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To: Gahanna City Council  
Clerk of Council

From: Joann Bury, Director of Finance  
Miranda Vollmer, Senior Director of Administrative Services  
Mayor Laurie A. Jadwin

Cc: Priya Tamilarasan, Esq., City Attorney

Date: May 13, 2024

Re: Dept. of Finance – Request for Council Action (May 13, 2024 COTW Meeting)

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## ACTION ITEMS

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

The City has received and paid the first half of real estate taxes due on newly acquired property that is still in the tax-exempt approval process. Once these properties are determined by the County to be tax exempt as owned by the City for a public purpose, real estate taxes paid will be refunded back to the date of purchase by the City. Until this occurs, the City must continue to pay the real estate taxes. Taxes due were anticipated and the refund was expected to be received before the second half is due in June. However, to date, the City has not received any notice from the County that the refund will be received before the second half is due. Therefore, additional appropriations for the payment of taxes are needed.

The City has also received the first real estate tax settlement and the analysis reflected higher than anticipated fees for TIF funds and the Board of Election fees. The TIF fund is directly related to the payments in lieu of taxes received coming in higher, and it is anticipated the second half will be comparable. The Board of Election expenses are directly related to the primary election in 2023 that was required to be held by City Charter. The Administration used past primary election figures and increased that amount by 13%, assuming costs would be similarly shared with other governmental entities and the adjustment would be just for increases in the cost of doing business since the last primary. However, the City of Gahanna was the only political subdivision that had to conduct a full primary due to Charter requirements and therefore is bearing the majority of the cost.

Based on our analysis of the first real estate tax settlement and uncertainty as to when properties will be determined by the County to be exempted for public purpose, the Administration is respectfully requesting supplemental appropriations from the unappropriated unencumbered balance of the General Fund 1010 in the amount of \$277,785 and TIF fund 2240 in the amount of \$26,850.

Requested Legislation and Funding

Legislation Needed: Ordinance  
 Emergency/Waiver: No  
 Vendor Name: N/A  
 Vendor Address: N/A  
 Already Appropriated: N/A  
 Supplemental/Transfer: See Table Below

Account	Description	Amount
101.06.000.5231	Finance Tax Payments	\$35,100
101.06.000.5205	Finance Contract Services	\$242,685
224.11.010.5210	Eastgate TIF Prof. Services	\$5,000
224.11.020.5210	Eastgate Piz TIF Prof. Services	\$2,700
224.11.050.5210	Creekside TIF Prof. Services	\$650
224.11.070.5210	Hamilton Rd TIF Prof. Services	\$4,500
224.11.080.5210	Central Park TIF Prof. Services	\$4,500
224.11.090.5210	North Triangle TIF Prof. Services	\$5,500
224.11.100.5210	Johnstown Rd TIF Prof. Services	\$4,000

**ACTION ITEM #2: ORDINANCE FOR APPROPRIATION AMENDMENTS**

As the Administration continues to evaluate vacant positions and determine the best solution to for delivery of services in the City, updates are often made based on new information and changes to the services required by departments to provide. The CAD Administrator vacancy was most recently analyzed and the Administration identified that this position was not currently the most imperative position for the IT Department to keep up with demands on the Department. Rather, it was determined that the Department currently has a greater need for an additional support specialist to keep up with the ever-changing technology demands, increasing technology needs related to growing staff, and the associated hardware and software that come with both.

Based on this analysis, the Administration is respectfully requesting a reduction of appropriations for the CAD Administrator within the Public Safety Fund 2400 in the amount of \$86,720 and an increase in appropriations from the unappropriated unencumbered balance of the General Fund 1010 in the amount of \$41,692 to add an IT Support Specialist II reflecting an overall savings of \$45,028. A **waiver** is requested in order to ensure the hiring timeline is maintained.

Requested Legislation and Funding

Legislation Needed: Ordinance  
Emergency/Waiver: **Wavier**  
Vendor Name: N/A  
Vendor Address: N/A  
Already Appropriated: N/A  
Supplemental/Transfer: See Table Below

Account	Description	Amount
240.10.120.5105	Public Safety Full Time Wages	(\$58,971)
240.10.120.5130	Public Safety OPERS	(\$8,214)
240.10.120.5135	Public Safety Insurance	(\$17,486)
240.10.120.5140	Public Safety Workers Comp	(\$1,174)
240.10.120.5145	Public Safety Medicare	(\$851)
240.10.120.5160	Public Safety Other Benefits	(\$24)
101.07.000.5105	IT Full Time Wages	\$12,956
101.07.000.5130	IT OPERS	\$4,622
101.07.000.5135	IT Insurance	\$22,937
101.07.000.5140	IT Workers Comp	\$675
101.07.000.5145	IT Medicare	\$497
101.07.000.5160	IT Other Benefits	\$5

UPDATE ITEM

2024 Q1 Report to Council