



CITY OF GAHANNA  
DEPARTMENT OF FINANCE

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**To:** Tom Kneeland  
Members of Council  
City Attorney

**From:** Joann Bury  
Director of Finance

**Date:** November 28, 2016

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**Department of Finance Action Items:**

**Action Item #1 – Request a Motion Resolution to Transfer Appropriations:**

Finance has performed a year-end projection of salaries and benefits to determine if adjustments are required based on staffing and benefit changes. In addition, there were two adjustments made to projects within the capital improvement fund requiring appropriation transfers. Based on these analyzes, we are requesting a motion resolution to transfer appropriations as follows:

<b>From Account</b>	<b>To Account</b>	<b>Amount</b>
325.122.5513 – Capital Improvement Streets	325.122.5596 – Capital Improvements	\$60,000
325.122.5531 – Capital Land Acquisition	325.122.5596 – Capital Improvements	\$30,000
101.125.5105 – Human Resources FT Admin Salary	101.125.5133 – Human Resources Health Insurance	\$7,160
101.348.5133 – IT Health Insurance	101.355.5105 – GIS FT Admin Salary	\$6,510
101.431.5133 – Parks Health Insurance	101.437.5133 – Parks Facilities Health Insurance	\$6,500

**Action Item #2 – Request Supplemental Appropriations:**

Based on discussion with Human Resources there will be a couple of employees leaving before the end of the year which will require payment of their accrued but unused leave balances. There is currently not enough appropriated to cover the projected severance payments. We are requesting a supplemental appropriation in the amount of \$5,000 from the unappropriated unencumbered balance of the Reserve for Sick and Vacation Fund (750) to 750.135.5126 Retirement Pay.

Finance has also projected the remaining lodging tax that will be collected and the proportionate share that will be distribute to the CIC and CVB. Based on our income projections, there is not enough appropriated for the final distributions to the CIC and CVB. We are requesting a supplemental appropriation in the amount of \$6,000 from the unencumbered unappropriated balance of the General Fund to 101.356.5456 CVB Operational Expense in the amount of \$5,000 and 101.354.5456 CIC Operational Expense in the amount of \$1,000.