



City of Dublin

Office of the City Manager

5200 Emerald Parkway • Dublin, OH 43017-1090
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Memo

To: Members of Dublin City Council

From: Dana L. McDaniel, City Manager

Date: March 3, 2016

Initiated By: Angel L. Mumma, Director of Finance

Re: Ordinance 07-16(Amended) - Amending the Annual Appropriations for Fiscal Year Ending December 31, 2016

Summary

Ordinance No. 07-16 (Amended) amends the annual appropriations for the fiscal year ending December 31, 2016 in the General Fund and in various other funds to provide sufficient funding in certain budget accounts. At the first reading on February 22, Council requested additional information regarding the requests. The information about each of the requests is as follows:

Section 1 requests funding authorization in General Fund accounts.

- Funding of \$11,000 is requested in the ceremonial function account within Legislative Affairs to account for additional expenditures that incurred as a result of Council receptions and meetings that occurred within the first two months of the fiscal year.
- Funding is requested in the Parks and Open Space account to appropriate tree replacement fees available on January 1, 2016. The funds are generated from payments in lieu of tree replacement and will be used to plant trees on public City property. It is the City's practice at the beginning of each year to appropriate the funds available for tree replacement. Staff maintains a balance of tree replacement money, tracking the revenue generated from payment in lieu of tree replacement as well as the expenditures for tree planting, which occurred in the prior year. The balance is then appropriated for use in the current year.

Horticulture staff has these funds available (in addition to other operational funds) to plant new trees and replace existing trees on City property where they deem necessary. While there is no "plan" as to how to spend the funds from year to year, the funds can be used if staff is made aware of an area in which plantings need to occur or replacements need to take place. We would utilize any reforestation funds before any other operational funds, as the purpose of these funds is exclusively for reforestation.

In addition to general tree plantings throughout the City, some site specific areas in which plantings have occurred and these funds were utilized include the Veterans site, Darree Fields, Dublin Spring, Killilea, and the Heather Glen pond.

Section 2 requests funding in the State Highway Fund for paving and patching work completed as part of the 2014 Street Maintenance program. This project, closed out in late 2015, included

work completed on I-270/US 33, which is a State Highway. As such, the State Highway Fund should incur the expense.

Sections 3 and 4 request funding authorization to transfer the funds remaining in the Special Assessment Debt Service Funds to the General Obligation Debt Service Fund. The Special Assessment Debt Service Funds were established to account for the revenues and expenditures related to the debt issued for projects where a special assessment was levied against the benefiting property owners. Due to the method of how debt retirement schedules were established at the time (level principal payments versus level payments), sufficient special assessment revenue was not generated in the early years of the debt and the Special Assessment Funds were subsidized by the General Fund. This has resulted in the debt being retired with a balance remaining in the Special Assessment Debt Service Fund. Any additional special assessment revenues received will be minimal and also will be transferred to the General Obligation Debt Service Fund.

Sections 5, 6, 8, 9, 11, 12, 13, 15, 16, and 20 appropriate funding for Tax Increment Financing (TIF) Funds as identified in Ordinance 07-16 (Amended). The requests relate to the debt service obligations due on debt previously issued for the identified projects.

Any debt issued by the City is first authorized through Council approval of bond ordinances. The primary funding for the City's outstanding debt is income tax revenue. However, if the debt was issued to fund improvements benefiting the City's Tax Increment Financing (TIF) districts, as identified in the TIF ordinances, the service payments received within these TIFs are used to retire the debt. As such, it is necessary each year to appropriate the funds to pay the annual debt service from each of these TIF funds.

Section 7 requests funding in the Pizutti TIF Fund for professional services work to be completed for the Smiley Park multi-use path connection project. Funding for this project was approved in September 2015 when the 2016-2020 CIP was approved by Council. The amount of \$205,500 was programmed in 2016 for completion of this project.

Section 10 and 21 request funding in the Capital Improvements Construction Fund and Sewer Construction Fund for annual bank fees incurred on invested bond proceeds. These fees will be offset from interest earnings on the bond proceeds.

Section 12 requests funding in the Perimeter West TIF Fund for street construction on Perimeter Drive, which included the installation of a median island.

Section 14 requests funding in the Rings/Frantz TIF Fund for the planning and design of the Rings Road multi-use path connection project. Funding for this project was approved in September 2015 when the 2016-2020 CIP was approved by Council. The amount of \$70,000 was programmed in 2015 and \$30,000 in 2016 for the architectural/engineering and acquisition fees related to this project.

