CITY OF REYNOLDSBURG

FINANCE COMMITTEE - BARTH COTNER
MONDAY DECEMBER 11, 2017

COMMITTEE MEETING: FOLLOWING SERVICE COMMITTEE MEETING

PLACE: COUNCIL CHAMBERS
7232 E. MAIN ST, REYNOLDSBURG, OH 43068

President:	DOUG JOSEPH
Ward Members:	Ward I – Stephen M. Cicak Ward II – Brett Luzader Ward III – Marshall Spalding Ward IV - Mel Clemens
At Large Members:	Barth R. Cotner Chris Long Dan Skinner, Esq.

COMMITTEES:

Community Development:	Chmn Skinner, Spalding, Cicak, Clemens
Safety:	Chmn Long, Cicak, Clemens, Spalding
Service:	Chmn Luzader, Clemens, Spalding, Cicak
Finance:	Chmn Cotner, Long, Luzader, Skinner

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Agenda is subject to amendment by Committee/Council at the time of the meeting.

All meetings of the Council shall be held in accordance with the general laws of Ohio pertaining to requirements for open meetings of public bodies.

If you wish to speak before City Council concerning a specific topic on the agenda, or about a specific topic not on the agenda, please complete a "Speaker Form" and give to the Clerk of Council. Forms are located in the wooden box on one of the bench seats in the atrium. Copies of the Rules of Discussion are available next to the wooden box.

April Beggerow
Clerk of Council

1. Call to Order
2. Approval of Agenda
3. Approval of Minutes
    a. Finance Committee – Committee Meeting – November 27, 2017
4. NEW LEGISLATION/DISCUSSION ITEMS
    a. AUDITOR OF STATE DAVE YOST PRESENTATION OF AWARD
    b. DOWN PAYMENT ASSISTANCE PROGRAM -HEATLAND BANK
    c. ORDINANCE AUTHORIZING CITY AUDITOR TO REMOVE EQUIPMENT FROM THE CITY'S FIXED ASSET LIST.
    d. MOTION TO AMEND THE COUNCIL RULES OF PROCEDURE
    e. ORDINANCE TO ENACT A CASH POLICY FOR THE CITY
    f. ORDINANCE TO ENACT A CITY DEBT POLICY
    g. ORDINANCE TO AMEND THE CODE OF ORDINANCES OF THE CITY OF REYNOLDSBURG, OHIO: Amending Chapter 190 INCOME TAX EFFECTIVE JANUARY 1, 2016; AND DECLARING AN EMERGENCY.
    h. ORDINANCE TO AMEND THE CODE OF ORDINANCES OF THE CITY OF REYNOLDSBURG, OHIO: SECTION 160.03 "SALARY SCHEDULE" Subsection (a) Full Time Employees OF CHAPTER 160 EMPLOYEE COMPENSATION; AND DECLARING AN EMERGENCY.

i. ORDINANCE APPROPRIATING FUNDS FROM UNAPPROPRIATED CIP FUND (410); AND DECLARING AN EMERGENCY.

j. AN ORDINANCE TO ESTABLISH CONTRACTING PROCEDURES FOR THE CITY OF REYNOLDSBURG IN ACCORDANCE WITH CHARTER SECTION 8.04, AND DECLARING AN EMERGENCY.

k. ORDINANCE TO AMEND THE CODE OF ORDINANCES OF THE CITY OF REYNOLDSBURG, OHIO: Section 121.02 "Compensation" of Chapter 121 Council AND DECLARING AN EMERGENCY.

l. ORDINANCE TO AMEND THE CODE OF ORDINANCES OF THE CITY OF REYNOLDSBURG, OHIO: Section 127.01 "Compensation" of Chapter 127 President of Council.

m. ORDINANCE TO AMEND THE CODE OF ORDINANCES OF THE CITY OF REYNOLDSBURG, OHIO: Section 143.01 "Compensation" of Chapter 143 Department of City Auditor and DECLARING AN EMERGENCY.

n. ORDINANCE TO AMEND THE CODE OF ORDINANCES OF THE CITY OF REYNOLDSBURG, OHIO: Section 141.01 "Compensation" of Chapter 141 Mayor.

o. ORDINANCE TO AMEND THE CODE OF ORDINANCES OF THE CITY OF REYNOLDSBURG, OHIO: Section 147.03 "Compensation" of Chapter 147 Department of Law.

5. LEGISLATION FOR EMERGENCY ADOPTION

a. ORDINANCE REPEALING AND REPLACING ORDINANCE NO. 126-17 PASSED NOVEMBER 13, 2017 REGARDING THE PURCHASE AND INSTALLATION OF A RECTANGULAR RAPID FLASH BEACON, CONCRETE SIDEWALK PANEL REPAIR AND RESTRIPING; AND DECLARING AN EMERGENCY.

b. ORDINANCE AUTHORIZING MAYOR TO ENTER INTO AN INTERGOVERNMENTAL WORKING AGREEMENT WITH FRANKLIN SOIL AND WATER CONSERVATION DISTRICT TO SUPPORT THE BIG WALNUT WATERSHED COORDINATOR PROGRAM ADMINISTERED BY FRANKLIN SOIL AND WATER CONSERVATION DISTRICT IN COORDINATION WITH AND SUPPORT FROM MORPC AND THE STATE WATERSHED PROGRAMS WITH ODNR AND OHIO EPA AND DECLARING AN EMERGENCY.

c. ORDINANCE SETTING THE RATES FOR SOLID WASTE SERVICES FOR RESIDENTS FOR 2018 AND DECLARING AN EMERGENCY.

d. ORDINANCE AUTHORIZING MAYOR TO ENTER INTO CONTRACT FOR CITY INSURANCE FOR 2018 AND DECLARING AN EMERGENCY.

e. ORDINANCE AUTHORIZING CONTRACT WITH UNITED OF OMAHA LIFE INSURANCE COMPANY FOR EMPLOYEE LIFE, ACCIDENTAL DISMEMBERMENT & DISABILITY, SHORT TERM DISABILITY AND LONG TERM DISABILITY BEGINNING JANUARY 1, 2018 THROUGH DECEMBER 31, 2018 AND DECLARING AN EMERGENCY.

f. ORDINANCE AUTHORIZING RENEWAL OF CITY'S DENTAL INSURANCE COVERAGE WITH DELTA DENTAL FOR THE PERIOD FROM JANUARY 1 2018 THROUGH DECEMBER 31, 2019 AND DECLARING AN EMERGENCY.

g. ORDINANCE MAKING TRANSFER OF FUNDS AMONG VARIOUS GENERAL FUND DEPARTMENTS, MAKING APPROPRIATIONS FOR THE STORM WATER FUND, MAKING APPROPRIATIONS FOR THE VISITOR'S BUREAU FUND FOR AGENCY DISTRIBUTIONS, MAKING APPRORIATIONS FOR THE BRICE ROAD TIF FUND FOR DEBT PAYMENT, MAKING APPROPRIATIONS FOR THE SUMMIT ROAD TIF FUND FOR TREASURER FEES; AND DISPURSING 2018 HSA CONTRIBUTIONS; AND DECLARING AN EMERGENCY.

h. ORDINANCE TO MAKE A FINAL APPROPRIATION FOR CURRENT EXPENSES AND OTHER EXPENDITURES OF THE CITY OF REYNOLDSBURG, STATE OF OHIO, DURING THE FISCAL YEAR ENDING DECEMBER 31, 2018; AND DECLARING AN EMERGENCY.

6. LEGISLATION FOR SECOND READING

a. ORDINANCE AUTHORIZING MAYOR TO ENTER INTO AN INTERGOVERNMENTAL WORKING AGREEMENT WITH THE MID-OHIO REGIONAL PLANNING COMMISSION. (Regional Corridor Analysis).

b. ORDINANCE AUTHORIZING MAYOR TO ENTER INTO AN INTERGOVERNMENTAL WORKING AGREEMENT WITH THE MID-OHIO REGIONAL PLANNING COMMISSION. (Cooperative Transportation Planning Process).

7. LEGISLATION FOR THIRD READING

a. ORDINANCE TO AMEND THE CODE OF ORDINANCES OF THE CITY OF REYNOLDSBURG, OHIO: Amending Subsection (a) of Section 953.01 "Water Rate Schedule" OF CHAPTER 953 WATER CHARGES.

b. ORDINANCE TO AMEND THE CODE OF ORDINANCES OF THE CITY OF REYNOLDSBURG, OHIO: Amending Subsection (c) of Section 945.02 "Rate Schedule" OF CHAPTER 945 SEWER CHARGES.

c. ORDINANCE AUTHORIZING MAYOR TO ENTER INTO AN INTERGOVERNMENTAL WORKING AGREEMENT WITH LICKING COUNTY HUMANE SOCIETY FOR SERVICES RELATED TO ACTS OF ANIMAL CRUELTY AND NEGLECT.

CITY OF REYNOLDSBURG

FINANCE COMMITTEE - BARTH COTNER
MONDAY NOVEMBER 27, 2017

COMMITTEE MEETING: 7:39 PM

PLACE: COUNCIL CHAMBERS
7232 E. MAIN ST, REYNOLDSBURG, OH 43068

1. Call to Order

   PRESENT: Cotner, Long, Skinner, Luzader, Joseph
   ABSENT:

2. Approval of Agenda

   Changes to Items 4a and 4b. Hold Items 4a and 4b until the next meeting on December 11, 2017.

3. Approval of Minutes

   a. Finance Committee – Committee Meeting – November 13, 2017

RESULT:	**ACCEPTED**

4. NEW LEGISLATION/DISCUSSION ITEMS

   a. Auditor of State Dave Yost Presentation of Award

   Held until 12/11/2017

   b. Down Payment Assistance Program -Heatland Bank

   Held until 12/11/2017

   c. Motion to Approve the Mayor Appointment of Elisabeth Wallace to Serve on the Civil Service Commission Unexpired Term Vacated by Sue Murphy, Term Expiring January 1, 2018.

   Mayor McCloud: Libby Wallace has served us capably in a number of different capacities, BZBA, as well as most frequently on the Charter Review Commission. She is a dedicated citizen of the city and has volunteered her expertise and time. This is my recommendation to you. She is here Mr. Chairman. She is in the audience.

   Mr. Cotner: I think it's great. I appreciate seeing you volunteer, so thank you. It's very much appreciated to see people get involved.

Mayor McCloud: And a fellow classmate of Reynoldsburg High School 1979.

RESULT:	**REFERRED [UNANIMOUS]**	**Next: 11/27/2017 7:45 PM**
MOVER:	Barth R. Cotner, At Large	
SECONDER:	Chris Long, At Large	
AYES:	Cotner, Long, Skinner, Luzader	

d. Ordinance Repealing and Replacing Ordinance No. 126-17 Passed November 13, 2017 Regarding the Purchase and Installation of a Rectangular Rapid Flash Beacon, Concrete Sidewalk Panel Repair and Restriping; and Declaring an Emergency.

Ms. Beggerow: There was an error in the account number.

Mr. Long: No questions for Ms. Beggerow. I just want to make sure that everybody understands the project stays as it is. Once again this was nothing more than correcting a typo in the ordinance. The project is moving forward. We will have a protective pedestrian crossing in Olde Reynoldsburg.

RESULT:	**REFERRED TO COUNCIL [UNANIMOUS]**	**Next: 11/27/2017 7:45 PM**
MOVER:	Barth R. Cotner, At Large	
SECONDER:	Dan Skinner, At Large	
AYES:	Cotner, Long, Skinner, Luzader	

e. Ordinance Authorizing Mayor to Enter into an Intergovernmental Working Agreement with the Mid-Ohio Regional Planning Commission. (Regional Cooridor Analysis).

Mr. Sampson: This is a memorandum of understanding with Mid-Ohio Regional Planning Commission in cooperation with the City of Columbus, COTA, Bexley, Dublin, Groveport, Westerville, and Whitehall. It supports a regional corridor analysis, which includes zoning and development, utility enhancements, and prioritizing both development and re-development areas. It will be very beneficial as our master plan develops.

RESULT:	**REFERRED TO COUNCIL [UNANIMOUS]**	**Next: 11/27/2017 7:45 PM**
MOVER:	Barth R. Cotner, At Large	
SECONDER:	Brett Luzader, Ward II	
AYES:	Cotner, Long, Skinner, Luzader	

f. Ordinance Authorizing Mayor to Enter into an Intergovernmental Working Agreement with the Mid-Ohio Regional Planning Commission. (Cooperative Transportation Planning Process).

Mr. Sampson: This is entering into an agreement with MORPC for the purpose of paring out urban transportation planning activities. MORPC as the cities metropolitan planning organization will conduct and oversee a process designed to *inaudible involvement by all users of the system. This is businesses, community groups, environmental organizations, the traveling public, and the general public through a proactive public participation process.

RESULT:	**REFERRED TO COUNCIL [UNANIMOUS]**	**Next: 11/27/2017 7:45 PM**
MOVER:	Barth R. Cotner, At Large	
SECONDER:	Dan Skinner, At Large	
AYES:	Cotner, Long, Skinner, Luzader	

g. Ordinance Authorizing Mayor to Enter into an Intergovernmental Working Agreement with Franklin Soil and Water Conservation District to Support the Big Walnut Watershed Coordinator Program Administered by Franklin Soil and Water Conservation District in Coordination with and Support from MORPC and the State Watershed Programs with ODNR and Ohio EPA and Declaring an Emergency.

Mr. Sampson: This covers our annual Intergovernmental Working Agreement with Franklin Soil and Water Conservation District. It includes a watershed coordination assistance, public education and outreach, GIS mapping assistance with the cities 168 households treatment systems. They've been very helpful in terms of incorporating those households into our GIS and are about half-way done with that project.

RESULT:	**REFERRED TO COUNCIL [UNANIMOUS]**	**Next: 11/27/2017 7:45 PM**
MOVER:	Barth R. Cotner, At Large	
SECONDER:	Chris Long, At Large	
AYES:	Cotner, Long, Skinner, Luzader	

h. Ordinance Setting the Rates for Solid Waste Services for Residents for 2018 and Declaring an Emergency.

Mr. Harris: Last time we looked at these rates was back about 5 years ago after they bid these out. There's a little bit more money in there than I think needs to be in there to cover the pre-paid and the outstanding bills. The suggestion here is to reduce the rate for next year. Next year they will be bidding these. They are going down by about 10%. The rate for the regular users, which is currently $16.19 a month will go down to $14.69 a month. The senior rate will go from $14.82 a month to $13.32. This will reduce the on hand balance, in that, over the year about $200,000.

RESULT:	**REFERRED TO COUNCIL [UNANIMOUS]**	**Next: 11/27/2017 7:45 PM**
MOVER:	Barth R. Cotner, At Large	
SECONDER:	Brett Luzader, Ward II	
AYES:	Cotner, Long, Skinner, Luzader	

i. Ordinance Authorizing Mayor to Enter into Contract for City Insurance for 2018 and Declaring an Emergency.

Ms. Boller: This is just for the city insurance for automobile, liability, and cyber.

RESULT:	**REFERRED TO COUNCIL [UNANIMOUS]**	**Next: 11/27/2017 7:45 PM**
MOVER:	Barth R. Cotner, At Large	
SECONDER:	Dan Skinner, At Large	
AYES:	Cotner, Long, Skinner, Luzader	

j. Ordinance Authorizing Contract with United of Omaha Life Insurance Company for Employee Life, Accidental Dismemberment & Disability, Short Term Disability and Long Term Disability Beginning January 1, 2018 through December 31, 2018 and Declaring an Emergency.

Ms. Boller: This is for the employees life insurance, and short and long term disability. With going to Mutual of Omaha we're going to get a 3% decrease and it will be a 2 year deal.

RESULT:	**REFERRED TO COUNCIL [UNANIMOUS]**	**Next: 11/27/2017 7:45 PM**
MOVER:	Barth R. Cotner, At Large	
SECONDER:	Brett Luzader, Ward II	
AYES:	Cotner, Long, Skinner, Luzader	

k. Ordinance Making Transfer of Funds Among Various General Fund Departments, Making Appropriations for the Storm Water Fund, Making Appropriations for the Visitor’s Bureau Fund for Agency Distributions, Making Approriations for the Brice Road Tif Fund for Debt Payment, Making Appropriations for the Summit Road Tif Fund for Treasurer Fees; and Dispursing 2018 Hsa Contributions; and Declaring an Emergency.

Mayor McCloud: This is something of an annual event. This is what we refer to in-house as a clean up ordinance where we are simply transferring money that has already been allocated within the budget to line items that need it. This is not a request for new or additional funds. Simply moving of funds.

RESULT:	**REFERRED TO COUNCIL [UNANIMOUS]**	**Next: 11/27/2017 7:45 PM**
MOVER:	Barth R. Cotner, At Large	
SECONDER:	Chris Long, At Large	
AYES:	Cotner, Long, Skinner, Luzader	

5. LEGISLATION FOR EMERGENCY ADOPTION

a. Ordinance to Transfer Funds Between Accounts in the City’s Water Fund (710) and Declaring an Emergency

RESULT:	**REFERRED TO COUNCIL [UNANIMOUS]**	**Next: 11/27/2017 7:45 PM**
MOVER:	Barth R. Cotner, At Large	
SECONDER:	Chris Long, At Large	
AYES:	Cotner, Long, Skinner, Luzader	

b. Ordinance to Transfer Funds Between Accounts in the City's Sewer Fund(720) and Declaring an Emergency

RESULT:	**REFERRED TO COUNCIL [UNANIMOUS]**	**Next: 11/27/2017 7:45 PM**
MOVER:	Barth R. Cotner, At Large	
SECONDER:	Chris Long, At Large	
AYES:	Cotner, Long, Skinner, Luzader	

c. Ordinance Appropriating Funds from Unappropriated Cip Fund (410) to Account 410.000.0158.5639 - Other Equipment; and Declaring an Emergency.

RESULT:	**REFERRED TO COUNCIL [UNANIMOUS]**	**Next: 11/27/2017 7:45 PM**
MOVER:	Barth R. Cotner, At Large	
SECONDER:	Brett Luzader, Ward II	
AYES:	Cotner, Long, Skinner, Luzader	

d. Ordinance Appropriating Funds from Unappropriated General Fund to Account 110.340.5215 in the Parks & Recreation Department and Declaring an Emergency.

RESULT:	**REFERRED TO COUNCIL [UNANIMOUS]**	**Next: 11/27/2017 7:45 PM**
MOVER:	Barth R. Cotner, At Large	
SECONDER:	Dan Skinner, At Large	
AYES:	Cotner, Long, Skinner, Luzader	

e. ORDINANCE TO AMEND THE CODE OF ORDINANCES OF THE CITY OF REYNOLDSBURG, OHIO: SECTIONS 160.02 “AUTHORIZED POSITIONS, PERSONNEL, CLASSIFICATION AND PAY GRADE” Subsection (A) Administration; (E) Parks and Recreation; (F) Police Department; (G)(4) Street Division and (F)(4A) Stormwater; AND 160.03 “SALARY SCHEDULE” Subsection (A) Full Time Employees and (D) Seasonal Employees OF CHAPTER 160 EMPLOYEE COMPENSATION; AND DECLARING AN EMERGENCY.

RESULT:	**REFERRED TO COUNCIL [UNANIMOUS]**	**Next: 11/27/2017 7:45 PM**
MOVER:	Barth R. Cotner, At Large	
SECONDER:	Chris Long, At Large	
AYES:	Cotner, Long, Skinner, Luzader	

f. ORDINANCE AUTHORIZING MAYOR TO ENTER INTO AN AGREEMENT WITH KIRCH GROUP TECHNOLOGIES, LLC., FOR INFORMATION TECHNOLOGY SERVICES for the Period of January 1, 2018 through December 31, 2018; AND DECLARING AN EMERGENCY.

RESULT:	**REFERRED TO COUNCIL [UNANIMOUS]**	**Next: 11/27/2017 7:45 PM**
MOVER:	Barth R. Cotner, At Large	
SECONDER:	Dan Skinner, At Large	
AYES:	Cotner, Long, Skinner, Luzader	

6. LEGISLATION FOR SECOND READING

a. ORDINANCE TO AMEND THE CODE OF ORDINANCES OF THE CITY OF REYNOLDSBURG, OHIO: Amending Subsection (A) of Section 953.01 "Water Rate Schedule" OF CHAPTER 953 WATER CHARGES.

RESULT:	**REFERRED TO COUNCIL [UNANIMOUS]**	**Next: 11/27/2017 7:45 PM**
MOVER:	Barth R. Cotner, At Large	
SECONDER:	Brett Luzader, Ward II	
AYES:	Cotner, Long, Skinner, Luzader	

b. ORDINANCE TO AMEND THE CODE OF ORDINANCES OF THE CITY OF REYNOLDSBURG, OHIO: Amending Subsection (C) of Section 945.02 "Rate Schedule" OF CHAPTER 945 SEWER CHARGES.

RESULT:	**REFERRED TO COUNCIL [UNANIMOUS]**	**Next: 11/27/2017 7:45 PM**
MOVER:	Barth R. Cotner, At Large	
SECONDER:	Dan Skinner, At Large	
AYES:	Cotner, Long, Skinner, Luzader	

c. Ordinance Authorizing Mayor to Enter into an Intergovernmental Working Agreement with Licking County Humane Society for Services Related to Acts of Animal Cruelty and Neglect.

RESULT:	**REFERRED TO COUNCIL [UNANIMOUS]**	**Next: 11/27/2017 7:45 PM**
MOVER:	Barth R. Cotner, At Large	
SECONDER:	Chris Long, At Large	
AYES:	Cotner, Long, Skinner, Luzader	

d. Ordinance Authorizing Renewal of City's Dental Insurance Coverage with Delta Dental for the Period from January 1 2018 through December 31, 2019 and Declaring an Emergency.

RESULT:	**REFERRED TO COUNCIL [UNANIMOUS]**	**Next: 11/27/2017 7:45 PM**
MOVER:	Barth R. Cotner, At Large	
SECONDER:	Brett Luzader, Ward II	
AYES:	Cotner, Long, Skinner, Luzader	

e. Ordinance to Make a Final Appropriation for Current Expenses and Other Expenditures of the City of Reynoldsburg, State of Ohio, During the Fiscal Year Ending December 31, 2018.

Mayor McCloud: This, as you know, is a work in progress. It is a breathing, living document at the moment. We continue to comb through it, but I do have here this evening for your questions, the Chief of Police and Donna Bauman of Parks and Rec to address specifically any questions you may have in those two respective departments.

Mr. Cotner: We usually like to just see if there's comments that you can just walk us through a little bit of your budget and some of the changes that you can share with us for the coming year.

Acting Chief Early: The ordinance that was just passed this year where we were going to increase our staffing by 12 isn't really realistic. We can't hire that many people at once and train them. So, we thought realistically what we could do is probably get about 5 people ahead and when you figure 5 officers with their training, with their equipment, with cruisers, and all those things that go with it, it's going to make a substantial increase to our budget and we certainly understand that. One of the other things that we're struggling with is equipment, cruisers; our building is getting a lot older. Right now we currently have 17 cruisers in our fleet. Three of those are around 10 years old. Between our community resource bureau, the regular officers at work day shift, people going to and from court, and the two that are rented out by The Limited, we usually need about 18 to 19 cruisers a day. We did get three out of the budget this year. One of those was from one that was totaled, so that will probably make up for the aging ones that we're going to have to rotate out. We're very hopeful this year. We've worked with The Limited that they're actually going to purchase us at least one cruiser, so that we will be able to leave that up at the facility and it will be used and after three years it will be turned over to the department for our use. So, that will give us a little bit of relief. I think the biggest thing that we've seen in the last two years again with the advent of our community resource bureau, we now have a sergeant and six to seven other officers additional to our day shift that all need cruisers and it has become quite difficult and if you only have enough to run what you're running during the day then when you have ones that need maintenance or down time it creates a lot of problems for us. We're trying to keep it moving along.

Ms. Bauman: I will go over the line items where we are requesting an increase in funding. First one in our 5200's would be 5259 our operating materials and supplies. We would like to replace 25 picnic tables and 10 park benches and 30 metal trash receptacles, plus park signage, totaling around $58,000. We're hoping that with these new benches and picnic tables they would be harder to vandalize and to graffiti. That's the only increase where we're asking for in the 5200's. In our 5300 under our community events, our Food Truck Festival have been very popular this year. We will be hosting one every month beginning in June the second Friday, so June, July, August, and September. We'd like to have more activities for the families. Although, we love having the Mayor perform, we'd like to bring in some outside entertainment. Perhaps a bounce house or two, face painting, all of those things are fun and we do make that all free to the public. We would like to ask about $4,800 for our Food Truck Festival. We always do $5,000 to the Tomato Festival for electricity and about $5,500 for our 4th of July and then $9,000 for our 5k race we hold in September. I'll be back next year in 2018 to ask for the appropriation of funds for the Farmers Market. That's always done at the end of the year when we see what's left over because there's no general fund dollars for the Farmers Market. So, whatever is left is carried over and then I have to ask you to appropriate that. Our miscellaneous contract services, which is our big one there, $200,000. We do have a list that totaled almost $400,000 of projects that we wanted to see done in the parks for 2018. I did give that list to the Recreation Commission and they did review it. They listed their top projects totaling about $200,000. Some of them just to give you an overview of what we'd like to do, the trail out here going from diamond 10 at JFK to the playground at Huber Park is buckling from all the tree roots. It makes it very difficult when you're riding your bike or even walking, so we have caution signs out that rough pavement ahead. We'd like to have that repaired. That's about $65,000. We'd like to do some trail improvements to Pine Quarry. The tennis courts need resurfacing for about $35,000. We would like to install a scoreboard out here or two of them out here at JFK about $2,500 to have the electric ran. Removing ash trees, pruning, doing some other clearance for around $20,000 and then about $15,000 for concrete pads throughout the parks. That would be what we would be replacing the picnic tables, benches, and trash receptacles rather than having a chain and bolting them into a tree. We'd like to bolt them into the concrete pad. We have about $46,000 for miscellaneous services, equipment rental, and a web based work order system that we'd like to implement for our staff. It will make us be more efficient. If someone's out, if Brian's out, everybody knows where we're at in that work order flow and they can see what's been done and what needs to be done. That's out of our 5300's. Only those two line items had increases there. The 5600's for furniture and fixtures, we are asking for $3,500 to purchase some new chairs for our staff, so seven new office chairs. A lot of the chairs, I've been here for a little over 10 years and some of those chairs have been here longer than that and when you sit in them they do fall. We do need some new chairs for our staff and new chairs for the break room for our maintenance department. For our motor vehicles we are requesting $141,000 to replace, everything that we're asking for is for a replacement. We'd like to purchase two half-ton pick-up trucks, a dump truck, two trailers, a flatbed to be installed on one of our trucks and then a back rack and safety lights for those trucks, if approved, that we would purchase. Machinery and equipment, which is 5633, we'd like to purchase a replacement John Deere Tractor and a skid steer. Out of 5639, other equipment, we're asking for $58,300. $25,000 to be used for a park wide lightning detection system, $25,000 to replace water fountains, $4,800 for two AED machines, one to have a JFK and one to have at Huber, and $3,000 for some home run fencing that we could put up at Huber for when we host different tournaments. They like to have a fence, so this is not a permanent structure, it's a temporary one that we would put up and take down whenever we have tournaments and maybe even use it for our older kids during their baseball season.

Unknown: You did a good job of explaining everything around that $200,000. There's lots of items there, but the line item right above that, the 5338, the personal service contracts 72,000, share with me a little bit more.

Ms. Bauman: Personal services, we did not increase that line item. That is what we pay our sports officials out of and all of our instructors that we contract out, tennis, wrestling, art, drama, all of those things.

Ms. Bauman: For the senior center operating expense line item 5259 we are asking, we did increase that to $4,300, just to purchase some new tables and chairs for the art room and regular stackable chairs that the members utilize when they have their large events. In our 5339 miscellaneous contract services there's about a $7,000 increase from last year to this year and that is to install the automatic door openers on two of the side doors, the pool room door and the game room. Right now those doors do not have it, so we'd like to have those ADA door openers to put on. 5361, which is our building repair and maintenance. Most of the majority of that money, unfortunately I do not have a firm estimate, but we would like to have the bathrooms redone and brought up to compliance with ADA compliance, lowering of sinks and faucets and making sure we have adequate space within the stalls in case someone is in a wheelchair that they can turn around. I don't have an exact price, but we're hoping for it to be no more than $200,000. 5632 motor vehicles, we're requesting $57,500 to purchase a 14 passenger accessible van. You do not need a CDL to drive this. It would be a replacement of the van that they currently have. They have a regular 14 passenger van with bench seating. It's very difficult for the seniors to get into it. We have to have a step stool so they can climb in because it's very high off the ground. There are no hand rails for them to grab onto. No aisle way. They have to scooch into the seats and shimmy their way into the back of the van, so we'd like to get them a 14 passenger van. It's like what Wesley Ridge has and the day cares have. It goes out probably 2 or 3 times a week maybe more.

Mr. Luzader: Will that van be handicap accessible, wheelchair accessible?

Ms. Bauman: We are discussing wheelchair accessibility on it or not. Right now we don't have any seniors that utilize it with a wheelchair because then they have to bring an aide with them because our staff is not trained to deal with that. We're looking at whether or not we will add a wheelchair ramp. I believe that does change the price a little bit.

Mr. Cotner: Back to the Parks and Rec. We had talked at one point about the bathroom over at JFK and concession at JFK. Are we thinking still on something about the future?

Ms. Bauman: Yes, into the CIP. Still on the radar. The very top of it.

Mr. Cotner: I know it had been discussion. I just wanted to make sure we were still thinking of those.

Ms. Bauman: Still there.

Mr. Cotner: And the defibrillator devices. Not one over at Huber Park?

Ms. Bauman: We do not currently, we weren't sure where we would put it and we don't always have a staff member at Huber Park. There is one in the senior center if we need it. I know it's a little bit farther away, but we could look at putting a third one and putting it in the back storage area of the restroom.

Mr. Cotner: And these would be out for just staff members that would have access to it?

Ms. Bauman: Right, when the park is occupied, you know, during soccer games out at Civic, when we have 4th of July, whenever there's a large event out at Civic and we have either Civic or JFK, when we have staff members.

Mr. Cotner: But for a regular Civic Park soccer night it would be available? There's no like supervisors?

Ms. Bauman: During practice, but once games begin there are. We can always look at having staff on site during practice as well.

Mr. Cotner: That's a good idea. Things happen.

Ms. Bauman: Yes.

Mr. Clemens: On the trips on the bus. Are those free rides from us or do they pay to ride it them?

Ms. Bauman: For the van, that's just the members knew that when they go on their different day trips, there's no fee that they pay. No. That's just a service provided for members. Now they do pay for that trip expense, but nothing additional to utilize the van and it doesn't go around to like lets say you have a doctor's appointment. It doesn't go and pick you up and take you to your appointment or take you grocery shopping. It's used just for the trips of the members.

Mr. Clemens: It's true We're supplying for them.

Ms. Bauman: Correct.

Mr. Clemens: Have you thought about charging?

Ms. Bauman: They pay their membership fee.

Mr. Clemens: I know what the membership fee is.

Ms. Bauman: It's just a service we're providing to our members.

Mr. Clemens: Have you ever thought about raising the fees?

Ms. Bauman: We have not. No we have not. We raised it 2 years ago.

Unknown: 2 years ago you doubled it.

Mr. Clemens: I know. Have you ever thought about, you know, that's $57,000. That's a lot of money.

Ms. Bauman: We can discuss it with the board and look into it.

RESULT:	**REFERRED TO COUNCIL [UNANIMOUS]**	**Next: 11/27/2017 7:45 PM**
MOVER:	Barth R. Cotner, At Large	
SECONDER:	Chris Long, At Large	
AYES:	Cotner, Long, Skinner, Luzader	

7. LEGISLATION FOR THIRD READING

a. Ordinance Authorizing and Directing the Mayor to Enter into an Agreement with Spectrum Business for Construction of Point to Point Line Between Reynoldsburg and Gahanna.

RESULT:	**REFERRED TO COUNCIL [UNANIMOUS]**	**Next: 11/27/2017 7:45 PM**
MOVER:	Barth R. Cotner, At Large	
SECONDER:	Dan Skinner, At Large	
AYES:	Cotner, Long, Skinner, Luzader	

<u>Police Department</u>
Bill Early
7240 E. Main Street
Reynoldsburg OHIO 43068
614-322-6935 Phone

ORDINANCE REQUEST

DATE: **December 11, 2017**

TO: **Finance Committee**

RE: ORDINANCE AUTHORIZING CITY AUDITOR TO REMOVE EQUIPMENT FROM THE CITY'S FIXED ASSET LIST.

Approval:

Completed Brad McCloud	Jed Hood	Completed Richard Harris

Requesting permission from council to remove the below items to be disposed of, from the fixed asset list. The items are no longer in use, working and out of date.

1625 Compaq 3000 128 MB Server

2263 VOSTR 1710 Intel Core Data Equipment

2120 Dell Rack Server SN#DP2XW71

2080 Domain Server SN# BSCTP41

2093 APC Smart UPS Computer

Clerk of Council

April Beggerow
7232 E. Main Street
Reynoldsburg OHIO 43068
614-322-6836 Phone

MOTION REQUEST

DATE:	**December 11, 2017**
TO:	**Finance Committee**
RE:	**MOTION TO AMEND THE COUNCIL RULES OF PROCEDURE**

Approval:

Brad McCloud	Completed Jed Hood	Richard Harris

Motion to Amend the Council Rules of Procedure.

Enacting Section 11. Publication of Article VII- Legislation

ARTICLE VII - LEGISLATION

SECTION 11. *Publication.* A summary of every ordinance or resolution shall be published on the City's website within fourteen days after its final passage and no other publication shall be required.

City Auditor's Office
Jennifer Clemens
7232 E. Main Street
Reynoldsburg OHIO 43068
Phone

ORDINANCE REQUEST

DATE:	**December 11, 2017**
TO:	**Finance Committee**
RE:	ORDINANCE TO ENACT A CASH POLICY FOR THE CITY

Approval:

Completed Brad McCloud	Completed Jed Hood	Richard Harris

Request Council Pass the attached Cash Reserve Policy

City of Reynoldsburg, Ohio
Cash Reserve Policy (Fall 2017)

PURPOSE

A minimum fund balance policy assists the City of Reynoldsburg, Ohio (the "City") in maintaining the security of major operating funds and contributes to the financial stability of the City by maintaining adequate financial reserves. The minimum fund balance shall provide financial resources for the City in the event of an emergency or the loss or reduction of a major revenue source. The minimum fund balance policy will allow the Administration and City Council to recognize and react to warning indicators of financial stress and set guidelines for proactive measures.

POLICY

At the time of budget preparation, annual appropriations shall be adjusted to ensure that the projected beginning fund balances are greater than or equal to the Minimum Fund Balance as described in this policy.

DEFINITIONS

- "Projected Beginning Fund Balance" means the projected unencumbered fund balance for the beginning of the fiscal year. The projected beginning fund balance is calculated at the time the budget is prepared.
- "Anticipated Revenue" means the amount of revenue the City expects to receive in the upcoming fiscal year to fund annual appropriations.
- "Anticipated Fund Balance" means an amount equal to the Projected Beginning Fund Balance; less Total Appropriations including transfers and debt service payments; plus Anticipated Revenue.

GENERAL FUND

The minimum unencumbered cash balance in the General Fund will be an amount equal to 25% of General Fund operating expenditures. This amount does not include any amounts on deposit in the contingency reserve fund.

MONITORING

Fund balances will be monitored on a month-to-month basis. Monitoring projections will be based upon trend data. The fund balances may drop temporarily below the minimum level due to current operations or emergencies. Additional monitoring and reports will be done per the Financial Action Plan when required.

COMPLIANCE

Once it is determined that the City cannot meet the requirements of this policy, the Mayor will include a concise statement in the annual appropriations ordinance explaining the decision to waive the policy. The statement should include the present financial status of the City, a specified timetable for returning to the policy, and reason(s) given for overriding the policy. Should it be determined that the City will not be able to fall within conformance within one year, the Financial Action Plan will be implemented.

FINANCIAL ACTION PLAN

Once it is determined that the General Fund will not be able to meet the required reserve, the financial action plan shall be implemented in various stages:

General Fund:

A. Step I - Projected reserves drop between 20% and 25%.

1. If the reserves drop in this range because of a one-time capital purchase, no action will be needed on the assumption that the reserves will be met within one year.
2. If the reserves fall into this range due to operational expenses, city officials shall during the budget process, reduce all possible appropriations. If this process brings the budget within the required 25% reserve, no further action is required.

B. Step 2 - Projected reserves drop between 15% and 20%.

1. If the reserves drop into this range, the City must take additional measures to limit expenditures and increase revenues.
2. The Mayor and his/her designees shall review all charges and fees and seek additional revenue sources.
3. City Council shall meet and consider the necessary suggestions for revenue enhancements.
4. City officials shall work to make every effort to raise revenues to bolster their reserves and limit expenditures.
5. The use of contractual employees and/or consultants will be closely scrutinized and discouraged.
6. Purchase of capital items shall only be made if absolutely necessary, provided that those purchases do not increase future operating costs.
7. The City will enact a hiring freeze for any additional personnel who are funded through this fund, unless there is a revenue generating program to pay for the individual(s).
8. All nonunion wages may be frozen; a request for wage concessions from its union employees will be made.

C. Step 3 - Projected reserves drop below 15%.

1. Discuss revenue enhancements, tax levies, and reductions in personnel.
2. All nonessential expenditures shall cease.
3. The Administration shall prepare a two-year budget projection to determine the long-term financial plan for recovery in the form of a proposed action plan.
4. City Council as a whole will evaluate the proposed action plan and approve the action plan once finalized.

<u>City Auditor's Office</u>
Richard Harris
7232 E. Main Street
Reynoldsburg OHIO 43068
Phone

ORDINANCE REQUEST

DATE:	**December 11, 2017**
TO:	**Finance Committee**
RE:	Ordinance to Enact a City Debt Policy

Approval:

Skipped Brad McCloud	Completed Jed Hood	Richard Harris

Request Council approve the attached Debt Policy

City of Reynoldsburg, Ohio
Debt Policy
December 1, 2017

The purpose of this debt policy (the "Debt Policy") is to establish parameters and provide guidance governing the issuance, management, evaluation, and reporting on all debt obligations of the City of Reynoldsburg, Ohio (the "City"). Implementation of this policy will provide a framework for the decision-making process and demonstrate the City's commitment to long-term fiscal sustainability and sound financial planning. Adherence to a debt policy helps to ensure that a government maintains a sound debt position and that its long term credit quality is protected.

The Debt Policy is not intended to unduly restrict the debt program of the City. It is intended to guide the City and provide both City Council and Administration a framework for making debt related decisions. From time to time, debt proposals with characteristics that deviate from the parameters described below may be advantageous to the City. If such proposals are brought to City Council, it shall be fully disclosed as to the extent to which the proposals comply with this policy. In instances where proposals are not in compliance with the policy, those aspects of the proposals shall be disclosed and a rationale for deviating from the policy will be provided.

Inventory possible financing options: This Debt Policy identifies the City Auditor (the "Auditor") as chief debt officer of the City. The Auditor shall use the following inventory of possible financing options as a guide when developing a plan of finance for any given capital project.

Cash Financing from Available Sources: The City has historically paid for a significant portion of its capital budget on a cash basis. The City expects to use cash to pay for capital expenditures that recur on a routine basis or when reserves are available that are not expected to be needed for other purposes in the foreseeable future.

