[FINANCES]

Part of Charter of the City of Columbus.

[FINANCES]

Cross References

Appropriations - see Ohio Const., Art. XVIII, Sec. 10

Finance and taxation - see Title Three - FINANCE AND TAXATION CODE

Sec. 26. - Mayor's estimate.

The fiscal year of the city shall begin on the first day of January. On or before the fifteenth day of November in each year the mayor shall prepare and submit to council an estimate of the expense of conducting the affairs of the city for the following fiscal year. This estimate shall be compiled from detailed information obtained from the various departments and shall set forth:

(a)

An itemized estimate of the expense of conducting each department during the next fiscal year.

(b)

Comparisons of such estimates with the corresponding items of expenditure for the last two complete fiscal years, and with the expenditures of the current fiscal year plus an estimate of expenditures necessary to complete the current fiscal year.

(c)

Reasons for proposed increases or decreases in such items of expenditure compared with the current fiscal year.

(d)

A separate schedule for each department showing the things necessary for the department to do during the ensuing year and which of any desirable things it ought to do if possible.

(e)

Items of pay roll increases, either as additional pay to present employees, or pay for more employees.

(f)

A statement from the city auditor of the total probable revenues of the city's General Fund for the period covered by the mayor's estimate.

(g)

An itemization of all anticipated revenue from sources other than the tax levy, including probable balances at the end of current fiscal year.

(h)

The amounts required for interest and principal on the city's debt obligations as required by law.

(i)

The total amount of outstanding city debt with a schedule of maturities of bond issues.

(j)

Such other information as may be required by the council.

Upon the filing of such estimate, the mayor shall cause the estimate to be published as a permanent electronic record that is made available to the public pursuant to the general laws of the state governing public records.

(Ord. No. 1747-2014, 7-21-2014; Ord. No. 2200-2022, 7-25-2022)

Sec. 27. - Appropriation ordinance.

Upon receipt of the mayor's estimate the council shall at once prepare an appropriation ordinance, in such manner as may be provided by ordinance or resolution, using the mayor's estimate as a basis. Such ordinance shall set forth in detail the several objects for which the city has to provide and the amount appropriated for each, for the ensuing fiscal year. Provision shall be made for its publication in the city bulletin and public hearings upon such ordinance before the council sitting as a committee of the whole. Following the public hearings and before the second reading and final passage, such ordinance shall be published in the manner herein provided for the publication of ordinances, with a separate schedule setting forth the items asked for in the mayor's estimate which were refused or changed by the council and the reasons for such change or refusal. The council shall not pass the appropriation ordinance before the first meeting in January. Upon passage of the appropriation ordinance by the council it shall be published in the manner provided for other ordinances.

(Amended 11-3-98.)

Sec. 28. - Transfer of funds.

The council may at any time, with the approval of the mayor, transfer money so appropriated for the use of one department, division or purpose, to any other department, division or purpose; but no such transfer shall be made of money derived from the sale of bonds or of revenues or earnings of any non-tax supported public utility.

Sec. 29. - Supplementary appropriation.

Any accruing revenue of the city, not appropriated as hereinbefore provided, may from time to time be appropriated by the council to such authorized uses as it may by ordinance determine.

Sec. 30. - Limitations on appropriations.

No money shall be drawn from the treasury of the city, nor shall any obligation for the expenditure of money be incurred, except pursuant to appropriations made by the council; and whenever an appropriation is so made the city clerk shall forthwith give notice to the city auditor. At the end of each fiscal year all unexpended balances of appropriations not covered by outstanding contracts shall revert to the respective funds from which the same were appropriated and shall then be subject to future appropriation. Appropriations may be made in furtherance of improvements or other objects or work of the city which will not be completed within the current year.

Sec. 31. - Limitations on expenditures, prohibited use of public funds.

Moneys appropriated as hereinbefore provided shall not be used for other purposes than those designated in the appropriation ordinance, and all expenditures within the fiscal year shall be made with and within the appropriations hereinbefore provided for. The mayor and the city auditor shall supervise all departmental expenditures, and shall keep such expenditures within the appropriations. No funds of the city of Columbus, from any source whatsoever, shall be disbursed, nor shall any transaction thereof be conducted, in any manner contrary to this charter, general laws of the state, or ordinance of council. Council shall by ordinance establish prohibited uses of public funds and penalties for violation of the same.

(Ord. No. 1749-2014, 7-21-2014)

Editor's note— Ord. No. 1749-2014, adopted July 21, 2014, amended the title of § 31 to read as set out herein. Former § 31 was titled limitations on expenditures.

Sec. 32. - Balances of bond issues.

Each year in preparation of the tax budget ordinance submitted to the county budget commissions, the mayor, auditor and city treasurer shall certify to council the amount of money necessary to provide for the future payment of principal and interest on all debt obligations issued by the city. The council shall place the several amounts so certified in the tax budget ordinance before and in preference to any other item and for the full amount certified. Any unexpended balance remaining in a fund which was created by an issue of bonds, the whole or any part of which issue is still outstanding, unpaid and unprovided for, shall, when such balance is no longer needed for the purpose for which said fund was created, be transferred to a bond retirement fund as determined by the auditor to be applied in the payment of said bonds and the interest thereon.

(Ord. No. 1747-2014, 7-21-2014)

Sec. 33. - Investigation by council.

The council, or any committee thereof or any person duly authorized by the council to do so, shall have the power to investigate the financial transactions of any office or department of the city government and the official acts and conduct of any city official, relative to any matter upon which the council may act; and by similar investigations may secure information upon any matter within its authority as a legislative body.

(Ord. No. 1749-2014, 7-21-2014)

Sec. 34. - [Investigation procedure.]

In conducting such investigations the council, or any committee thereof or any person duly authorized by the council to do so, may compel the attendance of witnesses and the production of books, papers and other evidence, and for that purpose may issue subpoenas or attachments which shall be signed by the presiding officer of the council or the chairperson of such committee, as the case may be, which may be served and executed by any officer authorized by law to serve subpoenas and other process. If any witness shall refuse to testify to any facts within the witness' knowledge or to produce any papers or books in the witness' possession, or under the witness' control, relating to the matter under inquiry, before the council, or any such committee, the council shall have the power to cause the witness to be punished as for contempt. No witness shall be excused from testifying regarding the witness' knowledge of the matter under investigation in any such inquiry, but such testimony shall not be used against the witness in any criminal prosecution except for perjury committed upon such inquiry.

(Amended 11-3-98; Ord. No. 1749-2014, 7-21-2014)