



Legislation Details (With Text)

File #: 3013-2023 **Version:** 1

Type: Ordinance **Status:** Referred to Committee

File created: 10/24/2023 **In control:** Finance Committee

On agenda: 11/20/2023 **Final action:**

Title: To make appropriations for the 12 months ending December 31, 2024, for selected other funds for various divisions, to authorize the City Auditor to make transfers as may be necessary, and to declare an emergency.

Sponsors:

Indexes:

Code sections:

Attachments:

Date	Ver.	Action By	Action	Result
11/20/2023	1	Columbus City Council	Referred to Committee	Pass

This ordinance makes appropriations and authorizes transfers for the 12 months ending December 31, 2024, in various divisions and departments for selected funds other than the General Fund or Operating Funds.

Emergency action is requested to allow the financial transaction to be posted in the City's accounting system as soon as possible. Up to date financial posting promotes accurate accounting and financial management. As well, these ordinances will be the subject of public hearings and are not likely to be passed by City Council until 2024. If an additional 30 days is added to the process valuable services and programs may be affected.

To make appropriations for the 12 months ending December 31, 2024, for selected other funds for various divisions, to authorize the City Auditor to make transfers as may be necessary, and to declare an emergency.

WHEREAS, the matter herein provided for constitutes an emergency in that it is immediately necessary to appropriate funds for the various city departments for the 12 months beginning January 1, 2024 and ending December 31, 2024, and

WHEREAS, emergency action is requested to allow the financial transaction to be posted in the City's accounting system as soon as possible, and

WHEREAS, up to date finance posting promotes accurate accounting and financial management, and

WHEREAS, these ordinances will be the subject of public hearings and are not likely to be passed by City Council until 2024 and if an additional 30 days is added to the process valuable services and programs may be affected, and

WHEREAS, the matter herein constitutes an emergency in that it is immediately necessary to appropriate these funds to allow for accurate financial transactions in the current fiscal year and 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, OHIO:

SECTION 1. That from the monies in the fund known as the Hotel-Motel Tax Fund, Fund No. 2231, and from all monies estimated to come into said fund from any and all sources during the 12 months ending December 31, 2024, there be and hereby are appropriated for the Object Classes for which the corporation has to provide the following sums for use during the 12 months ending December 31, 2024:

Division No. 4401 Development Administration, subfund 223125 (Emergency Human Services)

Obj Class 03

Amount \$3,235,000

TOTAL \$3,235,000

Division No. 4401 Development Administration, subfund 223135 (Columbus Housing)

Obj Class 03

Amount \$2,317,000

TOTAL \$2,317,000

Division No. 4550 Office of the Finance Director, subfund 223105 (Promoting the City)

Obj Class 03

Amount \$12,878,000

TOTAL \$12,878,000

Division No. 4550 Office of the Finance Director, subfund 223115 (GCAC)

Obj Class 03

Amount \$8,781,000

TOTAL \$8,781,000

Division No. 2001 City Council, subfund 223110 (Cultural Services)

Obj Class 10

Amount \$272,000

TOTAL \$272,000

Division No. 4501 Finance and Management, subfund 223120 (FCCFA Hilton)

Obj Class 03

Amount \$1,517,000

TOTAL \$1,517,000

TOTAL Fund No. 2231, \$29,000,000

SECTION 2. That from the unappropriated monies in the fund known as the Sewer System Revenue Bond Reserve Fund, Fund No. 6104, 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, 2024, there be and hereby are appropriated the following sums for use during the 12 months ending December 31, 2024:

Division No. 6005 Sanitary Sewer, subfund 610402

Obj Class 04

Purpose - Revenue Bond Principal Payment

Amount \$15,500,000

TOTAL \$15,500,000

Division No. 6005 Sanitary Sewer, subfund 610402

Obj Class 07

Purpose - Revenue Bond Interest Payment

Amount \$16,755,600

TOTAL \$16,755,600

Division No. 6005 Sanitary Sewer, subfund 610402

Obj Class 04

Purpose - Bond Principal Payment

Amount \$4,000,000

TOTAL \$4,000,000

Division No. 6005 Sanitary Sewer, subfund 610402

Obj Class 07

Purpose - Bond Interest Payment

Amount \$600,000

TOTAL \$600,000

TOTAL Fund No. 6104, \$36,855,600

SECTION 3. That from the unappropriated monies in the fund known as the Special Income Tax Fund, Fund No. 4430, 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, 2024, there be and hereby are appropriated the following sums for use during the 12 months ending December 31, 2024, for the payment of principal and interest on outstanding notes and bonds, bond and note issuance costs, and bond counsel costs:

Division No. 2201, City Auditor, subfund 443001

Obj Class 04

Purpose - OPWC Principal Payment

Amount \$860,000

Obj Class 04

Purpose - SIB Loan Principal Payment

Amount \$365,000

Obj Class 07

Purpose - SIB Loan Interest Payment

Amount \$217,755

Obj Class 04

Purpose - Bond Principal Payment

Amount \$193,395,000

Obj Class 07

Purpose - Bond Interest Payment

Amount \$99,910,278

TOTAL \$294,748,033

Division No. 2401, City Attorney, subfund 443001

Obj Class 03

Purpose - Bond Counsel Expense

Amount \$250,000

TOTAL \$250,000

Division No. 4501, Finance and Management, subfund 443001

Obj Class 03

Purpose - Professional Services

Amount \$200,000

TOTAL \$200,000

TOTAL Fund No. 4430, \$295,198,033

SECTION 4. That from the unappropriated monies in the fund known as the Easton TIF Debt Service Fund, Fund No. 4401, 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, 2024, there be and hereby are appropriated the following sums for use during the 12 months ending December 31, 2024:

Division No. 4401, Development, subfund 440101

Obj Class 04

Purpose - Bond Principal Payment

Amount \$2,490,000

Obj Class 07

Purpose - Bond Interest Payment

Amount \$136,529

TOTAL Fund No. 4401, \$2,626,529

SECTION 5. That from the unappropriated monies in the fund known as the Polaris TIF Debt Service Fund, Fund No. 4402, 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, 2024, there be and hereby are appropriated the following sums for use during the 12 months ending December 31, 2024:

Division No. 4401, Development, subfund 440206

Obj Class 04

Purpose - Bond Principal Payment

Amount \$1,835,000

Obj Class 07

Purpose - Bond Interest Payment

Amount \$186,450

TOTAL Fund No. 4402, \$2,021,450

SECTION 6. That from the unappropriated monies in the fund known as the Hayden Run Rd. TIF Debt Service Fund, Fund No. 4450, 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, 2024, there be and hereby are appropriated the following sums for use during the 12 months ending December 31, 2024:

Division No. 4401, Development, subfund 445001

Obj Class 04

Purpose - Bond Principal Payment

Amount \$390,000

Obj Class 07

Purpose - Bond Interest Payment

Amount \$30,525

TOTAL Fund No. 4450, \$420,525

SECTION 7. That from the monies in the fund known as the Northeast Preserve TIF Fund, Fund No. 7438, 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, 2024, there be and hereby are appropriated the following sums for use during the 12 months ending December 31, 2024:

Division No. 4401 Development, subfund 000000

Obj Class 10

Purpose - Debt Transfer

Amount \$582,755

TOTAL Fund No. 7438, \$582,755

SECTION 8. That from the monies in the fund known as the Third and Olentangy TIF Fund No. 7459, 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, 2024, there be and hereby are appropriated the following sums for use during the 12 months ending December 31, 2024:

Division No. 4401 Development, subfund 000000

Obj Class 10

Purpose - Debt Transfer

Amount \$31,856

TOTAL Fund No. 7459, \$31,856

SECTION 9. That from the unappropriated monies in the fund known as the Mobility Debt Retirement Fund No. 6520 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, 2024, there be and hereby are appropriated the following sums for use during the 12 months ending December 31, 2024:

Division No. 5906, Parking Services, subfund 652001

Obj Class 04

Purpose - Note Principal Payment

Amount \$20,650,000

Obj Class 07

Purpose - Note Interest Payment

Amount \$1,094,450

TOTAL Fund No. 6520, \$21,744,450

SECTION 10. That the monies in the foregoing Sections 1 through 5 shall be paid upon the order of the respective departments for which the appropriations are made except that small claims may be paid as authorized by Chapter 335 of the Columbus City Code, 1985, as amended; and except that payments or transfers between departments, divisions or funds of the City may be made by the City Auditor; that payments for premiums for official bonds, depository commissions, employees' hospitalization, life insurance, pensions, dental insurance, and prepaid legal services, shall be made on the order and approval of the Director of the Department of Finance and Management or City Auditor; that the monies appropriated in the foregoing Section 1 shall be paid upon the order of the Director of the Department of Development or the Director of the Department of Finance and Management or the City Council President; that the monies appropriated in the foregoing Section 2 shall be paid upon the order of the Director of the Department of Public Utilities; that the monies appropriated in the foregoing Section 3 shall be paid by upon the order of the City Auditor or the City Attorney or the Director of the Department of Finance and Management; that the monies appropriated in the foregoing Sections 4, 5, 6, 7, and 8 shall be paid by upon the order of the Director of the Department of Development; that the monies appropriated in the foregoing Section 9 shall be paid by upon the order of the Director of the Department of Public Service, 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 11. Except in the matter of payrolls providing for the payment of salaries of officers and employees regularly employed by the City and extraordinary emergencies, no warrant shall be issued in liquidation of vouchers, unless the department contracting the expense shall have first obtained an order duly certified that there are sufficient funds appropriated to the credit of the proper fund from which the expenditure is to be made, which certificate must be

obtained prior to the incurrence of the obligation, and the head of any department or division authorized to contract expenditures will be held personally responsible for any obligation incurred contrary to the provisions of this section. Such certificate shall not be issued for obligations pertaining to "Capital Outlay" in programs or activities funded by federal or state categorical grants without the prior approval of the Director of the Department of Finance and Management.

SECTION 12. That with the exception of the provisos (reasons) established in previous sections, as stated in the reason paragraphs following each subdepartment's appropriation, it is understood that this Council is not making specific appropriations for each item of every classification hereinbefore contained but only for the total for each department and subdepartment, as shown in the final column. The itemized classification shall, however, constitute limitations on the powers of the several department heads as granted in Sections 4, 5, 6, 7, and 8 and no such officer shall make any expenditure for any other purpose in any amount beyond that of the particular classification; provided, however, that transfers may be made from one Object Level 1 to another, within any one department or division. Transfers of sums exceeding \$100,000.00 shall be authorized only by resolution of Council. Transfers of sums of \$100,000.00 or less, shall only be approved pursuant to a letter over the signatures of the head of the department, the Director of the Department of Finance and Management, the City Auditor, and the Chairman of the Committee of Finance.

SECTION 13. That the City Auditor is hereby authorized and directed to pay obligations of various departments pertaining to preceding years obligations from current appropriations up to a maximum of \$25,000.00 per obligation.

SECTION 14. That in the last month of the fiscal year, the City Auditor is hereby authorized to transfer appropriations within any fund, if necessary, and to cancel encumbrances, if necessary, to provide for City payrolls, unpaid internal services, tax adjustments, and other obligations from any object level one within available appropriations to the appropriate object level one.

SECTION 15. 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.