



CITY OF PATASKALA

ORDINANCE 2022-4428

Passed September 19, 2022

AN ORDINANCE TO MAKE SUPPLEMENTAL APPROPRIATIONS FOR CURRENT EXPENSES AND OTHER EXPENDITURES DURING THE FISCAL YEAR ENDING DECEMBER 31, 2022

WHEREAS, the city's 2022 income tax collections are projected to exceed original estimates; and

WHEREAS, the costs of collections (including individual refunds) are directly related to the amount of collections; and

WHEREAS, at present funding levels, there will not be sufficient appropriations in the funds receiving income tax allocations to properly account for the collection costs; and

WHEREAS, the city's Accounting Clerk recently resigned from her position effective September 7, 2022; and

WHEREAS, the Finance department is in urgent need of a clerk to support the accounts payable process; and

WHEREAS, the city intends to retain professional accounting services through a temporary staffing agency; and

WHEREAS, funding for temporary staffing would come from the Contractual Services budget category and not the Salary & Related category; and

WHEREAS, there is insufficient appropriations in the Contractual Services budget category, requiring a budget transfer between the Salary & Related and the Contractual Services categories; and

WHEREAS, pursuant to Section 5.04 of Article V of the Charter of the City of Pataskala, the Finance Department has determined that it is necessary to make certain amendments to the 2018 budget; and

WHEREAS, Ohio Revised Code Section 5705.41(B) provides, in part, that no subdivision or taxing unit shall "make any expenditure of money unless it has been appropriated in such chapter."

NOW, THEREFORE, BE IT ORDAINED BY THE CITY OF PATASKALA, COUNTY OF LICKING, STATE OF OHIO, A MAJORITY OF ALL MEMBERS ELECTED OR

APPOINTED THERETO CONCURRING, THAT:

Section 1: City Council hereby authorizes an increase in the appropriations in the Finance function, General Operating object in the amount of **forty-three thousand dollars (\$43,000.00)** from the **Street Fund (Fund 201)** to pay the costs of income tax collections and refunds, as follows:

STREET FUND

Finance

201.502.54601	General Operating	\$ 43,000
Total Finance		\$ 43,000
Total Street Fund		\$ 43,000

Section 2: City Council hereby authorizes an increase in the appropriations in the Finance function, General Operating object in the amount of **ten thousand dollars (\$10,000.00)** from the **Police Fund (Fund 208)** to pay the costs of income tax collections and refunds, as follows:

POLICE FUND

Finance

208.502.54601	General Operating	\$ 10,000
Total Finance		\$ 10,000
Total Police Fund		\$ 10,000

Section 3: City Council hereby authorizes an increase in the appropriations in the Finance function, General Operating object in the amount of **two thousand five hundred dollars (\$2,500.00)** from the **Capital Improvements Fund (Fund 201)** to pay the costs of income tax collections and refunds, as follows:

CAPITAL IMPROVEMENTS FUND

Finance

301.502.54601	General Operating	\$ 2,500
Total Finance		\$ 2,500
Total Capital Improvements Fund		\$ 2,500

Section 4: City Council hereby authorizes an increase in the appropriations in the Finance function, General Operating object in the amount of **two thousand five hundred dollars (\$2,500.00)** from the **Debt Service Fund (Fund 401)** to pay the costs of income tax collections and refunds, as follows:

DEBT SERVICE FUND

Finance

401.502.54601	General Operating	\$ 2,500
Total Finance		\$ 2,500
Total Debt Service Fund		\$ 2,500

Section 5: City Council hereby authorizes a reduction in the appropriations in the Finance function, Salary and Related object and an increase in the appropriations in the Finance function, Contractual Services object in the amount of **one thousand three hundred dollars (\$1,300.00)** in the **General Fund (Fund 101)** to pay expenses associated with the hiring of a temporary employee in the Finance department, as follows:

