



To: Gahanna City Council
Clerk of Council

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

Cc: Raymond J. Mularski, Esq., City Attorney

Date: December 12, 2022

Re: Dept. of Finance Report to Council (December 12, 2022, Committee of the Whole Meeting)

ACTION ITEMS

ACTION ITEM #1: REQUEST FOR SUPPLEMENTAL APPROPRIATIONS

The City has received an equitable share of funds seized by the State related to two cases from 2019 and 2020. A portion of the amount received is required to be disbursed to the Franklin County's Prosecutor's Office. The receipt of these funds was not anticipated. As a result, appropriations to pay the County Prosecutor were not previously authorized.

In addition, the transfer to the Police Pension Fund from the Public Safety Fund to cover the full cost of police pension expenditures needs to be increased. Property taxes received for police pension were lower than expected and a supplemental appropriation was needed for police pension expense due to contract negotiations.

The Administration respectfully requests an Ordinance for supplemental appropriations in the amount of \$8,500 for State LETF Contract Services 225.10.000.5205 from the unencumbered unappropriated balance of the State LETF Fund 2250, and \$56,000 for Public Safety Transfers Out 240.10.110.5900 from the unencumbered unappropriated balance of the Public Safety Fund 2400. Emergency and waiver will be necessary to incorporate these changes before 2022 appropriations lapse on December 31, 2022.

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

ACTION ITEM #2: REQUEST FOR ORDINANCE TO REDUCE APPROPRIATIONS

Upon execution of the original Science One agreements for Tech Center Drive, appropriations were established within the Capital Improvement Fund for disbursement of SIB (State Infrastructure Bank) loan proceeds related to the construction of the Tech Center Drive extension and water line improvements.

The amended agreements now require the City to use the security deposit to pay for these construction costs, and the SIB loan will not be initiated.

The Administration is respectfully requesting an Ordinance to reduce appropriations in the amount of \$1,164,900 from the Capital Improvement Fund Capital Improvements 325.06.550.5505, returning this amount to the unencumbered unappropriated balance of the Capital Improvement Fund 3250. Emergency and waiver will be necessary to incorporate these changes before 2022 appropriations lapse on December 31, 2022.

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

ACTION ITEM #3: REQUEST FOR RESOLUTION TO AUTHORIZE APPROPRIATION TRANSERS

Upon execution of the original Science One agreements for Tech Center Drive, a new fund 4320 – SIB Security Deposit Fund - was created and appropriations were established to pay the principal of the SIB loan, estimated to be \$1,500,000. Under the original agreements, the City would use the SIB proceeds to pay for the construction of the Tech Center Drive extension, and the security deposit would be used to repay the loan. The amended agreements now require the City to use the security deposit to pay for this construction and the SIB loan will not be initiated.

Fund 4320 has been renamed to “Tech Ctr Security Deposit” and the Administration is respectfully requesting a Resolution to transfer \$1,500,000 of appropriations from principal retirement 432.06.000.5400 to Capital Improvement 432.06.000.5505.

The City also has also appropriated \$250,000 within the Central Park TIF 224.11.080.5505 and \$85,100 from the Water Capital Fund 652.11.000.5505 for capital improvements, which will need transferred to transfers out 224.11.080.5900 and 652.11.000.5900. These funds will be transferred to the Security Deposit Fund 4320 and will be used to reimburse the developer for a portion of the construction costs along with \$357,183 of grant funds. A Resolution is respectfully requested to transfer these funds.

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

ACTION ITEM #4: REQUEST FOR SUPPLEMENTAL APPROPRIATIONS

Appropriations were established in the Capital Improvement Fund, Central Park TIF, and Water Capital Fund for the extension of Tech Center Drive and the associated water line improvements. These funds were to be used to pay for the construction. A \$1,500,000 security deposit from the developer would be used to repay the SIB loan. The SIB loan will no longer be initiated and the security deposit will now be used for the construction cost. The grant reimbursements (\$357,183), Central Park TIF PILOTs (\$250,000) and Water Capital Fund revenue (\$85,100) will be used to reimburse the developer for a portion of the construction costs.

The Administration is respectfully requesting an ordinance for supplemental appropriations in the amount of \$692,283 in the Tech Ctr Security Deposit Fund contract services 432.06.00.5205 from the unencumbered unappropriated balance of the Tech Ctr Security Deposit Fund 4320 for developer

reimbursement. Emergency and waiver will be necessary to incorporate these changes before 2022 appropriations lapse on December 31, 2022.

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

ACTION ITEM #5: AMENDMENTS TO THE 2023 APPROPRIATIONS REQUEST

The Administration has identified changes to the 2023 appropriation request. An attached report is provided outlining these changes.