

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)

Rev. Code, Secs. 5705.34, 5705.35

The Council of the City of BEXLEY,
County, Ohio, met in REGULAR session on the 9TH day of DECEMBER,
19 80, at the office of CITY OF BEXLEY with the following members present:

JOHN OFFENBACH - PRESIDENT

JOHN PAGE

FREDERICK MANN

JOHN LOEHNEERT

WILLIAM BELLAMY

JAMES GROSS

Mr. JOHN LOEHNEERT 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 1st, 19 81; 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 BEXLEY, 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 of each tax necessary to be levied within and without the ten mill limitation as follows:

SCHEDULE A
SUMMARY OF AMOUNTS REQUIRED FROM GENERAL PROPERTY TAX APPROVED BY BUDGET COMMISSION
AND COUNTY AUDITOR'S ESTIMATED TAX RATES

FUND	Amount to Be Derived from Levies Outside 10 M. Limitation	Amount Approved by Budget Commission Inside 10 M. Limitation	County Auditor's Estimate of Tax Rate to be Levied	
			Inside 10 M. Limit	Outside 10 M. Limit
	Column II	Column IV	V	VI
General Fund	27054300	9779300	1.0	3.40
General Bond Retirement Fund				
Park Fund				
Recreation Fund				
<i>Police Pension</i> Fund		9290400	.95	
Fund				
TOTAL	27054300	46124000	1.95	3.40

SCHEDULE B
LEVIES OUTSIDE 10 MILL LIMITATION, EXCLUSIVE OF DEBT LEVIES

FUND	Maximum Rate Authorized to Be Levied	Co. Auditor's Est. of Yield of Levy (Carry to Schedule A, Column II)
GENERAL FUND:		
Current expense levy authorized by voters on , 19 , for not to exceed years.		
Current expense levy authorized by voters on , 19 , for not to exceed years.		
Total General Fund outside 10 m. Limitation.		
PARK FUND: Levy authorized by voters on , 19 , for not to exceed years.		
RECREATION FUND: Levy authorized by voters on , 19 , for not to exceed years.		
FUND: Levy authorized by voters on , 19 , for not to exceed years.		
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19 , for not to exceed years.

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19 , for not to exceed years.

and be it further

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

Mr. JOHN PAGE seconded the Resolution and the roll being called upon its adoption the vote resulted as follows:

Mr. JOHN OFFENBERG	YES
Mr. JOHN PAGE	YES
Mr. FREDERICK MAJN	YES
Mr. JOHN LOEWERT	YES
Mr. WILLIAM BELAMY	YES
Mr. JAMES GROSS	YES
Mr. _____	_____

Adopted the 9th day of DECEMBER 19 80

Attest:

John K. ...
Clerk of Council

John H. ...
President of Council

CERTIFICATE TO COPY

ORIGINAL ON FILE

The State of Ohio, FRANKLIN County, ss.

I, JOHN W. HORNBERGER, Clerk of the Council of the City of BEXLEY, within and for said County, and in whose custody the Files and Records of said Council are required by the Laws of the State of Ohio to be kept, do hereby certify that the foregoing is taken and copied from the original RESOLUTION # 16-80

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 10th day of December, 1980

John W. Hornberger
Clerk of Council

1. A copy of this Resolution must be certified to the County Auditor before the first day of October in each year, or at such later date as may be approved by the Board of Tax Appeals.

No. _____

COUNCIL OF THE CITY OF

County, Ohio

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)


Adopted _____, 19____

Clerk of Council

Filed _____, 19____

County Auditor

Deputy



Alternative Method for
Allocation of the Undivided Local Government Fund
in Franklin County, Ohio

For 1981 Allocation

as

Proposed for Adoption -- June 23, 1981

by

FRANKLIN COUNTY BUDGET COMMISSION

ALTERNATIVE METHOD FOR ALLOCATION OF THE UNDIVIDED
LOCAL GOVERNMENT FUND IN FRANKLIN COUNTY

Section 1 INTRODUCTION

The express intent of this Alternative Local Government Method of Apportionment is to create and implement an allocation system that is objective and equitable; and also to promote harmony among the various tax subdivisions which must share in the allocation of the undivided local government fund.

In lieu of this proposed alternative method of apportionment, a statutory method of allocation (outlined in Section 5747.51 of the Ohio Revised Code) may be used to apportion the undivided local government fund. The statutory method of allocation is not considered here because it fails to offer any clear standard or guideline to follow in making the distribution.

In designing this alternative, the two primary limitations of the present statutory formula were closely analyzed in order that they and the difficulties which they have created in the recent past, be excluded from this alternate system. These limitations were recognized to be: 1) the inclusion of an inflexible minimum or "floor" allocation which was based upon an undivided fund much smaller than that which now exists, and 2) the allocation of monies in excess of that floor by means of a formula which utilized a subjective and therefore debatable concept termed "relative need."

The methodology employed by this alternative, and the reasoning behind it, are as follows:

First, it allocates to each local subdivision a guaranteed "base allocation," which will be adjusted annually. The rationale here is that annual adjustment of the base will restrict the "excess" to a minimum.

Second, it allocates the "excess" above the base allocation by employing three equally-weighted statistical factors which are entirely objective and subject to simple verification.

The three statistical factors employed in allocating the excess, and the reasons for their use, are:

- 1) Population ÷ Assessed Value Per Capita - which intends to express, in mathematical terms, a resource, namely the self-help potential of a subdivision through property taxation;
- 2) Population ÷ Per Capita Income - which intends to express the self-help potential of a subdivision through income taxation;
- 3) Population X Population Density - which intends to express the relative population size and density of a subdivision, factors which contribute to the amount and cost of services required by its residents.

