



## Legislation Details (With Text)

**File #:** ORD. 19-046 **Version:** 1 **Name:** Chapter 181 Income Tax Section 181.15 - Allocation of Funds  
**Type:** Ordinance **Status:** Adopted  
**File created:** 9/25/2019 **In control:** City Council  
**On agenda:** 10/15/2019 **Final action:** 11/12/2019

**Title:** AN ORDINANCE AMENDING ORDINANCE NO. 15-007 (ADOPTED 02/23/2015), PART ONE - ADMINISTRATIVE CODE, TITLE NINE - TAXATION, OF THE CODIFIED ORDINANCES OF THE CITY OF GROVEPORT BY AMENDING CHAPTER 181 - INCOME TAX, SECTION 181.15 - ALLOCATION OF FUNDS AND FURTHER AMENDING ORDINANCE NO. 16-049 (ADOPTED 11/28/2016) WHICH AMENDED THE SAME

**Sponsors:** Chad T. Grashel

**Indexes:**

**Code sections:**

**Attachments:**

Date	Ver.	Action By	Action	Result
11/12/2019	1	City Council	adopt	Pass
10/28/2019	1	City Council	read by title	
10/21/2019	1	Committee of the Whole	recommend approval	Pass
10/15/2019	1	City Council	referred	

AN ORDINANCE AMENDING ORDINANCE NO. 15-007 (ADOPTED 02/23/2015), PART ONE - ADMINISTRATIVE CODE, TITLE NINE - TAXATION, OF THE CODIFIED ORDINANCES OF THE CITY OF GROVEPORT BY AMENDING *CHAPTER 181 - INCOME TAX, SECTION 181.15 - ALLOCATION OF FUNDS* AND FURTHER AMENDING ORDINANCE NO. 16-049 (ADOPTED 11/28/2016) WHICH AMENDED THE SAME

**WHEREAS**, in order to clarify and update the allocation of income tax collections, and given the need to increase the City's Rainy Day Fund and increase the City's Debt Service Fund reserves, it is necessary to amend the above-referenced Chapter.

**NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF GROVEPORT, FRANKLIN COUNTY, OHIO, A MAJORITY OF ITS MEMBERS CONCURRING:**

**Section 1:** That the present Section 181.15 as codified in Chapter 181 - Income Tax is hereby repealed.

**Section 2:** That new Section 181.15 - Allocation of Funds shall provide as follows:

The funds disbursed to the City of Groveport under the provisions of this chapter shall be distributed in the following order:

- a. One Hundred Fifty Thousand Dollars (\$150,000) of the funds collected (or \$12,500 per month) under this chapter shall be applied to the Rainy Day Fund (218) so long as the balance in the Rainy Day Fund

(218) does not exceed \$2,000,000. Once the Rainy Day Fund balance is less than \$2,000,000, funds shall be allocated to the Rainy Day Fund the following month.

- b. Ten percent (10%) of total income tax collections, net of the allocation to the Rainy Day Fund, received annually shall be recorded in the Debt Retirement Fund thereby satisfying the City's current and future outstanding debt obligations. Included in this amount shall be those costs necessary for administering income taxes and enforcing provisions thereof.
- c. Ten percent (10%) of total income tax collections, net of the allocation to the Rainy Day Fund, received annually shall be recorded in the Capital Improvement Fund thereby satisfying the City's current and future capital improvement needs. Included in this amount shall be those costs necessary for administering income taxes and enforcing provisions thereof.
- d. Eighty percent (80%) of total income tax collections, net of the allocation to the Rainy Day Fund, shall be recorded in the General Fund and may be used for operating expenditures and any other expenditure considered a proper public purpose. Included in this amount shall be those costs necessary for administering income taxes and enforcing provisions thereof.

**Section 3:** That the stated income tax allocation shall be in effect as of January 1, 2020.

**Section 4:** That for the reasons stated in the preamble hereto which are made a part hereof, this Ordinance shall take effect and be in full force from and after the earliest period allowed by law.

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Lance Westcamp, Mayor

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Ruthanne Sargus Ross, CMC  
Clerk of Council

Approved as to form:

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Kevin C. Shannon, Law Director