Before the issuance of debt, the Auditor shall confirm that the project or acquisition cannot first be accomplished with the use of cash on hand or it would be more advantageous to finance the project. Available cash may come from several sources including general fund cash, capital projects funds, grant proceeds, donations, proceeds from the sale of assets, or any other legally available funds.

Types of projects where cash funding is appropriate and encouraged fall under the following categories:

- The purchase of assets whose lives are shorter than five years.
- Recurring maintenance expenditures (i.e. street repair vs. street reconstruction).
- When market conditions are unstable or present difficulties in achieving acceptable borrowing rates.

Lease Agreements and Alternative Financing Sources: The City will actively seek alternative sources of financing including lease agreements, grants or low interest loans. Leasing arrangements may be offered by banks or leasing companies and grants and low interest rate loans may be offered through federal, state, or local programs as an alternative to entering the capital markets. Such grant and loan programs might include, OWDA or OPWC loans and State Infrastructure Bank Loans. All reasonable sources of low cost capital will be considered prior to recommending bond or note financing to City Council.

The goal in seeking such alternatives is to (i) reduce the cost of capital and (ii) preserve the debt capacity of the City and its various enterprises. Such programs often offer non-callable loan programs for a period of up to 30 years. These non-callable financing options should normally be considered (i) during periods of low interest rates and (ii) when it is clear that the use of such programs has the least impact on future rate increases (in the case of utility projects), if applicable.

The Auditor in consultation with administration and City Council shall determine if the use of these programs meets the financing goals and objectives of the City. To the extent such a program or loan satisfies the goals and objectives above, the Auditor will recommend to City Council to use the program or loan to finance the project or acquisition. The Auditor will advise City Council if there are other overriding considerations, which make using such program impractical. Such instances may include timing concerns, program limitations and environmental requirements.

Use of General Obligation Debt: The City intends to use general obligation debt for non-enterprise capital improvements which the City considers to be part of its long term capital improvement program. To the extent that the City has sufficient general obligation capacity under the direct and indirect statutory debt limits the City will consider issuing general obligation bonds for its enterprise related (i.e. water, sewer, and storm water) capital improvements as well.

Debt Limits: All debt issued by the City shall conform to State law including constitutional and statutory debt limitation and Ohio's Uniform Bond Law related to the issuance of voted and un-voted general obligation bonds and notes and revenue obligations. The City shall structure all transactions to avoid exceeding such debt limitations. The Auditor shall use his/her best effort to preserve the City's direct un-voted general obligation capacity of at least 10% to address any future, unforeseen or extraordinary events which may require an immediate infusion of capital into the City's infrastructure, facilities or equipment. Such minimum capacities will be reviewed by the Auditor from time to time and are subject to change as needed and recommended by the Auditor. A pledge of the City's income tax may be utilized to exempt un-voted general obligation bonds from the City's direct debt limit in order to meet the goals of this policy.

Direct Debt Limits: The City's Direct Debt Limits are outlined in the attached Addendum.

Indirect Debt Limit: The City's Indirect Debt Limit is outlined in the attached Addendum.

Integration with Capital Improvement Program: Issuance of debt shall generally be related to and integrated with the City's long term capital improvement program. The City has a comprehensive rolling 5-year capital improvement program which is updated annually by the Auditor in cooperation with the Administration and presented to City Council for review and approval.

Source of Repayment: The Auditor shall identify and make recommendations to City Council regarding the specific revenue source(s) to be used to repay the proposed debt obligations, along with expected impacts on the operating budget, rates, or user fees prior to the issuance of the debt. Such revenue should be adequate to cover debt service charges for the full term of the repayment period. When such revenue streams are also used for operations (such as income tax revenues) the debt obligations should be structured so as not to burden the City's general fund or ongoing operations.

Cash Flow Borrowing: The City has no intention of borrowing for cash flow purposes. Borrowing will be limited to long term capital expenses only.

General Terms of Debt Issuance: The maximum term of any debt issuance by the City shall be limited to the useful life of the assets(s) being financed. The City has the option to issue debt for a shorter period of time if it is deemed appropriate by the Auditor. Generally, any debt taken on by the City shall have a level repayment schedule avoiding any balloon or bullet maturities. With respect to long term fixed rate debt issuances the City shall use its best efforts to utilize optional redemption features that give the City maximum flexibility with respect to refinancing and restructuring debt in the future.

Short-Term Debt Guidelines: The City shall consider the use of short term notes (i.e. notes with final maturities of five years or less) as a source of permanent financing for projects that have a short anticipated repayment period (five years or less) or an accelerated amortization period (i.e. repayment of a 20 year asset over 5 years). Additionally, notes may be used as a temporary funding source prior to and in anticipation of a bond sale. The City may also consider notes when there is an immediate need for financing less than $5 million. Short-term notes are suitable as long term financing tools designed to manage interest costs. If short term notes are being utilized for long-term financing, the City shall schedule annual principal payments similar to a fixed rate bond issue.

Long-Term Debt Guidelines: Long-term bonds are recommended for projects having useful lives of ten years or longer and for amounts of $5 million or greater.

Criteria for issuance of advance refunding and current refunding bonds: Periodic reviews of all outstanding debt will be undertaken to determine refunding opportunities. Refunding will be considered (within federal tax law constraints) if and when there is a net economic benefit of at least 3%-5% of the amount refunded or if the refunding is essential in order to modernize covenants to thereby improve operations and management.

Economic Development: From time to time, the City is asked to support economic development projects through the creation of tax increment financing (TIF) districts. The City will be guided by the following policies in determining the level of support that it will provide to TIF projects.

- **General Obligation Support:** The City will consider placing its general obligation support behind an issuance of TIF supported bonds if the proceeds are being used to construct capital improvements already part of the City's long term capital plan. As a general rule, the City will not lend general obligation support for developer driven projects where the improvements would not be consistent with the City's long-term economic development objectives.

- **Development Risk:** The City will use its best efforts to avoid assuming "development risk" – the risk that a project will be completed on a timely basis and generate the assessed valuation projected by the developer. The City will seek meaningful guarantees from the developer to insulate the City against development risk. Tools available to reduce the City's exposure to development risk include personal or corporate guarantees from the developer, letters of credit provided by the developer, guaranteed minimum TIF payments, and the issuance of TIF revenue bonds directly to the developer.

Selection of Finance Professionals: As chief debt officer of the City, the Auditor shall have the authority to make decisions related to the use of financing instruments with approval from City Council so long as such decisions are made in accordance with this Debt Policy. The Auditor shall seek the advice and guidance of the appropriate financial consultants when evaluating the use of any financing instrument including forgivable and zero percent loans offered by Federal, State, or other agencies. Those financial consultants can include but are not limited to municipal advisors, public finance investment bankers, bond counsel, accounting firms, State of Ohio Auditor's office, County Auditor's office, and the City's law director. The Auditor shall have the authority to determine which consultants to seek advice and guidance from on a case by case basis. The Auditor may retain the services of any qualified financial professional to assist the research and execution of a financing instrument on any basis that the Auditor and administration deems appropriate and most beneficial to the City pursuant to the goals and objectives contained herein. The terms of any agreement with financial or legal professionals shall be determined by the Auditor based on his or her best efforts to retain the greatest possible representation and expertise for the City at a cost that is commensurate with the value of the successful financing initiative(s), subject to approval by City Council. The Auditor shall maintain the authority to change the City's financial consultants at any time.

Investment of Proceeds: The Auditor will invest project proceeds subject to the City's Investment Policy, as adopted by City Council, in a timely manner. If a Trust Indenture is created, then the specific language of that indenture will be followed if it is more limiting than the City's Investment Policy.

Use of Credit Ratings: The City currently maintains a "Aa2" general obligation rating with Moody's Investor Service. The City will use its best efforts to maintain its rating over time and will provide updated City financial information (such as audited and unaudited financial statements) on an annual basis and any additional requested information in a timely fashion upon request from the rating agency. Rating requests related to the issuance of securities shall be made by the Auditor on a case by case basis. Rating surveillance and rating requests shall be given full attention in an effort to maximize the rating outcome. When engaging with a rating agency on a formal basis, presentations should include but not be limited to full and complete economic, management and financial updates, a detailed review of financial and managerial policies and procedures, economic development updates and any other key factors considered in the then current rating criteria published by the rating agency.

Market Disclosure Practices: The City will report on an annual basis all financial information to the Municipal Securities Rulemaking Board through EMMA as required by all applicable continuing disclosure agreements and laws. This information will include the City's audited financial statements. The City maintains a Post Issuance Compliance Policy and acknowledges the City's responsibilities with respect to the provision of annual continuing disclosure requirements and pledges to make all reasonable efforts to assist in complying with SEC (Securities and Exchange Commission) Rules and MSRB (Municipal Securities Rulemaking Board) Rules.

Derivative Products: The City does not currently expect to entertain the use of derivative products including swaps, swaptions or other long term interest rate management contractual relationships. It will not entertain purchasing such products until such time as such issues as counterparty risk, collateral requirements, termination risk and other risk factors have been formally incorporated into the City's debt policy and shared with the rating agencies.

Other Directives: Annually, the Auditor shall prepare and present to City Council an executive summary of the City's current debt profile. The debt summary shall include the following items:

1) Current outstanding General Obligation Debt by issue
2) Current outstanding Revenue Debt by issue
3) General Obligation Debt Capacity (Unvoted)
4) General Obligation Debt Capacity (Voted)
5) Revenue Bond capacity
6) Existing loans through OWDA, SIB, etc. by loan
7) Existing leases by purpose
8) The most current rating agency report

The Auditor may include any additional information he or she feels effectively communicates the City's overall debt position.

Addendum
As of December 1, 2017

This Addendum to the Debt Policy outlines the City's current Direct and Indirect Debt Limits as of the date of this Addendum. This Addendum may be updated from time to time as needed, or as determined by the Auditor.

Direct Debt Limits: The statutory General Obligation debt limits of the City are 10.5% of its Assessed Value for voted debt and 5.5% of its Assessed Value for unvoted debt. Certain issuances of General Obligation debt are exempt from the Direct Debt Limit Calculations such as "self-supporting" enterprise debt. Below is a table outlining the City's Direct Debt Limits, outstanding general obligation debt and balance of unvoted general obligation debt remaining:

Direct Debt Limit	
City's Assessed Value 2016	$675,558,865.00
Voted - Maximum Allowable (10.5%)	$70,933,680.83
Unvoted - Maximum Allowable (5.5%)	$37,155,737.58
Outstanding Voted GO Debt	$0.00
Outstanding Unvoted GO Debt	$13,040,500.00
Unvoted GO Debt Exempt from Limit	$13,040,500.00
Unvoted GO Debt Subject to Limit	$0.00
Balance of Unvoted GO Debt Limit	$37,155,737.58
10% of Unvoted Debt Limit	$3,715,573.76

As stated in the Debt Policy, the Auditor shall use his or her best efforts to preserve the City's direct un-voted general obligation capacity of at least ten percent. Ten percent of the City's current direct un-voted debt limit is $3,715,573.76.

Indirect Debt Limit: The indirect debt limit, often referred to as the "ten-mill limitation" is the maximum aggregate millage for all purposes that may be levied on any single piece of property by all overlapping taxing subdivisions within the County without a vote of the electors. The City boundaries fall into three counties including Franklin, Licking and Fairfield and are subject to the ten-mill limitation in each of the three counties. Below is a table outlining the current 10 mill requirements for the City and its overlapping subdivisions in Licking County which currently has the lowest balance available millage under the 10 mill requirements:

Overlapping Subdivisions	Tax Valuation	Estimated Debt Service	Required Mills
Licking County	$3,949,450,499.00	$2,267,517.00	0.57413
Reynoldsburg City	$675,558,865.00	$2,147,910.05	3.17946
Etna Township	$362,987,100.00	$153,353.00	0.42248
Southwest Licking Local School District	$620,249,103.00	$1,053,325.00	1.69823
C-TEC JVSD	$4,086,170,645.00	$339,138.00	0.08300
Solid Waste Authority of Central Ohio	$28,381,615,010.00	$11,227,378.00	0.39559
Total Required Mills			6.35288
Balance of Limitation			3.64712

As of December 1, 2017, approximately 3.64712 mills remain within the ten-mill limitation which has yet to be allocated to debt charges and which is available to the City and overlapping subdivisions in connection with the issuance of additional un-voted general obligation debt. In no case will the City issue general obligation debt for capital improvements that could be financed through the issuance of revenue bonds if such issuance would reduce the available millage under the constitutional ten mill limit to below 2 mills.

City Auditor's Office

Richard Harris
7232 E. Main Street
Reynoldsburg OHIO 43068
Phone

ORDINANCE REQUEST

DATE: **December 11, 2017**

TO: **Finance Committee**

RE: ORDINANCE TO AMEND THE CODE OF ORDINANCES OF THE CITY OF REYNOLDSBURG, OHIO: Amending Chapter 190 INCOME TAX EFFECTIVE JANUARY 1, 2018; AND DECLARING AN EMERGENCY.

Approval:

Skipped Brad McCloud	Completed Jed Hood	Richard Harris

Emergency/Suspension: Emergency

Reason For Emergency: Financial needs of the City's government

Request Council Amend Chapter 190 of City Code to Comply with mandated changes contained in House Bill 5. This must be passed by 12/31/2017 to continue to collect Income Taxes

REYNOLDSBURG INCOME TAX ORDINANCE

TITLE NINE – Taxation
Chapter 190 – Income Tax

Sections

CROSS REFERENCES

Power to levy income tax – see Ohio Constitution, Article XVIII, Section 3
Municipal income taxes – see Ohio Revised Code, Chapter 718
Payroll deductions – see Ohio Revised Code, General Provisions, Chapter 9, Section 9.42
Tax limitations – see Charter, Article VIII, Section 8.02

SECTION 190.01 AUTHORITY TO LEVY TAX; PURPOSE OF TAX.

(A) To provide funds for the purposes of general Municipal operations, maintenance, new equipment and capital improvements, including, but not limited to, the payment of debt service charges on related securities and the costs related to a municipal recreation complex, the City of Reynoldsburg ("City") hereby levies an annual municipal income tax on income, qualifying wages, commissions and other compensation, and on net profits as hereinafter provided.

(B)(1) The annual tax is levied at a rate of two and one-half percent (2.5%) on and after July 1, 2017; prior to July 1, 2017, the annual tax is levied at a rate of one and one-half percent (1.5%). The tax is levied at a uniform rate on all persons residing in or earning or receiving income in the City. The tax is levied on income, qualifying wages, commissions and other compensation, and on net profits as hereinafter provided in Section 190.03 of this chapter and other sections as they may apply.

(2) The monies collected under the provisions of this chapter shall be deposited into the following Funds in the following order and such Funds shall be disbursed for the following purposes and in the following order:

(a) Such part thereof as shall be necessary to defray all costs of collecting and administering the taxes levied by this chapter, including any amounts to be paid to any person or governmental agency under any contract for the administration of such taxes, and the cost of administering the Department of Taxation and enforcing the provisions thereof shall be deposited into the Income Tax Revenue Fund. Zero and seventy-five hundredths percent (0.75%) of the monies collected shall remain in the Income Tax Revenue Fund of the City to be put into the City's Contingency Reserve.

After providing for the requirements in division (a) monies shall be deposited and disbursed for the following purposes and in the following order:

(b)(i) Sixty-six percent (66%) of the monies collected shall be deposited into the General Fund of the City to be reappropriated by Council for any lawful purpose.

(ii) Nine percent (9%) of the monies collected shall be deposited into the General Debt Retirement Fund to be used for general debt retirement.

(iii) Twenty-five percent (25%) of the monies collected shall be deposited into the Capital Improvement Fund which shall be used to defray all or part of the costs of legal improvements as determined by Council.

All monies already deposited into the City's Contingency Reserve residing in the Income Tax Fund shall be expended only upon a legislative transfer to the General Fund. Such transfers shall be solely for the purpose of making revenue available for expenditures necessary to continue basic City services due to a natural disaster or other catastrophic occurrence.

(C) The tax on income and the withholding tax established by Chapter 190 are authorized by Article XVIII, Section 3 of the Ohio Constitution. The tax is levied in accordance with, and is intended to be consistent with, the provisions and limitations of Ohio Revised Code 718 (ORC 718). This Chapter 190 is effective for tax years beginning on or after January 1, 2016. Municipal taxable years beginning on or before December 31, 2015 are subject to Chapter 191, and any amendments thereto, and rules and regulations, and any amendments thereto, as they existed before January 1, 2016.

SECTION 190.02 DEFINITIONS.

(A) Any term used in this chapter that is not otherwise defined in this chapter has the same meaning as when used in a comparable context in laws of the United States relating to federal income taxation or in Title LVII of the ORC, unless a different meaning is clearly required. If a term used in this chapter that is not otherwise defined in this chapter is used in a comparable context in both the laws of the United States relating to federal income tax and in Title LVII of the ORC and the use is not consistent, then the use of the term in the laws of the United States relating to federal income tax shall control over the use of the term in Title LVII of the ORC.

(B) The singular shall include the plural, and the masculine shall include the feminine and the gender-neutral.

(C) As used in this chapter:

(1) "Adjusted federal taxable income," for a person required to file as a C corporation, or for a person that has elected to be taxed as a C corporation under (C)(24)~~(d)~~**(e)** of this division, means a C corporation's federal taxable income before net operating losses and special deductions as determined under the Internal Revenue Code, adjusted as follows:

(a) Deduct intangible income to the extent included in federal taxable income. The deduction shall be allowed regardless of whether the intangible income relates to assets used in a trade or business or assets held for the production of income.

(b) Add an amount equal to five percent (5%) of intangible income deducted under division (C)(1)(a) of this section, but excluding that portion of intangible income directly related to the sale, exchange, or other disposition of property described in Section 1221 of the Internal Revenue Code;

(c) Add any losses allowed as a deduction in the computation of federal taxable income if the losses directly relate to the sale, exchange, or other disposition of an asset described in Section 1221 or 1231 of the Internal Revenue Code;

(d)(i) Except as provided in (C)(1)(d)(ii) of this section, deduct income and gain included in federal taxable income to the extent the income and gain directly relate to the sale, exchange, or other disposition of an asset described in Section 1221 or 1231 of the Internal Revenue Code;

(ii) Division (C)(1)(d)(i) of this section does not apply to the extent the income or gain is income or gain described in Section 1245 or 1250 of the Internal Revenue Code.

(e) Add taxes on or measured by net income allowed as a deduction in the computation of federal taxable income;

(f) In the case of a real estate investment trust or regulated investment company, add all amounts with respect to dividends to, distributions to, or amounts set aside for or credited to the benefit of investors and allowed as a deduction in the computation of federal taxable income;

(g) Deduct, to the extent not otherwise deducted or excluded in computing federal taxable income, any income derived from a transfer agreement or from the enterprise transferred under that agreement under Section 4313.02 of the ORC;

(h)~~(i) Except as limited by divisions (C)(1)(h)(ii), (iii), and (iv) of this section, deduct any net operating loss incurred by the person in a taxable year beginning on or after January 1, 2017.~~

~~The amount of such net operating loss shall be deducted from net profit that is reduced by exempt income to the extent necessary to reduce municipal taxable income to zero, with any remaining unused portion of the net operating loss carried forward to not more than five consecutive taxable years following the taxable year in which the loss was incurred, but in no case for more years than necessary for the deduction to be fully utilized.~~

~~(ii) No person shall use the deduction allowed by division (C)(1)(h) of this section to offset qualifying wages.~~

~~(iii)(a) For taxable years beginning in 2018, 2019, 2020, 2021, or 2022, a person may not deduct more than fifty percent (50%) of the amount of the deduction otherwise allowed by division (C)(1)(h)(i) of this section.~~

~~(b) For taxable years beginning in 2023 or thereafter, a person may deduct the full amount allowed by (C)(1)(h)(i) of this section.~~

~~(iv) Any pre-2017 net operating loss carryforward deduction that is available must be utilized before a taxpayer may deduct any amount pursuant to (C)(1)(h) of this section.~~

~~(v) Nothing in division (C)(1)(h)(iii)(a) of this section precludes a person from carrying forward, use with respect to any return filed for a taxable year beginning after 2018, any amount of net operating loss that was not fully utilized by operation of division (C)(1)(h)(iii)(a) of this section. To the extent that an amount of net operating loss that was not fully utilized in one or more taxable years by operation of division (C)(1)(h)(iii)(a) of this section is carried forward for use with respect to a return filed for a taxable year beginning in 2019, 2020, 2021, or 2022, the limitation described in division (C)(1)(h)(iii)(a) of this section shall apply to the amount carried forward.~~ **Deduct exempt income to the extent not otherwise deducted or excluded in computing adjusted federal taxable income.**

(i) Deduct any net profit of a pass-through entity owned directly or indirectly by the taxpayer and included in the taxpayer's federal taxable income unless an affiliated group of corporations includes that net profit in the group's federal taxable income in accordance with division (V)(3)(b) of Section 190.05.

(j) Add any loss incurred by a pass-through entity owned directly or indirectly by the taxpayer and included in the taxpayer's federal taxable income unless an affiliated group of corporations includes that loss in the group's federal taxable income in accordance with division (V)(3)(b) of Section 190.05.

If the taxpayer is not a C corporation, is not a disregarded entity that has made an election described in division (C)(48)(b) of this section, is not a publicly traded partnership that has made the election described in division (C)(24)~~(d)~~**(e)** of this section, and is not an individual, the taxpayer shall compute adjusted federal taxable income under this section as if the taxpayer were a C corporation, except guaranteed payments and other similar amounts paid or accrued to a partner, former partner, shareholder, former shareholder, member, or former member shall not be allowed as a deductible expense unless such payments are in consideration for the use of capital and treated as payment of interest under Section 469 of the Internal Revenue Code or United States treasury regulations. Amounts paid or accrued to a qualified self-employed retirement plan with respect to a partner, former partner, shareholder, former shareholder, member, or former member of the taxpayer, amounts paid or accrued to or for health insurance for a partner, former partner, shareholder, former shareholder, member, or former member, and amounts paid or accrued to or for life insurance for a partner, former partner, shareholder, former shareholder, member, or former member shall not be allowed as a deduction.

Nothing in division (C)(1) of this section shall be construed as allowing the taxpayer to add or deduct any amount more than once or shall be construed as allowing any taxpayer to deduct any amount paid to or accrued for purposes of federal self-employment tax.

(2)(a) "Assessment" means a written finding by the Tax Administrator that a person has underpaid municipal income tax, or owes penalty and interest, or any combination of tax, penalty, or interest, to the municipal corporation that commences the person's time limitation for making an appeal to the Board of Tax Review pursuant to Section 190.21, and has "ASSESSMENT" written in all capital letters at the top of such finding.

(b) "Assessment" does not include a notice denying a request for refund issued under division (C)(3) of Section 190.09, a billing statement notifying a taxpayer of current or past-due balances owed to the municipal corporation, a Tax Administrator's request for additional information, a notification to the taxpayer of mathematical errors, or a Tax Administrator's other written correspondence to a person or taxpayer that does not meet the criteria prescribed by division (C)(2)(a) of this section.

(3) "Audit" means the examination of a person or the inspection of the books, records, memoranda, or accounts of a person, ordered to appear before the Tax Administrator, for the purpose of determining liability for a municipal income tax.

(4) "Board of Tax Review" or “Board of Review” or “Board of Tax Appeals”, or other named local board constituted to hear appeals of municipal income tax matters, means the entity created under Section 190.21.

(5) "Calendar quarter" means the three-month period ending on the last day of March, June, September, or December.

(6) "Casino operator" and "casino facility" have the same meanings as in Section 3772.01 of the ORC.

(7) "Certified mail," "express mail," "United States mail," "postal service," and similar terms include any delivery service authorized pursuant to Section 5703.056 of the ORC.

(8) "Disregarded entity" means a single member limited liability company, a qualifying subchapter S subsidiary, or another entity if the company, subsidiary, or entity is a disregarded entity for federal income tax purposes.

(9) "Domicile" means the true, fixed, and permanent home of a taxpayer and to which, whenever absent, the taxpayer intends to return. A taxpayer may have more than one residence but not more than one domicile.

(10) "Employee" means an individual who is an employee for federal income tax purposes.

(11) "Employer" means a person that is an employer for federal income tax purposes.

(12) "Exempt income" means all of the following:

(a) The military pay or allowances of members of the armed forces of the United States or members of their reserve components, including the national guard of any state.

(b) Intangible income.

(c) Social security benefits, railroad retirement benefits, unemployment compensation, pensions, retirement benefit payments, payments from annuities, and similar payments made to an employee or to the beneficiary of an employee under a retirement program or plan, disability payments received from private industry or local, state, or federal governments or from charitable, religious or educational organizations, and the proceeds of sickness, accident, or liability insurance policies. As used in division (C)(12)(c) of this section, "unemployment compensation" does not include supplemental unemployment compensation described in Section 3402(o)(2) of the Internal Revenue Code.

(d) The income of religious, fraternal, charitable, scientific, literary, or educational institutions to the extent such income is derived from tax-exempt real estate, tax-exempt tangible or intangible property, or tax-exempt activities.

(e) Compensation paid under Section 3501.28 or 3501.36 of the ORC to a person serving as a precinct election official to the extent that such compensation does not exceed $1,000 for the taxable year. Such compensation in excess of $1,000 for the taxable year may be subject to taxation by a municipal corporation. A municipal corporation shall not require the payer of such compensation to withhold any tax from that compensation.

(f) Dues, contributions, and similar payments received by charitable, religious, educational, or literary organizations or labor unions, lodges, and similar organizations;

(g) Alimony and child support received.

(h) Compensation for personal injuries or for damages to property from insurance proceeds or otherwise, excluding compensation paid for lost salaries or wages or compensation from punitive damages.

(i) Income of a public utility when that public utility is subject to the tax levied under Section 5727.24 or 5727.30 of the ORC. Division (C)(12)(i) of this section does not apply for purposes of Chapter 5745. of the ORC.

(j) Gains from involuntary conversions, interest on federal obligations, items of income subject to a tax levied by the state and that a municipal corporation is specifically prohibited by law from taxing, and income of a decedent's estate during the period of administration except such income from the operation of a trade or business.

(k) Compensation or allowances excluded from federal gross income under Section 107 of the Internal Revenue Code.

(l) Employee compensation that is not qualifying wages as defined in division (C)(35) of this section.

(m) Compensation paid to a person employed within the boundaries of a United States air force base under the jurisdiction of the United States air force that is used for the housing of members of the United States air force and is a center for air force operations, unless the person is subject to taxation because of residence or domicile. If the compensation is subject to taxation because of residence or domicile, tax on such income shall be payable only to the municipal corporation of residence or domicile.

(n) An S corporation shareholder's share of net profits of the S corporation, other than any part of the share of net profits that represents wages as defined in Section 3121(a) of the Internal Revenue Code or net earnings from self-employment as defined in Section 1402(a) of the Internal Revenue Code.

(o) All of the income of individuals under 18 years of age.

(p)(i) Except as provided in divisions (C)(12)(p)(ii), (iii), and (iv) of this section, qualifying wages described in division (C)(2) or (5) of Section 190.04 to the extent the qualifying wages are not subject to withholding for the City under either of those divisions.

(ii) The exemption provided in division (C)(12)(p)(i) of this section does not apply with respect to the municipal corporation in which the employee resided at the time the employee earned the qualifying wages.

(iii) The exemption provided in division (C)(12)(p)(i) of this section does not apply to qualifying wages that an employer elects to withhold under division (C)(4)(b) of Section 190.04.

(iv) The exemption provided in division (C)(12)(p)(i) of this section does not apply to qualifying wages if both of the following conditions apply:

(a) For qualifying wages described in division (C)(2) of Section 190.04, the employee's employer withholds and remits tax on the qualifying wages to the municipal corporation in which the employee's principal place of work is situated, or, for qualifying wages described in division (C)(5) of Section 190.04, the employee's employer withholds and remits tax on the qualifying wages to the municipal corporation in which the employer's fixed location is located;

(b) The employee receives a refund of the tax described in division (C)(12)(p)(iv)(a) of this section on the basis of the employee not performing services in that municipal corporation.

(q)(i) Except as provided in division (C)(12)(q)(ii) or (iii) of this section, compensation that is not qualifying wages paid to a nonresident individual for personal services performed in the City on not more than 20 days in a taxable year.

(ii) The exemption provided in division (C)(12)(q)(i) of this section does not apply under either of the following circumstances:

(a) The individual's base of operation is located in the municipal corporation.

(b) The individual is a professional athlete, professional entertainer, or public figure, and the compensation is paid for the performance of services in the individual's capacity as a professional athlete, professional entertainer, or public figure. For purposes of division (C)(12)(q)(ii)(b) of this section, "professional athlete," "professional entertainer," and "public figure" have the same meanings as in Section 190.04(C).

(iii) Compensation to which division (C)(12)(q) of this section applies shall be treated as earned or received at the individual's base of operation. If the individual does not have a base of operation, the compensation shall be treated as earned or received where the individual is domiciled.

(iv) For purposes of division (C)(12)(q) of this section, "base of operation" means the location where an individual owns or rents an office, storefront, or similar facility to which the individual regularly reports and at which the individual regularly performs personal services for compensation.

(r) Compensation paid to a person for personal services performed for a political subdivision on property owned by the political subdivision, regardless of whether the compensation is received by an employee of the subdivision or another person performing services for the subdivision under a contract with the subdivision, if the property on which services are performed is annexed to a municipal corporation pursuant to Section 709.023 of the ORC on or after March 27, 2013, unless the person is subject to such taxation because of residence. If the compensation is subject to taxation because of residence, municipal income tax shall be payable only to the municipal corporation of residence.

(s) Income the taxation of which is prohibited by the constitution or laws of the United States.

Any item of income that is exempt income of a pass-through entity under division (C) of this section is exempt income of each owner of the pass-through entity to the extent of that owner's distributive or proportionate share of that item of the entity's income.

(13) "Form 2106" means internal revenue service form 2106 filed by a taxpayer pursuant to the Internal Revenue Code.

(14) "Generic form" means an electronic or paper form that is not prescribed by a particular municipal corporation and that is designed for reporting taxes withheld by an employer, agent of an employer, or other payer, estimated municipal income taxes, or annual municipal income tax liability or for filing a refund claim.

(15) “Gross receipts” means the total revenue derived from sales, work done, or service rendered.

(16) "Income" means the following:

(a)(i) For residents, all income, salaries, qualifying wages, commissions, and other compensation from whatever source earned or received by the resident, including the resident's distributive share of the net profit of pass-through entities owned directly or indirectly by the resident and any net profit of the resident, except as provided in (C)(24)~~(d) of this division.~~**(e) of this section.**

(ii) For the purposes of division (C)(16)(a)(i) of this section:

(a) Any net operating loss of the resident incurred in the taxable year and the resident's distributive share of any net operating loss generated in the same taxable year and attributable to the resident's ownership interest in a pass-through entity shall be allowed as a deduction, for that taxable year and the following five taxable years, against any other net profit of the resident or the resident's distributive share of any net profit attributable to the resident's ownership interest in a pass-through entity until fully utilized, subject to division (C)(16)(a)(iv) of this section;

(b) The resident's distributive share of the net profit of each pass-through entity owned directly or indirectly by the resident shall be calculated without regard to any net operating loss that is carried forward by that entity from a prior taxable year and applied to reduce the entity's net profit for the current taxable year.

(iii) Division (C)(16)(a)(ii) of this section does not apply with respect to any net profit or net operating loss attributable to an ownership interest in an S corporation unless shareholders' shares of net profits from S corporations are subject to tax in the municipal corporation as provided in division(C)(12)(n) or (C)(16)(e) of this section.

(iv) Any amount of a net operating loss used to reduce a taxpayer's net profit for a taxable year shall reduce the amount of net operating loss that may be carried forward to any subsequent year for use by that taxpayer. In no event shall the cumulative deductions for all taxable years with respect to a taxpayer's net operating loss exceed the original amount of that net operating loss available to that taxpayer.

(b) In the case of nonresidents, all income, salaries, qualifying wages, commissions, and other compensation from whatever source earned or received by the nonresident for work done, services performed or rendered, or activities conducted in the municipal corporation, including any net profit of the nonresident, but excluding the nonresident's distributive share of the net profit or loss of only pass-through entities owned directly or indirectly by the nonresident.

(c) For taxpayers that are not individuals, net profit of the taxpayer;

(d) Lottery, sweepstakes, gambling and sports winnings, winnings from games of chance, and prizes and awards. If the taxpayer is a professional gambler for federal income tax purposes, the taxpayer may deduct related wagering losses and expenses to the extent authorized under the Internal Revenue Code and claimed against such winnings.

(e) Intentionally left blank.

(17) "Intangible income" means income of any of the following types: income yield, interest, capital gains, dividends, or other income arising from the ownership, sale, exchange, or other disposition of intangible property including, but not limited to, investments, deposits, money, or credits as those terms are defined in Chapter 5701. of the ORC, and patents, copyrights, trademarks, tradenames, investments in real estate investment trusts, investments in regulated investment companies, and appreciation on deferred compensation. "Intangible income" does not include prizes, awards, or other income associated with any lottery winnings, gambling winnings, or other similar games of chance.

(18) "Internal Revenue Code" has the same meaning as in Section 5747.01 of the ORC.

(19) "Limited liability company" means a limited liability company formed under chapter 1705. of the ORC or under the laws of another state.

(20) "Municipal corporation" includes a joint economic development district or joint economic development zone that levies an income tax under Section 715.691 , 715.70 , 715.71 , or 715.74 of the ORC.

(21)(a) "Municipal taxable income" means the following:

(i) For a person other than an individual, income ~~reduced by exempt income to the extent otherwise included in income and then, as applicable,~~ apportioned or sitused to the City under Section 190.03, ~~and further~~ **as applicable,** reduced by any pre-2017 net operating loss carryforward available to the person for the City.

(ii)(a) For an individual who is a resident of the City, income reduced by exempt income to the extent otherwise included in income, then reduced as provided in division (C)(21)(b) of this section, and further reduced by any pre-2017 net operating loss carryforward available to the individual for the municipal corporation.

(b) For an individual who is a nonresident of the City, income reduced by exempt income to the extent otherwise included in income and then, as applicable, apportioned or sitused to the municipal corporation under Section 190.03, then reduced as provided in division (C)(21)(b) of this section, and further reduced by any pre-2017 net operating loss carryforward available to the individual for the City.

(b) In computing the municipal taxable income of a taxpayer who is an individual, the taxpayer may subtract, as provided in division (C)(21)(a)(ii)(a) or (C)(21)(b) of this section, the amount of the individual's employee business expenses reported on the individual's form 2106 that the individual deducted for federal income tax purposes for the taxable year, subject to the limitation imposed by Section 67 of the Internal Revenue Code. For the municipal corporation in which the taxpayer is a resident, the taxpayer may deduct all such expenses allowed for federal income tax purposes, but only to the extent the expenses do not relate to exempt income. For a municipal corporation in which the taxpayer is not a resident, the taxpayer may deduct such expenses only to the extent the expenses are related to the taxpayer's performance of personal services in that nonresident municipal corporation and are not related to exempt income.

(22) “Municipality” means the same as the City of Reynoldsburg. If the terms are capitalized in the ordinance they are referring to Reynoldsburg. If not capitalized they refer to a municipal corporation other than Reynoldsburg.

(23) "Net operating loss" means a loss incurred by a person in the operation of a trade or business. "Net operating loss" does not include unutilized losses resulting from basis limitations, at-risk limitations, or passive activity loss limitations.

(24)~~(a) **"Net profit"** for a person other than an individual means adjusted federal taxable income.~~

(~~b~~**a**) "Net profit" for a person who is an individual means the individual's net profit required to be reported on schedule C, schedule E, or schedule F reduced by any net operating loss carried forward. For the purposes of division (C)(24)(~~b~~**a**) of this section, the net operating loss carried forward shall be calculated and deducted in the same manner as provided in division (C)(~~1~~**24**)(~~h~~**c**) of this section.

(b) “Net profit” for a person other than an individual means adjusted federal taxable income reduced by any net operating loss incurred by the person in a taxable year beginning on or after January 1, 2017, subject to the limitations of division (C)(24)(c) of this section.

(c)(i) The amount of such operating loss shall be deducted from net profit to the extent necessary to reduce municipal taxable income to zero, with any remaining unused portion of the net operating loss carried forward to not more than five (5) consecutive taxable years following the

taxable year in which the loss was incurred, but in no case for more years than necessary for the deduction to be fully utilized.

(ii) No person shall use the deduction allowed by division (C)(24)(c) of this section to offset qualifying wages.

(iii)(a) For taxable years beginning in 2018, 2019, 2020, 2021, or 2022, a person may not deduct more than fifty percent (50%) of the amount of the deduction otherwise allowed by division (C)(24)(c) of this section.

(b) For taxable years beginning in 2023 or thereafter, a person may deduct the full amount allowed by (C)(24)(c) of this section without regard to the limitation of division (C)(24)(c)(iii)(a) of this section.

(iv) Any pre-2017 net operating loss carryforward deduction that is available may be utilized before a taxpayer may deduct any amount pursuant to (C)(24)(c) of this section.

(v) Nothing in division (C)(24)(c)(iii)(a) of this section precludes a person from carrying forward, for use with respect to any return filed for a taxable year beginning after 2018, any amount of net operating loss that was not fully utilized by operation of division (C)(24)(c)(iii)(a) of this section. To the extent that an amount of net operating loss that was not fully utilized in one or more taxable years by operation of division (C)(1)(h)(iii)(a) of this section is carried forward for use with respect to a return filed for a taxable year beginning in 2019, 2020, 2021, or 2022, the limitation described in division (C)(24)(c)(iii)(a) of this section shall apply to the amount carried forward.

(~~c~~**d**) For the purposes of this chapter, and notwithstanding division (C)(24)(~~a~~**b**) of this section, net profit of a disregarded entity shall not be taxable as against that disregarded entity, but shall instead be included in the net profit of the owner of the disregarded entity.

(~~d~~**e**) A publicly traded partnership that is treated as a partnership for federal income tax purposes, and that is subject to tax on its net profits by the City, may elect to be treated as a C corporation for the City**, and shall not be treated as the net profit or income of any owner of the partnership.** The election shall be made on the annual return for the City. The City will treat the publicly traded partnership as a C corporation if the election is so made.

(25) "Nonresident" means an individual that is not a resident.

(26) "Ohio Business Gateway" means the online computer network system, created under Section 125.30 of the ORC, that allows persons to electronically file business reply forms with state agencies and includes any successor electronic filing and payment system.

(27) "Other payer" means any person, other than an individual's employer or the employer's agent, that pays an individual any amount included in the federal gross income of the individual. "Other payer" includes casino operators and video lottery terminal sales agents.

(28) "Pass-through entity" means a partnership not treated as an association taxable as a C corporation for federal income tax purposes, a limited liability company not treated as an association taxable as a C corporation for federal income tax purposes, an S corporation, or any other class of entity from which the

income or profits of the entity are given pass-through treatment for federal income tax purposes. "Pass-through entity" does not include a trust, estate, grantor of a grantor trust, or disregarded entity.

(29) "Pension" means any amount paid to an employee or former employee that is reported to the recipient on an IRS form 1099-R, or successor form. Pension does not include deferred compensation, or amounts attributable to nonqualified deferred compensation plans, reported as FICA/Medicare wages on an IRS form W-2, Wage and Tax Statement, or successor form.

