

City of Gahanna
 Franklin County, Ohio
 July 1, 2013

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

To the Auditor of said County:

The following Budget year beginning January 1, 2014, has been adopted by Council and is herewith submitted for consideration of the County Budget

Signed _____

Title Director of Finance

| SCHEDULE A SUMMARY OF AMOUNTS REQUIRED FROM GENERAL PROPERTY TAX APPROVED BY BUDGET COMMISSION, AND COUNTY AUDITOR'S ESTIMATED RATES | | | | | |
|--|--|--|---|--|-------------------------------------|
| For Municipal Use | | For Budget Commission Use | | For County Auditor Use | |
| FUND <small>(Include only those funds which are requesting general property tax revenue)</small> | Budget Year Amount Requested of Budget Commission Inside/Outside | Budget Year Amount Approved by Budget Commission Inside 10 Mill Limitation | Budget Year Amount to be Derived From Levies Outside 10 Mill Limitation | County Auditor's estimate of Tax Rate to be Levied | |
| | | | | Inside 10 Mill Limit Budget Year | Outside 10 Mill Limited Budget Year |
| | Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
| GOVERNMENT FUNDS | | | | | |
| GENERAL FUND | 1,488,384 | | | | |
| GENERAL BOND RETIREMENT | 261,662 | | | | |
| | | | | | |
| PROPRIETARY FUNDS | | | | | |
| | | | | | |
| FIDUCIARY FUNDS | | | | | |
| POLICE PENSION | 243,695 | | | | |
| | | | | | |
| TOTAL ALL FUNDS | 1,993,741 | 0 | 0 | 0 | 0 |

FUND NAME: GENERAL FUND

FUND TYPE/CLASSIFICATION: GOVERNMENTAL ----GENERAL

| DESCRIPTION | Actual 2011 | Actual 2012 | Current Year Estimated for 2013 | Budget Year Estimated for 2014 |
|---|-------------------|-------------------|---------------------------------------|--------------------------------------|
| REVENUES | | | | |
| Local Taxes | | | | |
| General Property Tax --Real Estate | 1,534,169 | 1,459,204 | 1,459,200 | 1,488,384 |
| Tangible Personal Property Tax | 253 | 1,634 | 0 | 0 |
| Municipal income Tax | 15,265,839 | 14,913,324 | 16,000,000 | 16,110,394 |
| Other Local Taxes | 418,634 | 445,208 | 404,940 | 413,039 |
| Total Local Taxes | 17,218,895 | 16,819,370 | 17,864,140 | 18,011,817 |
| Intergovernmental Revenues | | | | |
| State Shared Taxes and Permits | | | | |
| Local Government | 1,381,552 | 961,919 | 745,500 | 760,460 |
| Estate Tax | 301,574 | 491,177 | 500,000 | 100,000 |
| Cigarette Tax | 906 | 900 | 900 | 900 |
| License Tax | | | | |
| Liquor and Beer Permits | 47,705 | 47,917 | 60,000 | 49,862 |
| Library & Local Govt. Support Fund | | | | |
| Rollback | 200,715 | 188,803 | 180,921 | 184,539 |
| County Permissive | | | | |
| Other State Shared Taxes and Permits | | | | |
| Total State Shared Taxes and Permits | 1,932,452 | 1,690,716 | 1,487,321 | 1,095,761 |
| Federal Grants or Aid | 0 | 220,406 | 0 | 0 |
| State Grants or Aid | 554,239 | 520,630 | 365,000 | 17,686 |
| Other Grants or Aid | 0 | 0 | 0 | 0 |
| Total Intergovernmental Revenues | 554,239 | 741,036 | 365,000 | 17,686 |
| Special Assessments | 0 | 0 | 0 | 0 |
| Charges for Services | 2,045,463 | 2,181,707 | 2,265,749 | 2,373,127 |
| Fines, Licenses, and Permits | 1,375,458 | 1,561,281 | 1,416,375 | 1,418,540 |
| Miscellaneous | 1,098,310 | 1,247,885 | 991,614 | 903,796 |
| Other Financing Sources: | | | | |
| Proceeds from Sale of Debt | | | | |
| Transfers | 871,045 | 33,000 | 110,890 | 500,000 |
| Advances | | | | |
| Other Sources | | 10,036 | | |
| Total Other Financing Sources | 871,045 | 43,036 | 110,890 | 500,000 |
| TOTAL REVENUE | 25,095,862 | 24,285,031 | 24,501,089 | 24,320,727 |

