



CITY OF PATASKALA

ORDINANCE 2020-4373

Passed October 5, 2020

AN ORDINANCE TO MAKE SUPPLEMENTAL APPROPRIATIONS FOR CURRENT EXPENSES AND OTHER EXPENDITURES DURING THE FISCAL YEAR ENDING DECEMBER 31, 2020.

WHEREAS, Council previously adopted the Municipal Budget (“the budget”) for the year ending December 31, 2020 (Ord. 2019-4353), and is authorized to amend the budget during the budget year; and

WHEREAS, the Families First Coronavirus Response Act (FFCRA) as adopted by the federal government provides funding to states and their political subdivisions to offset costs incurred related to the prevention and remediation of COVID19 impacts in their communities; and

WHEREAS, FFCRA funding was distributed to the individual states, who have in turn distributed the funds to the counties within each state. Licking County received their funds, and the City of Pataskala was notified that it is entitled to receive an additional approximately thirty thousand (\$30,000) to fund expenditures being currently made related to approved spending; and

WHEREAS, the approved 2020 budget did not contain appropriations for these expenditures; and

WHEREAS, the reduced level of income tax collections would result in an insufficient fund balance in the Debt Service (401) fund; and

WHEREAS, the city is required to maintain positive actual and projected fund balances in the fiscal year; and

WHEREAS, instead of modifying the income tax allocation rates again, the city is requesting to supplement the fund through interfund transfers from the Street (201) fund and the Police (208) fund; and

WHEREAS, the city’s Finance Director requested that city departments identify opportunities to reduce their approved 2020 budgets in order to maximize the year-end 2020 carryover fund balance leading into fiscal year 2021; and

WHEREAS, a number of other budget adjustments and reductions are identified and have been included in this legislation; 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 2020 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

THERE TO CONCURRING, THAT:

Section 1: Council hereby authorizes an increase in the appropriations in the General Government function, General Operating object in the amount of **thirty thousand five hundred dollars (\$30,500.00)** from the **Local Coronavirus Relief Fund (Fund 224)** to pay expenses associated with the payment of wages and the purchase of equipment and personal protective equipment in order to provide remote operations and a safe environment for city employees, vendors and residents, as follows:

LOCAL CORONAVIRUS RELIEF FUND

General Government

224.109.54103	General Operating	\$ 30,500
	Total General Government	\$ 30,500
	Total Local Coronavirus Relief Fund	\$ 30,500

Section 2: City Council hereby authorizes an increase in the appropriations in the Transfers & Advances function, Transfers & Advances object in the amount of **forty five thousand dollars (\$45,000.00)** from the **Street Fund (Fund 201)** to the Debt Service Fund (Fund 401) to ensure adequate fund balance to process year-end debt service requirements, as follows:

STREET FUND

Transfers & Advances

201.901.59102	Transfers & Advances	\$ 45,000
	Total Transfers & Advances	\$ 45,000
	Total Street Fund	\$ 45,000

Section 3: City Council hereby authorizes an increase in the appropriations in the Transfers & Advances function, Transfers & Advances object in the amount of **thirty thousand dollars (\$30,000.00)** from the **Police Fund (Fund 208)** to the Debt Service Fund (Fund 401) to ensure adequate fund balance to process year-end debt service requirements, as follows:

POLICE FUND

Transfers & Advances

208.901.59102	Transfers & Advances	\$ 30,000
	Total Transfers & Advances	\$ 30,000
	Total Police Fund	\$ 30,000

Section 4: Council hereby authorizes a decrease in the appropriations in the Public Service function, Salary & Related object in the amount of **fifty nine thousand dollars (\$59,000.00)**, a decrease in the Contractual Services object in the amount of **eighty thousand dollars (\$80,000.00)**, and a decrease in the Capital Outlay object in the amount of **four hundred twelve thousand six hundred seventy five dollars (\$412,675.00)** in the **Street Fund (Fund 201)** to reduce approved 2020 spending to reflect actual expenditures to date and to maximize the year-end 2020 carryover balance, as follows:

STREET FUND

Public Service

Various	Salary & Related	\$ (59,000)
Various	Contractual Services	(80,000)
Various	Capital Outlay	<u>(412,675)</u>
Total Public Service		\$ (551,675)
Total Street Fund		\$ (551,675)

