



Legislation Details (With Text)

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Type: Ordinance **Status:** Passed

File created: 10/26/2020 **In control:** Finance Committee

On agenda: 11/9/2020 **Final action:** 11/12/2020

Title: To authorize and direct the City Auditor to provide for the transfer of \$720,142.00 within the general fund; to authorize the transfer of cash in the amount of \$320,000.00 from the general fund to the property management fund; to transfer appropriations between objects in certain non-general fund departments and divisions; to authorize and direct the City Auditor to appropriate additional funds in the health operating fund and the property management fund; and to declare an emergency (\$720,142.00).

Sponsors:

Indexes:

Code sections:

Attachments: 1. 2020 3rd qtr trx

Date	Ver.	Action By	Action	Result
11/12/2020	1	CITY CLERK	Attest	
11/11/2020	1	MAYOR	Signed	
11/10/2020	1	COUNCIL PRESIDENT	Signed	
11/9/2020	1	Columbus City Council	Approved	Pass

BACKGROUND AND FISCAL IMPACT:

As part of the 2020 third quarter financial review, the Department of Finance and Management identified surpluses and deficits in various object classes in several divisions. In order to properly align appropriations with projected expenditures and allow divisions to operate without interruption through the end of 2020, it is necessary to transfer \$720,142.00 among divisions within the general fund, to transfer \$320,000 in cash from the general fund to the property management fund, and to authorize a supplemental appropriation in the property management fund.

Object class surpluses and deficits were projected as part of the third quarter financial review. This ordinance makes transfers to reflect these projections. The amounts may 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 completion of the review.

This ordinance also authorizes appropriation transfers and additional appropriations for certain non-general fund departments and divisions in order to provide appropriations in the necessary object classes for the remainder of the fiscal year.

Lastly, additional appropriation is necessary from the collection of all fines, fees, and from other sources of revenue in the Health Department's operating fund, to properly align appropriations with projected expenditures.

EMERGENCY DESIGNATION

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 \$720,142.00 within the general fund; to authorize the transfer of cash in the amount of \$320,000.00 from the general fund to the property management fund; to transfer appropriations between objects in certain non-general fund departments and divisions; to authorize and direct the City Auditor to appropriate additional funds in the health operating fund and the property management fund; and to declare an emergency (\$720,142.00).

WHEREAS, the third quarter financial review, conducted by the Department of Finance and Management, identified projected surpluses and deficits in various object classes of several general fund and non-general fund divisions; and

WHEREAS, it is necessary to transfer funds between objects and divisions in order to allow divisions to continue to operate through the end of 2020; and

WHEREAS, a transfer of cash and additional appropriations are necessary in the Finance Department's property management fund; and

WHEREAS, additional appropriations are necessary in the Health Department's operating fund; and

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

WHEREAS, an emergency exists in the usual daily operation of the City of Columbus in that it is immediately necessary to transfer funds, and make additional appropriations 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 \$720,142.00 between various divisions and object classes within the general fund, fund 1000, subfund 100010 according to the account codes in the following:

Attachment: 2020 3rd qtr trx.xlsx

SECTION 2. That the City Auditor is hereby authorized and directed to transfer cash in the amount of \$320,000.00 from the general fund to the property management fund, fund 2294, subfund 229401 according to the account codes in the following:

Attachment: 2020 3rd qtr trx.xlsx

SECTION 3. That the City Auditor is hereby authorized and directed to transfer appropriations in the amount of \$10,000.00 within the municipal court computer fund, fund 2227, subfund 222701, according to the account codes in the following:

Attachment: 2020 3rd qtr trx.xlsx

SECTION 4. That the City Auditor is hereby authorized and directed to transfer appropriations in the amount of \$191,000 within the health operating fund, fund 2250, subfund 000000, according to the account codes in the following:

Attachment: 2020 3rd qtr trx.xlsx

SECTION 5. That the City Auditor is hereby authorized and directed to transfer appropriations in the amount of \$240,000 within the street construction maintenance fund, fund 2265, subfund 000000, according to the account codes in the following:

Attachment: 2020 3rd qtr trx.xlsx

SECTION 6. That the City Auditor is hereby authorized and directed to transfer appropriations in the amount of \$494,000 within the sanitary sewer operating fund, fund 6100, subfund 000000, according to the account codes in the following:

Attachment: 2020 3rd qtr trx.xlsx

SECTION 7. That the City Auditor is hereby authorized and directed to transfer appropriations in the amount of \$86,000.00 within the electricity operating fund, fund 6300, subfund 000000, according to the account codes in the following:

Attachment: 2020 3rd qtr trx.xlsx

SECTION 8. That the City Auditor is hereby authorized and directed to transfer appropriations in the amount of \$408,000.00 within the water operating fund, fund 6000, subfund 000000, according to the account codes in the following:

Attachment: 2020 3rd qtr trx.xlsx

SECTION 9. That from the monies in the health operating fund, and from all monies estimated to come into said fund from any all sources from now until December 31, 2020, the City Auditor is hereby authorized and directed to appropriate funds in the amount of \$170,000.00 in said fund, fund 2250, subfund 000000, according to the account codes in the following:

Attachment: 2020 3rd qtr trx.xlsx

SECTION 10. That the City Auditor is hereby authorized and directed to appropriate funds in the amount of \$13,576.00 in the property management fund, fund 2294, subfund 229401, according to the account codes in the following:

Attachment: 2020 3rd qtr trx.xlsx

SECTION 11. That the monies appropriated in the foregoing sections shall be paid upon the order of the director of said department and that no order shall be drawn or money paid except upon voucher, the form of which shall be approved by the City Auditor.

SECTION 12. That the City Auditor is authorized to make any accounting changes to revise the financial information for all actions authorized in this ordinance.

SECTION 13. That the City Auditor is authorized to increase the general fund subsidies to the Recreation and Parks' Operation and Extension Fund and Health's Special Revenue Fund, upon equal reduction to the general fund, in order to provide appropriation authority for any current obligations subject to the authorization of the Finance and Management Director.

SECTION 14. 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.