	\$4,500	\$0	\$19,430
PARKS & RECREATION FUND	24208400	E	5130	Parks & Rec	Camps	Salaries & Benefits	\$33,894	\$44,300	\$51,487	\$50,785	(\$702)	\$219,307
PARKS & RECREATION FUND	24208400	E	5135	Parks & Rec	Camps	Salaries & Benefits	\$36,931	\$37,709	\$41,699	\$27,448	(\$14,251)	\$118,881
PARKS & RECREATION FUND	24208400	E	5140	Parks & Rec	Camps	Salaries & Benefits	\$4,958	\$6,432	\$7,418	\$7,241	(\$177)	\$31,267
PARKS & RECREATION FUND	24208400	E	5145	Parks & Rec	Camps	Salaries & Benefits	\$3,596	\$4,630	\$5,361	\$5,249	(\$112)	\$22,670
PARKS & RECREATION FUND	24208400	E	5150	Parks & Rec	Camps	Salaries & Benefits	\$2,000	\$2,531	\$4,000	\$4,000	\$0	\$16,000
PARKS & RECREATION FUND	24208400	E	5160	Parks & Rec	Camps	Salaries & Benefits	\$34	\$42	\$43	\$332	\$289	\$1,464
PARKS & RECREATION FUND	24208400	E	5205	Parks & Rec	Camps	Contract Services	\$13,726	\$17,932	\$25,500	\$27,000	\$1,500	\$108,000
PARKS & RECREATION FUND	24208400	E	5210	Parks & Rec	Camps	Contract Services	\$556	\$1,030	\$4,000	\$2,000	(\$2,000)	\$9,500
PARKS & RECREATION FUND	24208400	E	5215	Parks & Rec	Camps	Contract Services	\$1,500	\$1,500	\$1,550	\$1,600	\$50	\$7,000
PARKS & RECREATION FUND	24208400	E	5225	Parks & Rec	Camps	Contract Services	\$3,750	\$1,156	\$2,000	\$2,000	\$0	\$8,000
PARKS & RECREATION FUND	24208400	E	5300	Parks & Rec	Camps	Materials & Supplies	\$9,473	\$10,879	\$12,360	\$13,000	\$640	\$56,000
PARKS & RECREATION FUND	24208400	E	5325	Parks & Rec	Camps	Materials & Supplies	\$2,209	\$2,022	\$3,300	\$2,500	(\$800)	\$10,000
PARKS & RECREATION FUND	24208400	E Total					\$359,943	\$451,753	\$527,343	\$507,384	(\$19,959)	\$2,180,460
PARKS & RECREATION FUND	24208400	Total					\$111,873	\$151,385	\$227,343	\$157,384	(\$69,959)	\$780,460
PARKS & RECREATION FUND Total							(\$68,803)	\$25,022	\$325,415	\$850,486	\$525,071	\$1,809,020
PUBLIC SERVICE FUND	24311000	R	4000	Public Service	Public Service	Income Tax	(\$1,493,319)	(\$1,840,524)	(\$1,333,120)	(\$1,406,400)	(\$73,280)	(\$6,251,950)
PUBLIC SERVICE FUND	24311000	R	4005	Public Service	Public Service	Income Tax	\$36,397	\$43,737	\$33,400	\$35,160	\$1,760	\$154,072
PUBLIC SERVICE FUND	24311000	R	4210	Public Service	Public Service	Fines & Fees	(\$22,054)	(\$35,757)	(\$12,800)	(\$16,200)	(\$3,400)	(\$65,880)
PUBLIC SERVICE FUND	24311000	R Total					(\$1,478,976)	(\$1,832,544)	(\$1,312,520)	(\$1,387,440)	(\$74,920)	(\$6,163,758)
PUBLIC SERVICE FUND	24311000	Total					(\$1,478,976)	(\$1,832,544)	(\$1,312,520)	(\$1,387,440)	(\$74,920)	(\$6,163,758)
PUBLIC SERVICE FUND	24311450	R	4205	Public Service	Engineering	Fines & Fees	(\$56,088)	\$0	\$0	\$0	\$0	\$0
PUBLIC SERVICE FUND	24311450	R Total					(\$56,088)	\$0	\$0	\$0	\$0	\$0
PUBLIC SERVICE FUND	24311450	E	5135	Public Service	Engineering	Salaries & Benefits	\$0	(\$51)	\$0	\$0	\$0	\$0
PUBLIC SERVICE FUND	24311450	E	5210	Public Service	Engineering	Contract Services	\$16,849	\$0	\$0	\$0	\$0	\$0
PUBLIC SERVICE FUND	24311450	E	5310	Public Service	Engineering	Materials & Supplies	\$2,674	\$0	\$0	\$0	\$0	\$0
PUBLIC SERVICE FUND	24311450	E Total					\$19,522	(\$51)	\$0	\$0	\$0	\$0
PUBLIC SERVICE FUND	24311450	Total					(\$36,566)	(\$51)	\$0	\$0	\$0	\$0
PUBLIC SERVICE FUND	24311470	R	4205	Public Service	Parking Garage	Fines & Fees	(\$5,405)	(\$4,365)	(\$4,350)	(\$4,350)	\$0	(\$17,400)

**Appendix A Expenditure & Revenue Line Item Detail**

Fund Name	ORG	Account Type	OBJ	Department	Division	Object Description	2023 Actuals	2024 Actuals	2025 Revised Budget	2026 Budget Request	2026 Vs 2025	Forecasted 2027-2030
PUBLIC SERVICE FUND	24311470	R Total					(\$5,405)	(\$4,365)	(\$4,350)	(\$4,350)	\$0	(\$17,400)
PUBLIC SERVICE FUND	24311470	E	5205	Public Service	Parking Garage	Contract Services	\$34,415	\$18,202	\$51,565	\$40,000	(\$11,565)	\$181,300
PUBLIC SERVICE FUND	24311470	E	5220	Public Service	Parking Garage	Contract Services	\$15,552	\$11,568	\$19,000	\$21,000	\$2,000	\$95,700
PUBLIC SERVICE FUND	24311470	E	5300	Public Service	Parking Garage	Materials & Supplies	\$12,000	\$8,535	\$13,000	\$14,000	\$1,000	\$63,700
PUBLIC SERVICE FUND	24311470	E	5325	Public Service	Parking Garage	Materials & Supplies	\$25,081	\$21,326	\$31,500	\$39,400	\$7,900	\$178,600
PUBLIC SERVICE FUND	24311470	E Total					\$87,049	\$59,631	\$115,065	\$114,400	(\$665)	\$519,300
PUBLIC SERVICE FUND	24311470 Total						\$81,644	\$55,266	\$110,715	\$110,050	(\$665)	\$501,900
PUBLIC SERVICE FUND	24313000	R	4205	Engineering	Engineering	Fines & Fees	(\$13,160)	(\$97,518)	(\$60,000)	\$0	\$60,000	\$0
PUBLIC SERVICE FUND	24313000	R Total					(\$13,160)	(\$97,518)	(\$60,000)	\$0	\$60,000	\$0
PUBLIC SERVICE FUND	24313000	E	5105	Engineering	Engineering	Salaries & Benefits	\$620,816	\$716,052	\$861,980	\$852,861	(\$9,119)	\$3,680,736
PUBLIC SERVICE FUND	24313000	E	5110	Engineering	Engineering	Salaries & Benefits	\$6,745	\$0	\$10,187	\$9,600	(\$587)	\$41,458
PUBLIC SERVICE FUND	24313000	E	5115	Engineering	Engineering	Salaries & Benefits	\$854	\$27	\$500	\$500	\$0	\$2,161
PUBLIC SERVICE FUND	24313000	E	5130	Engineering	Engineering	Salaries & Benefits	\$87,758	\$100,011	\$121,702	\$119,965	(\$1,737)	\$518,039
PUBLIC SERVICE FUND	24313000	E	5135	Engineering	Engineering	Salaries & Benefits	\$130,245	\$131,510	\$160,631	\$199,723	\$39,092	\$869,641
PUBLIC SERVICE FUND	24313000	E	5140	Engineering	Engineering	Salaries & Benefits	\$12,404	\$14,317	\$17,453	\$17,220	(\$233)	\$74,360
PUBLIC SERVICE FUND	24313000	E	5145	Engineering	Engineering	Salaries & Benefits	\$8,947	\$10,190	\$12,468	\$12,259	(\$209)	\$52,946
PUBLIC SERVICE FUND	24313000	E	5160	Engineering	Engineering	Salaries & Benefits	\$235	\$271	\$322	\$2,410	\$2,088	\$10,604
PUBLIC SERVICE FUND	24313000	E	5205	Engineering	Engineering	Contract Services	\$1,692	\$7,265	\$35,700	\$18,000	(\$17,700)	\$74,800
PUBLIC SERVICE FUND	24313000	E	5210	Engineering	Engineering	Contract Services	\$243,421	\$111,056	\$610,500	\$643,000	\$32,500	\$1,603,850
PUBLIC SERVICE FUND	24313000	E	5215	Engineering	Engineering	Contract Services	\$4,128	\$3,699	\$11,668	\$25,082	\$13,414	\$60,000
PUBLIC SERVICE FUND	24313000	E	5225	Engineering	Engineering	Contract Services	\$343	\$44	\$0	\$0	\$0	\$0
PUBLIC SERVICE FUND	24313000	E	5310	Engineering	Engineering	Materials & Supplies	\$4,124	\$2,319	\$15,000	\$7,800	(\$7,200)	\$33,490
PUBLIC SERVICE FUND	24313000	E	5325	Engineering	Engineering	Materials & Supplies	\$3,120	\$3,138	\$4,200	\$4,200	\$0	\$18,126
PUBLIC SERVICE FUND	24313000	E Total					\$1,124,832	\$1,099,898	\$1,862,311	\$1,912,620	\$50,309	\$7,040,211
PUBLIC SERVICE FUND	24313000 Total						\$1,111,672	\$1,002,380	\$1,802,311	\$1,912,620	\$110,309	\$7,040,211
PUBLIC SERVICE FUND Total							(\$322,226)	(\$774,948)	\$600,506	\$635,230	\$34,724	\$1,378,353
OPIOID FUND	24403000	R	4600	Law	Law	Other	(\$28,070)	(\$57,998)	\$0	\$0	\$0	\$0
OPIOID FUND	24403000	R Total					(\$28,070)	(\$57,998)	\$0	\$0	\$0	\$0
OPIOID FUND	24403000	E	5300	Law	Law	Materials & Supplies	\$0	\$0	\$0	\$50,000	\$50,000	\$0
OPIOID FUND	24403000	E Total					\$0	\$0	\$0	\$50,000	\$50,000	\$0
OPIOID FUND	24403000 Total						(\$28,070)	(\$57,998)	\$0	\$50,000	\$50,000	\$0
OPIOID FUND Total							(\$28,070)	(\$57,998)	\$0	\$50,000	\$50,000	\$0
STATE GRANT FUND	32208500	R	4100	Parks & Rec	Natureworks	Intergovernmental	\$0	\$0	(\$175,000)	\$0	\$175,000	\$0
STATE GRANT FUND	32208500	R Total					\$0	\$0	(\$175,000)	\$0	\$175,000	\$0
STATE GRANT FUND	32208500	E	5505	Parks & Rec	Natureworks	Capital Outlay	\$0	\$0	\$175,000	\$0	(\$175,000)	\$0
STATE GRANT FUND	32208500	E Total					\$0	\$0	\$175,000	\$0	(\$175,000)	\$0
STATE GRANT FUND	32208500 Total						\$0	\$0	\$0	\$0	\$0	\$0
STATE GRANT FUND Total							\$0	\$0	\$0	\$0	\$0	\$0
OPWC FUND	32311000	R	4100	Public Service	OPWC	Intergovernmental	\$0	\$0	(\$1,000,000)	\$0	\$1,000,000	\$0
OPWC FUND	32311000	R	4500	Public Service	OPWC	Issuance of Debt	\$0	\$0	\$0	\$0	\$0	\$0
OPWC FUND	32311000	R Total					\$0	\$0	(\$1,000,000)	\$0	\$1,000,000	\$0
OPWC FUND	32311000	E	5505	Public Service	OPWC	Capital Outlay	\$0	\$999,999	\$0	\$0	\$0	\$0
OPWC FUND	32311000	E Total					\$0	\$999,999	(\$1,000,000)	\$0	\$1,000,000	\$0
OPWC FUND	32311000 Total						\$0	\$999,999	(\$1,000,000)	\$0	\$1,000,000	\$0
CAPITAL IMPROVEMENT FUND	32506000	E	5500	City-Wide	Capital Improve	Capital Outlay	\$177,192	\$34,645	\$0	\$0	\$0	\$0
CAPITAL IMPROVEMENT FUND	32506000	E	5505	City-Wide	Capital Improve	Capital Outlay	\$41,029	\$72,210	\$0	\$0	\$0	\$0
CAPITAL IMPROVEMENT FUND	32506000	E Total					\$218,220	\$106,855	\$0	\$0	\$0	\$0
CAPITAL IMPROVEMENT FUND	32506000 Total						\$218,220	\$106,855	\$0	\$0	\$0	\$0
CAPITAL IMPROVEMENT FUND	32506550	R	4000	City-Wide	75% Capital Projects	Income Tax	(\$11,199,891)	(\$12,003,416)	(\$12,498,000)	(\$14,066,000)	(\$1,568,000)	(\$60,584,000)
CAPITAL IMPROVEMENT FUND	32506550	R	4005	City-Wide	75% Capital Projects	Income Tax	\$272,974	\$285,243	\$312,500	\$351,600	\$39,100	\$1,514,475