Section 5: Council hereby authorizes a decrease in the appropriations in the Public Service function, Contractual Services object in the amount of **twenty five thousand dollars (\$25,000.00)**, a decrease in the General Operating object in the amount of **twenty thousand dollars (\$20,000.00)**, and a decrease in the Capital Outlay object in the amount of **one hundred fifty two thousand dollars (\$152,000.00)** in the **Permissive License Tax Fund (Fund 205)** to reduce approved 2020 spending to reflect actual expenditures to date and to maximize the year-end 2020 carryover balance, as follows:

PERMISSIVE LICENSE TAX FUND

Public Service

Various	Contractual Services	\$ (25,000)
Various	General Operating	(20,000)
Various	Capital Outlay	<u>(152,000)</u>
Total Public Service		\$ (197,000)
Total Permissive License Tax Fund		\$ (197,000)

Section 6: City Council hereby authorizes a decrease in the appropriations in the Public Service function, Capital Outlay object in the amount of **fifty five thousand dollars (\$55,000.00)** from the **Capital Improvements Fund (Fund 301)** to reduce approved 2020 spending to reflect actual expenditures to date and to maximize the year-end 2020 carryover balance, as follows:

CAPITAL IMPROVEMENTS FUND

Public Service

301.401.55499	Capital Outlay	\$ (55,000)
Total Public Service		\$ (55,000)
Total Capital Improvements Fund		\$ (55,000)

Section 7: City Council hereby authorizes a decrease in the appropriations in the Public Service function, Capital Outlay object in the amount of **fifty two thousand dollars (\$52,000.00)** from the **State Route 310 Fund (Fund 306)** to reduce approved 2020 spending to reflect actual expenditures to date and to maximize the year-end 2020 carryover balance, as follows:

STATE ROUTE 310 TIF FUND

Public Service

306.401.55499	Capital Outlay	\$ (52,000)
	Total Public Service	\$ (52,000)
	Total State Route 310 Tif Fund	\$ (52,000)

Section 8: Council hereby authorizes a decrease in the appropriations in the Police function, Salary & Related object in the amount of **forty thousand five hundred dollars (\$40,500.00)**, a decrease in the Contractual Services object in the amount of **two thousand dollars (\$2,000.00)**, a decrease in the General Operating object in the amount of **thirty five thousand dollars (\$35,000.00)**, and a decrease in the Capital Outlay object in the amount of **sixteen thousand dollars (\$16,000.00)** in the **Police Fund (Fund 208)** to reduce approved 2020 spending to reflect actual expenditures to date and to maximize the year-end 2020 carryover balance, as follows:

POLICE FUND

Police

Various	Salary & Related	\$ (40,500)
208.301.53601	Contractual Services	(2,000)
Various	General Operating	(35,000)
208.301.55101	Capital Outlay	(16,000)
	Total Police	\$ (93,500)
	Total Police Fund	\$ (93,500)

Section 9: City Council hereby authorizes a decrease in the appropriations in the Police function, Salary & Related object in the amount of **one thousand dollars (\$1,000.00)** from the **Alcohol Education & Enforcement Fund (Fund 211)** to reduce approved 2020 spending to reflect actual expenditures to date and to maximize the year-end 2020 carryover balance, as follows:

ALCOHOL EDUCATION & ENFORCEMENT FUND

Police

211.301.52403	Salary & Related	\$ (1,000)
	Total Police	\$ (1,000)
	Total Alcohol Education & Enforcement Fund	\$ (1,000)

Section 10: City Council hereby authorizes an increase in the appropriations in the Transfers & Advances function, Transfers & Advances object in the amount of **twenty five thousand dollars (\$25,000.00)** from the **General Fund (Fund 101)** to the **Recreation Fund (Fund 206)** to ensure adequate year-end fund balance due to reduced swimming pool revenues received, as follows:

GENERAL FUND

Transfers & Advances

101.901.59101	Transfers & Advances	\$ 25,000
	Total Transfers & Advances	\$ 25,000
	Total General Fund	\$ 25,000


Section 11: Council hereby approves the interfund transfers identified in Sections 2, 3 and 10 of this ordinance, and directs the Finance Director to make such transfers

Section 12: 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 13: This Ordinance shall take effect at the earliest time provided by the laws of the State of Ohio and 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