FUND NAME: GENERAL FUND

FUND TYPE/CLASSIFICATION: GOVERNMENTAL ----GENERAL

| DESCRIPTION | Actual 2011 | Actual 2012 | Current Year Estimated for 2013 | Budget Year Estimated for 2014 |
|---|------------------|------------------|---------------------------------------|--------------------------------------|
| EXPENDITURES | | | | |
| Security of Persons and Property | | | | |
| Personal Services | 7,640,098 | 8,097,254 | 8,521,864 | 9,006,362 |
| Contractual Services | 286,285 | 297,033 | 370,375 | 376,626 |
| Supplies and Materials | 224,242 | 243,572 | 331,900 | 278,753 |
| Capital Outlay | 36,373 | 511,987 | 325,000 | 175,000 |
| Total Security of Persons and Property | 8,186,998 | 9,149,846 | 9,549,139 | 9,836,741 |
| Public Health Services | | | | |
| Personal Services | | | | |
| Contractual Services | 215,060 | 206,424 | 217,000 | 219,170 |
| Supplies and Materials | 0 | 0 | 100 | 101 |
| Capital Outlay | 0 | 0 | 0 | 0 |
| Total Public Health Services | 215,060 | 206,424 | 217,100 | 219,271 |
| Leisure Time Activities | | | | |
| Personal Services | 2,030,696 | 2,103,619 | 2,264,191 | 1,898,989 |
| Contractual Services | 167,399 | 154,744 | 416,320 | 252,498 |
| Supplies and Materials | 460,342 | 597,721 | 874,623 | 876,698 |
| Capital Outlay | 744,038 | 334,844 | 95,000 | 20,000 |
| Total Leisure Time Activities | 3,402,475 | 3,190,928 | 3,650,134 | 3,048,185 |
| Community Environment | | | | |
| Personal Services | 1,411,471 | 1,296,423 | 1,383,023 | 1,452,949 |
| Contractual Services | 454,282 | 325,107 | 488,502 | 440,931 |
| Supplies and Materials | 869,142 | 1,299,156 | 2,067,434 | 1,918,364 |
| Capital Outlay | 16,770 | 200,486 | 28,865 | 207,500 |
| Total Community Environment | 2,751,665 | 3,121,172 | 3,967,824 | 4,019,744 |
| Basic Utility Services | | | | |
| Personal Services | 0 | 0 | 0 | 0 |
| Contractual Services | 0 | 0 | 0 | 0 |
| Supplies and Materials | 0 | 0 | 0 | 0 |
| Capital Outlay | 0 | 0 | 0 | 0 |
| Total Basic Utility Services | 0 | 0 | 0 | 0 |

FUND NAME: GENERAL FUND

FUND TYPE/CLASSIFICATION: GOVERNMENTAL ----GENERAL

| DESCRIPTION | Actual 2011 | Actual 2012 | Current Year Estimated for 2013 | Budget Year Estimated for 2014 |
|---|-------------------|-------------------|---------------------------------------|--------------------------------------|
| Transportation | | | | |
| Personal Services | 423,247 | 421,258 | 454,354 | 441,693 |
| Contractual Services | 5,946 | 8,057 | 17,275 | 17,448 |
| Supplies and Materials | 525,586 | 536,412 | 865,302 | 854,361 |
| Capital Outlay | 132,387 | 1,353,188 | 326,000 | 100,000 |
| Total Transportation | 1,087,166 | 2,318,915 | 1,662,931 | 1,413,502 |
| General Government | | | | |
| Personal Services | 2,357,278 | 2,434,729 | 2,650,313 | 3,065,159 |
| Contractual Services | 1,682,717 | 1,606,522 | 1,928,475 | 2,161,120 |
| Supplies and Materials | 630,270 | 352,311 | 798,047 | 848,694 |
| Capital Outlay | 113,202 | 503,954 | 5,100 | 25,000 |
| Total General Government | 4,783,467 | 4,897,516 | 5,381,935 | 6,099,973 |
| Debt Service | | | | |
| Redemption of Principal | | | | |
| Interest | | | | |
| Other Debt Service | | | | 0 |
| Total Debt Service | 0 | 0 | 0 | 0 |
| Other Uses of Funds | | | | |
| Transfers | 1,960,701 | 3,499,005 | 2,016,318 | 917,748 |
| Advances | 0 | 0 | 0 | 0 |
| Contingencies | 0 | 0 | 0 | 0 |
| TIZ Lease | 0 | 0 | 0 | 0 |
| Total Other Uses of Funds | 1,960,701 | 3,499,005 | 2,016,318 | 917,748 |
| TOTAL EXPENDITURES | 22,387,532 | 26,383,806 | 26,445,381 | 25,555,164 |
| Revenues over/(under) Expenditures | 2,708,330 | (2,098,775) | (1,944,292) | (1,234,437) |
| *Beginning Unencumbered Balance | 18,674,633 | 21,382,963 | 19,284,188 | 17,339,896 |
| Ending Cash Fund Balance | 21,382,963 | 19,284,188 | 17,339,896 | 16,105,459 |
| Estimated Encumbrances(outstanding at year end) | 3,406,061 | 3,950,844 | 3,700,000 | 3,700,000 |
| Estimated Ending Unencumbered Fund Balance | 17,976,902 | 15,333,345 | 13,639,896 | 12,405,459 |

