



Introduced: 10/21/2024
Revised:
Adopted:
Effective:

CITY OF PATASKALA

ORDINANCE 2024-4484

AN ORDINANCE AMENDING ORDINANCE 2023-4456 ESTABLISHING THE ALLOCATION OF INCOME TAX COLLECTIONS RECEIVED BY THE CITY OF PATASKALA PURSUANT TO ORDINANCE 2010-3959.

WHEREAS, Council adopted Ordinance 2010-3959 enacting Chapter 171 of the Pataskala Codified Ordinances establishing a one percent (1.0%) income tax; and

WHEREAS, Council finds it necessary to allocate income tax collections received by the City of Pataskala to ensure the safety and welfare of its citizens; and

WHEREAS, pursuant to Ordinance 2023-4456, Council authorized that income tax collections be allocated as follows: forty-five percent (45.00%) of collections to the Police (208) fund; forty-five percent (45.00%) of collections to the Street (201) fund; one and one-half percent (1.50%) of collections to the Capital Improvements (301) fund; and eight and five-tenth percent (8.50%) of collections to the Debt Service (401) fund; and

WHEREAS, a funding requirements analysis has been performed as a part of the development of the 2025 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.

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: City Council hereby directs that on and after January 1, 2025, income tax collections received by the city shall be allocated as follows: forty-seven and one-quarter percent (47.25%) of collections to the Police (208) fund; forty-three and one-quarter percent (43.25%) of

collections to the Street (201) fund; one and one-half percent (1.50%) of collections to the Capital Improvements (301) fund; and eight percent (8.00%) of collections to the Debt Service (401) fund.

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: This Ordinance shall become effective from and after the earliest period allowed by the Charter of the City of Pataskala.

ATTEST:

Jessica M. Cumbo, Clerk of Council

Michael W. Compton, Mayor

Approved as to form:

Brian M. Zets, Law Director