



To: Members of Dublin City Council
From: Dana L. McDaniel, City Manager
Date: September 8, 2020
Initiated By: Matthew Stiffler, Director of Finance
Melody Kennedy, Budget Manager
Re: Resolution 46-20 – Accepting the Amounts and Rates and Authorizing Tax Levies

Summary

Each year, the Franklin County Budget Commission determines the amount of property taxes to be collected and remitted to the City based on the City's millage rates, both inside and outside the "10 mill limit" as adopted by City Council in the 2021 Tax Budget, Ordinance 14-20. The inside millage rate was established many years ago by the State, and the outside millage is based on the voted levy for police operations.

As Council is aware, the property tax revenues from the City's inside millage (also known as "unvoted" millage) rate of 1.75 mills was allocated 100% to the Parkland Acquisition Fund from 2001 – 2006. During that period of time, approximately \$16.2 million in revenue was received. From 2007 – 2009, the City allocated .95 mills of the 1.75 mills to the Parkland Acquisition Fund and allocated the remaining .80 mills to the Capital Improvements Tax Fund.

Since the approval of the 2010 – 2014 Capital Improvements Program (CIP), City Council has approved allocating .35 mills to the Parkland Acquisition Fund and 1.40 mills to the Capital Improvements Tax Fund. The Proposed 2021-2025 CIP was prepared using the continuation of this funding as well. City Council, of course, has the ability to annually revise how that millage is allocated, and may review that allocation as part of both the operating budget and CIP process.

In addition to the revenue generated from the City's 1.75 mills from inside millage, the City also receives revenue from 1.20 mills of outside (voted) millage for police operations. This millage was approved by the voters in June 1976 and permanently renewed in 1981. Revenue received from this levy is credited to the Safety Fund.

In tax year 2020 (collection year 2021), it is estimated that approximately \$3,273,358 in property tax revenue from the inside millage will be credited to the Capital Improvements Tax Fund and \$818,339 to the Parkland Acquisition Fund, for a total of \$4,091,697. As of September 1st, the fund balance in the Parkland Acquisition Fund is \$2,454,895. The Parkland Acquisition Fund owes approximately \$207,000 for debt service on the Coffman Park expansion which is payable in late November 2020. This is the final payment on the expansion debt. Another real estate tax apportionment will be received prior to year-end.

Additionally, the amount to be derived from levies outside the 10 mill limitation will be credited to the Safety Fund for police operations. The amount expected to be generated is approximately \$542,645. The effective rate for the Police operating levy for tax year 2019 (collected in 2020) is .181942 for residential/agricultural property and .305590 for commercial/industrial property. This

translates into approximately \$6.37 per \$100,000 in value on residential/agricultural property, and \$10.70 per \$100,000 in value on commercial/industrial property.

It should be noted that current tax revenue estimates may increase or decrease when actual valuation and effective rate data become available in December.

The adoption of this Resolution, officially titled *Resolution Accepting the Amounts and Rates as Determined by the Budget Commission and Authorizing the Necessary Tax Levies and Certifying them to the County Auditor* is required by Section 5705.34 of the Ohio Revised Code. The adopted Resolution is to be filed with the Budget Commission (in Franklin, Delaware and Union Counties) **on or before October 1.**

Recommendation

Staff is recommending the adoption of Resolution 46-20 at the September 14, 2020 City Council meeting.

**RESOLUTION ACCEPTING THE AMOUNTS AND RATES AS DETERMINED BY THE
BUDGET COMMISSION AND AUTHORIZING THE NECESSARY TAX LEVIES
AND CERTIFYING THEM TO THE COUNTY AUDITOR**

(CITY COUNCIL)
OHIO REVISED CODE, SECTION 5705.34, 5705.35

The Council of the City of DUBLIN, Franklin County

Ohio, met in _____ session on the _____ day of _____,
(Regular or Special)
2020, at the office of _____ with the following members

present:

_____ moved the adoption of the following Resolution:

WHEREAS, This Council in accordance with the provisions of law has previously adopted a Tax Budget for the next succeeding fiscal year commencing January 1, 2021; and

WHEREAS, The Budget Commission of Franklin County, Ohio, has certified its action thereon to this Council together with an estimate by the County Auditor of the rate of each tax necessary to be levied by this Council, and what part thereof is without, and what part within, the ten mill tax limitation; therefore, be it

RESOLVED, By the Council of the City of DUBLIN
Franklin County, Ohio, that the amounts and rates, as determined by the Budget Commission in its certification, be and the same are hereby accepted: and be it further

RESOLVED, That there be and is hereby levied on the tax duplicate of said City the rate of each tax necessary to be levied within and without the ten mill limitation for tax year 2020 (collection year 2021) as follows:

SCHEDULE A

**SUMMARY OF AMOUNTS REQUIRED FROM GENERAL PROPERTY APPROVED BY THE
BUDGET COMMISSION, AND COUNTY AUDITOR'S ESTIMATED TAX RATES**

<i>FUND</i>	<i>Amount to be Derived from Levies Outside 10 Mill Limitation</i>	<i>Amount Approved by Budget Commission Inside 10 Mill Limitation</i>	<i>County Auditor's Estimate of Full Tax Rate to Be Levied</i>	
			<i>Inside 10 Mill Limit</i>	<i>Outside 10 Mill Limit</i>
<i>Parkland Acquisition</i>		\$818,339.49	0.35	
<i>General Fund Charter</i>				
<i>Bond Retirement</i>				
<i>Bond Retirement Charter</i>				
<i>Police Pension</i>				
<i>Police Operating</i>	542,645.18			1.20
<i>Fire Pension</i>				
<i>Fire Operating</i>				
<i>Police/Fire Pension</i>				
<i>Capital Improvement Charter</i>		3,273,357.95	1.40	
<i>Road & Sidewalk Fund</i>				
TOTAL	\$542,645.18	\$4,091,697.44	1.75	1.20

and be it further

*RESOLVED, That the Clerk of this Council be and is hereby directed to certify a copy of
this Resolution to the County Auditor of said County.*

_____ *seconded the Resolution and the roll being*

called upon its adoption the vote resulted as follows:

Adopted the _____ day of _____, 2020.

Attest:

President of Council

Clerk of Council

DUBLIN

Franklin County, Ohio.

**CERTIFICATE OF COPY
ORIGINAL ON FILE**

The State of Ohio, Franklin County, ss.

I, _____, *Clerk of the Council of the City of*

DUBLIN *within and for said County, and in whose*

custody the Files and Records of said Council are required by the Laws of State of Ohio to be kept

do hereby certify that the foregoing is taken and copied from the original _____

now on file, that the foregoing has been compared by me with said original

document, and that the same is a true and correct copy thereof.

WITNESS my signature, this _____ day of _____, 2020.

Clerk of Council

DUBLIN

Franklin County, Ohio.