



To: Gahanna City Council
Raymond Mularski, City Attorney

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

Date: June 23, 2021

Re: Dept. of Finance Report to Council (June 28, 2021 Meeting)

ACTION ITEMS

ACTION ITEM #1 – TAX BUDGET

Pursuant to Ohio Rev. Code §5705.30, the City's annual Tax Budget is due to be filed with the County Auditor on or before July 20, 2021. The Department of Finance respectfully requests Council to adopt a Resolution that approves the Tax Budget and directs and authorizes the Director of Finance to deliver it to the County no later than July 20th. This will allow the County Budget Commission to issue a determination that all property tax levies assessed by the City are needed and should be authorized and approved without modification. In October, the Budget Commission will certify the property tax levies and amounts which then will require Council's acceptance.

The 2022 Tax Budget is based upon the City's 2021 five-year forecast which will be updated in the fall upon preparing the 2022 budget book and request to Council for 2022 appropriations.

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

ACTION ITEM #2 – SUPPLEMENTAL APPROPRIATIONS & TRANSFER FUNDS

On March 22, 2021, the Director of Finance brought forward action to address the results of a US Treasury audit covering the period from 2015 to 2019. The audit found that Treasury Funds were posted to the Department of Justice Fund, as well as non-federal sharing funds posted to the Treasury Fund. The analysis for ORD 0018-2021 did not include authorized expenditures occurring at the time the request was brought forward to Council. As a result, a change to the original request needs made to ensure balances in both funds are in alignment with the audit results and to align our accounting system with what is reported on the Equitable Sharing Agreement and Certification.

Based on the above, we are respectfully requesting the following changes to ORD 018-2021:

ORD 0018-2021 Appropriations		Correction to properly address audit	
Account	Appropriation Amount	Corrected Account	Corrected Appropriation Amount
235.10.000.5900	95,608.47	236.10.000.5900	112,724.61
236.10.000.5900	2,393.00	Not needed included in above	

ORD 0018-2021 Transfer Authorization			Correction to properly address audit		
Fund	Transfer Amount	To Fund	Corrected Fund	Transfer Amount	To Fund
2350	88,064.33	2360	2360	100,394.47	2350
2360	2,393.00	2400	2360	12,330.14	2400
2350	7,544.14	2400	Not needed		

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

ACTION ITEM #3 – THEN & NOW PURCHASE

Funds were not encumbered prior to the purchase of our upgraded timekeeping and scheduling systems from UKG (Kronos) in the amount of \$23,700 from account 101.07.000.5215 – IT Technical Services. The Director of Finance certified that funds were available then at the time of purchase and now at the time of payment, appropriated, collected or in the process of collection and free from any previous encumbrance. It is hereby requested that Council approve payment of the above then and now purchase under Ohio Rev. Code §5705.41(D)(1).

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

ACTION ITEM #4 – APPROPRIATION TRANSFER

During the 2021 budget process, it was determined that the position of Director of Economic Development would not be filled at the start of the year and that the City would continue to use the services of an outside consultant (Insite Advisory) to provide economic development services until the Director position was filled. As a result, appropriations that normally would be requested for salaries and benefits instead were requested for contract services, as the hire date and staffing needs of a new Director were uncertain.

With the hiring of a Director of Economic Development and the consequent build out of staffing for the Department, the Administration is respectfully requesting a transfer of appropriations in the amount of \$89,710 from Development Contract Services – 101.09.000.5205 to the respective salaries and benefits accounts as follows:

101.09.000.5105 – Development Full-Time Wages - \$73,860
101.09.000.5130 – Development Retirement - \$10,410
101.09.000.5135 – Development Insurance - \$3,220
101.09.000.5140 – Development Workers Comp - \$1,120
101.09.000.5145 – Development Medicare - \$1,080
101.09.000.5160 – Development Other Benefits - \$20

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

ITEM #5 – DISCUSSION: Update on ARP Funds