



ORDINANCE 2026-17

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

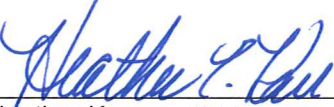
WHEREAS, Council hereby determines that it is necessary to modify appropriations for the calendar year 2026.

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 or decreasing 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.


Heather Karr
Mayor

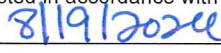

Date


Elaine McCloskey
City Clerk


Date

ADOPTED DATE: August 18, 2026

EFFECTIVE DATE: August 18, 2026

This legislation has been posted in accordance with
the City Charter on this date 


City Clerk



	BEGINNING FUND BALANCE 1/1/2026	CARRYOVER ENCUMBRANCE 1/1/2026	UNENCUMBERED BALANCE 1/1/2026	EST. REVENUE FROM COUNTY 2025-23	Original CERTIFICATE COUNTY	Amend 2 per Ord. 2025-45	Amend 3 per Ord. 2025-49	Amend 4 per Ord. 2025-10	Amend 5 per Ord. 2025-17	TOTAL REVENUE	TOTAL APPROPRIATIONS Ord. 2025-32	APPROPRIATIONS Ord. 2025-32	Amend 2 per Ord. 2025-45	Amend 3 per Ord. 2025-49	Amend 4 per Ord. 2025-10	Amend 5 per Ord. 2025-17	PROJECTED UNAPPORTIONED BALANCE 1/1/2026
100 GENERAL FUND																	
Real Estate Tax	\$ 23,402,329.82	\$ 885,775.82	\$ 22,516,554.00	\$ 20,861,300.00	\$ 26,542.08					\$ 20,861,300.00	\$ 44,732,865.66	\$ 23,089,901.00	\$ 214,075.00		\$ (69,500.00)	\$ 170,000.00	\$ 21,322,388.66
County Income Tax				\$ 900,000.00	\$ 3,575.00					\$ 900,000.00	\$ 3,575.00						\$ 2,330,000.00
County Income Tax (County)				\$ 100,000.00	\$ 4,000.00					\$ 100,000.00	\$ 4,000.00						\$ 5,677.03
Other Sources				\$ 50,000.00	\$ 2,000.00					\$ 50,000.00	\$ 2,000.00						\$ 3,307,422.69
101 General Fund Reserve	\$ 2,330,000.00	\$ -	\$ 2,330,000.00	\$ -	\$ -				\$ 35,750.00	\$ -	\$ 2,330,000.00	\$ 306,000.00					\$ 2,330,000.00
105 CORMA Fund	\$ 186,566.53	\$ 7,889.50	\$ 194,456.03	\$ 150,000.00	\$ -					\$ 150,000.00	\$ -	\$ 306,000.00					\$ 5,677.03
110 Police Reserve	\$ 84,355.00	\$ -	\$ 84,355.00	\$ 50,000.00	\$ 2,000.00					\$ 50,000.00	\$ 2,000.00						\$ 3,307,422.69
111 Comp Acc Reserve	\$ 25,995,252.45	\$ 893,663.32	\$ 25,101,589.13	\$ 22,415,300.00	\$ 35,011.55					\$ 22,467,961.55	\$ 47,588,448.69	\$ 23,394,951.00	\$ 214,075.00		\$ (69,500.00)	\$ 211,750.00	\$ 23,397,422.69
SPECIAL REVENUE FUND																	
210 Municipal Motor License Tax	\$ 96,728.14	\$ 1,558.20	\$ 98,286.34	\$ 70,000.00	\$ -					\$ 70,000.00	\$ 166,728.14	\$ 105,000.00					\$ 66,728.14
211 State Construction Maintenance/Repair	\$ 284,691.47	\$ 34,525.00	\$ 250,166.47	\$ 20,000.00	\$ -					\$ 20,000.00	\$ 250,166.47	\$ 40,000.00					\$ 2,054,102.11
212 State Construction Maintenance/Repair	\$ 12,000.00	\$ -	\$ 12,000.00	\$ 20,000.00	\$ -					\$ 20,000.00	\$ 141,000.00	\$ 825,000.00			\$ (425,000.00)		\$ 101,000.00
