



Introduced: 06/15/2020
Revised:
Adopted:
Effective:

CITY OF PATASKALA

ORDINANCE 2020-4367

AN ORDINANCE AMENDING ORDINANCE 2019-4352 ESTABLISHING THE ALLOCATION OF INCOME TAX COLLECTIONS RECEIVED BY THE CITY OF PATASKALA PURSUANT TO ORDINANCE 2010-3959 AND DECLARING AN EMERGENCY.

WHEREAS, with Ordinance 2010-3959, Council for the City of Pataskala enacted Chapter 171 of the Pataskala Codified Ordinances and established a one percent (1.0%) income tax; and

WHEREAS, with Ordinance 2019-4352, Council authorized that income tax collections be allocated as follows: fifty-five percent (55.00%) of collections to the Police Fund (208); thirty and eighty-five one-hundredths percent (30.85%) of collections to the Street Fund (201); one and three-quarters percent (1.75%) of collections to the Capital Improvements Fund (301); and twelve and four-tenths percent (12.40%) of collections to the Debt Service Fund (401); and

WHEREAS, a funding requirements analysis has been performed as a part of the development of the 2020 budget which has identified the allocation of income tax collections necessary for each fund to maintain solvency and comply with Ohio budgetary law; and

WHEREAS, based upon the expiration of the requirements set forth within Ordinance 2010-3964 and pursuant to Chapter 171.18 of the City of Pataskala Codified Ordinances money shall be deposited in the General fund and disbursed in the following order: (a) Such part thereof as shall be necessary to defray all costs of collecting the taxes and the cost of administering and enforcing the provisions hereof; and (b) All remaining monies collected under the provisions of this chapter shall be used for general municipal operations, maintenance, equipment and capital improvements as Council shall annually determine; and

WHEREAS, the fiscal impact of the COVID19-related shutdown caused a material reduction in projected income tax revenue collections, and thereby resulting in a projected deficit balance in the Debt Service Fund; and

WHEREAS, the imminent funding shortfall for the payment of the City's required debt service constitutes the necessity for the immediate preservation of the public peace, health, safety or welfare in accordance with Section 4.06 of the City's Charter.

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 for the City of Pataskala hereby directs that on and after June 1, 2020, income tax collections received by the City shall be allocated as follows: fifty-three and five one-hundredths percent (53.05%) of collections to the Police Fund (208); twenty-nine and three-tenths percent (29.30%) of collections to the Street Fund (201); one and three-quarters percent (1.75%) of collections to the Capital Improvements Fund (301); and fifteen and nine-tenths percent (15.90%) of collections to the Debt Service Fund (401).

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 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 3: Council declares this to be an emergency measure immediately necessary for the preservation of the public peace, health, and safety of this municipality and the further reasons set forth and defined in the preambles to this Ordinance. Wherefore, provided this Ordinance receives the required affirmative votes of Council, it shall take effect and be in full force immediately upon passage by Council.

ATTEST:

Kathy M. Hoskinson, Clerk of Council

Michael W. Compton, Mayor

Approved as to form:

Brian M. Zets, Law Director