Section 15 requests funding in the Emerald Parkway Phase 8 TIF Fund for acquisition associated with the roadway project as detailed in Ordinances 79-13 and 80-13 as related to properties acquired from the Thomas Family Limited Partnership.

Section 17 requests funding in the Lifetime Fitness TIF Fund for professional services related to the Sawmill/Hard Road intersection improvement project to revise the system design for traffic signal timing, and further to provide funding for utility relocation in connection to the roadway improvement project. Funding for the construction of this improvement was programmed in

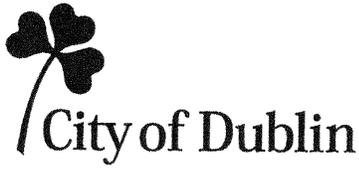
2015 with additional funding in 2016 as part of the approved 2016-2020 CIP.

Section 18 requests funding in the Bridge Street Fund for professional planning and design services for the Bridge Street Corridor, and for easements associated with Century Motors of Columbus, Inc. (aka Acura Dealership) for the Riverside Drive/State Route 161 intersection improvements and associated multi-use path project per Ordinance 88-15. Bridge Street District program management was approved in 2016, 2016, 2017 and 2020 as part of the 2016-2020 CIP.

Section 19 requests funding in the Vnable TIF Fund for the design and construction of John Shields Parkway Phase 1. This appropriation request allows the expenses for this roadway to be charged to the Vnable TIF, where services payment generated within this TIF will be used to repay the City's Capital Improvement Fund for the upfront investment. The project had originally been charged to the Bridge Street District TIF, but once the Vnable TIF was established, the expenditures needed to be reclassified so that they could be accounted for in the proper TIF.

Recommendation

Staff recommends that City Council approved Ordinance 07-16 (Amended) at the March 7, 2016 Council meeting.



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Memo

To: Members of Dublin City Council
From: Dana L. McDaniel, City Manager 
Initiated By: Angel L. Mumma, Director of Finance
Date: February 18, 2016
Re: Ordinance No. 07-16 - Amending the Annual Appropriations for Fiscal Year Ending December 31, 2016

Background

Ordinance No. 07-16 amends the annual appropriations for the fiscal year ending December 31, 2016 in the General Fund and in various other funds to provide sufficient funding in certain budget accounts.

Section 1 requests funding authorization in General Fund accounts.

- Funding is requested in the ceremonial functions account to accommodate expenditures that occurred in the first few months of the fiscal year.
- Funding is requested in the Parks and Open Space account to appropriate tree replacement fees available on January 1, 2016. The funds are generated from payments in lieu of tree replacement and will be used to plant trees on public City property.
- In the Office of the Director of Development, additional appropriations were necessitated by changes made in account numbers during the 2016 Operating Budget review when the Director of Development's Office was split from the Economic Development Work Unit. This funding is needed to close-out existing purchase orders and invoices between the split of the Work Units.

Section 2 requests funding in the State Highway Fund for paving and patching work completed on I-270/US 33, which is a State Highway.

Sections 3 and 4 request funding authorization to transfer the funds remaining in the Special Assessment Debt Service Funds to the General Obligation Debt Service Fund. The Special Assessment Debt Service Funds were established to account for the revenues and expenditures related to the debt issued for projects where a special assessment was levied against the benefiting property owners. Due to the method of how debt retirement schedules were established at the time, level principal payments versus level payments, sufficient special assessment revenue was not generated in the early years of the debt and the Special Assessment Funds were subsidized by the General Fund. This has resulted in the debt being retired with a balance remaining in the Special Assessment Debt Service Fund. Any additional special assessment revenues received will be minimal and also will be transferred to the General Obligation Debt Service Fund.

Sections 5, 6, 8, 9, 11, 12, 13, 15, 16, and 20 appropriate funding for Tax Increment Financing (TIF) Funds as identified in Ordinance 07-16. The requests relate to the debt service obligations due on debt issued for the identified projects.

Section 7 requests funding in the Pizutti TIF Fund for professional services work to be completed for the Smiley Park multi-use path connection project.

Section 10 and 21 request funding in the Capital Improvements Construction Fund and Sewer Construction Fund for annual bank fees incurred on invested bond proceeds. These fees will be offset from interest earnings on the bond proceeds.