**Appendix A Expenditure & Revenue Line Item Detail**

Fund Name	ORG	Account	Type	OBJ	Department	Division	Object Description	2023 Actuals	2024 Actuals	2025 Revised Budget	2026 Budget Request	2026 Vs 2025	Forecasted 2027-2030
CAPITAL IMPROVEMENT FUND	32506550	R	4100		City-Wide	75% Capital Projects	Intergovernmental	(\$20,000)	(\$118,979)	\$0	\$0	\$0	\$0
CAPITAL IMPROVEMENT FUND	32506550	R	4210		City-Wide	75% Capital Projects	Fines & Fees	(\$165,405)	(\$233,199)	(\$120,000)	(\$142,500)	(\$22,500)	(\$570,000)
CAPITAL IMPROVEMENT FUND	32506550	R	4315		City-Wide	75% Capital Projects	Charges for Services	(\$29,203)	(\$32,375)	\$0	(\$33,000)	(\$33,000)	(\$132,000)
CAPITAL IMPROVEMENT FUND	32506550	R	4400		City-Wide	75% Capital Projects	Investment Income	\$0	(\$1,661,736)	(\$1,800,000)	(\$40,000)	\$1,760,000	\$0
CAPITAL IMPROVEMENT FUND	32506550	R	4500		City-Wide	75% Capital Projects	Issuance of Debt	\$0	(\$53,765,000)	\$0	\$0	\$0	\$0
CAPITAL IMPROVEMENT FUND	32506550	R	4510		City-Wide	75% Capital Projects	Sale of Capital Assets	\$0	(\$92,197)	(\$75,000)	(\$75,000)	\$0	(\$300,000)
CAPITAL IMPROVEMENT FUND	32506550	R	4600		City-Wide	75% Capital Projects	Other	(\$5,866)	\$0	\$0	\$0	\$0	\$0
CAPITAL IMPROVEMENT FUND	32506550	R	4900		City-Wide	75% Capital Projects	Transfer In	\$0	\$0	(\$848,000)	\$0	\$848,000	\$0
CAPITAL IMPROVEMENT FUND	32506550	R Total						(\$11,147,390)	(\$67,621,658)	(\$15,028,500)	(\$14,004,900)	\$1,023,600	(\$60,071,525)
CAPITAL IMPROVEMENT FUND	32506550	E	5405		City-Wide	75% Capital Projects	Interest & Fiscal Charges	\$425,000	\$0	\$0	\$0	\$0	\$0
CAPITAL IMPROVEMENT FUND	32506550	E	5500		City-Wide	75% Capital Projects	Capital Outlay	\$5,702,618	\$4,626,881	\$5,527,849	\$4,430,000	(\$1,097,849)	\$22,515,000
CAPITAL IMPROVEMENT FUND	32506550	E	5505		City-Wide	75% Capital Projects	Capital Outlay	\$2,375,648	\$15,111,214	\$5,816,990	\$7,626,000	\$1,809,010	\$18,425,001
CAPITAL IMPROVEMENT FUND	32506550	E	5510		City-Wide	75% Capital Projects	Capital Outlay	\$1,786,113	\$2,266,893	\$3,761,021	\$1,788,500	(\$1,972,521)	\$7,216,000
CAPITAL IMPROVEMENT FUND	32506550	E	5515		City-Wide	75% Capital Projects	Capital Outlay	\$0	\$457,995	\$150,000	\$0	(\$150,000)	\$150,000
CAPITAL IMPROVEMENT FUND	32506550	E	5900		City-Wide	75% Capital Projects	Transfer Out	\$0	\$0	\$3,913,150	\$3,914,650	\$1,500	\$15,670,850
CAPITAL IMPROVEMENT FUND	32506550	E Total						\$10,289,379	\$22,462,983	\$19,169,009	\$17,759,150	(\$1,409,859)	\$63,976,851
CAPITAL IMPROVEMENT FUND	32506550 Total							(\$858,011)	(\$45,158,675)	\$4,140,509	\$3,754,250	(\$386,259)	\$3,905,326
CAPITAL IMPROVEMENT FUND Total								(\$639,791)	(\$45,051,821)	\$4,140,509	\$3,754,250	(\$386,259)	\$3,905,326
PARK FUND	32708000	R	4205		Parks & Rec	Parks & Rec	Fines & Fees	(\$1,000)	(\$151,000)	\$0	\$0	\$0	\$0
PARK FUND	32708000	R Total						(\$1,000)	(\$151,000)	\$0	\$0	\$0	\$0
PARK FUND	32708000 Total							(\$1,000)	(\$151,000)	\$0	\$0	\$0	\$0
PARK FUND Total								(\$1,000)	(\$151,000)	\$0	\$0	\$0	\$0
PARK-IN-LIEU	32808000	R	4205		Parks & Rec	Parks & Rec	Fines & Fees	\$0	\$0	\$0	\$0	\$0	\$0
PARK-IN-LIEU	32808000	R Total						\$0	\$0	\$0	\$0	\$0	\$0
PARK-IN-LIEU	32808000 Total							\$0	\$0	\$0	\$0	\$0	\$0
PARK-IN-LIEU Total								\$0	\$0	\$0	\$0	\$0	\$0
COURT BUILDING FUND	32904000	R	4205		Court	Court	Fines & Fees	(\$16,041)	(\$13,132)	(\$16,800)	(\$16,800)	\$0	(\$67,200)
COURT BUILDING FUND	32904000	R Total						(\$16,041)	(\$13,132)	(\$16,800)	(\$16,800)	\$0	(\$67,200)
COURT BUILDING FUND	32904000 Total							(\$16,041)	(\$13,132)	(\$16,800)	(\$16,800)	\$0	(\$67,200)
COURT BUILDING FUND Total								(\$16,041)	(\$13,132)	(\$16,800)	(\$16,800)	\$0	(\$67,200)
BOND RETIREMENT FUND	43106000	R	4010		City-Wide	Finance	Property Taxes	(\$324,071)	(\$436,792)	(\$492,373)	(\$441,000)	\$51,373	(\$2,035,000)
BOND RETIREMENT FUND	43106000	R	4110		City-Wide	Finance	Intergovernmental	(\$38,786)	(\$52,240)	(\$52,000)	(\$52,000)	\$0	(\$208,000)
BOND RETIREMENT FUND	43106000	R	4500		City-Wide	Finance	Issuance of Debt	(\$8,500,000)	(\$12,250,000)	\$0	\$0	\$0	\$0
BOND RETIREMENT FUND	43106000	R	4505		City-Wide	Finance	Premium on Debt	(\$39,950)	(\$3,973,249)	\$0	\$0	\$0	\$0
BOND RETIREMENT FUND	43106000	R	4600		City-Wide	Finance	Other	\$0	\$0	\$0	\$0	\$0	\$0
BOND RETIREMENT FUND	43106000	R	4900		City-Wide	Finance	Transfer In	(\$1,673,643)	(\$1,796,411)	(\$5,601,746)	(\$5,498,890)	\$102,856	(\$19,603,147)
BOND RETIREMENT FUND	43106000	R Total						(\$10,576,450)	(\$18,508,692)	(\$6,146,119)	(\$5,991,890)	\$154,229	(\$21,846,147)
BOND RETIREMENT FUND	43106000	E	5210		City-Wide	Finance	Contract Services	\$41,628	\$5,866	\$7,500	\$6,620	(\$880)	\$30,540
BOND RETIREMENT FUND	43106000	E	5400		City-Wide	Finance	Principal Retirement	\$10,223,572	\$1,753,572	\$3,098,573	\$3,052,150	(\$46,423)	\$11,127,265
BOND RETIREMENT FUND	43106000	E	5405		City-Wide	Finance	Interest & Fiscal Charges	\$467,788	\$2,855,104	\$3,042,613	\$2,933,120	(\$109,493)	\$10,559,590
BOND RETIREMENT FUND	43106000	E	5410		City-Wide	Finance	Payment to Escrow Agent	\$0	\$13,203,729	\$0	\$0	\$0	\$0
BOND RETIREMENT FUND	43106000	E Total						\$10,732,988	\$17,818,272	\$6,148,686	\$5,991,890	(\$156,796)	\$21,717,395
BOND RETIREMENT FUND	43106000 Total							\$156,537	(\$690,420)	\$2,567	\$0	(\$2,567)	(\$128,752)
BOND RETIREMENT FUND Total								\$156,537	(\$690,420)	\$2,567	\$0	(\$2,567)	(\$128,752)
TECH CTR SECURITY DEPOSIT FUND	43206000	R	4100		City-Wide	Finance	Intergovernmental	(\$357,183)	\$0	\$0	\$0	\$0	\$0
TECH CTR SECURITY DEPOSIT FUND	43206000	R	4900		City-Wide	Finance	Transfer In	(\$335,100)	\$0	\$0	\$0	\$0	\$0
TECH CTR SECURITY DEPOSIT FUND	43206000	R Total						(\$692,283)	\$0	\$0	\$0	\$0	\$0
TECH CTR SECURITY DEPOSIT FUND	43206000	E	5205		City-Wide	Finance	Contract Services	\$692,283	\$0	\$0	\$0	\$0	\$0
TECH CTR SECURITY DEPOSIT FUND	43206000	E	5505		City-Wide	Finance	Capital Outlay	\$809,489	\$0	\$0	\$0	\$0	\$0
TECH CTR SECURITY DEPOSIT FUND	43206000	E Total						\$1,501,772	\$0	\$0	\$0	\$0	\$0
TECH CTR SECURITY DEPOSIT FUND	43206000 Total							\$809,489	\$0	\$0	\$0	\$0	\$0

