



## Legislation Details (With Text)

**File #:** 3032-2021      **Version:** 1

**Type:** Ordinance      **Status:** Passed

**File created:** 11/10/2021      **In control:** Public Utilities Committee

**On agenda:** 11/22/2021      **Final action:** 11/24/2021

**Title:** To authorize the City Auditor to make the necessary accounting changes to revise the funding sources as is necessary to provide for the increases and decreases within the imprest petty cash funds for the various divisions within the Department of Public Utilities, to reassign the funding responsibilities based on previous reorganizations within the Department, and to declare an emergency. (0.00)

**Sponsors:**

**Indexes:**

**Code sections:**

**Attachments:** 1. ORD 3032-2021 Financial Coding - Petty Cash Transfers and Abolishments

Date	Ver.	Action By	Action	Result
11/24/2021	1	CITY CLERK	Attest	
11/23/2021	1	MAYOR	Signed	
11/22/2021	1	COUNCIL PRESIDENT	Signed	
11/22/2021	1	Columbus City Council	Approved	Pass

The purpose of this ordinance is to decrease the imprest petty cash fund for the Division of Sewerage and Drainage, Compost Facility from \$650 to \$325.

The Division of Water is to be decreased for the following areas:

Administration - From \$1,900.00 to \$1,500.00

Field Services - from \$400.00 to \$0.00

Parsons Avenue Water Treatment Plant - from \$200.00 to \$0.00

The Revenue Reception Office section funds utilized by the cashiers were initially provided for by the Division of Water. Now that this section has been transferred under the Department of Public Utilities, Director's Office, the funds should be provided via a 4 way-split. This ordinance will authorize the City Auditor to process the necessary journal entries to reduce the Division of Water's portion and to establish the balance of the funding from the Division of Sewerage and Drainage Sanitary Operating Fund, Storm Sewer Operating Fund and the Division of Power Electricity Operating Fund as follows:

Division of Water Operating Fund - Reduce from \$1,500.00 to \$582.00

Division of Sewerage and Drainage Sanitary Operating Fund - Increase by \$652.50

Division of Power Electricity Operating Fund - Increase by \$91.50

Storm Sewer Operating Fund - Increase by \$174.00

The Sewer Permit Section Petty Cash funds were initially provided for by the Division of Sewerage and Drainage. Now that this section has been transferred under the Department of Public Utilities, Director's Office, the funds should be provided via a 4 way-split. These funds are utilized for making change when someone purchases a spec book, which could be for any of the projects within the various divisions of the Department of Public Utilities. This ordinance will

authorize the City Auditor to process the necessary journal entries to reduce the Division of Sewerage and Drainage's portion and to establish the balance of the funding from the Division of Water Operating Fund, Storm Sewer Operating Fund and the Division of Power Electricity Operating Fund as follows:

Division of Sewerage and Drainage Sanitary Operating Fund - Reduce from \$50.00 to \$21.75

Division of Water Operating Fund - Increase by \$19.40

Division of Power Electricity Operating Fund - Increase by \$3.05

Storm Sewer Operating Fund - Increase by \$5.80

The Department of Public Utilities Director's Office Petty Cash totals \$700.00. Of this amount \$100.00 was originally established with Ordinance #1818-84 from the General Fund (60-00, Subfund 01-100, Index Code #600007) for the Director's Office and at a later time, an additional \$600 was established using the Director's Office 4-way split funding. To maintain consistency this ordinance will authorize the City Auditor to process the necessary journal entries to move the funding of the \$100.00 from the General Fund, to also be provided via the 4-way split funding.

The new imprest petty cash fund totals will be as follows:

<b>Fund Name</b>	<b>Petty Cash</b>	<b>Director's</b>	<b>Permits</b>	<b>Revenue</b>
<b>Total amt</b>		<b>Office</b>	<b>Office</b>	<b>Reception</b>
<b>per Fund</b>		<b>Petty Cash</b>	<b>Petty Cash</b>	<b>Office funds</b>
<b>Water Operating Fund #6000</b> \$ 2,356.20	\$ 1,500.00	\$216.00 + 38.80 = \$254.80	\$ 19.40	\$ 582.00
<b>Sanitary Operating Fund #6100</b> \$ 3,158.75	\$ 2,225.00	\$216.00 + 43.50 = \$259.50	\$ 21.75	\$ 652.50
<b>Power Operating Electricity Fund #6300</b> \$ 512.65	\$ 400.00	\$12.00 + 6.10 = \$18.10	\$ 3.05	\$ 91.50
<b>Storm Sewer Fund #6200</b> \$ 347.40	\$ 0.00	\$156.00 + 11.60 = \$167.60	\$ 5.80	\$ 174.00
<b>TOTAL</b> <b>\$6,375.00</b>	<b>\$4,125.00</b>	<b>\$600.00 + 100.00 = 700.00</b>	<b>\$50.00</b>	<b>\$1,500.00</b>

**FISCAL IMPACT:** To provide for the necessary increase and/or decrease of imprest petty cash funds within the Division of Water Operating Fund, Division of Sewerage and Drainage Sanitary Operating Fund, the Division of Power Electricity Operating Fund and the Storm Sewer Operating Fund and to expend said monies from the appropriate Fund.

