



## Legislation Text

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**File #: 2568-2020, Version: 1**

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**BACKGROUND:** This ordinance authorizes an appropriation within and transfer from the Anticipated Expenditure Fund in order to pay the costs of a 27<sup>th</sup> pay day in 2020 for employees of the General Fund, as well as the Health Special Revenue Fund and Recreation and Parks Operation and Extension Fund.

The Anticipated Expenditure Fund was established in 1994 to plan for the next occurrence of a fiscal year in which there are 27 pay days rather than the standard 26. This fund received \$5.33 million in refunded monies from the Ohio Bureau of Workers Compensation in 1998, and regular deposits have been made almost each year since 1994. The 27<sup>th</sup> pay date will occur on December 31, 2020. The projected amount of this pay for employees funded by the General Fund, the Health Special Revenue Fund and the Recreation and Parks Operation and Extension Fund is \$25,760,000.

Emergency Action is requested as this appropriation authority is needed in order to make payroll for general funded agencies (including Recreation and Parks and Health) on December 31, 2020.

**FISCAL IMPACT:** This appropriation and transfer will allow for the payment of the 27<sup>th</sup> pay period obligation in 2020 for employees of the General Fund, the Health Special Revenue Fund, and the Recreation and Parks Operation and Extension Fund, and will reduce the cash in that fund by \$25,760,000. Additional deposits to the fund will continue in 2021 and beyond to ensure that there are sufficient funds to build the fund back up for the next occurrence of a 27<sup>th</sup> pay date, which is estimated to be in 2031.

To appropriate \$25,760,000.00 within the Anticipated Expenditure Fund to provide authority for payment of a 27<sup>th</sup> pay day in 2020, to transfer \$850,000.00 from the Anticipated Expenditure Fund to the Health Special Revenue Fund, to transfer \$1,200,000.00 from the Anticipate Expenditure Fund to the Recreation and Parks Operation and Extension Fund; to appropriate \$850,000.00 and \$1,200,000.00 in the Health Special Revenue Fund and the Recreation and Parks Operation and Extension Funds respectively; and to declare an emergency. (\$25,760,000.00)

**WHEREAS,** an appropriation within and transfer from the anticipated expenditure fund is necessary to provide for the payment of the 27<sup>th</sup> pay period obligation in 2020 for employees of the General Fund, the Health Special Revenue Fund, and the Recreation and Parks Operating Fund; and

**WHEREAS,** an emergency exists in the usual daily operation of City of Columbus, in that it is immediately necessary to appropriate and transfer funds for the aforementioned purpose for the 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 from the unappropriated monies in the Anticipated Expenditure Fund, Fund 1000, subfund 100012, the sum of \$25,760,000 is appropriated according to the account codes attached to this ordinance (2568-2020.xls).

**SECTION 2.** That the amount of up to \$850,000, or as much as is necessary, in cash and appropriation is hereby transferred from the Anticipated Expenditure Fund, Fund 1000, subfund 100012, Dept. 45 to the unappropriated balance of the Health Special Revenue Fund according to the account codes in this ordinance (2568-2020.xls).

**SECTION 3.** That from the unappropriated monies in the Health Special Revenue Fund, Fund 2250, \$850,000 be and is hereby appropriated according to the account codes in this ordinance (2568-2020.xls).

**SECTION 4.** That the amount of up to \$1,200,000, or as much as is necessary, in cash and appropriation is hereby transferred from the Anticipated Expenditure Fund, Fund 1000, subfund 100012, Dept. 45 to the unappropriated balance of the Recreation and Parks Operation and Extension Fund, Fund 2285 according to the account codes in this ordinance (2568-2020.xls).

**SECTION 5.** That from the unappropriated monies in the Recreation and Parks Operation and Extension Fund, Fund 2285, \$1,200,000 be and is hereby appropriated according to the account codes in this ordinance (2568-2020.xls).

**SECTION 6.** Funds are hereby deemed appropriated and expenditures and transfers authorized to carry out the purposes of this ordinance and the City Auditor shall establish such accounting codes as necessary.

**SECTION 7.** That the City Auditor is authorized to make any accounting changes to revise the financial information associated with this ordinance upon authorization from the Finance and Management Director, and is authorized to make expenditures for the 27<sup>th</sup> pay date in city funds as applicable.

**SECTION 8.** That for the reasons stated in the preamble hereto, which is hereby made a part hereof, this ordinance is 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.