**Appendix A Expenditure & Revenue Line Item Detail**

Fund Name	ORG	Account Type	OBJ	Department	Division	Object Description	2023 Actuals	2024 Actuals	2025 Revised Budget	2026 Budget Request	2026 Vs 2025	Forecasted 2027-2030
TECH CTR SECURITY DEPOSIT FUND Total							\$809,489	\$0	\$0	\$0	\$0	\$0
POLICE PENSION FUND	51006000	R	4010	Public Safety	Public Safety	Property Taxes	(\$335,246)	(\$451,854)	(\$509,351)	(\$457,000)	\$52,351	(\$2,110,000)
POLICE PENSION FUND	51006000	R	4110	Public Safety	Public Safety	Intergovernmental	(\$40,124)	(\$54,041)	(\$40,000)	(\$54,000)	(\$14,000)	(\$216,000)
POLICE PENSION FUND	51006000	R	4900	Public Safety	Public Safety	Transfer In	(\$955,604)	(\$915,854)	(\$1,066,303)	(\$1,194,529)	(\$128,226)	(\$5,040,965)
POLICE PENSION FUND	51006000	R Total					(\$1,330,973)	(\$1,421,749)	(\$1,615,654)	(\$1,705,529)	(\$89,875)	(\$7,366,965)
POLICE PENSION FUND	51006000	E	5130	Public Safety	Public Safety	Salaries & Benefits	\$1,326,553	\$1,415,680	\$1,594,281	\$1,698,669	\$104,388	\$7,335,315
POLICE PENSION FUND	51006000	E	5210	Public Safety	Public Safety	Contract Services	\$4,420	\$6,069	\$7,600	\$6,860	(\$740)	\$31,650
POLICE PENSION FUND	51006000	E Total					\$1,330,973	\$1,421,749	\$1,601,881	\$1,705,529	\$103,648	\$7,366,965
POLICE PENSION FUND	51006000 Total						\$0	\$0	(\$13,773)	\$0	\$13,773	\$0
POLICE PENSION FUND Total							\$0	\$0	(\$13,773)	\$0	\$13,773	\$0
POLICE WEAPONS FUND	51510000	R	4600	Public Safety	Public Safety	Other	(\$7,493)	(\$21,204)	(\$22,000)	(\$22,000)	\$0	(\$93,000)
POLICE WEAPONS FUND	51510000	R Total					(\$7,493)	(\$21,204)	(\$22,000)	(\$22,000)	\$0	(\$93,000)
POLICE WEAPONS FUND	51510000	E	5320	Public Safety	Public Safety	Materials & Supplies	\$18,300	\$21,056	\$22,000	\$22,000	\$0	\$93,000
POLICE WEAPONS FUND	51510000	E Total					\$18,300	\$21,056	\$22,000	\$22,000	\$0	\$93,000
POLICE WEAPONS FUND	51510000 Total						\$10,807	(\$147)	\$0	\$0	\$0	\$0
POLICE WEAPONS FUND Total							\$10,807	(\$147)	\$0	\$0	\$0	\$0
STORMWATER FUND	63111000	R	4210	Public Service	Public Service	Fines & Fees	(\$10,850)	(\$12,276)	(\$9,700)	(\$9,700)	\$0	(\$44,400)
STORMWATER FUND	63111000	R	4300	Public Service	Public Service	Charges for Services	(\$1,167,510)	(\$1,329,053)	(\$1,281,885)	(\$1,843,772)	(\$561,887)	(\$7,375,088)
STORMWATER FUND	63111000	R Total					(\$1,178,360)	(\$1,341,329)	(\$1,291,585)	(\$1,853,472)	(\$561,887)	(\$7,419,488)
STORMWATER FUND	63111000	E	5105	Public Service	Public Service	Salaries & Benefits	\$228,740	\$229,223	\$258,424	\$466,502	\$208,078	\$2,012,300
STORMWATER FUND	63111000	E	5110	Public Service	Public Service	Salaries & Benefits	(\$4)	\$0	\$12,000	\$12,000	\$0	\$51,818
STORMWATER FUND	63111000	E	5115	Public Service	Public Service	Salaries & Benefits	\$9,283	\$15,416	\$15,000	\$33,000	\$18,000	\$142,505
STORMWATER FUND	63111000	E	5130	Public Service	Public Service	Salaries & Benefits	\$33,035	\$33,994	\$40,072	\$70,699	\$30,627	\$305,305
STORMWATER FUND	63111000	E	5135	Public Service	Public Service	Salaries & Benefits	\$74,514	\$62,204	\$74,149	\$153,793	\$79,644	\$671,152
STORMWATER FUND	63111000	E	5140	Public Service	Public Service	Salaries & Benefits	\$4,684	\$4,910	\$5,674	\$10,185	\$4,511	\$43,984
STORMWATER FUND	63111000	E	5145	Public Service	Public Service	Salaries & Benefits	\$3,315	\$3,423	\$4,080	\$7,222	\$3,142	\$31,187
STORMWATER FUND	63111000	E	5150	Public Service	Public Service	Salaries & Benefits	\$2,455	\$2,084	\$2,448	\$3,900	\$1,452	\$15,600
STORMWATER FUND	63111000	E	5160	Public Service	Public Service	Salaries & Benefits	\$90	\$92	\$128	\$1,367	\$1,239	\$5,918
STORMWATER FUND	63111000	E	5205	Public Service	Public Service	Contract Services	\$24,963	\$16,985	\$163,613	\$255,400	\$91,787	\$1,233,300
STORMWATER FUND	63111000	E	5210	Public Service	Public Service	Contract Services	\$111,478	\$321,357	\$162,400	\$177,400	\$15,000	\$803,300
STORMWATER FUND	63111000	E	5211	Public Service	Public Service	Contract Services	\$29,260	\$53,200	\$95,000	\$85,000	(\$10,000)	\$385,100
STORMWATER FUND	63111000	E	5215	Public Service	Public Service	Contract Services	\$14,153	\$14,727	\$15,305	\$44,000	\$28,695	\$95,700
STORMWATER FUND	63111000	E	5220	Public Service	Public Service	Contract Services	\$41,288	\$28,075	\$65,000	\$50,000	(\$15,000)	\$226,600
STORMWATER FUND	63111000	E	5300	Public Service	Public Service	Materials & Supplies	\$26,436	\$36,667	\$30,000	\$45,000	\$15,000	\$204,100
STORMWATER FUND	63111000	E	5310	Public Service	Public Service	Materials & Supplies	\$0	\$13	\$500	\$1,000	\$500	\$5,000
STORMWATER FUND	63111000	E	5315	Public Service	Public Service	Materials & Supplies	\$2,119	\$2,425	\$2,000	\$2,000	\$0	\$9,600
STORMWATER FUND	63111000	E	5320	Public Service	Public Service	Materials & Supplies	\$232	\$1,481	\$4,000	\$4,000	\$0	\$18,600
STORMWATER FUND	63111000	E	5325	Public Service	Public Service	Materials & Supplies	\$1,540	\$1,276	\$1,063	\$0	(\$1,063)	\$0
STORMWATER FUND	63111000	E	5500	Public Service	Public Service	Capital Outlay	\$5,000	\$50,850	\$1,470,000	\$875,000	(\$595,000)	\$1,375,000
STORMWATER FUND	63111000	E	5505	Public Service	Public Service	Capital Outlay	\$170,141	\$80,649	\$100,000	\$0	(\$100,000)	\$0
STORMWATER FUND	63111000	E	5510	Public Service	Public Service	Capital Outlay	\$0	\$37,100	\$10,000	\$33,000	\$23,000	\$137,000
STORMWATER FUND	63111000	E	5900	Public Service	Public Service	Transfer Out	\$172,174	\$173,362	\$184,998	\$158,700	(\$26,298)	\$195,710
STORMWATER FUND	63111000	E Total					\$954,895	\$1,169,514	\$2,715,854	\$2,489,168	(\$226,686)	\$7,968,779
STORMWATER FUND	63111000 Total						(\$223,466)	(\$171,815)	\$1,424,269	\$635,696	(\$788,573)	\$549,291
STORMWATER FUND Total							(\$223,466)	(\$171,815)	\$1,424,269	\$635,696	(\$788,573)	\$549,291
WATER FUND	65111000	R	4200	Public Service	Public Service	Licenses & Permits	(\$1,200)	(\$563)	(\$1,200)	(\$1,200)	\$0	(\$5,800)
WATER FUND	65111000	R	4205	Public Service	Public Service	Fines & Fees	(\$1,920)	(\$5,700)	(\$1,900)	(\$2,300)	(\$400)	(\$9,200)
WATER FUND	65111000	R	4210	Public Service	Public Service	Fines & Fees	(\$73,371)	(\$84,137)	(\$66,000)	(\$70,000)	(\$4,000)	(\$294,283)
WATER FUND	65111000	R	4300	Public Service	Public Service	Charges for Services	(\$8,462,422)	(\$9,579,072)	(\$8,959,970)	(\$9,930,060)	(\$970,090)	(\$52,664,490)
WATER FUND	65111000	R	4510	Public Service	Public Service	Sale of Capital Assets	\$0	\$0	\$0	\$0	\$0	\$0
WATER FUND	65111000	R	4515	Public Service	Public Service	Insurance Proceeds	(\$3,590)	\$0	\$0	\$0	\$0	\$0