231 Right of Way Fund	\$ 924,442.42	\$ 102,312.45	\$ 822,129.97	\$ 50,000.00	\$ -					\$ 50,000.00	\$ 871,139.97	\$ 12,000.00					\$ 471,129.97
241 Parks & Recreation Development Fund	\$ 14,351.60	\$ -	\$ 14,351.60	\$ 5,000.00	\$ -					\$ 5,000.00	\$ 68,465.63	\$ 12,000.00					\$ 56,465.63
267 ONECHO Capital Improvement Fund	\$ 15,552.55	\$ -	\$ 15,552.55	\$ 100.00	\$ -					\$ 100.00	\$ 15,552.55	\$ 5,000.00					\$ 10,652.55
271 Law Enforcement Fund	\$ 5,999.09	\$ -	\$ 5,999.09	\$ 200.00	\$ -					\$ 200.00	\$ 5,799.09	\$ 1,000.00					\$ 4,799.09
281 Drug Law Enforcement Fund (D.U.I. Fund)	\$ 282,555.80	\$ 51,207.14	\$ 231,348.66	\$ 765,000.00	\$ -	\$ 160,000.00				\$ 925,000.00	\$ 1,156,238.66	\$ 1,021,818.00	\$ 58,975.00		\$ 70,000.00		\$ 8,911.76
285 Parks & Recreation Programs Fund	\$ 9,540.33	\$ -	\$ 9,540.33	\$ 200.00	\$ -					\$ 200.00	\$ 9,740.33	\$ 2,300.00					\$ 7,440.33
286 Veterans Memorial Fund	\$ 19,740.67	\$ -	\$ 19,740.67	\$ 3,600,700.00	\$ -	\$ 160,000.00				\$ 3,600,700.00	\$ 7,974,027.28	\$ 4,798,218.00	\$ 123,975.00		\$ (425,000.00)	\$ 70,000.00	\$ 19,740.67
288 Cemetery Fund	\$ 5,247,359.04	\$ 1,754,305.06	\$ 4,150,021.28	\$ 166,350.00	\$ -					\$ 166,350.00	\$ 1,663,500.00	\$ 168,350.00					\$ 3,317,304.98
DEBT SERVICE FUNDS																	
310 Salkom Sewer TIF	\$ 5,146.89	\$ -	\$ 5,146.89	\$ -	\$ -					\$ -	\$ 5,146.89	\$ -					\$ 5,146.89
311 Capital Improvements Bond Fund	\$ 2,647.73	\$ -	\$ 2,647.73	\$ 1,625,500.00	\$ -			\$ (467,800.00)		\$ 1,157,700.00	\$ 1,157,700.00	\$ 1,625,500.00			\$ (467,800.00)		\$ 2,647.73
317 Gas Village Debt Service Fund	\$ 2,647.73	\$ -	\$ 2,647.73	\$ 209,000.00	\$ -					\$ 209,000.00	\$ 209,000.00	\$ 209,000.00					\$ 2,647.73
321 POFA Debt Service	\$ 2,647.73	\$ -	\$ 2,647.73	\$ 209,000.00	\$ -					\$ 209,000.00	\$ 209,000.00	\$ 209,000.00					\$ 2,647.73
322 Series 2024 GO Bonds Fund	\$ 1,568.05	\$ -	\$ 1,568.05	\$ 325,467.00	\$ -					\$ 325,467.00	\$ 325,467.00	\$ 325,467.00					\$ 1,568.05
323 Special Obligations Nonrate Revenue Notes, Series 2024	\$ 1,568.05	\$ -	\$ 1,568.05	\$ 325,467.00	\$ -					\$ 325,467.00	\$ 325,467.00	\$ 325,467.00					\$ 1,568.05
324 Special Obligations Nonrate Revenue Notes, Series 2025	\$ 1,568.05	\$ -	\$ 1,568.05	\$ 325,467.00	\$ -					\$ 325,467.00	\$ 325,467.00	\$ 325,467.00					\$ 1,568.05
TOTAL DEBT SERVICE FUNDS	\$ 14,290.91	\$ -	\$ 14,290.91	\$ 2,353,345.00	\$ -	\$ -	\$ -	\$ (467,800.00)	\$ -	\$ 1,886,545.00	\$ 1,889,955.91	\$ 2,353,345.00	\$ -	\$ -	\$ (467,800.00)	\$ -	\$ 14,290.91
CAPITAL PROJECTS FUNDS																	
451 Downtown TIF Public Improvements Fund	\$ 4,573,222.08	\$ 1,385,530.00	\$ 3,187,692.08	\$ 700,000.00	\$ -					\$ 700,000.00	\$ 3,884,692.08	\$ 1,020,000.00	\$ 10,000.00			\$ 170,000.00	\$ 2,875,692.08
