



## Legislation Text

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**File #: 1545-2009, Version: 1**

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**BACKGROUND AND FISCAL IMPACT:**

As part of the 2009 third quarter financial review, the Department of Finance and Management identified surpluses and deficits in various objects in several divisions. This ordinance will reduce appropriation authority in the general fund to that which is needed, and will transfer funds among divisions and object level ones in the general fund to properly align appropriations with projected expenditures.

Object level one surpluses and deficits were projected as part of the third quarter financial review. This ordinance makes reductions and 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 a supplemental appropriation to the Recreation and Parks Operating Fund.

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.

This ordinance decreases general fund appropriations for fiscal year 2009 by \$8,264,380 and transfers \$2,430,409.

To decrease appropriations in the general operating fund of the City of Columbus for fiscal year 2009 by \$8,364,380, to transfer of \$2,430,409 between various objects and divisions within the general fund; to authorize the subsequent transfer from the general fund of \$368,050 to the Recreation & Parks Operating Fund, to reduce existing encumbrances for fleet maintenance, postage, unemployment and other expenses, all to allow divisions to continue to operate through the end of 2009 without interruption, and to declare an emergency (\$10,794,789)

**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 desirable to reduce general fund appropriations and necessary to transfer funds between objects and divisions to allow divisions to continue to operate through the end of 2009; 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 appropriations currently authorized in the general operating fund, fund 010, in the following departments/divisions are hereby decreased by the following amounts:

**See attachment 1**

**SECTION 2.** That the City Auditor is hereby authorized and directed to transfer \$2,430,409 between various divisions and objects within the general fund, fund 010, as follows:

**See Attachment 2**

**SECTION 3.** That the City Auditor is hereby authorized and directed to transfer \$368,050 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 4.** That the City Auditor is hereby authorized and directed to unencumber a total of \$1,456,771.90 in OL3 3380, fleet maintenance encumbering documents as follows:

<u>Doc. No.</u>	<u>OCA</u>	<u>Amount</u>
EA007401/008	320104	11,123.75
EA007401/009	301580	1,070,554.70
EA007401/010	301531	371,569.26
EA007401/012	440307	1,910.03
EA007528/001	446930	1,614.16

**SECTION 5.** That the City Auditor is hereby authorized and directed to unencumber a total of \$109,539.10 in OL3 3387, postage encumbering documents as follows:

<u>Doc. No.</u>	<u>OCA</u>	<u>Amount</u>
EA007403/008	260117	\$73,522.00
EA007403/009	270108	2,320.29
EA007403/010	270165	1,200.00
EA007403/013	300368	27,308.14
EA007530/001	499036	5,188.67

**SECTION 6.** That the City Auditor is hereby authorized and directed to unencumber a total of \$37,960 OL3 1160, unemployment compensation encumbering documents as follows:

<u>Doc. No.</u>	<u>OCA</u>	<u>Amount</u>
EA007397/030	440306	\$9,490
EA007945/001	499036	18,980
EA007945/002	446930	4,745
EA007945/003	499046	4,745

**SECTION 7.** That the City Auditor is hereby authorized and directed to unencumber a portion of AC029576 within the Department of Finance and Management, Division of Fleet Management, general fund, fund 010, OCA 451201 in the amount of \$195,492.

**SECTION 8.** That the City Auditor is hereby authorized and directed to unencumber a portion of DE082182 within the Department of Finance and Management, Division of Facilities Management, general fund, fund 010, OCA 450043 in the amount of \$180,000.

**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.