**Appendix A Expenditure & Revenue Line Item Detail**

Fund Name	ORG	Account	Type	OBJ	Department	Division	Object Description	2023 Actuals	2024 Actuals	2025 Revised Budget	2026 Budget Request	2026 Vs 2025	Forecasted 2027-2030
WATER FUND	65111000	R	4600	Public Service	Public Service	Other	(\$88,394)	(\$29,411)	(\$20,000)	(\$40,000)	(\$20,000)	(\$160,000)	
WATER FUND	65111000	<b>R Total</b>						<b>(\$8,630,897)</b>	<b>(\$9,698,882)</b>	<b>(\$9,049,070)</b>	<b>(\$10,043,560)</b>	<b>(\$994,490)</b>	<b>(\$53,133,773)</b>
WATER FUND	65111000	E	5105	Public Service	Public Service	Salaries & Benefits	\$411,478	\$447,532	\$500,771	\$696,389	\$195,618	\$3,004,039	
WATER FUND	65111000	E	5110	Public Service	Public Service	Salaries & Benefits	(\$4)	\$0	\$12,000	\$12,000	\$0	\$51,818	
WATER FUND	65111000	E	5115	Public Service	Public Service	Salaries & Benefits	\$16,390	\$22,402	\$27,000	\$50,000	\$23,000	\$215,915	
WATER FUND	65111000	E	5130	Public Service	Public Service	Salaries & Benefits	\$59,185	\$65,179	\$75,624	\$104,833	\$29,209	\$452,711	
WATER FUND	65111000	E	5135	Public Service	Public Service	Salaries & Benefits	\$134,560	\$126,198	\$156,258	\$210,796	\$54,538	\$91,243	
WATER FUND	65111000	E	5140	Public Service	Public Service	Salaries & Benefits	\$8,398	\$9,399	\$10,736	\$15,091	\$4,355	\$65,163	
WATER FUND	65111000	E	5145	Public Service	Public Service	Salaries & Benefits	\$5,946	\$6,554	\$7,676	\$10,695	\$3,019	\$46,189	
WATER FUND	65111000	E	5150	Public Service	Public Service	Salaries & Benefits	\$3,001	\$3,344	\$4,026	\$4,800	\$774	\$19,200	
WATER FUND	65111000	E	5160	Public Service	Public Service	Salaries & Benefits	\$171	\$187	\$222	\$2,040	\$1,818	\$8,892	
WATER FUND	65111000	E	5205	Public Service	Public Service	Contract Services	\$6,766,642	\$9,186,304	\$8,296,826	\$9,278,000	\$981,174	\$41,733,500	
WATER FUND	65111000	E	5210	Public Service	Public Service	Contract Services	\$173,896	\$456,964	\$266,900	\$217,400	(\$49,500)	\$984,300	
WATER FUND	65111000	E	5211	Public Service	Public Service	Contract Services	\$35,764	\$126,000	\$59,940	\$53,100	(\$6,840)	\$240,700	
WATER FUND	65111000	E	5215	Public Service	Public Service	Contract Services	\$39,345	\$42,877	\$74,590	\$74,800	\$210	\$198,500	
WATER FUND	65111000	E	5220	Public Service	Public Service	Contract Services	\$29,673	\$51,957	\$53,000	\$50,000	(\$3,000)	\$226,600	
WATER FUND	65111000	E	5225	Public Service	Public Service	Contract Services	\$1,088	\$4,046	\$2,500	\$0	(\$2,500)	\$0	
WATER FUND	65111000	E	5300	Public Service	Public Service	Materials & Supplies	\$213,285	\$378,182	\$600,000	\$595,000	(\$5,000)	\$2,693,400	
WATER FUND	65111000	E	5310	Public Service	Public Service	Materials & Supplies	\$411	\$548	\$1,500	\$1,000	(\$500)	\$5,000	
WATER FUND	65111000	E	5315	Public Service	Public Service	Materials & Supplies	\$1,603	\$2,425	\$2,000	\$2,000	\$0	\$9,600	
WATER FUND	65111000	E	5320	Public Service	Public Service	Materials & Supplies	\$5,967	\$2,825	\$4,000	\$4,000	\$0	\$18,600	
WATER FUND	65111000	E	5325	Public Service	Public Service	Materials & Supplies	\$41,466	\$36,213	\$56,063	\$66,200	\$10,137	\$300,200	
WATER FUND	65111000	E	5510	Public Service	Public Service	Capital Outlay	\$0	\$34,400	\$0	\$0	\$0	\$0	
WATER FUND	65111000	E	5905	Public Service	Public Service	Advance Out	\$129,150	\$0	\$0	\$0	\$0	\$0	
WATER FUND	65111000	<b>E Total</b>						<b>\$8,077,414</b>	<b>\$11,003,535</b>	<b>\$10,211,632</b>	<b>\$11,448,144</b>	<b>\$1,236,512</b>	<b>\$51,193,570</b>
WATER FUND	65111000	<b>Total</b>						<b>(\$553,483)</b>	<b>\$1,304,653</b>	<b>\$1,162,562</b>	<b>\$1,404,584</b>	<b>\$242,022</b>	<b>(\$1,940,203)</b>
WATER FUND Total								<b>(\$553,483)</b>	<b>\$1,304,653</b>	<b>\$1,162,562</b>	<b>\$1,404,584</b>	<b>\$242,022</b>	<b>(\$1,940,203)</b>
WATER CAPITAL FUND	65211000	R	4100	Public Service	Public Service	Intergovernmental	\$0	(\$2,806,290)	\$0	\$0	\$0	\$0	
WATER CAPITAL FUND	65211000	R	4210	Public Service	Public Service	Fines & Fees	(\$2,709)	(\$7,553)	(\$2,000)	(\$7,000)	(\$5,000)	(\$28,000)	
WATER CAPITAL FUND	65211000	R	4300	Public Service	Public Service	Charges for Services	(\$694,639)	(\$1,679,717)	(\$1,767,000)	(\$1,481,970)	\$285,030	(\$6,386,010)	
WATER CAPITAL FUND	65211000	<b>R Total</b>						<b>(\$697,348)</b>	<b>(\$4,493,560)</b>	<b>(\$1,769,000)</b>	<b>(\$1,488,970)</b>	<b>\$280,030</b>	<b>(\$6,414,010)</b>
WATER CAPITAL FUND	65211000	E	5500	Public Service	Public Service	Capital Outlay	\$64,231	\$258,881	\$1,984,627	\$2,600,000	\$615,373	\$6,500,000	
WATER CAPITAL FUND	65211000	E	5505	Public Service	Public Service	Capital Outlay	\$63,003	\$4,512,006	\$0	\$40,000	\$40,000	\$3,675,000	
WATER CAPITAL FUND	65211000	E	5510	Public Service	Public Service	Capital Outlay	\$0	\$95,785	\$35,000	\$90,000	\$55,000	\$254,000	
WATER CAPITAL FUND	65211000	E	5900	Public Service	Public Service	Transfer Out	\$110,776	\$25,874	\$38,830	\$38,712	(\$118)	\$75,302	
WATER CAPITAL FUND	65211000	<b>E Total</b>						<b>\$238,010</b>	<b>\$4,892,545</b>	<b>\$2,058,457</b>	<b>\$2,768,712</b>	<b>\$710,255</b>	<b>\$10,504,302</b>
WATER CAPITAL FUND	65211000	<b>Total</b>						<b>(\$459,339)</b>	<b>\$398,986</b>	<b>\$289,457</b>	<b>\$1,279,742</b>	<b>\$990,285</b>	<b>\$4,090,292</b>
WATER CAPITAL FUND Total								<b>(\$459,339)</b>	<b>\$398,986</b>	<b>\$289,457</b>	<b>\$1,279,742</b>	<b>\$990,285</b>	<b>\$4,090,292</b>
SEWER FUND	66111000	R	4200	Public Service	Public Service	Licenses & Permits	(\$1,200)	(\$563)	(\$1,200)	(\$1,000)	\$200	(\$4,000)	
SEWER FUND	66111000	R	4205	Public Service	Public Service	Fines & Fees	(\$891,921)	(\$982,959)	(\$882,000)	(\$1,322,206)	(\$440,206)	(\$5,288,824)	
SEWER FUND	66111000	R	4210	Public Service	Public Service	Fines & Fees	(\$73,026)	(\$81,239)	(\$70,000)	(\$98,467)	(\$28,467)	(\$393,868)	
SEWER FUND	66111000	R	4300	Public Service	Public Service	Charges for Services	(\$7,243,870)	(\$8,139,464)	(\$8,288,000)	(\$9,368,330)	(\$1,080,330)	(\$43,441,830)	
SEWER FUND	66111000	R	4510	Public Service	Public Service	Sale of Capital Assets	\$0	\$0	\$0	\$0	\$0	\$0	
SEWER FUND	66111000	R	4600	Public Service	Public Service	Other	(\$1,018)	(\$406)	\$0	\$0	\$0	\$0	
SEWER FUND	66111000	<b>R Total</b>						<b>(\$8,211,035)</b>	<b>(\$9,204,630)</b>	<b>(\$9,241,200)</b>	<b>(\$10,790,003)</b>	<b>(\$1,548,803)</b>	<b>(\$49,128,522)</b>
SEWER FUND	66111000	E	5105	Public Service	Public Service	Salaries & Benefits	\$411,479	\$445,116	\$500,771	\$634,647	\$133,876	\$2,737,545	
SEWER FUND	66111000	E	5110	Public Service	Public Service	Salaries & Benefits	(\$4)	\$0	\$12,000	\$12,000	\$0	\$51,818	
SEWER FUND	66111000	E	5115	Public Service	Public Service	Salaries & Benefits	\$16,390	\$22,402	\$27,000	\$50,000	\$23,000	\$215,915	
SEWER FUND	66111000	E	5130	Public Service	Public Service	Salaries & Benefits	\$59,186	\$64,841	\$75,627	\$96,246	\$20,619	\$415,631	
SEWER FUND	66111000	E	5135	Public Service	Public Service	Salaries & Benefits	\$134,561	\$125,324	\$156,587	\$179,350	\$22,763	\$782,014	
SEWER FUND	66111000	E	5140	Public Service	Public Service	Salaries & Benefits	\$8,399	\$9,349	\$10,736	\$13,856	\$3,120	\$59,832	