GENERAL FUND

Finance

101.501.52101	Salary & Related	\$ (1,300)
101.501.53699	Contractual Services	1,300
Total Finance		\$ -
Total General Fund		\$ -

Section 6: City Council hereby authorizes a reduction in the appropriations in the Finance function, Salary and Related object and an increase in the appropriations in the Finance function, Contractual Services object in the amount of **three thousand dollars (\$3,000.00)** in the **Street Fund (Fund 201)** to pay expenses associated with the hiring of a temporary employee in the Finance department, as follows:

STREET FUND

Finance

201.501.52101	Salary & Related	\$ (3,000)
201.501.53699	Contractual Services	3,000
Total Finance		\$ -
Total Street Fund		\$ -

Section 7: City Council hereby authorizes a reduction in the appropriations in the Finance function, Salary and Related object and an increase in the appropriations in the Finance function, Contractual Services object in the amount of **three thousand dollars (\$3,000.00)** in the **Police Fund (Fund 208)** to pay expenses associated with the hiring of a temporary employee in the Finance department, as follows:

POLICE FUND

Finance

208.501.52101	Salary & Related	\$ (3,000)
208.501.53699	Contractual Services	3,000
Total Finance		\$ -
Total Police Fund		\$ -

Section 8: City Council hereby authorizes a reduction in the appropriations in the Finance function, Salary and Related object and an increase in the appropriations in the Finance function, Contractual Services object in the amount of **three thousand dollars (\$3,000.00)** in the **Water Operations Fund (Fund 601)** to pay expenses associated with the hiring of a temporary employee in the Finance department, as follows:

WATER OPERATIONS FUND

Finance

601.501.52101	Salary & Related	\$ (3,000)
601.501.53699	Contractual Services	<u>3,000</u>
Total Finance		<u>\$ -</u>
Total Water Operations Fund		<u><u>\$ -</u></u>

Section 9: City Council hereby authorizes a reduction in the appropriations in the General Government function, Salary and Related object and an increase in the appropriations in the General Government function, Contractual Services object in the amount of **three thousand dollars (\$3,000.00)** in the **Sewer Operations Fund (Fund 651)** to pay expenses associated with the hiring of a temporary employee in the Finance department, as follows:

SEWER OPERATIONS FUND

Finance

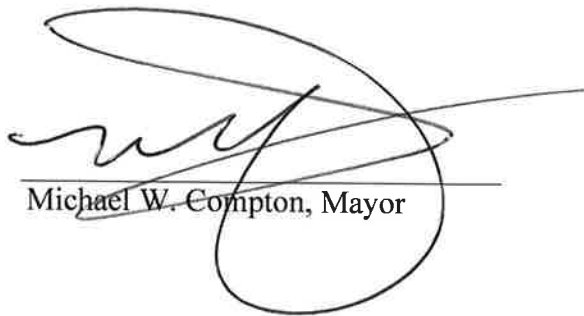
651.501.52101	Salary & Related	\$ (3,000)
651.501.53699	Contractual Services	<u>3,000</u>
Total Finance		<u>\$ -</u>
Total Sewer Operations Fund		<u><u>\$ -</u></u>

Section 10: It is hereby found and determined that all formal actions of this Council concerning and relating to the passage of this Ordinance were adopted in an open meeting of Council and that all deliberations of the Council and any of the decision-making bodies of the City of Pataskala which resulted in such formal actions were in meetings open to the public in compliance with all legal requirements of the State of Ohio.

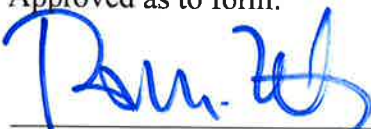
Section 11: This Ordinance shall become effective from and after the earliest period allowed by the Charter of the City of Pataskala.

ATTEST:


Kathy M. Hoskinson, Clerk of Council


Michael W. Compton, Mayor

Approved as to form:


Brian M. Zets, Law Director