(30) "Person" includes individuals, firms, companies, joint stock companies, business trusts, estates, trusts, partnerships, limited liability partnerships, limited liability companies, associations, C corporations, S corporations, governmental entities, and any other entity.

(31) "Postal service" means the United States postal service.

(32) "Postmark date," "date of postmark," and similar terms include the date recorded and marked in the manner described in division (B)(3) of Section 5703.056 of the ORC.

(33)(a) "Pre-2017 net operating loss carryforward" means any net operating loss incurred in a taxable year beginning before January 1, 2017, to the extent such loss was permitted, by a resolution or ordinance of the City that was adopted by the City before January 1, 2016, to be carried forward and utilized to offset income or net profit generated in the City in future taxable years.

(b) For the purpose of calculating municipal taxable income, any pre-2017 net operating loss carryforward may be carried forward to any taxable year, including taxable years beginning in 2017 or thereafter, for the number of taxable years provided in the resolution or ordinance or until fully utilized, whichever is earlier.

(34) "Publicly traded partnership" means any partnership, an interest in which is regularly traded on an established securities market. A "publicly traded partnership" may have any number of partners.

(35) "Qualifying wages" means wages, as defined in Section 3121(a) of the Internal Revenue Code, without regard to any wage limitations, adjusted as follows:

(a) Deduct the following amounts:

(i) Any amount included in wages if the amount constitutes compensation attributable to a plan or program described in Section 125 of the Internal Revenue Code.

(ii) Any amount included in wages if the amount constitutes payment on account of a disability related to sickness or an accident paid by a party unrelated to the employer, agent of an employer, or other payer.

(iii) Intentionally left blank.

(iv) Intentionally left blank.

(v) Any amount included in wages that is exempt income.

(b) Add the following amounts:

(i) Any amount not included in wages solely because the employee was employed by the employer before April 1, 1986.

(ii) Any amount not included in wages because the amount arises from the sale, exchange, or other disposition of a stock option, the exercise of a stock option, or the sale, exchange, or other disposition of stock purchased under a stock option. Division (C)(35)(b)(ii) of this section applies only to those amounts constituting ordinary income.

(iii) Any amount not included in wages if the amount is an amount described in section 401(k), 403(b), or 457 of the Internal Revenue Code. Division (C)(35)(b)(iii) of this section applies only to employee contributions and employee deferrals.

(iv) Any amount that is supplemental unemployment compensation benefits described in Section 3402(o)(2) of the Internal Revenue Code and not included in wages.

(v) Any amount received that is treated as self-employment income for federal tax purposes in accordance with Section 1402(a)(8) of the Internal Revenue Code.

(vi) Any amount not included in wages if all of the following apply:

(a) For the taxable year the amount is employee compensation that is earned outside the United States and that either is included in the taxpayer's gross income for federal income tax purposes or would have been included in the taxpayer's gross income for such purposes if the taxpayer did not elect to exclude the income under Section 911 of the Internal Revenue Code;

(b) For no preceding taxable year did the amount constitute wages as defined in Section 3121(a) of the Internal Revenue Code;

(c) For no succeeding taxable year will the amount constitute wages; and

(d) For any taxable year the amount has not otherwise been added to wages pursuant to either division (C)(35)(b) of this section or ORC Section 718.03, as that section existed before the effective date of H.B. 5 of the 130th General Assembly, March 23, 2015.

(36) "Related entity" means any of the following:

(a) An individual stockholder, or a member of the stockholder's family enumerated in Section 318 of the Internal Revenue Code, if the stockholder and the members of the stockholder's family own directly, indirectly, beneficially, or constructively, in the aggregate, at least fifty percent (50%) of the value of the taxpayer's outstanding stock;

(b) A stockholder, or a stockholder's partnership, estate, trust, or corporation, if the stockholder and the stockholder's partnerships, estates, trusts, or corporations own directly, indirectly, beneficially, or constructively, in the aggregate, at least fifty percent (50%) of the value of the taxpayer's outstanding stock;

(c) A corporation, or a party related to the corporation in a manner that would require an attribution of stock from the corporation to the party or from the party to the corporation under division (C)(36)(d) of this section, provided the taxpayer owns directly, indirectly, beneficially, or constructively, at least fifty percent (50%) of the value of the corporation's outstanding stock;

(d) The attribution rules described in Section 318 of the Internal Revenue Code apply for the purpose of determining whether the ownership requirements in divisions (C)(36)(a) to (c) of this section have been met.

(37) "Related member" means a person that, with respect to the taxpayer during all or any portion of the taxable year, is either a related entity, a component member as defined in Section 1563(b) of the Internal Revenue Code, or a person to or from whom there is attribution of stock ownership in accordance with Section 1563(e) of the Internal Revenue Code except, for purposes of determining whether a person is a related member under this division, " twenty percent (20%)" shall be substituted for "five percent (5%)" wherever "five percent (5%)" appears in Section 1563(e) of the Internal Revenue Code.

(38) "Resident" means an individual who is domiciled in the municipal corporation as determined under Section 190.03(E).

(39) "S corporation" means a person that has made an election under subchapter S of Chapter 1 of Subtitle A of the Internal Revenue Code for its taxable year.

(40) "Schedule C" means internal revenue service schedule C (form 1040) filed by a taxpayer pursuant to the Internal Revenue Code.

(41) "Schedule E" means internal revenue service schedule E (form 1040) filed by a taxpayer pursuant to the Internal Revenue Code.

(42) "Schedule F" means internal revenue service schedule F (form 1040) filed by a taxpayer pursuant to the Internal Revenue Code.

(43) "Single member limited liability company" means a limited liability company that has one direct member.

(44) "Small employer" means any employer that had total revenue of less than $500,000 during the preceding taxable year. For purposes of this division, "total revenue" means receipts of any type or kind, including, but not limited to, sales receipts; payments; rents; profits; gains, dividends, and other investment income; compensation; commissions; premiums; money; property; grants; contributions; donations; gifts; program service revenue; patient service revenue; premiums; fees, including premium fees and service fees; tuition payments; unrelated business revenue; reimbursements; any type of payment from a governmental unit, including grants and other allocations; and any other similar receipts reported for federal income tax purposes or under generally accepted accounting principles. "Small employer" does not include the federal government; any state government, including any state agency or instrumentality; any political subdivision; or any entity treated as a government for financial accounting and reporting purposes.

(45)**(a)**"Tax Administrator" means the individual charged with direct responsibility for administration of an income tax levied by the City in accordance with this chapter. **Tax Administrator does not include the state tax commissioner.**

(45)(b) "Tax commissioner" means the tax commissioner appointed under section 121.03 of the ORC.

(46) "Tax return preparer" means any individual described in Section 7701(a)(36) of the Internal Revenue Code and 26 C.F.R. 301.7701-15 .

(47) "Taxable year" means the corresponding tax reporting period as prescribed for the taxpayer under the Internal Revenue Code.

(48)(a) "Taxpayer" means a person subject to a tax levied on income by a municipal corporation in accordance with this chapter. "Taxpayer" does not include a grantor trust or, except as provided in division (C)(48)(b)(i) of this section, a disregarded entity.

(b)(i) A single member limited liability company that is a disregarded entity for federal tax purposes may be a separate taxpayer from its single member in all Ohio municipal corporations in which it either filed as a separate taxpayer or did not file for its taxable year ending in 2003, if all of the following conditions are met:

(a) The limited liability company's single member is also a limited liability company.

(b) The limited liability company and its single member were formed and doing business in one or more Ohio municipal corporations for at least five years before January 1, 2004.

(c) Not later than December 31, 2004, the limited liability company and its single member each made an election to be treated as a separate taxpayer under division (L) of ORC 718.01 as that section existed on December 31, 2004.

(d) The limited liability company was not formed for the purpose of evading or reducing Ohio municipal corporation income tax liability of the limited liability company or its single member.

(e) The Ohio municipal corporation that was the primary place of business of the sole member of the limited liability company consented to the election.

(ii) For purposes of division (C)(48)(b)(i)(e) of this section, a municipal corporation was the primary place of business of a limited liability company if, for the limited liability company's taxable year ending in 2003, its income tax liability was greater in that municipal corporation than in any other municipal corporation in Ohio, and that tax liability to that municipal corporation for its taxable year ending in 2003 was at least $400,000.

(49) "Taxpayers' rights and responsibilities" means the rights provided to taxpayers in Sections 190.09, 190.12, 190.13, 190.19(B), 190.20, 190.21, and Sections 5717.011 and 5717.03 of the ORC, and the responsibilities of taxpayers to file, report, withhold, remit, and pay municipal income tax and otherwise comply with Chapter 718. of the ORC and resolutions, ordinances, and rules and regulations adopted by the City for the imposition and administration of a municipal income tax.

(50) "Video lottery terminal" has the same meaning as in Section 3770.21 of the ORC.

(51) "Video lottery terminal sales agent" means a lottery sales agent licensed under Chapter 3770. of the ORC to conduct video lottery terminals on behalf of the state pursuant to Section 3770.21 of the ORC.

SECTION 190.03 IMPOSITION OF TAX.

Beginning July 1, 2017, the income tax levied by the City is levied at a rate of two and one-half percent (2.5%) on the Municipal Taxable Income of every person residing in and/or earning and/or receiving income in the City. Prior to July 1, 2017, the income tax levied by the City is levied at a rate of one and one-half percent (1.5%) on the Municipal Taxable Income of every person residing in and/or earning and/or receiving income in the City.

Individuals.

(A) For residents of the City, the income tax levied herein shall be on all income, salaries, qualifying wages, commissions, and other compensation from whatever source earned or received by the resident, including the resident's distributive share of the net profit of pass-through entities owned directly or indirectly by the resident and any net profit of the resident. This is further detailed in the definition of income (Section 190.02(C)(16)).

(B) For nonresidents, all income, salaries, qualifying wages, commissions, and other compensation from whatever source earned or received by the nonresident for work done, services performed or rendered, or activities conducted in the municipal corporation, including any net profit of the nonresident, but excluding the nonresident's distributive share of the net profit or loss of only pass-through entities owned directly or indirectly by the nonresident.

(C) For residents and nonresidents, income can be reduced to “Municipal Taxable Income” as defined in Section 190.02(C)(21). Exemptions which may apply are specified in Section 190.02(C)(12).

Refundable credit for Nonqualified Deferred Compensation Plan.

(D)(1) As used in this division:

(a) "Nonqualified deferred compensation plan" means a compensation plan described in Section 3121(v)(2)(C) of the Internal Revenue Code.

(b) “Qualifying loss” means the amount of compensation attributable to a taxpayer’s nonqualified deferred compensation plan, less the receipt of money and property attributable to distributions from the nonqualified deferred compensation plan. Full loss is sustained if no distribution of money and property is made by the nonqualified deferred compensation plan. The taxpayer sustains a qualifying loss only in the taxable year in which the taxpayer receives the final distribution of money and property pursuant to that nonqualified deferred compensation plan.

(c)(i) "Qualifying tax rate" means the applicable tax rate for the taxable year for the which the taxpayer paid income tax to the City with respect to any portion of the total amount of compensation the payment of which is deferred pursuant to a nonqualified deferred compensation plan.

(ii) If different tax rates applied for different taxable years, then the "qualifying tax rate" is a weighted average of those different tax rates. The weighted average shall be based upon the tax paid to the City each year with respect to the nonqualified deferred compensation plan.

(d) "Refundable credit" means the amount of the City income tax that was paid on the non-distributed portion, if any, of a nonqualified deferred compensation plan.

(2) If, in addition to the City, a taxpayer has paid tax to other municipal corporations with respect to the nonqualified deferred compensation plan, the amount of the credit that a taxpayer may claim from each municipal corporation shall be calculated on the basis of each municipal corporation's proportionate share of the total municipal corporation income tax paid by the taxpayer to all municipal corporations with respect to the nonqualified deferred compensation plan.

(3) In no case shall the amount of the credit allowed under this section exceed the cumulative income tax that a taxpayer has paid to the City for all taxable years with respect to the nonqualified deferred compensation plan.

(4) The credit allowed under this division is allowed only to the extent the taxpayer's qualifying loss is attributable to:

(a) The insolvency or bankruptcy of the employer who had established the nonqualified deferred compensation plan; or

(b) The employee's failure or inability to satisfy all of the employer's terms and conditions necessary to receive the nonqualified deferred compensation.

Domicile.

(E)(1)(a) An individual is presumed to be domiciled in the City for all or part of a taxable year if the individual was domiciled in the City on the last day of the immediately preceding taxable year or if the Tax Administrator reasonably concludes that the individual is domiciled in the City for all or part of the taxable year.

(b) An individual may rebut the presumption of domicile described in division (E)(1)(a) of this section if the individual establishes by a preponderance of the evidence that the individual was not domiciled in the City for all or part of the taxable year.

(2) For the purpose of determining whether an individual is domiciled in the City for all or part of a taxable year, factors that may be considered include, but are not limited to, the following:

(a) The individual's domicile in other taxable years;

(b) The location at which the individual is registered to vote;

(c) The address on the individual's driver's license;

(d) The location of real estate for which the individual claimed a property tax exemption or reduction allowed on the basis of the individual's residence or domicile;

(e) The location and value of abodes owned or leased by the individual;

(f) Declarations, written or oral, made by the individual regarding the individual's residency;

(g) The primary location at which the individual is employed.

(h) The location of educational institutions attended by the individual's dependents as defined in Section 152 of the Internal Revenue Code, to the extent that tuition paid to such educational institution is based on the residency of the individual or the individual's spouse in the municipal corporation where the educational institution is located;

(i) The number of contact periods the individual has with the City. For the purposes of this division, an individual has one "contact period" with the City if the individual is away overnight from the individual's abode located outside of the City and while away overnight from that abode spends at least some portion, however minimal, of each of two consecutive days in the City.

(3) All additional applicable factors are provided in the Rules and Regulations.

Businesses.

(F) This division applies to any taxpayer engaged in a business or profession in the City, unless the taxpayer is an individual who resides in the City or the taxpayer is an electric company, combined company, or telephone company that is subject to and required to file reports under Chapter 5745. of the ORC.

(1) Except as otherwise provided in division (F)(2) of this section, net profit from a business or profession conducted both within and without the boundaries of the City shall be considered as having a taxable situs in the City for purposes of municipal income taxation in the same proportion as the average ratio of the following:

(a) The average original cost of the real property and tangible personal property owned or used by the taxpayer in the business or profession in the City during the taxable period to the average original cost of all of the real and tangible personal property owned or used by the taxpayer in the business or profession during the same period, wherever situated.

As used in the preceding paragraph, tangible personal or real property shall include property rented or leased by the taxpayer and the value of such property shall be determined by multiplying the annual rental thereon by eight;

(b) Wages, salaries, and other compensation paid during the taxable period to individuals employed in the business or profession for services performed in the City to wages, salaries, and other compensation paid during the same period to individuals employed in the business or profession, wherever the individual's services are performed, excluding compensation from which taxes are not required to be withheld under Section 190.04(C);

(c) Total gross receipts of the business or profession from sales and rentals made and services performed during the taxable period in the City to total gross receipts of the business or profession during the same period from sales, rentals, and services, wherever made or performed.

(2)(a) If the apportionment factors described in division (F)(1) of this section do not fairly represent the extent of a taxpayer's business activity in the City, the taxpayer may request, or the Tax Administrator of the City may require, that the taxpayer use, with respect to all or any portion of the income of the taxpayer, an alternative apportionment method involving one or more of the following:

(i) Separate accounting;

(ii) The exclusion of one or more of the factors;

(iii) The inclusion of one or more additional factors that would provide for a more fair apportionment of the income of the taxpayer to the municipal corporation;

(iv) A modification of one or more of the factors.

(b) A taxpayer request to use an alternative apportionment method shall be in writing and shall accompany a tax return, timely filed appeal of an assessment, or timely filed amended tax return. The taxpayer may use the requested alternative method unless the Tax Administrator denies the request in an assessment issued within the period prescribed by Section 190.12(A).

(c) The Tax Administrator may require a taxpayer to use an alternative apportionment method as described in division (F)(2)(a) of this section, but only by issuing an assessment to the taxpayer within the period prescribed by Section 190.12(A).

(d) Nothing in division (F)(2) of this section nullifies or otherwise affects any alternative apportionment arrangement approved by the Tax Administrator or otherwise agreed upon by both the Tax Administrator and taxpayer before January 1, 2016.

(3) As used in division (F)(1)(b) of this section, "wages, salaries, and other compensation" includes only wages, salaries, or other compensation paid to an employee for services performed at any of the following locations:

(a) A location that is owned, controlled, or used by, rented to, or under the possession of one of the following:

(i) The employer;

(ii) A vendor, customer, client, or patient of the employer, or a related member of such a vendor, customer, client, or patient;

(iii) A vendor, customer, client, or patient of a person described in (F)(3)(a)(ii) of this section, or a related member of such a vendor, customer, client, or patient.

(b) Any location at which a trial, appeal, hearing, investigation, inquiry, review, court-martial, or similar administrative, judicial, or legislative matter or proceeding is being conducted, provided that the compensation is paid for services performed for, or on behalf of, the employer or that the employee's presence at the location directly or indirectly benefits the employer;

(c) Any other location, if the Tax Administrator determines that the employer directed the employee to perform the services at the other location in lieu of a location described in division (F) (3)(a) or (b) of this section solely in order to avoid or reduce the employer's municipal income tax liability. If the Tax Administrator makes such a determination, the employer may dispute the determination by establishing, by a preponderance of the evidence, that the Tax Administrator's determination was unreasonable.

(4) For the purposes of division (F)(1)(c) of this section, receipts from sales and rentals made and services performed shall be sitused to a municipal corporation as follows:

(a) Gross receipts from the sale of tangible personal property shall be sitused to ~~the municipal corporation in which the sale originated. For the purposes of this division, a sale of property originates in~~ the City **only** if, regardless of where title passes, the property meets ~~any~~ **either** of the following criteria:

(i) The property is shipped to or delivered within the City from a stock of goods located within the City.

(ii) The property is delivered within the City from a location outside the City, provided the taxpayer is regularly engaged through its own employees in the solicitation or promotion of sales within the City and the sales result from such solicitation or promotion.

~~(iii) The property is shipped from a place within the City to purchasers outside the City, provided that the taxpayer is not, through its own employees, regularly engaged in the solicitation or promotion of sales at the place where delivery is made.~~

(b) Gross receipts from the sale of services shall be sitused to the City to the extent that such services are performed in the City.

(c) To the extent included in income, gross receipts from the sale of real property located in the City shall be sitused to the City.

(d) To the extent included in income, gross receipts from rents and royalties from real property located in the City shall be sitused to the City.

(e) Gross receipts from rents and royalties from tangible personal property shall be sitused to the City based upon the extent to which the tangible personal property is used in the City.

(5) The net profit received by an individual taxpayer from the rental of real estate owned directly by the individual, or by a disregarded entity owned by the individual, shall be subject to the City's tax only if the property generating the net profit is located in the City or if the individual taxpayer that receives the net profit is a resident of the City. The City shall allow such taxpayers to elect to use separate accounting for the purpose of calculating net profit sitused under this division to the municipal corporation in which the property is located.

(6)(a) Commissions received by a real estate agent or broker relating to the sale, purchase, or lease of real estate shall be sitused to the municipal corporation in which the real estate is located. Net profit reported by the real estate agent or broker shall be allocated to the City, if applicable, based upon the ratio of the commissions the agent or broker received from the sale, purchase, or lease of real estate located in the City to the commissions received from the sale, purchase, or lease of real estate everywhere in the taxable year.

(b) An individual who is a resident of the City shall report the individual's net profit from all real estate activity on the individual's annual tax return for the City. The individual may claim a credit for taxes the individual paid on such net profit to another municipal corporation to the extent that such a credit is allowed under the City's income tax ordinance.

(7) When calculating the ratios described in division (F)(1) of this section for the purposes of that division or division (F)(2) of this section, the owner of a disregarded entity shall include in the owner's ratios the property, payroll, and gross receipts of such disregarded entity.

(8) Left intentionally blank.

(9) Left intentionally blank.

SECTION 190.04 COLLECTION AT SOURCE.

Withholding provisions.

(A) Each employer, agent of an employer, or other payer located or doing business in the City shall withhold an income tax from the qualifying wages earned and/or received by each employee in the City. Except for qualifying wages for which withholding is not required under Section 190.03 or division (B)(4) or (6) of this section, the tax shall be withheld at the rate, specified in Section 190.01 of this chapter; beginning July 1, 2017, this rate is two and one-half percent (2.5%), and prior to July 1, 2017, this rate is one and one-half percent (1.5%). An employer, agent of an employer, or other payer shall deduct and withhold the tax from qualifying wages on the date that the employer, agent, or other payer directly, indirectly, or constructively pays the qualifying wages to, or credits the qualifying wages to the benefit of, the employee.

(B)(1) Except as provided in division (B)(2) of this section, an employer, agent of an employer, or other payer shall remit to the Tax Administrator of the City the greater of the income taxes deducted and withheld or the income taxes required to be deducted and withheld by the employer, agent, or other payer according to the following schedule:

(a) Taxes required to be deducted and withheld shall be remitted monthly to the Tax Administrator if the total taxes deducted and withheld or required to be deducted and withheld by the employer, agent, or other payer on behalf of the City in the preceding calendar year exceeded $2,399, or if the total amount of taxes deducted and withheld or required to be deducted and withheld on behalf of the City in any month of the preceding calendar quarter exceeded $200.

Payments under division (B)(1)(a) of this section shall be made ~~so that the payment is received by~~ **to** the Tax Administrator not later than 15 days after the last day of each month for which the tax was withheld.

(b) Any employer, agent of an employer, or other payer not required to make payments under division (B)(1)(a) of this section of taxes required to be deducted and withheld shall make quarterly payments to the Tax Administrator not later than the ~~15th~~ **last** day of the month following the ~~end~~ **last day** of each calendar quarter.

(c) Notwithstanding the provisions of division (B)(1)(a) and (b) of this section, taxes required to be deducted and withheld shall be remitted semi-monthly to the Tax Administrator if the total taxes deducted and withheld or required to be deducted and withheld on behalf of the City in the preceding calendar year exceeded $11,999, or if in any month of the preceding calendar year exceeded $1,000. Payment under division (B)(1)(c) of this section shall be made ~~so that the payment is received by~~ **to** the Tax Administrator not later than one of the following: i) if the taxes were deducted and withheld or required to be deducted and withheld during the first fifteen days of a month, the third banking day after the fifteenth day of that month; (ii) if the taxes were deducted and withheld or required to be deducted and withheld after the fifteenth day of a month and before the first day of the immediately following month, the third banking day after the last day of the month.

(2) If the employer, agent of an employer, or other payer is required to make payments electronically for the purpose of paying federal taxes withheld on payments to employees under Section 6302. of the Internal Revenue Code, 26 C.F.R. 31.6302-1, or any other federal statute or regulation, the payment shall be made by electronic funds transfer to the Tax Administrator of all taxes deducted and withheld on behalf of the City. The payment of tax by electronic funds transfer under this division does not affect an employer's, agent's, or other payer's obligation to file any return as required under this section.

(3) An employer, agent of an employer, or other payer shall make and file a return showing the amount of tax withheld by the employer, agent, or other payer from the qualifying wages of each employee and remitted to the Tax Administrator. A return filed by an employer, agent, or other payer under this division shall be accepted by the Tax Administrator and the City as the return required of a non-resident employee whose sole income subject to the tax under this chapter is the qualifying wages reported by the employee's employer, agent of an employer, or other payer.

(4) An employer, agent of an employer, or other payer is not required to withhold the City income tax with respect to an individual's disqualifying disposition of an incentive stock option if, at the time of the disqualifying disposition, the individual is not an employee of either the corporation with respect to whose stock the option has been issued or of such corporation's successor entity.

(5)(a) An employee is not relieved from liability for a tax by the failure of the employer, agent of an employer, or other payer to withhold the tax as required under this chapter or by the employer's, agent's, or other payer's exemption from the requirement to withhold the tax.

(b) The failure of an employer, agent of an employer, or other payer to remit to the City the tax withheld relieves the employee from liability for that tax unless the employee colluded with the employer, agent, or other payer in connection with the failure to remit the tax withheld.

(6) Compensation deferred before June 26, 2003, is not subject to the City income tax or income tax withholding requirement to the extent the deferred compensation does not constitute qualifying wages at the time the deferred compensation is paid or distributed.

(7) Each employer, agent of an employer, or other payer required to withhold taxes is liable for the payment of that amount required to be withheld, whether or not such taxes have been withheld, and such amount shall be deemed to be held in trust for the City until such time as the withheld amount is remitted to the Tax Administrator.

(8) On or before the last day of February of each year, an employer shall file a withholding reconciliation return with the Tax Administrator listing:

(a) The names, addresses, and social security numbers of all employees from whose qualifying wages tax was withheld or should have been withheld for the City during the preceding calendar year;

(b) The amount of tax withheld, if any, from each such employee, the total amount of qualifying wages paid to such employee during the preceding calendar year;

(c) The name of every other municipal corporation for which tax was withheld or should have been withheld from such employee during the preceding calendar year;

(d) Any other information required for federal income tax reporting purposes on Internal Revenue Service form W-2 or its equivalent form with respect to such employee;

(e) Other information as may be required by the Tax Administrator.

(9) The officer or the employee of the employer, agent of an employer, or other payer with control or direct supervision of or charged with the responsibility for withholding the tax or filing the reports and making payments as required by this section, shall be personally liable for a failure to file a report or pay the tax due as required by this section. The dissolution of an employer, agent of an employer, or other payer does not discharge the officer's or employee's liability for a failure of the employer, agent of an employer, or other payer to file returns or pay any tax due.

(10) An employer is required to deduct and withhold the City income tax on tips and gratuities received by the employer's employees and constituting qualifying wages, but only to the extent that the tips and gratuities are under the employer's control. For the purposes of this division, a tip or gratuity is under the employer's control if the tip or gratuity is paid by the customer to the employer for subsequent remittance to the employee, or if the customer pays the tip or gratuity by credit card, debit card, or other electronic means.

(11) The Tax Administrator shall consider any tax withheld by an employer at the request of an employee, when such tax is not otherwise required to be withheld by this chapter, to be tax required to be withheld and remitted for the purposes of this section

Occasional Entrant - Withholding.

(C)(1) As used in this division:

(a) "Employer" includes a person that is a related member to or of an employer.

(b) "Fixed location" means a permanent place of doing business in this state, such as an office, warehouse, storefront, or similar location owned or controlled by an employer.

(c) "Principal place of work" means the fixed location to which an employee is required to report for employment duties on a regular and ordinary basis. If the employee is not required to report for employment duties on a regular and ordinary basis to a fixed location, "principal place of work" means the worksite location in this state to which the employee is required to report for employment duties on a regular and ordinary basis. If the employee is not required to report for employment duties on a regular and ordinary basis to a fixed location or worksite location, "principal place of work" means the location in this state at which the employee spends the greatest number of days in a calendar year performing services for or on behalf of the employee's employer.

If there is not a single municipal corporation in which the employee spent the "greatest number of days in a calendar year" performing services for or on behalf of the employer, but instead there are two or more municipal corporations in which the employee spent an identical number of days that is greater than the number of days the employee spent in any other municipal corporation, the employer shall allocate any of the employee's qualifying wages subject to division (C)(2)(a)(i) of this section among those two or more municipal corporations. The allocation shall be made using any fair and reasonable method, including, but not limited to, an equal allocation among such municipal corporations or an allocation based upon the time spent or sales made by the employee in each such municipal corporation. A municipal corporation to which qualifying wages are allocated under this division shall be the employee's "principal place of work" with respect to those qualifying wages for the purposes of this section.

For the purposes of this division, the location at which an employee spends a particular day shall be determined in accordance with division (C)(2)(b) of this section, except that "location" shall be substituted for "municipal corporation" wherever "municipal corporation" appears in that division.

(d) "Professional athlete" means an athlete who performs services in a professional athletic event for wages or other remuneration.

(e) "Professional entertainer" means a person who performs services in the professional performing arts for wages or other remuneration on a per-event basis.

(f) "Public figure" means a person of prominence who performs services at discrete events, such as speeches, public appearances, or similar events, for wages or other remuneration on a per-event basis.

(g) "Worksite location" means a construction site or other temporary worksite in this state at which the employer provides services for more than 20 days during the calendar year. "Worksite location" does not include the home of an employee.

(2)(a) Subject to divisions (C)(3), (5), (6), and (7) of this section, an employer is not required to withhold the City income tax on qualifying wages paid to an employee for the performance of personal services in the City if the employee performed such services in the City on 20 or fewer days in a calendar year, unless one of the following conditions applies:

(i) The employee's principal place of work is located in the City.

(ii) The employee performed services at one or more presumed worksite locations in the City. For the purposes of this division, "presumed worksite location" means a construction site or other temporary worksite in the City at which the employer provides or provided services that can reasonably be, or would have been, expected by the employer to last more than 20 days in a calendar year. Services can "reasonably be expected by the employer to last more than 20 days" if either of the following applies at the time the services commence:

(a) The nature of the services is such that it will require more than 20 days of the services to complete the services;

(b) The agreement between the employer and its customer to perform services at a location requires the employer to perform the services at the location for more than 20 days.

(iii) The employee is a resident of the City and has requested that the employer withhold tax from the employee's qualifying wages as provided in Section 190.04.

(iv) The employee is a professional athlete, professional entertainer, or public figure, and the qualifying wages are paid for the performance of services in the employee's capacity as a professional athlete, professional entertainer, or public figure.

(b) For the purposes of division (C)(2)(a) of this section, an employee shall be considered to have spent a day performing services in the City only if the employee spent more time performing services for or on behalf of the employer in the City than in any other municipal corporation on that day. For the purposes of determining the amount of time an employee spent in a particular location, the time spent performing one or more of the following activities shall be considered to have been spent at the employee's principal place of work:

(i) Traveling to the location at which the employee will first perform services for the employer for the day;

(ii) Traveling from a location at which the employee was performing services for the employer to any other location;

(iii) Traveling from any location to another location in order to pick up or load, for the purpose of transportation or delivery, property that has been purchased, sold, assembled, fabricated, repaired, refurbished, processed, remanufactured, or improved by the employee's employer;

(iv) Transporting or delivering property described in division (C)(2)(b)(iii) of this section, provided that, upon delivery of the property, the employee does not temporarily or permanently affix the property to real estate owned, used, or controlled by a person other than the employee's employer;

(v) Traveling from the location at which the employee makes the employee's final delivery or pick-up for the day to either the employee's principal place of work or a location at which the employee will not perform services for the employer.

(3) If the principal place of work of an employee is located in another Ohio municipal corporation that imposes an income tax, the exception from withholding requirements described in division (C)(2)(a) of this section shall apply only if, with respect to the employee's qualifying wages described in that division, the employer withholds and remits tax on such qualifying wages to that municipal corporation.

(4)(a) Except as provided in division (C)(4)(b) of this section, if, during a calendar year, the number of days an employee spends performing personal services in the City exceeds the 20-day threshold, the employer shall withhold and remit tax to the City for any subsequent days in that calendar year on which the employer pays qualifying wages to the employee for personal services performed in the City.

(b) An employer required to begin withholding tax for the City under division (C)(4)(a) of this section may elect to withhold tax for the City for the first 20 days on which the employer paid qualifying wages to the employee for personal services performed in the City.

(5) If an employer’s fixed location is the City and the employer qualifies as a small employer as defined in Section 190.02, the employer shall withhold municipal income tax on all of the employee's qualifying wages for a taxable year and remit that tax only to the City, regardless of the number of days which the employee worked outside the corporate boundaries of the City.

To determine whether an employer qualifies as a small employer for a taxable year, the employer will be required to provide the Tax Administrator with the employer's federal income tax return for the preceding taxable year.

(6) Divisions (C)(2)(a) and (4) of this section shall not apply to the extent that a Tax Administrator and an employer enter into an agreement regarding the manner in which the employer shall comply with the requirements of Section 190.04.

SECTION 190.05 ANNUAL RETURN; FILING.

(A) An annual City income tax return shall be completed and filed by every individual taxpayer eighteen (18) years of age or older and any taxpayer that is not an individual for each taxable year for which the taxpayer is subject to the tax, whether or not a tax is due thereon.

(1) The Tax Administrator may accept on behalf of all nonresident individual taxpayers a return filed by an employer, agent of an employer, or other payer under Section 190.04 of this Chapter when the nonresident individual taxpayer's sole income subject to the tax is the qualifying wages reported by the employer, agent of an employer, or other payer, and no additional tax is due the City.

(2) Retirees having no Municipal Taxable Income for the City income tax purposes may file with the Tax Administrator a written exemption from these filing requirements on a form prescribed by the Tax Administrator. The written exemption shall indicate the date of retirement and the entity from which retired. The exemption shall be in effect until such time as the retiree receives Municipal Taxable Income taxable to the City, at which time the retiree shall be required to comply with all applicable provisions of this chapter.

(B) If an individual is deceased, any return or notice required of that individual shall be completed and filed by that decedent's executor, administrator, or other person charged with the property of that decedent.

(C) If an individual is unable to complete and file a return or notice required by the City, the return or notice required of that individual shall be completed and filed by the individual's duly authorized agent, guardian, conservator, fiduciary, or other person charged with the care of the person or property of that individual.

(D) Returns or notices required of an estate or a trust shall be completed and filed by the fiduciary of the estate or trust.

(E) The City shall permit spouses to file a joint return.

(F)(1) Each return required to be filed under this division shall contain the signature of the taxpayer or the taxpayer's duly authorized agent and of the person who prepared the return for the taxpayer. The return shall include the taxpayer's social security number or taxpayer identification number. Each return shall be verified by a declaration under penalty of perjury.

(2) The Tax Administrator shall require a taxpayer who is an individual to include, with each annual return and amended return, copies of the following documents: all of the taxpayer's Internal Revenue Service form W-2, "Wage and Tax Statements," including all information reported on the taxpayer's federal W-2, as well as taxable wages reported or withheld for any municipal corporation; the taxpayer's Internal Revenue Service form 1040 **or, in the case of a return or request required by a qualified municipal corporation, Ohio form IT-1040**; and, with respect to an amended tax return, any other

documentation necessary to support the adjustments made in the amended return. An individual taxpayer who files the annual return required by this section electronically is not required to provide paper copies of any of the foregoing to the Tax Administrator unless the Tax Administrator requests such copies after the return has been filed.

(3) The Tax Administrator may require a taxpayer that is not an individual to include, with each annual net profit return, amended net profit return, or request for refund required under this section, copies of only the following documents: the taxpayer's Internal Revenue Service form 1041, form 1065, form 1120, form 1120-REIT, form 1120F, or form 1120S, and, with respect to an amended tax return or refund request, any other documentation necessary to support the refund request or the adjustments made in the amended return.

A taxpayer that is not an individual and that files an annual net profit return electronically through the Ohio Business Gateway or in some other manner shall either mail the documents required under this division to the Tax Administrator at the time of filing or, if electronic submission is available, submit the documents electronically through the Ohio Business Gateway.

(4) After a taxpayer files a tax return, the Tax Administrator may request, and the taxpayer shall provide, any information, statements, or documents required by the City to determine and verify the taxpayer's municipal income tax liability. The requirements imposed under division (F) of this section apply regardless of whether the taxpayer files on a generic form or on a form prescribed by the Tax Administrator.

(G)(1)(a) Except as otherwise provided in this chapter, each individual income tax return required to be filed under this section shall be completed and filed as required by the Tax Administrator on or before the date prescribed for the filing of state individual income tax returns under division (G) of Section 5747.08 of the ORC. The taxpayer shall complete and file the return or notice on forms prescribed by the Tax Administrator or on generic forms, together with remittance made payable to the City. No remittance is required if the net amount due is ten dollars or less.

(b) Except as otherwise provided in this chapter, each annual net profit return required to be filed under this section by a taxpayer that is not an individual shall be completed and filed as required by the Tax Administrator on or before the fifteenth **(15th)** day of the fourth month following the end of the taxpayer's taxable year. The taxpayer shall complete and file the return or notice on forms prescribed by the Tax Administrator or on generic forms, together with remittance made payable to the City. No remittance is required if the net amount due is ten dollars or less.

(2) Any taxpayer that has duly requested an automatic six-month extension for filing the taxpayer's federal income tax return shall automatically receive an extension for the filing of the City's income tax return. The extended due date of the City's income tax return shall be the 15th day of the tenth month after the last day of the taxable year to which the return relates. An extension of time to file under this division is not an extension of the time to pay any tax due unless the Tax Administrator grants an extension of that date.

(a) A copy of the federal extension request shall be included with the filing of the City's income tax return.

(b) A taxpayer that has not requested or received a six-month extension for filing the taxpayer's federal income tax return may submit a written request that the Tax Administrator grant the taxpayer a six-month extension of the date for filing the taxpayer's City income tax return. If the request is received by the Tax Administrator on or before the date the City income tax return is due, the Tax Administrator shall grant the taxpayer's requested extension.

(3) If the tax commissioner extends for all taxpayers the date for filing state income tax returns under division (G) of Section 5747.08 of the ORC, a taxpayer shall automatically receive an extension for the filing of the City's income tax return. The extended due date of the City's income tax return shall be the same as the extended due date of the state income tax return.

(4) If the Tax Administrator considers it necessary in order to ensure the payment of the tax imposed by the City, the Tax Administrator may require taxpayers to file returns and make payments otherwise than as provided in this division, including taxpayers not otherwise required to file annual returns.

(5) To the extent that any provision in this division (G) of this section conflicts with any provision in divisions (N), (O), (P), or (Q) of this section, the provisions in divisions (N), (O), (P), or (Q) prevail.

(H)(1) For taxable years beginning after 2015, the City shall not require a taxpayer to remit tax with respect to net profits if the net amount due is ten dollars or less.

(2) Any taxpayer not required to remit tax to the City for a taxable year pursuant to division (H)(1) of this section shall file with the City an annual net profit return under division (F)(3) of this section**, unless the provisions of division (H)(3) apply**.

(3)(a) A person may notify the Tax Administrator that the person does not expect to be a taxpayer subject to the City income tax ordinance for a taxable year if both the following apply:

(i) The person was required to file a tax return with the City for the immediately preceding taxable year because the person performed services at a worksite location (as defined in Section 4(C)(1)(g)) within the City.

(ii) The person no longer provides services in the City and does not expect to be subject to the City income tax for the taxable year.

(b) The person shall provide the notice in a signed affidavit that briefly explains the person's circumstances, including the location of the previous worksite location and the last date on which the person performed services or made any sales within the City. The affidavit shall also include the following statement: "The affiant has no plans to perform any services within the City, make any sales in the City, or otherwise become subject to the tax levied by the City during the taxable year. If the affiant does become subject to the tax levied by the City for the taxable year, the affiant agrees to be considered a taxpayer and to properly comply as a taxpayer with the City income tax ordinance and rules and regulations." The person shall sign the affidavit under penalty of perjury.

(c) If a person submits an affidavit described in division (H)(3)(b), the Tax Administrator shall not require the person to file a tax return for the taxable year unless the Tax Administrator possesses information that conflicts with the affidavit or if the circumstances described in the affidavit change.

(d) Nothing in division (H)(3) of this section prohibits the Tax Administrator from performing an audit of the person.

