



CITY OF PATASKALA
ORDINANCE 2021-4407

Passed December 6, 2021

AN ORDINANCE TO MAKE SUPPLEMENTAL APPROPRIATIONS FOR CURRENT EXPENSES AND OTHER EXPENDITURES DURING THE FISCAL YEAR ENDING DECEMBER 31, 2021.

WHEREAS, Council previously adopted the Municipal Budget (“the budget”) for the year ending December 31, 2021 (Ord. 2020-4375), and is authorized to amend the budget during the budget year; and

WHEREAS, the City Finance department has evaluated spending to-date, anticipated spending through December 31, 2021 and projected revenues; and

WHEREAS, the city’s 2021 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 2021 Parks & Recreation season was the City’s second full season operating the municipal swimming pool, and the City is still developing a better understanding of the volume and cost of water to fill and maintain the pool at proper levels; and

WHEREAS, the City’s youth soccer program is a member of the Ohio Soccer Association which provides liability insurance coverage to the coaches and players; and

WHEREAS, the City has a final remaining invoice to pay which will close out the 2021 billing season; and

WHEREAS, insufficient appropriations currently exist to pay the final invoice; 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 **twenty-one thousand dollars (\$21,000.00)** in the **Street Fund (Fund 201)** to pay expenses associated with income tax collection fees/refunds, as follows:

STREET FUND

Finance

201.502.54601	General Operating	\$	16,000
201.502.54602	General Operating		<u>5,000</u>
	Total Finance	\$	<u>21,000</u>
	Total Street Fund	\$	<u>21,000</u>

Section 2: City Council hereby authorizes an increase in the appropriations in the Finance function, General Operating object in the amount of **twenty-six thousand dollars (\$26,000.00)** in the **Police Fund (Fund 208)** to pay expenses associated with income tax collection fees/refunds, as follows:

POLICE FUND

Finance

208.502.54601	General Operating	\$	21,000
208.502.54602	General Operating		<u>5,000</u>
	Total Finance	\$	<u>26,000</u>
	Total Police Fund	\$	<u>26,000</u>

Section 3: City Council hereby authorizes an increase in the appropriations in the Finance function, General Operating object in the amount of **two thousand dollars (\$2,000.00)** in the **Capital Improvements Fund (Fund 301)** to pay expenses associated with income tax collection fees/refunds, as follows:

CAPITAL IMPROVEMENTS FUND

Finance

301.502.54601	General Operating	\$	1,500
301.502.54602	General Operating		<u>500</u>
	Total Finance	\$	<u>2,000</u>
	Total Capital Improvements Fund	\$	<u>2,000</u>

Section 4: City Council hereby authorizes an increase in the appropriations in the Finance function, General Operating object in the amount of **six thousand two hundred fifty dollars (\$6,250.00)** 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	\$	5,000
401.502.54602	General Operating		<u>1,250</u>
	Total Finance	\$	<u>6,250</u>
	Total Debt Service Fund	\$	<u>6,250</u>

Section 5: City Council hereby authorizes an increase in the appropriations in the Recreational Programming function, General Operating object in the amount of **four thousand three hundred dollars (\$4,300.00)** in the **Recreation Fund (Fund 206)** to pay expenses associated with filling and maintaining the municipal swimming pool with water during the 2021 season, as follows:

RECREATION FUND

Recreational Programming

206.652.54103	General Operating	\$ 4,300
	Total Recreational Programming	\$ 4,300
	Total Recreation Fund	\$ 4,300

Section 6: City Council hereby authorizes an increase in the appropriations in the Recreational Programming function, General Operating object in the amount of **three thousand eight hundred dollars (\$3,800.00)** in the **Recreation Fund (Fund 206)** to pay expenses associated with providing liability coverage to soccer coaches and players, as follows:

RECREATION FUND

Recreational Programming

206.652.54103	General Operating	\$ 3,800
	Total Recreational Programming	\$ 3,800
	Total Recreation Fund	\$ 3,800

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 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

