



Introduced: 08/05/24  
Revised: 08/19/24  
Adopted:  
Effective:

CITY OF PATASKALA  
**ORDINANCE 2024-4480**

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

*WHEREAS*, Council for the City of Pataskala 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 operates a Water Reclamation Facility (WRF) which needs an expansion to handle projected growth in the city; and

*WHEREAS*, the City of Pataskala was awarded a \$450,000 loan from the Water Pollution Control Loan Fund (WPCLF) through the Ohio Environmental Protection Agency (OEPA) for the design of the WRF improvements and expansion; and

*WHEREAS*, the 2024 budget originally assumed that bonds or notes would be issued to fund the design of the WRF project and recorded the appropriations in the Sewer Bond Improvements (653) fund, but to properly account for these costs and the WPCLF reimbursement, the appropriation should be recorded in the Sewer Capital Improvements (652) fund; and

*WHEREAS*, the approved 2024 budget did not contain appropriations for these expenditures in the Sewer Capital Improvements fund; and

*WHEREAS*, the city’s 2024 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 City of Pataskala was awarded a State Issue II grant and loan from the Ohio Public Works Commission (OPWC) for the construction of intersection improvements on Refugee Road; and

*WHEREAS*, the Licking County Transportation Improvements District (LCTID) is managing the project and has incurred costs related to the Refugee Road/Etna Parkway roundabout; and

*WHEREAS*, OPWC will be issuing payments to the LCTID totaling the sum of four hundred thousand dollars (\$400,000.00) 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*, Capital Improvements Program (CIP) project SVC-21-009 - Broad St. Downtown Corridor is on standby due to the lack of outside source funding that is needed to move the project forward; and

*WHEREAS*, the 2024 budget had the sum of six hundred forty thousand dollars (\$640,000.00) included for engineering design for CIP project SVC-21-009 that will not be used; and

*WHEREAS*, CIP project SVC-18-005 - Mink Street Garage Facilities Expansion is anticipated to cost substantially more than the originally budgeted amount due to increased material and labor costs; and

*WHEREAS*, the Administration desires to use the sum of three hundred thousand dollars (\$300,000.00) in appropriations currently available from within the Street (201) fund’s 2024 budget for the Mink Street Garage Facilities Expansion project; 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 2024 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 a decrease in the appropriations in the General Government function, Contractual Services object in the amount of **one million five hundred thousand dollars (\$1,500,000.00)** from the **Sewer Bond Improvements Fund (Fund 653)** to pay expenses associated with the design of improvements to the Water Reclamation Facility, as follows:

***SEWER BOND IMPROVEMENTS FUND***

**General Government**

653.104.53302	Contractual Services	\$ (1,500,000)
	<b>Total General Government</b>	<b>\$ (1,500,000)</b>
	<b>Total Sewer Bond Improvements Fund</b>	<b>\$ (1,500,000)</b>

Section 2: Council hereby authorizes an increase in the appropriations in the General Government function, Contractual Services object in the amount of **one million five hundred thousand dollars (\$1,500,000.00)** from the **Sewer Capital Improvements Fund (Fund 652)** to pay expenses associated with the design of improvements to the Water Reclamation Facility, as follows:

***SEWER CAPITAL IMPROVEMENTS FUND***

**General Government**

652.104.53302	Contractual Services	\$ 1,500,000
	<b>Total General Government</b>	<b>\$ 1,500,000</b>
	<b>Total Sewer Capital Improvements Fund</b>	<b>\$ 1,500,000</b>

Section 3: City Council hereby authorizes an increase in the appropriations in the Finance function, General Operating object in the amount of **fifteen thousand dollars (\$15,000.00)** 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	\$ 15,000
	<b>Total Finance</b>	<b>\$ 15,000</b>
	<b>Total Street Fund</b>	<b>\$ 15,000</b>

Section 4: City Council hereby authorizes an increase in the appropriations in the Finance function, General Operating object in the amount of **fifteen thousand dollars (\$15,000.00)** 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	\$ 15,000
	<b>Total Finance</b>	<b>\$ 15,000</b>
	<b>Total Police Fund</b>	<b>\$ 15,000</b>

Section 5: City 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 201)** to pay the costs of income tax collections and refunds, as follows:

***CAPITAL IMPROVEMENTS FUND***

**Finance**

301.502.54601	General Operating	\$ 1,000
	<b>Total Finance</b>	<b>\$ 1,000</b>
	<b>Total Capital Improvements Fund</b>	<b>\$ 1,000</b>

Section 6: City Council hereby authorizes an increase in the appropriations in the Finance function, General Operating object in the amount of **three thousand five hundred dollars (\$3,500.00)** 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	\$ 3,500
	<b>Total Finance</b>	<b>\$ 3,500</b>
	<b>Total Debt Service Fund</b>	<b>\$ 3,500</b>

Section 7: Council hereby authorizes an increase in the appropriations in the Public Service function, Capital Outlay object in the amount of **four hundred thousand dollars (\$400,000.00)** from the **State Issue II (OPWC) Fund (Fund 303)** to pay expenses associated with the construction of roadway improvements on Refugee Road, as follows:

***STATE ISSUE II (OPWC) FUND***

**Public Service**

303.401.55401	Capital Outlay	\$ 400,000
	<b>Total Public Service</b>	<b>\$ 400,000</b>
	<b>Total State Issue II (OPWC) Fund</b>	<b>\$ 400,000</b>

Section 8: Council hereby authorizes a decrease in the General Government function, Contractual Services object and an increase in the appropriations in the Public Service function, Capital Outlay object in the amount of **three hundred thousand dollars (\$300,000.00)** from the **Street Fund (Fund 201)** to pay expenses associated with the construction of facility improvements at the Mink Street Public Service complex, as follows:

***STREET FUND***

**General Government**

201.104.53302	Contractual Services	\$ (300,000)
	<b>Total General Government</b>	<b>\$ (300,000)</b>

**Public Service**

201.401.55403	Capital Outlay	\$ 300,000
	<b>Total Public Service</b>	<b>\$ 300,000</b>
	<b>Total Street Fund</b>	<b>\$ -</b>

Section 9: 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 10: 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

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Michael W. Compton, Mayor

**Approved as to form:**

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Brian M. Zets, Law Director