*Use Cash Balance

FUND NAME: GENERAL BOND RETIREMENT
FUND TYPE/CLASSIFICATION: DEBT SERVICE FUND

To be used for any fund receiving property tax revenue except the General Fund

| DESCRIPTION | Actual 2011 | Actual 2012 | Current Year Estimated for 2013 | Budget Year Estimated for 2014 |
|---|------------------|------------------|---------------------------------------|--------------------------------------|
| REVENUE | | | | |
| General Property Including Rollback | 257,883 | 280,392 | 286,233 | 291,958 |
| Other | 1,753,534 | 1,770,218 | 1,801,707 | 1,774,991 |
| Sale of Bonds | - | | | |
| TOTAL REVENUE | 2,011,417 | 2,050,610 | 2,087,940 | 2,066,949 |
| EXPENDITURES (Identify each program and object code at the same level shown on Exhibit I) | | | | |
| Bond Retirement | 2,011,416 | 2,050,835 | 2,040,667 | 2,003,241 |
| Refunds | | | 4,000 | 4,000 |
| Fees | 3,671 | 2,794 | 5,131 | 5,233 |
| TOTAL EXPENDITURES | 2,015,087 | 2,053,629 | 2,049,798 | 2,012,474 |
| Revenues Over (Under) Expenditures | -3,670 | -3,019 | 38,142 | 54,475 |
| Beginning Unencumbered Fund Balance | 1,190,428 | 1,186,756 | 1,183,737 | 1,221,879 |
| Ending Cash Fund Balance | 1,186,756 | 1,183,737 | 1,221,879 | 1,276,354 |
| Estimated Encumbrances(outstanding at end of year) | - | - | - | - |
| Estimated Ending Unencumbered Fund Balance | 1,186,756 | 1,183,737 | 1,221,879 | 1,276,354 |

FUND NAME: POLICE PENSION FUNDS
FUND TYPE/CLASSIFICATION: TRUST FUNDS

To be used for any fund receiving property tax revenue except the General Fund.

| DESCRIPTION | Actual 2011 | Actual 2012 | Current Year Estimated for 2013 | Budget Year Estimated for 2014 |
|--|----------------|----------------|---------------------------------------|--------------------------------------|
| REVENUE | | | | |
| Property Taxes - Incl. Rollback | 294,033 | 274,215 | 271,258 | 273,971 |
| Transfers | 601,502 | 642,973 | 720,941 | 714,079 |
| Other | 0 | 200 | 0 | |
| | | | | |
| TOTAL REVENUE | 895,535 | 917,388 | 992,199 | 988,050 |
| EXPENDITURES | | | | |
| (Identify each program and object code at the same level shown on Exhibit I) | | | | |
| Employee Pension Share | 878,860 | 914,298 | 971,000 | 988,000 |
| Fees | 3,798 | 2,891 | 3,620 | 3,655 |
| Refunds | 0 | 0 | 4,000 | 4,000 |
| | | | | |
| TOTAL EXPENDITURES | 882,658 | 917,189 | 978,620 | 995,655 |
| | | | | |
| Revenues Over (Under) Expenditures | 12,877 | 199 | 13,579 | -7,605 |
| | | | | |
| Beginning Unencumbered Fund Balance | 872,570 | 885,447 | 885,646 | 899,225 |
| Ending Cash Fund Balance | 885,447 | 885,646 | 899,225 | 891,620 |
| Estimated Encumbrances(outstanding at end of year) | 12,876 | - | - | - |
| Estimated Ending Unencumbered Fund Balance | 872,571 | 885,646 | 899,225 | 891,620 |

