



Legislation Text

File #: 3225-2022, **Version:** 1

BACKGROUND: This ordinance authorizes the City Auditor to move available appropriation between object classes within a fund and department during the period from January 1, 2023 to December 31, 2023, if necessary, for any funds not already identified in Ordinances 2936-2022, 2937-2022, and 2938-2022. The aforementioned ordinances establish annual appropriations for the 12 months ending December 31, 2023 for the General Fund, Other Funds, and Select Other Funds. In addition to establishing annual appropriations, these ordinances also provide limited authority for the City Auditor to move available appropriation pursuant to review and approval by the Director of the submitting department, the Director of the Department of Finance and Management, the Chairperson of the Committee of Finance, and the City Auditor. This ordinance extends this limited authority to funds not subject to the aforementioned annual appropriation ordinances adopted by City Council for the 12 months ending December 31, 2023.

Emergency Designation: Emergency consideration is requested so that necessary appropriation adjustments can be processed as quickly as possible, thereby supporting timely and efficient fiscal operations and processes.

Fiscal Impact: No specific appropriation or expenditure of funds is required by this ordinance.

To authorize the City Auditor to move available appropriation between object classes within a fund and department during the period from January 1, 2023 to December 31, 2023, if necessary, for any funds not already identified in Ordinances 2936-2022, 2937-2022, and 2938-2022; and to declare an emergency.

WHEREAS, Ordinances 2936-2022, 2937-2022, and 2938-2022 establish annual appropriations for the 12 months ending December 31, 2023 for the General Fund, Other Funds, and Select Other Funds; and

WHEREAS, in addition to establishing annual appropriations, these ordinances also provide limited authority for the City Auditor to move available appropriation pursuant to review and approval by the Director of the submitting department, the Director of the Department of Finance and Management, the Chairperson of the Committee of Finance, and the City Auditor; and

WHEREAS, it is necessary to extend this limited authority to funds not specifically identified in the aforementioned ordinances (for the 12 months ending December 31, 2023) in order to provide for efficient fiscal 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 City Auditor to make certain appropriation adjustments to ensure timely and efficient fiscal operations of the City, 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 City Auditor is hereby authorized to transfer available appropriations within a fund and department, if necessary, from any object class with available appropriations for any funds not already identified in Ordinances 2936-2022, 2937-2022, and 2938-2022 during the period from January 1, 2023 to December 31, 2023, pursuant to review and approval by the Director of the submitting department, the Director of the Department of Finance

and Management, the Chairperson of the Committee of Finance, and the City Auditor.

SECTION 2. That it is understood that this Council is not making specific appropriations, however that transfers of available appropriations may be made from one Object Class to another, within any one department or division. Transfer of sums exceeding \$100,000.00 shall be authorized only by ordinance of Council. Transfers of sums of \$100,000.00 or less shall only be approved pursuant to a letter over the signatures of the head of the department, the Director of the Department of Finance and Management, the City Auditor, and the Chairperson of the Committee of Finance.

SECTION 3. 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.