

**Office of the City Manager**

5555 Perimeter Drive • Dublin, OH 43017-1090
Phone: 614-410-4400 • Fax: 614-410-4490

Memo

To: Members of Dublin City Council
From: Dana L. McDaniel, City Manager
Date: August 24, 2021
Initiated By: Matthew L. Stiffler, Director of Finance
Rosa Ocheltree, Deputy Director of Finance
Melody Kennedy, Budget Manager
Re: Ordinance No. 55-21 – Amending the Annual Appropriations for Fiscal Year
Ending December 31, 2021 (Q3)

Background

Ordinance 55-21 amends the annual appropriations for the fiscal year ending December 31, 2021 to provide supplemental funding in certain budget accounts for the third quarter of 2021.

The following sections provide descriptions of the appropriations contained within each section of the Ordinance, and the reason for the request:

Section 1 requests funding authorization of \$62,000 in the General Fund, and \$40,000 in the Recreation Services Fund. This additional funding is necessary for COVID-19 disinfectant spraying of City facilities, including the Dublin Community Recreation Center (DCRC). Contingency amounts were budgeted for COVID-19 sanitization, however the necessary extent of disinfectant spraying and sanitization has displaced funds that were originally designated for the custodial cleaning contract. Staff is requesting additional funding to recover the cost of what has been spent on disinfectant spraying to-date. COVID-19 costs are being monitored, and additional information and requests will be brought forward to City Council if needed prior to year-end.

2021 COVID DISINFECTANT SPRAYING - CONTINENTAL			
GENERAL FUND EXP.		REC CENTER EXP.	
TO DATE:		TO DATE:	
\$	61,784.00	\$	39,675.00

Initiating Department: Facilities Management (Section 1)

Section 2 requests funding authorization of \$95,000 in each of the following funds: the General Fund, the Water Fund, and the Sanitary Sewer Fund for Utility Locate Fees. The vendor used for locating services had two price increases during calendar year 2020. The first increase was a standard 3% increase at the beginning of the year. The second increase, however, was much more significant ranging from 33%-44% depending on the service. That increase became

effective late in 2020. Therefore, those increases were not captured in the 2021 Operating Budget.

Initiating Department: Engineering Services (Section 2)

Section 3 requests funding authorization in the Hotel/Motel Tax Fund in the amount of \$22,500. During the June 28, 2021 City Council meeting, Council approved allocating \$22,500 to enable the Art in Public Places (AiPP) process to begin moving forward to commission artwork in 2021. The fiscal condition of the Hotel/Motel Tax Fund and any associated funding intended for this artwork will be closely monitored throughout the process. The artwork will be sited in M.L. Red Trabue Park. The new public artwork is anticipated to be installed and dedicated in the summer of 2023.

Initiating Department: Parks & Recreation Services (Sections 3)

Section 4 requests appropriation of funding in the total amount of \$9,300 for investment fees in the Capital Improvements Construction Fund, and the Sewer Construction Fund. This interest revenue and corresponding fees were generated from the debt issuance for Riverside Crossing Park, the North Pool and various sanitary sewer projects. All fees are off-set by interest earnings.

Section 5 requests funding appropriation authority in the Bridge Park Block A TIF Fund (Ordinance No. 14-16) in the amount of \$457,100 for contractual obligations as specified in the Bridge Park Development Agreement. The service payment revenue is distributed according to the development agreement. These service payments will be used to pay-off the debt service. As City Council will recall, this revenue funds public roadway improvements, parking garages and community facilities. The City budgeted an estimate for this disbursement in the 2021 Operating Budget. However, circumstances arose causing the remittance amount from the County to be higher than estimated; the City received two extra payments for one parcel in Block A that had underpaid in 2020; another parcel increased in value by 271%, and another parcel increased by more than 20%. All of these factors contributed to the increase in revenue (and off-setting contractual obligation) for this Fund.