EXHIBIT III

| FUND List All Funds Individually Unless Reported on Exhibit I or II | Estimated Unencumbered Fund Balance 1/1/2014 | Budget Year Estimated Receipt | Total Available For Expenditures | Budget Year Expenditures and Encumbrances | | | Estimated Unencumbered Balance 12/31/14 |
|---|---|-------------------------------------|--|---|------------------|------------------|---|
| | | | | Personal Services | Other | Total | |
| GOVERNMENTAL: | | | | | | | |
| SPECIAL SERVICE: | | | | | | | |
| Street Maintenance & Repair | 241,581 | 1,573,500 | 1,815,081 | 573,765 | 1,166,500 | 1,740,265 | 74,816 |
| State Highway | 178,240 | 96,836 | 275,076 | 2,524 | 64,369 | 66,893 | 208,183 |
| Law Enforcement Trust | 105,670 | 5,000 | 110,670 | - | 45,450 | 45,450 | 65,220 |
| Community Development | - | - | - | - | - | - | - |
| Tax Increment | 3,394,541 | 1,308,910 | 4,703,451 | - | 1,144,378 | 1,144,378 | 3,559,073 |
| Parks & Recreation Special Fund | 2,980 | - | 2,980 | - | - | - | 2,980 |
| Permanent Improvement | 1,131,468 | 5,235 | 1,136,703 | - | - | - | 1,136,703 |
| Court Fund | 169,267 | 34,340 | 203,607 | - | 30,740 | 30,740 | 172,867 |
| Enforcement & Education | 43,780 | 3,732 | 47,512 | - | - | - | 47,512 |
| Cul-De-Sac Maintenance | 23,527 | - | 23,527 | - | - | - | 23,527 |
| County Permissive | 18,001 | - | 18,001 | - | - | - | 18,001 |
| Fed Law Enf Seizure | 157,224 | 25,000 | 182,224 | - | 36,360 | 36,360 | 145,864 |
| Law Enf Overtime Grant | 4,733 | - | 4,733 | - | - | - | 4,733 |
| Right of Way | 270,100 | 25,000 | 295,100 | - | - | - | 295,100 |
| FEMA | 16,468 | - | 16,468 | - | - | - | 16,468 |
| TOTAL SPECIAL REVENUE FUNDS | 5,757,580 | 3,077,553 | 8,835,133 | 576,289 | 2,487,797 | 3,064,086 | 5,771,047 |
| DEBT SERVICE FUNDS | | | | | | | |
| Special Assessment | - | - | - | - | - | - | - |
| TOTAL DEBT SERVICE FUNDS | - | - | - | - | - | - | - |
| CAPITAL PROJECT FUNDS | | | | | | | |
| Park Fund | 43,291 | 4,000 | 47,291 | - | - | - | 47,291 |
| Park Improvement/Acquisition | 246 | - | 246 | - | - | - | 246 |
| Capital Improvement | 1,361,766 | 1,600,000 | 2,961,766 | - | 1,456,000 | 1,456,000 | 1,505,766 |
| Park in Lieu Fees | 49,980 | - | 49,980 | - | - | - | 49,980 |
| Court Building Fund | 173,079 | 23,230 | 196,309 | - | - | - | 196,309 |
| TOTAL CAPITAL PROJECTS | 1,628,362 | 1,627,230 | 3,255,592 | - | 1,456,000 | 1,456,000 | 1,799,592 |
| PROPRIETARY: | | | | | | | |
| ENTERPRISE FUNDS | | | | | | | |
| Water Fund | 1,107,089 | 6,437,715 | 7,544,804 | 558,790 | 5,951,520 | 6,510,310 | 1,034,494 |
| Sewer Fund | 3,443,896 | 4,997,015 | 8,440,911 | 477,112 | 6,113,756 | 6,590,868 | 1,850,043 |
| WSCI | 2,585,001 | 560,642 | 3,145,643 | - | 147,558 | 147,558 | 2,998,085 |
| SSCI | 2,943,690 | 435,201 | 3,378,891 | - | 353,158 | 353,158 | 3,025,733 |
| Stormwater Management | 1,581,816 | 1,106,721 | 2,688,537 | 296,643 | 549,330 | 845,973 | 1,842,564 |

