



## Legislation Details (With Text)

**File #:** 1858-2008      **Version:** 1

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

**File created:** 11/12/2008      **In control:** Finance & Economic Development Committee

**On agenda:** 11/24/2008      **Final action:** 11/25/2008

**Title:** To authorize and direct the City Auditor to provide for the transfer of \$5,530,822 between various objects and divisions within the general fund; to authorize the subsequent transfer from the general fund of \$400,000 to the Recreation & Parks Operating Fund and \$500,000 to the Health Special Revenue Fund, to authorize a \$320,870 supplemental appropriation within the Recreation & Parks Operating Fund, to authorize a transfer of \$174,593 within the Recreation and Parks Operating Fund, to authorize a \$277,191 supplemental appropriation in the Health Operating Fund, to authorize a transfer of \$100,000 within the Fleet Management Fund, to reduce the appropriation authority of the technology internal services fund by \$249,768, all to allow divisions to continue to operate through the end of 2008 without interruption, and to declare an emergency (\$5,381,054).

**Sponsors:**

**Indexes:**

**Code sections:**

**Attachments:** 1. Rec 3rd qtr 2008.pdf, 2. 3rd qtr trx.pdf

Date	Ver.	Action By	Action	Result
11/25/2008	1	ACTING MAYOR	Signed	
11/25/2008	1	CITY CLERK	Attest	
11/24/2008	1	Columbus City Council	Approved	Pass
11/24/2008	1	COUNCIL PRESIDENT	Signed	
11/17/2008	1	City Clerk's Office	Sent back for Clarification/Correction	
11/17/2008	1	Finance Drafter	Sent to Clerk's Office for Council	
11/13/2008	1	Finance Drafter	Sent for Approval	
11/13/2008	1	FINANCE DIRECTOR	Reviewed and Approved	
11/13/2008	1	Finance Drafter	Sent for Approval	
11/13/2008	1	Auditor Reviewer	Reviewed and Approved	
11/13/2008	1	CITY AUDITOR	Reviewed and Approved	
11/13/2008	1	Finance Drafter	Sent to Clerk's Office for Council	

**BACKGROUND AND FISCAL IMPACT:**

As part of the 2008 third quarter financial review, the Department of Finance and Management identified surpluses and deficits in various objects in several divisions. In order to properly align appropriations with projected expenditures and allow divisions to operate without interruption through the end of 2008, it is necessary to transfer \$5,530,822 among divisions within the general fund.

Object level one surpluses and deficits were projected as part of the third quarter financial review. This ordinance makes transfers to reflect these projections. The amounts do not mirror the third quarter review exactly, due to transfers that have occurred in the interim as well as adjustments made in projections since the release of the review.

This ordinance also provides for supplemental appropriations of \$320,870 to the Recreation and Parks Operating Fund, and \$277,191

within the Health Special Revenue Fund, and for a transfer within the Fleet Management internal service fund. Lastly, this ordinance reduces the appropriation authority within the Department of Technology, Technology internal service fund by \$249,768.

This ordinance is submitted as an emergency so as to allow these financial transactions to be posted in the City's accounting system as soon as possible. Up to date financial posting promotes accurate accounting and financial management.

To authorize and direct the City Auditor to provide for the transfer of \$5,530,822 between various objects and divisions within the general fund; to authorize the subsequent transfer from the general fund of \$400,000 to the Recreation & Parks Operating Fund and \$500,000 to the Health Special Revenue Fund, to authorize a \$320,870 supplemental appropriation within the Recreation & Parks Operating Fund, to authorize a transfer of \$174,593 within the Recreation and Parks Operating Fund, to authorize a \$277,191 supplemental appropriation in the Health Operating Fund, to authorize a transfer of \$100,000 within the Fleet Management Fund, to reduce the appropriation authority of the technology internal services fund by \$249,768, all to allow divisions to continue to operate through the end of 2008 without interruption, and to declare an emergency (\$5,381,054).

**WHEREAS**, the third quarter financial review conducted by the Department of Finance and Management identified surpluses and deficits in the various objects of several general fund divisions; and

**WHEREAS**, it is necessary to transfer funds between objects and divisions to allow divisions to continue to operate through the end of 2008; and

**WHEREAS**, this ordinance is submitted as an emergency so as to allow the financial transaction to be posted in the City's accounting system as soon as possible, promoting accurate accounting and financial management.

**WHEREAS**, an emergency exists in the usual daily operation of the City of Columbus in that it is immediately necessary transfer funds for the immediate preservation of the public, health, peace, property, safety and welfare; Now, Therefore;

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

**SECTION 1.** That the City Auditor is hereby authorized and directed to transfer \$5,530,822 between various divisions and objects within the general fund, fund 010, as follows:

Attachment: 3rd Quarter trx.xls

**SECTION 2.** That the City Auditor is hereby authorized and directed to transfer \$400,000 from the general fund, Recreation & Parks, Division 51-01, OCA 900050, Object Level One 10, Object Level Three 5501 to the unappropriated balance of Fund 285.

**SECTION 3.** That from unappropriated monies in the Recreation and Parks Fund, Fund 285, and from all monies estimated to come into said fund from any and all sources and unappropriated for any other purpose during the fiscal year ending December 31, 2008, the sum of \$320,870 be and is hereby appropriated to the Department of Recreation and Parks, Division 51-01, OL1 01, OL3 1101, OCA 510297.

**SECTION 4.** That the City Auditor is hereby authorized and directed to transfer \$174,593 within the Recreation and Parks Operating Fund, Fund 285, Division 51-01 as follows:

Attachment: Rec 3rd Qtr 2008.xls

**SECTION 5.** That the City Auditor is hereby authorized and directed to transfer \$500,000 from the general fund, Department of Public Health Division 50-01, OCA 900068, Object Level One 10, Object Level Three 5501 to the unappropriated balance of Fund 250.

**SECTION 6.** That from unappropriated monies in the Health Special Revenue, Fund 250, and from all monies estimated to come into said fund from any and all sources and unappropriated for any other purpose during the fiscal year ending December 31, 2008, the sum of \$277,191 be and is hereby appropriated to the Public Health Department, Division 50-01 as detailed below:

OL1 01, OL3 1101, OCA 500207, \$264,041  
OL1 02, OL3 2221, OCA 501318, \$13,150

**SECTION 7.** That the City Auditor is hereby authorized and directed to transfer \$100,000 within the Fleet Management Fund, Fund 513, Department of Finance and Management, Division of Fleet Management, Division 45-05, OCA 451347 as follows:

From: OL1 02, OL3 2280- \$50,000  
OL1 02 OL3 2286- \$50,000

To: OL1 03, OL3 3373- \$100,000

**SECTION 8.** That the City Auditor is hereby authorized and directed to reduce appropriation authority by \$249,768 within the Department of Technology, Internal Service Fund 514, Divisions 47-01 and 47-02 as follows:

From: Division 47-01, OL1 03, OL3 2000, OCA 514013, \$ 7,745  
Division 47-01, OL1 03, OL3 3000, OCA 514013, \$ 63,023  
Division 47-02, OL1 03, OL3 1000, OCA 280735, \$179,000

**SECTION 9.** 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 days after passage if the Mayor neither approves nor vetoes the same.