(I) If a payment **under this chapter** is ~~required to be~~ made by electronic funds transfer, the payment ~~is~~ **shall be** considered to be made ~~when the payment is credited to an account designated by the Tax Administrator for the receipt of tax payments, except that, when a payment made by electronic funds transfer is delayed due to circumstances not under the control of the taxpayer, the payment is considered to be made when the taxpayer submitted the payment~~ **on the date of the timestamp assigned by the first electronic system receiving that payment**. ~~This division shall not apply to payments required to be made under division (B)(1)(a) of Section 190.04 or provisions for semi-monthly withholding.~~

(J) Taxes withheld for the City by an employer, the agent of an employer, or other payer as described in Section 190.04 shall be allowed to the taxpayer as credits against payment of the tax imposed on the taxpayer by the City, unless the amounts withheld were not remitted to the City and the recipient colluded with the employer, agent, or other payer in connection with the failure to remit the amounts withheld.

(K) Each return required by the City to be filed in accordance with this division shall include a box that the taxpayer may check to authorize another person, including a tax return preparer who prepared the return, to communicate with the Tax Administrator about matters pertaining to the return.

(L) The Tax Administrator shall accept for filing a generic form of any income tax return, report, or document required by the City, provided that the generic form, once completed and filed, contains all of the information required by ordinance, resolution, or rules and regulations adopted by the City or the Tax Administrator, and provided that the taxpayer or tax return preparer filing the generic form otherwise complies with the provisions of this chapter and of the City's ordinance, resolution, or rules and regulations governing the filing of returns, reports, or documents.

Filing via Ohio Business Gateway.

(M)(1) Any taxpayer subject to municipal income taxation with respect to the taxpayer's net profit from a business or profession may file the City's income tax return, estimated municipal income tax return, or extension for filing a municipal income tax return, and may make payment of amounts shown to be due on such returns, by using the Ohio Business Gateway.

(2) Any employer, agent of an employer, or other payer may report the amount of municipal income tax withheld from qualifying wages, and may make remittance of such amounts, by using the Ohio Business Gateway.

(3) Nothing in this section affects the due dates for filing employer withholding tax returns.

Extension for service in or for the armed forces.

(N) Each member of the national guard of any state and each member of a reserve component of the armed forces of the United States called to active duty pursuant to an executive order issued by the president of the United States or an act of the congress of the United States, and each civilian serving as support personnel in a combat zone or contingency operation in support of the armed forces, may apply to the Tax Administrator of the City for both an extension of time for filing of the return and an extension of time for payment of taxes required by the City during the period of the member's or civilian's duty service, and for 180 days thereafter. The application shall be filed on or before the one hundred eightieth day after the member's or civilian's duty terminates. An applicant shall provide such evidence as the Tax Administrator considers necessary to demonstrate eligibility for the extension.

(O)(1) If the Tax Administrator ascertains that an applicant is qualified for an extension under this section, the Tax Administrator shall enter into a contract with the applicant for the payment of the tax in installments that begin on the 181st day after the applicant's active duty or service terminates. The Tax Administrator may prescribe such contract terms as the Tax Administrator considers appropriate. However, taxes pursuant to a contract entered into under this division are not delinquent, and the Tax Administrator shall not require any payments of penalties or interest in connection with those taxes for the extension period.

(2) If the Tax Administrator determines that an applicant is qualified for an extension under this section, the applicant shall neither be required to file any return, report, or other tax document nor be required to pay any tax otherwise due to the municipal corporation before the 181st day after the applicant's active duty or service terminates.

(3) Taxes paid pursuant to a contract entered into under (O)(1) of this division are not delinquent. The Tax Administrator shall not require any payments of penalties or interest in connection with those taxes for the extension period.

(P)(1) Nothing in this division denies to any person described in this division the application of divisions (N) and (O) of this section.

(2)(a) A qualifying taxpayer who is eligible for an extension under the Internal Revenue Code shall receive both an extension of time in which to file any return, report, or other tax document and an extension of time in which to make any payment of taxes required by a municipal corporation in accordance with this chapter. The length of any extension granted under division (P)(2)(a) of this section shall be equal to the length of the corresponding extension that the taxpayer receives under the Internal Revenue Code. As used in this division, "qualifying taxpayer" means a member of the national guard or a member of a reserve component of the armed forces of the United States called to active duty pursuant to either an executive order issued by the president of the United States or an act of the congress of the United States, or a civilian serving as support personnel in a combat zone or contingency operation in support of the armed forces.

(b) Taxes whose payment is extended in accordance with division (P)(2)(a) of this section are not delinquent during the extension period. Such taxes become delinquent on the first day after the expiration of the extension period if the taxes are not paid prior to that date. The Tax Administrator shall not require any payment of penalties or interest in connection with those taxes for the extension period. The Tax Administrator shall not include any period of extension granted under division (C)(2)(a) of this section in calculating the penalty or interest due on any unpaid tax.

(Q) For each taxable year to which division (N), (O), or (P) of this section applies to a taxpayer, the provisions of divisions (O)(2) and (3) of this section, as applicable, apply to the spouse of that taxpayer if the filing status of the spouse and the taxpayer is married filing jointly for that year.

<u>Consolidated municipal income tax return.</u>

(R) As used in this section:

(1) "Affiliated group of corporations" means an affiliated group as defined in Section 1504 of the Internal Revenue Code, except that, if such a group includes at least one incumbent local exchange carrier that is primarily engaged in the business of providing local exchange telephone service in this state, the

affiliated group shall not include any incumbent local exchange carrier that would otherwise be included in the group.

(2) "Consolidated federal income tax return" means a consolidated return filed for federal income tax purposes pursuant to Section 1501 of the Internal Revenue Code.

(3) "Consolidated federal taxable income" means the consolidated taxable income of an affiliated group of corporations, as computed for the purposes of filing a consolidated federal income tax return, before consideration of net operating losses or special deductions. "Consolidated federal taxable income" does not include income or loss of an incumbent local exchange carrier that is excluded from the affiliated group under division (R)(1) of this section.

(4) "Incumbent local exchange carrier" has the same meaning as in Section 4927.01 of the ORC.

(5) "Local exchange telephone service" has the same meaning as in Section 5727.01 of the ORC.

(S)(1) For taxable years beginning on or after January 1, 2016, a taxpayer that is a member of an affiliated group of corporations may elect to file a consolidated municipal income tax return for a taxable year if at least one member of the affiliated group of corporations is subject to the City's income tax in that taxable year, and if the affiliated group of corporations filed a consolidated federal income tax return with respect to that taxable year. The election is binding for a five-year period beginning with the first taxable year of the initial election unless a change in the reporting method is required under federal law. The election continues to be binding for each subsequent five-year period unless the taxpayer elects to discontinue filing consolidated municipal income tax returns under division (S)(2) of this section or a taxpayer receives permission from the Tax Administrator. The Tax Administrator shall approve such a request for good cause shown.

(2) An election to discontinue filing consolidated municipal income tax returns under this section must be made in the first year following the last year of a five-year consolidated municipal income tax return election period in effect under division (S)(1) of this section. The election to discontinue filing a consolidated municipal income tax return is binding for a five-year period beginning with the first taxable year of the election.

(3) An election made under division (S)(1) or (2) of this section is binding on all members of the affiliated group of corporations subject to a municipal income tax.

(T) A taxpayer that is a member of an affiliated group of corporations that filed a consolidated federal income tax return for a taxable year shall file a consolidated City income tax return for that taxable year if the Tax Administrator determines, by a preponderance of the evidence, that intercompany transactions have not been conducted at arm's length and that there has been a distortive shifting of income or expenses with regard to allocation of net profits to the City. A taxpayer that is required to file a consolidated City income tax return for a taxable year shall file a consolidated City income tax return for all subsequent taxable years, unless the taxpayer requests and receives written permission from the Tax Administrator to file a separate return or a taxpayer has experienced a change in circumstances.

(U) A taxpayer shall prepare a consolidated City income tax return in the same manner as is required under the United States department of treasury regulations that prescribe procedures for the preparation of the consolidated federal income tax return required to be filed by the common parent of the affiliated group of which the taxpayer is a member.

(V)(1) Except as otherwise provided in divisions (V)(2), (3), and (4) of this section, corporations that file a consolidated municipal income tax return shall compute adjusted federal taxable income, as defined in Section 190.02, by substituting "consolidated federal taxable income" for "federal taxable income" wherever "federal taxable income" appears in that division and by substituting "an affiliated group of corporation's" for "a C corporation's" wherever "a C corporation's" appears in that division.

(2) No corporation filing a consolidated City income tax return shall make any adjustment otherwise required under Section 190.02(C)(1) to the extent that the item of income or deduction otherwise subject to the adjustment has been eliminated or consolidated in the computation of consolidated federal taxable income.

(3) If the net profit or loss of a pass-through entity having at least eighty percent (80%) of the value of its ownership interest owned or controlled, directly or indirectly, by an affiliated group of corporations is included in that affiliated group's consolidated federal taxable income for a taxable year, the corporation filing a consolidated City income tax return shall do one of the following with respect to that pass-through entity's net profit or loss for that taxable year:

(a) Exclude the pass-through entity's net profit or loss from the consolidated federal taxable income of the affiliated group and, for the purpose of making the computations required in divisions (R) through (Y) of Section 190.05, exclude the property, payroll, and gross receipts of the pass-through entity in the computation of the affiliated group's net profit sitused to the City. If the entity's net profit or loss is so excluded, the entity shall be subject to taxation as a separate taxpayer on the basis of the entity's net profits that would otherwise be included in the consolidated federal taxable income of the affiliated group.

(b) Include the pass-through entity's net profit or loss in the consolidated federal taxable income of the affiliated group and, for the purpose of making the computations required in divisions (R) through (Y) of Section 190.05, include the property, payroll, and gross receipts of the pass-through entity in the computation of the affiliated group's net profit sitused to the City. If the entity's net profit or loss is so included, the entity shall not be subject to taxation as a separate taxpayer on the basis of the entity's net profits that are included in the consolidated federal taxable income of the affiliated group.

(4) If the net profit or loss of a pass-through entity having less than eighty percent of the value of its ownership interest owned or controlled, directly or indirectly, by an affiliated group of corporations is included in that affiliated group's consolidated federal taxable income for a taxable year, all of the following shall apply:

(a) The corporation filing the consolidated municipal income tax return shall exclude the pass-through entity's net profit or loss from the consolidated federal taxable income of the affiliated group and, for the purposes of making the computations required in divisions (R) through (Y) of Section 190.05, exclude the property, payroll, and gross receipts of the pass-through entity in the computation of the affiliated group's net profit sitused to the City;

(b) The pass-through entity shall be subject to the City income taxation as a separate taxpayer in accordance with this chapter on the basis of the entity's net profits that would otherwise be included in the consolidated federal taxable income of the affiliated group.

(W) Corporations filing a consolidated City income tax return shall make the computations required under divisions (R) through (Y) of Section 190.05 by substituting "consolidated federal taxable income attributable to" for "net profit from" wherever "net profit from" appears in that section and by substituting "affiliated group of corporations" for "taxpayer" wherever "taxpayer" appears in that section.

(X) Each corporation filing a consolidated City income tax return is jointly and severally liable for any tax, interest, penalties, fines, charges, or other amounts imposed by the City in accordance with this chapter on the corporation, an affiliated group of which the corporation is a member for any portion of the taxable year, or any one or more members of such an affiliated group.

(Y) Corporations and their affiliates that made an election or entered into an agreement with the City before January 1, 2016, to file a consolidated or combined tax return with the City may continue to file consolidated or combined tax returns in accordance with such election or agreement for taxable years beginning on and after January 1, 2016.

SECTION 190.06 CREDIT FOR TAX PAID TO OTHER MUNICIPALITIES.

(A) Every individual taxpayer domiciled in the City who is required to and does pay, or has acknowledged liability for, a municipal tax to another municipality on or measured by the same income, qualifying wages, commissions, net profits or other compensation taxable under this chapter may claim a nonrefundable credit upon satisfactory evidence of the tax paid to the other municipality. Subject to division (C) of this section, the credit shall not exceed the tax due the City under this chapter.

(B) The City shall grant a credit against its tax on income to a resident of the City who works in a joint economic development zone created under Section 715.691 or a joint economic development district created under Section 715.70, 715.71, or 715.72 of the ORC to the same extent that it grants a credit against its tax on income to its residents who are employed in another municipal corporation.

(C) If the amount of tax withheld or paid to the other municipality is less than the amount of tax required to be withheld or paid to the other municipality, then for purposes of division (A) of this section, "the income, qualifying wages, commissions, net profits or other compensation" subject to tax in the other municipality shall be limited to the amount computed by dividing the tax withheld or paid to the other municipality by the tax rate for that municipality.

(D) The City shall grant a credit against its tax on income to a resident of the City, who works in a county that imposes an income tax, to the same extent that it grants a credit against its tax on income to its residents who are employed in a municipal corporation.

SECTION 190.07 ESTIMATED TAXES.

(A) As used in this section:

(1) "Estimated taxes" means the amount that the taxpayer reasonably estimates to be the taxpayer's tax liability for the City's income tax for the current taxable year.

(2) "Tax liability" means the total taxes due to the City for the taxable year, after allowing any credit to which the taxpayer is entitled, and after applying any estimated tax payment, withholding payment, or credit from another taxable year.

(B)(1) Every taxpayer shall make a declaration of estimated taxes for the current taxable year, on the form prescribed by the Tax Administrator, if the amount payable as estimated taxes is at least $200. For the purposes of this section:

(a) Taxes withheld for the City from qualifying wages shall be considered as paid to the City in equal amounts on each payment date unless the taxpayer establishes the dates on which all amounts were actually withheld, in which case they shall be considered as paid on the dates on which the amounts were actually withheld.

(b) An overpayment of tax applied as a credit to a subsequent taxable year is deemed to be paid on the date of the postmark stamped on the cover in which the payment is mailed or, if the payment is made by electronic funds transfer, the date the payment is submitted. As used in this division, "date of the postmark" means, in the event there is more than one date on the cover, the earliest date imprinted on the cover by the postal service.

(2) Taxpayers filing joint returns shall file joint declarations of estimated taxes. A taxpayer may amend a declaration under rules prescribed by the Tax Administrator. A taxpayer having a taxable year of less than twelve months shall make a declaration under rules prescribed by the Tax Administrator.

(3) The declaration of estimated taxes shall be filed on or before the date prescribed for the filing of municipal income tax returns under division (G) of Section 190.05 or on or before the fifteenth (15^{th}) day of the fourth month after the taxpayer becomes subject to tax for the first time.

(4) Taxpayers reporting on a fiscal year basis shall file a declaration on or before the fifteenth (15^{th}) day of the fourth month after the beginning of each fiscal year or period.

(5) The original declaration or any subsequent amendment may be increased or decreased on or before any subsequent quarterly payment day as provided in this section.

(C)(1) The required portion of the tax liability for the taxable year that shall be paid through estimated taxes made payable to the City, including the application of tax refunds to estimated taxes and withholding on or before the applicable payment date, shall be as follows:

(a) On or before the fifteenth (15^{th}) day of the fourth month after the beginning of the taxable year, twenty-two and one-half (22.5%) percent of the tax liability for the taxable year;

(b) On or before the fifteenth (15^{th}) day of the sixth month after the beginning of the taxable year, forty-five (45%) percent of the tax liability for the taxable year;

(c) On or before the fifteenth (15^{th}) day of the ninth month after the beginning of the taxable year, sixty-seven and one-half (67.5%) percent of the tax liability for the taxable year;

(d) ~~On~~ **Effective for tax years beginning on or after January 1, 2018, for an individual, on or before the fifteenth (15^{th}) day of the first month of the following taxable year, ninety percent (90%) of the tax liability for the taxable year. For a person other than an individual, on** or before the fifteenth (15^{th}) day of the twelfth month of the taxable year, ninety percent (90%) of the tax liability for the taxable year.

(2) When an amended declaration has been filed, the unpaid balance shown due on the amended declaration shall be paid in equal installments on or before the remaining payment dates.

(3) On or before the fifteenth (15th) day of the fourth month of the year following that for which the declaration or amended declaration was filed, an annual return shall be filed and any balance which may be due shall be paid with the return in accordance with Section 190.05.

(D)(1) In the case of any underpayment of any portion of a tax liability, penalty and interest may be imposed pursuant to Section 190.18 upon the amount of underpayment for the period of underpayment, unless the underpayment is due to reasonable cause as described in division (E) of this section. The amount of the underpayment shall be determined as follows:

(a) For the first payment of estimated taxes each year, twenty-two and one-half percent (22.5%) of the tax liability, less the amount of taxes paid by the date prescribed for that payment;

(b) For the second payment of estimated taxes each year, forty-five percent (45%) of the tax liability, less the amount of taxes paid by the date prescribed for that payment;

(c) For the third payment of estimated taxes each year, sixty-seven and one-half percent (67.5%) of the tax liability, less the amount of taxes paid by the date prescribed for that payment;

(d) For the fourth payment of estimated taxes each year, ninety percent (90%) of the tax liability, less the amount of taxes paid by the date prescribed for that payment.

(2) The period of the underpayment shall run from the day the estimated payment was required to be made to the date on which the payment is made. For purposes of this section, a payment of estimated taxes on or before any payment date shall be considered a payment of any previous underpayment only to the extent the payment of estimated taxes exceeds the amount of the payment presently required to be paid to avoid any penalty.

(E) An underpayment of any portion of tax liability determined under division (D) of this section shall be due to reasonable cause and the penalty imposed by this section shall not be added to the taxes for the taxable year if any of the following apply:

(1) The amount of estimated taxes that were paid equals at least ninety percent (90%) of the tax liability for the current taxable year, determined by annualizing the income received during the year up to the end of the month immediately preceding the month in which the payment is due.

(2) The amount of estimated taxes that were paid equals at least one hundred percent of the tax liability shown on the return of the taxpayer for the preceding taxable year, provided that the immediately preceding taxable year reflected a period of twelve months and the taxpayer filed a return with the City under Section 190.05 for that year.

(3) The taxpayer is an individual who resides in the City but was not domiciled there on the first day of January of the calendar year that includes the first day of the taxable year.

SECTION 190.08 ROUNDING OF AMOUNTS.

A person may round to the nearest whole dollar all amounts the person is required to enter on any return, report, voucher, or other document required under this chapter. Any fractional part of a dollar that equals or exceeds fifty cents shall be rounded to the next whole dollar, and any fractional part of a dollar that is less than fifty cents shall be dropped. If a person chooses to round amounts entered on a document, the person shall round all amounts entered on the document.

SECTION 190.09 REQUESTS FOR REFUNDS.

(A) As used in this section, "withholding tax" has the same meaning as in Section 190.18.

(B) Upon receipt of a request for a refund, the Tax Administrator, in accordance with this section, shall refund to employers, agents of employers, other payers, or taxpayers, with respect to any income or withholding tax levied by the municipal corporation:

(1) Overpayments of ten dollars or more;

(2) Amounts paid erroneously if the refund requested is ten dollars or more.

(C)(1) Except as otherwise provided in this chapter, requests for refund shall be filed with the Tax Administrator, on the form prescribed by the Tax Administrator within three years after the tax was due or paid, whichever is later. The Tax Administrator may require the requestor to file with the request any documentation that substantiates the requestor's claim for a refund.

(2) On filing of the refund request, the Tax Administrator shall determine the amount of refund due and certify such amount for payment. Except as provided in division (C)(3) of this section, the Tax Administrator shall issue an assessment to any taxpayer whose request for refund is fully or partially denied. The assessment shall state the amount of the refund that was denied, the reasons for the denial, and instructions for appealing the assessment.

(3) If a Tax Administrator denies in whole or in part a refund request included within the taxpayer's originally filed annual income tax return, the Tax Administrator shall notify the taxpayer, in writing, of the amount of the refund that was denied, the reasons for the denial, and instructions for requesting an assessment that may be appealed under Section 190.21.

(D) A request for a refund that is received after the last day for filing specified in division (C) of this section shall be considered to have been filed in a timely manner if any of the following situations exist:

(1) The request is delivered by the postal service, and the earliest postal service postmark on the cover in which the request is enclosed is not later than the last day for filing the request.

(2) The request is delivered by the postal service, the only postmark on the cover in which the request is enclosed was affixed by a private postal meter, the date of that postmark is not later than the last day for filing the request, and the request is received within seven days of such last day.

(3) The request is delivered by the postal service, no postmark date was affixed to the cover in which the request is enclosed or the date of the postmark so affixed is not legible, and the request is received within seven days of the last day for making the request.

(E) Interest shall be allowed and paid on any overpayment by a taxpayer of any municipal income tax obligation from the date of the overpayment until the date of the refund of the overpayment, except that if any overpayment is refunded within 90 days after the final filing date of the annual return or 90 days after the completed return is filed, whichever is later, no interest shall be allowed on the refund. For the purpose of computing the payment of interest on amounts overpaid, no amount of tax for any taxable year shall be considered to have been paid before the date on which the return on which the tax is reported is due, without regard to any extension of time for filing that return. Interest shall be paid at the interest rate described in Section 190.18(A)(4).

SECTION 190.10 SECOND MUNICIPALITY IMPOSING TAX AFTER TIME PERIOD ALLOWED FOR REFUND.

(A) Income tax that has been deposited with the City, but should have been deposited with another municipality, is allowable by the City as a refund but is subject to the three-year limitation on refunds.

(B) Income tax that was deposited with another municipality but should have been deposited with the City is subject to recovery by the City. If the City's tax on that income is imposed after the time period allowed for a refund of the tax or withholding paid to the other municipality, the City shall allow a nonrefundable credit against the tax or withholding the City claims is due with respect to such income or wages, equal to the tax or withholding paid to the first municipality with respect to such income or wages.

(C) If the City's tax rate is less than the tax rate in the other municipality, then the nonrefundable credit shall be calculated using the City's tax rate. However, if the City's tax rate is greater than the tax rate in the other municipality, the tax due in excess of the nonrefundable credit is to be paid to the City, along with any penalty and interest that accrued during the period of nonpayment.

(D) Nothing in this section permits any credit carryforward.

SECTION 190.11 AMENDED RETURNS.

(A)(1) If a taxpayer's tax liability shown on the annual tax return for the City changes as a result of an adjustment to the taxpayer's federal or state income tax return, the taxpayer shall file an amended return with the City. The amended return shall be filed on a form required by the Tax Administrator.

(2) If a taxpayer intends to file an amended consolidated municipal income tax return, or to amend its type of return from a separate return to a consolidated return, based on the taxpayer's consolidated federal income tax return, the taxpayer shall notify the Tax Administrator before filing the amended return.

(B)(1) In the case of an underpayment, the amended return shall be accompanied by payment of any combined additional tax due, together with any penalty and interest thereon. If the combined tax shown to be due is ten dollars or less, no payment need be made. The amended return shall reopen those facts, figures, computations, or attachments from a previously filed return that are not affected, either directly or indirectly, by the adjustment to the taxpayer's federal or state income tax return only:

(i) To determine the amount of tax that would be due if all facts, figures, computations, and attachments were reopened; or,

(ii) If the applicable statute of limitations for civil actions or prosecutions under Section 190.12 has not expired for a previously filed return.

(2) The additional tax to be paid shall not exceed the amount of tax that would be due if all facts, figures, computations, and attachments were reopened; i.e., the payment shall be the lesser of the two amounts.

(C)(1) In the case of an overpayment, a request for refund may be filed under this division within the period prescribed by division (D) of this section for filing the amended return, even if it is filed beyond the period prescribed in that division if it otherwise conforms to the requirements of that division. If the amount of the refund is less than ten dollars, no refund need be paid by the City. A request filed under this division shall claim refund of overpayments resulting from alterations only to those facts, figures, computations, or attachments required in the taxpayer's annual return that are affected, either directly or indirectly, by the adjustment to the taxpayer's federal or state income tax return, unless it is also filed within the time prescribed in Section 190.09.

(2) The amount to be refunded shall not exceed the amount of refund that would be due if all facts, figures, computations, and attachments were reopened. All facts, figures, computations, and attachments may be reopened to determine the refund amount due by inclusion of all facts, figures, computations, and attachments.

(D) Within 60 days after the final determination of any federal or state tax liability affecting the taxpayer's City's tax liability, that taxpayer shall make and file an amended City return showing income subject to City income tax based upon such final determination of federal or state tax liability. The taxpayer shall pay any additional City income tax shown due thereon or make a claim for refund of any overpayment, unless the tax or overpayment is less than ten dollars.

SECTION 190.12 LIMITATIONS.

(A)(1)(a) Civil actions to recover municipal income taxes and penalties and interest on municipal income taxes shall be brought within the later of:

(i) Three years after the tax was due or the return was filed, whichever is later; or

(ii) One year after the conclusion of the qualifying deferral period, if any.

(b) The time limit described in division (A)(1)(a) of this section may be extended at any time if both the Tax Administrator and the employer, agent of the employer, other payer, or taxpayer consent in writing to the extension. Any extension shall also extend for the same period of time the time limit described in division (C) of this section.

(2) As used in this section, "qualifying deferral period" means a period of time beginning and ending as follows:

(a) Beginning on the date a person who is aggrieved by an assessment files with the Board of Tax Review the request described in Section 190.21. That date shall not be affected by any subsequent decision, finding, or holding by any administrative body or court that the Board of Tax Review did not have jurisdiction to affirm, reverse, or modify the assessment or any part of that assessment.

(b) Ending the later of the sixtieth day after the date on which the final determination of the Board of Tax Review becomes final or, if any party appeals from the determination of the Board of Tax Review, the sixtieth day after the date on which the final determination of the Board of Tax Review is either ultimately affirmed in whole or in part or ultimately reversed and no further appeal of either that affirmation, in whole or in part, or that reversal is available or taken.

(B) Prosecutions for an offense made punishable under a resolution or ordinance imposing an income tax shall be commenced within three years after the commission of the offense, provided that in the case of fraud, failure to file a return, or the omission of twenty-five percent (25%) or more of income required to be reported, prosecutions may be commenced within six years after the commission of the offense.

(C) A claim for a refund of municipal income taxes shall be brought within the time limitation provided in Section 190.09.

(D)(1) Notwithstanding the fact that an appeal is pending, the petitioner may pay all or a portion of the assessment that is the subject of the appeal. The acceptance of a payment by the City does not prejudice any claim for refund upon final determination of the appeal.

(2) If upon final determination of the appeal an error in the assessment is corrected by the Tax Administrator, upon an appeal so filed or pursuant to a final determination of the Board of Tax Review, of the Ohio board of tax appeals, or any court to which the decision of the Ohio board of tax appeals has been appealed, so that the resultant amount due is less than the amount paid, a refund will be paid in the amount of the overpayment as provided by Section 190.09, with interest on that amount as provided by division (E) of Section 190.09.

(E) No civil action to recover the City income tax or related penalties or interest shall be brought during either of the following time periods:

(1) The period during which a taxpayer has a right to appeal the imposition of that tax or interest or those penalties;

(2) The period during which an appeal related to the imposition of that tax or interest or those penalties is pending.

SECTION 190.13 AUDITS.

(A) At or before the commencement of an audit, the Tax Administrator shall provide to the taxpayer a written description of the roles of the Tax Administrator and of the taxpayer during the audit and a statement of the taxpayer's rights, including any right to obtain a refund of an overpayment of a tax. At or before the commencement of an audit, the Tax Administrator shall inform the taxpayer when the audit is considered to have commenced.

(B) Except in cases involving suspected criminal activity, the Tax Administrator shall conduct an audit of a taxpayer during regular business hours and after providing reasonable notice to the taxpayer. A taxpayer who is unable to comply with a proposed time for an audit on the grounds that the proposed time would cause inconvenience or hardship must offer reasonable alternative dates for the audit.

(C) At all stages of an audit by the Tax Administrator, a taxpayer is entitled to be assisted or represented by an attorney, accountant, bookkeeper, or other tax practitioner. The Tax Administrator shall prescribe a form by which a taxpayer may designate such a person to assist or represent the taxpayer in the conduct of any proceedings resulting from actions by the Tax Administrator. If a taxpayer has not submitted such a form, the Tax Administrator may accept other evidence, as the Tax Administrator considers appropriate, that a person is the authorized representative of a taxpayer.

A taxpayer may refuse to answer any questions asked by the person conducting an audit until the taxpayer has an opportunity to consult with the taxpayer's attorney, accountant, bookkeeper, or other tax practitioner.

This division does not authorize the practice of law by a person who is not an attorney.

(D) A taxpayer may record, electronically or otherwise, the audit examination.

(E) The failure of the Tax Administrator to comply with a provision of this section shall neither excuse a taxpayer from payment of any taxes owed by the taxpayer nor cure any procedural defect in a taxpayer's case.

(F) If the Tax Administrator fails to substantially comply with the provisions of this section, the Tax Administrator, upon application by the taxpayer, shall excuse the taxpayer from penalties and interest.

SECTION 190.14 SERVICE OF ASSESSMENT.

(A) As used in this section:

(1) "Last known address" means the address the Tax Administrator has at the time a document is originally sent by certified mail, or any address the Tax Administrator can ascertain using reasonable means such as the use of a change of address service offered by the postal service or an authorized delivery service under Section 5703.056 of the ORC.

(2) "Undeliverable address" means an address to which the postal service or an authorized delivery service under Section 5703.056 of the ORC is not able to deliver an assessment of the Tax Administrator, except when the reason for non-delivery is because the addressee fails to acknowledge or accept the assessment.

(B) Subject to division (C) of this section, a copy of each assessment shall be served upon the person affected thereby either by personal service, by certified mail, or by a delivery service authorized under Section 5703.056 of the ORC. With the permission of the person affected by an assessment, the Tax Administrator may deliver the assessment through alternative means as provided in this section, including, but not limited to, delivery by secure electronic mail.

(C)(1)(a) If certified mail is returned because of an undeliverable address, a Tax Administrator shall utilize reasonable means to ascertain a new last known address, including the use of a change of address service offered by the postal service or an authorized delivery service under Section 5703.056 of the ORC. If the Tax Administrator is unable to ascertain a new last known address, the assessment shall be sent by ordinary mail and considered served. If the ordinary mail is subsequently returned because of an undeliverable address, the assessment remains appealable within 60 days after the assessment's postmark.

(b) Once the Tax Administrator or other City official, or the designee of either, serves an assessment on the person to whom the assessment is directed, the person may protest the ruling of that assessment by filing an appeal with the local board of tax review within 60 days after the receipt of service. The delivery of an assessment of the Tax Administrator under division (C)(1)(a) of this section is prima facie evidence that delivery is complete and that the assessment is served.

(2) If mailing of an assessment by a Tax Administrator by certified mail is returned for some cause other than an undeliverable address, the Tax Administrator shall resend the assessment by ordinary mail. The assessment shall show the date the Tax Administrator sends the assessment and include the following statement:

"This assessment is deemed to be served on the addressee under applicable law ten days from the date this assessment was mailed by the Tax Administrator as shown on the assessment, and all periods within which an appeal may be filed apply from and after that date."

Unless the mailing is returned because of an undeliverable address, the mailing of that information is prima facie evidence that delivery of the assessment was completed ten days after the Tax Administrator sent the assessment by ordinary mail and that the assessment was served.

If the ordinary mail is subsequently returned because of an undeliverable address, the Tax Administrator shall proceed under division (C)(1)(a) of this section. A person may challenge the presumption of delivery and service under this division in accordance with division (D) of this section.

(D)(1) A person disputing the presumption of delivery and service under division (C) of this section bears the burden of proving by a preponderance of the evidence that the address to which the assessment was sent by certified mail was not an address with which the person was associated at the time the Tax Administrator originally mailed the assessment. For the purposes of this section, a person is associated with an address at the time the Tax Administrator originally mailed the assessment if, at that time, the person was residing, receiving legal documents, or conducting business at the address; or if, before that time, the person had conducted business at the address and, when the assessment was mailed, the person's agent or the person's affiliate was conducting business at the address. For the purposes of this section, a person's affiliate is any other person that, at the time the assessment was mailed, owned or controlled at least 20 percent, as determined by voting rights, of the addressee's business.

(2) If a person elects to appeal an assessment on the basis described in division (D)(1) of this section, and if that assessment is subject to collection and is not otherwise appealable, the person must do so within 60 days after the initial contact by the Tax Administrator or other City official, or the designee of either, with the person. Nothing in this division prevents the Tax Administrator or other official from entering into a compromise with the person if the person does not actually file such an appeal with the local board of tax review.

(E) Nothing in this section prohibits the Tax Administrator or the Tax Administrator's designee from delivering an assessment by a Tax Administrator by personal service.

(F) Collection actions taken upon any assessment being appealed under division (C)(1)(b) of this section, including those on which a claim has been delivered for collection, shall be stayed upon the pendency of an appeal under this section.

(G) Additional regulations as detailed in the Rules and Regulations shall apply.

SECTION 190.15 ADMINISTRATION OF CLAIMS.

(A) As used in this section, "claim" means a claim for an amount payable to the City that arises pursuant to the City's income tax imposed in accordance with this chapter.

(B) Nothing in this chapter prohibits a Tax Administrator from doing either of the following if such action is in the best interests of the municipal corporation:

(1) Compromise a claim;

(2) Extend for a reasonable period the time for payment of a claim by agreeing to accept monthly or other periodic payments.

(C) The Tax Administrator's rejection of a compromise or payment-over-time agreement proposed by a person with respect to a claim shall not be appealable.

(D) A compromise or payment-over-time agreement with respect to a claim shall be binding upon and shall be to the benefit of only the parties to the compromise or agreement, and shall not eliminate or otherwise affect the liability of any other person.

(E) A compromise or payment-over-time agreement with respect to a claim shall be void if the taxpayer defaults under the compromise or agreement or if the compromise or agreement was obtained by fraud or by misrepresentation of a material fact. Any amount that was due before the compromise or agreement and that is unpaid shall remain due, and any penalties or interest that would have accrued in the absence of the compromise or agreement shall continue to accrue and be due.

SECTION 190.16 TAX INFORMATION CONFIDENTIAL.

(A) Any information gained as a result of returns, investigations, hearings, or verifications required or authorized by this chapter is confidential, and no person shall access or disclose such information except in accordance with a proper judicial order or in connection with the performance of that person's official duties or the official business of the City as authorized by this chapter. The Tax Administrator or a designee thereof may furnish copies of returns filed or otherwise received under this chapter and other related tax information to the internal revenue service, the tax commissioner, and tax administrators of other municipal corporations.

(B) This section does not prohibit the City from publishing or disclosing statistics in a form that does not disclose information with respect to particular taxpayers.

SECTION 190.17 FRAUD.

No person shall knowingly make, present, aid, or assist in the preparation or presentation of a false or fraudulent report, return, schedule, statement, claim, or document authorized or required by the City ordinance or state law to be filed with the Tax Administrator, or knowingly procure, counsel, or advise the preparation or presentation of such report, return, schedule, statement, claim, or document, or knowingly change, alter, or amend, or knowingly procure, counsel or advise such change, alteration, or amendment of the records upon which such report, return, schedule, statement, claim, or document is based with intent to defraud the City or the Tax Administrator.

SECTION 190.18 INTEREST AND PENALTIES.

(A) As used in this section:

(1) "Applicable law" means this chapter, the resolutions, ordinances, codes, directives, instructions, and rules adopted by the City provided they impose or directly or indirectly address the levy, payment, remittance, or filing requirements of the City.

(2) "Federal short-term rate" means the rate of the average market yield on outstanding marketable obligations of the United States with remaining periods to maturity of three years or less, as determined under Section 1274 of the Internal Revenue Code, for July of the current year.

(3) "Income tax," "estimated income tax," and "withholding tax" means any income tax, estimated income tax, and withholding tax imposed by the City pursuant to applicable law, including at any time before January 1, 2016.

(4) "Interest rate as described in division (A) of this section" means the federal short-term rate, rounded to the nearest whole number percent, plus five percent. The rate shall apply for the calendar year next following the July of the year in which the federal short-term rate is determined in accordance with division (A)(2) of this section.

(5) "Return" includes any tax return, report, reconciliation, schedule, and other document required to be filed with the Tax Administrator or the City by a taxpayer, employer, any agent of the employer, or any other payer pursuant to applicable law, including at any time before January 1, 2016.

(6) "Unpaid estimated income tax" means estimated income tax due but not paid by the date the tax is required to be paid under applicable law.

(7) "Unpaid income tax" means income tax due but not paid by the date the income tax is required to be paid under applicable law.

(8) "Unpaid withholding tax" means withholding tax due but not paid by the date the withholding tax is required to be paid under applicable law.

(9) "Withholding tax" includes amounts an employer, any agent of an employer, or any other payer did not withhold in whole or in part from an employee's qualifying wages, but that, under applicable law, the employer, agent, or other payer is required to withhold from an employee's qualifying wages.

(B)(1) This section applies to the following:

(a) Any return required to be filed under applicable law for taxable years beginning on or after January 1, 2016;

(b) Income tax, estimated income tax, and withholding tax required to be paid or remitted to the City on or after January 1, 2016.

(2) This section does not apply to returns required to be filed or payments required to be made before January 1, 2016, regardless of the filing or payment date. Returns required to be filed or payments required to be made before January 1, 2016, but filed or paid after that date shall be subject to the ordinances or rules and regulations, as adopted before January 1, 2016, of the City to which the return is to be filed or the payment is to be made.

(C) Should any taxpayer, employer, agent of the employer, or other payer for any reason fail, in whole or in part, to make timely and full payment or remittance of income tax, estimated income tax, or withholding tax or to file timely with the City any return required to be filed, the following penalties and interest shall apply:

(1) Interest shall be imposed at the rate described in division (A) of this section, per annum, on all unpaid income tax, unpaid estimated income tax, and unpaid withholding tax.

(2)(a) With respect to unpaid income tax and unpaid estimated income tax, the City may impose a penalty equal to fifteen percent (15%) of the amount not timely paid.

(b) With respect to any unpaid withholding tax, the City may impose a penalty ~~equal to~~ **not exceeding** fifty percent (50%) of the amount not timely paid.

(3) With respect to returns other than estimated income tax returns, the City may impose a penalty of $25 for each failure to timely file each return, regardless of the liability shown thereon for each month, or any fraction thereof, during which the return remains unfiled regardless of the liability shown thereon. The penalty shall not exceed $150 for each failure.

(D) Nothing in this section requires the City to refund or credit any penalty, amount of interest, charges, or additional fees that the City has properly imposed or collected before January 1, 2016.

(E) Nothing in this section limits the authority of the City to abate or partially abate penalties or interest imposed under this section when the Tax Administrator determines, in the Tax Administrator's sole discretion, that such abatement is appropriate.

(F) By the 31st day of October of each year the City shall publish the rate described in division (A) of this section applicable to the next succeeding calendar year.

(G) The City may impose on the taxpayer, employer, any agent of the employer, or any other payer the City's post-judgment collection costs and fees, including attorney's fees.

SECTION 190.19 AUTHORITY OF TAX ADMINISTRATOR; VERIFICATION OF INFORMATION.

Authority.

(A) Nothing in this chapter shall limit the authority of the Tax Administrator to perform any of the following duties or functions, unless the performance of such duties or functions is expressly limited by a provision of the ORC:

(1)(a) Exercise all powers whatsoever of an inquisitorial nature as provided by law, including, the right to inspect books, accounts, records, memorandums, and federal and state income tax returns, to examine persons under oath, to issue orders or subpoenas for the production of books, accounts, papers, records, documents, and testimony, to take depositions, to apply to a court for attachment proceedings as for contempt, to approve vouchers for the fees of officers and witnesses, and to administer oaths.

