



City of Gahanna

Meeting Minutes

Finance Committee

200 South Hamilton Road
Gahanna, Ohio 43230

Michael Schnetzer
Brian D. Larick
Jamie Leeseberg
Karen J. Angelou
Brian Metzbower
Stephen A. Renner
Nancy McGregor

Kim Banning, CMC, Clerk of Council

Monday, February 22, 2016

Council Committee Rooms

Immediately Following Committee of the Whole

CALL TO ORDER

Chair Schnetzer called the meeting to order at 7:27 p.m.

Additional Attendees: Abby Cochran, Dottie Franey, Michael Blackford, Matt Holdren, Kim Banning, Press, Residents, Fred Kenimer, Chief Dennis Murphy, Jeff Brown, Joann Bury, Mayor Tom Kneeland, Anthony Jones, Niel Jurist, Diana Redman, Rob Priestas, Shane Ewald.

Present 7 - Stephen A. Renner, Brian D. Larick, Brian Metzbower, Karen J. Angelou, Nancy R. McGregor, Michael Schnetzer, and Jamie Leeseberg

ITEMS FROM THE DIRECTOR OF FINANCE

1. Reduce Appropriations - Water Capital Improvement Fund

[ORD-0020-2016](#) TO AUTHORIZE THE DIRECTOR OF FINANCE TO REDUCE APPROPRIATIONS FOR THE WATER CAPITAL IMPROVEMENT FUND.

Bury said this is a reduction of appropriations; per the Ohio Revised Code (ORC) we need an appropriations of estimated refunds in the unencumbered balance; when it was looked at we saw that the appropriations were too high; this is a request to reduce appropriations for transfers to the Sewer Fund and to the Water Capital Improvement Fund to bring appropriations within legal requirements; Schnetzer confirmed we are sending money back into the funds.

RECOMMENDATION: Consent Agenda.

2. Supplemental Appropriations: Proprietary Revenue

[ORD-0021-2016](#) SUPPLEMENTAL APPROPRIATION - Proprietary Revenue and Transfer of Funds.

Bury said they identified some revenue streams that were proprietary related; these were being mapped to the General Fund; should go to the proprietary funds; requesting supplemental appropriations to get the funds posted to the general fund in 2015 and into January 2016; we have corrected the mapping so it is now going to the correct place; Schnetzer asked if it was not fixed if it would be a transfer or an appropriation; Bury said since it was already posted we need a supplemental appropriation; we need authorization to move the funds to the correct places through the end of January 2016 only.

RECOMMENDATION: Consent Agenda.

3. Annual Transfer of Funds as Appropriated for 2016

[ORD-0022-2016](#) TO AUTHORIZE THE DIRECTOR OF FINANCE TO TRANSFER FUNDS AS APPROPRIATED FOR 2016.

Bury said this is a standing authorization to transfer funds approved as part of the 2016 appropriations.

RECOMMENDATION: Consent Agenda.

4. Supplemental Appropriations: Park In-Lieu Fees

[ORD-0023-2016](#) SUPPLEMENTAL APPROPRIATION - Park In-Lieu Fees and Transfer of Funds.

Bury said they identified some Park In-Lieu Fees that were incorrectly posted to the Park Fund in 2015; there are two types of Development Fees that come in; these funds are more rare; more of when someone is development and they pay a fee in lieu of parkland space; need to transfer to the Park In-Lieu Fund.

RECOMMENDATION: Consent Agenda.

5. UPDATE: 2015 Year-End Report

[2016-0059](#) 2015 Year-End Finance Report to Council

Bury said for the 2015 year-end report, there are no surprises at the end of the year; we ended in good shape; revenues came in 105% as planned; compared to last year we are at a 5% increase or \$1.2 million more; mainly due to the increase of income tax; also received a significant grant reimbursement for the Big Walnut Trail Section 5; income taxes we planned on a 2% increase, we ended up with about

\$600K with about a 3% increase; a little more than anticipated; when looking at expenditures we are at 79% planned; when taking outstanding encumbrances we used about 94% of planned expenditures; compared to last year expenditures are up about 6% or 1.2 million, mainly due to personnel services; fund balance in total increased by \$2.3 million indicating we are spending within our means; unreserved balance is the total fund balance plus the \$6.5 million reserve plus the encumbrance we ended about \$12.2 million; Larick confirmed we ended up expenditures \$2 million-ish less than revenue at year-end; Bury confirmed and said that includes transfers; if exclude transfer activity we ended up extending \$3.3 million; Larick asked if there was opportunity to bring that closer together so we can leverage appropriately and responsibly that gap as opposed to now it's in a bucket; Bury said it is a possibility; something we can look at when we begin the 2017 budget process; maybe looking at those areas that we seem to be spending less than planned so we can possibly tighten those numbers up more; Larick asked if the difference was more revenue coming in than expected or less; Bury said a combination of both; we probably spent less than expected rather than having more revenue coming in; Metzbower said there was a healthy jump in licenses and permits; asked if that was due to increases in the fees; Jones said it was volume; Renner asked when this report will be available online; Bury said she will post it this evening.

DISCUSSION

Larick said it feels early into the year; asked if we have a timeline for 2017 discussion and the long-term capital items and discussion; Mayor Kneeland said we are going to discuss this in staff meeting tomorrow so we have a better understanding; also interested in getting things out earlier as with an overview and looking at departments; Larick would like to be closer to mid-year instead of end-year; Mayor Kneeland said we have to prepare for the tax budget as well.

ADJOURNMENT

7:37 p.m.

Kayla Holbrook, Reporting