



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

**From:** Jason Carr, CPA, Finance Director

**Date:** 2/6/2020

**RE:** 2020 Budget Amendment – Ordinance 2020-007

The following is a summary of appropriation amendments to appropriations based on actual carryover fund balances and changes to estimated receipts:

#### **Fund Balance Reserves**

The City's Purchasing and Financial Policy requires the set-aside of unrestricted carryover balance within the General Fund each year. The following is the calculation supporting the City's 20% unappropriated fund balance within the General Fund:

<b>Unrestricted 20% Carryover Balance – Prior Year</b>				<b>\$1,491,499</b>
<b>Projected/Actual Carryover Year-End</b>		<b>\$3,766,104</b>		
<b>X 20% Carryover</b>		<b>X 20%</b>		
<b>Projected/Estimated Carryover</b>		<b>753,221</b>		<b>753,221</b>
<b>Unrestricted 20% Carryover Balance – Current Year</b>				<b>\$2,244,720</b>

When including the Rainy Day Fund balance of \$1,841,667, the City has \$4,086,387 in unappropriated money that requires Council approval prior to expenditure.

#### **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.

Based on current estimates, the following is the projected cost for future retirements:

Town Hall 648 Main Street, Groveport, OH 43125  
Groveport Recreation & Aquatic Center 7370 Groveport Road, Groveport, OH 43125  
Public Works Facility 7400 Groveport Road, Groveport, OH 43125  
Groveport Municipal Golf Course 1005 Richardson Road, Groveport, OH 43125  
Police Department 5690 Clyde Moore Drive, Groveport, OH 43125

### Termination Fund (Continued)

<b>Fund</b>	<b>Total Liability</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>
General	\$190,425	\$143,853	\$8,837	\$7,316	\$4,441	\$25,979
Street	53,431	53,431	0	0	0	0
Recreation	39,299	39,299	0	0	0	0
Water	30,945	30,945	0	0	0	0
Sewer	6,189	6,189	0	0	0	0
Storm Water	6,189	6,189	0	0	0	0
<b>Total</b>	<b>\$326,478</b>	<b>\$279,907</b>	<b>\$8,837</b>	<b>\$7,316</b>	<b>\$4,441</b>	<b>\$25,979</b>

Ordinance 2020-008 approves the transfer of the above costs from the respective funds to the City's Termination Fund (219). Each year the Administration will reconcile funding and related costs in order to determine the City is properly funded for future retirements.

### Salaries and Benefits

Based on changes to health insurance premiums and deductibles, staffing changes, cost allocation modifications, and final performance raises, personal service appropriations changed by the following amounts:

<b>Fund</b>	<b>Original Budget</b>	<b>Amended Budget</b>	<b>Change</b>	<b>% Change</b>
General	\$8,145,900	\$8,441,063	\$295,163	3.62%
Street	859,816	1,072,040	212,224	24.68%
Cemetery	12,662	14,639	1,977	15.61%
Senior Transportation	11,980	12,112	132	1.10%
Recreation	1,702,936	1,843,211	140,275	8.24%
Golf Course	1,071,792	1,136,281	64,489	6.02%
Water	247,739	347,057	99,318	40.09%
Sewer	64,576	81,140	16,564	25.65%
Storm Water	403,724	491,550	87,826	21.75%
<b>Total All Funds</b>	<b>\$12,521,125</b>	<b>\$13,439,093</b>	<b>917,968</b>	<b>7.33%</b>

Council approved Ordinance 19-074 for lifeguard hourly rates and Ordinances 2020-001 and 2020-002 related to head lifeguard and assistant aquatics manager hourly rates, respectively. Based on historical data for hours worked and application of \$.50 incentive, the following are estimated cost increases by position:

<b>Position</b>	<b>Prior Salary and Benefits</b>	<b>New Salary and Benefits</b>	<b>Increase</b>
Lifeguard	\$154,795.43	\$207,863.86	\$53,068.44
Head Lifeguard	68,964.26	89,300.08	20,335.82
<b>Total</b>	<b>\$223,759.69</b>	<b>\$297,163.94</b>	<b>\$73,404.26</b>

## Transfers

Excluding transfers to the City's Termination Fund as noted on a previous page, changes in transfers from the General Fund are as follows:

<b>Fund</b>	<b>Original Budget</b>	<b>Amended Budget</b>	<b>Change</b>
General	(\$3,874,734)	(\$3,853,623)	\$21,111
Street	600,000	536,000	(64,000)
Recreation	1,455,595	1,595,615	140,020
Golf Course	1,580,829	1,525,900	(54,929)
Transportation	163,310	120,108	(43,202)
Parks	75,000	75,000	0

Increases between the original and amended budget are based on carryover balances and additional/less resources needed by departments.

## Other Significant Changes

<b>Fund</b>	<b>Department</b>	<b>Amount</b>	<b>Description</b>
General	Police	\$4,253	Purchase of Two New Body Cameras
General	Police	2,478	Lease Payment For Body Cameras
General	Town Hall	4,919	Halloween Event. Total Budget \$7,919
General	Audit	(6,000)	Independent Public Account Firm – Reduce Cost
General	Administration	231	Cellular Telephone Stipend – Receptionist
General	Parks	2,088	SCAG Mower Cost Increase
General	Human Resources	1,500	Hiring Software
General	Transportation	15,000	City Share of Van Purchased Through ODOT Transit Program
Street	Public Works	20,000	Durapatcher Cost Increase
Senior Transportation	Transportation	132	Increased Grant Received for Salaries
Senior Transportation	Transportation	45,000	Grant – Purchase New Van – ODOT Transit Program
Recreation Capital	Recreation	5,380	Recreation Center Structural Engineering
Capital Projects	Public Works	61,000	Increase Per Anticipated Funding for Higgins Blvd. Project