



Legislation Text

File #: 2832-2019, **Version:** 1

As part of the 2019 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 2019, it is necessary to transfer \$12,513,956.00 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 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.

In addition, Council would like to authorize an appropriation of \$50,000 in the neighborhood initiatives subfund, to the Recreation and Parks Department, in support of an extension of the APPS (Applications for Purpose, Pride, and Success) summer youth program.

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 \$12,513,956.00 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 health operating fund; to authorize and direct the City Auditor to appropriate additional funds in the recreation and parks operating fund; to authorize and direct the City Auditor to appropriate additional funds in the public construction inspection fund; to authorize an appropriation in the neighborhood initiatives subfund; and to declare an emergency (\$12,513,956.00)

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 2019; and

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

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

WHEREAS, additional appropriations are necessary in the Public Service Department's public construction inspection fund; and

WHEREAS, an appropriations is necessary in the neighborhood initiatives subfund, to the Recreation and Parks Department, in support of an extension of the APPS summer youth program; 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 \$12,513,956.00 between various divisions and object classes within the general fund, fund 1000, subfund 100010 according to the account codes in the following:

Attachment: 2019 3rd qtr trx.xlsx

SECTION 2. That the City Auditor is hereby authorized and directed to transfer appropriations in the amount of \$93,000.00 within the municipal court clerk computer fund, fund 2227, subfund 222702 according to the account codes in the following:

Attachment: 2019 3rd qtr trx.xlsx

SECTION 3. That the City Auditor is hereby authorized and directed to transfer appropriations in the amount of \$662,000.00 within the street construction maintenance fund, fund 2265, subfund 000000, according to the account codes in the following:

Attachment: 2019 3rd qtr trx.xlsx

SECTION 4. That the City Auditor is hereby authorized and directed to transfer appropriations in the amount of \$18,000.00 within the property management fund, fund 2294, subfund 229401, according to the account codes in the following:

Attachment: 2019 3rd qtr trx.xlsx

SECTION 5. That the City Auditor is hereby authorized and directed to transfer appropriations in the amount of \$151,000.00 within the information services fund, fund 5100, subfund 510001, according to the account codes in the following:

Attachment: 2019 3rd qtr trx.xlsx

SECTION 6. That the City Auditor is hereby authorized and directed to transfer appropriations in the amount of \$43,000.00 within the fleet management fund, fund 5200, subfund 520001, according to the account codes in the following:

Attachment: 2019 3rd qtr trx.xlsx

SECTION 7. That the City Auditor is hereby authorized and directed to transfer appropriations in the amount of \$200,000.00 within the electricity operating fund, fund 6300, subfund 000000, according to the account codes in the following:

Attachment: 2019 3rd qtr trx.xlsx

SECTION 8. That the City Auditor is hereby authorized and directed to appropriate funds in the amount of \$170,000.00 in the health operating fund, fund 2250, subfund 000000, according to the account codes in the following:

Attachment: 2019 3rd qtr trx.xlsx

SECTION 9. That the City Auditor is hereby authorized and directed to appropriate funds in the amount of \$222,000.00 in the recreation and parks operating fund, fund 2285, subfund 000000, according to the account codes in the following:

Attachment: 2019 3rd qtr trx.xlsx

SECTION 10. That the City Auditor is hereby authorized and directed to appropriate funds in the amount of \$545,000.00 in the public construction inspection fund, fund 5518, subfund 000000, according to the account codes in the following:

Attachment: 2019 3rd qtr trx.xlsx

SECTION 11. That the City Auditor is hereby authorized to appropriate \$50,000 to the Recreation and Parks Department in the general fund, fund 1000, neighborhood initiatives subfund 100018, according to the account codes in the following:

Attachment: 2019 3rd qtr trx.xlsx

SECTION 12. That the City Auditor is hereby authorized and directed to reduce the general fund subsidy encumbrances for the Health Department by \$400,000.00 and the Recreation and Parks Department by \$966,596.00, and make those appropriations available to accommodate the transfer referenced in Section 1.

SECTION 13. 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 14. That the City Auditor is authorized to make any accounting changes to revise the funding source for all actions authorized in this ordinance.

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.