File #: 2662-2025, **Version:** 1

The following ordinance is similar to ordinances submitted annually by this office. It gives the Auditor the ability to transfer and increase, if necessary, appropriations within each fund to ensure that final costs occurring prior to passage of the 2026 budgets can be met.

The ordinance also authorizes the payment of payrolls and other obligations occurring prior to the passage of the 2026 appropriation ordinances.

Fiscal Impact
Some increases in appropriations may occur, but only to the extent as described herein.

To authorize the City Auditor to transfer and increase, if necessary, appropriations within any of the various funds of the City to provide for payrolls, internal services, tax adjustments, and other obligations in December 2025 necessary to close the books for the year; and to authorize the payment of payrolls and other obligations in 2026 occurring prior to the passage of the 2026 appropriation ordinances. ($0.00)

WHEREAS, the last pay day in 2025 is December 24th and the last pay-period ends on 12/20/2025; and

WHEREAS, it may be necessary to make various budget transfers and or encumbrance cancellations within appropriated funds and to increase appropriations, if necessary, to meet said payroll, bills for internal services, tax adjustments, and other obligations for 2025; and

WHEREAS, pay periods may end in 2026 before the 2026 annual appropriation ordinances will be approved by Council; and

WHEREAS, it has become necessary in the usual operations of the City Auditor's Office to authorize the City Auditor to transfer and increase, if necessary, appropriations within any of the various funds of the City to provide for payrolls, internal services, tax adjustments, and other obligations occurring prior to the passage of the 2026 appropriation ordinances 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 appropriations within any fund, if necessary, and to cancel encumbrances, if necessary, to provide for City payrolls, unpaid internal services, tax adjustments, and other obligations from any object class with available appropriations to the appropriate object class.

SECTION 2. That the City Auditor is hereby authorized and directed to honor and pay all properly presented payrolls, related items, tax adjustments, and other obligations occurring prior to passage of the annual appropriation ordinances for fiscal year 2026.

SECTION 3. That sufficient appropriations and expenditures necessary to pay such costs referred to in Sections 1 and 2

of this ordinance are hereby authorized.

SECTION 4. That this ordinance shall take effect and be in force from and after the earliest period allowed by law.

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