**EMERGENCY DESIGNATION:** This ordinance is being submitted as an emergency because, without emergency action, no less than thirty-seven days will be added to the process. The Department would like to have all of these changes made prior to the close of the books for the year 2021.

To authorize the City Auditor to make the necessary accounting changes to revise the funding sources as is necessary to provide for the increases and decreases within the imprest petty cash funds for the various divisions within the Department of Public Utilities, to reassign the funding responsibilities based on previous reorganizations within the Department, and to declare an emergency. (0.00)

**WHEREAS**, the Department of Public Utilities has gone through several reassignments of sections over the years. Both the Sewer and Water Permit sections and the Revenue Reception Office were reassigned to the Director's Office. At that time the monies assigned to these sections were not reassigned but remained being covered by the original divisions; and

**WHEREAS**, there is a need to reassign the \$50.00 in petty cash monies for the Permit Section from the Division of Sewerage and Drainage to the Department of Public Utilities Director's Office and going forward have all deposits from the sale of spec books and any reimbursements/replenishments be made using the 4-way split funding. The Division of Water Permit Section did not have any petty cash monies assigned to it; and

**WHEREAS**, there is a need to reduce the amount of imprest petty cash for the Division of Sewerage and Drainage, Compost Facility of \$650 by \$325. The new amount retained at this facility will be \$325; and

**WHEREAS**, there is a need to reduce the amount of imprest petty cash for the Division of Water to provide for the abolishment of funds at the Parsons Avenue Water Treatment Plant in the amount of \$200 to now be \$0; and at the Water Field Services Office in the amount of \$400 to now be \$0. There is a need to reduce the amount of funds for the Administration Office by \$400 from \$1,900 to a new total of \$1,500; and

**WHEREAS**, there is a need to reassign the \$1,500.00 in monies assigned to the Revenue Reception Office, to be used for the processing of customer payments, from within the Division of Water to the Department of Public Utilities Director's Office using the 4-way split funding; and

**WHEREAS**, the Department of Public Utilities Director's Office Petty Cash totals \$700.00. Of this amount \$100.00 was originally established with Ordinance #1818-84 from the General Fund (60-00, Subfund 01-100, Index Code #600007) under the Director's Office and at a later time, an additional \$600 was established using the Director's Office 4-way split funding. To maintain consistency this ordinance will authorize the City Auditor to process the necessary journal entries to move the funding of the \$100.00 from the General Fund, to also be provided via the 4-way split funding; and

**WHEREAS**, the new imprest petty cash fund totals will be as follows:

<b>Fund Name</b>	<b>Petty Cash</b>	<b>Director's</b>	<b>Permits</b>	<b>Revenue</b>
<b>Total amt</b>		<b>Office</b>	<b>Office</b>	<b>Reception</b>
<b>per Fund</b>		<b>Petty Cash</b>	<b>Petty Cash</b>	<b>Office funds</b>
<b>Water Operating</b>				
<b>Fund #6000</b>	\$ 1,500.00	\$216.00 + 38.80 = \$254.80	\$ 19.40	\$ 582.00
\$ 2,356.20				
<b>Sanitary Operating</b>				
<b>Fund #6100</b>	\$ 2,225.00	\$216.00 + 43.50 = \$259.50	\$ 21.75	\$ 652.50
\$ 3,158.75				
<b>Power Operating</b>				

**Electricity Fund**

<b>#6300</b>	\$ 400.00	\$12.00 + 6.10 = \$18.10	\$ 3.05	\$ 91.50
\$ 512.65				

**Storm Sewer**

<b>Fund #6200</b>	\$ 0.00	\$156.00 + 11.60 = \$167.60	\$ 5.80	\$ 174.00
\$ 347.40				

<b>TOTAL</b>	<b>\$4,125.00</b>	<b>\$600.00 + 100.00 = 700.00</b>	<b>\$50.00</b>	<b>\$1,500.00</b>
<b>\$6,375.00</b>				

**WHEREAS**, an emergency exists in the usual daily operations of the Department of Public Utilities in that the City Auditor is authorized to make the necessary accounting changes to revise the funding sources as is necessary to provide for the increases and decreases within the imprest petty cash funds for the various divisions within the Department of Public Utilities, and to reassign the funding responsibilities based on previous reorganizations within the Department prior to the close of the books for 2021 for the preservation of the public health, peace, property and safety; now, therefore

**BE IT ORDAINED BY THE COUNCIL OF THE CITY OF COLUMBUS:**

**SECTION 1.** That the City Auditor be and is hereby authorized to make any accounting changes to revise the funding sources as is necessary to provide for the increases and decreases within the imprest petty cash funds for the various divisions within the Department of Public Utilities, to move the funding from the General Fund to the various petty cash funds via a 4-way split for the Director's Office, and to reassign the funding responsibilities based on previous reorganizations within the Department.

**SECTION 2.** That the funds necessary to carry out the purpose of this ordinance are hereby deemed appropriated and the City Auditor shall establish such accounting codes as necessary.

**SECTION 3.** That for the reasons stated in the preamble hereto, which is hereby made a part hereof, this Ordinance is hereby declared to be an emergency measure, and shall take effect and be in force from and after its passage and approval by the Mayor, or ten (10) days after passage if the Mayor neither approves nor vetoes the same.