452 Downtown TIF Public Improvements Fund	\$ 21,805.65	\$ -	\$ 21,805.65	\$ 6,000.00	\$ -					\$ 6,000.00	\$ 27,805.65	\$ 11,000.00					\$ 16,805.65
453 Salkom Sewer TIF Public Improvements Fund	\$ 2,323,851.44	\$ 685,675.50	\$ 1,638,175.94	\$ 275,000.00	\$ -					\$ 275,000.00	\$ 2,013,175.94	\$ 259,850.00	\$ 30,000.00			\$ 7,800.00	\$ 1,733,325.94
470 Salkom Sewer TIF Public Improvements Fund	\$ 2,323,851.44	\$ 685,675.50	\$ 1,638,175.94	\$ 275,000.00	\$ -					\$ 275,000.00	\$ 2,013,175.94	\$ 259,850.00	\$ 30,000.00			\$ 7,800.00	\$ 1,733,325.94
471 Salkom Sewer TIF Public Improvements Fund	\$ 2,323,851.44	\$ 685,675.50	\$ 1,638,175.94	\$ 275,000.00	\$ -					\$ 275,000.00	\$ 2,013,175.94	\$ 259,850.00	\$ 30,000.00			\$ 7,800.00	\$ 1,733,325.94
491 Capital Projects Fund	\$ 4,447,113.40	\$ 2,165,453.65	\$ 2,281,659.75	\$ 4,325,000.00	\$ 5,000.00	\$ 102,400.00				\$ 4,427,400.00	\$ 10,709,559.75	\$ 9,718,275.00	\$ 56,600.00			\$ 2,000,000.00	\$ 1,489,184.75
492 Capital Development Fund	\$ 607,729.97	\$ 293,564.49	\$ 314,165.48	\$ 20,000.00	\$ -					\$ 20,000.00	\$ 387,623.38	\$ 300,000.00					\$ 87,623.38
493 Capital Development Fund	\$ 382,420.11	\$ -	\$ 382,420.11	\$ -	\$ -					\$ -	\$ 262,420.11	\$ -					\$ 382,420.11
497 Salkom Sewer TIF Public Improvements Fund	\$ 16,247,189.81	\$ 4,633,325.64	\$ 11,713,864.17	\$ 6,094,000.00	\$ -	\$ 102,400.00	\$ 5,000.00			\$ 6,201,400.00	\$ 17,315,357.17	\$ 12,020,125.00	\$ 56,600.00	\$ 45,000.00	\$ (3,555,000.00)	\$ 2,200,300.00	\$ 6,148,332.17
TRUST & AGENCY FUNDS																	
910 Unclaimed Funds Fund	\$ 860.00	\$ -	\$ 860.00	\$ -	\$ -					\$ -	\$ 860.00	\$ -					\$ 860.00
911 Flexible Benefits Plan Fund	\$ 915.17	\$ 417.20	\$ 1,332.37	\$ 500.00	\$ -					\$ 500.00	\$ 832.37	\$ 500.00					\$ 192.37
991 Police Reserve Fund	\$ 453,091.81	\$ 95,157.09	\$ 357,934.72	\$ 100,000.00	\$ -					\$ 100,000.00	\$ 457,934.72	\$ 150,000.00					\$ 307,934.72
992 Engineering Inspection Fund	\$ 317,239.10	\$ -	\$ 317,239.10	\$ -	\$ -					\$ -	\$ 317,239.10	\$ 5,000.00					\$ 322,239.10
995 Encroachment Deposit Fund	\$ 2,689.50	\$ 1,240.00	\$ 1,449.50	\$ 20,000.00	\$ -					\$ 20,000.00	\$ 21,449.50	\$ 20,000.00					\$ 1,449.50
996 Police Department Fund	\$ 775,245.26	\$ 95,540.37	\$ 679,704.89	\$ 140,000.00	\$ -					\$ 140,000.00	\$ 819,704.89	\$ 186,500.00					\$ 633,204.89
GRAND TOTAL - ALL FUNDS	\$ 48,679,874.47	\$ 7,279,874.35	\$ 41,700,000.12	\$ 34,504,845.00	\$ 35,011.55	\$ 252,400.00	\$ 5,000.00	\$ (467,800.00)	\$ 35,750.00	\$ 34,575,285.56	\$ 76,075,386.64	\$ 42,722,089.00	\$ 394,650.00	\$ 45,000.00	\$ (3,577,500.00)	\$ 2,402,000.00	\$ 33,848,778.64