The choice of these factors was made upon the weight of repeated recommendations by concerned third parties that they provide a more scientific and accurate measure of financial need.

Section 2

DEFINITIONS

For the purpose of this formula, the following terms shall have the meanings assigned below:

1. Population - The number of inhabitants in each subdivision as determined by the most recent estimate of the Mid-Ohio Regional Planning Commission.
2. Assessed Value - The latest official taxable assessed valuation as published by the Office of the Franklin County Auditor.
3. Assessed Value Per Capita - Assessed Value divided by population.

4. Per Capita Income - Per capita income employed by the Federal Office of Revenue Sharing, as published in the text, "General Revenue Sharing Data Elements" for the latest allocation period, or the latest per capita income as published in the latest "Population Estimates and Projections" report for Ohio of the Federal Bureau of Census, whichever is more recent.
5. Subdivision Area - The area, in square miles, as currently available from the Franklin County Engineer's latest report.
6. Population Density - Population divided by Subdivision Area.
7. Prior Year Allocation - Local Government monies for a given year as originally allocated by the Franklin County Budget Commission, or revised by the Ohio Board of Tax Appeals or the Ohio Supreme Court.
8. Prior Year Distribution - Local Government monies for a given year as actually distributed by the Franklin County Auditor and shown in his records, including those monies physically distributed in a calendar year other than that for which the allocation was made.
9. Base Allocation - The minimum guaranteed allocation for a subdivision.
10. Total County Allocation - The allocation of Local Government monies for Franklin County as certified by the Ohio Department of Tax Equalization, or other agency designated by statute to make the certification, to the Franklin County Budget Commission.
11. Franklin County Board of Commissioners' Allocation - Thirty percent of the total county allocation, prior to application of the formula for all other subdivisions.

12. Metropolitan Parks Board's Allocation - Five and one-half percent of the total county allocation, prior to application of the formula for all other subdivisions.
13. Total Base Allocation - The accumulated total of Base Allocation for each subdivision.
14. Total Excess Allocation - The Total County Allocation less the Total Base Allocation.

Section 3 FORMULA FOR APPORTIONMENT

The order to be employed in apportioning the Undivided Local Government Funds is outlined below. These steps are to be applied exactly in the order listed.

- A. Determine the Total County Allocation, as certified by the Ohio Department of Tax Equalization.
- B. Base Allocation
 1. For each subdivision, total the first prior year's allocation amount and the actual distribution amounts from the second and third prior years. Each subdivision's Base Allocation equals the average of these three amounts, except that the Franklin County Board of Commissioners' Base Allocation shall equal thirty percent of the Total County Allocation and the Metropolitan Parks Board's Base Allocation shall equal five and one-half percent of the Total County Allocation.
 2. Total the computed Base Allocation, the sum being the Total Base Allocation.
- C. Compute the Total Excess Allocation by determining the difference between the Total County Allocation and the Total Base Allocation.

D. Allocation of the Excess

1. Except for the Franklin County Board of County Commissioners and the Metropolitan Parks Board, compute each subdivision's portion of the total excess allocation on a percentage basis. The percentage which applies to each subdivision is determined in the following manner:

a) Calculate the following factors for each subdivision:

- 1) Population/Assessed Value Per Capita
- 2) Population/Per Capita Income
- 3) Population X Population Density

b) Calculate the total, within each of the three categories, of the factors for all subdivisions.

c) With respect to each factor, determine what percent each individual subdivision's figure is of the total.

d) Compute an "average percentage" for each subdivision, employing the three percentages obtained for it in a) above.

2. Apply each subdivision's "average percentage" against the Total Excess Allocation to determine its individual Excess Allocation.

E. Compute each Individual Subdivision Allocation by totaling the individual subdivision's Base Allocation and Excess Allocation.

F. If, in any year, the Total County Allocation is less than the Total Base Allocation as determined under this formula, then the Budget Commission, in making the Local Government Allocation shall apportion the Total County Allocation as follows:

1. Determine what percent the Total County Allocation is of the Total Base Allocation, and
2. Apply this percentage against each subdivision's Base Allocation to produce an "Adjusted Base Allocation," the Total of this figure for all subdivisions being equal to the Total County Allocation.

G. Under this Alternative Method of Apportionment, the Franklin County Budget Commission annually shall continue to extend the opportunity to be heard to the representatives of each subdivision, pursuant to R.C. s 5747.51 (B). However, an appearance at such hearing by a subdivision's representatives shall in no way be mandatory.

The only discretionary power which is possessed by the Budget Commission under this alternative is the ability to determine what demographic statistics comply with the definitions in Section 2 of this alternative for use in making the apportionment. In the case of a dispute as to which of conflicting statistics or sets of statistics are called for by Section 2, the final decision shall be made by the Budget Commission.

H. Distribution of all available monies received shall be made to each subdivision on a current monthly basis.

I. In the event that during the ensuing calendar year the actual funds received by Franklin County exceed that as originally certified by the Ohio Department of Tax Equalization said additional funds shall be apportioned in the following manner:

1. The first seven hundred and fifty thousand dollars (\$750,000) of additional funds or portion thereof shall be distributed by applying the percentage determined by dividing each Individual Subdivision Allocation by the Total County Allocation.

2. Any additional funds shall be distributed thirty percent (30%) to the Franklin County Board of County Commissioners, five and one-half percent (5.50%) to the Metropolitan Parks Board and the remainder as set forth in Section 3, Paragraph D (Allocation of Excess) above.

Chairman

Member

Secretary