(b) The powers referred to in this division of this section shall be exercised by the Tax Administrator only in connection with the performance of the duties respectively assigned to the Tax Administrator under the City's income tax ordinance;

(2) Appoint agents and prescribe their powers and duties;

(3) Confer and meet with officers of other municipal corporations and states and officers of the United States on any matters pertaining to their respective official duties as provided by law;

(4) Exercise the authority provided by law, including orders from bankruptcy courts, relative to remitting or refunding taxes, including penalties and interest thereon, for any reason overpaid. In addition, the Tax Administrator may investigate any claim of overpayment and, if the Tax Administrator finds that there has been an overpayment, make a written statement of the Tax Administrator's findings, and approve and issue a refund payable to the taxpayer, the taxpayer's assigns, or legal representative as provided in this chapter;

(5) Exercise the authority provided by law relative to consenting to the compromise and settlement of tax claims;

(6) Exercise the authority provided by law relative to the use of alternative apportionment methods by taxpayers in accordance with Section 190.03;

(7)(a) Make all tax findings, determinations, computations, and orders the Tax Administrator is by law authorized and required to make and, pursuant to time limitations provided by law, on the Tax Administrator's own motion, review, re-determine, or correct any tax findings, determinations, computations, or orders the Tax Administrator has made.

(b) If an appeal has been filed with the Board of Tax Review or other appropriate tribunal, the Tax Administrator shall not review, re-determine, or correct any tax finding, determination, computation, or order which the Tax Administrator has made, unless such appeal or application is withdrawn by the appellant or applicant, is dismissed, or is otherwise final;

(8) Destroy any or all returns or other tax documents in the manner authorized by law;

(9) Enter into an agreement with a taxpayer to simplify the withholding obligations described in Section 190.04.

Verification of accuracy of returns and determination of liability.

(B)(1) A Tax Administrator, or any authorized agent or employee thereof may examine the books, papers, records, and federal and state income tax returns of any employer, taxpayer, or other person that is subject to, or that the Tax Administrator believes is subject to, the provisions of this chapter for the purpose of verifying the accuracy of any return made or, if no return was filed, to ascertain the tax due under this chapter. Upon written request by the Tax Administrator or a duly authorized agent or employee thereof, every employer, taxpayer, or other person subject to this section is required to furnish the opportunity for the Tax Administrator, authorized agent, or employee to investigate and examine such books, papers, records, and federal and state income tax returns at a reasonable time and place designated in the request.

(2) The records and other documents of any taxpayer, employer, or other person that is subject to, or that a Tax Administrator believes is subject to, the provisions of this chapter shall be open to the Tax Administrator's inspection during business hours and shall be preserved for a period of six years following the end of the taxable year to which the records or documents relate, unless the Tax Administrator, in writing, consents to their destruction within that period, or by order requires that they be kept longer. The Tax Administrator may require any person, by notice served on that person, to keep such records as the Tax Administrator determines necessary to show whether or not that person is liable, and the extent of such liability, for the income tax levied by the City or for the withholding of such tax.

(3) The Tax Administrator may examine under oath any person that the Tax Administrator reasonably believes has knowledge concerning any income that was or would have been returned for taxation or any transaction tending to affect such income. The Tax Administrator may, for this purpose, compel any such person to attend a hearing or examination and to produce any books, papers, records, and federal and state income tax returns in such person's possession or control. The person may be assisted or represented by an attorney, accountant, bookkeeper, or other tax practitioner at any such hearing or examination. This division does not authorize the practice of law by a person who is not an attorney.

(4) No person issued written notice by the Tax Administrator compelling attendance at a hearing or examination or the production of books, papers, records, or federal or state income tax returns under this section shall fail to comply.

Identification information.

(C)(1) Nothing in this chapter prohibits the Tax Administrator from requiring any person filing a tax document with the Tax Administrator to provide identifying information, which may include the person's social security number, federal employer identification number, or other identification number requested by the Tax Administrator. A person required by the Tax Administrator to provide identifying information that has experienced any change with respect to that information shall notify the Tax Administrator of the change before, or upon, filing the next tax document requiring the identifying information.

(2)(a) If the Tax Administrator makes a request for identifying information and the Tax Administrator does not receive valid identifying information within 30 days of making the request, nothing in this chapter prohibits the Tax Administrator from imposing a penalty upon the person to whom the request was directed pursuant to Section 190.18, in addition to any applicable penalty described in Section 190.99.

(b) If a person required by the Tax Administrator to provide identifying information does not notify the Tax Administrator of a change with respect to that information as required under division (C) of Section 190.19 within 30 days after filing the next tax document requiring such identifying information, nothing in this chapter prohibits the Tax Administrator from imposing a penalty pursuant to Section 190.18.

(c) The penalties provided for under divisions (C)(2)(a) and (b) of this section may be billed and imposed in the same manner as the tax or fee with respect to which the identifying information is sought and are in addition to any applicable criminal penalties described in Section 190.99 for a violation of Section 190.17 and any other penalties that may be imposed by the Tax Administrator by law.

SECTION 190.20 REQUEST FOR OPINION OF THE TAX ADMINISTRATOR.

(A) An "opinion of the Tax Administrator" means an opinion issued under this section with respect to prospective municipal income tax liability. It does not include ordinary correspondence of the Tax Administrator.

(B) A taxpayer may submit a written request for an opinion of the Tax Administrator in accordance with the Rules and Regulations.

(C) A taxpayer is not relieved of tax liability for any activity or transaction related to a request for an opinion that contained any misrepresentation or omission of one or more material facts.

(D) A Tax Administrator may refuse to offer an opinion on any request received under this section. Such refusal is not subject to appeal.

(E) An opinion of the Tax Administrator binds the Tax Administrator only with respect to the taxpayer for whom the opinion was prepared and does not bind the Tax Administrator of any other municipal corporation.

(F) An opinion of the Tax Administrator issued under this section is not subject to appeal.

SECTION 190.21 BOARD OF TAX REVIEW.

(A)(1) The Board of Tax Review shall consist of three members. Two members shall be appointed by the legislative authority of the City, but such appointees may not be employees, elected officials, or contractors with the City at any time during their term or in the five years immediately preceding the date of appointment. One member shall be appointed by the Mayor of the City. This member may be an employee of the City, but may not be the director of finance or equivalent officer, or the Tax Administrator or other similar official or an employee directly involved in municipal tax matters, or any direct subordinate thereof.

(2) The term for members of the Board of Tax Review of the City shall be two years. There is no limit on the number of terms that a member may serve if the member is reappointed by the legislative authority. The board member appointed by the Mayor of the City shall serve at the discretion of the Mayor.

(3) Members of the Board of Tax Review appointed by the legislative authority may be removed by the legislative authority by majority vote for malfeasance, misfeasance, or nonfeasance in office. To remove such a member, the legislative authority must give the member a copy of the charges against the member and afford the member an opportunity to be publicly heard in person or by counsel in the member's own defense upon not less than ten days' notice. The decision by the legislative authority on the charges is final and not appealable.

(4) A member of the Board of Tax Review who, for any reason, ceases to meet the qualifications for the position prescribed by this section shall resign immediately by operation of law.

(5) A vacancy in an unexpired term shall be filled in the same manner as the original appointment within 60 days of when the vacancy was created. Any member appointed to fill a vacancy occurring prior to the expiration of the term for which the member's predecessor was appointed shall hold office for the remainder of such term. No vacancy on the Board of Tax Review shall impair the power and authority of the remaining members to exercise all the powers of the Board of Tax Review.

(6) If a member is temporarily unable to serve on the Board of Tax Review due to a conflict of interest, illness, absence, or similar reason, the legislative authority or Mayor that appointed the member shall appoint another individual to temporarily serve on the Board of Tax Review in the member's place. The appointment of such an individual shall be subject to the same requirements and limitations as are applicable to the appointment of the member temporarily unable to serve.

(B) Whenever a Tax Administrator issues an assessment, the Tax Administrator shall notify the taxpayer in writing at the same time of the taxpayer's right to appeal the assessment, the manner in which the taxpayer may appeal the assessment, and the address to which the appeal should be directed.

(C) Any person who has been issued an assessment may appeal the assessment to the Board of Tax Review by filing a request with the Board of Tax Review. The request shall be in writing, shall specify the reason or reasons why the assessment should be deemed incorrect or unlawful, and shall be filed within 60 days after the taxpayer receives the assessment.

(D) The Board of Tax Review shall schedule a hearing to be held within 60 days after receiving an appeal of an assessment under division (C) of this section, unless the taxpayer requests additional time to prepare or waives a hearing. If the taxpayer does not waive the hearing, the taxpayer may appear before the Board of Tax Review and may be represented by an attorney at law, certified public accountant, or other representative. The Board of Tax Review may allow a hearing to be continued as jointly agreed to by the parties. In such a case, the hearing must be completed within 120 days after the first day of the hearing unless the parties agree otherwise.

(E) The Board of Tax Review may affirm, reverse, or modify the Tax Administrator's assessment or any part of that assessment. The Board of Tax Review shall issue a final determination on the appeal within 90 days after the Board of Tax Review's final hearing on the appeal, and send a copy of its final determination by ordinary mail to all of the parties to the appeal within 15 days after issuing the final determination. The taxpayer or the Tax Administrator may appeal the Board of Tax Review's final determination as provided in Section 5717.011 of the ORC.

(F) The Board of Tax Review created pursuant to this section shall adopt rules governing its procedures and shall keep a record of its transactions. Such records are not public records available for inspection under Section 149.43 of the ORC. Hearings requested by a taxpayer before a Board of Tax Review created pursuant to this section are not meetings of a public body subject to Section 121.22 of the ORC.

SECTION 190.22 AUTHORITY TO CREATE RULES AND REGULATIONS.

The Tax Administrator is hereby empowered to adopt and promulgate and to enforce rules and regulations relating to any matter or thing pertaining to the administration and enforcement of the provisions of this chapter. Such rules shall not conflict with or be inconsistent with any provision of this chapter. Taxpayers are hereby required to comply not only with the requirements of this chapter, but also to comply with the Rules and Regulations.

All rules adopted under this section shall be published and posted on the internet.

SECTION 190.23 RENTAL AND LEASED PROPERTY.

(A) All property owners, or their designated agents, of five or more units of real property located in the City, who rent or otherwise lease the same, or any part thereof, to any person for commercial, industrial or residential dwelling purposes, including apartments, rooms and other rental accommodations, during any calendar year, or part thereof, commencing with the effective date of this section, shall file with the Tax Administrator on or before the January 31 first following such calendar year a written report disclosing the name, address and also telephone number, if available, of each tenant known to have occupied such unit during the calendar year.

(B) The Tax Administrator may order the appearance before him, or his duly authorized agent, of any person whom he believes to have any knowledge of the name, address and telephone number of any tenant of commercial, industrial or residential rental real property in the City. The Tax Administrator, or his duly authorized agent, is authorized to examine any person, under oath, concerning the name, address and telephone number of any tenant of commercial, industrial or residential real property located in the City. The Tax Administrator, or his duly authorized agent, may compel the production of papers and records and the attendance of all persons before him, whether as parties or witnesses, whenever he believes such person has knowledge of the name, address and telephone number of any tenant of commercial, industrial or residential real property in the City.

(C) Any property owner or person that violates one or more of the following shall be subject to Section 190.99 of this chapter:

(1) Fails, refuses or neglects to timely file a written report required by subsection (a) hereof; or

(2) Makes an incomplete or intentionally false written report required by subsection (a) hereof; or

(3) Fails to appear before the Tax Administrator or any duly authorized agent and to produce and disclose any tenant information pursuant to any order or subpoena of the Tax Administrator as authorized in this section; or

(4) Fails to comply with the provisions of this section or any order or subpoena of the Tax Administrator.

SECTION 190.24 SAVINGS CLAUSE.

This chapter shall not apply to any person, firm or corporation, or to any property as to whom or which it is beyond the power of Council to impose the tax herein provided for. Any sentence, clause, section or part of this chapter or any tax against or exception granted any individual or any of the several groups of persons, or forms of income specified herein if found to be unconstitutional, illegal or invalid, such unconstitutionality, illegality or invalidity shall affect only such clause, sentence, section or part of this chapter and shall not affect or impair any of the remaining provisions, sentences, clauses, sections or other parts of this chapter. It is hereby declared to be the intention of Council that this chapter would have been adopted had such unconstitutional, illegal or invalid sentence, or part hereof, not been included therein.

SECTION 190.25 COLLECTION OF TAX AFTER TERMINATION OF ORDINANCE.

(A) This chapter shall continue effective insofar as the levy of taxes is concerned until repealed, and insofar as the collection of taxes levied hereunder and actions or proceedings for collecting any tax so levied or enforcing any provisions of this chapter are concerned, it shall continue effective until all of said taxes levied hereunder in the aforesaid periods are fully paid and any and all suits and prosecutions for the collection of said taxes or for the punishment of violations of this chapter shall have been fully terminated, subject to the limitations contained in Section 190.12 and Section 190.99 hereof.

(B) Annual returns due for all or any part of the last effective year of this ordinance shall be due on the date provided in Sections 190.04 and 190.05 of this ordinance as though the same were continuing.

SECTION 190.26 ADOPTION OF RITA RULES AND REGULATIONS.

The City hereby adopts the Regional Income Tax Agency (RITA) Rules & Regulations, including amendments that may be made from time to time, for use as the City's Income Tax Rules and Regulations. In the event of a conflict with any provision(s) of the City Income Tax Ordinance and the RITA Rules & Regulations, the Ordinance will supersede. Until and if the contractual relationship between the City and RITA ceases, Section 190.26 will supersede Section 190.22 of this chapter regarding promulgation of rules and regulations by the Tax Administrator.

SECTION 190.27 CONTRACT PROVISIONS.

No contract on behalf of the City for works or improvements of the City shall be binding or valid unless the contract contains the following provisions:

"Such……..hereby further agrees to withhold all City income taxes due or payable under the provisions of Chapter 190 of the Codified Ordinances of the City of Reynoldsburg, for qualifying wages, salaries and commissions paid to its employees and further agrees that any of its subcontractors shall be required to agree to withhold any income taxes due under such chapter for services performed under this contract."

SECTION 190.99 VIOLATIONS; PENALTIES.

(A) Whoever violates Section 190.17, division (A) of Section 190.16, or Section 190.04 by failing to remit the City income taxes deducted and withheld from an employee, shall be guilty of a misdemeanor of the first degree and shall be subject to a fine of not more than $1,000 or imprisonment for a term of up to six months, or both. If the individual that commits the violation is an employee or official of the City, the individual is subject to discharge from employment or dismissal from office.

(B) Any person who discloses information received from the Internal Revenue Service in violation of division (A) of Section 190.16 shall be guilty of a felony of the fifth degree and shall be subject to a fine of not more than $5,000 plus the costs of prosecution, or imprisonment for a term not exceeding five years, or both. If the individual that commits the violation is an employee or official of the City, the individual is subject to discharge from employment or dismissal from office.

(C) Each instance of access or disclosure in violation of division (A) of Section 190.16 constitutes a separate offense.

(D) If not otherwise specified herein, no person shall:

(1) Fail, neglect or refuse to make any return or declaration required by this ordinance;

(2) File any incomplete or false return;

(3) Fail, neglect or refuse to pay the tax, penalties or interest imposed by this chapter;

(4) Refuse to permit the Tax Administrator or any duly authorized agent or employee to examine his books, records, papers and federal and state income tax returns relating to the income or net profits of a taxpayer;

(5) Fail to appear before the Tax Administrator and to produce his books, records, papers or federal and state income tax returns relating to the income or net profits of a taxpayer upon order or subpoena of the Tax Administrator;

(6) Refuse to disclose to the Tax Administrator any information with respect to the income or net profits of a taxpayer;

(7) Fail to comply with the provisions of this ordinance or any order or subpoena of the Tax Administrator authorized hereby;

(8) Give to an employer false information as to his true name, correct social security number, and residence address, or fail to promptly notify an employer of any change in residence address and date thereof;

(9) Attempt to do anything whatsoever to avoid the payment of the whole or any part of the tax, penalties or interest imposed by this chapter.

(E) Any person who violates any of the provisions in Section 190.99(D) shall be subject to the penalties provided for in Section 190.99(A) of this chapter.

Human Resources Dept.
Sandra Boller
7232 E. Main Street
Reynoldsburg OHIO 43068
614-322-6868 Phone

ORDINANCE REQUEST

DATE: December 11, 2017

TO: Finance Committee

RE: ORDINANCE TO AMEND THE CODE OF ORDINANCES OF THE CITY OF REYNOLDSBURG, OHIO: SECTION 160.03 "SALARY SCHEDULE" Subsection (a) Full Time Employees OF CHAPTER 160 EMPLOYEE COMPENSATION; AND DECLARING AN EMERGENCY.

Approval:

Skipped Brad McCloud	Completed Jed Hood	Completed Richard Harris

Emergency/Suspension: Emergency

Reason For Emergency: Financial needs of the City's government

Statement of necessity: For the financial needs of the city and to have a correct Salary Schedule in place on January 1, 2018.

Requesting Changes to Chapter 160.03 Salary Schedule and declaring it an emergency.

160.03 SALARY SCHEDULE
BEGINNING January 1, 2018, THE FOLLOWING PAY GRADES SHALL BE IN EFFECT:

(a) Full Time Employees

CITY OF REYNOLDSBURG, OHIO
SALARY SCHEDULE
(5% Between Grades, 30% Minimum to Maximum)

GRADE		MINIMUM TO	MAXIMUM
1	Annual	$ 24,295	$ ~~35,048~~ 35,078
2	Annual	$ 25,522	$ 36,816
3	Annual	$ 26,801	$38,661
4	Annual	$28,132	$ 40,566
5	Annual	$ ~~29,132~~ 29,561	$ 42,589
6	Annual	$ 31,042	$ 44.729
7	Annual	$ 32,580	$ 46,985
8	Annual	$34,214	$ 49,351
9	Annual	$35,901	$51,837
10	Annual	$ 37,690	$ 54,438
11	Annual	$ 39,585	$ 57,152
12	Annual	$ 41,580	$59,990
13	Annual	$ 43,672	$ 62,991
14	Annual	$ 45,874	$ 66,169
15	Annual	$ 48,177	$ 69,462
16	Annual	$ 50,580	$ 72,586
17	Annual	$ 53,089	$ 76,570
18	Annual	$ 55,745	$ 80,383
19	Annual	$ 58,557	$84,425
20	Annual	$ 61,472	$ 88,648
21	Annual	$ 64,539	$ 93,100
22	Annual	$ 67,759	$ 97,776
23	Annual	$71,137	$102,694
24	Annual	$74,712	$107,832
25	Annual	$~~78,472~~ 78,452	$ 113,210
26	Annual	$ 82,388	$ 118,873

*Nonexempt payroll will be based upon hourly rates derived from the annual rates.
** Based on City of Reynoldsburg Council recommendation of 2%.
121302cjrCO wrey2002

(b) Senior Police Management

CITY OF REYNOLDSBURG, OHIO
SALARY SCHEDULE

GRADE		MINIMUM TO	MAXIMUM
22A	Annual	$ 81,491	$116,441
26A	Annual	$ 85,478	$ 122,189

Mayor's Office

Brad McCloud
7232 E. Main Street
Reynoldsburg OHIO 43068
Phone

ORDINANCE REQUEST

DATE: **December 11, 2017**

TO: **Finance Committee**

RE: ORDINANCE APPROPRIATING FUNDS FROM UNAPPROPRIATED CIP FUND (410); AND DECLARING AN EMERGENCY

Approval:

Skipped Brad McCloud	Skipped Jed Hood	Skipped Richard Harris

Emergency/Suspension: Emergency

Reason For Emergency: Financial needs of the City's government

Statement of necessity: For Financial needs of City Government.

Requesting an appropriation of $2,500 from the CIP (410) Account to Account: 410.000.0162.5601 - Land, to cover cost.

Mayor's Office
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Reynoldsburg OHIO 43068
Phone

ORDINANCE REQUEST

DATE: **December 11, 2017**

TO: **Finance Committee**

RE: An ordinance to establish contracting procedures for the City of Reynoldsburg in accordance with Charter section 8.04, and declaring an emergency.

Approval:

Skipped Brad McCloud	Skipped Jed Hood	Richard Harris

Emergency/Suspension: Emergency

Reason For Emergency: Financial needs of the City's government

Statement of necessity: To have a policy in place beginning January 1, 2018.

An ordinance to establish contracting procedures for the City of Reynoldsburg in accordance with Charter section 8.04, and declaring an emergency.

(a) The Mayor, City Auditor, or the City Attorney may, without competitive bidding or further legislative authorization by City Council, make any contract, purchase for supplies, materials, equipment, or provide labor for any work under the supervision of their respective departments involving not more than $25,000 (Twenty-five thousand dollars).

(b) All contracts in excess of the amount authorized in subsection (a) above, shall be approved by City Council before being executed by any official of the City, even if the appropriation for a contract has been previously approved by City Council.

Mayor's Office

Brad McCloud
7232 E. Main Street
Reynoldsburg OHIO 43068
Phone

(c) All contracts in excess of the amount permitted in subsection (a) above, shall be subject to the competitive bidding requirements as set forth in the City Charter, Codified Ordinances, or State law, unless an exception or alternative is otherwise provided for by Council.

1. When a proposed contract or expenditure exceeds the amount authorized by subsection (a) above, then the Council shall, by motion, authorize the appropriate City official to cause plans and specifications to be prepared and advertise for bids once a week for two consecutive weeks in at least one newspaper of general circulation within the City, and the Council shall appropriate funds for that purpose unless they have been previously appropriated and remain unencumbered.

2. The Mayor and City Auditor, or their designated representatives, shall receive and publicly announce sealed bids in the manner required by the specifications. The Mayor shall recommend to the Council, at its next regular Council meeting or a special Council meeting called for the purpose, the bid or bids the Mayor believes to be the lowest and best bid. At such meeting or its next regular meeting, the Council shall determine which bid or bids are the lowest and best and shall by ordinance direct the Mayor to enter into written contract with the bidder who is determined to be the lowest and best. Any ordinance directing the Mayor to enter into written contract shall appropriate funds for the purpose of the contract unless funds have been previously appropriated and remain unencumbered.

3. The Mayor shall execute a written contract on behalf of the City after such ordinance becomes effective and upon receipt of a certification from the City Auditor that funds for the contract are available.

4. The City Attorney shall approve the contract as to its form.

5. The Council may reject any and all bids by motion. Thereafter, the Council may direct that the proposed contract or expenditure be re-advertised and that new bids be invited and received.

(d) As an alternative to competitive bidding, contracts for professional services are not subject to competitive bidding requirements and shall not require further legislative authorization where there are adequate unencumbered appropriations for that purpose. Professional services includes, but are not limited to, services of an accountant, appraiser, architect, attorney at law, physician, professional engineer, construction project manager, surveyor, or fiscal and management consultants.

Mayor's Office

Brad McCloud
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Phone

(e) As an alternative to competitive bidding, the Mayor shall have the authority to obtain goods and/or services for which funds have been previously appropriated through cooperative purchasing programs without further legislative authorization. As part of any cooperative purchasing program, the Mayor may agree that the City will be bound by contract terms and conditions prescribed by the program, including, without limitation, payment of a reasonable fee by the City to cover administrative costs incurred by the program officials as a result of purchases by the City or as a prerequisite to maintaining membership in the program. The Mayor may also agree that the City will pay the vendor directly for goods or services received by the City.

(f) As an alternative to competitive bidding, the Mayor may also purchase goods and/or services upon equivalent or better terms and equal or better pricing than a cooperative purchasing program described in section (e) without further legislative authorization where there are adequate unencumbered appropriations for that purpose.

(g) As an alternative to competitive bidding, the Mayor shall have the authority to purchase goods and/or services from, or with another political subdivision, the Ohio State Government, or the United States Government. All proposed contracts under section (g), must be approved by a majority of Council.

(h) As an alternative to competitive bidding, the Council may, by ordinance, provide for the purchase, sale or lease of real property, on such terms as the Council, in the exercise of its discretion may deem necessary and in the best interest of the City.

(i) In any case in which a contract is entered into upon a per unit basis, the Mayor shall make an estimate of the total amount to become due upon such contract. The estimate shall be certified in writing to the City Auditor. Any proposed contract under this section may be executed without further legislative authorization where there are adequate unencumbered appropriations for that purpose and the total amount due upon such contract does not exceed the amount provided for by Council in section (a).

(j) In the case of a real and present emergency, the Council may, by a vote of at least two-thirds of its members, suspend any provision of this chapter and direct the Mayor to enter into contract, without competitive bidding, the purchase or expenditures for supplies, materials, equipment,

Mayor's Office
Brad McCloud
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Phone

provide labor, or any other purpose the Council in its discretion deems necessary and in the best interest of the City.

(k) No contract, agreement or other contractual obligation involving the expenditure of money shall be entered into or authorized by the Mayor or Council unless the City Auditor or a duly authorized representative of the Auditor shall first certify that the money required for the contract, agreement, obligation or expenditure is in the City's treasury or in the process of collection and that the money has been appropriated by Council for the purpose and remains unencumbered.

(l) No contract, agreement or other contractual obligation shall be entered into or authorized by the Mayor or Council unless the City Attorney or a duly authorized representative of the City Attorney shall first approve the contract as to its form. Any clause in any contract or agreement that requires the City to indemnify another party to the contract shall be void and unenforceable against the City.

City Auditor's Office
Richard Harris
7232 E. Main Street
Reynoldsburg OHIO 43068
Phone

ORDINANCE REQUEST

DATE: **December 11, 2017**

TO: **Finance Committee**

RE: ORDINANCE TO AMEND THE CODE OF ORDINANCES OF THE CITY OF REYNOLDSBURG, OHIO: SECTION 121.02 "COMPENSATION" OF CHAPTER 121 COUNCIL AND DECLARING AN EMERGENCY

Approval:

Skipped Brad McCloud	Skipped Jed Hood	Richard Harris

Emergency/Suspension: Emergency

Reason For Emergency: Financial needs of the City's government

Statement of necessity: so it will be in effect January 1, 2018

Salary of $660 per month is considered full-time service credit beginning Jan 1, 2018. A salary of $660 per month would be $7,920.00 annually.

Suggesting 2% increases for next 3 years beginning in 2020.

121.02 COMPENSATION**.**

(a) Effective January 1, ~~2010~~ **2018** the salary for members of Council who represent the City At Large shall be ~~seven thousand four hundred and ninety-nine dollars and six cents ($7,499.06)~~ **seven thousand nine hundred twenty dollars ($7,920.00)**, which is the yearly amount of

City Auditor's Office

Richard Harris
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compensation for ~~2009~~ **2018**, and shall be the yearly compensation for Council At Large members until changed by City Council.

(b) Effective January 1, ~~2012~~ **2020** the salary for members of council who are Ward representatives shall be ~~seven thousand four hundred ninety-nine dollars ($7,499)~~ **seven thousand nine hundred twenty dollars ($7,920.00)**, which is the yearly amount of compensation for ~~2011~~ **2020**, and shall be the yearly compensation for members of Council who are Ward representatives until changed by City Council.

City Auditor's Office

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Phone

ORDINANCE REQUEST

DATE:	**December 11, 2017**
TO:	**Finance Committee**
RE:	**ORDINANCE TO AMEND THE CODE OF ORDINANCES OF THE CITY OF REYNOLDSBURG, OHIO: SECTION 127.01 "COMPENSATION" OF CHAPTER 127 PRESIDENT OF COUNCIL**

Approval:

Skipped Brad McCloud	Skipped Jed Hood	Richard Harris

Suggesting 2% increases for next 3 years beginning in 2020.

Draft-

127.01 COMPENSATION.

(a) Effective January 1, ~~2012~~ **2020** the salary for the President of Council shall be ~~eight thousand four hundred and two dollars ($8,402)~~ **eight thousand eight hundred twenty three dollars ($8,823.00)** , which is the yearly amount of compensation for ~~2011~~ **2020**, and shall be the yearly compensation for the President of Council until changed by City Council.

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Phone

ORDINANCE REQUEST

DATE: **December 11, 2017**

TO: **Development Department**

RE: ORDINANCE TO AMEND THE CODE OF ORDINANCES OF THE CITY OF REYNOLDSBURG, OHIO: SECTION 143.01 "COMPENSATION" OF CHAPTER 143 DEPARTMENT OF CITY AUDITOR AND DECLARING AN EMERGENCY

Approval:

Skipped Brad McCloud	Skipped Jed Hood	Richard Harris

Emergency/Suspension: Emergency

Reason For Emergency: Financial needs of the City's government

Statement of necessity: to be in effect by January 1, 2018

Suggesting a 2% increase per year.

143.01 COMPENSATION

(a) Effective January 1, ~~2014~~ **2018** the salary for the City Auditor shall be ~~seventy-six thousand eight hundred forty-three dollars and sixty-four cents ($76,843.64)~~ **eighty three thousand one hundred seventy eight dollars and twelve cents ($83,178.12)**, which is the yearly amount of compensation for ~~2014~~ **2018**, and shall be the yearly compensation for the City Auditor until changed by City Council.

<u>City Auditor's Office</u>

Richard Harris
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Phone

(b) Each calendar year from ~~2015~~ **2019** through ~~2017~~ **2021**, the salary from the previous year shall be increased by the percentage increase of two percent (2%).

<u>City Auditor's Office</u>
Richard Harris
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Phone

ORDINANCE REQUEST

DATE:	**December 11, 2017**
TO:	**Finance Committee**
RE:	ORDINANCE TO AMEND THE CODE OF ORDINANCES OF THE CITY OF REYNOLDSBURG, OHIO: SECTION 141.01 "COMPENSATION" OF CHAPTER 141 <u>MAYOR</u>

Approval:

Skipped Brad McCloud	Skipped Jed Hood	Richard Harris

141.01 COMPENSATION .

<u>(a)</u> Effective January 1, ~~2012~~ **<u>2020</u>** the salary for the Mayor shall be ~~ninety-seven thousand eight hundred and two dollars ($97,802)~~ **<u>ninety nine thousand seven hundred fifty eight dollars and four cents ($99,758.04)</u>**, which is the yearly amount of compensation for ~~2011~~ **<u>2020</u>**, and shall be the yearly compensation for the Mayor until changed by City Council.

<u>(b) Each calendar year from 2021 through 2023, the salary from the previous year shall be increased by the percentage increase of 2%.</u>

City Auditor's Office
Richard Harris
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Phone

ORDINANCE REQUEST

DATE:	**December 11, 2017**
TO:	**Finance Committee**
RE:	ORDINANCE TO AMEND THE CODE OF ORDINANCES OF THE CITY OF REYNOLDSBURG, OHIO: SECTION 147.03 "COMPENSATION" OF CHAPTER 147 DEPARTMENT OF LAW

Approval:

Skipped Brad McCloud	Skipped Jed Hood	Richard Harris

147.03 COMPENSATION

(a) Effective January 1, ~~2012~~ **2020** the salary for the City Attorney shall be ~~ninety-seven thousand eight hundred and two dollars ($97,802)~~ **ninety nine thousand seven hundred fifty eight dollars and four cents ($99,758.04)**, which is the yearly amount of compensation for ~~2011~~ **2020**, and shall be the yearly compensation for the City Attorney until changed by City Council.

(b) Each calendar year from 2021 through 2023, the salary from the previous year shall be increased by the percentage increase of 2%.

Clerk of Council

April Beggerow
7232 E. Main Street
Reynoldsburg OHIO 43068
614-322-6836 Phone

ORDINANCE REQUEST

DATE:	**December 11, 2017**
TO:	**Finance Committee**
RE:	ORDINANCE REPEALING AND REPLACING ORDINANCE NO. 126-17 PASSED NOVEMBER 13, 2017 REGARDING THE PURCHASE AND INSTALLATION OF A RECTANGULAR RAPID FLASH BEACON, CONCRETE SIDEWALK PANEL REPAIR AND RESTRIPING; AND DECLARING AN EMERGENCY.

Approval:

Completed Brad McCloud	Jed Hood	Richard Harris

Emergency/Suspension: Emergency

Reason For Emergency: Financial needs of the City's government

Statement of necessity: To repeal and replace so that appropriations can be made and the purchase proceed on schedule.

Repeal/Replace the following:

SECTION 1. That the Mayor be and is hereby authorized to purchase from Tapco, 5100 West Brown Deer Road, Brown Deer, WI, 53223, a rectangular rapid flash beacon system and related equipment for a purchase price of ~~$8,263.40~~ **$9,000.00.**

SECTION 2. **That the Mayor be and is hereby authorized to enter into an agreement with M.P. Dory Company, 2001 Integrity Dr. S., Columbus, OH, 43209, to install the rapid flash beacon system and related equipment for a cost of $12,000.00.**

Clerk of Council

April Beggerow
7232 E. Main Street
Reynoldsburg OHIO 43068
614-322-6836 Phone

SECTION ~~2~~ **3**. To purchase the item **and service** in Section**s** 1 **and 2**, an amount of $21,000.00 from unappropriated ~~Capital Projects fund (410)~~ **Street Fund (260)** be and is hereby appropriated to ~~410.000.0163.5659 Misc. Infrastructure~~ **260.268.5639 Other Equipment**.

SECTION ~~3~~ **4**. That pursuant to CRC Section 8.04(c) competitive bidding is hereby suspended.

SECTION ~~4~~ **5**. That this ordinance is deemed to be an emergency measure necessary for the immediate preservation of the peace, health or safety of the city; wherefore upon adoption by Council this ordinance shall be in effect immediately upon signature by the Mayor.

<u>Service Department</u>
Bill Sampson
7232 E. Main Street
Reynoldsburg OH 43068
614-322-6884 Phone

RESOLUTION REQUEST

DATE: **December 11, 2017**

TO: **Finance Committee**

RE: Ordinance Authorizing Mayor to Enter into an Intergovernmental Working Agreement with Franklin Soil and Water Conservation District to Support the Big Walnut Watershed Coordinator Program Administered by Franklin Soil and Water Conservation District in Coordination with and Support from MORPC and the State Watershed Programs with ODNR and Ohio EPA and Declaring an Emergency.

Approval:

Completed Brad McCloud	Skipped Jed Hood	Skipped Richard Harris

Emergency/Suspension: Emergency

Reason For Emergency: Immediate preservation of the public peace, health, or safety

Statement of necessity: This legislation will authorize an agreement with the Franklin Soil and Water Conservation District for 2018. Emergency language is requested in order to get the agreement signed by both parties prior to the end of 2017.

Please see the attached draft agreement for all of the relevant information.

This working agreement covers a reporting period starting January 1, 2018 and expires on December 31, 2018. The agreement is subject to the limitations of authorities, resources and policies of the Franklin Soil and Water Conservation District and the City of Reynoldsburg (the City).

1) Staff will provide watershed coordination assistance including:

Service Department

Bill Sampson
7232 E. Main Street
Reynoldsburg OH 43068
614-322-6884 Phone

- In coordination with the City, write grants and secure funding for implementation projects in Headwaters Blacklick Creek watershed and the City of Reynoldsburg to help reduce the negative impacts of the streams in this watershed on the City of Reynoldsburg and enhance their positive contributions.

- Pursue implementing stormwater runoff mitigation projects and other restoration efforts in the Dysart Run watershed particularly.

- Assist in reviewing legislation and regulations related to stream impacts on landowners and stormwater.

- Highlight as appropriate stormwater mitigation and stream restoration projects in Reynoldsburg through written materials, presentations and tours.

- Provide assistance to residents as requested and appropriate.

Franklin Soil and Water Conservation District
Creating Conservation Solutions for Over 60 Years

2018 Intergovernmental Working Agreement with City of Reynoldsburg

This working agreement covers a reporting period starting January 1, 2018 and expires on December 31, 2018. The agreement is subject to the limitations of authorities, resources and policies of the Franklin Soil and Water Conservation District and the City of Reynoldsburg (the City).

Franklin Soil & Water will provide the following services for the City:

Watershed Coordination for Big Walnut Watershed

1) Staff will provide watershed coordination assistance including:

- In coordination with the City, write grants and secure funding for implementation projects in Headwaters Blacklick Creek watershed and the City of Reynoldsburg to help reduce the negative impacts of the streams in this watershed on the City of Reynoldsburg and enhance their positive contributions.
- Pursue implementing stormwater runoff mitigation projects and other restoration efforts in the Dysart Run watershed particularly.
- Assist in reviewing legislation and regulations related to stream impacts on landowners and stormwater.
- Highlight as appropriate stormwater mitigation and stream restoration projects in Reynoldsburg through written materials, presentations and tours.
- Provide assistance to residents as requested and appropriate.

Minimum Control Measure No. 1 & 2:
Public Education and Outreach; Public Participation and Involvement

1) Contact 713 (7130/2/5) students K-12 through educational programs and materials. Education programs are targeted to stormwater and water quality. Work with City staff to increase contacts and programming within Reynoldsburg Schools.

2) Provide the City with Water Quality Partnership materials to reach out to City businesses. Franklin Soil and Water will provide program information, pledge form, draft press release and text for promoting the program and window clings for the City to use.

3) Support developer outreach through Franklin Soil and Water Conservation District. The City will receive recognition in our Urban Review Newsletter that goes out about three times a year, in advertising for webinars and stormwater roundtables about 5 times a year, and at the Central Ohio Stormwater Expo. We will also provide a specific workshop for contractors. We will be sure to provide the MS4 community with a progress report for their Annual Report.

4) Staff will implement community backyard conservation incentive program as an expansion of the low cost rain barrel program. Participating residents will attend a storm water education workshop or participate in an online presentation. For their participation they will be eligible to receive a $50.00 reimbursement for a rain barrel, compost bin or trees and plants. Up to 15 reimbursements will be available to residents. This program will be promoted at one community event.

Minimum Control Measure No. 3:

Illicit Discharge Detection and Elimination

Upon initial investigation it appears that the City has approximately 168 parcels with household sewage treatment systems. To assist in distributing workloads and accommodating budgets, Franklin Soil and water will investigate approximately one third of these locations, or 56 parcels, in 2018.

These investigations will be done in coordination with Franklin County Public Health and will use sub-meter GPS data loggers to map the locations of systems. The mapping will collect basic information including the type of system and general condition of system as well as system outlets if they exist. Prior to conducting field work, FSWCD will send out a mailing explaining the inventory as well as providing education information which can be applied to meeting current stormwater permit requirements. The data will be post-processed and supplied to the City to be incorporated into their GIS upon completion.

Final results of the inventory will be provided to the City of Reynoldsburg.

Minimum Control Measure No. 6:
Good Housekeeping

Provide a Good Housekeeping Workshop to the City staff.

Compensation:

The City shall compensate Franklin Soil and Water in the form of a grant in the amount of $18,710. Funds will be expended as needed to meet the grant agreement and support Soil and Water's current mission and goals.

A list of services provided will be maintained by Franklin Soil and Water. A biannual report shall be provided to the City that will include: Activities completed in that 6-month period; and comparison of services provided and services anticipated.

In the event that assistance exceeds or is less than the estimated numbers for programs provided, the next year's grant will be adjusted accordingly to compensate for the previous year's numbers. Franklin Soil and Water reserves the right to request additional support for the current year if a request from the City is outside of this grant agreement and cannot be met with existing resources. If both parties agree that the amount of assistance provided is on target or close to target, the next year's grant will be calculated solely on anticipated assistance needed.

It is Mutually Agreed:

That Franklin Soil and Water is a conservation technical and educational service agency and therefore is not granted regulatory authority in the Ohio Revised Code.

That the City and Franklin Soil and Water will meet when necessary to review and coordinate activities and programs related to working agreement.

That credit will be given jointly to Franklin Soil and Water and the City on products developed as part of this working agreement.

