



Legislation Text

File #: 2744-2019, **Version:** 1

BACKGROUND: The Finance and Management Department, Office of Construction Management, employs personnel that are engaged in overseeing various construction and building renovation capital projects for the City. The staffing costs for the Office of Construction Management are initially expensed to the General Fund; however, the portion related to managing capital projects is eligible to be capitalized. Doing so is consistent with earlier efforts by the Office of Construction Management to reimburse the General Fund when the General Fund has incurred expenses more appropriate to capital improvement funding. In 2018, Ordinances 2418-2018, and 2959-2018 collectively authorized \$655,000.00 for this purpose. The Office of Construction Management tracks the hours each employee works on individual projects and bills these hours to the associated capital project. This process correctly attributes staff time to capital projects rather than the general fund.

Additionally, this ordinance seeks the transfer and appropriation of funds within the Finance Director's Office and the Jerry Hammond Center operating budgets in order to properly align appropriations with projected expenditures and to allow these divisions to operate without interruption. These transfer and additional appropriation amounts are \$52,703.00 and \$604,200.00 for the Finance Director's Office and the Jerry Hammond Center respectively. These amounts are in accordance with the third quarter financial review.

Emergency action is requested so that expenses on the general fund can be corrected to the capital fund as quickly as possible. Up-to-date financial posting promotes accurate accounting and financial management.

Fiscal Impact: This ordinance authorizes the City Auditor to encumber \$373,000.00 within the Construction Management Capital Improvement Fund for the purpose of Office of Construction Management staffing costs. This ordinance also authorizes the City Auditor to transfer and appropriate \$52,703.00 in the Finance Director's Office Fleet Operating Fund 5200 and \$604,200.00 in the Jerry Hammond Center Operating Fund 2294.

To amend the 2019 Capital Improvement Budget; to authorize the City Auditor to transfer various funds within the Construction Management Capital Improvement Fund; to authorize the Finance and Management Director to expend \$373,000.00, or so much thereof as may be necessary to reimburse the General Fund for construction and building renovation expenses incurred by the Office of Construction Management; to authorize expenditures from various capital projects; to authorize the City Auditor to transfer appropriation of \$52,703.00 within the Fleet Operating Fund; to authorize the City Auditor to transfer and appropriate \$604,200.00 from the general fund to the Jerry Hammond Center Operating Fund; and to declare an emergency. (\$1,029,903.00)

WHEREAS, the Office of Construction Management employs personnel engaged in construction and building renovation activities; and

WHEREAS, these costs can be capitalized; and

WHEREAS, it is necessary to authorize this expenditure in order to provide adequate operating resources for the Office of Construction Management; and

WHEREAS, it is necessary to amend the 2019 Capital Improvement Budget and to transfer cash between projects within the Construction Management Capital Improvement Fund 7733 to ensure sufficient funds are available for reimbursement and in the updated project numbers; and

WHEREAS, a transfer of appropriation totaling \$52,703.00 is needed within the Fleet Operating Fund 5200 to properly align appropriations with projected expenditures and to allow the division to operate without interruption; and

WHEREAS, a transfer and appropriation of \$604,200.00 is needed between the general fund and the Jerry Hammond Center Operating Fund 2294 to properly align appropriations with projected expenditures and to allow the division to operate without interruption; and

WHEREAS, an emergency exists in the usual daily operation of the Finance and Management Department, Office of Construction Management, in that it is immediately necessary to authorize the Finance and Management Director to reimburse the General Fund, thereby preserving 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 2019 Capital Improvement Budget be amended as follows:

See Attached File: Ord 2744-2019 Legislation Template.xls

SECTION 2. That the City Auditor is hereby authorized to transfer funding within the Construction Management Capital Improvement Fund 7733, as follows:

See Attached File: Ord 2744-2019 Legislation Template.xls

SECTION 3. That the Finance and Management Director is hereby authorized to expend \$373,000.00, or so much thereof as may be necessary, to reimburse the General Fund for construction and building renovations expenses incurred in connection with the capital improvements program.

SECTION 4. That the expenditure of \$373,000.00, or so much thereof as may be necessary in regard to the action authorized in SECTION 3, be and is hereby authorized per the accounting codes in the attachment to this ordinance:

See Attached File: Ord 2744-2019 Legislation Template.xls

SECTION 5. That the City Auditor is hereby authorized and directed to transfer appropriation in the amount of \$52,703.00 within the Fleet Management Operating Fund 5200, per the accounting codes in the attachment to this ordinance:

See Attached File: Ord 2744-2019 Legislation Template.xls

SECTION 6. That the City Auditor is hereby authorized and directed to transfer and appropriate funds in the amount of \$604,200.00 from the General Fund 1000 to the Jerry Hammond Center Operating Fund 2294, per the accounting codes in the attachment to this ordinance:

See Attached File: Ord 2744-2019 Legislation Template.xls

SECTION 7. That the funds necessary to carry out the purpose of this ordinance are hereby deemed appropriated, and the City Auditor shall establish such accounting codes as necessary.

SECTION 8. That the City Auditor is authorized to make any accounting changes to revise the funding sources for all contracts or contract modifications associated with the ordinance.

SECTION 9. That the City Auditor is hereby authorized to transfer the unencumbered balance in a project account to the unallocated balance account within the same fund upon receipt of certification by the Director of the Department administering said project that the project has been completed and the monies are no longer required for said project.

SECTION 10. That for 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.