| FUND List All Funds Individually Unless Reported on Exhibit I or II | Estimated Unencumbered Fund Balance 1/1/2014 | Budget Year Estimated Receipt | Total Available For Expenditures | Budget Year Expenditures and Encumbrances | | | Estimated Unencumbered Balance 12/31/14 |
|---|---|-------------------------------------|--|---|-------------------|-------------------|---|
| | | | | Personal Services | Other | Total | |
| TOTAL ENTERPRISE FUNDS | 11,661,492 | 13,537,294 | 25,198,786 | 1,332,545 | 13,115,322 | 14,447,867 | 10,750,919 |
| INTERNAL SERVICE FUNDS | | | | | | | |
| Workers Compensation Self Insurance | 146,948 | 235,917 | 382,865 | - | 229,400 | 229,400 | 153,465 |
| TOTAL INTERNAL SERVICE FUNDS | 146,948 | 235,917 | 382,865 | - | 229,400 | 229,400 | 153,465 |
| FIDUCIARY: | | | | | | | |
| TRUST AND AGENCY FUNDS | | | | | | | |
| Senior Escrow | 5,820 | 100 | 5,920 | - | 100 | 100 | 5,820 |
| TIZ Real Estate | 29,839 | 85,000 | 114,839 | - | 85,000 | 85,000 | 29,839 |
| Unclaimed Funds | 30,349 | - | 30,349 | - | - | - | 30,349 |
| Developers Escrow | 442,238 | 100 | 442,338 | - | 100 | 100 | 442,238 |
| Refuse Escrow | 202,259 | 1,944,115 | 2,146,374 | - | 2,022,020 | 2,022,020 | 124,354 |
| Landfill Escrow | - | - | - | - | - | - | - |
| Vending Machine | 1,517 | 50 | 1,567 | - | - | - | 1,567 |
| Landscape Trust | 7,816 | - | 7,816 | - | - | - | 7,816 |
| Police Duty Weapons Fund | 488 | 5,100 | 5,588 | - | 4,676 | 4,676 | 912 |
| Reserve for Accrued Vac/Sick | 1,187,426 | - | 1,187,426 | - | 150,000 | 150,000 | 1,037,426 |
| Vet's Memorial Escrow | 9,059 | 100 | 9,159 | - | 100 | 100 | 9,059 |
| TOTAL TRUST AND AGENCY FUNDS | 1,916,811 | 2,034,565 | 5,232,152 | - | 2,261,996 | 2,261,996 | 3,155,252 |
| TOTAL FOR MEMORANDUM ONLY | 21,111,193 | 20,512,559 | 42,904,528 | 1,908,834 | 19,550,515 | 21,459,349 | 21,630,275 |

EXHIBIT IV

STATEMENT OF PERMANENT IMPROVEMENTS

(Do Not Include Expense to be Paid from Bond Issues)
(Section 5705.29. Revised Code)

| DESCRIPTION | Estimated Cost of Permanent Improvement | Amount to be Budgeted During Current Year | Name of Paying Fund |
|---|---|---|---------------------|
| Police Equipment Replacement Program | \$ 100,000 | \$ 100,000 | General |
| Playground & Surfacing Replacement | \$ 60,000 | \$ 60,000 | Cap. Imp. |
| Equipment Replacement Program | \$ 100,000 | \$ 100,000 | General |
| Asphalt Overlay | \$ 257,000 | \$ 257,000 | Cap. Imp. |
| Radio Replacement Program | \$ 75,000 | \$ 75,000 | General |
| Golf Cart Replacement Program | \$ 20,000 | \$ 20,000 | General |
| Park Asphalt Resurfacing | \$ 60,000 | \$ 60,000 | Cap. Imp. |
| Streets Fund Equipment Replacement | \$ 158,250 | \$ 158,250 | Street/St Hgwy |
| Miscellaneous Street Improvements | \$ 90,000 | \$ 90,000 | Street/St Hgwy |
| IT Upgrades | \$ 57,500 | \$ 57,500 | General |
| Hamilton Rd Central | \$ 294,000 | \$ 294,000 | Cap. Imp. |
| Creekside Plaza Repairs | \$ 200,000 | \$ 200,000 | Cap. Imp. |
| Creekside Island Mill Race Bridge Replacement | \$ 60,000 | \$ 60,000 | Cap. Imp. |
| Carpenter Rd Culvert Replacement | \$ 275,000 | \$ 275,000 | Cap. Imp. |
| Detroit Street Rebuild | \$ 250,000 | \$ 250,000 | Cap. Imp. |
| Traffic/Ped Light Upgrades | \$ 20,000 | \$ 20,000 | Street/St Hgwy |
| Email System Upgrades | \$ 50,000 | \$ 50,000 | General |
| Microsoft Office Upgrades | \$ 100,000 | \$ 100,000 | General |
| | | | |
| | | | |
| | | | |
| | | | |
| TOTAL | \$ 2,226,750 | \$ 2,226,750 | |

