



## Legislation Text

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**File #: 2970-2018, Version: 1**

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### BACKGROUND AND FISCAL IMPACT:

As part of the 2018 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 2018, it is necessary to transfer \$12,613,162.00 among divisions within the general 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 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.

Based on projections at the end of the third quarter, additional appropriations are needed to Finance and Management's print and mail services fund.

In addition, a cash transfer within the Finance and Management Department between the general fund and the Property Management Fund is necessary.

Lastly, a reduction in the general fund subsidy encumbrances for the Recreation and Parks Department and the Health Department is necessary to allow for the aforementioned transfers of appropriation within the general fund.

### 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 \$12,613,162.00 within the general 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 Finance and Management's print and mail services fund; to authorize and direct the City Auditor to transfer cash between the general fund and the property management fund; and to declare an emergency (\$12,613,162.00).

**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 2018; and

**WHEREAS**, additional appropriations are necessary in Finance and Management's print and mail services fund; and

**WHEREAS**, a cash transfer within the Finance and Management Department between the general fund and the Property

Management Fund is necessary; 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, reduce the general fund subsidy encumbrances to the Recreation and Parks Department and the Health Department, 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 \$12,613,162.00 between various divisions and object classes within the general fund, fund 1000, subfund 100010 according to the account codes in the following:

Attachment: 2018 3rd qtr trx.xlsx

**SECTION 2.** That the City Auditor is hereby authorized and directed to transfer appropriations in the amount of \$280,000.00 within the fleet operating fund, fund 5200, subfund 520001 according to the account codes in the following:

Attachment: 2018 3rd qtr trx.xlsx

**SECTION 3.** That the City Auditor is hereby authorized and directed to transfer appropriations in the amount of \$35,000.00 within the private construction inspection fund, fund 2241, subfund 224101, according to the account codes in the following:

Attachment: 2018 3rd qtr trx.xlsx

**SECTION 4.** That the City Auditor is hereby authorized and directed to transfer appropriations in the amount of \$38,000.00 within the information services operating fund, fund 5100, subfund 510001, according to the account codes in the following:

Attachment: 2018 3rd qtr trx.xlsx

**SECTION 5.** That the City Auditor is hereby authorized and directed to transfer appropriations in the amount of \$78,000.00 within the print and mail fund, fund 5517, subfund 000000, according to the account codes in the following:

Attachment: 2018 3rd qtr trx.xlsx

**SECTION 6.** That the City Auditor is hereby authorized and directed to transfer appropriations in the amount of \$810,000.00 within the sewer and drainage operating fund, fund 6100, subfund 000000, according to the account codes in the following:

Attachment: 2018 3rd qtr trx.xlsx

**SECTION 7.** That the City Auditor is hereby authorized and directed to transfer appropriations in the amount of \$165,000.00 within the storm sewer maintenance fund, fund 6200, subfund 000000, according to the account codes in the following:

Attachment: 2018 3rd qtr trx.xlsx

**SECTION 8.** That the City Auditor is hereby authorized and directed to transfer cash in the amount of \$497,414.00 between the general fund, fund 1000, subfund 100010 and the property management fund, fund 2294, subfund 229401, according to the account codes in the following:

Attachment: 2018 3rd qtr trx.xlsx

**SECTION 9.** That the City Auditor is hereby authorized and directed to appropriate funds in the amount of \$6,000.00 in the print and mail services fund, fund 5517, subfund 000000, according to the account codes in the following:

Attachment: 2018 3rd qtr trx.xlsx

**SECTION 10.** That the City Auditor is hereby authorized and directed to reduce the general fund subsidy encumbrances for the Recreation and Parks Department by \$376,149 and the Health Department by \$280,000, and make those appropriations available to accommodate the transfer referenced in Section 1.

**SECTION 11.** That the monies appropriated in the foregoing Section 9 shall be paid upon the order of the Director of Finance and Management 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 funding source for all actions authorized in this ordinance.

**SECTION 13.** 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.