That this working agreement may be amended or terminated at any time by mutual consent of both parties, and that the agreement may be terminated by either party giving sixty (60) days notice in writing to the other.

SIGNATURES
The signatures below certify consent on the above agreement.

FRANKLIN SOIL AND WATER CONSERVATION DISTRICT

Signature	Title	Date

CITY OF REYNOLDSBURG

Signature	Title	Date

Attachment

ESTIMATED COSTS FOR REYNOLDSBURG GRANT

ACTIVITY		Cost Estimate
Watershed Coordination Support	Provide support for watershed projects to benefit water quality, stream function and stormwater management in Reynoldsburg.	**$7,800**
Student Programming Contacts	Stormwater education programming provided to 713 students.	**$3,000**
Developer Outreach	Support and receive credit for developer outreach efforts through Franklin Soil and Water.	**$1,000**
Community Backyards	Promote community backyards program with in the City of Reynoldsburg, through website, promotion at a community event, press release, and social media. Up to 15 rebates will be made available.	**$2,550**
IDDE	Field location and condition of HSTS in coordination with Franklin County Public Health.	**$3,960**
Good Housekeeping Workshop	Develop and provide a good housekeeping workshop to City of Reynoldsburg staff.	**$400**
TOTAL		**$18,710**

Watershed Coordinator's Work Relevant to Reynoldsburg since 2010

While at MORPC

Finalized original Blacklick Creek Watershed Action Plan

Sampled the entire Blacklick Creek watershed for macroinvertebrates and bacteria concentrations

While at Franklin Soil and Water Conservation District

Worked to implement recommendations of the plan for Dysart Run for reduction in storm water flows and improved water quality.

Held two rain garden workshops in the watershed

Facilitated the installation of two sets of right-of-way rain gardens, funded by $14,000 provided by an HOA

Obtained funding for and implemented a $100,000 project to retrofit a stormwater basin at Crawford Farms.

Worked with Meijer Corporation to install two stormwater retrofits at the store at E. Broad St. and Waggoner Rd.

Wrote and implemented a grant to develop a plant that would enable undertaking projects to restore and protect the Headwaters Blacklick Creek watershed, especially the Dysart Run subwatershed

Wrote and will implement a grant to develop a focused plan for Dysart Run and implement a water quality improvement project on the creek

Developed the concept and wrote grant for repaving the Senior Center parking lot

In addition to paying for the permeable pavers and the bioretention area, the grant made a significant contribution towards the cost of the asphalt paving.

Obtained grant and provided design for initial Senior Center rain garden

Obtained grant funding for and implemented planting of model stream buffer in Huber Park

Obtained funding for and implemented creek restoration project in Livingston House Park that has improved water quality, improved stream morphology, restored fish to the stream and improved the aquatic insect population

Led multiple tours of projects in Reynoldsburg

Gave visibility to projects in Reynoldsburg through presentations and articles

None of this could have been completed without the support of the City of Reynoldsburg!

<u>City Auditor's Office</u>
Richard Harris
7232 E. Main Street
Reynoldsburg OHIO 43068
Phone

ORDINANCE REQUEST

DATE: **December 11, 2017**

TO: **Finance Committee**

RE: Ordinance Setting the Rates for Solid Waste Services for Residents for 2018 and Declaring an Emergency.

Approval:

Completed Brad McCloud	Jed Hood	Richard Harris

Emergency/Suspension: Emergency

Reason For Emergency: Financial needs of the City's government

Request Council Approve Solid Waste Rates for 2018. Rates are being reduced by 10% to Reduce the Fund Balance. The rates we are suggesting are as follows Regular rate $14.69 down from $16.19 Senior Rate $13.32 down from $14.82. Rates would be affect as of 1/1/2018.

<u>Human Resources Dept.</u>
Sandra Boller
7232 E. Main Street
Reynoldsburg OHIO 43068
614-322-6868 Phone

ORDINANCE REQUEST

DATE:	**December 11, 2017**
TO:	**Finance Committee**
RE:	ORDINANCE AUTHORIZING MAYOR TO ENTER INTO CONTRACT FOR CITY INSURANCE FOR 2018 AND DECLARING AN EMERGENCY.

Approval:

Completed Brad McCloud	Skipped Jed Hood	Skipped Richard Harris

Emergency/Suspension: Emergency

Reason For Emergency: Financial needs of the City's government

Statement of necessity: Financial needs of the City's government to ensure there is coverage in place on January 1, 2018.

Request authorization for the Mayor to enter into a contract for city insurance (property, liability, automobile and cyber coverage) for a year period beginning January 1, 2018 and ending December 31, 2018 with Willis of Ohio and its related companies in the amount not to exceed $185,000 and declaring it as an emergency.

Human Resources Dept.

Sandra Boller
7232 E. Main Street
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ORDINANCE REQUEST

DATE:	**December 11, 2017**
TO:	**Finance Committee**
RE:	ORDINANCE AUTHORIZING CONTRACT WITH UNITED OF OMAHA LIFE INSURANCE COMPANY FOR EMPLOYEE LIFE, ACCIDENTAL DISMEMBERMENT & DISABILITY, SHORT TERM DISABILITY AND LONG TERM DISABILITY BEGINNING JANUARY 1, 2018 THROUGH DECEMBER 31, 2018 AND DECLARING AN EMERGENCY.

Approval:

Completed Brad McCloud	Completed Jed Hood	Skipped Richard Harris

Emergency/Suspension: Emergency

Reason For Emergency: Financial needs of the City's government

Statement of necessity: Financial needs of the City's government to have coverage in effect on January 1, 2018.

Request Authorization for the Mayor to enter into a contract with United of Omaha Life Insurance Company, Mutual of Omaha Plaza, Omaha, NE 68175 for employee Life, Accidential Dismemberment & Disabiilty, Short Term Disability and Long Term Disability beginning January 1, 2018 through December 31, 2018 and deeming it an Emergency

New Customer Verification Guide

Presented To:

City of Reynoldsburg

GETTING STARTED

Thank you for choosing Mutual of Omaha for your Group Insurance needs. The New Customer Verification Guide ("Guide") is key to administering your plan effectively and efficiently. To ensure a smooth implementation, complete and sign the applicable section within the Guide.

STEP 1: Review the Group Insurance proposal and complete the sections within the Guide.

Guide	Description	Completed
Group Insurance Proposal	Applicant and Producer verify sold plan design and rates.	☐
Acceptance of Terms and Conditions	**Applicant signature** is required.	☐
Group Insurance Application	**Applicant signature** is required. • Must be signed prior to the proposed effective date	☐
Policy Administration		☐
Contact Information	Premium/Billing, Claims, Administration, and Renewal	
Billing Information	Billing type, format and location	
Eligibility Information	Class description and employee waiting periods	
Earnings Definition	Earnings definition, premium contributions, and ERISA	
Witholding and Tax Reporting	Required only if Disability coverage is being applied for	

STEP 2: Return the completed and signed Guide to the Mutual of Omaha representative listed below at least 15 days prior to the requested effective date.

Additional Items Required		Included
Employee Census and Enrollment	• Census in Excel format (preferred method) • Employee enrollment forms, electronic or hard copy • Evidence of Insurability or Application forms • Applicant retains copy of enrollment material	☐
Replacing Prior Insurance Plan	☐ Yes ☐ No	
Prior Carrier Billing statement	Required if transferring coverage from another carrier	☐
Prior Carrier certificate booklet	Required if transferring coverage from another carrier	☐
Sample premium calculation spreadsheet	Required only for Self-administered groups	☐
Producer / Agent Use Only		
Producer Checklist	Producer identification and details	☐
Third Party Administrator Checklist	Required only if TPA is providing services	☐

If you have any questions, please contact your Mutual of Omaha representative.

Sales Representative	Michael Semberg	
Sales Assistant	Karen Riba	
Email	Karen.Riba@mutualofomaha.com	
Phone & Fax	513/448-3770	

Group Office	Cincinnati		
Group Office Address	4665 Cornell Road		
Address 2	Suite 105		
City, State, Zip	Cincinnati	OH	45241

BASIC TERM LIFE AND AD&D INSURANCE

***Proposal for*:** City of Reynoldsburg
Alternate: 1.00

The following Basic Term Life and AD&D plan is being proposed on a fully-insured basis effective **01/01/18**. This proposal assumes this coverage is underwritten by United of Omaha Life Insurance Company. For additional information about Mutual of Omaha's products and services, visit *mutualofomaha.com*.

ELIGIBILITY

CLASS DEFINITION(S)

Class 1: All Active Full Time Managers, Directors and Municipal Employees
Class 2: All Active Full Time Police Officers & Sergeants, Excluding Police Lieutenants, Police Chiefs, Police Clerks & Police Dispatchers
Class 3: Active Full Time Police Dispatchers

ELIGIBILITY REQUIREMENT

This proposal provides coverage for all actively at work employees on the policy effective date working the minimum number of hours shown below in the United States, unless otherwise approved by Mutual of Omaha. Certain requirements apply.

MINIMUM WORK HOURS

Class 1: 30 or more hours each week
Class 2: 30 or more hours each week
Class 3: 30 or more hours each week

BENEFIT SUMMARY

EMPLOYEE TERM LIFE BENEFIT AMOUNTS

	Benefit	Maximum Benefit	Guarantee Issue Amount	Minimum Benefit
Class 1	1X Annual Salary	$100,000	$100,000	$50,000
Class 2	$100,000	$100,000	$100,000	$100,000
Class 3	$40,000	$40,000	$100,000	$40,000

EMPLOYEE BENEFIT REDUCTION SCHEDULE* CLASS 1, 2, 3

At Age	Benefits Reduce :
70	65%
75+	50%

* All benefit reductions are a percentage of the original benefit amount. Coverage terminates at retirement. The Guarantee Issue Amount is reduced according to the reduction schedule.

EMPLOYEE AD&D BENEFIT AMOUNT

The AD&D Principal Sum amount is equal to the amount of basic term life insurance.

PARTICIPATION AND COST SUMMARY

PARTICIPATION ASSUMPTIONS

	Minimum Participation	Number of Eligible Employees	Contribution Structure
Class 1, 2, 3	100%	133	Non-Contributory

COST SUMMARY

	Number of Lives	Total Monthly Volume	Monthly Rate	Total Monthly Premium	Total Annual Premium
Employee Term Life	133	$9,657,500	$0.130/$1,000	$1,255.48	$15,065.76
Employee AD&D	133	$9,657,500	$0.020/$1,000	$193.15	$2,317.80
Total	--	--	--	**$1,448.63**	**$17,383.56**

PACKAGE PRICING

The rates and benefits for this coverage assume package pricing. The rates and/or benefits are subject to change if one or more coverages included in Option 1 are not selected by the employer.

RATE GUARANTEE	2 Years
RATE GUARANTEE DATE	01/01/2020

ADDITIONAL BENEFITS - CLASS 1, 2

WAIVER OF PREMIUM - DISABILITY	▪ **Definition of Disability** - Any Occupation ▪ **Elimination Period** - 9 months ▪ **Termination** - Age 65
LIVING CARE BENEFIT	80% to $100,000
PORTABILITY	Included
LAYOFF/LEAVE	▪ **Temporary Layoff** - 12 weeks ▪ **Personal Leave** - 12 weeks
CONTINUATION FOR FEDERAL AND STATE LAWS	**Included** – The federal Family and Medical Leave Act (FMLA) and Uniformed Services Employment and Reemployment Rights Act (USERRA) and any amendments thereto, as well as other applicable federal or state laws, may allow continuation of insurance in certain instances for leaves of absence, layoff or termination. Insurance may be continued for the time period allowed by the applicable law, for the employee/member. This provision applies to employer and union groups only, subject to certain conditions.
TRAVEL ASSISTANCE	Included
AD&D	24 hour coverage for employees
AD&D BENEFITS	- Seat Belt - Child Education - Childcare Center - Paralysis - Airbag - Common Carrier - Coma
CONVERSION	Included

ADDITIONAL BENEFITS - CLASS 3

WAIVER OF PREMIUM - DISABILITY	▪ **Definition of Disability** - Any Occupation ▪ **Elimination Period** - 9 months ▪ **Termination** - Age 65
LIVING CARE BENEFIT	80% to $40,000
PORTABILITY	Included
LAYOFF/LEAVE	▪ **Temporary Layoff** - 12 weeks ▪ **Personal Leave** - 12 weeks
CONTINUATION FOR FEDERAL AND STATE LAWS	**Included** – The federal Family and Medical Leave Act (FMLA) and Uniformed Services Employment and Reemployment Rights Act (USERRA) and any amendments thereto, as well as other applicable federal or state laws, may allow continuation of insurance in certain instances for leaves of absence, layoff or termination. Insurance may be continued for the time period allowed by the applicable law, for the employee/member. This provision applies to employer and union groups only, subject to certain conditions.
TRAVEL ASSISTANCE	Included
AD&D	24 hour coverage for employees
AD&D BENEFITS	- Seat Belt - Paralysis - Common Carrier

	- Child Education - Childcare Center	- Airbag	- Coma
CONVERSION	Included		

VOLUNTARY TERM LIFE AND AD&D INSURANCE

Proposal for: City of Reynoldsburg
Alternate: 1.01

The following Voluntary Term Life and AD&D plan is being proposed on a fully-insured basis effective **01/01/18**. This proposal assumes this coverage is underwritten by United of Omaha Life Insurance Company. For additional information about Mutual of Omaha's products and services, visit *mutualofomaha.com*.

ELIGIBILITY

CLASS DEFINITION(S) — **Class 1:** All Eligible Employees

ELIGIBILITY REQUIREMENT — This proposal provides coverage for all actively at work employees on the policy effective date working the minimum number of hours shown below in the United States, unless otherwise approved by Mutual of Omaha. Certain requirements apply.

MINIMUM WORK HOURS — **Class 1:** 30 or more hours each week

BENEFIT SUMMARY

EMPLOYEE BENEFIT AMOUNTS

Minimum Benefit	Maximum Benefit	Increments	Guarantee Issue Amount*
$10,000	5X Annual Salary, up to $300,000	$10,000	5X Annual Salary, up to $100,000

*Guarantee Issue Amounts assume a participation rate of at least 25% of eligible employees.

BENEFIT REDUCTION SCHEDULE**

At Age	Benefits Reduce :
65	65%
70+	50%

** All benefit reductions are a percentage of the original benefit amount. Coverage terminates at retirement. The Guarantee Issue Amount is reduced according to the reduction schedule.

DEPENDENT SPOUSE BENEFIT AMOUNTS***

Minimum Benefit	Maximum Benefit	Increments	Guarantee Issue Amount
$10,000	100% of Employee's Benefit, up to $100,000	$10,000	100% of Employee's Benefit, up to $20,000

*** Dependent Spouse and/or Child coverage is only available if the Employee has coverage under this plan. Spouse coverage terminates at age 70.

DEPENDENT CHILD BENEFIT AMOUNTS

Minimum Benefit	Maximum Benefit	Increments	Guarantee Issue Amount
$10,000	$10,000	$10,000	$10,000

AD&D BENEFIT AMOUNT — The AD&D Principal Sum amount is equal to the amount of voluntary term life insurance for employees and eligible dependents.

PARTICIPATION AND COST SUMMARY

PARTICIPATION ASSUMPTIONS

Minimum Participation	Number of Eligible Employees	Contribution Structure
25%	133	100% employee paid

PARTICIPATION AND COST SUMMARY (CONT'D)

COST SUMMARY*

Voluntary Term Life

Age Band	Employee & Spouse Rate per $1,000	All Children Rate per $1,000
<25	$0.06	$0.16
25 - 29	$0.08	--
30 - 34	$0.09	--
35 - 39	$0.11	--
40 - 44	$0.18	--
45 - 49	$0.30	--
50 - 54	$0.50	--
55 - 59	$0.78	--
60 - 64	$1.21	--
65 - 69	$2.18	--
70 - 74	$3.90	--
75 - 79	$6.43	--
80 - 84	$13.04	--
85 - 89	$13.04	--
90 - 100	$13.04	--

* This plan is rated using the same rates for the employee and spouse. Employee and spouse rates are calculated based on the employee's current age as of the effective date of the plan. Employee and spouse rates are adjusted once each year on the plan anniversary date for employees advancing to the next age band. Spouse coverage terminates when the employee attains age 70 (regardless of the spouse's actual age).

Voluntary AD&D

Employee Rate per $1,000	Spouse Rate per $1,000	All Children Rate per $1,000
$0.03	$0.03	$0.04

PACKAGE PRICING The rates and benefits for this coverage assume package pricing. The rates and/or benefits are subject to change if one or more coverages included in Option 1 are not selected by the employer.

RATE GUARANTEE 2 Years

RATE GUARANTEE DATE 01/01/2020

ADDITIONAL BENEFITS

OPEN ENROLLMENT A one-time open enrollment is available for a period of up to 90 days prior to the effective date of the policy, subject to the enrollment strategy requirements. During this time, the employee/member may elect insurance for the first time or request increased insurance up to the Guarantee Issue amount for the employee/member and any dependents (if applicable) without providing health information.

WAIVER OF PREMIUM - DISABILITY

- **Definition of Disability** - Any Occupation
- **Elimination Period** - 9 months
- **Termination** - Age 65

ANNUAL INCREASE OPTION Once annually, the employee/member may increase their insurance amount by up to without providing health information.

LIVING CARE BENEFIT 80% to $300,000

PORTABILITY Included

LAYOFF/LEAVE

- **Temporary Layoff** - 12 weeks
- **Personal Leave** - 12 weeks

Continuation for Federal and State Laws	**Included** – The federal Family and Medical Leave Act (FMLA) and Uniformed Services Employment and Reemployment Rights Act (USERRA) and any amendments thereto, as well as other applicable federal or state laws, may allow continuation of insurance in certain instances for leaves of absence, layoff or termination. Insurance may be continued for the time period allowed by the applicable law, for the employee/member and any dependent(s). This provision applies to employer and union groups only, subject to certain conditions.
AD&D	24 hour coverage for employees and eligible dependents
AD&D Benefits	- Seat Belt - Paralysis - Child Education - Airbag
Conversion	Included

SHORT-TERM DISABILITY INSURANCE

Proposal for: City of Reynoldsburg
Alternate: 2.00

The following Short-Term Disability plan is being proposed on a fully-insured basis effective **01/01/18**. This proposal assumes this coverage is underwritten by United of Omaha Life Insurance Company. For additional information about Mutual of Omaha's products and services, visit *mutualofomaha.com*.

ELIGIBILITY

CLASS DEFINITION(S)	**Class 1:** All Active Full Time Managers, Directors & Municipal Employees
ELIGIBILITY REQUIREMENT	This proposal provides coverage for all actively at work employees on the policy effective date working the minimum number of hours shown below in the United States, unless otherwise approved by Mutual of Omaha. Certain requirements apply.
MINIMUM WORK HOURS	**Class 1:** 30 or more hours each week

BENEFIT SUMMARY

	Class 1
BENEFIT PERCENTAGE	60%
MAXIMUM BENEFIT	$1,000
ACCIDENT ELIMINATION PERIOD	14 days
SICKNESS ELIMINATION PERIOD	14 days
ZERO DAY RESIDUAL	Included
OWN JOB DEFINITION	Loss of duties and earnings
BENEFIT DURATION	11 weeks
INTEGRATION	Yes
SS INTEGRATION METHOD	N/A
SALARY CONT.	Full
STATE DISABILITY PLAN OFFSET	Yes
MINIMUM BENEFIT	None

PARTIAL DISABILITY

	Class 1
EARNINGS TEST %	99% (Mutually Progressive Partial)
PARTIAL DISABILITY FORMULA	Mutually Progressive Partial

PARTICIPATION AND COST SUMMARY

PARTICIPATION ASSUMPTIONS

Minimum Participation	Number of Eligible Employees	Contribution Structure
100%	73	Non-Contributory

Attachment: Mutual of Omaha (143-17 : Contract with United of Omaha Life Insurance Company)

PARTICIPATION AND COST SUMMARY (CONT'D)

Cost Summary

	Number of Lives	Weekly Benefit Volume	Monthly Rate	Total Monthly Premium	Total Annual Premium
STD	73	$42,080	$0.22 (Per $10 of Weekly Benefit)	$925.76	$11,109.12

Package Pricing The rates and benefits for this coverage assume package pricing. The rates and/or benefits are subject to change if one or more coverages included in Option 1 are not selected by the employer.

Rate Guarantee 2 Years

Rate Guarantee Date 01/01/2020

ADDITIONAL BENEFITS

Definition of Weekly Earnings Earnings Just Prior to Disability, Annual Salary

Voc Rehab Incentive 5%

Continuation for Federal and State Laws **Included** – The federal Family and Medical Leave Act (FMLA) and Uniformed Services Employment and Reemployment Rights Act (USERRA) and any amendments thereto, as well as other applicable federal or state laws, may allow continuation of insurance in certain instances for leaves of absence, layoff or termination. Insurance may be continued for the time period allowed by the applicable law, for the employee/member. This provision applies to employer and union groups only, subject to certain conditions.

FICA Payment The employer will deposit their portion of any applicable FICA tax with the IRS.

W-2 Preparation Mutual of Omaha will prepare IRS Form W-2 for each employee who receives benefits under the policy.

LONG-TERM DISABILITY INSURANCE

Mutual of Omaha

Proposal for: City of Reynoldsburg
Alternate: 3.00

The following Long-Term Disability plan is being proposed on a fully-insured basis effective **01/01/18**. This proposal assumes this coverage is underwritten by United of Omaha Life Insurance Company. For additional information about Mutual of Omaha's products and services, visit *mutualofomaha.com*.

ELIGIBILITY

CLASS DEFINITION(S) — **Class 1:** All Active Full Time Managers, Directors & Municipal Employees

ELIGIBILITY REQUIREMENT — This proposal provides coverage for all actively at work employees on the policy effective date working the minimum number of hours shown below in the United States, unless otherwise approved by Mutual of Omaha. Certain requirements apply.

MINIMUM WORK HOURS — **Class 1:** 30 or more hours each week

BENEFIT SUMMARY

	Class 1
BENEFIT PERCENTAGE	60%
MAXIMUM BENEFIT	$6,000
GUARANTEE ISSUE	$6,000
ELIMINATION PERIOD	90 days
ACCUMULATION PERIOD	180 days
ZERO DAY RESIDUAL	Included
OWN OCC DEFINITION	24 months
BENEFIT DURATION	RBD to SSNRA
INTEGRATION	TRA/PERA - No Participation in SS
PRE-EXISTING CONDITION	3/12
MENTAL DISORDERS	24 months - Lifetime
DRUG & ALCOHOL	24 months - Lifetime
SPECIFIC CONDITIONS	24 months - Lifetime
MINIMUM BENEFIT	$100

PARTIAL DISABILITY

	Class 1
EARNINGS TEST %	99% during the Own Occ period, then 85% thereafter
PARTIAL DISABILITY FORMULA	Mutually Progressive Partial; Family Care
WORK INCENTIVE	To end of the maximum benefit period

PARTICIPATION AND COST SUMMARY

PARTICIPATION ASSUMPTIONS

Minimum Participation	Number of Eligible Employees	Contribution Structure
100%	73	Non-Contributory

PARTICIPATION AND COST SUMMARY (CONT'D)

COST SUMMARY

	Number of Lives	Covered Monthly Payroll	Monthly Rate	Total Monthly Premium	Total Annual Premium
LTD	73	$309,066	$0.31 (Per $100 of Monthly Covered Payroll)	$958.10	$11,497.20

PACKAGE PRICING The rates and benefits for this coverage assume package pricing. The rates and/or benefits are subject to change if one or more coverages included in Option 1 are not selected by the employer.

RATE GUARANTEE 2 Years

RATE GUARANTEE DATE 01/01/2020

ADDITIONAL BENEFITS

DEFINITION OF MONTHLY EARNINGS Earnings Just Prior to Disability, Annual Salary

VOC REHAB INCENTIVE 5%

RECURRENT DISABILITY 6 months

SURVIVOR BENEFIT 3 months

CONTINUATION FOR FEDERAL AND STATE LAWS **Included** – The federal Family and Medical Leave Act (FMLA) and Uniformed Services Employment and Reemployment Rights Act (USERRA) and any amendments thereto, as well as other applicable federal or state laws, may allow continuation of insurance in certain instances for leaves of absence, layoff or termination. Insurance may be continued for the time period allowed by the applicable law, for the employee/member. This provision applies to employer and union groups only, subject to certain conditions.

WAIVER OF PREMIUM Included

FICA PAYMENT If FICA tax is applicable, we will pay the employer's share of the FICA. This optional service has been included in the premium rates.

W-2 PREPARATION Mutual of Omaha will prepare IRS Form W-2 for each employee who receives benefits under the policy.

REQUIREMENTS AND ASSUMPTIONS

Mutual of Omaha

SIC CODE 9121

SITUS STATE OH

ACCEPTANCE This proposal is contingent upon Mutual of Omaha Home Office review and acceptance of the completed application for coverage. It is recommended that current coverage is not cancelled or dropped until notification of acceptance from Mutual of Omaha is received.

PACKAGE PRICING The rates and benefits in this proposal assume package pricing. The rates and/or benefits are subject to change if one or more coverages are not selected by the employer.

LIMITATIONS & STANDARD CONTRACT NOTICE This proposal is subject to Mutual of Omaha's standard product terms, limitations, and exclusions. Additionally, this proposal requires use of standard system-compatible benefits and contract provisions. Applicable federal and state mandates are added at issuance.

This proposal also assumes that all employees/members reside in the situs state of the group. If any employees/members reside outside of the situs state of the group, we must be notified of the number of employees/members by state during the implementation process so that all applicable state mandates can be accommodated.

Please refer to a sample standard contract, certificate booklet and/or subscription agreement documents for additional information and detail, available upon request.

ERISA Each plan presented in this proposal is considered to be an employer-sponsored ERISA benefit plan. If it is determined that any plan presented in this proposal is not an ERISA benefit plan, Mutual of Omaha reserves the right to re-rate or otherwise adjust the proposed plan(s).

PROPOSAL CONDITIONS Mutual of Omaha reserves the right to re-rate or withdraw this proposal *prior* to the effective date if any of the following changes:

- SIC code
- Employer contributions
- Information regarding disabled or COBRA participants
- For groups that are experience rated - risk increases based on review of the current carriers claims experience, including open or pended claims
- Demographics (age, gender, occupation, earnings, location and size)
- Plan participation - increase or decrease of 10% or more lives
- Laws, regulations, judicial and/or administrative orders and decisions affecting benefits, cost of administration, or cost of health care services
- Proposed effective date
- Benefits or eligibility
- Premium tax

On or after the effective date, Mutual of Omaha reserves the right to change rates or fees if there is a change in any factor listed above. In addition, Mutual of Omaha may change rates or fees any time after the most recent Rate Guarantee Date, provided at least 30 days advance notice of the rate or fee increase has been given to the group.

DEPENDENT NON-CONFINEMENT REQUIREMENT Coverage for dependents is subject to our non-confinement requirement and their ability to perform all the usual duties of a person who is of the same age and gender who is in good health.

PROPOSAL EXPIRATION This proposal is good for 90 days after 10/20/17, or the assumed effective date of the plan, whichever comes first.

UNITED OF OMAHA LIFE INSURANCE COMPANY
Mutual of Omaha Plaza
Omaha, NE 68175

Home Office Use Only
Policy Number(s): ______________

Group Insurance Application

Applicant (Full Legal Name) City of Reynoldsburg

Address 7232 E. Main Street

City Reynoldsburg State OH Zip 43068

Requested Effective Date: 01-01-2018

If this application is approved, insurance will become effective on the requested effective date, unless United of Omaha Life Insurance Company sends written notice of a different effective date.

Coverage(s) being applied for:	GROUP (Contributory / Non-Contributory)	VOLUNTARY (100% Employee Paid)
Life		
Life/AD&D	X	X
Short Term Disability	X	
Long Term Disability	X	
Dental		
Critical Illness		
Accident		

ACKNOWLEDGEMENT AND SIGNATURE

All statements in this application and any claims experience data provided to United of Omaha Life Insurance Company are true and complete and will be relied upon by United of Omaha Life Insurance Company to determine whether to issue a policy. Such statements and claims experience data, along with the group insurance proposal from United of Omaha Life Insurance Company, are the basis for any policy issued by United of Omaha Life Insurance Company. Any incomplete, incorrect or misleading statements or data may void this application and any issued policy as of the effective date.

If an authorized representative at United of Omaha Life Insurance Company's Home Office does not approve this application, no insurance is in effect at any time and any advance payment received will be returned.

This application is submitted with an advance payment of $ ______________

Applicant Signature ______________

Name ______________

Title ______________ **Date** ______________

Broker Signature ______________

Name ______________ **License Number** ______________

REQUIRED FRAUD WARNING

Any person who, with intent to defraud or knowing that he is facilitating a fraud against an insurer, submits an application or files a claim containing a false or deceptive statement is guilty of insurance fraud.

POLICY ADMINISTRATION

Mutual of Omaha

CONTACT INFORMATION

Applicant Information

Legal Name of Company	City of Reynoldsburg		
Doing Business As (DBA)	City of Reynoldsburg		
Employer Identification Number *(Tax ID Number)*	31-6400909		
Legal Address of Company	7232 E. Main Street		
Address 2			
City, State, Zip	Reynoldsburg	OH	43068
Corporate Structure	☐ C-Corp ☐ S-Corp ☐ LLC ☐ Partnership ☑ Other:		

CAUTION

Please Note

Please identify the controlling owners/partners on the census/enrollment:

- **If you are applying for Short Term or Long Term Disability and**
- **If your corporate structure is an S-Corp, a Partnership or a LLC and**
- **The premium is fully paid for by the employer**

Primary Contact

Contact For:
☑ Premium/Billing
☑ Claims
☑ Administration
☐ Renewal Census (Self-administered only)
☐ EOI

Contact Name	Sandra Boller		
Address (if different than above)			
Address 2			
City, State, Zip			
Contact Phone & Fax			
Contact Email	sboller@ci.reynoldsburg.oh.us		
If above Contact Email is not specific to you please provide a unique email for accessing our employer website here:			
Should this contact have access to: Online Billing and Reporting ☑ Yes ☐ No; Online Eligibility Maintenance (*List Billed customers only*) ☐ Yes ☐ No			

Additional Contact

Contact For:
☑ Premium/Billing
☑ Claims
☑ Administration
☐ Renewal Census (Self-administered only)
☐ EOI

Contact Name	Joni Crawford		
Address (if different than above)			
City, State, Zip			
Contact Phone & Fax			
Contact Email	jcrawford@ci.reynoldsburg.oh.us		
If above Contact Email is not specific to you please provide a unique email for accessing our employer website here:			
Should this contact have access to: Online Billing and Reporting ☑ Yes ☐ No; Online Eligibility Maintenance (*List Billed customers only*) ☐ Yes ☐ No			

Attachment: Mutual of Omaha (143-17 : Contract with United of Omaha Life Insurance Company)

POLICY ADMINISTRATION

Mutual of Omaha

BILLING INFORMATION

1. **Billing Assumptions:** All bills will be sent to the primary contact indicated in the Contact Information section above. Unless otherwise agreed to, or stated in the Group Insurance Proposal, billing statements will be issued on a monthly basis. Premium is due on the first day of the month. The group policy will include a premium grace period provision.

2. **Billing Type:** Select the type of bill you prefer:
   ☑ List Bill *(mandatory for Dental and Groups under 50 covered employees)*
   Are confirmation statements of Voluntary Term Life coverage necessary for each employee? ☑ Yes ☐ No
   ☐ Self – Administration Bill

CAUTION
Please Note

We recommend that all groups under 200 covered employees be set up with the List Bill option that provides you with a monthly-itemized bill. This option provides you online access to the following:

- Enrollment Data Administration- Adds, Terminations and Changes
- Management Reports: Standard and On Demand formats
- Real-Time reporting access to Evidence of Insurability member status
- Administrative Invoice Verification Tool

3. **Enrollment Method** *(required for List Billing only)*: Indicate what method your billing should be based on:
   ☑ Excel census ☐ Enrollment forms ☐ Both
   Specify which method takes precedence in the event of conflicting information
   ☐ Excel census ☐ Enrollment forms

4. **Payroll Deduction Frequency**: Indicate payroll deduction frequency for any voluntary and/or contributory coverages: Select one option.

Monthly *(Standard)*	Weekly *(52/yr)*	Bi-Weekly *(26/yr)*	Semi-Monthly *(24/yr)*	9thly	10thly	13thly
☐	☐	☑	☐	☐	☐	☐

   Specify first payroll date following the effective date (mm/dd/yyyy):

5. **Billing Format**: If you have multiple locations, we can include a location name and number on your billing statement or send a separate bill to each location. Select the billing format you prefer:

   ☐ One bill for all locations/divisions sent to Primary Contact (Standard)
   ☐ One bill itemized by location/division codes sent to Primary Contact *(available for List Billed customers only)*
   ☐ One bill for each location/division sent to the applicable location contacts:

Additional Billing Location

Location Name & Number			
Contact Name			
Billing Address			
City, State, Zip			
Contact Phone & Fax			
Contact Email			

Should this contact have access to:
Online Billing and Reporting ☐ Yes ☐ No
Online Eligibility Maintenance (*List Billed customers only*) ☐ Yes ☐ No

For additional locations, provide information on a separate sheet of paper.

Attachment: Mutual of Omaha (143-17 : Contract with United of Omaha Life Insurance Company)

POLICY ADMINISTRATION

Mutual of Omaha

ELIGIBILITY INFORMATION

Unless otherwise noted in the Group Insurance Proposal, the policy will be issued with the following provisions.

1. **Eligibility Rules:** A clear definition of eligibility rules by class is necessary to properly administer your plan. Complete the table below to clarify whether or not any classes have varying eligibility criteria by product (*include all variations*). If eligibility does not vary by class or product, only complete the first row of the below chart.
   - *Class Description- How the employees class should be described in the policy*
   - *Minimum Hours- Minimum number of hours an employee must work to be eligible for coverage*
   - *Waiting Period – Days, months, years an employee must be employed full-time before becoming eligible for coverage*
   - *Effective Date – Day on which coverage begins after employees satisfy the waiting period*
   - *Termination Date – Day on which coverage terminates once an employee is no longer eligible*

MINIMUM HOURS	COVERAGE WAITING PERIOD	COVERAGE EFFECTIVE DATE	COVERAGE TERMINATION DATE	APPLIES TO WHICH PRODUCTS	
Class Description:					
______ Hours ☐ Week ☐ Month ☐ Quarter ☐ Year	______ Days ______ Months ______ Years	☐ on the day[1] ☐ first day of month coinciding with policy[2] ☐ first day of month following[3]	☐ on the day- *(Required for disability)* ☐ last day of month *(Required for critical illness)* *(Required for accident)*	☐ Life ☐ STD ☐ LTD ☐ Dental ☐ Crit Illness ☐ Accident	☐ Vol. Life ☐ Vol. STD ☐ Vol. LTD ☐ Vol. Dental ☐ Vol. Crit Ill ☐ Vol. Acc
Class Description:					
______ Hours ☐ Week ☐ Month ☐ Quarter ☐ Year	______ Days ______ Months ______ Years	☐ on the day[1] ☐ first day of month coinciding with policy[2] ☐ first day of month following[3]	☐ on the day- *(Required for disability)* ☐ last day of month *(Required for critical illness)* *(Required for accident)*	☐ Life ☐ STD ☐ LTD ☐ Dental ☐ Crit Illness ☐ Accident	☐ Vol. Life ☐ Vol. STD ☐ Vol. LTD ☐ Vol. Dental ☐ Vol. Crit Ill ☐ Vol. Acc
Class Description:					
______ Hours ☐ Week ☐ Month ☐ Quarter ☐ Year	______ Days ______ Months ______ Years	☐ on the day[1] ☐ first day of month coinciding with policy[2] ☐ first day of month following[3]	☐ on the day- *(Required for disability)* ☐ last day of month *(Required for critical illness)* *(Required for accident)*	☐ Life ☐ STD ☐ LTD ☐ Dental ☐ Crit Illness ☐ Accident	☐ Vol. Life ☐ Vol. STD ☐ Vol. LTD ☐ Vol. Dental ☐ Vol. Crit Ill ☐ Vol. Acc

Note: All of the following examples assume a standard enrollment period of 31 days.

[1] **"on the day"** means insurance is effective on the day after satisfaction of the waiting period (if applicable), or on the day the enrollment form is signed (if applicable), whichever is later.
With no waiting period:
- Noncontributory Plan – Insurance for an employee with a hire date of April 15 would begin on April 15.
- Contributory Plan – Insurance for an employee with a hire date of April 15 that signs the enrollment form on or before May 16 would begin on the day the form is signed.

[2] **"first day of month coinciding with policy"** means insurance is effective on the first day of the month that coincides or follows satisfaction of the waiting period (if applicable), or on the day the enrollment form is signed (if applicable), whichever is later.
With no waiting period:
- Noncontributory Plan – Insurance for an employee with a hire date of April 15 would begin on May 1. Insurance for an employee with a hire day of May 1 would also begin on May 1.
- Contributory or Voluntary Plan – Insurance for an employee with a hire date of April 15 that signs the enrollment form before May 1 would begin on May 1. Insurance for an employee with a hire date of May 1 that signs form on May 1 would begin on May 1. For either hire date, if the form is signed after May 1 but on or before May 16, insurance would begin on June 1.

[3] **"first day of month following"** means insurance is effective on the first day of the month that follows satisfaction of the waiting period (if applicable), or on the day the enrollment form is signed (if applicable), whichever is later.
With no waiting period:
- Noncontributory Plan – Insurance for an employee with a hire date of April 15 would begin on May 1.
- Contributory or Voluntary Plan – Insurance for an employee with a hire date of April 15 that signs the enrollment form before May 1 would begin on May 1. If the form is signed on or after May 1 but on or before May 16, insurance would begin on June 1.

2. **Eligibility Assumptions**
   a. **Rehire/Reinstatement**
   - The Policyholder can elect to include a rehire/reinstatement provision in their coverage.
   - The standard rehire/reinstatement period for Leave of Absence for employer groups is 90 days for life, critical illness, accident and dental coverages (basic and voluntary).
     - Rehire/reinstatement for Leave of Absence is **not available** for disability coverages.
     - Rehire/reinstatement for Leave of Absence is **not available** for non-employer groups.

   b. **Continuation of Coverage**
   - The Policyholder can elect to include a continuation provision in their coverage.
   - For Life, Critical Illness and Accident coverages, the standard Continuation period of Temporary Layoff or Personal Leave is 12 weeks.
   - For Disability coverages, Continuation for Temporary Layoff or Personal Leave is not standardly included.
   - For Dental coverage, the standard Continuation is until the end of the month.
   - Continuation is **not available** for non-employer groups.

   NOTE: Changes from standard may affect premium rates. Contact your Implementation Manager for Information.

3. **Domestic Partner:** Are Domestic Partners covered? ☐ Yes ☐ No

4. **Enrollment: Life and AD&D, Long Term Disability, Short Term Disability**
   Insurance may only be selected or increased through completion of the Evidence of Insurability health underwriting process for the covered participant(s), except for new covered participant(s) or those experiencing a life event according to the policy.

5. **Open Enrollment: Voluntary Term Life with AD&D**
   Mutual of Omaha has agreed to a one-time open enrollment to occur for a period of up to 90 days prior to the effective date of the policy, subject to the enrollment strategy requirements.