Section 12 requests funding in the Perimeter West TIF Fund for street construction on Perimeter Drive.

Section 13 requests funding in the Upper Metro Place TIF for professional services associated with the I-270/US 33 interchange project.

Section 14 requests funding in the Rings/Frantz TIF Fund for the planning and design of the Rings Road multi-use path connection project.

Section 15 requests funding in the Emerald Parkway Phase 8 TIF Fund for acquisition associated with the roadway project as detailed in Ordinances 79-13 and 80-13 as related to properties acquired from the Thomas Family Limited Partnership.

Section 17 requests funding in the Lifetime Fitness TIF Fund for professional services related to the Sawmill/Hard Road intersection improvement project to revise the system design for traffic signal timing, and further to provide funding for utility relocation in connection to the roadway improvement project.

Section 18 requests funding in the Bridge Street Fund for professional planning and design services for the Bridge Street Corridor, and for easements associated with Century Motors of Columbus, Inc. (aka Acura Dealership) for the Riverside Drive/State Route 161 intersection improvements and associated multi-use path project per Ordinance 88-15.

Section 19 requests funding in the Vvable TIF Fund for the design and construction of John Shields Parkway Phase 1.

Recommendation

Staff recommends that City Council approve Ordinance 07-16 at the second reading/public hearing on March 7, 2016.

RECORD OF ORDINANCES

Ordinance No. 07-16 (Amended) Passed _____, 20____

AN ORDINANCE AMENDING THE ANNUAL APPROPRIATIONS ORDINANCE FOR THE FISCAL YEAR ENDING DECEMBER 31, 2016

WHEREAS, the Ohio Revised Code requires, when necessary, amendments to the annual appropriations ordinance be made in order that appropriations are not over expended; and

WHEREAS, it is necessary to amend the annual appropriations ordinance to provide funding in certain budget accounts; and

WHEREAS, at the beginning of each year, it is necessary to appropriate unencumbered balanced in various funds to authorize those funds for debt payments, project-related expenditures and other miscellaneous expenses.

NOW, THEREFORE, BE IT ORDAINED by the Council of the City of Dublin, State of Ohio, _____ of the elected members concurring that:

Section 1. There be appropriated from the unappropriated balance in the General Fund the amount of \$146,649 as follows:

Legislative Affairs

101-1510-710.22-40 Ceremonial Functions \$11,500

Parks and Open Space

101-1620-740.24-21 Reforestation \$130,649

Section 2. There be appropriated from the unappropriated balance in the State Highway Fund the amount of \$490,000 to account 211-1330-780.25-50 to appropriate funds for improvements made to I-270/US33.

Section 3. There be appropriated from the unappropriated balance in the Special Assessment Debt Service Fund the amount of \$741.19 to account 320-0210-810.27-90 to transfer funds to the General Obligation Debt Service Fund to clear the fund balance in the account.

Section 4. There be appropriated from the unappropriated balance in the 1992 Special Assessment Debt Service Fund the amount of \$654.57 to account 321-0210-810.27-90 to transfer funds to the General Obligation Debt Service Fund to clear the fund balance in the account.

Section 5. There be appropriated from the unappropriated balance in the Woerner-Temple TIF Fund the amount of \$448,665 to account 412-0314-810.27-90 to transfer funds to the General Obligation Debt Service Fund for the 2016 debt service obligations on the debt issued for the Woerner-Temple Road project.

Section 6. There be appropriated from the unappropriated balance in the Ruscilli TIF Fund the amount of \$1,035,475 to account 415-0314-810.27-90 to transfer funds to the General Obligation Debt Service Fund for the 2016 debt service obligations on the debt issued for the I-270/US 33 interchange improvement.

Section 7. There be appropriated from the unappropriated balance in the Pizutti TIF Fund the amount of \$5,000 to account 416-0314-780.23-49 for survey work to be performed for the Smiley Park multi-use path connection.

Section 8. There be appropriated from the unappropriated balance in the Thomas/Kohler TIF Fund the amount of \$155,680 to account 419-0314-780.27-90 to transfer funds to the General Obligation Debt Service Fund for the 2016 debt service

RECORD OF ORDINANCES

Ordinance No. 07-16 (Amended)

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obligations on the debt issued for the Emerald Parkway phase 7A (Shier Rings to Innovation) roadway project.