**Appendix A Expenditure & Revenue Line Item Detail**

Fund Name	ORG	Account Type	OBJ	Department	Division	Object Description	2023 Actuals	2024 Actuals	2025 Revised Budget	2026 Budget Request	2026 Vs 2025	Forecasted 2027-2030
SEWER FUND	66111000	E	5145	Public Service	Public Service	Salaries & Benefits	\$5,946	\$6,519	\$7,680	\$9,842	\$2,162	\$42,505
SEWER FUND	66111000	E	5150	Public Service	Public Service	Salaries & Benefits	\$3,001	\$3,344	\$4,026	\$4,800	\$774	\$19,200
SEWER FUND	66111000	E	5160	Public Service	Public Service	Salaries & Benefits	\$171	\$185	\$230	\$1,832	\$1,602	\$7,968
SEWER FUND	66111000	E	5205	Public Service	Public Service	Contract Services	\$6,011,602	\$6,651,592	\$7,669,757	\$8,343,700	\$673,943	\$37,585,900
SEWER FUND	66111000	E	5210	Public Service	Public Service	Contract Services	\$228,931	\$367,426	\$206,900	\$287,400	\$80,500	\$1,301,000
SEWER FUND	66111000	E	5211	Public Service	Public Service	Contract Services	\$921,945	\$1,208,813	\$1,110,600	\$1,217,660	\$107,060	\$5,511,300
SEWER FUND	66111000	E	5215	Public Service	Public Service	Contract Services	\$39,720	\$43,377	\$55,105	\$66,800	\$11,695	\$198,500
SEWER FUND	66111000	E	5220	Public Service	Public Service	Contract Services	\$5,882	\$24,411	\$25,000	\$50,000	\$25,000	\$226,600
SEWER FUND	66111000	E	5300	Public Service	Public Service	Materials & Supplies	\$15,458	\$14,880	\$24,000	\$45,000	\$21,000	\$204,100
SEWER FUND	66111000	E	5310	Public Service	Public Service	Materials & Supplies	\$199	\$214	\$1,100	\$1,000	(\$100)	\$5,000
SEWER FUND	66111000	E	5315	Public Service	Public Service	Materials & Supplies	\$2,183	\$2,426	\$2,000	\$2,000	\$0	\$9,600
SEWER FUND	66111000	E	5320	Public Service	Public Service	Materials & Supplies	\$2,516	\$3,454	\$4,000	\$4,000	\$0	\$18,600
SEWER FUND	66111000	E	5325	Public Service	Public Service	Materials & Supplies	\$7,862	\$9,084	\$15,963	\$17,900	\$1,937	\$81,300
SEWER FUND	66111000	E	5510	Public Service	Public Service	Capital Outlay	\$0	\$77,900	\$0	\$0	\$0	\$0
SEWER FUND	66111000	<b>E Total</b>					<b>\$7,875,426</b>	<b>\$9,080,658</b>	<b>\$9,909,082</b>	<b>\$11,038,033</b>	<b>\$1,128,951</b>	<b>\$49,474,328</b>
SEWER FUND	66111000 Total						(\$335,609)	(\$123,973)	\$667,882	\$248,030	(\$419,852)	\$345,806
SEWER FUND Total							(\$335,609)	(\$123,973)	\$667,882	\$248,030	(\$419,852)	\$345,806
SEWER CAPITAL FUND	66211000	R	4210	Public Service	Public Service	Fines & Fees	(\$6,528)	(\$10,556)	(\$4,000)	(\$10,000)	(\$6,000)	(\$40,000)
SEWER CAPITAL FUND	66211000	R	4300	Public Service	Public Service	Charges for Services	(\$901,983)	(\$1,808,032)	(\$1,422,000)	(\$1,714,175)	(\$292,175)	(\$7,386,620)
SEWER CAPITAL FUND	66211000	R	4315	Public Service	Public Service	Charges for Services	(\$42,977)	(\$31,382)	(\$35,275)	(\$42,000)	(\$6,725)	(\$168,000)
SEWER CAPITAL FUND	66211000	<b>R Total</b>					<b>(\$951,488)</b>	<b>(\$1,849,969)</b>	<b>(\$1,461,275)</b>	<b>(\$1,766,175)</b>	<b>(\$304,900)</b>	<b>(\$7,594,620)</b>
SEWER CAPITAL FUND	66211000	E	5210	Public Service	Public Service	Contract Services	\$72	\$104	\$0	\$0	\$0	\$0
SEWER CAPITAL FUND	66211000	E	5211	Public Service	Public Service	Contract Services	\$34,501	\$309,497	\$192,500	\$192,500	\$0	\$872,000
SEWER CAPITAL FUND	66211000	E	5500	Public Service	Public Service	Capital Outlay	\$0	\$112,447	\$1,209,995	\$1,209,995	(\$634,995)	\$2,825,000
SEWER CAPITAL FUND	66211000	E	5505	Public Service	Public Service	Capital Outlay	\$343,288	\$65,311	\$1,976,357	\$240,000	(\$1,736,357)	\$11,335,000
SEWER CAPITAL FUND	66211000	E	5510	Public Service	Public Service	Capital Outlay	\$0	\$51,500	\$35,000	\$60,000	\$25,000	\$266,000
SEWER CAPITAL FUND	66211000	E	5900	Public Service	Public Service	Transfer Out	\$25,676	\$25,874	\$38,830	\$38,712	(\$118)	\$75,302
SEWER CAPITAL FUND	66211000	<b>E Total</b>					<b>\$403,537</b>	<b>\$564,734</b>	<b>\$3,452,682</b>	<b>\$1,106,212</b>	<b>(\$2,346,470)</b>	<b>\$15,373,302</b>
SEWER CAPITAL FUND	66211000 Total						(\$547,951)	(\$1,285,235)	\$1,991,407	(\$659,963)	(\$2,651,370)	\$7,778,682
SEWER CAPITAL FUND Total							(\$547,951)	(\$1,285,235)	\$1,991,407	(\$659,963)	(\$2,651,370)	\$7,778,682
LEAVE PAY-OUT RESERVE FUND	75006000	R	4900	City-Wide	Finance	Transfer In	(\$239,000)	(\$300,000)	(\$175,000)	(\$250,000)	(\$75,000)	(\$1,000,000)
LEAVE PAY-OUT RESERVE FUND	75006000	<b>R Total</b>					(\$239,000)	(\$300,000)	(\$175,000)	(\$250,000)	(\$75,000)	(\$1,000,000)
LEAVE PAY-OUT RESERVE FUND	75006000	E	5120	City-Wide	Finance	Salaries & Benefits	\$126,254	\$276,429	\$350,000	\$250,000	(\$100,000)	\$1,000,000
LEAVE PAY-OUT RESERVE FUND	75006000	E	5140	City-Wide	Finance	Salaries & Benefits	\$2,508	\$5,529	\$7,000	\$5,000	(\$2,000)	\$20,000
LEAVE PAY-OUT RESERVE FUND	75006000	E	5145	City-Wide	Finance	Salaries & Benefits	\$1,826	\$3,959	\$5,140	\$3,625	(\$1,515)	\$14,500
LEAVE PAY-OUT RESERVE FUND	75006000	<b>E Total</b>					<b>\$130,587</b>	<b>\$285,916</b>	<b>\$362,140</b>	<b>\$258,625</b>	<b>(\$103,515)</b>	<b>\$1,034,500</b>
LEAVE PAY-OUT RESERVE FUND	75006000 Total						(\$108,413)	(\$14,084)	\$187,140	\$8,625	(\$178,515)	\$34,500
LEAVE PAY-OUT RESERVE FUND Total							(\$108,413)	(\$14,084)	\$187,140	\$8,625	(\$178,515)	\$34,500
UNCLAIMED FUND	80006000	R	4600	Finance	Finance	Other	(\$24)	\$0	\$0	\$0	\$0	\$0
UNCLAIMED FUND	80006000	<b>R Total</b>					<b>(\$24)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
UNCLAIMED FUND	80006000 Total						(\$24)	\$0	\$0	\$0	\$0	\$0
UNCLAIMED FUND Total							(\$24)	\$0	\$0	\$0	\$0	\$0
SPECIAL ASSESSMENT	82006000	R	4010	Finance	Finance	Charges for Services	(\$112,907)	(\$71,687)	\$0	\$0	\$0	\$0
SPECIAL ASSESSMENT	82006000	<b>R Total</b>					<b>(\$112,907)</b>	<b>(\$71,687)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
SPECIAL ASSESSMENT	82006000	E	5205	Finance	Finance	Contract Services	\$109,143	\$71,687	\$0	\$0	\$0	\$0
SPECIAL ASSESSMENT	82006000	E	5210	Finance	Finance	Contract Services	\$3,764	\$0	\$0	\$0	\$0	\$0
SPECIAL ASSESSMENT	82006000	<b>E Total</b>					<b>\$112,907</b>	<b>\$71,687</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
SPECIAL ASSESSMENT	82006000 Total						(\$0)	\$0	\$0	\$0	\$0	\$0
SPECIAL ASSESSMENT Total							(\$0)	\$0	\$0	\$0	\$0	\$0
SENIOR ESCROW FUND	83508340	R	4325	Parks & Rec	Senior Services	Charges for Services	(\$451)	(\$339)	\$0	\$0	\$0	\$0
SENIOR ESCROW FUND	83508340	<b>R Total</b>					<b>(\$451)</b>	<b>(\$339)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**Appendix A Expenditure & Revenue Line Item Detail**

