



Introduced: 11/02/2020
Revised: 11/16/2020
Adopted:
Effective:

CITY OF PATASKALA
ORDINANCE 2020-4378

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, the city’s FFCRA funding-related appropriations were inadvertently overstated due to pending spending that wasn’t completed until after the supplemental appropriation was approved by Council; and

WHEREAS, the approved 2020 budget must be modified so that the total approved appropriations match the actual funding received by the City; and

WHEREAS, there were a number of budget reductions to the Recreation (206) fund that were identified earlier this year and are now being submitted for approval; 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, the allocation of income tax revenues to the Debt Service (401) fund was increased during 2020, and which resulted in an insufficient amount of appropriations needed to cover the costs of collection; 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: Council hereby authorizes a reduction in the General Government function, General Operating object in the amount of **twenty-one thousand five hundred dollars (\$21,500.00)** from the **Local Coronavirus Relief Fund (Fund 224)**, as follows:

LOCAL CORONAVIRUS RELIEF FUND

General Government

224.109.54103	General Operating	\$ (21,500.00)
	Total General Government	\$ (21,500.00)
	Total Local Coronavirus Relief Fund	\$ (21,500.00)

Section 2: Council hereby authorizes a decrease in the appropriations in the Police function, Salary & Related object in the amount of **nine thousand five hundred dollars (\$9,500.00)** from the **Local Coronavirus Relief Fund (Fund 224)**, as follows:

LOCAL CORONAVIRUS RELIEF FUND

Police

224.301.52199	Salary & Related	\$ (9,500.00)
	Total Police	\$ (9,500.00)
	Total Local Coronavirus Relief Fund	\$ (9,500.00)

Section 3: Council hereby authorizes a decrease in the appropriations in the Parks, Lands & Municipal Facilities function, Salary & Related object in the amount of **twenty-eight thousand dollars (\$28,000.00)**; a decrease in the Parks, Lands & Municipal Facilities function, Contractual Services object in the amount of **twenty-six thousand dollars (\$26,000.00)**; and a decrease in the Parks, Lands & Municipal Facilities function, General Operating object in the amount of **one thousand three hundred fifty dollars (\$1,350.00)** in the **Local Coronavirus Relief Fund (Fund 224)**, as follows:

RECREATION FUND

Parks, Lands & Municipal Facilities

Various	Salary & Related	\$ (28,000.00)
Various	Contractual Services	(26,000.00)
Various	General Operating	(1,350.00)
	Total Parks, Lands & Municipal Facilities	\$ (55,350.00)
	Total Recreation Fund	\$ (55,350.00)

Section 4: City Council hereby authorizes an increase in the appropriations in the Finance function, General Operating object in the amount of **six thousand dollars (\$6,000.00)** in the **Debt Service Fund (Fund 401)** to pay expenses associated with income tax collection fees/refunds, as follows:

DEBT SERVICE FUND

Finance

401.502.54601	General Operating	\$ 6,000
	Total Finance	\$ 6,000
	Total Debt Service Fund	\$ 6,000

Section 5: City Council hereby authorizes an increase in the appropriations in the Finance function, Contractual Services object in the amount of **two thousand eight hundred dollars (\$2,800.00)** in the **General Fund (Fund 101)** to pay expenses associated with an internal control audit, as follows:

GENERAL FUND

Finance

101.501.53250	Contractual Services	\$ 2,800
	Total Finance	\$ 2,800
	Total General Fund	\$ 2,800

Section 6: City Council hereby authorizes an increase in the appropriations in the Finance function, Contractual Services object in the amount of **eight thousand four hundred dollars (\$8,400.00)** in the **Street Fund (Fund 201)** to pay expenses associated with an internal control audit, as follows:

STREET FUND

Finance

201.502.53250	Contractual Services	\$ 8,400
	Total Finance	\$ 8,400
	Total Street Fund	\$ 8,400

Section 7: City Council hereby authorizes an increase in the appropriations in the Finance function, Contractual Services object in the amount of **eight thousand four hundred dollars (\$8,400.00)** in the **Police Fund (Fund 208)** to pay expenses associated with an internal control audit, as follows:

POLICE FUND

Finance

208.502.53250	Contractual Services	\$ 8,400
	Total Finance	\$ 8,400
	Total Police Fund	\$ 8,400

Section 8: City Council hereby authorizes an increase in the appropriations in the Finance function, Contractual Services object in the amount of **four thousand two hundred dollars (\$4,200.00)** in the **Water Utility Fund (Fund 601)** to pay expenses associated with an internal control audit, as follows:

WATER UTILITY FUND

Finance

601.502.53250	Contractual Services	\$ 4,200
	Total Finance	\$ 4,200
	Total Water Utility Fund	\$ 4,200

Section 9: City Council hereby authorizes an increase in the appropriations in the Finance function, Contractual Services object in the amount of **four thousand two hundred dollars (\$4,200.00)** in the **Sewer Utility Fund (Fund 651)** to pay expenses associated with an internal control audit, as follows:

SEWER UTILITY FUND

Finance

651.502.53250	Contractual Services	\$ 4,200
	Total Finance	\$ 4,200
	Total Sewer Utility Fund	\$ 4,200

Section 10: Council hereby authorizes an increase in the appropriations in the Police function, Salary & Related object in the amount of **one hundred thousand (\$100,000.00)** in the **Local Coronavirus Relief Fund (Fund 224)**, to pay employee wages and benefits associated with the public safety in order to provide a safe environment for city employees, vendors and residents, as follows:

LOCAL CORONAVIRUS RELIEF FUND

Police

224.301.52199	Salary & Related	\$ 100,000
	Total Police	\$ 100,000
	Total Local Coronavirus Relief Fund	\$ 100,000

Section 11: Council hereby authorizes a decrease in the appropriations in the General Government function, Contractual Services object in the amount of **twenty-five thousand dollars (\$25,000.00)** from 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

General Government

205.104.53302	Contractual Services	\$ (25,000)
	Total General Government	\$ (25,000)
	Total Permissive License Tax Fund	\$ (25,000)

Section 12: Council hereby authorizes an increase in the appropriations in the Public Service function, Contractual Services object in the amount of **twenty-five thousand dollars (\$25,000.00)** in the **Permissive License Tax Fund (Fund 205)** to correct a budget reclassification error in Ord. 2020-4373, as follows:

PERMISSIVE LICENSE TAX FUND

Public Service

Various	Contractual Services	\$ 25,000
	Total Public Service	\$ 25,000
	Total Permissive License Tax Fund	\$ 25,000

Section 13: 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 14: 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