

# THE CITY COUNCIL OF NORTH ROYALTON, OHIO

ORDINANCE NO. 23-128

INTRODUCED BY: Mayor Antoskiewicz

AN ORDINANCE FOR THE RECTIFICATION OF CERTAIN MINOR DEPOSITS AND PAYMENTS MISAPPLIED DURING PRIOR FISCAL YEARS AND DETERMINED BY THE FINANCE, ENGINEERING, AND BUILDING DEPARTMENTS TO HAVE BEEN MADE IN ERROR AND FOR THE CORRECTION THEREOF, AND DECLARING AN EMERGENCY

WHEREAS: It is the obligation of the members of the Finance Department to reconcile amounts collected for deposits in all funds. During an internal audit, it was determined that deposits in the Improvement Holding Fund (#763) and related expenses were not properly processed by the Building and Engineering Departments for the escrow funds; and

WHEREAS: The internal audit of transactions in the Improvement Holding Fund (#763) has discovered that twelve (12) monetary payments for engineering review fees for lot splits/consolidations from various contractors in the amounts of \$180.00, \$180.00, \$225.00, \$450.00, \$312.50, \$450.00, \$450.00, \$300.00, \$300.00, \$500.00, \$500.00 and \$500.00, totaling \$4,347.50, were paid incorrectly from the General Fund (#101) instead of the Improvement Holding Fund (#763), and even though the amounts appear to be immaterial, the amounts should be corrected for purposes of record; and

WHEREAS: The internal audit of transactions in the Improvement Holding Fund (#763) has discovered three (3) monetary deposits of funds from various contractors or property owners in the amounts of \$9.90, \$750.00, and \$50.00, totaling \$809.90, were deposited incorrectly to the General Fund (#101) instead of the Improvement Holding Fund (#763), and even though the amounts appear to be immaterial, the amounts should be corrected for purposes of record; and

WHEREAS: The internal audit of transactions in the Improvement Holding Fund (#763) unveiled the initial deposit of \$2,000.00 was submitted to the Finance Department by the Building Department to be deposited into the Improvement Holding Fund (#763), and should have been deposited to the Building Construction Bond Fund (#766). Even though the appropriate amount was recorded, the deposit should be corrected for purposes of record to the correct fund; and

WHEREAS: The Finance Director desires to see that the record accurately reflects the correct state of affairs and that Council authorize the rectification; and

WHEREAS: Council desires to authorize this corrective measure.

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF NORTH ROYALTON, COUNTY OF CUYAHOGA AND STATE OF OHIO, THAT:

Section 1. The Finance Director is authorized and directed to recognize the following deposits as having been made incorrectly and is directed to correctly apply those deposits as set forth herein:

- + \$ 4,347.50 – Acct #1013-39131 – Transfer-In
- - (\$ 4,347.50) – Acct#7634795-49101 – Transfer-Out—General Fund
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- + \$ 809.90 - Acct#7633-39131 – Transfer-In
- - (\$ 809.90) - Acct#1014795-49763 – Transfer-Out – Improvement Holding Fund
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- + \$2,000.00 – Acct #7663-39131 – Transfer-in
- - (\$2,000.00) - Acct#7634795-49600 --Transfer-Out – Building Construction Bond Fund

Section 2. It is found and determined that all formal actions of this Council concerning and relating to the adoption of this Ordinance were adopted in an open meeting of this Council and that all deliberations of this Council and any of its committees that resulted in such formal action were in meetings open to the public in compliance with all legal requirements.

Section 3. This Ordinance is hereby declared to be an emergency measure immediately necessary for the preservation of the public peace, health, safety and welfare of the city, and for the further reason that it is immediately necessary to see that the record accurately reflects the correct state of affairs and that Council authorize the rectification.

THEREFORE, provided this Ordinance receives the affirmative vote of two-thirds of all members elected to Council, it shall take effect and be in force immediately upon its passage and approval by the Mayor; otherwise, from and after the earliest period allowed by law.

/s/ Paul F. Marnecheck  
PRESIDENT OF COUNCIL

APPROVED: /s/ Larry Antoskiewicz  
MAYOR

DATE PASSED: November 8, 2023

DATE APPROVED: November 9, 2023

ATTEST: /s/ Dana A. Schroeder  
DIRECTOR OF LEGISLATIVE SERVICES

First reading suspended  
Second reading suspended  
Third reading November 8, 2023

YEAS: Marnecheck, Nickell, Barath, Krejci,  
Dietrich, Webber, Wos

NAYS: none