expense to be paid from bond issues, by the fund which the expenditures are to be made. Examples for describing the permanent improvements are: window replacement, vehicles purchase, furnishing offices, appliances for fire department kitchen.

BUDGET YEAR

| PURPOSE OF BONDS AND NOTES | Authority for Levy Outside 10 Mill Limit | Date of Issue | Date Due | Ordinance or Resolution | Serial or Term | Rate of Interest | Amount of bonds and Notes Outstanding at Beginning of Budgeted Year Jan. 1, 2014 | Amount Required for Principal and Interest 1/1/14 to 12/31/14 | Amount Receivable from Other Sources to Meet Debt Payments 1/1/14 to 12/31/14 |
|---|--|---------------|------------|-------------------------|----------------|------------------|--|---|---|
| Payable from Bond Retirement Fund: INSIDE 10 MILL LIMIT: | | | | | | | | | |
| Various Purpose 2005 | | 8/1/2005 | 12/1/2030 | 121-124-05 | 25 yr | 4.62 | 1,572,100 | 440,474 | |
| Various Purpose Streets | | 9/1/2005 | 12/1/2025 | 121-124-05 | 25 yr | 4.62 | 358,200 | 100,361 | 100,361 |
| Various Purpose Stormwater | | 9/1/2005 | 12/1/2025 | 121-124-05 | 25 yr | 4.62 | 59,700 | 16,727 | 16,727 |
| Various Purpose 2007 | | 8/1/2007 | 12/1/2027 | 94-98-07 | 20 yr | 4.25 | 5,310,077 | 533,135 | |
| Various Purpose W/S 2007 | | 8/1/2007 | 12/1/2027 | 94-98-07 | 20 yr | 4.25 | 544,923 | 55,115 | 55,115 |
| Various Purpose SW 2007 | | 8/1/2007 | 12/1/2027 | 94-98-07 | 20 yr | 4.25 | 1,550,000 | 153,663 | 153,663 |
| Various Purpose Street 2007 | | 8/1/2007 | 12/1/2027 | 94-98-07 | 20 yr | 4.25 | 1,580,000 | 160,063 | 160,063 |
| OPWC Hamilton Rd. Widening | | 1/19/2007 | 1/1/2017 | | 10 yr | 0.00 | 334,998 | 95,714 | 95,714 |
| OPWC Roadway Imp | | 1/1/2010 | 7/1/2029 | | 20 yr | 0.00 | 880,872 | 51,816 | 51,816 |
| OPWC US 62 & Stygler Rd | | 7/1/2011 | 1/1/2031 | | 20 yr | 0.00 | 661,612 | 36,756 | 36,756 |
| SIB Loan Tech Center | | 7/15/2012 | 1/15/2016 | | 5 yr | 3.00 | 1,271 | 17,792 | |
| Refunding Bonds 2013 | | 4/23/2013 | 12/31/2030 | | 17 yr | 3.26 | 7,563,050 | 269,884 | |
| Refunding Bonds 2013 Streets | | 4/23/2013 | 12/31/2025 | | 17 yr | 3.26 | 1,043,100 | 61,493 | 61,493 |
| Refunding Bonds 2013 Stormwater | | 4/23/2013 | 12/31/2025 | | 17 yr | 3.26 | 173,850 | 10,249 | 10,249 |
| TOTAL | | | | | | | 21,633,753 | 2,003,242 | 741,957 |

OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES

The Budget Commission of **Franklin County, Ohio**, hereby makes the following Official Certificate of Estimated Resources for the **City of Gahanna** for the **BUDGET YEAR** beginning January 1, 2014

| FUND | Estimated Unencumbered Balance Jan. 1, 2014 | Real Estate Property Tax | Personal Property Tax | Local Government Allocation | Rollback, Homestead Personal Property Tax Exemption | Other Sources | Total |
|-------------------------------|---|--------------------------|-----------------------|-----------------------------|---|-------------------|-------------------|
| GOVERNMENTAL FUND TYPE | | | | | | | |
| General Fund | 13,639,896 | 1,488,384 | 0 | 760,460 | 184,539 | 21,887,344 | 37,960,623 |
| Special Revenue Funds* | 5,757,580 | 0 | 0 | 0 | 0 | 3,077,553 | 8,835,133 |
| Debt Service Funds | 1,221,879 | 261,662 | 0 | 0 | 30,296 | 1,774,991 | 3,288,828 |
| Capital Project Funds | 1,628,362 | 0 | 0 | 0 | 0 | 1,627,230 | 3,255,592 |
| Special Assessment Funds | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| PROPRIETARY FUND TYPE | | | | | | | |
| Enterprise Funds | 11,661,492 | 0 | 0 | 0 | 0 | 13,537,294 | 25,198,786 |
| Internal Service Funds | - | - | - | - | - | - | - |
| FIDUCIARY FUND TYPE | | | | | | | |
| Trust and Agency Funds | 2,816,036 | 243,695 | 0 | 0 | 30,276 | 2,748,644 | 5,832,731 |
| TOTAL ALL FUNDS | 36,725,245 | 1,993,741 | 0 | 760,460 | 245,111 | 44,653,056 | 84,371,693 |

*Includes Tax Increment Fund

The Budget Commission further certifies that its action on the foregoing budget and the County Auditor's estimate of the rate of each tax necessary to be levied within and outside the 10 mill limitation is set forth in the proper columns of the preceding pages and the total amount approved for each fund must govern the amount of appropriation from such fund.

Date _____

Budget
Commission

OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES - Continued

| FUND | Estimated Unencumbered Balance Jan. 1, 2014 | Real Estate Property Tax | Personal Property Tax | Local Government Allocation | Rollback, Homestead Personal Property Tax Exemption | Other Sources | Total |
|---|---|--------------------------|-----------------------|-----------------------------|---|-------------------|-------------------|
| GOVERNMENT FUNDS: | | | | | | | |
| GENERAL FUND | | | | | | | |
| General Fund | 13,639,896 | 1,488,384 | 0 | 760,460 | 184,539 | 21,887,344 | 37,960,623 |
| SPECIAL REVENUE FUNDS | | | | | | | |
| Street Maintenance & Repair | 241,581 | | | | | 1,573,500 | 1,815,081 |
| State Highway | 178,240 | | | | | 96,836 | 275,076 |
| Law Enforcement Trust | 105,670 | | | | | 5,000 | 110,670 |
| Community Development | 0 | | | | | - | 0 |
| Tax Increment | 3,394,541 | | | | | 1,308,910 | 4,703,451 |
| Parks & Recreation Special Fund | 2,980 | | | | | - | 2,980 |
| Permanent Improvement | 1,131,468 | | | | | 5,235 | 1,136,703 |
| Court Fund | 169,267 | | | | | 34,340 | 203,607 |
| Enforcement & Education | 43,780 | | | | | 3,732 | 47,512 |
| Cul-De-Sac Maintenance | 23,527 | | | | | - | 23,527 |
| County Permissive | 18,001 | | | | | - | 18,001 |
| Fed Law Enf Seizure | 157,224 | | | | | 25,000 | 182,224 |
| Law Enf Overtime Grant | 4,733 | | | | | - | 4,733 |
| Right of Way | 270,100 | | | | | 25,000 | 295,100 |
| FEMA | 16,468 | | | | | - | 16,468 |
| TOTAL SPECIAL REVENUE FUNDS | 5,757,580 | 0 | 0 | 0 | 0 | 3,077,553 | 8,835,133 |
| DEBT SERVICE FUNDS | | | | | | | |
| General Obligation Bond Fund | 1,221,879 | 261,662 | - | - | 30,296 | 1,774,991 | 3,288,828 |
| Other Debt Service Funds | | | | | | | |
| TOTAL DEBT SERVICE FUNDS | 1,221,879 | 261,662 | - | - | 30,296 | 1,774,991 | 3,288,828 |
| CAPITAL PROJECT FUNDS: | | | | | | | |
| Park Fund | 43,291 | | | | | 4,000 | 47,291 |
| Park Improvement/Acquisition | 246 | | | | | - | 246 |
| Capital Improvement | 1,361,766 | | | | | 1,600,000 | 2,961,766 |
| Park in Lieu Fees | 49,980 | | | | | - | 49,980 |
| Court Building Fund | 173,079 | | | | | 23,230 | 196,309 |
| TOTAL CAPITAL PROJECT FUNDS | 1,628,362 | 0 | 0 | 0 | 0 | 1,627,230 | 3,255,592 |
| SPECIAL ASSESSMENT FUNDS: | | | | | | | |
| Special Assessment Bond Retirement | - | | | | | - | - |
| Special Assessment Improvement Fund | | | | | | | |
| Special Assessment Operating Fund | | | | | | | |
| Other Special Assessment Funds(specify) | | | | | | | |
| TOTAL ASSESSMENT FUNDS | - | - | - | - | - | - | - |
| ENTERPRISE FUNDS: | | | | | | | |
| Water Fund | 1,107,089 | | | | | 6,437,715 | 7,544,804 |
| Sewer Fund | 3,443,896 | | | | | 4,997,015 | 8,440,911 |
| WSCI | 2,585,001 | | | | | 560,642 | 3,145,643 |
| SSCI | 2,943,690 | | | | | 435,201 | 3,378,891 |
| Stormwater Management | 1,581,816 | | | | | 1,106,721 | 2,688,537 |
| TOTAL ENTERPRISE FUNDS | 11,661,492 | 0 | 0 | 0 | 0 | 13,537,294 | 25,198,786 |

