



To: Gahanna City Council
Raymond Mularski, City Attorney

From: Joann Bury, Director of Finance
Laurie A. Jadwin, Mayor

Date: September 7, 2021

Re: Dept. of Finance Report to Council (September 13, 2021 Meeting)

ACTION ITEMS

ACTION ITEM #1 – TRANSFER APPROPRIATIONS

As in past years, a projection of 2021 salaries and benefits to year end was performed and compared to the remaining budget to determine if budget adjustments are needed. There are various employee changes made during the year, including moving employees from part-time to full-time or vice versa, changes in insurance coverage, unexpected increases in overtime, and other items that create differences between appropriations and actual activity. Based on this evaluation, the Department of Finance respectfully requests a Resolution to transfer appropriations as follows:

From Account	To Account	Amount
101.10.110.5105 – Police Full-Time Wages	101.02.240.5135 – Marketing & Communications Insurance	\$27,300
101.10.110.5105 – Police Full-Time Wages	101.06.000.5105 – Finance Full-Time Wages	\$40,000
101.10.110.5105 – Police Full-Time Wages	101.06.000.5130 – Finance Retirement	\$3,600
101.10.110.5105 – Police Full-Time Wages	101.10.120.5110 – Public Safety Part-Time Wages	\$3,750
101.08.310.5110 – Parks Services Part-Time Wages	101.07.000.5105 – IT Full-Time Wages	\$7,250
101.08.310.5110 – Parks Services Part-Time Wages	101.07.000.5130 – IT Retirement	\$1,620
101.08.310.5110 – Parks Services Part-Time Wages	101.09.000.5105 – Development Full-Time Wages	\$28,000
101.08.310.5110 – Parks Services Part-Time Wages	101.09.000.5130 – Development Retirement	\$3,550
101.08.310.5110 – Parks Services Part-Time Wages	101.09.000.5135 – Development Insurance	\$8,050
243.11.450.5105 – Engineering Full-Time Wages	243.11.400.5105 – General Services Full-Time Wages	\$6,400

631.11.000.5210 – Storm Water Professional Services	631.11.000.5135 – Storm Water Insurance	\$9,900
651.11.000.5205 – Water Contract Services	651.11.000.5105 – Water Full-Time Wages	\$10,000
651.11.000.5205 – Water Contract Services	651.11.000.5135 – Water Insurance	\$25,390

Legislation Needed: Resolution
Emergency/Waiver: N/A
Vendor Name & Address: N/A

ACTION ITEM#2 – SUPPLEMENTAL APPROPRIATIONS

This action item is for the same purpose as Action Item #1 above. The Street Fund and Sewer Fund do not have appropriations available in any other accounts, resulting in the need to respectfully request a supplemental appropriations in the amounts of:

- \$29,760 from the unappropriated/unencumbered balance of the Street Fund to:
 - o Street Fund Overtime 220.11.000.5115 in the amount of \$20,000 and
 - o Street Fund Insurance 220.11.000.5135 in the amount of \$9,760; and
- \$37,600 from the unappropriated unencumbered balance of the Sewer Fund to:
 - o Sewer Full-Time Wages 661.11.000.5105 in the amount of \$10,000,
 - o Sewer Overtime 661.11.000.5115 in the amount of \$2,500, and
 - o Sewer Insurance 661.11.000.5135 in the amount of \$25,100.

In addition to reviewing the salaries and benefits projections to year-end, an analysis also was done of other operating accounts. As part of this analysis, the Department of Public Service & Engineering identified an amount due for sewer services to the City of Columbus related to the transition to monthly billing and collections. Historically, under quarterly billings, this would have been collected and remitted in 2022 due to the quarterly bills overlapping into subsequent years. The amounts have already been paid to the City of Gahanna by the customers and must now be remitted to Columbus for these services. This will require a supplemental appropriation from the unappropriated/unencumbered balance of the Sewer Fund in the amount of \$700,000 to Sewer Contract Services 661.11.000.5205.

Legislation Needed: Ordinance
Emergency/Waiver: N/A
Vendor Name & Address: N/A

ACTION ITEM #3 – RESOLUTION ACCEPTING AMOUNTS & BIDS

Each year in early to mid-September, the Franklin County Budget Commission sends each local subdivision their resolution that must be passed to accept the amounts and rates for real estate taxes. This is the result of the tax budget that was filed in July. In short, it sets the distribution of the City’s 2.4 mills between the general fund, the bond retirement fund, and the police pension fund, and the amount of the estimated property tax revenue for the upcoming year distributed among each of those three funds.

The City is required by the Ohio Revised Code to pass a Resolution by October 1, accepting these amounts and rates. The Administration respectfully requests a Resolution from Council accepting the amounts and tax rates as determined by the Budget Commission.

Legislation Needed:	Resolution
Emergency/Waiver:	N/A
Vendor Name & Address:	N/A

FINANCE COMMITTEE ITEM

Update Item:

Q2 Report to Council