



Introduced: 09/16/24
Revised:
Adopted:
Effective:

CITY OF PATASKALA
ORDINANCE 2024-4482

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

WHEREAS, the City is planning to issue Bond Anticipation Notes (BANs) in an amount not to exceed the sum of three million five hundred thousand dollars (\$3,500,000) to fund the Iron Filter Replacement Project (“the Project”) at the city’s water treatment plant; and

WHEREAS, proper accounting for the BANs would be to account for the proceeds and expenditures in the Water Bond Improvements (603) fund; and

WHEREAS, the 2024 budget originally assumed that short-term debt or bank loan would be issued to fund the design and construction of the project and recorded the appropriations in the Water Capital Improvements (602) fund, but to properly account for these costs, the appropriation should be recorded in the Water Bond Improvements (603) fund; and

WHEREAS, the approved 2024 budget did not contain appropriations for these expenditures in the Water Bond Improvements (603) fund; and

WHEREAS, the city’s 2024 income tax collections and the school district revenue sharing payments are projected to exceed original estimates; and

WHEREAS, the costs of collections (including individual refunds) and revenue sharing payments 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 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 planning of the WRF improvements and expansion; and

WHEREAS, the 2024 budget originally assumed that the sum of one million five hundred thousand dollars (\$1,500,000) in bonds or notes would be issued to fund the planning of the WRF project and recorded the appropriations in the Sewer Capital Improvements (652) fund; and

WHEREAS, based upon the Ohio EPA DEFA project planning loan amount of four hundred fifty thousand dollars (\$450,000) the current appropriations are overstated by one million fifty thousand dollars (\$1,050,000); and

WHEREAS, the approved 2024 budget should be adjusted for the reduced expenditures to match the planned loan proceeds in the Sewer Capital Improvements fund; 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 General Government function, Contractual Services object in the amount of **two hundred fifty thousand dollars (\$250,000.00)** and a decrease in the appropriations in the Water Utility function, Capital Outlay object in the amount of **two million five hundred thousand dollars (\$2,500,000.00)** from the **Water Capital Improvements Fund (Fund 602)** to pay expenses associated with the construction and installation of an iron filter at the city’s water treatment facility, as follows:

WATER CAPITAL IMPROVEMENTS FUND

General Government

602.104.53302	Contractual Services	\$ (250,000)
	Total General Government	\$ (250,000)

Water Utility

602.802.55450	Capital Outlay	\$ (2,500,000)
	Total Water Utility	\$ (2,500,000)
	Total Water Capital Improvements Fund	\$ (2,750,000)

Section 2: Council hereby authorizes an increase in the General Government function, Contractual Services object in the amount of **five hundred thousand dollars (\$500,000.00)** and an increase in the appropriations in the Water Utility function, Capital Outlay object in the amount of **two million nine hundred seventy-six thousand dollars (\$2,976,000.00)** from the **Water Bond Improvements Fund (Fund 603)** to pay expenses associated with the construction and installation of an iron filter at the city’s water treatment facility, as follows:

WATER BOND IMPROVEMENTS FUND

General Government

603.104.53302	Contractual Services	\$ 500,000
	Total General Government	\$ 500,000

Water Utility

603.803.55450	Capital Outlay	\$ 2,976,000
	Total Water Utility	\$ 2,976,000
	Total Water Bond Improvements Fund	\$ 3,476,000

Section 3: Council hereby authorizes an increase in the appropriations in the Debt Service function, Debt Service object in the amount of **twenty-four thousand dollars (\$24,000.00)** from the **Water Bond Improvements Fund (Fund 603)** to pay expenses associated with the issuance of bonds to fund the iron filter project listed in Section 2 above, as follows:

WATER CAPITAL IMPROVEMENTS FUND

Debt Service

653.701.56502	Debt Service	\$ 24,000
	Total Debt Service	\$ 24,000
	Total Water Capital Improvements Fund	\$ 24,000

Section 4: City Council hereby authorizes an increase in the appropriations in the Finance function, General Operating object in the amount of **seventy-five thousand dollars (\$75,000.00)** from the **Street Fund (Fund 201)** to pay the costs of income tax collections, refunds and revenue sharing with the school districts, as follows:

STREET FUND

Finance

Various	General Operating	\$ 75,000
	Total Finance	\$ 75,000
	Total Street Fund	\$ 75,000

Section 5: City Council hereby authorizes an increase in the appropriations in the Finance function, General Operating object in the amount of **seventy-five thousand dollars (\$75,000.00)** from the **Police Fund (Fund 208)** to pay the costs of income tax collections, refunds and revenue sharing with the school districts, as follows:

POLICE FUND

Finance

Various	General Operating	\$ 75,000
	Total Finance	\$ 75,000
	Total Police Fund	\$ 75,000

Section 6: City Council hereby authorizes an increase in the appropriations in the Finance function, General Operating object in the amount of **seven thousand five hundred dollars (\$7,500.00)** from the **Capital Improvements Fund (Fund 201)** to pay the costs of income tax collections, refunds and revenue sharing with the school districts, as follows:

CAPITAL IMPROVEMENTS FUND

Finance

Various	General Operating	\$ 7,500
	Total Finance	\$ 7,500
	Total Capital Improvements Fund	\$ 7,500

Section 7: City Council hereby authorizes an increase in the appropriations in the Finance function, General Operating object in the amount of **seventeen thousand five hundred dollars (\$17,500.00)** from the **Debt Service Fund (Fund 401)** to pay the costs of income tax collections, refunds and revenue sharing with the school districts, as follows, as follows:

DEBT SERVICE FUND

Finance

Various	General Operating	\$ 17,500
	Total Finance	\$ 17,500
	Total Debt Service Fund	\$ 17,500

Section 8: Council hereby authorizes a decrease in the appropriations in the General Government function, Contractual Services object in the amount of **one million fifty thousand dollars (\$1,050,000.00)** from the **Sewer Capital Improvements Fund (Fund 652)** to pay expenses associated with the planning for improvements to the Water Reclamation Facility, as follows:

SEWER CAPITAL IMPROVEMENTS FUND

General Government

652.104.53302	Contractual Services	\$ (1,050,000)
	Total General Government	\$ (1,050,000)
	Total Sewer Capital Improvements Fund	\$ (1,050,000)

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

Michael W. Compton, Mayor

Approved as to form:

Brian M. Zets, Law Director