Fund Name	ORG	Account Type	OBJ	Department	Division	Object Description	2023 Actuals	2024 Actuals	2025 Revised Budget	2026 Budget Request	2026 Vs 2025	Forecasted 2027-2030
SENIOR ESCROW FUND	83508340	E	5300	Parks & Rec	Senior Services	Materials & Supplies	\$3,571	\$0	\$0	\$0	\$0	\$0
SENIOR ESCROW FUND	83508340	E Total					\$3,571	\$0	\$0	\$0	\$0	\$0
SENIOR ESCROW FUND	83508340 Total						\$3,120	(\$339)	\$0	\$0	\$0	\$0
SENIOR ESCROW FUND Total							\$3,120	(\$339)	\$0	\$0	\$0	\$0
VETERANS MEMORIAL FUND	83708000	R	4605	Parks & Rec	Parks & Rec	Other	(\$1,434)	(\$1,914)	\$0	\$0	\$0	\$0
VETERANS MEMORIAL FUND	83708000	R Total					(\$1,434)	(\$1,914)	\$0	\$0	\$0	\$0
VETERANS MEMORIAL FUND	83708000	E	5205	Parks & Rec	Parks & Rec	Contract Services	\$970	\$1,101	\$0	\$0	\$0	\$0
VETERANS MEMORIAL FUND	83708000	E	5300	Parks & Rec	Parks & Rec	Materials & Supplies	\$832	\$823	\$0	\$0	\$0	\$0
VETERANS MEMORIAL FUND	83708000	E Total					\$1,802	\$1,924	\$0	\$0	\$0	\$0
VETERANS MEMORIAL FUND	83708000 Total						\$368	\$10	\$0	\$0	\$0	\$0
VETERANS MEMORIAL FUND Total							\$368	\$10	\$0	\$0	\$0	\$0
INSURANCE DEMOLITION FUND	84006000	E	5211	Finance	Finance	Contract Services	\$20,869	\$0	\$0	\$0	\$0	\$0
INSURANCE DEMOLITION FUND	84006000	E Total					\$20,869	\$0	\$0	\$0	\$0	\$0
INSURANCE DEMOLITION FUND	84006000 Total						\$20,869	\$0	\$0	\$0	\$0	\$0
INSURANCE DEMOLITION FUND Total							\$20,869	\$0	\$0	\$0	\$0	\$0
REFUSE ESCROW FUND	85011000	R	4210	Public Service	Public Service	Fines & Fees	(\$28,111)	(\$33,666)	(\$27,000)	\$0	\$0	(\$108,000)
REFUSE ESCROW FUND	85011000	R	4300	Public Service	Public Service	Charges for Services	(\$2,478,884)	(\$2,575,942)	(\$2,302,800)	(\$2,622,324)	(\$319,524)	(\$10,422,000)
REFUSE ESCROW FUND	85011000	R	4600	Public Service	Public Service	Other	\$0	(\$5,887)	\$0	\$0	\$0	\$0
REFUSE ESCROW FUND	85011000	R Total					(\$2,506,996)	(\$2,615,495)	(\$2,329,800)	(\$2,649,324)	(\$319,524)	(\$10,530,000)
REFUSE ESCROW FUND	85011000	E	5205	Public Service	Public Service	Contract Services	\$2,543,448	\$2,466,031	\$2,555,250	\$2,553,050	(\$2,200)	\$11,554,900
REFUSE ESCROW FUND	85011000	E	5210	Public Service	Public Service	Contract Services	\$0	\$0	\$2,400	\$2,400	\$0	\$11,600
REFUSE ESCROW FUND	85011000	E	5215	Public Service	Public Service	Contract Services	\$9,055	\$9,396	\$10,000	\$25,400	\$15,400	\$47,700
REFUSE ESCROW FUND	85011000	E	5300	Public Service	Public Service	Materials & Supplies	\$0	\$3,045	\$0	\$0	\$0	\$40,000
REFUSE ESCROW FUND	85011000	E	5320	Public Service	Public Service	Materials & Supplies	\$0	\$26,172	\$0	\$0	\$0	\$0
REFUSE ESCROW FUND	85011000	E Total					\$2,552,503	\$2,504,644	\$2,567,650	\$2,580,850	\$13,200	\$11,654,200
REFUSE ESCROW FUND	85011000 Total						\$45,507	(\$110,851)	\$237,850	(\$68,474)	(\$306,324)	\$1,124,200
REFUSE ESCROW FUND Total							\$45,507	(\$110,851)	\$237,850	(\$68,474)	(\$306,324)	\$1,124,200
DEVELOPERS ESCROW FUND	86011000	R	4205	Public Service	Public Service	Fines & Fees	(\$507,596)	(\$679,099)	(\$750,000)	(\$760,000)	(\$10,000)	(\$1,000,000)
DEVELOPERS ESCROW FUND	86011000	R	4900	Public Service	Public Service	Transfer In	(\$35,232)	\$0	\$0	\$0	\$0	\$0
DEVELOPERS ESCROW FUND	86011000	R Total					(\$542,828)	(\$679,099)	(\$750,000)	(\$760,000)	(\$10,000)	(\$1,000,000)
DEVELOPERS ESCROW FUND	86011000	E	5205	Public Service	Public Service	Contract Services	\$424,620	\$554,549	\$750,000	\$760,000	\$10,000	\$1,000,000
DEVELOPERS ESCROW FUND	86011000	E Total					\$424,620	\$554,549	\$750,000	\$760,000	\$10,000	\$1,000,000
DEVELOPERS ESCROW FUND	86011000 Total						(\$118,208)	(\$124,550)	\$0	\$0	\$0	\$0
DEVELOPERS ESCROW FUND	86011450	R	4205	Public Service	Engineering	Fines & Fees	(\$48,307)	(\$12,988)	\$0	\$0	\$0	\$0
DEVELOPERS ESCROW FUND	86011450	R	4300	Public Service	Engineering	Charges for Services	\$0	\$0	(\$150,000)	\$0	\$150,000	\$0
DEVELOPERS ESCROW FUND	86011450	R Total					(\$48,307)	(\$12,988)	(\$150,000)	\$0	\$150,000	\$0
DEVELOPERS ESCROW FUND	86011450	E	5205	Public Service	Engineering	Contract Services	\$31,897	\$13,801	\$150,000	\$0	(\$150,000)	\$0
DEVELOPERS ESCROW FUND	86011450 Total						\$31,897	\$13,801	\$150,000	\$0	(\$150,000)	\$0
DEVELOPERS ESCROW FUND Total							(\$16,410)	\$813	\$0	\$0	\$0	\$0
DEVELOPERS ESCROW FUND Total							(\$134,618)	(\$123,737)	\$0	\$0	\$0	\$0
WORKERS COMP FUND	90005000	R	4310	Human Resources	Human Resources	Charges for Services	(\$351,958)	(\$398,554)	(\$465,542)	(\$498,475)	(\$32,933)	(\$2,199,376)
WORKERS COMP FUND	90005000	R	4600	Human Resources	Human Resources	Other	(\$14,980)	(\$117,249)	\$0	\$0	\$0	\$0
WORKERS COMP FUND	90005000	R Total					(\$366,937)	(\$515,803)	(\$465,542)	(\$498,475)	(\$32,933)	(\$2,199,376)
WORKERS COMP FUND	90005000	E	5205	Human Resources	Human Resources	Contract Services	\$115,352	\$149,855	\$140,760	\$164,523	\$23,763	\$660,000
WORKERS COMP FUND	90005000	E	5230	Human Resources	Human Resources	Contract Services	\$194,218	\$547,288	\$149,500	\$150,000	\$500	\$600,000
WORKERS COMP FUND	90005000	E Total					\$309,570	\$697,143	\$290,260	\$314,523	\$24,263	\$1,260,000
WORKERS COMP FUND	90005000 Total						(\$57,368)	\$181,340	(\$175,282)	(\$183,952)	(\$8,670)	(\$939,376)
WORKERS COMP FUND Total							(\$57,368)	\$181,340	(\$175,282)	(\$183,952)	(\$8,670)	(\$939,376)
RISK INSURANCE FUND	90106250	R	4515	Finance	Admin & Op Services	Insurance Proceeds	\$0	(\$243,832)	(\$120,000)	(\$120,000)	\$0	(\$480,000)
RISK INSURANCE FUND	90106250	R	4900	Finance	Admin & Op Services	Transfer In	\$0	(\$20,000)	\$0	\$0	\$0	\$0
RISK INSURANCE FUND	90106250	R Total					\$0	(\$263,832)	(\$120,000)	(\$120,000)	\$0	(\$480,000)

**Appendix A Expenditure & Revenue Line Item Detail**

Fund Name	ORG	Account Type	OBJ	Department	Division	Object Description	2023 Actuals	2024 Actuals	2025 Revised Budget	2026 Budget Request	2026 Vs 2025	Forecasted 2027-2030
RISK INSURANCE FUND	90106250	E	5230	Finance	Admin & Op Services	Contract Services	\$0	\$89,591	\$120,000	\$120,000	\$0	\$480,000
RISK INSURANCE FUND	90106250	E Total					\$0	\$89,591	\$120,000	\$120,000	\$0	\$480,000
RISK INSURANCE FUND	90106250 Total						\$0	(\$174,241)	\$0	\$0	\$0	\$0
RISK INSURANCE FUND Total							\$0	(\$174,241)	\$0	\$0	\$0	\$0
HEALTH INSURANCE FUND	90205000	R	4310	Human Resources	Human Resources	Charges for Services	\$0	\$0	\$0	(\$4,466,345)	(\$4,466,345)	(\$19,634,709)
HEALTH INSURANCE FUND	90205000	R Total					\$0	\$0	\$0	(\$4,466,345)	(\$4,466,345)	(\$19,634,709)
HEALTH INSURANCE FUND	90205000	E	5230	Human Resources	Human Resources	Contract Services	\$0	\$0	\$0	\$3,360,000	\$3,360,000	\$16,351,700
HEALTH INSURANCE FUND	90205000	E Total					\$0	\$0	\$0	\$3,360,000	\$3,360,000	\$16,351,700
HEALTH INSURANCE FUND	90205000 Total						\$0	\$0	\$0	(\$1,106,345)	(\$1,106,345)	(\$3,283,009)
HEALTH INSURANCE FUND Total							\$0	\$0	\$0	(\$1,106,345)	(\$1,106,345)	(\$3,283,009)
							(\$11,988,122)	(\$50,687,052)	\$15,044,333	\$3,019,504	(\$12,024,829)	\$6,289,205

## APPENDIX B - GAHANNA DEBT POLICY

**Adopted 12/3/2012 ORD-0228-2012**

The purpose of this Debt Policy is to establish parameters and provide guidance governing the issuance, management, evaluation, and reporting on all debt obligations of the City of Gahanna. Implementation of this Policy will enhance the quality of decisions, provide a framework for the decision-making process and demonstrate the City's commitment to long-term fiscal sustainability and sound financial planning. Adherence to a Debt Policy helps to ensure that a government maintains a sound debt position and that its credit quality is protected.

The following policies are intended to govern the issuance of all city debt:

### **Duration of Debt**

The City does not intend to issue debt for a period longer than the period during which it intends to use the capital improvement being financed. The Ohio Revised Code provides guidelines on the maximum period of time for which capital improvements may be financed. However, the duration permitted by law may often exceed the City's expectations of the practical economic life of an asset. The City intends to have debt fully retired during the expected useful life of the asset being financed. In any event, Gahanna does not expect to issue debt with a final maturity more than 30 years from the date of issuance.

### **Revenue Identification**

The City will identify a specific source of revenue for the repayment of each issuance of securities and report to the City Council the expected impact on rates and user fees prior to the issuance of the debt. The City has several sources of revenue that are available or may become available for the repayment of debt including but not limited to income tax revenue, enterprise fund revenue or tax increment revenue. Even when debt supported by property tax is issued, the City will identify a specific stream of revenue intended to support each issuance of debt.

### **Use of Property Tax**

The City may issue limited tax general obligation bonds to support its capital programs. Such bonds are secured by taxes imposed under the constitutional ten mill limitation. Those property taxes are currently levied and distributed among various political subdivisions that overlap the City. The City will generally use alternative sources of revenue to service its debt and it will set rates and charges to ensure that there is adequate revenue available to do so without drawing upon the property tax pledge.

### **Cash Financing from Available Sources**

The City has historically paid for a significant portion of its capital budget on a cash basis. It expects to use cash to pay for capital expenditures that recur on a routine basis or when reserves are available that are not expected to be needed for other purposes in the foreseeable future.

### **Use of General Obligation Debt**

The City intends to use general obligation debt for non-enterprise capital improvements which it considers to be part of its "core" mission. To the extent that the City has sufficient general obligation capacity under the ten-mill limitation and direct and indirect statutory debt limits, it will consider issuing general obligation bonds for its various enterprises. In no case will the City issue general obligation debt for capital improvements that could be financed through the issuance of revenue bonds if such issuance would reduce the available millage under the constitutional ten mill limit to below 2 mills.

## **Alternative Financing**

The City will actively seek sources of financing (either grants or low interest loans) as an alternative to entering the capital markets. All reasonable sources of such low-cost capital will be considered prior to recommending bond or note financing to the City Council. The goal in seeking such alternates is to (i) reduce the cost of capital and (ii) preserve the debt capacity of the City and its various enterprises. Such programs often offer non-callable loan programs for a period of up to 30 years. These financing options should normally be considered (i) during periods of low interest rates and (ii) when it is clear that the use of such programs has the least impact on future rate increases (in the case of utility projects).

## **Economic Development**

From time to time, the City is asked to support economic development projects through the creation of tax increment financing districts. The City will be guided by the following policies in determining the level of support that it will provide to TIF projects.

- **General Obligation Support**

The City will consider placing its general obligation support behind an issuance of TIF supported bonds if the proceeds are being used to construct capital improvements already part of the City's long term capital plan. As a general rule, the City will not lend general obligation support for developer-driven projects where the improvements would not be consistent with the City's long-term economic development objectives.

- **Development Risk**

The City will use its best efforts to avoid assuming "development risk" – the risk that a project will be completed on a timely basis and generate the assessed valuation projected by the developer. The City will seek meaningful guarantees from the developer to insulate the City against development risk. Tools available to reduce the City's exposure to development risk include personal or corporate guarantees from the developer, letters of credit provided by the developer, guaranteed minimum TIF payments, and the issuance of TIF revenue bonds directly to the developer.

## **Refunding**

Periodic reviews of all outstanding debt will be undertaken to determine refunding opportunities. Refunding will be considered (within federal tax law constraints) if and when there is a net economic benefit of the refunding or the refunding is essential in order to modernize covenants to thereby improve operations and management.

## **Cash Flow Borrowing**

The City has no intention of borrowing for cash flow purposes. Borrowing will be limited to long term capital expenses only.

## **Derivative Products**

The City does not currently expect to entertain the use of derivative products including swaps, swaptions or other long term interest rate management contractual relationships. It will not entertain purchasing such products until such time as such issues as counterparty risk, collateral requirements, termination risk and other risk factors have been formally incorporated into the City's debt policy and shared with the rating agencies.

