



To: Tom Kneeland
Members of Council
City Attorney

From: Joann Bury
Director of Finance

Date: September 12, 2016

Department of Finance Action Items:

Action Item #1 – Request an Ordinance for Supplemental Appropriation:

Election expense, which is deducted by the County from the City's property tax distributions, was more than expected for elections conducted within the City's precincts for 2015. Appropriations were more than doubled for 2016 compared to 2015 from \$15,000 to \$38,769 in anticipation of increased cost related to the mayoral elections. Final actual cost are \$77,537. There are two main reasons for the additional cost. The first is due to the elections occurring in an odd year. Ohio Revised Code basically states that the expense to conduct primary and general elections in an odd year shall be charged to the subdivisions participating in the election. The second is related to the primary election. Since the City's primary election was the only item on the ballot in 30 of the City's 31 precincts the City had to bear the entire cost for the election in those precincts. Because of this increased cost, we are requesting a \$39,000 supplemental appropriation from the unappropriated, unencumbered balance of the General Fund to 101.131.5294 Auditor Elections

Action Item #2 – Request a Resolution Accepting the Amounts and Rates for Real Estate Taxes:

Each year around the first part of September, the Franklin County Budget Commission sends each local subdivision their resolution that must be passed that accepts the amounts and rates for real estate taxes. In short, it sets the distribution of our 2.4 mills between the general fund, the bond retirement fund, and the police pension fund and the amount of the estimated property tax revenue that the City will receive during the upcoming year distributed among each of those three funds.

We are required by ORC to pass a resolution by October 1 accepting these amounts and rates. We are requesting Council pass a resolution accepting the amounts and tax rates as determined by the Budget Commission.