



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:** January 29, 2015

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**Department of Finance Action Items:**

**Action Item #1 – Request an Ordinance for Appropriations Reduction:**

After a year-end analysis of the proprietary funds it was determined that appropriations to transfer \$3,500,000 from the Water Capital Improvement Fund (\$3,000,000 to the Sewer Fund and \$500,000 to the Sewer Capital Improvement Fund) were higher than they should be based on the ending balance of the Water Capital Improvement Fund. As a result we are requesting an ordinance to reduce appropriations in the Water Capital Improvement Fund Transfer to Sewer Fund 652.351.5940 by \$700,000 and reduce appropriations in the Water Capital Improvement Fund Transfer to Sewer Capital Improvement 652.351.5942 by \$400,000.

**Action Item #2 – Request an Ordinance for Supplemental Appropriations and to Transfer Funds:**

Revenue collections related to water and sewer utility billing and operations must be reported within the proprietary funds to support operations. Water and sewer installer license fees, refuse penalty and refuse administrative fees were identified as being reported within the General Fund and should be reported within the proprietary funds. Corrections have been made to properly report these items within the water, sewer and refuse funds however the amounts collected for 2015 through the end of January 2016 were reported within the General Fund. To correct this, the funds must be transferred from the General Fund to the water, sewer and refuse funds. We are requesting a supplemental appropriation in the amount of \$99,677 (\$2,925 water and sewer Installer license, \$65,450 refuse administrative fee and \$31,302 refuse penalty) to General Fund Transfers 101.991.5944. We are also requesting an ordinance authorizing the Finance Director to transfer the water and sewer installer license fee and refuse administrative fee 50/50 to the 651 – Water Fund and 661 - Sewer Fund and the refuse penalty to 850 – Refuse Escrow.

**Action Item #3 – Request an Ordinance to Transfer Funds:**

We are requesting an ordinance to authorize the Finance Director to transfer funds as appropriated for 2016. The below is a summary of the transfers which includes the reduction from Action Item #1:

<b>From Fund</b>	<b>To Fund</b>	<b>Amount</b>
101 – General Fund	510 – Police Pension	\$743,160
101 – General Fund	631 – Storm Water	\$20,000
101 – General Fund	325 – Capital Improvement	\$2,762,700
101 – General Fund	750 – Reserve for Sick & Vacation	\$25,000
652 – Water Capital Improvement	661 – Sewer Fund	\$2,300,000
652 – Water Capital Improvement	662 – Sewer Capital Fund	\$100,000
662 – Sewer Capital Fund	661 – Sewer Fund	\$750,000
631 – Storm Water	101 – General Fund	\$97,890
651 – Water Fund	101 – General Fund	\$406,490
661 – Sewer Fund	101 – General Fund	\$438,190

**Action Item #4 – Request an Ordinance for Supplemental Appropriations and to Transfer Funds:**

During 2015 a park in-lieu fee was collected for Oak Grove of Gahanna and should have been deposited to the Park In-Lieu fund established by City Charter for the deposit and use of these funds. In error the deposit was made to the Park Fund which is a separate fund established by City Charter for park fees collected as part of the building permit process. We are requesting a supplemental appropriation in the amount of \$44,466.27 to Park Fund Transfers 327.431.5944 to transfer the amount collected to the Park In-Lieu Fund. We are also requesting an ordinance to allow the Finance Director to transfer the funds from the Park Fund – 327 to the Park In-Lieu Fund – 328.

**Council Updates:**

2015 Year-End Financial Report