



Introduced: 11/06/2017
Revised:
Adopted:
Effective:

CITY OF PATASKALA

ORDINANCE 2017-4302

AN ORDINANCE TO MAKE SUPPLEMENTAL APPROPRIATIONS FOR CURRENT EXPENSES AND OTHER EXPENDITURES DURING THE FISCAL YEAR ENDING DECEMBER 31, 2017

WHEREAS, the city's 2017 income tax collections have exceeded 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 timing of income tax receipts into the governmental funds debt service fund will most likely not ensure an adequate fund balance in order to process year-end debt service payments; and

WHEREAS, various other budget reclassifications, increases and decreases to the original operating budget have been requested; 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 2016 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 **sixteen thousand five hundred dollars (\$16,500.00)** 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	\$ 16,000
	Total Finance	\$ 16,000
	Total Street Fund	\$ 16,000

Section 2: City Council hereby authorizes an increase in the appropriations in the Finance function, General Operating object in the amount of **twenty three thousand five hundred dollars (\$23,500.00)** 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	\$ 23,500
	Total Finance	\$ 23,500
	Total Police Fund	\$ 23,500

Section 3: City Council hereby authorizes an increase in the appropriations in the Finance function, General Operating object in the amount of **one thousand five hundred dollars (\$1,500.00)** 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	\$ 1,500
	Total Finance	\$ 1,500
	Total Capital Improvements Fund	\$ 1,500

Section 4: City Council hereby authorizes an increase in the appropriations in the Finance function, General Operating object in the amount of **four thousand dollars (\$4,000.00)** 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	\$ 4,000
	Total Finance	\$ 4,000
	Total Debt Service Fund	\$ 4,000

Section 5: City Council hereby authorizes an increase in the appropriations in the Transfers & Advances function, Transfers & Advances object in the amount of **fifty six thousand five hundred dollars (\$56,500.00)** from the **General Fund (Fund 101)** to the Debt Service Fund (Fund 401) to ensure adequate fund balance to process year-end debt service requirements, as

follows:

GENERAL FUND

Transfers & Advances

101.901.59101	Transfers & Advances	\$ 56,500
	Total Transfers & Advances	\$ 56,500
	Total General Fund	\$ 56,500

Section 6: Council hereby approves the interfund transfers identified in Section 5 above, and directs the Finance Director to effect such transfers

Section 7: 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 8: 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