## **Debt Management Procedures**

The Administration will create and maintain operational procedures guiding the City's debt management function, and such procedures will be consistent with this policy.

The Debt Policy is not intended to unduly restrict the debt program of the City. It is intended to guide it and provide both the Council and Administration a framework for making debt related decisions. From time to time, debt proposals with characteristics that deviate from these parameters may be advantageous to the City. If such proposals are brought to the Council, it should be fully disclosed the extent to which the proposal complies with this policy. In instances where proposals are not in compliance with the policy, those aspects of the proposal should be disclosed and a rationale for deviating from the policy will be provided.

# APPENDIX C - GAHANNA INVESTMENT POLICY

Revised and Adopted 3/3/21 ORD-0009-2021

## Policy

It is the policy of the City of Gahanna (“City”) to invest public funds in a manner which will provide the highest investment return with maximum security while meeting liquidity and operating demands of the City. All investment activities must conform to all applicable state and local statutes governing the investment of public funds.

## Scope

This Investment Policy applies to all interim deposits of the City. The Director of Finance is authorized to pool cash balances from all funds of the City for investment purposes. Unless otherwise restricted, all interest earnings will be credited to the General Fund.

## Objectives

The following investment objectives will be applied to the management of City funds:

- ❖ **Safety**

Investments of the City shall be undertaken in a manner that seeks to ensure preservation of capital in the overall portfolio. The objective will be to mitigate credit and interest rate risk.

- ❖ **Liquidity**

The investment portfolio will remain sufficiently liquid to enable the City to meet all operating requirements which might be reasonably anticipated.

- ❖ **Return on Investment**

The investment portfolio shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles taking into account the City's risk constraints and cash flow characteristics.

The portfolio shall be reviewed periodically as to its effectiveness in meeting the City's needs for safety, liquidity, rate of return, diversification and its general performance.

## Standards of Care

- ❖ **Delegation of Authority**

Authority to manage the City's investment program is assigned to the Director of Finance per the City Charter. The Director of Finance shall be responsible for all transactions undertaken and shall establish a system of controls to regulate the activities of subordinate officials. Management of and administrative responsibility for the investment program may be delegated to an independent investment advisor registered with the U.S. Securities and Exchange Commission (“RIA”). The RIA shall be permitted to affect the purchase or sale of eligible investments identified within this policy on a delivery-versus-payment basis with unrelated brokers/dealers registered with the Financial Industry Authority (“FINRA”). All Certificates of Deposit shall comply with FDIC coverage requirements under the provisions of ORC 135. The total amount of CD's at any one financial institution will not exceed FDIC insurance limits for the financial institution.

❖ **Prudence**

The standard of prudence to be used shall be the “prudent expert” standard and shall be applied in the context of managing an overall portfolio.

Investments shall be made with the care, skill, prudence and diligence, under circumstances then prevailing, which persons of prudence, discretion and intelligence manage their own affairs, not in regard to speculation, but in regard to the permanent disposition of their funds, considering the probable income as well as the probable safety of the capital to be invested.

Investment officers acting in accordance with written procedures and this investment policy and exercising due diligence shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided deviations from expectations are reported in timely fashion and the actions of the investment officer are in accordance with this policy.

❖ **Ethics and Conflicts of Interest**

Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with the proper execution and management of the investment program, or that could impair their ability to make impartial investment decisions. Employees and investment officials shall disclose to the Director of Finance any material financial interests that could be related to the performance of the City's investments.

## **Investment Selection**

❖ **Authorized Investments**

This investment policy, as adopted by City Council, shall govern the investment activities of the City. Authorized investments may be derived from or based upon Ohio Revised Code Chapter 135 (ORC 135) and are incorporated into this policy as Appendix A. Investments not defined under ORC 135 but authorized pursuant to this investment policy are considered authorized investments of the City and are identified below:

○ **Corporate Bonds**

Medium term notes issued by corporations that are incorporated under the laws of the United States, operating within the United States, and having assets in excess of \$500 million. Any Corporate Bonds purchased for the portfolio shall have a maturity date not more than two years from settlement date and hold a category rating of at least “Aa” or equivalent by either Moody's Investor Service, Standard & Poor's or FitchRatings. No more than 3% of the City's investment portfolio may be invested in a single corporate issuer and no more than 15% of the City's portfolio may be invested in securities described in this section.

○ **Other Ohio Investment Pools**

Any other investment pool operating in Ohio and available exclusively to public fund agencies of Ohio. The instruments of these pools must have the full faith and credit backing of the United States or be fully collateralized or insured.

❖ **Maturity**

To the extent possible, the City will attempt to match the term to maturity of its investments with anticipated cash flow requirements. Unless matched to a specific cash flow requirement, the City adheres to the maturity limits prescribed for each security type permitted within ORC 135.

❖ **Diversification**

The investment portfolio shall be diversified by:

- Avoiding over-concentration in securities from a specific issuer or business sector. To avoid incurring unreasonable risks inherent in over-investing in specific instruments or issuers, the Director of Finance will diversify the investment portfolio as follows:

Investment Type	Maximum % of Portfolio
U.S. Treasury Obligations	100%
U.S. Agency Securities	100%
Certificates of Deposit	100%
State and Local Government Securities	20%
Commercial Paper and/or Bankers Acceptances	40%
Corporate Bonds	15%
Repurchase Agreements	25%
Money Market Funds	40%
State Treasury Asset Reserve of Ohio	100%
Other Ohio Investment Pools	100%

- Investing in securities with varying maturities; and
- Continuously investing a portion of the portfolio in readily available funds such as money market funds, overnight repurchase agreements or local government investment pools to ensure appropriate liquidity is maintained in order to meet ongoing obligations.

❖ **Prohibited Investments**

Investments in derivatives are strictly forbidden. A derivative is defined in Chapter 135 of the Ohio Revised Code as a financial instrument, contract or obligation whose value is based upon or linked to another asset or index or both, separate from the financial instrument, contract or obligation itself. Additionally, any security, obligation, trust account, or instrument that is created from an obligation of a federal agency or instrumentality or is created from both is considered a derivative instrument.

**Financial Institutions**

❖ **Authorized Financial Institutions and Dealers**

The Director of Finance will maintain a listing of financial institutions authorized to provide investment services to the City. No public deposit shall be made except in a qualified public depository as established by Chapter 135 of the Ohio Revised Code.

The City's independent RIA shall provide to the Director of Finance, the following:

- Certification of having received and understood the City's Investment Policy, and agreeing to comply with the policy;
- Depository Agreement (if applicable); and
- Other relevant information as requested

❖ **Collateralization Requirements**

Collateralization will be required on all demand deposit accounts, including checking accounts, as well as non-negotiable certificates of deposit and repurchase agreements. The collateralization level will be defined by Ohio Revised Code.

❖ **Safekeeping and Custody**

All security transactions, including collateral for repurchase agreements, entered into by the City shall be conducted on a delivery-versus-payment basis. Should an RIA be utilized, securities will be held by an independent third-party custodian designated by the RIA and evidenced by safekeeping receipts and a written custodial agreement.

**Internal Control, Reporting and Continuing Education**

❖ **Internal Control**

The Director of Finance is responsible for establishing and maintaining an internal control structure designed to reasonably ensure that the assets of the City are protected from loss, theft or misuse. The internal control structure shall be designed to provide reasonable assurance that these objectives are met. Compliance with policies and procedures will be independently reviewed during required audits by or on behalf of the Auditor of the State of Ohio.

❖ **Reporting**

The Director of Finance is charged with the responsibility of providing reports on investment activity and returns on the pooled balance of the funds. These reports will be prepared on a quarterly basis and submitted to the Finance Committee of City Council.

❖ **Continuing Education**

The Director of Finance will annually complete the public investing continuing education program provided by the Treasurer of the State of Ohio. Furthermore, no investment shall be made in commercial paper or banker's acceptances unless the Director of Finance has completed additional training approved by the Auditor of the State of Ohio.

**Policy Considerations**

The City's Investment Policy shall be adopted by Ordinance of the City Council. City Council shall review and reaffirm this policy every five years at a minimum.

Any investment currently held that does not meet the guidelines of this policy shall be exempted from the requirements of this policy. However, at maturity or liquidation, such monies shall be reinvested only as provided by this policy.

The policies as stated herein may be changed only with the approval of City Council.

## APPENDIX D – RESERVE POLICY

Revised and Adopted 3/3/21 ORD-0010-2021

### Definition and Purpose

The purpose of this policy is to provide guidelines to the City Council and Administration for establishing, maintaining, and utilizing the Emergency Reserve and establishing a minimum Unreserved Fund Balance for the City of Gahanna.

#### ❖ **Emergency Reserve**

An Emergency Reserve is a mechanism that governments can implement to help ensure adequate levels of fund balance are available to help mitigate current and future risks. An Emergency Reserve is generally considered a prudent and conservative fiscal policy to deal with unforeseen situations.

#### ❖ **Unreserved Fund Balance**

Unreserved Fund Balance is the residual balance of the General Fund that is not otherwise restricted, reserved/committed, or assigned for a specific purpose or use. Unreserved Fund Balance is available along with estimated revenue for General Fund appropriations. This balance is complemented with an appropriate Emergency Reserve.

This Policy addresses the following:

- Level of funding for the Emergency Reserve
- Conditions for use
- Authority over Reserves
- Replenishment of the Reserves
- Mechanics of the Emergency Reserve
- Minimum Unreserved Fund Balance
- Reporting and review provisions
- Periodic Review of Targets

### Emergency Reserve

- ❖ The City's risk exposure, current mitigation strategies and policy considerations related to the Emergency Reserve have been carefully analyzed to establish the level of funding for the Emergency Reserve.
- ❖ The General Fund Reserve policy shall consist of two components (1) a Disaster Recovery component and (2) a Countercyclical component.
- ❖ The Disaster Recovery component is available to manage one-time emergencies or unanticipated expenditure conditions caused by conditions outside of the City's control.
- ❖ The Countercyclical component is intended to temporarily offset unanticipated reduced revenues during economic downturns.
- ❖ According to the GFOA, segmenting reserves in this way can create more transparency to citizens and establishes credibility by defining the specific use and purpose of the reserve.

## **Level of Funding**

- ❖ The City of Gahanna will use a percentage of General Fund operating expenditures estimated for each year to establish the level of funding for the reserves. General Fund operating expenditures are typically used as the basis for a reserve as there is less fluctuation and risk in forecasting future operating expenditures.
- ❖ The City of Gahanna shall maintain an Emergency Reserve equal to 25% of General Fund operating expenditures with 15% for Disaster Recovery and 10% for Countercyclical impacts. The Director of Finance shall calculate and communicate the Reserve target and components to City Council each year as a part of the annual appropriations process.
- ❖ Funding of the Emergency Reserve targets will come from excess revenues over expenditures or one-time revenues in the General Fund.

