



ORDINANCE 2026-09

AN ORDINANCE MODIFYING APPROPRIATIONS FOR THE CALENDAR YEAR 2026 AND DECLARING AN EMERGENCY.

WHEREAS, Council hereby determines that it is necessary to modify appropriations for the calendar year 2026.

NOW THEREFORE BE IT ORDAINED BY THE CITY OF POWELL, COUNTY OF DELAWARE, STATE OF OHIO, AS FOLLOWS:

Section 1: That Council hereby modifies its appropriations for the calendar year 2026 by increasing certain accounts due to adjustments that need to be made to the funds. Council hereby makes the adjustments described in Exhibit A.

Section 2: 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 the Council and that all deliberations of this Council and any of its committees which resulted in such formal actions were in meetings so open to the public in compliance with all legal requirements of the City of Powell, Delaware County, Ohio.

Section 3: That this ordinance is declared to be an emergency measure necessary to provide for the public peace, safety, health and welfare of the City, and for the further reason that such action is necessary to provide for expenditures through the end of the fiscal year being December 31, 2026, and as such will be in full force and effect immediately upon its passage.

Handwritten signature of Heather Karr and date 4/21/26 over a line. Printed name Heather Karr, Mayor and Date below.

Handwritten signature of Elaine McCloskey and date 4/21/26 over a line. Printed name Elaine McCloskey, City Clerk and Date below.

EFFECTIVE DATE: April 21, 2026

This legislation has been posted in accordance with the City Charter on this date 4/22/26

Handwritten signature of Elaine McCloskey over a line. Printed name City Clerk below.







**OFFICE OF THE CITY MANAGER**

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**MEMO**

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**From:** Andrew D. White, City Manager  
**To:** City Council  
**Initiated By:** Samantha Borchers, Finance Director  
**Re:** Ordinance 2026-09  
**Date:** April 21, 2026

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**Summary:**

Ordinance 2026-09 amends the annual appropriations for the fiscal year ending December 31, 2026. The details are included in Exhibit A.

This supplemental appropriation is required due to higher than anticipated fees for our bi-annual property tax receipts from Delaware County. Settlement funds were received on April 8<sup>th</sup>.

Within both the Downtown and Seldom Seen TIF districts, there was an increase in Delinquent Tax and Assessment Collection (DTAC)...contributing to an increase in gross tax receipts, but also an increase in DTAC settlement fees that the City of Powell is assessed from the County. Those fees are netted against the gross property tax receipts.

The Finance Department is reviewing the information with the Delaware County Auditor's Office to confirm the changes. This Budget Adjustment is required to book the fees/expenses associated with this month's settlement.

**Legal Review:**

The Law Director's Office has reviewed the legislation and approved as to form.

**Financial Review:**

The Finance Committee received an electronic copy of the appropriation request on April 9, 2026 and supports Ord. 2026-09. Due to the expedient nature of the request, the Committee was not able to review the request at their in-person meeting.

**Recommendation:**

Staff recommends approval of Ordinance 2026-09 with a suspension of the rules and emergency clause.