Section 6 requests funding appropriation authority for Franklin County Auditor's Deductions (fees) for Funds as listed in section 7 of the corresponding Ordinance. This request will cover the fees collected by the County Auditor to cover their administrative costs in distributing the City's real estate tax appropriation sheet. In several cases, the increase in County Auditor deductions was related to the property owner remitting their real estate tax payments past the Auditor's due date. In the case of Riviera TIF Fund, the Auditor deductions hadn't been budgeted since service payment distribution was not guaranteed during 2021. In the remaining Funds, the service payments were higher than anticipated causing the related Auditor deductions to exceed the budgeted amounts.

Initiating Department: Department of Finance (Sections 4, 5, and 6)

Recommendation

Staff recommends City Council approval of Ordinance 55-21, amending the Annual Appropriations for the Fiscal Year Ending December 31, 2021, at the second reading and public hearing of the Ordinance on September 13, 2021.

RECORD OF ORDINANCES

Ordinance No. 55-21 Passed , 20

AN ORDINANCE AMENDING THE ANNUAL APPROPRIATIONS FOR THE FISCAL YEAR ENDING DECEMBER 31, 2021

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 balances in various funds to authorize those funds for debt payments, project-related expenditures and other miscellaneous expenses; and

WHEREAS, if any funding is appropriated herein to provide for transfers or advances for debt service, the debt transfer is also authorized as a part of this ordinance.

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 shall be appropriated from the unappropriated balances in the General Fund and the Recreation Services Fund in Facilities Management the following amounts for COVID-19 disinfectant spraying:

10110350-713005	Contractual Obligations	\$	62,000
22540350-713005	Contractual Obligations	\$	40,000

Section 2. There shall be appropriated in the unappropriated balances of the General Fund, the Water Fund and the Sewer Fund in Engineering Services the following amounts for utility locate services:

10120320-713004	Other Professional Services	\$	65,000
61020320-713005	Contractual Obligations	\$	65,000
62020320-713005	Contractual Obligations	\$	65,000

Section 3. There shall be appropriated in the unappropriated balance of the Hotel/Motel Tax Fund the amount of \$22,500 allocated to account 23240310-751003 for Special Projects/Programs to enable the AiPP process to begin moving forward to commission artwork for the M.L. Red Trabue Park.

Section 4. There shall be appropriated in the unappropriated balances in the Capital Improvements Construction Fund and the Sewer Construction Fund the following amounts for investments fees:

40410290-713005	Contractual Obligations	\$	6,000
62310210-713005	Contractual Obligations	\$	3,300

Section 5. There shall be funding appropriated in the unappropriated balance in the Bridge Park Block A TIF Fund the amount of \$457,100 allocated to account 46910290-719006 for contractual obligations.

Section 6. There shall be appropriated in the unappropriated balance of the following Funds the amounts allocated as listed for County Auditor Fees:

32090290-711001	County Auditor Fees	\$	100
41210290-711001	County Auditor Fees	\$	7,050
42510290-711001	County Auditor Fees	\$	200
43310290-711001	County Auditor Fees	\$	500
44410290-711001	County Auditor Fees	\$	125
44610290-711001	County Auditor Fees	\$	125
44710290-711001	County Auditor Fees	\$	100

RECORD OF ORDINANCES

Ordinance No. 55-21 Passed Page 2, 20

45010290-711001	County Auditor Fees	\$	400
45310290-711001	County Auditor Fees	\$	250
45410290-711001	County Auditor Fees	\$	800
45910290-711001	County Auditor Fees	\$	1,000
46510290-711001	County Auditor Fees	\$	38,000
80510290-711001	County Auditor Fees	\$	10,000

Section 7. This ordinance shall take effect and be in force in accordance with Section 4.04(a) of the Dublin Revised Charter.

Passed this day of , 2021.

Mayor – Presiding Officer

ATTEST:

Clerk of Council

Exhibit A

Ord. Section Q3	Fund	Fund Description	Beginning Cash Balance as of 1/1/2021	Supplemental Appropriations Request (Q1)	Supplemental Appropriations Request (Q2)	Supplemental Appropriations Request (Q3)	(4) Increases/ Reduction of Budgeted Appropriations	(1) Budgeted Appropriations	(1) Encumbrances as of 1/1/2021	(2) Budgeted Revenues	(2) Increases/ Reduction of Budgeted Revenues	(3) ending Cash Balance After Supplemental Appropriations at 12/31/2021
1,2	101	General Fund	\$71,311,738	\$340,000	\$6,058,480	\$127,000	\$9,987,000	\$89,236,295	\$3,287,680	\$73,677,580	\$2,866,082	\$38,818,945
1	225	Recreation Services	\$2,906,090	\$0	\$0	\$40,000	\$0	\$8,157,005	\$429,720	\$8,004,775	\$0	\$2,284,141
3	232	Hotel/Motel Tax Fund	\$2,944,823	\$0	\$116,000	\$22,500	\$0	\$4,965,293	\$84,626	\$4,811,500	\$0	\$2,567,903
6	320	Special Assessment Debt Service	\$10,386	\$0	\$0	\$100	\$0	\$0	\$0	\$0	\$0	\$10,286
4	404	Capital Improvements Construction Fund	\$11,621,615	\$1,782,549	\$0	\$6,000	\$0	\$5,700,000	\$9,339,745	\$5,900,000	\$0	\$693,321
6	412	Woerner-Temple TIF Fund	\$9,305	\$0	\$0	\$7,050	\$0	\$172,000	\$0	\$170,700	\$0	\$955
6	425	Perimeter Center TIF Fund	\$5,381,860	\$950,000	\$0	\$200	\$0	\$3,106,200	\$0	\$505,000	\$0	\$1,830,460
6	433	Rings/Frantz TIF Fund	\$2,703,761	\$125,000	\$0	\$500	\$0	\$855,000	\$233,918	\$400,000	\$0	\$1,889,343
6	444	Shamrock Blvd TIF Fund	\$117,830	\$0	\$0	\$125	\$0	\$50,750	\$0	\$50,000	\$0	\$116,955
6	446	River Ridge TIF Fund	\$865,984	\$0	\$0	\$125	\$0	\$136,550	\$0	\$96,000	\$0	\$825,309
6	447	Lifetime Fitness TIF Fund	\$531,981	\$0	\$0	\$100	\$0	\$1,750	\$0	\$134,700	\$0	\$664,831
6	450	Shier Rings TIF Fund	\$9,639	\$0	\$0	\$400	\$0	\$250	\$0	\$7,000	\$0	\$15,989
6	453	Dublin Methodist Hospital TIF Fund	\$826,780	\$0	\$0	\$250	\$0	\$3,100	\$0	\$250,000	\$0	\$1,073,430
6	454	Kroger Center TIF Fund	\$308,095	\$0	\$0	\$800	\$0	\$4,000	\$0	\$242,000	\$0	\$545,295
6	459	West Innovation TIF Fund	\$1,941,605	\$0	\$0	\$1,000	\$0	\$1,752,000	\$0	\$575,000	\$0	\$763,605
6	465	Riviera TIF Fund	\$196,368	\$0	\$0	\$38,000	\$0	\$0	\$0	\$200,000	\$0	\$358,368
5	469	Bridge Park Block A TIF Fund	\$0	\$0	\$0	\$457,100	\$0	\$600,000	\$0	\$600,000	\$457,100	\$0
2	610	Water Fund	\$12,404,681	\$0	\$0	\$65,000	\$0	\$1,641,555	\$444,603	\$1,177,500	\$0	\$11,431,023
2	620	Sewer Fund	\$6,286,322	\$0	\$0	\$65,000	\$0	\$3,782,145	\$736,660	\$2,860,000	\$0	\$4,562,517
4	623	Sewer Construction Fund	\$4,162,597	\$0	\$0	\$3,300	\$0	\$5,440,000	\$215,088	\$1,865,000	\$0	\$369,209
6	805	Agency Fund	\$252,963	\$0	\$0	\$10,000	\$0	\$2,897,100	\$0	\$2,919,200	\$0	\$265,063
Total Supplemental Appropriations Requested						<u>\$844,550</u>						

NOTES:

- (1) - Assumes all budgeted appropriations/encumbrances for 2021 are expended.
(2) - Assumes revision in budgeted revenues (County Certificate filed for changes in resources).
(3) - Estimates ending cash balance without further adjustments in expenditures or revenues for 2021.
(4) - Ordinance 54-20 Riverview Street property acquisition, and Ordinance 25-21 for debt service.