



MUNICIPAL BUILDING
655 Blacklick St.
Groveport, OH 43125
614.836.5301
www.groveport.org

To: Mayor, Members of Council and City Administrator

From: Jason Carr, CPA, Finance Director

Date: 12/19/2022

RE: 2022 Budget Amendment – Ordinance 2022-054 & 2022-055

The following is a summary of appropriation amendments to appropriations for the year ended December 31, 2022:

Estimated Receipts

Fund	Department	Amount	Description
General Fund	General Gov.	\$1,650,444	Increase in income taxes and other receipts.
Senior Transportation	Transportation	1,000	Higher senior options grant than budgeted.
Drug Education & Enforcement	Police	48,000	Money received for police seizures.
Termination	Recreation	23,500	Increased transfers from Recreation Fund based on turnover in personnel.
TIF	General Gov.	350,000	Higher tax increment financing revenues than budgeted.
Local Fiscal Recovery	Public Works	72,859	Increase for police equipment through Ohio Criminal Justice System.
Rarey's Port	Economic Development	10,000	Interest revenue.
Wert's Grove	Economic Development	9,400	Interest revenue.
Water Capital	Public Works	90,000	Higher capacity fees.
Sewer Capital	Public Works	431,000	Higher capacity fees.
Storm Water	Public Works	370,110	American Recovery Program revenues allocated for Hickory Alley Storm Water Project and transfers in.
Columbus Surcharge	Public Works	25,000	Higher water collections.
Escrow Inspections	Building & Zoning	15,000	Higher permit fees than budgeted.
	TOTAL	\$3,096,313	

Appropriation Modifications Ordinance 2022-054

Fund	Cost Center	Amount	Description
General	Police	\$280,000	Increase for fuel, purchase of 3 police vehicles and ancillary equipment and also building access and camera security system.
General	Administration	75,000	Increase for higher utility costs, purchase of new HVAC roof unit for municipal building, and increased facility and maintenance repairs – municipal building.
General	Finance	60,000	Increase for higher income tax collection fees levied by the Regional Income Tax Agency.
General	Parks	20,000	Higher fuel costs and costs for operating supplies.
General	Human Resources	10,000	Higher salary and benefit costs associated with hiring of full-time human resource generalist.
General	Facilities Management	10,000	Higher fuel costs and costs for operating supplies.
General	Transportation	10,000	Percentage allocation change for Director between Transportation and Senior Services.
Street	Public Works	35,000	Higher fuel costs and costs for operating supplies.
Street	Public Works	35,000	Changes in maintenance contracts and also higher maintenance and repairs costs.
TIF	Finance	350,000	Higher tax increment financing revenues which are passed through to respective companies.
Senior Transportation	Transportation	1,000	Increase in senior options grant revenues allows more wages to be allocated to this fund.
Recreation	Operations	60,000	Higher wages for lifeguards and other part-time positions attributed to more hours worked as well as higher starting hourly rates.
Recreation	Fitness	70,000	Increase in programs results in more independent contractors/hours as well as costs for replacement and repair of fitness equipment.
Golf	Operations	30,000	Increased utility costs and allocation of liability insurance.
Golf	Facilities Maintenance	30,000	Costs associated with change in maintenance contracts and repairs needed for golf course building.
Rarey's Port	Economic Development	10,000	Budget for interest revenue received which has been used toward interior buildout costs.

Appropriation Modifications Ordinance 2022-054 (Continued)

Fund	Cost Center	Amount	Description
Wert's Grove	Economic Development	\$5,000	Budget for interest revenue received which has been used toward interior buildout costs.
Sewer	Public Works	30,000	Higher sewer charge fees/clean river charged by the City of Columbus and maintenance and repair costs to sewer lines.
Storm Water	Public Works	433,339	Budget costs for Hickory Alley Storm Water Project.
Local Fiscal Recovery	Public Works	72,859	Transfer out to the Storm Water Fund.
	TOTAL	\$1,627,198	

Transfers – Ordinance 2022-055

Below is a comparison of budget vs. actual transfers during 2022 specific to the General Fund:

Fund	Original Budget	Actual Transfers	Change
General	(\$4,774,000)	(\$2,824,000)	\$1,950,000
Local Fiscal Recovery	0	(72,852.78)	(72,858.78)
Recreation	(7,000)	(22,000)	(15,000)
Golf Course	0	(1,500)	(1,500)
Street	460,000	460,000	0
Recreation	2,200,000	1,250,000	(950,000)
Golf Course	1,500,000	500,000	(1,000,000)
Transportation	300,000	300,000	0
Senior Center	140,000	140,000	0
Parks	75,000	75,000	0
Termination	106,000	122,500	16,500
Storm Water	0	72,852.78	72,858.78

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 \$1,950,000.

Transfers from the General Fund to the Street Fund, Recreation Fund, Golf Course Fund, Transportation Fund and Senior Center Fund totaling \$2,650,000 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 2022 consisted of the following:

Fund	2022 Funding	Amount Paid in 2022	Funding Remaining After 2022 Retirements	Potential 2023 Retirements	Funding Remaining After 2023 Retirements
General	\$99,000	\$43,432.11	\$121,891.69	\$161,635.10	(\$39,743.41)
Street	0	0	8,089.11	10,052.70	(1,963.59)
Recreation	22,000	57,892.60	2,470.86	0	2,470.86
Golf	1,500	1,043.90	214.88	0	214.88
Water	0	0	30,945	0	30,945.00
Sewer	0	0	6,189	0	6,189.00
Storm Water	0	0	6,189	0	6,189.00
Total	\$122,500	\$102,728.61	\$175,989.54	\$171,687.80	\$4,301.74

If known/retire eligible employees occur in 2023, the Administration will need to revisit funding for 2023 and future years which may impact appropriation amendments. The 2023 Budget includes funding to cover the above deficits considering all potential retirements in calendar year 2023.