OFFICE OF THE CITY MANAGER

47 Hall Street | Powell, OH 43065 | 614.885.5380 | cityofpowell.us

MEMO

From: Andrew D. White, City Manager
To: City Council
Initiated By: Samantha Borchers, Finance Director
Re: Ordinance 2026-17
Date: August 18, 2026

Summary:

Ordinance 2026-17 amends the annual appropriations for the fiscal year ending December 31, 2026. The details are included in Exhibit A and notable items include the following:

- \$1,900,000.00 – Appropriation required for the upcoming bidding and construction for the N. Depot Reconstruction project. Debt financing funds were received and appropriations were modified in 2025. However, due to the timing of the project, funds were not encumbered in 2025 and need to be re-appropriated this year.
- \$100,000.00 – Additional appropriation requested for the Lechler Building Re-Design Project. This owner's construction reserve will incorporate potential change orders for the remainder of the construction schedule.
- \$95,000.00 – Additional appropriation requested for the 50 W. Liberty parking lot construction reimbursement (16 additional public parking spaces). This will be appropriated from the Downtown TIF.
- \$76,000.00 – Appropriation requested for the demolition of the Bennett Farm existing house, small barn, garage, chicken coop, and silo. These expenditures will be reimbursed through the ODOT Demolition Program/Land Bank.
- \$70,000.00 – Appropriation requested to sign contract and encumber funds for main entertainment group for 2027 Powell Festival. An early signing period (~9 months before the event) allows for more efficient logistical planning and scheduling of bands.
- \$65,000.00 – Appropriation requested for the public parking infrastructure reimbursement for the parking lot near 55 E. Olentangy Street.
- \$50,000.00 – Appropriation requested for a potential external consulting/PR firm to assist in Village Green planning and communications.
- Other small, miscellaneous adjustments to the General Fund.

Legal Review:

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

Financial Review:

The Finance Committee had an opportunity to review all supplemental requests and fully supports Ord. 2026-17.

Recommendation:

Staff recommends approval of Ordinance 2026-17 with a suspension of the rules and emergency clause.