| | | | | | | | |
|-------------------------------------|-------------------|------------------|----------|----------------|----------------|-------------------|-------------------|
| INTERNAL SERVICE FUNDS | | | | | | | |
| Revolving Fund | - | - | - | - | - | - | - |
| Other Internal Service Funds | - | - | - | - | - | - | - |
| TOTAL INTERNAL SERVICE FUNDS | - | - | - | - | - | - | - |
| TRUST AND AGENCY FUNDS: | | | | | | | |
| Police Pension | 899,225 | 243,695 | | | 30,276 | 714,079 | 1,887,275 |
| Senior Escrow | 5,820 | | | | | 100 | |
| TIZ Real Estate | 29,839 | | | | | 85,000 | 114,839 |
| Unclaimed Funds | 30,349 | | | | | 0 | 30,349 |
| Developers Escrow | 442,238 | | | | | 100 | 442,338 |
| Refuse Escrow | 202,259 | | | | | 1,944,115 | 2,146,374 |
| Landfill Escrow | 0 | | | | | 0 | 0 |
| Vending Machine | 1,517 | | | | | 50 | 1,567 |
| Landscape Trust | 7,816 | | | | | 0 | 7,816 |
| Police Duty Weapons Fund | 488 | | | | | 5,100 | 5,588 |
| Reserve for Accrued Vac/Sick | 1,187,426 | | | | | 0 | 1,187,426 |
| Vet's Memorial Escrow | 9,059 | | | | | 100 | 9,159 |
| TOTAL TRUST AND AGENCY FUNDS | 2,816,036 | 243,695 | 0 | 0 | 30,276 | 2,748,644 | 5,832,731 |
| | | | | | | | |
| TOTAL ESTIMATED RESOURCES | 36,725,245 | 1,993,741 | 0 | 760,460 | 245,111 | 44,653,056 | 84,371,693 |
| (memorandum only) | | | | | | | |

COUNTY AUDITOR'S ESTIMATE
Tax Levies and Rates for 2014, in the City Of Gahanna
Tax Valuation \$904,630,390

| | Amount Approved By Budget Commission | County Auditor's Estimate of Rate in Mills |
|---|--|--|
| Levies Within 10 Mill Limitation | | |
| County | | |
| Township | | |
| School | | |
| Village | | |
| City 2.40 | | |
| | | |
| | | |
| TOTAL | | |
| Levies Outside of 10 Mill Limitation | | |
| County | | |
| Township | | |
| School | | |
| Village | | |
| City | | |
| State | | |
| | | |
| | | |
| TOTAL | | |
| TOTAL LEVY FOR ALL PURPOSES | | |

FRANKLIN COUNTY
BUDGET OF
CITY OF GAHANNA
FOR FISCAL YEAR
BEGINNING JANUARY 1, 2014

_____,2013

County Auditor

Deputy Auditor