## **Conditions for Use**

- ❖ The Emergency Reserve is intended to provide the City with sufficient resources and a comfortable margin of safety to support one-time costs for emergencies such as:
  - Natural disaster or other emergency
  - Pandemic or other public health emergencies
  - Economic recession/depression
- ❖ Emergency Reserves shall not be used to leverage dollars for program expansion or as a match requirement for grants. An exception may be made for capital projects and public works under circumstances of a declared emergency.
- ❖ The Countercyclical component is intended for use to offset slower revenue growth during a recession or depression caused by global, national, or local economic conditions. For purposes of using this policy, slower revenue growth shall be defined as a reduction in revenue of three percent or more for two consecutive quarters or the financial forecast estimates a reduction in revenue of three percent or more for the next fiscal year.
- ❖ Neither component of the Emergency Reserve shall be used until General Fund Unreserved Fund Balance falls below two months of General Fund operating expenditures or is anticipated to fall below two months of General Fund operating expenditures. The Director of Finance shall communicate anticipated ending General Fund Unreserved Fund Balance for the following year during the budget process.

## **Authority over the Emergency Reserve**

- ❖ The Disaster Recovery component may be used when a state of emergency has been proclaimed in accordance with the City Charter.
- ❖ The Countercyclical may be used when there is an economic recession or depression, and the Director of Finance has reported a reduction in revenue of three percent or more for two consecutive quarters or has forecasted a reduction of three percent or more.
- ❖ A majority vote of the City Council will be required to use any portion of the Emergency Reserve.

## **Replenishment of the Emergency Reserve**

- ❖ City Council shall approve a plan for replenishment at the same time the use of the Emergency Reserve is approved. If feasible, the Emergency Reserve shall be restored the year immediately following use. The maximum number of years to restore the Emergency Reserve is three years.

## **Unreserved Fund Balance**

- ❖ The Government Finance Officers Association (GFOA) recommends maintaining a minimum unreserved fund balance in the General Fund of not less than two months of General Fund operating expenditures or revenues to mitigate short term unexpected expenditure increases and/or reductions in revenue. Short-term is defined as one-year or less. General Fund operating expenditures will be used by the City to calculate the two-month minimum balance.
- ❖ General Fund Unreserved Fund Balance in excess of the minimum may be used along with estimated revenue for basic operational appropriations of the City or other lawful purposes of the City.
- ❖ The Director of Finance shall report to Council anticipated ending unreserved fund balance for the following year during the budget process.
- ❖ Council, upon passing the annual Appropriation Ordinance shall authorize the use of excess unreserved fund balance along with estimated revenue for the following year.

## **Periodic Review of Targets**

As a part of the annual appropriations process, the Director of Finance shall provide a report to City Council on the balance of the Emergency Reserve and its components along with anticipated unreserved fund balance. If an Emergency Reserve replenishment plan is in place, the Director of Finance shall also report on the status of any uses of that fund in the past year and the status of the replenishment plan.

The City's General Fund, Fund Balance Policy shall be adopted by Ordinance of the City Council. City Council shall review and reaffirm this policy every five years.

## APPENDIX E - GLOSSARY OF TERMS

**Annual Budget** – A plan for the coordination of resources and expenditures. The budget is the financial plan for the City's allocation of resources to provide services, accomplish the City's goals and objectives, and perform activities.

**Appropriation** – The legal authorization given by City Council to spend funds that have been designated for a specific purpose.

**Asset Listing Number; formerly Catalog of Federal Domestic Assistance (CFDA)** – A full listing of all Federal programs available to State and local governments; federally recognized Indian tribal governments; territories of the United States; domestic public, quasi-public and private profit and nonprofit organizations and institutions; specialized groups and individuals.

**Balanced Budget** – A budget in which sustainable ongoing expenditures are paid for using sustainable ongoing resources (planned revenue plus unreserved fund balance).

**Basis of Accounting** – The City's annual budget is developed using the cash basis of accounting.

**Beginning Fund Balance** – The unexpended amount in a fund at fiscal year-end that is available for appropriation in the next fiscal year.

**Capital Asset** – A tangible or intangible item purchased or otherwise received by the City that has a cost or fair market value of \$5,000 or more, an estimated useful life of five years or more and is intended to be held and/or used by the City over a period of time.

**Capital Improvement** – A project of relatively high monetary value (at least \$5,000), long life (at least five years), and the outcome of the project results in the creation of a capital asset or a significant revitalization that upgrades and extends the useful life of a capital asset.

**Capital Improvements Program (CIP)** – An annual updated plan of capital expenditures for public facilities and infrastructure (buildings, streets, etc.) with estimated costs, sources of funding, and schedule of work over a five-year period.

**Capital Maintenance** – Capital projects and items that are needed to sustain current operations. Examples include annual road paving and maintenance programs, vehicle and equipment replacement programs and technology lifecycle replacements.

**Capital Outlay** – A major object category that includes expenditures for land purchase, buildings (purchase or construction), improvements other than building (purchase or construction), or equipment and furniture with a unit cost of \$5,000 or more and useful life of 5 years or more.

**Capital Projects Fund** – Accounts for resources restricted or committed to expenditure for capital improvements.

**Cash Basis of Accounting** – The basis of accounting which recognizes revenues when received in cash as opposed to when susceptible to accrual under Generally Accepted Accounting Principles (GAAP) and expenditures when paid in cash as opposed to when the liability is incurred under GAAP.

**Community Reinvestment Area (CRA) Program** – A program which offers real property tax abatement to new or expanding facilities within identified Community Reinvestment Areas in the City. The term and percentage of the abatement is based on the project investment, number of jobs created/retained and annual income tax for the City. There are currently five CRAs located in the City's Office Commerce and Technology District and Olde Gahanna.

**Community Improvement Corporation (CIC)** – A not-for-profit corporation organized for the purpose of advancing, encouraging and promoting the industrial, economic, commercial and civic development of a community or area.

**Convention and Visitors Bureau (CVB)** – A not-for-profit organization funded by the local hotel tax and partner support to promote Gahanna as a vibrant destination.

**Custodial Funds** – Accounts for resources held by the City in a fiduciary capacity for an external third party and cannot be used to support the City's own programs.

**Debt Service** – Payment of interest and principal on an obligation resulting from the issuance of long-term debt.

**Debt Service Fund** – Accounts for resources that are restricted or committed to expenditure for debt service.

**Emergency Reserve** – City Council has established a mandatory requirement that 25% of the year's General Fund operating expenditures be held as an emergency reserve. Each year the reserve amount is calculated and may only be expended in accordance with the General Fund, Fund Balance Policy and majority vote of Council.

**Enterprise Fund** – A proprietary fund type that pays for its costs of operations, predominantly from user fees, and does not receive tax support.

**Expenditure** – The actual outlay of cash.

**Federal Emergency Management Agency (FEMA)** – FEMA coordinates the Federal government's role in preparing for, preventing, mitigating the effects of, responding to and recovering from all domestic disasters, whether natural or man-made including acts of terror.

**Fiscal Year** – A 12-month period at the beginning of which the City implements a new budget based on expected revenue and expenditures and at the end of which the City determines its financial positions and the results of its operations. The City of Gahanna's fiscal year coincides with the calendar year January 1 through December 31.

**Full Time Staff** – Employees of the City hired to provide services a minimum of 40 hours per week.

**Fund** – A budgetary and fiscal accounting mechanism for designating a sum of money or other resources set aside for the purpose of providing services and achieving objectives in accordance with state and local laws, regulations, or other limitations. Each fund constitutes an independent budgetary, fiscal, and accounting entity.

**Fund Balance** – The balance remaining in a fund after all revenues have been added to and expenditures have been subtracted from the fund.

**Geographic Information System (GIS)** – A computer-based mapping and analytical tool. GIS technology integrates common database operations such as query and statistical analysis with the unique visualization and geographic analysis benefits offered by maps. These abilities distinguish GIS from other information systems and make it valuable to a wide range of public and private enterprises for explaining events, predicting outcomes, and planning strategies.

**General Fund** – A fund used to account for and report all financial resources not accounted for and reported in another fund. The general fund balance is available for any purpose provided it is expended or transferred according to the general laws of Ohio.

**General Obligation Bonds (GO Bonds)** – These bonds are typically issued to finance government improvements benefiting the community as a whole and are secured by the full faith and credit and general property taxing powers of the City.

**Infrastructure** – The underlying foundation or basic framework of the City's physical assets, buildings, roadways, etc.

**Internal Service Funds** – The Internal Service Fund is a proprietary fund type used to account for the financing of goods or services provided by one department to other City departments on a cost-reimbursement basis.

**Levy** – The total amount of taxes, special assessments, or service charges imposed by a government.

**Objective** – A desired result of a group of related activities performed by a department or division in which the achievement satisfies part or all of the department's, or division's mission.

**Ohio Administrative Code (OAC)** – Codification of the State of Ohio's General Assembly's administrative rules and written statements of law adopted by an administrative agency pursuant to authority granted by the General Assembly.

**Ohio Revised Code (ORC)** – All statutes of a permanent and general nature of the State of Ohio as revised and consolidated into general provisions, titles, chapters and sections including all legislation filed with the Secretary of State's Office.

**One-Time Expenditures**—Expenses for operating or capital projects that will not be ongoing. Examples include strategic operating initiatives and capital infrastructure improvements.

**One-Time Resources**—Revenue and other fiscal resources that will not be replenished on an ongoing basis. Examples include one-time financial windfalls, grants, settlements.

**Operating Budget** – The annual expenditures for the routine, ongoing activities and work of a department or division as opposed to budgets which may also be established for capital projects, grant-funded projects, and other activities of a permanent nature.

**Part Time Staff** – Employees of the City hired to provide services less than 40 hours per week.

**Proprietary Fund** – Accounts for activities primarily supported by fees and charges for services.

**Revenue** – Money received by the City during the fiscal year, which includes taxes, fees, charges, special assessments, grants, and other funds collected that support the services the City provides.

**Regional Income Tax Authority (RITA)** – A Regional Council of Governments organized to administer and enforce income tax collections for municipalities throughout the State of Ohio.

**Special Revenue Funds** – Accounts for resources that are restricted or committed to expenditure for specific purposes other than debt service or capital projects.

**Salaries & Benefits** – Gross compensation for active employees of the City and the City's cost of providing Ohio Public Employee Retirement contributions, healthcare, Medicare, life insurance, paid leave and other benefits provided to those employees.

**Tax Increment Financing (TIF)** – A funding mechanism and economic development tool that allows a community to finance infrastructure and other improvements in a defined area by capturing the projected increases in property tax revenue generated by the project and the improvements. Unlike a special improvement district, it is not an additional or new tax levied on the properties; rather, TIF redirects and segregates the increased property tax revenues that would normally flow to the General Fund so that it can be used for a specified purpose.

**Transfers** – A Council approved movement of funding from one fund to another without the requirement of repayment from the receiving fund. Transfers from the General Fund require Council approval per the Ohio Revised Code. Transfers from restricted or committed resources may only be made in accordance with the

regulations that restricted or committed the funds and typically for use for the same purpose the resources were restricted or committed for.

**User Charges** – The payment of a fee for direct receipt of a public service by the person benefiting from the service.

**Unreserved Fund Balance** – The amount of the General Fund's fund balance in excess of the mandatory reserve that is not otherwise reserved.

#### **ACRONYMS**

**GAAP** – Generally Accepted Accounting Principles

**GASB** – Governmental Accounting Standards Board

**ACFR** – Annual Comprehensive Financial Report

