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To: Gahanna City Council  
Clerk of Council

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

Cc: Raymond J. Mularski, City Attorney

Date: March 9, 2022

Re: Dept. of Finance Report to Council (March 14, 2022 Committee of the Whole Meeting)

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#### ACTION ITEMS

##### ACTION ITEM #1: REQUEST FOR SUPPLEMENTAL APPROPRIATIONS

On August 8, 2021, City Council passed Ordinance 0048-2021, authorizing the Department of Parks & Recreation to enter into a contract for the splash pad. Included within this legislation was also a request for a supplemental appropriation. The Finance Department received the signed legislation to post the supplemental appropriations to the accounting system. However, because the title of the legislation was to enter into a contract, the additional legislation for the supplemental appropriation was missed and was not posted.

This administrative error was identified by the Parks & Recreation Department as they were reviewing open purchase orders and ongoing projects. Unfortunately, since 2021 financials are closed and reports to the County Auditor are complete, it is not possible to go back now and post the supplemental appropriation to 2021. As a result, this request is respectfully being made to increase appropriations for 2022 for the same purpose as was reported in Ordinance 0048-2021. A supplemental appropriation in the amount of \$16,000 from the unappropriated unencumbered balance of the Capital Improvement Fund 3250 to account 325.06.550.5505 for increased costs associated with the project due to inflation.

Legislation Needed:	Ordinance
Emergency/Waiver:	None
Vendor Name & Address:	N/A

## ACTION ITEM #2: REQUEST FOR SUPPLEMENTAL APPROPRIATIONS

The City is self-insured for workers' compensation claims. This approach has been successful and has saved the City thousands of dollars over the years.

During the 2022 budget process, increases in contract services were anticipated due to an increase in claims experience and an increase in the City's payroll. The City pays three organizations for managing Workers' Compensation: the Bureau of Workers' Compensation, Sedgewick (the City's third party administrator for claims processing), and stop loss coverage with Excess Comp Specialists. Although increases were made during the 2022 budget process, the final assessment for the BWC services are higher than anticipated. Specifically, there were modest increases for Sedgewick and Excess Comp Specialists, but because the City's claims for 2021 were higher than normal, the assessment for the Bureau of Workers' Compensation is \$35,000 higher than in the previous year. As a result, a supplemental appropriation is respectfully being requested in the amount of \$38,000 from the unappropriated unencumbered balance of the Workers' Comp Fund 9000 to Workers' Comp Contract Services 900.05.000.5205.

Because an invoice is currently pending payment for the stop loss coverage, a **waiver** of second reading is requested to ensure there is no gap in coverage.

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

## UPDATE ITEM

2021 Year-End Report to Council.

## Attachments

2021 Year-End Report