



Introduced: 04/15/24
Revised: 05/06/24
Adopted:
Effective:

CITY OF PATASKALA
ORDINANCE 2024-4470

AN ORDINANCE TO MAKE SUPPLEMENTAL APPROPRIATIONS FOR CURRENT EXPENSES AND OTHER EXPENDITURES DURING THE FISCAL YEAR ENDING DECEMBER 31, 2024.

WHEREAS, Council previously adopted the Municipal Budget (“the budget”) for the year ending December 31, 2024 (Ord. 2023-4457), and is authorized to amend the budget during the budget year; and

WHEREAS, the City of Pataskala was awarded a State Issue II grant from the Ohio Public Works Commission (OPWC) for the construction of drainage improvements on Vine Street; and

WHEREAS, the city directly paid the contractor for these construction costs instead of having OPWC pay the contractor; and

WHEREAS, OPWC has issued a reimbursement to the city of two hundred twenty-four thousand four hundred ninety-three dollars (\$224,493.00) for the aforementioned costs; and

WHEREAS, proper accounting requirements promulgated by the Ohio Auditor of State’s office call for the grant revenues and expenditures to be booked into a separate OPWC project fund; and

WHEREAS, the approved 2024 budget did not contain appropriations for these expenditures; and

WHEREAS, the city’s Sesquicentennial Fund (219) has a current fund balance of three hundred sixty-six dollars and ninety-one cents (\$366.91) and the city desires to close the Sesquicentennial Fund; and

WHEREAS, the city’s Pataskala Mobile Home Park Fund (213) has a current fund balance of four thousand four hundred ninety-one dollars and seventy-two cents (\$4,491.72) and since there has been no activity in the fund since at least 2013, the city desires to close the Pataskala Mobile Home Park Fund; and

WHEREAS, Ohio Revised Code §5705.14(D) requires that the unexpended balance in any special fund is to be transferred to the General fund after the termination of the activity, service or other undertaking for which such special fund existed; and

WHEREAS, the city will be receiving donations from the Summit Station Lion’s Club and Illuminate USA for the express purpose of supporting the city’s Independence Day celebration fireworks, such funds being deposited into the Community Events (228) fund; and

WHEREAS, the approved 2024 budget did not contain appropriations for these expenditures; and

WHEREAS, the city will be calculating and sharing the 2023 Pataskala Business Park revenue sharing with the school districts; and

WHEREAS, the approved 2024 budget did not sufficient appropriations for this expenditure; 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 THERETO CONCURRING, THAT:

Section 1: Council hereby authorizes an increase in the appropriations in the Public Service function, Capital Outlay object in the amount of **two hundred twenty-four thousand four hundred ninety-three dollars (\$224,493.00)** from the **State Issue II (OPWC) Fund (Fund 303)** to pay expenses associated with the construction of drainage improvements on Vine Street, as follows:

STATE ISSUE II (OPWC) FUND

Public Service

303.401.55401	Capital Outlay	\$ 224,493
	Total Public Service	\$ 224,493
	Total State Issue II (OPWC) Fund	\$ 224,493

Section 2: Council hereby authorizes an increase in the appropriations in the Transfers & Advances function, Transfers & Advances object in the amount of **three hundred sixty-six dollars and ninety-one cents (\$366.91)** from the **Sesquicentennial Fund (Fund 219)** to the General Fund (101) to enable the fund to be closed, as follows:

SESQUICENTENNIAL FUND

Transfers & Advances

219.901.59101	Transfers & Advances	\$ 366.91
	Total Transfers & Advances	\$ 366.91
	Total Sesquicentennial Fund	\$ 366.91

Section 3: Council hereby approves the interfund transfer identified in Section 2 of this ordinance and directs the Finance Director to make such transfer.

Section 4: Council hereby authorizes an increase in the appropriations in the Parks, Lands & Municipal Facilities function, General Operating object in the amount of **thirteen thousand five-hundred dollars (\$13,500.00)** from the **Community Events Fund (Fund 228)** to pay expenses related to the city’s Independence Day celebration fireworks and other community events, as follows:

COMMUNITY EVENTS FUND

Parks, Lands & Municipal Facilities

228.604.54799	General Operating	\$ 13,500
	Total Parks, Lands & Municipal Facilities	\$ 13,500
	Total Community Events Fund	\$ 13,500

Section 5: Council hereby authorizes an increase in the appropriations in the Transfers & Advances function, Transfers & Advances object in the amount of **four thousand four hundred ninety-one dollars and seventy-two cents (\$4,491.72)** from the **Pataskala Mobile Home Park Fund (Fund 213)** to the General Fund (101) to enable the fund to be closed, as follows:

PATASKALA MOBILE HOME PARK

Transfers & Advances

213.901.59101	Transfers & Advances	\$ 4,491.72
	Total Transfers & Advances	\$ 4,491.72
	Total Pataskala Mobile Home Park	\$ 4,491.72

Section 6: Council hereby approves the interfund transfer identified in Section 5 of this ordinance and directs the Finance Director to make such transfer.

Section 7: Council hereby authorizes an increase in the appropriations in the Finance function, General Operating object in the amount of **one thousand dollars (\$1,000.00)** from the **Capital Improvements Fund (Fund 301)** to pay expenses associated with Pataskala Business Park revenue sharing with the school districts, as follows:

CAPITAL IMPROVEMENTS FUND

Finance

301.502.54603	General Operating	\$ 1,000
	Total Finance	\$ 1,000
	Total Capital Improvements Fund	\$ 1,000

Section 8: 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 9: 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:

Jessica M. Cumbo, Clerk of Council

Michael W. Compton, Mayor

Approved as to form:

Brian M. Zets, Law Director