Section 9. There be appropriated from the unappropriated balance in the McKittrick TIF Fund the amount of \$748,600 to account 421-0314-810.27-90 to transfer funds to the General Obligation Debt Service Fund for the 2016 debt service obligations due on the debt issued for the Emerald Parkway phase 2 and phase 8 roadway projects.

Section 10. There be appropriated from the unappropriated balance in the Capital Improvements Construction Fund the amount of \$30,000 to account 422-0210-710.23-90 for bank fees incurred on invested bond proceeds.

Section 11. There be appropriated from the unappropriated balance in the Rings Road TIF Fund the amount of \$274,085 to account 426-0314-810.27-90 to transfer funds to the General Obligation Debt Service Fund for the 2016 debt service obligations on the debt issued for the Rings Road widening project.

Section 12. There be appropriated from the unappropriated balance in the Perimeter West TIF Fund the amount of \$986,405. Of that total, \$20,500 is to be allocated to account 431-0314-780.25-51 for street construction on Perimeter Drive, and \$965,905 to account 431-0314-810.27-90 to transfer funds to the General Obligation Debt Service Fund for the 2016 debt service obligations on the debt issued for the Perimeter Drive extension (Avery-Muirfield to Post) project and for the debt issued for the Industrial Parkway/State Route 161 improvements.

Section 13. There be appropriated from the unappropriated balance in the Upper Metro Place TIF Fund the amount of \$722,510 to account 432-0314-810-27-90 for 2016 debt service obligations on the debt issued for the I-270/US 33 interchange project.

Section 14. There be appropriated from the unappropriated balance in the Rings/Frantz TIF Fund the amount of \$50,000 to be appropriated to account 433-0314-780.23-49 for the planning and design of the Rings Road multi-use path connection.

Section 15. There be appropriated from the unappropriated balance in the Emerald Parkway Phase 8 TIF Fund the amount of \$368,775. Of that amount, \$135,000 is to be allocated to account 441-0314-780.25-10 for land acquisition associated with the roadway project per approved Ordinances 79-13 and 80-13, and \$233,775 is to be allocated to account 441-0314-810-27-90 for 2016 debt service obligations on the debt issued for Emerald Parkway Phase 8.

Section 16. There be appropriated from the unappropriated balance in the River Ridge TIF Fund the amount of \$137,200 to account 446-0314-780.27-90 to transfer funds to the General Obligation Debt Service Fund for the 2016 debt service obligations on the debt issued for right-of-way acquisition necessary for the relocation of Riverside Drive and the Riverside Drive/SR 161 roundabout.

Section 17. There be appropriated from the unappropriated balance in the Lifetime Fitness TIF Fund the total amount of \$512,000. Of that amount, \$7,000 is to be allocated to account 447-0314-780.23-49 for the planning and design of the Sawmill/Hard intersection improvement project, and \$505,000 is to be allocated to account 447-0314-780.25-50 for utility relocation connected to the roadway project.

Section 18. There be appropriated from the unappropriated balance in the Bridge Street Fund the total amount of \$2,080,000. Of that total, \$2,055,000 is to be allocated to account 457-0314-780.23-49 for professional services for the Bridge Street Corridor project, and \$25,000 to account 457-0314-780.25-51 for easements for the Riverside Drive/State Route 161 intersection improvement project per Ordinance 88-15.

RECORD OF ORDINANCES

Ordinance No. 07-16 (Amended)

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Section 19. There be appropriated from the unappropriated balance in the Vrable TIF Fund the total amount of \$197,000. Of the total, \$7,000 is to be allocated to account 458-0314-780.23-49 for professional services, and \$190,000 to account 458-0314-780.25-10 for construction of John Shields Parkway phase 1.

Section 20. There be appropriated from the unappropriated balance in the Bridge Park TIF Fund the total amount of \$215,140 to account 462-0314-780.27-90 to transfer funds to the General Obligation Debt Service Fund for the 2016 debt service obligations on the debt issued for the Bridge Park Parking Garages.

Section 21. There be appropriated from the unappropriated balance in the Sewer Construction Fund the amount of \$300 to account 623-0210-710.23-90 for bank fees incurred on invested bond proceeds.

Section 22. This ordinance shall take effect and be in force in accordance with Section 4.04(a) of the Revised Charter.

Passed this _____ day of _____, 2016

Mayor – Presiding Officer

ATTEST:

Clerk of Council