



Legislation Text

File #: 2973-2022, Version: 1

BACKGROUND AND FISCAL IMPACT:

As part of the 2022 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 2022, it is necessary to transfer \$3,927,313.00 among divisions within the general fund and \$8,156,746.00 in certain non-general fund departments and divisions.

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.

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 to allow divisions to operate without interruption through the end of 2022. Up to date financial posting promotes accurate accounting and financial management.

To authorize and direct the City Auditor to provide for the transfer of \$3,927,313.00 within the general fund; to transfer \$8,156,746.00 in appropriations between objects in certain non-general fund departments and divisions; and to declare an emergency (\$12,084,059.00).

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 2022; 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 Department of Finance and Management in that it is immediately necessary to authorize the Auditor to transfer funds, and make additional appropriations to allow City departments and divisions to operate without interruption through the end of 2022, all 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 \$3,927,313.00 between various divisions and object classes within the general fund, fund 1000, subfund 100010 according to the account codes in the following:

Attachment: 2022 3rd qtr trx.xlsx

SECTION 2. That the City Auditor is hereby authorized and directed to transfer appropriations in the amount of \$170,000.00 within the health operating fund, fund 2250, subfund 000000, according to the account codes in the following:

Attachment: 2022 3rd qtr trx.xlsx

SECTION 3. That the City Auditor is hereby authorized and directed to transfer appropriations in the amount of \$900,050.00 within the Recreation and Parks operating fund, fund 2285, subfund 000000, according to the account codes in the following:

Attachment: 2022 3rd qtr trx.xlsx

SECTION 4. That the City Auditor is hereby authorized and directed to transfer appropriations in the amount of \$55,000.00 within the Development services fund, fund 2240, subfund 000000, according to the account codes in the following:

Attachment: 2022 3rd qtr trx.xlsx

SECTION 5. That the City Auditor is hereby authorized and directed to transfer appropriations in the amount of \$1,180.00 within the private inspection fund, fund 2241, subfund 224101, according to the account codes in the following:

Attachment: 2022 3rd qtr trx.xlsx

SECTION 6. That the City Auditor is hereby authorized and directed to transfer appropriations in the amount of \$2,300.00 within the print and mailroom services fund, fund 5517, subfund 000000, according to the account codes in the following:

Attachment: 2022 3rd qtr trx.xlsx

SECTION 7. That the City Auditor is hereby authorized and directed to transfer appropriations in the amount of \$617,660.00 within the technology services fund, fund 5100, subfund 510001, according to the account codes in the following:

Attachment: 2022 3rd qtr trx.xlsx

SECTION 8. That the City Auditor is hereby authorized and directed to transfer appropriations in the amount of \$571,066.00 within the Fleet management services fund, fund 5200, subfund 520001, according to the account codes in the following:

Attachment: 2022 3rd qtr trx.xlsx

SECTION 9. That the City Auditor is hereby authorized and directed to transfer appropriations in the amount of \$3,414,650.00 within the water operating fund, fund 6000, subfund 000000, according to the account codes in the following:

Attachment: 2022 3rd qtr trx.xlsx

SECTION 10. That the City Auditor is hereby authorized and directed to transfer appropriations in the amount of \$1,720,540.00 within the Sewerage operating fund, fund 6100, subfund 000000, according to the account codes in the

following:

Attachment: 2022 3rd qtr trx.xlsx

SECTION 11. That the City Auditor is hereby authorized and directed to transfer appropriations in the amount of \$704,300.00 within the electricity operating fund, fund 6300, subfund 000000, according to the account codes in the following:

Attachment: 2022 3rd qtr trx.xlsx

SECTION 12. 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 13. That the City Auditor is authorized to make any accounting changes to revise the financial information for all actions authorized in this ordinance.

SECTION 14. 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.