   If open enrollment period differs, indicate dates here: (mm/dd) ______________ through ______________

   During this one-time period, the covered participant(s) may elect insurance for the first time or request increased insurance up to the policy Guarantee Issue Amount for the covered participant(s) without providing health information. After this one-time period, insurance may only be elected or increased through completion of the Evidence of Insurability health underwriting process for the covered participant(s) except for new covered participant(s) or those experiencing a life event according to the policy. Any subsequent open enrollments are not allowed, unless approved in writing in advance of the enrollment by an authorized representative from Mutual of Omaha's home office.

Policy Administration

Mutual of Omaha

EARNINGS DEFINITION

Insurable earnings: All employees' insurable earnings must be clearly defined so that premiums and claim payments are correctly calculated. Specify Class Description and Definition of Earnings for each class of employees.

☐ Check this box if the Earnings Definition applies to all Class Descriptions and only complete Class 1.

	Class 1		Class 2		Class 3	
Class Description						
Current Calendar Year[1]	☐		☐		☐	
Overtime	☐		☐		☐	
Differentials	☐		☐		☐	
Other Extra Compensation	☐		☐		☐	
Commissions	☐	Number of Months Averaged ☐ 12 ☐ 24 ☐ 36	☐	Number of Months Averaged ☐ 12 ☐ 24 ☐ 36	☐	Number of Months Averaged ☐ 12 ☐ 24 ☐ 36
Bonuses[2]	☐		☐		☐	
Prior Year W-2[3]	☐		☐		☐	
Prior Calendar Year Average Earnings	☐		☐		☐	

[1]*Earnings will be determined on the last day worked. Salary shall not exceed payroll records or premium paid.*
[2]*Additional approval may be necessary*
[3]*Bonuses, Commissions and Overtime are included*

If the Earnings Definition you select here is different from what is shown on the Sold Proposal or if you do not see the Earnings Definition you want, please contact your Implementation Manager.

PREMIUM CONTRIBUTIONS

Key

A. **Non-Contributory** - 100% Employ**ER** funded.
B. **Contributory** - Employ**ER** & Employ**EE** funded.
C. **Voluntary** - 100% Employ**EE** funded with post-tax dollars. The Employ**ER** is not grossing up employee wages or indirectly funding the program.
D. **Gross-Up** - 100% Employ**EE** funded with post-tax dollars. The Employ**ER** grosses up the employee wages.
E. **Tax Choice (IRS Revenue Ruling 2004-55)** - 100% Employ**ER** funded. Employ**EE**s are offered the choice of whether to have the premium included in their taxable income.
F. **Core / Buy-Up** - Core plan is fully funded by the Employ**ER**. The Buy-Up plan is fully funded by the Employ**EE**.
G. **Section 125** - Employ**EE** or Employ**ER** funded.

Please take a minute to review the Group Insurance Proposal and verify the proposed plan's premium contributions and participation levels are accurate.

1. For Contributory coverage, indicate the percentage of premium paid by both the EmployER and EmployEE.

	Life	Dep. Life	LTD	STD	Dental (EE)	Dental (DEP)	Critical Illness	Critical Illness (SP)	Accident
ER %									
EE %									
Section 125 Plan	☐ Yes	☐ Yes	☐ Yes	☐ Yes	☐ Yes	☐ Yes	☐ Yes	☐ Yes	☐ Yes

If any benefits are offered under a Section 125 plan, please indicate your subsequent enrollment period (mm/dd): ____________

2. If Disability coverage is being applied for, it is important to know how premiums are funded as this will affect the tax treatment of benefit payments. Please select how Disability premiums will be funded.

Type (See Above Key)	Contribution	STD	LTD
A. Non-Contributory	100% EmployER	☑ Yes	☑ Yes
B. Contributory	EmployER / EmployEE	☐ Yes	☐ Yes
C. Voluntary	100% EmployEE	☐ Yes	☐ Yes
D. Gross-Up	100% EmployEE	☐ Yes	☐ Yes
E. Tax-Choice	EmployER	☐ Yes	☐ Yes
F. Core / Buy-Up	EmployER / EmployEE	☐ Yes	☐ Yes
G. Section 125	EmployER / EmployEE	☐ Yes	☐ Yes

POLICY INFORMATION

Active at work requirement: We will issue our standard and approved policy language.

Will all proposed insureds meet the Active Work requirement?

Yes ☐ All employees listed on the census will meet the Active Work requirement and will appear on the billing statement.

No ☐ Not all employees meet the Active Work requirement.

For Life, Dental, Accident, and Critical Illness coverage, if employees are not "actively at work", continuity of coverage options may apply. Employees who will not meet the Active Work requirement, or who are not eligible under Mutual of Omaha's continuity of coverage provisions, will be covered once they return to active work and will be added to the billing statement at that time.

Continuity of Coverage Information:
If the Mutual of Omaha policy replaces a prior plan that contained a provision allowing for continuation of coverage, the Mutual of Omaha policy will provide coverage subject to all of the conditions below for an employee who:

- was insured under the prior plan on the day prior to the Mutual of Omaha policy effective date
- is otherwise eligible under the Mutual of Omaha policy, but is not actively working on the policy's effective date due to injury or sickness or a leave of absence under federal or state law that allows for continuation of insurance
- is not eligible for benefits or continuation of insurance under any provision of the prior plan (i.e. waiver of premium, conversion, portability)
- is not a retired employee (unless the policy provides coverage for retired employees)
- **is not totally disabled** on the Mutual of Omaha policy's effective date (applies to continuity of **Life** coverage only)

PLEASE NOTE:

- Insurance is subject to uninterrupted payment of premium to us when due.
- Collection of premium does not guarantee payment of a claim. For **Life** claims, if it is determined at the time of claim that the insured was totally disabled as of the policy effective date, the claim will not be paid.
- For **Life, Accident and Critical Illness** coverage, if the insured has not returned to active work with the Policyholder by the end of the Continuity of Coverage provision, the Policyholder is responsible for providing the insured with conversion rights within 31 days of coverage ending.

For Disability coverage, employees who will not meet the Active Work requirement will be covered once they return to active work.

Extraterritorial States

The states listed below have enacted legislation that requires insurers to provide specific coverage for people residing in their states. If you have employees residing in any of these states, please select the states that would apply.

☐ APO/FPO Americas
☐ APO/FPO Europe
☐ APO/FPO Pacific
☐ Alabama
☐ Alaska
☐ American Samoa
☐ Arizona
☐ Arkansas
☐ BR Virgin Isl
☐ CANAL Zone
☐ California
☐ Colorado
☐ Connecticut
☐ Delaware
☐ District of Columbia
☐ Fed St of Micronesia
☐ Florida
☐ Foreign
☐ Georgia
☐ Guam
☐ Hawaii
☐ Idaho
☐ Illinois
☐ Indiana
☐ Iowa
☐ Kansas
☐ Kentucky
☐ Louisiana
☐ Maine
☐ Marshall Islands
☐ Maryland
☐ Massachusetts
☐ Michigan
☐ Minnesota
☐ Mississippi
☐ Missouri
☐ Montana
☐ N Mariana Islands
☐ Nebraska
☐ Nevada
☐ New Hampshire
☐ New Jersey
☐ New Mexico
☐ New York
☐ North Carolina
☐ North Dakota
☑ Ohio
☐ Oklahoma
☐ Oregon
☐ Palau
☐ Panama
☐ Pennsylvania
☐ Puerto Rico
☐ Rhode Island
☐ South Carolina
☐ South Dakota
☐ Tennessee
☐ Texas
☐ Utah
☐ Vermont
☐ Virgin Islands
☐ Virginia
☐ Washington
☐ West Virginia
☐ Wisconsin
☐ Wyoming

ERISA

Employee Retirement Income Security Act of 1974 (ERISA) is the federal law that sets minimum standards for most employer-sponsored benefits plans. For more information on ERISA, visit the U.S. Department of Labor (DOL) website at www.dol.gov/dol/topic/health-plans/erisa.htm.

1. Are your benefit plan(s) subject to ERISA?
   Nearly 90% of our clients are ERISA plans. Corporations, partnerships, sole proprietorships, and non-profit organizations are covered, **but governmental employers and churches are not**, and are exempt from the application of ERISA.
   ☐ Yes ☑ No

If yes, you must complete numbers 2-4 on this page.

2. Provide the ERISA plan administrator contact information below. This person is employed at your company and will receive information for annual reporting to the DOL.

Name	
Email Address	
Mailing Address	
Phone	

3. In the boxes below, please provide the three-digit Plan Number (beginning with a '5'), Plan Year and type of coverage. This information can be found on your welfare benefit plan Form 5500.

Plan Number	5	5	5	5	5	5
Plan Anniversary (mm/dd)	/	/	/	/	/	/
Type of Coverage						

Summary Plan Document (SPD) materials include ERISA plan numbers and anniversary dates. Plan anniversary dates also indicate when you need information for your annual 5500 Schedule A DOL filing.

4. Would you like your ERISA information included in your Certificate booklet(s)?
   This relates to ERISA SPD requirements.
   ☐ Yes ☑ No

Note: The employer is ultimately responsible under ERISA for the benefits it agrees to provide its employees.

POLICY ADMINISTRATION

Mutual of Omaha

W-2 AND FICA TAX REPORTING SERVICES

1. **Employee:** Mutual of Omaha will withhold the employee portion of any (a) federal income tax; and (b) applicable Federal Insurance Contributions Act (FICA) tax. Mutual of Omaha will deposit withheld amounts with the IRS and will provide you with monthly reports that show the gross benefit paid and taxes withheld for each claimant.

2. **Federal Insurance Contributions ACT (FICA):**
   Accountability for W-2 preparation and payment of the employer's portion of FICA in the event of a disability claim is outlined in the 'ADDITIONAL BENEFITS' section of your Group Insurance Proposal. These are the options you have selected:

   Mutual of Omaha to prepare W-2 and pay employer's share of FICA tax without reimbursement - This option is intended to reduce the administrative burden associated with FICA handling. Your share of the FICA tax will be included in your premium rate, and you will not be billed separately. We will provide you a monthly report reflecting gross benefits paid and taxes withheld for each beneficiary. (LTD)

   Mutual of Omaha to prepare W-2. Employer will pay own share of FICA tax, if applicable - With this option, Mutual of Omaha prepares IRS Form W-2 for each employee who receives benefits under the policy. The employer will deposit their portion of any applicable FICA tax with the IRS. We will provide you daily and monthly reports reflecting gross benefits paid and taxes withheld for each beneficiary. (STD)

3. **For Other Taxes:** You will determine and deposit with appropriate agencies the applicable amount of federal and state unemployment taxes, including FUTA taxes, state disability insurance taxes, state or local occupations taxes, workers' compensation taxes and other taxes applicable to STD and/or LTD benefits. You will timely submit Form 940 or Form 940EZ to the IRS, using your name, address and EIN. You will be responsible for any federal, state and local tax obligations not set forth as Mutual's obligations herein, including, with limitation, reporting, disclosure, deposit and payment of taxes.

4. **FICA Contact Information:** If Premium Billing Primary Contact is also your FICA contact, check this box ☐
   Otherwise, please specify your FICA Contact:

Contact Name			
Address			
City, State, Zip			
Phone & Fax			
Email			

List any additional location to which FICA information should be sent:

Location Name & Number			
Contact Name			
Address			
City, State, Zip			
Phone & Fax			
Email			

Provide the above information for any additional contacts or locations on a separate attachment.

Attachment: Mutual of Omaha (143-17 : Contract with United of Omaha Life Insurance Company)

Policy Administration

Mutual of Omaha

ACCEPTANCE OF TERMS AND CONDITIONS

I confirm that I have reviewed and completed all appropriate sections of the Group Insurance Application and the Policy Administration document included in this Guide.

I agree to and accept the terms and conditions of the Group Insurance Proposal, the Group Insurance Application, and eligibility, benefit, cost details and other information provided in this Guide.

Company Name: City of Reynoldsburg

Printed name of Authorized Company Representative: ____________________

Signature of Authorized Company Representative: ____________________

Title: ____________________ Date: ____________________

An implementation call will take place during the setup of your new coverage. Who should be contacted in this call?

☑ Primary Contact ☐ Producer ☐ Other ____________________

Name: ____________________

Phone: ____________________

Human Resources Dept.
Sandra Boller
7232 E. Main Street
Reynoldsburg OHIO 43068
614-322-6868 Phone

ORDINANCE REQUEST

DATE: **December 11, 2017**

TO: **Finance Committee**

RE: ORDINANCE AUTHORIZING RENEWAL OF CITY'S DENTAL INSURANCE COVERAGE WITH DELTA DENTAL FOR THE PERIOD FROM JANUARY 1 2018 THROUGH DECEMBER 31, 2019 AND DECLARING AN EMERGENCY. (See attached)

Approval:

Skipped Brad McCloud	Completed Jed Hood	Skipped Richard Harris

Emergency/Suspension: Emergency

Reason For Emergency: Financial needs of the City's government

Statement of necessity: To have dental insurance in place on January 1, 2016

ORDINANCE AUTHORIZING RENEWAL OF CITY'S DENTAL INSURANCE COVERAGE WITH DELTA DENTAL FOR THE PERIOD FROM JANUARY 1 2018 THROUGH DECEMBER 31, 2019 AND DECLARING AN EMERGENCY. (See attached)

Delta Dental of Ohio

Renewal Rates for City of Reynoldsburg #0280

Effective January 1, 2018

Rates - Non-Retention		
Rates per subscriber per month	**Current Rate(s)** January 1, 2016 through December 31, 2017	**Renewal Rate(s)** January 1, 2018 through December 31, 2019
Composite	$96.72	$93.82
Overall Percent Change	-3.00%	

Rating Requirements
Minimum client contributions: 100 percent for employee and 100 percent for dependent(s).
Tied to medical: No

Rating Assumptions

Rates do not include any applicable claims taxes. The rates are valid only for the effective date noted above and are guaranteed for a two year non-retention contract.

Self-billing is not allowed and you agree to pay as invoiced each month.

Standard subscriber materials will be provided to you to distribute to your members. These include the Summary of Dental Plan Benefits, Certificate, and reference cards.

Printed dentist directories are not included. You can find participating dentists on our website at www.DeltaDentalOH.com.

The plan specifications are subject to Delta Dental's standard exclusions and limitations, including:

- Oral exams (including evaluations by a specialist) are payable twice in any period of 12 consecutive months.
- Prophylaxes (cleanings) are payable twice in any period of 12 consecutive months.
- People with specific at-risk health conditions may be eligible for additional prophylaxes (cleanings) or fluoride treatment. The patient should talk with his or her dentist about treatment.
- Fluoride treatments are payable twice in any period of 12 consecutive months for people up to age 19.
- Bitewing X-rays are payable once in any period of 12 consecutive months and full mouth X-rays (which include bitewing X-rays) are payable once in any five-year period.
- Composite resin (white) restorations are Covered Services on posterior teeth.
- Porcelain and resin facings on crowns are optional treatment on posterior teeth.
- Implants and implant related services are payable once per tooth in any five-year period.

Attachment: 2018 19 Renewal (144-17 : Delta Dental 2017-18)

October 25, 2017

0280-0001

Delta Dental of Ohio
Dental Benefit Highlights for
City of Reynoldsburg #0280

Delta Dental PPO (Point-of-Service) *Coverage effective January 1, 2018*	Delta Dental PPO Dentist Plan Pays	Delta Dental Premier Dentist Plan Pays	Non-participating Dentist Plan Pays*
Diagnostic & Preventive			
Diagnostic and Preventive Services - exams, cleanings, fluoride, and space maintainers	100%	100%	100%
Emergency Palliative Treatment - to temporarily relieve pain	100%	100%	100%
Brush Biopsy - to detect oral cancer	100%	100%	100%
Radiographs - X-rays	100%	100%	100%
Basic Services			
Minor Restorative Services - fillings and crown repair	75%	75%	75%
Endodontic Services - root canals	75%	75%	75%
Periodontic Services - to treat gum disease	75%	75%	75%
Oral Surgery Services - extractions and dental surgery	75%	75%	75%
Major Restorative Services - crowns	75%	75%	75%
Other Basic Services - misc. services	75%	75%	75%
Relines and Repairs - to bridges, implants, and dentures	75%	75%	75%
Major Services			
Prosthodontic Services - bridges, implants, and dentures	75%	75%	75%
Orthodontic Services			
Orthodontic Services - braces	75%	75%	75%
Orthodontic Age Limit -	Up to age 19	Up to age 19	Up to age 19

* *When you receive services from a Nonparticipating Dentist, the percentages in this column indicate the portion of Delta Dental's Nonparticipating Dentist Fee that will be paid for those services. The Nonparticipating Dentist Fee may be less than what the dentist charges and you are responsible for that difference.*

Maximum Payment – $1,500 per person total per Benefit Year on all services except orthodontic services. $1,500 per person total per lifetime on orthodontic services.

Deductible – None.

Note - *This document is only intended to provide a brief description of your benefits. Please refer to your Certificate and summary for a complete description of benefits, exclusions, and limitations.*

DELTA DENTAL

Welcome to Ohio's largest dental benefits family!

As a member of Delta Dental of Ohio, you have access to the nation's largest dental networks: Delta Dental PPO and Delta Dental Premier.

- It's easy to find a dentist! Four out of five dentists nationwide participate in our network.
- You have superior access to care and fee savings because of our agreements with participating dentists.
- Our dentists cannot balance bill you, which means more money in your pocket!
- No troublesome paperwork! Network dentists will fill out and file your claims.
- Pay only your copayments and/or deductibles when you receive care from network dentists -- there are no hidden fees.
- You can still visit nonparticipating dentists, but you may be billed the full amount at the time of service and then have to wait to be reimbursed.

Quality Dental Program

With our quick and accurate claims processing, *we pay more than 90% of claims in 10 days or less.* Delta Dental also offers world-class customer service from our Certified Center of Excellence call center, as awarded by Benchmark Portal.

Online Access

Our online Consumer Toolkit lets you access your dental plan securely over the Internet. You can find a dentist, check benefits, select paperless notices, review claims and amounts used toward maximums, print ID cards, and more -- all at your own convenience.

A Healthy Smile

Keep your smile healthy with dental benefits from Delta Dental. Your smile is a good indicator of your health. Did you know that your dentist can detect up to 120 different diseases, including diabetes and heart disease? Early detection is one of the best ways to prevent further complications.

Questions?

If you have questions, please call our Customer Service team at 800-524-0149 (TTY users call 711) or look online at www.DeltaDentalOH.com.

Attachment: 2018 19 Renewal (144-17 : Delta Dental 2017-18)

This plan complies with applicable federal civil rights laws and does not discriminate on the basis of race, color, national origin, age, disability or sex. This plan does not exclude people or treat them differently because of race, color, national origin, age, disability or sex.

This plan provides free aids and services to people with disabilities to communicate effectively with us, such as:

- Qualified sign language interpreters
- Written information in other formats (large print, audio, accessible electronic formats)

This plan provides free language services to people whose primary language is not English, such as:

- Qualified interpreters
- Information written in other languages

If you need these services, call 1-800-524-0149 (TTY users call 711).

If you believe that this plan has failed to provide these services or discriminated in another way on the basis of race, color, national origin, age, disability or sex, you can file a grievance with the civil rights coordinator at PO Box 9089, Farmington Hills, MI 48333-9089; by phone at 1-800-524-0149 (TTY users call 711) or fax to 517-706-3513. You can file a grievance by mail, fax or phone. If you need help filing a grievance, the civil rights coordinator is available to help you. You can also file a civil rights complaint with the U.S. Department of Health and Human Services, Office for Civil Rights, electronically through the Office for Civil Rights Complaint Portal, available at https://ocrportal.hhs.gov/ocr/portal/lobby.jsf, or by mail or phone at: U.S. Department of Health and Human Services, 200 Independence Avenue SW., Room 509F, HHH Building, Washington, DC 20201; 1-800-368-1019, 1-800-537-7697 (TDD). Complaint forms are available at http://www.hhs.gov/ocr/office/file/index.html.

KUJDES: Nëse flitni shqip, për ju ka në dispozicion shërbime të asistencës gjuhësore, pa pagesë. Telefononi në 1-800-524-0149 (TTY: 711).

انتباه: إذا كنت تتحدث اللغة العربية، فتتوفر خدمات المساعدة اللغوية مجانًا بالنسبة لك. اتصل على الهاتف رقم 1-800-524-0149 (رقم الطابعة الهاتفية: 711).

মনোযোগ দিন: আপনি যদি বাংলা ভাষায় কথা বলেন, তাহলে ভাষাগত সহায়তা পরিষেবাগুলি, আপনার জন্য বিনামূল্যে পাওয়া যাবে। ফোন করুন 1-800-524-0149 (TTY: 711)।

သတိပြုရန်- သင် မြန်မာဘာသာစကား ပြောဆိုပါကဘာသာစကားအကူအညီဝန်ဆောင်မှုများကိုအခမဲ့ရရှိနိုင်ပါသည်။ခေါ်ဆိုရန် 1-800-524-0149 (TTY- 711)။

注意：如果您使用繁體中文，您可以免費獲得語言援助服務。請致電 1-800-524-0149 (TTY：711)。

XIYYEEFFANNAA: Afaan dubbattu Oroomiffa, tajaajila gargaarsa afaanii, kanfaltiidhaan ala, ni argama. Bilbilaa 1-800-524-0149 (TTY: 711).

AANDACHT: Als u nederlands spreekt, kunt u gratis gebruikmaken van de taalkundige diensten. Bel 1-800-524-0149 (TTY: 711).

ATTENTION: Si vous parlez français, des services d'aide linguistique vous sont proposés gratuitement. Appelez le 1-800-524-0149 (ATS: 711).

ACHTUNG: Wenn Sie Deutsch sprechen, stehen Ihnen kostenlos sprachliche Hilfsdienstleistungen zur Verfügung. Rufnummer: 1-800-524-0149 (TTY: 711).

ध्यान दें: यदि आप हिन्दी बोलते हैं, तो भाषा सहायता सेवाएँ, आप के लिए नि:शुल्क उपलब्ध हैं। कॉल करें 1-800-524-0149 (TTY: 711).

ATTENZIONE: In caso la lingua parlata sia l'italiano, sono disponibili servizi di assistenza linguistica gratuiti. Chiamare il numero 1-800-524-0149 (TTY: 711).

注意事項：日本語を話される場合、無料の言語支援をご利用いただけます。
1-800-524-0149 (TTY: 711 まで、お電話にてご連絡ください。

주의: 한국어를 사용하시는 경우, 언어 지원 서비스를 무료로 이용하실 수 있습니다.
1-800-524-0149 (TTY: 711) 번으로 전화해 주십시오.

ਧਿਆਨ ਦਿਓ: ਜੇ ਤੁਸੀਂ ਪੰਜਾਬੀ ਭਾਸ਼ਾ ਬੋਲਦੇ ਹੋ, ਤਾਂ ਭਾਸ਼ਾਈ ਸਹਾਇਤਾ ਸੇਵਾਵਾਂ ਤੁਹਾਡੇ ਲਈ ਮੁਫ਼ਤ ਉਪਲਬਧ ਹਨ। ਇੱਥੇ ਕਾਲ ਕਰੋ 1-800-524-0149 (TTY: 711).

Wann du [Deitsch (Pennsylvania German / Dutch)] schwetzscht, kannscht du mitaus Koschte ebber gricke, ass dihr helft mit die englisch Schprooch. Ruf selli Nummer uff: Call 1-800-524-0149 (TTY: 711).

UWAGA: Jeżeli mówisz po polsku, możesz skorzystać z bezpłatnej pomocy językowej. Zadzwoń pod numer 1-800-524-0149 (TTY: 711).

ATENȚIE: Dacă vorbiți limba română, vă stau la dispoziție servicii de asistență lingvistică, gratuit. Sunați la 1-800-524-0149 (TTY: 711).

ВНИМАНИЕ: Если вы говорите на русском языке, то вам доступны бесплатные услуги перевода. Звоните 1-800-524-0149 (телетайп: 711).

OBAVJEŠTENJE: Ako govorite srpsko-hrvatski, usluge jezičke pomoći dostupne su vam besplatno. Nazovite 1-800-524-0149 (TTY- Telefon za osobe sa oštećenim govorom ili sluhom: 711).

ATENCIÓN: si habla español, tiene a su disposición servicios gratuitos de asistencia lingüística. Llame al 1-800-524-0149 (TTY: 711).

يرجى الانتباه: إذا كنت تتحدث اللغة العربية السورية، تتوفر لك خدمات المساعدة اللغوية المجانية. يرجىالاتصال بالرقم:
1-800-524-0149 (الهاتف النصي: 711).

PAUNAWA: Kung nagsasalita ka ng Tagalog, maaari kang gumamit ng mga serbisyo ng tulong sa wika nang walang bayad. Tumawag sa 1-800-524-0149 (TTY: 711).

УВАГА! Якщо ви розмовляєте українською мовою, ви можете звернутися до безкоштовної служби мовної підтримки. Телефонуйте за номером 1-800-524-0149 (телетайп: 711).

CHÚ Ý: Nếu bạn nói Tiếng Việt, có các dịch vụ hỗ trợ ngôn ngữ miễn phí dành cho bạn. Gọi số 1-800-524-0149 (TTY: 711).

Mayor's Office

Brad McCloud
7232 E. Main Street
Reynoldsburg OHIO 43068
Phone

ORDINANCE REQUEST

DATE: **December 11, 2017**

TO: **Finance Committee**

RE: Ordinance Making Transfer of Funds Among Various General Fund Departments, Making Appropriations for the Police Department, Senior Center, Mayor, Clerk of Courts and Human Resources and the Stormwater Fund.

Request that Council unappropriate the attached list the attached list and return to the unappropriated General Fund (110).Unappropriate from the following accounts to the General Fund:

$ 10,000 from the Police Department account no. 110.111.5213 “Repairs/Maint.”
$10,000 from the Police Department account no. 110.111.5203 “Computer Supplies”
$5,000 from the Police Department account no. 110.111.5206 “Evidence”
$5,000 from the Police Department account no. 110.111.5251 “MV Gas and Oil”
$10,000 from the Police Department account no. 110.111.5311 “Utilities”
$5000 from the Police Department account no. 110.111.5631 “Furniture”
$15,000 from the Senior Center account no. 110.343.5361 “Building Repairs”
$15,000 from the Service Department account no. 110.448.5161 “Group Insurance”
$5,000 from the Service Department account no. 110.448.5367 “Streetscape”
$15,000 from the City Council account no. 110.571.5339 “Misc. Contract”
$24,000 from the Development account no. 110.580.5339 “Misc. Contract”
$75,000 from the General Fund account no. 110.595.5164 “Workers Comp”
$6,000 from the General Fund account no. 110.595.5165 “Unemployment”
$58,000 from the General Fund account no. 110.595.5371 “Election Exp.”

Mayor's Office
Brad McCloud
7232 E. Main Street
Reynoldsburg OHIO 43068
Phone

$67,000 from the General Fund account no. 110.595.5351 “Liability”
$13,050 from the General Fund account no. 110.595.5352 “Motor Vehicle Ins.”

Total…………………………$338,050.00

That an amount of $338,050 in the unappropriated General Fund be and is hereby appropriated in the following manner:

to Police account no. 110.111.5105 “Overtime”..$ 115,000
to Police account no. 110.111.5113 “Wages-Enforcement”. $140,000
to Police account no. 110.111.5156 “PFDPF” $30,000
to Police account no. 110.111.5111 “Wages Chief” $45,000
to Senior Center account no. 110.343.5104 “Wages-Part Time”................................$ 400
to Mayor account no. 110.522.5161 “Group Insurance ……..............................$ 200
to Clerk of Courts account no.110.593.5102 “Wages Staff:.......................................$ 2450
to Human Resources Department account no. 110.582.5399 “Misc. Contract Svcs...$ 5000

Total...................................$338,050

That $23,000 be unappropriated from the following accounts and returned to the unappropriated Stormwater fund(740)
Postage 740.737.5391 $12,000
Misc. Contract Services 740.737.5339 $11,000
That $23,000 be appropriated to account 740.737.5102 Wages from the unappropriated Stormwater Fund.
$75,000 from the unappropriated Visitor’s Bureau Fund (920) be appropriated to account number 920.000.5527 agency distributions

Mayor's Office

Brad McCloud
7232 E. Main Street
Reynoldsburg OHIO 43068
Phone

That $80,000 be unappropriated from the Brice Road Tif fune (971) and returned to the unappropriated Brice Road Tif Fund. Appropriate $393 to account # 971.991.5424 bond interest to cover debt payment.
$50 be appropriated from the unappropriated Summit Road TIF #1 fund (973) to account number 973.000.4000.5373 treasurer fees.
Authorizing the City Auditor and directed to fund the Health Savings Accounts that have been established in accordance with Chapter 160 Employee Compensation, for City employees and elected officials, in the following amounts for 2018 for Chapter 160 single insured up to $2,000 and family insured up to $4,000 and other amounts as determined by respective labor agreements. Payments to commence after January 1, 2018.

Approval:

Completed Brad McCloud	Skipped Jed Hood	Skipped Richard Harris

Emergency/Suspension: Emergency

Reason For Emergency: Financial needs of the City's government

Statement of necessity: Financial Needs of the City

Ordinance Making Transfer of Funds Among Various General Fund Departments, Making Appropriations for the Police Department, Senior Center, Mayor, Clerk of Courts and Human Resources and the Stormwater Fund.

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<u>Mayor's Office</u>
Brad McCloud
7232 E. Main Street
Reynoldsburg OHIO 43068
Phone

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Mayor's Office

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7232 E. Main Street
Reynoldsburg OHIO 43068
Phone

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Mayor's Office
Brad McCloud
7232 E. Main Street
Reynoldsburg OHIO 43068
Phone

ORDINANCE REQUEST

DATE: **December 11, 2017**

TO: **Finance Committee**

RE: ORDINANCE AUTHORIZING MAYOR TO ENTER INTO AN INTERGOVERNMENTAL WORKING AGREEMENT WITH THE MID-OHIO REGIONAL PLANNING COMMISSION.

Approval:

Completed Brad McCloud	Completed Jed Hood	Completed Richard Harris

Authorizing the Mayor to enter into a Memorandum of Understanding with the Mid-Ohio Regional Planning Commission (MORPC) for a continuing partnership to hire a qualified consulting team to undertake Regional Corridor Analysis and effectively communicate its results to public and private stakeholders. (See attached)

MEMORANDUM OF UNDERSTANDING (MOU)

Between
The Mid-Ohio Regional Planning Commission
City of Columbus
Central Ohio Transit Authority
Contiguous Jurisdictions: City of Bexley, City of Dublin,
City of Groveport, City of Reynoldsburg,
City of Westerville, City of Whitehall

This Memorandum of Understanding (MOU) between the Mid-Ohio Regional Planning Commission (MORPC), City of Columbus, Central Ohio Transit Authority (COTA), and all other stakeholders as listed under "1. PARTIES" represents a mutual understanding and continuing partnership to hire a qualified consultant or consulting team to undertake a Regional Corridor Analysis and effectively communicate its results to public and private stakeholders.

1. PARTIES
    1.1 Mid-Ohio Regional Planning Commission (MORPC)
    1.2 City of Columbus
    1.3 Central Ohio Transit Authority (COTA)
    1.4 City of Bexley
    1.5 City of Dublin
    1.6 City of Groveport
    1.7 City of Reynoldsburg
    1.8 City of Westerville
    1.9 City of Whitehall

2. BACKGROUND AND PURPOSE
    2.1 MORPC serves as the metropolitan planning organization (MPO) for Central Ohio and provides critical transportation planning and funding functions for the fastest growing region in Ohio. One of MORPC's primary objectives is to assist its members in better understanding the impacts of the region's projected growth and development upon their communities. Central Ohio is expected to grow by up to 1,000,000 people by 2050. To prepare Central Ohio for this growth, MORPC, in partnership with ULI Columbus and Columbus 2020, conducted a comparative scenario analysis in 2014 - called insight2050 - to look at different ways of accommodating the projected growth. The results showed that more beneficial outcomes along all of the metrics analyzed are expected with more compact development, focused on infill and re-development opportunities. Such development was also found to be more responsive to the changing demographics and projected increased market demand for smaller residences in walkable, mixed use environments. Cities, villages, and townships are now evaluating how land use and development plans allow for their community to be competitive and responsive to these changes.
    2.2 As recipients of the U.S. Department of Transportation Smart City Challenge grant, the City of Columbus and its partners are leveraging federal funds and private investment to innovate and implement smart mobility options that improve people's quality of life, drive growth in the economy, provide better access to jobs and ladders of opportunity, and foster sustainability – all while positioning the Columbus region to become a world-class logistics leader. The #SmartColumbus initiative provides a context to review land use decisions, transportation planning, and transit system design relative to smart mobility options. The future implementation of smart technology has the potential to significantly alter the ways people interact with and move between places, impacting plans for growth and development patterns complimentary to the initial insight2050 analyses and findings.
    2.3 Local governments in Central Ohio are interested in being fully prepared for adapting their communities to evolving market demand and emerging technologies, while looking for better and more sustainable ways to make land use and transportation infrastructure decisions that help

retain and attract talent, businesses, and residents. Easy access to jobs, retail, housing, and entertainment is top of mind for local decision makers as they plan for future generations.

2.4 Targeted corridor development has the potential to capture some of this new market demand, support smart mobility options, and provide benefits associated with infill and redevelopment, as illustrated by the initial insight2050 analysis. A primary benefit of focusing infill development along regional corridors is the opportunity for high-capacity transportation options that support infill development goals and provide accessible options for residents and employees within a specified distance of the corridor.

2.5 The Regional Corridor Analysis will study a variety of metrics to assess the likely impact(s) of implementing the more compact development options identified by insight2050, specifically, from intensifying the development patterns within select regional corridors. Furthermore, the project partners are interested in studying the relationship between these corridors and high-capacity transit, inclusive of all types of technologies, under both the current and intensified development patterns.

2.6 It is anticipated that the results of the Regional Corridor Analysis will lead to specific implementation recommendations regarding the use of tools, such as zoning and development codes, utility enhancements, financial incentives and strategies, market readiness assessments, workforce housing policies, land assemblage, and prioritization of development/redevelopment areas. Another key goal of the study is the production of objective and replicable evaluation criteria (diagnostic tool) that could be applied to other corridors within the region that have similar characteristics.

3. **TIMELINE** (Subject to Change)

August 1, 2017 – Proposal is posted on MORPC website for interested parties to retrieve
September 5, 2017 – Completed proposals due to MORPC by 5:00 PM
September 6, 2017 – Proposals will be opened at 2:00 PM
September 7 – September 22, 2017 – Evaluation of proposals
September 25 – September 29, 2017 – Oral presentations at MORPC, if required
September 29, 2017 – Evaluation Committee makes recommendation
October 2 – October 6, 2017 – Contact all bidders regarding awards to be made
October 12 – October 31, 2017 – Contract preparation
October 31, 2017 – Contract finalized
November 1, 2017 – Project begins
October 2018 – Project expected to conclude

4. BUDGET
   4.1 Total Budget for Project: Approximately $650,000
      4.1.1 MORPC Federal Funds $200,000
      4.1.2 Local Funds – City of Columbus $200,000
      4.1.3 Local Funds – COTA $100,000
      4.1.4 Local Funds – Contiguous Jurisdictions $85,000
      4.1.5 Local Funds – Reserved for additional funding partners which may enter into this agreement at a later date.
   4.2 The consultant will receive up to $600,000 to conduct the analysis as outlined in the scope of work. Any remaining dollars will go to MORPC to be allocated toward the additional technical and communications support it will provide as the project's lead agency.

5. GENERAL RESPONSIBILITIES OF THE PARTIES
   5.1 Participation by the high-level staff or board member of the partnering organizations in steering committee meetings to provide overall guidance, strategic direction, and assurance of accountability to desired outcomes.
   5.2 Staff participation in project working group meetings and review of all project deliverables.

6. SPECIFIC RESPONSIBILITIES OF THE PARTIES
   6.1 MORPC will contribute $200,000 of Federal Funds in compliance with U.S. DOT Guidelines.
   6.2 The City of Columbus will pay MORPC $200,000.
   6.3 COTA will pay MORPC $100,000.
   6.4 The Contiguous Jurisdictions named above will together pay MORPC a total of $85,000 as previously stated in individually submitted Letters of Commitment.
   6.5 MORPC will be the primary funder of this project and will hold the contract with the consultant. MORPC will manage the project in collaboration with all parties and a high-level steering committee.
   6.6 MORPC will provide limited assistance to the consultant in the various tasks of the project scope as described in the Request for Proposals (RFP).
   6.7 Additional funding partners may enter into this agreement by means of an amendment to this MOU.

7. TERMS OF MEMORANDUM
   7.1 This MOU shall commence upon valid execution by all parties and shall expire on approximately October 31, 2018.
   7.2 Any party may unilaterally withdraw from this MOU with 30 days written notice to the other parties.
   7.3 The parties agree that the rights granted under this MOU shall be used solely by each other and that such rights are non-transferable or assignable without the express written consent of all parties.
   7.4 This MOU shall be construed and interpreted and the rights of the parties determined in accordance with the laws of the State of Ohio.
   7.5 This MOU constitutes the entire agreement among the parties, and no changes or modifications to this MOU shall be made unless agreed to by all parties to this MOU in writing.
   7.6 This MOU may be amended by a separate writing signed by all of the parties. Each amendment shall be incorporated as if fully rewritten into this agreement.

8. CONTRACTUAL OBLIGATIONS
   8.1 Except for Sections 6.1, 6.2, 6.3, and 6.4 this MOU is not a legally binding contract, but rather an understanding between the parties, and as such shall have no force in law and is not enforceable by any court for any reason.
   8.2 Each party agrees to be legally bound to their respective commitments identified in Sections 6.1, 6.2, 6.3, and 6.4. In the event that the project expectations outlined in Section 5 cannot be met within the estimated $650,000 project cost, then either (1) party may withdraw from the contract or (2) the parties may mutually agree to a revised cost estimate.

9. AUTHORIZING SIGNATURES AND DATES

IN WITNESS WHEREOF, the parties have executed this non-binding Memorandum of Understanding through the signatures indicated below.

