



To: Gahanna City Council
Clerk of Council

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

Cc: Priya Tamilarasan, Esq., City Attorney
Miranda Vollmer, Senior Director of Administrative Services

Date: June 9, 2025

Re: Department of Finance – Request for Council Action (June 9, 2025, Committee of the Whole)

ACTION ITEMS

ACTION ITEM #1: ORDINANCE FOR SUPPLEMENTAL APPROPRIATIONS

An analysis of current account balances requires the following supplemental appropriations in anticipation of expenditures to year-end.

Fund	Account	Amount	Reason
7500 – Leave Pay-out Reserve Fund	750.06.000.5120 – Severance Pay	\$175,000	Retirements for the year have exhausted the original budget amount and there are three more we are aware of.
7500 – Leave Pay-out Reserve Fund	750.06.000.5140 – Workers Comp	\$3,500	See above
7500 – Leave Pay-out Reserve Fund	750.06.000.5145 - Medicare	\$2,600	See above
2240 – TIF Fund	224.11.010.5210 – Eastgate TIF Professional Service	\$5,800	After processing the first half real estate settlement, Auditor & Treasurer Fees for the second half are anticipated to exceed the available budget.
2240 – TIF Fund	224.11.020.5210 – Eastgate Pizutti Professional Service	\$6,500	Same as above second half fees.

2240 – TIF Fund	224.11.040.5210 – West Gahanna Professional Service	\$2,300	Same as above second half fees.
2240 – TIF Fund	224.11.050.5210 – Creekside Professional Service	\$100	Same as above second half fees.
2240 – TIF Fund	224.11.060.5210 – Creekside Professional Service	\$19,100	Same as above second half fees. This TIF also had an unanticipated delinquent fee.
2240 – TIF Fund	224.11.070.5210 – Hamilton Rd Professional Service	\$3,600	Same as above second half fees.
4310 – Bond Retirement Fund	431.06.000.5210 – Bond Retirement Professional Svc	\$2,500	Same as above second half fees.
5100 – Police Pension Fund	510.06.000.5210 – Police Pension Professional Service	\$2,500	Same as above second half fees.

Requested Legislation and Funding

Legislation Needed: Ordinance
 Emergency/Waiver: N/A
 Vendor Name: N/A
 Vendor Address: N/A
 Already Appropriated: N/A
 Supplemental/Transfer: Supplemental

ACTION ITEM #2: TAX BUDGET

Pursuant to ORC 5705.30, the City's annual Tax Budget for 2026 must be filed with the Franklin County Auditor on or before July 20, 2025. The filing will allow the County Budget Commission to determine that all property tax levies assessed by the City are needed and should be authorized and approved without modification. This is not a request for 2026 appropriations. In October, the Budget Commission will certify the property tax levies and amounts, which will require Council acceptance. The Administration respectfully requests a Resolution approving the 2026 Tax Budget and directing and authorizing the Director of Finance to deliver the Tax Budget to the County no later than July 20, 2025.

Requested Legislation and Funding

Legislation Needed: Resolution
 Emergency/Waiver: N/A
 Vendor Name: N/A
 Vendor Address: N/A
 Already Appropriated: N/A
 Supplemental/Transfer: N/A

Attachments:

FIN_ATT_2026 Tax Budget