



MUNICIPAL BUILDING
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To: Mayor, Members of Council and City Administrator

From: Jason Carr, CPA, Finance Director

Date: 12/16/2021

RE: 2021 Budget Amendment – Ordinance 2021-065 & 2021-066

The following is a summary of appropriation amendments to appropriations for the year ended December 31, 2021:

Estimated Receipts

Fund	Department	Amount	Description
Storm Water Fund	Public Works	\$355,104	Increase in proportionate share of OPWC grant and loan proceeds for West Bixby Phase II project.
Local Coronavirus Relief	Finance	809	Increase for interest receipts.
Township Inspections	Building & Zoning	2,717	Higher permit fees than budgeted.
Escrow Inspections and Engineering	Building & Zoning	150,000	Higher permit fees than budgeted.
	TOTAL	\$508,630	

Appropriation Modifications Ordinance 2021-065

Fund	Cost Center	Amount	Description
General	Community Affairs	\$10,000	Increase salaries and benefits based on change in Community Affairs Director.
General	Senior Transportation	5,000	Higher operational costs including contractual services and operating supplies.
General	Mayor	2,000	Increase in operating supplies.
General	Legislative	2,000	Change in non-health care benefits for Council members.
General	Administration	2,000	Change in health care benefits and health reimbursement account.
General	Finance	25,000	Change in health care benefits, health reimbursement account and also overtime costs.
General	Economic Development	10,000	Benefit changes during the year.
General	Law Department	5,000	Benefit changes during the year.
General	Transfers	(80,000)	Reduce appropriations based on lower budgeted transfers.
General	Building & Zoning	2,000	Increase in benefit costs.
General	Facilities Management	10,000	Increase in contractual services and operating supplies.
General	Engineering	5,000	Job description change for administrative assistant and retroactive wages.
General	Transportation Services	2,000	Job description change for administrative assistant and retroactive wages.
Street Fund	Public Works	(3,000)	Re-allocate budget to facility management higher costs for the Street Department.
Street Fund	Public Works	3,000	Higher contractual costs.
Senior Transportation Fund	Transportation	1,000	Slight increase in grant revenues allow additional costs to be allocated to salaries and benefits.
Senior Transportation Fund	Transportation	(1,000)	Re-allocate budget to salaries and benefits for Senior Transportation Fund.
Recreation	Administration	10,000	Reclassify appropriations from Aquatic Center Outdoor.
Recreation	Aquatic Center Outdoor	(247,872)	Reduce salary and benefit appropriations to report budget in Administration or Recreation Center Operations.
Recreation	Recreation Center Operations	150,000	Increase for salary and benefits for re-allocation of cost center for part-time employees.
Recreation	Recreation Fitness	5,000	Higher operating costs.

Fund	Cost Center	Amount	Description
Golf Course	General	(5,000)	Reclassify appropriations to operating and contractual.
Golf Course	General	5,000	Increase appropriations from salaries and benefits.
Golf Course	Maintenance	(10,000)	Reclassify appropriations to facility management.
Golf Course	Maintenance	10,000	Reclassify appropriations from maintenance.
Local Coronavirus Relief	Finance	809	Increase for additional money received.
Township Inspections	Building and Zoning	7,283	Appropriate increase in receipts.
Escrow Inspections and Engineering	Building and Zoning	150,000	Appropriate increase in receipts. .
	TOTAL	\$75,220	

Transfers – Ordinance 2021-066

Below is a comparison of budget vs. actual transfers during 2021 specific to the General Fund:

Fund	Original Budget	Actual Transfers	Change
General	(\$4,013,636)	(\$2,757,900)	\$1,255,736
Street	388,778	150,000	(238,778)
Recreation	2,038,924	1,400,000	(638,924)
Golf Course	1,331,693	900,000	(431,693)
Transportation	179,241	125,000	(54,241)
Parks	75,000	75,000	0
Termination	0	17,600	17,600

The City’s ability to manage expenses within the Street, Recreation & Aquatic, Golf Course and Transportation funds provided a cost savings to the General Fund of \$1,255,736.

Transfers from the General Fund to the Street Fund, Recreation Fund, Golf Course Fund, Transportation Fund and Senior Center Fund totaling \$2,682,900 were required to balance these funds respective budgets.

Termination Fund

The City’s Purchasing and Financial Policy established a methodology to provide funding for future retirements and severance payments. Ordinance 09-017 established the Termination Fund and purpose.

Financial activity for 2021 consisted of the following:

Fund	2021 Funding	Amount Paid in 2021	Funding Remaining After 2021 Retirements	Potential 2022 Retirements	Funding Remaining After 2022 Retirements
General	\$0	\$97,101.45	\$66,323.80	\$159,162.64	(\$92,838.84)
Street	0	0	8,089.11	6,548.32	1,540.79
Recreation	12,900	3,757.08	38,363.46	45,289.92	(6,926.46)
Golf	4,700	4,581.68	118.78	0	118.78
Water	0	0	30,945	31,957.54	(1,012.54)
Sewer	0	0	6,189	6,548.32	(359.32)
Storm Water	0	0	6,189	6,548.32	(359.32)
Total	\$17,600	\$105,440.21	\$156,218.15	\$256,055.05	(\$99,836.91)

If known/retire eligible employees occur in 2022, the Administration will need to revisit funding for 2022 and future years which may impact appropriation amendments. The 2022 Budget includes funding to cover the above deficits considering all potential retirements in calendar year 2022.