____
MORPC
William Murdock
Executive Director
Date:______________________

____
City of Columbus
NAME
TITLE
Date:______________________

____
COTA
Emille Williams
Interim President & CEO
Date:______________________

____
City of Bexley
Ben Kessler
Mayor
Date:______________________

____
City of Dublin
Dana McDaniel
City Manager
Date:______________________

____
City of Groveport
Marsha Hall
City Administrator
Date:______________________

____
City of Reynoldsburg
Brad McCloud
Mayor
Date:______________________

____
City of Westerville
David Collinsworth
City Manager
Date:______________________

____
City of Whitehall
Kim Maggard
Mayor
Date:______________________

REGIONAL CORRIDOR ANALYSIS

morpc
Mid-Ohio Regional Planning Commission

Partners

The City of Bexley Ohio — Est. 1908

morpc
Mid-Ohio Regional Planning Commission

The City of Columbus
Andrew J. Ginther, Mayor

City of Dublin
Ohio, USA

Westerville®

City of Whitehall
Opportunity is Here

City of Groveport
Founded • 1847

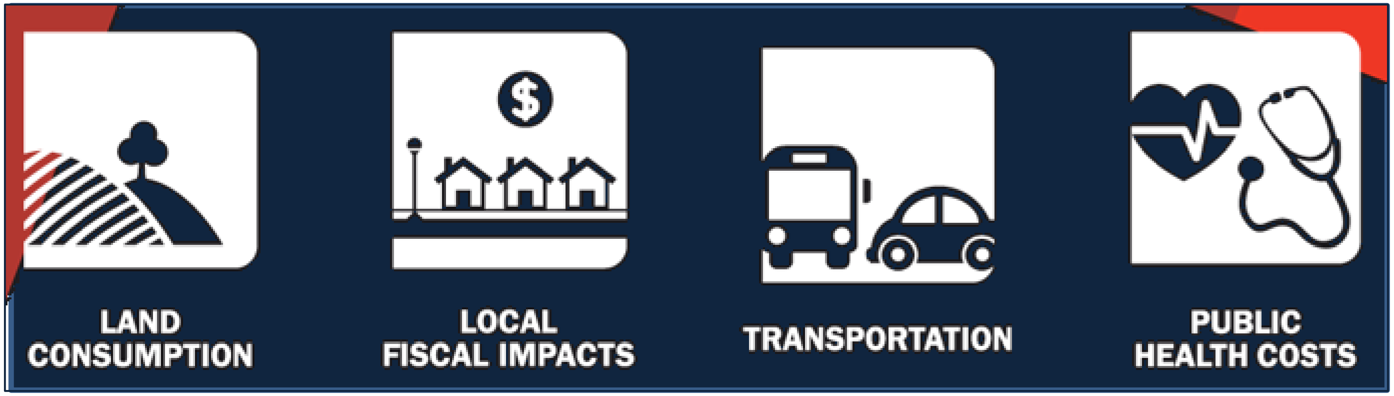
Reynoldsburg Ohio

COTA
Central Ohio Transit Authority

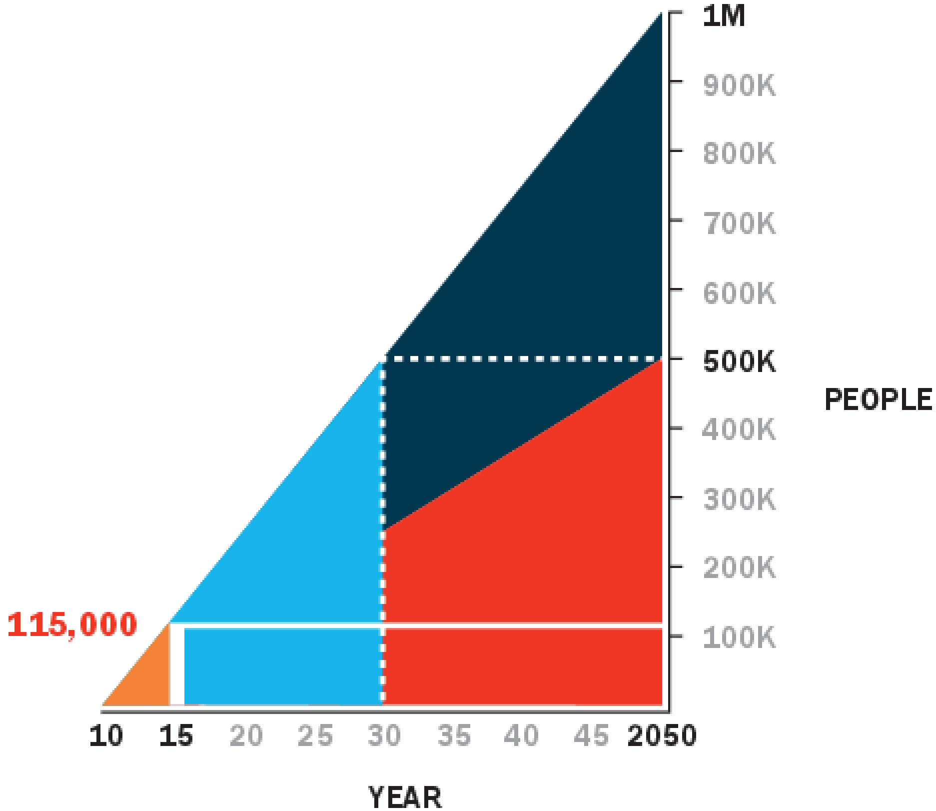
ULI Urban Land Institute
Columbus

Purpose

- Use metrics to assess the impacts of compact development along selected corridors
- Study the relationship between these corridors and high-capacity transit



Actual & Projected Growth



Original Population Projections 2010 – 2050

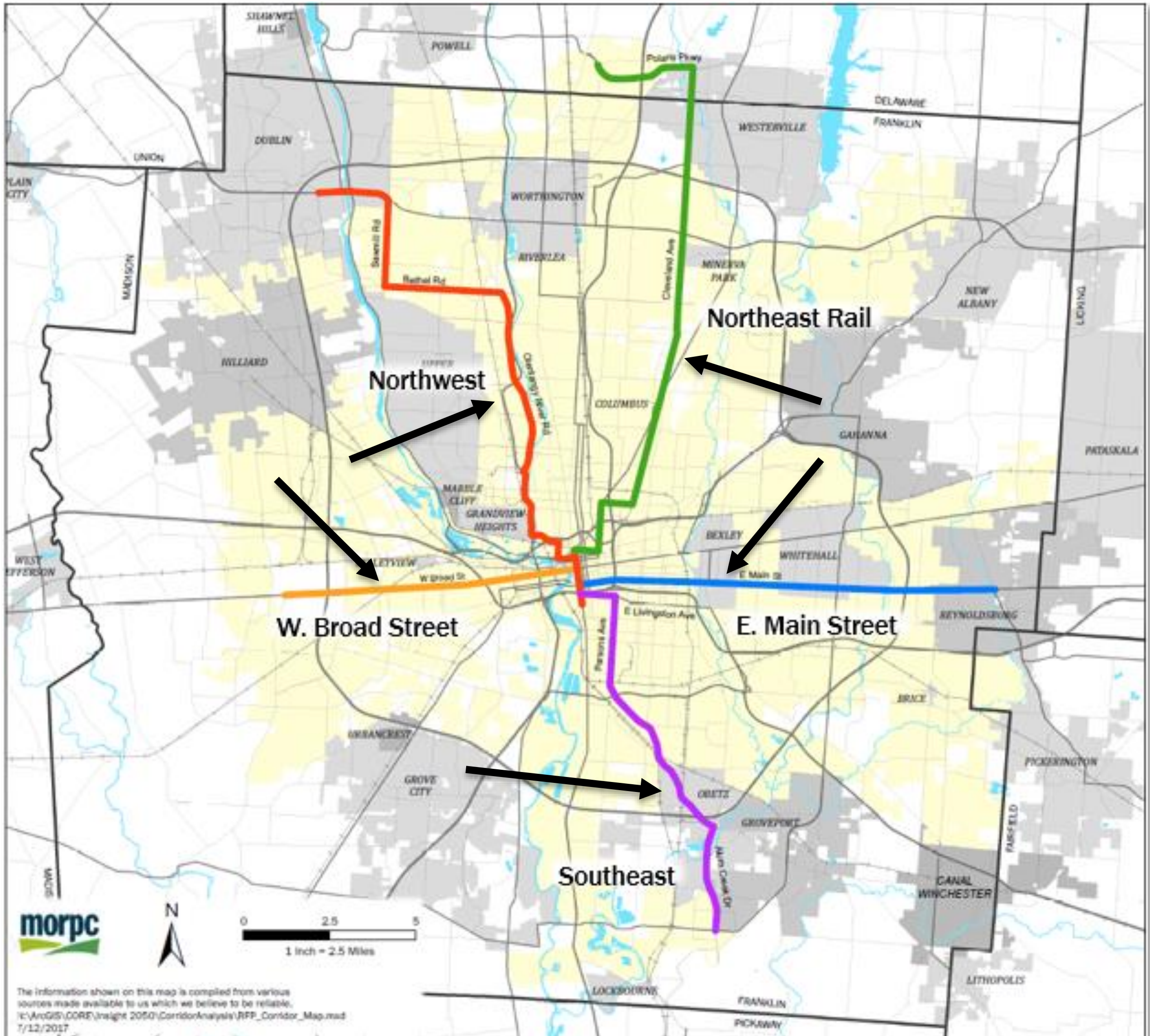
Actual Population Growth 2010 - 2015

Projected Population Growth 2015 - 2030

Projected Population Growth 2030 - 2050

#SmartColumbus

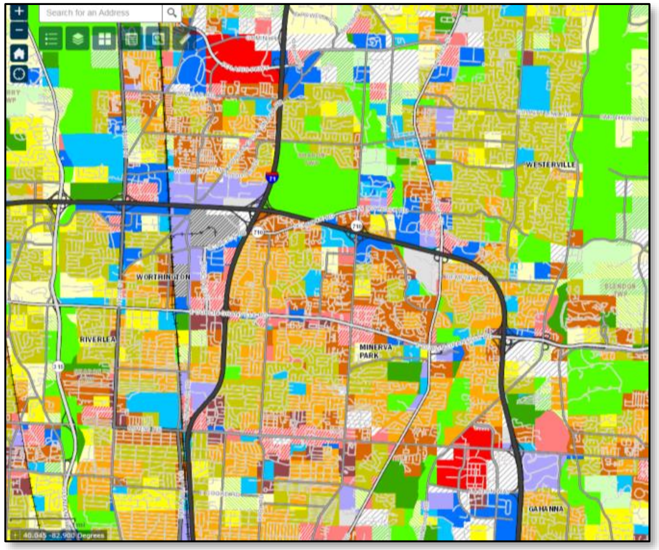
morpc



Study Area & Corridors

Expected Outcomes

- Objective & replicable criteria
- Identify "best" development scenario
- Review various transit technologies
- Specific recommendations



Timeline/Next Steps

Nov. 1ish	Finalize Contract
Nov. 30	Press Conference & Kick-Off Meeting
Nov. 2017 – Oct. 2018	Timeline to Complete Analysis

Mid-Ohio Regional
Planning Commission

JENNIFER NOLL
jnoll@morpc.org

111 Liberty Street, Suite 100
Columbus, Ohio 43215

Phone: 614.233.4179

www.morpc.org

<u>Mayor's Office</u>
Brad McCloud
7232 E. Main Street
Reynoldsburg OHIO 43068
Phone

ORDINANCE REQUEST

DATE: **December 11, 2017**

TO: **Finance Committee**

RE: ORDINANCE AUTHORIZING MAYOR TO ENTER INTO AN INTERGOVERNMENTAL WORKING AGREEMENT WITH THE MID-OHIO REGIONAL PLANNING COMMISSION.

Approval:

Skipped Brad McCloud	Completed Jed Hood	Skipped Richard Harris

Authorizing the Mayor to enter into an Agreement with the Mid-Ohio Regional Planning Commission (MORPC) for Comprehensive, Continuing and Cooperative Transportation Planning Process. (See attached)

MORPC CONTRACT NO. ________

AGREEMENT FOR COMPREHENSIVE, CONTINUING AND COOPERATIVE TRANSPORTATION PLANNING PROCESS

between the

MID-OHIO REGIONAL PLANNING COMMISSION (MORPC)

and the

CITY OF REYNOLDSBURG (CITY)

This Agreement for the Comprehensive, Continuing and Cooperative (3-C) Transportation Planning Process is made and entered into between the Mid-Ohio Regional Planning Commission ("MORPC") acting as the Metropolitan Planning Organization (MPO) for Central Ohio and the City of Reynoldsburg ("CITY").

Recitals

WHEREAS, various state grants and aids are available to MORPC for carrying out urban transportation planning activities; and

WHEREAS, the Governor of Ohio has designated MORPC as the MPO for Central Ohio; and

WHEREAS, metropolitan area boundaries in Ohio for purposes of the federal planning provisions shall be determined by agreement between the MPO and the Governor of Ohio; and

WHEREAS, metropolitan transportation planning activities come under the jurisdiction of the U.S. Department of Transportation ("USDOT") and are subject to the metropolitan planning requirements of 23 U.S.C. 134 and Section 5303 (or Section 8) of the Federal Transit Act, as amended; and

WHEREAS, Section 134 of Title 23 of the United States Code and Sections 1604(l), 1607(a) and 1607(c) Title 49 of the United States Code requires that each urbanized area, as a condition of the receipt of federal capital or operating assistance, have a continuing, cooperative and comprehensive transportation planning process that results in plans and programs that consider all transportation modes and supports metropolitan community development and social goals that lead to the development and operation of an integrated, intermodal transportation system that facilitates the efficient, economic movement of people and goods; and

WHEREAS, the members of MORPC recognize that transportation planning and programming must be conducted as an integral part of and consistent with the comprehensive planning and development process, and that the process must involve the fullest possible participation by state agencies, local governments, private institutions, other appropriate groups and the general public; and

WHEREAS, MORPC formulates, approves and periodically updates/amends a multimodal long-range transportation plan for the Planning Area which shall conform to all applicable federal requirements and work program content and schedules; and

WHEREAS, MORPC formulates and approves the short-range Transportation Improvement Program (TIP) for the Planning Area which shall cover a period of not less than 4 years and may include projects outside the Planning Area for information only; and

WHEREAS, MORPC formulates and annually approves the metropolitan transportation planning work program, which identifies all transportation-related planning activities to be funded with state and federal financial aids; and

WHEREAS, MORPC provides a forum for cooperative transportation planning and decision-making, and establishing a public involvement process that ensures opportunities for early and continuing involvement of local governmental units, transit operators, and the general public in the review and evaluation of all transportation plans and programs; and

WHEREAS, it is beneficial to the City of Reynoldsburg that the short-range and long-range transportation plans be carried into execution; and

WHEREAS, the necessary financial contribution comes from the per capita fee paid by the CITY as a member of the Mid-Ohio Regional Planning Commission;

NOW THEREFORE, in consideration of mutual promises and covenants as herein contained, the parties hereto agree as follows:

1. That there shall exist a continuing, comprehensive, cooperative transportation planning process in accordance with the short-range and long-range transportation plans.
2. That MORPC is authorized per Ohio Revised Code Section 713.21:
    a. To act on behalf of the CITY to carry out the procedures and to promote the goals and objectives of the short-range and long-range transportation plans.
    b. To negotiate and conclude necessary contracts and agreements of cooperation on behalf of the CITY pertaining to the execution of the continuing programs of the short-range and long-range transportation plans.
    c. To receive, hold and expend funds necessary for the execution of said continuing program.
    d. To do all things which the CITY individually may be authorized and empowered to do in furtherance of continuing, comprehensive, cooperative transportation planning.
3. That the CITY shall appoint representatives to the Transportation Policy Committee. Representatives may also be appointed to various advisory committees at the request of the Transportation Policy Committee.
4. That the CITY will provide MORPC with such information relating to all of the elements involved in the transportation planning process as may be deemed necessary or convenient, and will cooperate with MORPC in the establishment of a means of regular and systematic transmission of such information.

IN WITNESS WHEREOF, the parties have hereto caused this Agreement to be executed by their proper officers and representatives.

City of Reynoldsburg

______________________________ DATE: _______________

Brad McCloud
Mayor

Mid-Ohio Regional Planning Commission

William Murdock
Executive Director

DATE: 11/7/17

MORPC Chief of Staff/
Director of Operations

Shawn P. Hufstedler

morpc
Mid-Ohio Regional Planning Commission

Water and Wastewater Department

Paul Hellman
614-322-4500 Phone

ORDINANCE REQUEST

DATE: **December 11, 2017**

TO: **Finance Committee**

RE: **ORDINANCE TO AMEND THE CODE OF ORDINANCES OF THE CITY OF REYNOLDSBURG, OHIO: Amending Subsection (a) of Section 953.01 "Water Rate Schedule" OF CHAPTER 953 WATER CHARGES.**

Approval:

Completed Brad McCloud	Completed Jed Hood	Richard Harris

I am requesting an ordnance authorizing to increase 2018 water rate from $7.51 per 1,000 gallons to $7.81 per 1,000 gallons. It is a 4 percent increase from 2017.

953.01 Water Rate Schedule

(a) Charges for water furnished by the municipally-owned water system shall be at the rate of ~~seven dollars and fifty one cents ($7.51) per thousand gallons effective January 1, 2017~~. SEVEN DOLLARS AND EIGHTY ONE CENTS ($7.81) PER 1000 GALLONS EFFECTIVE JANUARY 1, 2018.

PAUL HELLMAN
Water/Wastewater Superintendent
CITY OF REYNOLDSBURG
7232 EAST MAIN STREET
REYNOLDSBURG, OHIO 43068
(614) 322-4500 voice Ext 4503
(614) 575-4573 fax
Phellman@ci.reynoldsburg.oh.us

MEMORANDUM

DATE: **October 13, 2017**

TO: **Mayor Brad McCloud, Director of Public Service Bill Sampson, Finance Committee Chairman Barth Cotner**

RE: **2018 Water Rates**

Please find attached the proposed water rate increase for 2018. We are requesting a 4% increase for water. The average water bill will increase $6.72 for water per quarter based on 22,400 gallons used in a quarter a total of $26.88 dollars additional annually.

This time last year we were expecting Columbus to raise rates for water 4% and sewer 6%. During the budget meetings the rates will be down from what was expected. The rates they came up with for 2018 are water 1% and sewer 2%. We will be raising our water and sewer rates 2% on sewer and 3% on water over what Columbus raised and charge.

INCREASE

Water	4.0% increase 2017 ($7.51/1000 gallons) 2018 ($7.81/1000 gallons)
Sewer	4.0% increase 2017 ($7.67/1000 gallons) 2018 ($7.97/1000 gallons)

Increase

$0.30	per 1000 gallons a month water
$0.30	per 1000 gallons a month sewer

Water Fund
Pro Forma for 2018
4% Rate Increase

REVENUES	2013	2014	2015	2016	2017 EST	2018 EST	2019 EST	2020 EST
SERVICE CHARGES	5,426,893	5,535,225	5,391,111	6,155,472	6,208,792	6,914,046	6,942,656	7,220,362
CIP FEE	329,220	766,830	740,128	789,716	786,447	884,964	854,448	854,448
CAPACITY FEE	27,400	73,990	79,276	14,599	20,000	20,000	20,000	20,000
OTH SOURCES (BONDS)	97,262	63,119	63,119	63,119	1,563,119	0	0	0
TOTAL SYSTEM REV.	5,880,775	6,439,164	6,273,634	7,022,906	8,578,358	7,819,010	7,817,104	8,094,810
EXPENSES								
COLUMBUS CONTRACT	4,446,762	4,434,232	4,293,718	4,429,778	5,004,079	4,885,649	5,205,743	5,361,915
O & M	773,929	637,105	638,853	761,198	721,784	757,873	788,188	819,716
TRANSFER TO GEN FUND	128,577	128,577	128,577	128,577	128,577	128,577	128,577	128,577
CIP/ OTHER TRANSF.	99,763	353,836	892,756	392,899	2,120,542	1,587,116	686,876	685,040
DEBT SERVICE	480,786	340,274	316,396	315,872	366,023	365,757	367,758	369,594
TOTAL EXP	5,929,817	5,894,024	6,270,300	6,028,324	8,341,005	7,724,972	7,177,142	7,364,842
NET OP. INCOME	-49,042	545,140	3,334	994,582	237,353	94,038	639,962	729,968
FUND BAL / TOT EXP	0.10	0.19	0.18	0.36	0.29	0.32	0.43	0.52
FUND BALANCE	602,004	1,147,144	1,150,478	2,145,060	2,382,413	2,476,451	3,116,413	3,846,381

	2013	2014	2015	2016	2017 EST	2018 EST	2019 EST	2020 EST
Columbus Rate	3.72	3.72	3.83	3.98	4.10	4.14	4.26	4.39
% Increase	4.00%	0.00%	3.00%	4.00%	3.00%	1.00%	3.00%	3.00%
Reynoldsburg Rate	6.49	6.49	6.81	7.22	7.51	7.81	8.13	8.45
% Increase	5.97%	0.00%	5.00%	6.00%	4.00%	4.00%	4.00%	4.00%

Water and Wastewater Department

Paul Hellman
614-322-4500 Phone

ORDINANCE REQUEST

DATE:	**December 11, 2017**
TO:	**Finance Committee**
RE:	ORDINANCE TO AMEND THE CODE OF ORDINANCES OF THE CITY OF REYNOLDSBURG, OHIO: Amending Subsection (a) of Section 945.02 “Rate Schedule” OF CHAPTER 945 SEWER CHARGES.

Approval:

Completed Brad McCloud	Completed Jed Hood	Richard Harris

I am requesting an ordnance authorizing to increase 2018 wastewater rate from $7.67 per 1,000 gallons to $7.97 per 1,000 gallons. It is a 4 percent increase from 2017.

945.02 Sewer Rate Schedule

(a) Sewer charges for any building or premises shall be based on water consumption for the buildings. Sewer rental charges are hereby established for all residential, commercial and industrial users, effective ~~January 1, 2017 seven dollars and sixty seven cents ($7.67) per 1,000 gallons~~. JANUARY 1, 2018 AT THE RATE OF SEVEN DOLLARS AND NINETY SEVEN CENTS ($7.97) PER 1,000 GALLONS.

PAUL HELLMAN
Water/Wastewater Superintendent
CITY OF REYNOLDSBURG
7232 EAST MAIN STREET
REYNOLDSBURG, OHIO 43068
(614) 322-4500 voice Ext 4503
(614) 575-4573 fax
Phellman@ci.reynoldsburg.oh.us

MEMORANDUM

DATE: **October 31, 2017**

TO: **Mayor Brad McCloud, Director of Public Service Bill Sampson, Finance Committee Chairman Barth Cotner**

RE: **2018 Sewer Rate Schedule**

Please find attached the proposed sewer rate increase for 2018. We are requesting a 4% in sewer rates. The average sewer bill will increase $6.72 for sewer bill based on 22,400 gallons used in a quarter, a total of $26.88 additional per annual.

This time last year we were expecting Columbus to raise rates for water 4% and sewer 6%. During the budget meetings the rates will be down from what was expected. The rates they came up with for 2018 are water 1% and sewer 2%. We will be raising our water and sewer rates 2% on sewer and 3% on water over what Columbus raised and charge.

INCREASE

Water	4.0% increase 2017 ($7.51/1000 gallons) 2018 ($7.81/1000 gallons)
Sewer	4.0% increase 2017 ($7.67/1000 gallons) 2018 ($7.97/1000 gallons)

Increase

$0.30	per 1000 gallons a month water
$0.30	per 1000 gallons a month sewer

Water and Wastewater Department

PAUL HELLMAN
CITY OF REYNOLDSBURG
(614) 322-4500 voice Ext 4503
Phellman@ci.reynoldsburg.oh.us

ORDINANCE REQUEST

DATE: **October 27, 2017**

TO: **Finance Committee Chairman Barth Cotner**

RE: **ORDINANCE TO AMEND THE CODE OF ORDINANCES OF THE CITY OF REYNOLDSBURG, OHIO: Amending Subsection (c) of Section 945.02 "Rate Schedule" OF CHAPTER 945 SEWER CHARGES.**

I am requesting an ordinance authorizing sewer department to increase 2018 sewer rates from $7.67 per 1,000 gallons to $7.97 per 1,000 gallons. It is a 4 percent increase, and additional 2 percent increase over the City Of Columbus.

945.02 Sewer Rate Schedule

(c) Sewer charges for any building or premises shall be based on the water consumption for the buildings. Sewer rental charges are hereby established for all residential, commercial and industrial users effective ~~January 1, 2017 seven dollars and sixty seven cents ($7.67) per 1,000 gallons.~~ JANUARY 1, 2018 AT THE RATE OF SEVEN DOLLARS AND NINTY SEVEN CENTS ($7.97) PER 1,000 GALLONS.

INCREASE

Water	4.0% increase 2017 ($7.51/1000 gallons) 2018 ($7.81/1000 gallons)
Sewer	4.0% increase 2017 ($7.67/1000 gallons) 2018 ($7.97/1000 gallons)

Increase

$0.30	per 1000 gallons a month water
$0.30	per 1000 gallons a month sewer

Sewer Fund
Pro Forma 2018
4% increase

REVENUES	2013	2014	2015	2016	2017 est	2018 est	2019 est	2020 est
SERVICE CHARGES	5,385,480	5,262,845	5,273,279	5,686,814	5,838,185	6,270,831	6,521,664	6,782,530
CIP FEE	163,581	370,661	358,810	381,544	380,238	393,317	393,317	393,317
OP TRANSFERS	0		0	841	3,572	6,303	9,034	11,765
Bond Proceeds/other fees	293							
TOTAL REV	5,549,354	5,633,506	5,632,089	6,069,199	6,221,995	6,670,451	6,924,015	7,187,613
COLUMBUS CONTRACT	4,397,768	3,341,155	5,047,072	4,373,958	4,764,175	4,859,459	5,005,243	5,155,400
Clean River Charge	708,503	667,122	853,354	58,551				
O & M	593,338	634,512	684,601	675,528	759,123	789,488	821,067	853,910
OTHER /projects	35,267	53,653	579,751	98,284	480,238	1,021,256	443,317	443,317
Debt Payments	190,632	190,338	102,387	104,200	102,581	39,924	39,945	39,945
TRANSFR TO GEN FUND	109,562	109,562	109,562	109,562	109,562	109,562	109,562	109,562
TOTAL EXP	6,035,070	4,996,342	7,376,727	5,420,083	6,215,679	6,819,689	6,419,135	6,602,134
FUND BAL / TOT EXP	0.31	0.50	0.10	0.26	0.23	0.19	0.28	0.36
NET OP. INCOME	-485,716	637,164	-1,744,638	649,116	6,316	-149,238	504,881	585,478
FUND BALANCE	1,866,832	2,503,996	759,358	1,408,474	1,414,790	1,265,552	1,770,433	2,355,912

	2013	2014	2015	2016	2017 est	2018 est	2019 est	2020 est
Columbus Rate	5.42	5.53	5.69	5.88	6.06	6.18	6.36	6.55
	1.00%	2.00%	3.00%	3.29%	3.00%	2.00%	3.00%	3.00%
Clean River Charge	1.82	1.86	1.92					
	1.00%	2.00%	3.00%					
Reynoldsburg Rate	6.78	6.92	7.26	7.37	7.67	7.97	8.29	8.62
	4.07%	2.00%	5.00%	1.50%	4.00%	4.00%	4.00%	4.00%

ORDINANCE NO. _______ PASSED: _______________

ORDINANCE TO AMEND THE CODE OF ORDINANCES OF THE CITY OF REYNOLDSBURG, OHIO: Amending Subsection (c) of section 945.02 "Sewer Rate Schedule" OF CHAPTER 945 SEWER CHARGES.

BE IT ORDAINED BY THE COUNCIL OF THE CITY OF REYNOLD, OHIO:

SECTION 1. That subsection (c) of section 945.02 "Sewer Rate Schedule" of Chapter 945 Sewer Charges of the Code of Ordinances of the City of Reynoldsburg be and is hereby amended to read as follows:

945.02 Sewer Rate Schedule

(c) Sewer charges for any building or premises shall be based on the water consumption for the buildings. Sewer rental charges are hereby established for all residential, commercial and industrial users effective ~~January 1, 2017 seven dollars and sixty seven cents ($7.67) per 1,000 gallons.~~ JANUARY 1, 2018 AT THE RATE OF SEVEN DOLLARS AND NINTY SEVEN CENTS ($7.97) PER 1,000 GALLONS.

SECTION 2. That existing Section 945.02 (c) of Chapter 945 Sewer Charges be and is hereby repealed and replaced.

SECTION 3. That upon adoption by Council this ordinance shall be in effect thirty days following signature by the Mayor.

Doug Joseph, President of Council

ATTEST:
April L. Beggerow, Clerk of Council

APPROVED: ________________________________DATE________________
Bradley L. McCloud, Mayor

CERTIFICATE

I, April L. Beggerow, Clerk of Council, City of Reynoldsburg, Ohio do hereby certify the foregoing to be a true and correct copy of Ordinance No. ____ as passed by Council of said City on the _____day of ______ and as recorded in the Record of Proceedings of said Council.

____
April L. Beggerow, Clerk of Council

Filed with Mayor: ___________ Published: ______________

Attachment: Blank Sewer ORD 11-01-2017 (148-17 : Wastewater Rate Schedule Increase)

<u>Mayor's Office</u>
Brad McCloud
7232 E. Main Street
Reynoldsburg OHIO 43068
Phone

ORDINANCE REQUEST

DATE: **December 11, 2017**

TO: **Finance Committee**

RE: **ORDINANCE AUTHORIZING MAYOR TO ENTER INTO AN INTERGOVERNMENTAL WORKING AGREEMENT WITH LICKING COUNTY HUMANE SOCIETY FOR SERVICES RELATED TO ACTS OF ANIMAL CRUELTY AND NEGLECT.**

Approval:

Skipped Brad McCloud	Skipped Jed Hood	Skipped Richard Harris

See Attached MOU.

MEMORANDUM OF UNDERSTANDING

This Memorandum of Understanding (hereinafter "MOU") is entered into as of the date last signed by the parties hereto by and between the City of Reynoldsburg, Licking County, Ohio (hereinafter "the City" a body corporate and politic of the State of Ohio, and the Licking County Humane Society (hereinafter "LCHS"), an Ohio corporation not-for-profit that is a county humane society organized under Ohio Revised Code Section 1717.05.

WITNESSETH:

WHEREAS, the parties hereto mutually recognize the importance of investigating and prosecuting any person guilty of an act of cruelty to animals; and,

WHEREAS, one of the objects of LCHS is the inculcation of humane principles and the enforcement of the laws for the prevention of cruelty to animals; and,

WHEREAS, LCHS is authorized to appoint agents for the purpose of prosecuting any person guilty of an act of cruelty to animals; and,

WHEREAS, LCHS has entered into an agreement for an individual to perform the duties of a humane agent pursuant to Ohio Revised Code Section 1717.06; and,

WHEREAS, LCHS has appointed a humane agent and the Licking County Probate Court has approved that appointment; and, LCHS desires to assume the responsibility for enforcing the animal cruelty laws and for prosecuting the violators thereof; and,

WHEREAS, the City supports the endeavors of LCHS to enforce the animal cruelty laws; and,

WHEREAS, Ohio Revised Code Section 1717.07 provides that the City shall be responsible for the reasonable salary of a humane agent in an amount not less than five dollars per month; and, WHEREAS, the City and LCHS have agreed that LCHS will commence the work of enforcing the animal cruelty laws on ___________ and that the City will be responsible for the payment of a reasonable salary for the work performed by a humane agent.

NOW, THEREFORE, in consideration of the foregoing, and the requirements of the Ohio Revised Code, the City and LCHS do hereby agree to the following:

I. ENFORCEMENT OF OHIO'S ANIMAL CRUELTY LAWS

1. LCHS shall be responsible for employing an individual(s) to serve as a humane agent(s) for the purpose of enforcing the animal cruelty laws.

2. The humane(s) agent shall maintain accurate records (including case reports and statistical compilations) of all calls, reports of animal cruelty, investigations, prosecutions, and the care and disposition of any animals seized by the humane agent.

II. PAYMENT PROVISIONS

6. The City shall pay to LCHS the amount of fifty dollars ($50.00) per each month that humane agent services are provided, commencing ___________.

7. The City and LCHS understand and agree that the humane agent shall not be an employee or agent of the City.

8. LCHS shall invoice the City annually beginning _________ and monthly thereafter in which the service of humane agent has been provided or will provide a yearly invoice if preferred by the City, payable upon receipt of invoice. Invoice shall include date(s) and description of service.

III. DURATION

9. This agreement may be extended based upon agreed-upon terms.

10. Should either party wish to terminate this agreement, that party will provide notice of not less than thirty (30) days prior to the date of termination to the other party.

IV. NOTICES

11. The parties hereto agree that any notices concerning this Memorandum of Understanding shall be in writing and shall be effective when actually served or within three days of posting by mail to the following:

City of Reynoldsburg
7232 E Main Street
Reynoldsburg OH 43068

Licking County Humane Society
Attn: Executive Director
825 Thornwood Drive
Heath, OH 43056

V. MISCELLANEOUS

12. GOVERNING LAW – The laws of the State of Ohio shall govern this agreement and any performance hereunder; and, venue shall be in Licking County.

13. AMENDMENTS – Any amendments hereto shall be in writing with the mutual consent of the parties hereto.

14. SEVERABILITY – If any provision of this Memorandum of Understanding shall be determined by a court of competent jurisdiction to be invalid or unenforceable, the remaining provisions shall not be affected thereby and the remaining provisions shall continue to be valid and enforceable to the fullest extent permitted by law.

15. COPIES – This Memorandum of Understanding shall be executed in duplicate with an original to be retained by each of the parties hereto.

IN WITNESS WHEREOF, the parties hereto have signed this Memorandum of Understanding on the dates provided below.

City of Reynoldsburg

Dated: _________________________________

by _____________________________________

its_______________________________________

LICKING COUNTY HUMANE SOCIETY, an Ohio corporation not-for-profit that is a county humane society organized under Ohio Revised Code Section 1717.05

Dated: _________________________________

by _____________________________________

its ___________________________________

Mayor's Office
Brad McCloud
7232 E. Main Street
Reynoldsburg OHIO 43068
Phone

ORDINANCE REQUEST

DATE: **December 11, 2017**

TO:

RE: **Ordinance to Make a Final Appropriation for Current Expenses and Other Expenditures of the City of Reynoldsburg, State of Ohio, During the Fiscal Year Ending December 31, 2018.**

Approval:

Skipped Brad McCloud	Skipped Jed Hood	Richard Harris

Statement of necessity:

City of Reynoldsburg

2018 Budget

Submitted by Brad McCloud

ORDINANCE NO. PASSED

ORDINANCE TO MAKE A FINAL APPROPRIATION FOR CURRENT EXPENSES AND OTHER EXPENDITURES OF THE CITY OF REYNOLDSBURG, STATE OF OHIO, DURING THE FISCAL YEAR ENDING DECEMBER 31, 2018 AND DECLARING AN EMERGENCY

WHEREAS, various appropriations are required effective January 1, 2018, to provide for the current expenses and other expenditures associated with the operations of the City for the fiscal year ending December 31, 2018.

BE IT ORDAINED BY THE COUNCIL OF THE CITY OF REYNOLDSBURG, OHIO:

SECTION 1. That the following appropriations are hereby made in the General Fund (110):

Department	#	Personal Services (5100)	Supplies (5200)	Services (5300)	Debt (5400)	Other (5500)	Capital Purchases (5600)	2018 Budget Request
TRANSFERS	110	0	0	0			0	0
POLICE	111	9,407,108	394,900	659,880	0	0	672,000	11,133,888
MECHANIC	290	154,279	100,800	41,850	0	0	54,000	350,929
PARKS & RECR.	340	797,230	237,000	438,000	0	0	302,800	1,775,030
SENIOR CENTER	343	167,945	19,040	237,750	0	0	57,500	482,235
SERVICE	448	568,227	22,000	650,500	0	0	0	1,240,727
BUILDING	479	369,874	16,000	79,300	0	0	2,000	467,174
MAYOR	522	219,959	800	42,100	0	0	0	262,859
CIVIL SERVICE	534	62,289	1,350	29,700	0	0	500	93,839
CITY AUDITOR	545	379,955	6,500	85,550	0	0	0	472,005
CITY ATTORNEY	554	516,314	2,400	87,900	0	0	0	606,614
CITY COUNCIL	571	192,073	1,700	63,700	0	0	3,000	260,473
DEVELOPMENT	580	231,857	3,750	187,150	0	0	0	422,757
HUMAN RE.	582	105,499	13,000	28,550	0	0	0	147,049
COMPUTER	584	0	13,000	363,900	0	0	124,000	500,900
CLERK OF COURTS	593	245,051	4,500	84,600	0	0		334,151
GENERAL ADMIN.	595	278,786	3,500	650,000	0	0	13,000	945,286
PUBLIC HEALTH	810			302,552				302,552
GENERAL FUND		**13,696,446**	**840,240**	**4,032,982**	**0**	**0**	**1,228,800**	**19,798,468**

SECTION 2. That the following appropriations are hereby made in the following funds:

Fund	#	Personal Services (5100)	Supplies (5200)	Services (5300)	Debt (5400)	Other (5500)	Capital Purchases (5600)	2018 Budget Request
INCOME TAX	220	86,862	600	86,300	0	1,756,000	3,000	1,932,762
COURT COMPUTER	211	0	16,000	27,000	0	0	12,000	55,000
STREET	260	652,445	293,500	145,630			1,009,600	2,101,175
STATE HIGHWAY	270		70,000	24,000				94,000
COPS IN SCHOOL	282							0
LAW ENFORCEMENT	290							0
DRUG ENFORCEMENT	291							0
SAFETY BELT PROG	292							0
DUI/EDUCTION	293							0
FEDERAL FORFEITURE	294							0
LAW ENFORC/ASST	295							0
EDWARD BYRNE	297							0
WATER	710	402,196	124,700	5,321,444	365,757	0	491,000	6,705,097
WASTEWATER	720	391,607	29,550	5,077,202	39,924	0	391,000	5,929,283
STORM WATER	740	307,338	36,250	973,890	122,487	0	40,000	1,479,965
REFUSE COLL.	750	0	2,000	2,109,950				2,111,950
PERMISSIVE LIC.	230							0
POLICE PENSION	240	160,000				3,000		163,000
SEWER CAPACITY	250	0	0	250	64,178	0	0	64,428
GENERAL DEBT	310	0	0	0	1,645,686			1,645,686
S. A. DEBT	320							0
TAYLOR SQ. DEBT	330				568,675			568,675
EMPLOYEE FUND	690							0
Taylor Sq Tif	970			45,000				45,000
BRICE-MAIN DEBT	971				93,275			93,275
KROGER TIF DEBT	972			1,500				1,500
SUMMIT RD TIF #1	973			50				50
TAYLOR RD TIF #1	974			1,000				1,000
TAYLOR RD TIF #2	975			50				50
TOTALS		**2,000,448**	**572,600**	**13,813,266**	**2,899,982**	**1,759,000**	**1,946,600**	**22,991,896**

Attachment: 2018 Budget 11272017 (2018 Budget Appropriations)

SECTION 3. That the Income Tax Revenues shall be appropriated and disbursed pursuant to Ordinance No. 68-17 adopted by Reynoldsburg City Council on July 10, 2017.

SECTION 4. That the unencumbered balances as of December 31, 2017 shall be and are hereby appropriated in the Fiduciary Funds, and the Capital Improvement Project Funds, and that the revenues credited to the Fiduciary funds shall be appropriated upon receipt to the proper associated accounts. That the 2017 capital project encumbrances funded by OPWC are hereby reappropriated. The ending balance in the Water and Wastewater CIP revenue accounts for prior year will be appropriated in the general project account for the specific funds to be used later for approved projects.

SECTION 5. That the amounts of public contributions and reimbursements to the City shall be appropriated upon receipt to the proper associated accounts.

SECTION 6. That the amount of $ 568,675 shall be and is hereby appropriated in the Taylor Square School TIEF Fund (970) and transferred to the Taylor Square TIEF Debt Retirement Fund (330).

SECTION 7. That the amount of $ 1,750,000 shall be and is hereby appropriated in the Taylor Square School TIEF Fund (970) to comply with the TIF agreement.

SECTION 8. That the amount of $ 190,000 shall be and is hereby appropriated in the Brice-Main TIF Fund (971) to comply with the TIF agreement.

SECTION 9. That the City Auditor is hereby authorized to draw warrants on the appropriate funds, for payments from any of the foregoing appropriations, upon receiving proper certificates and vouchers therefore, approved by the officers authorized by law to approve same, or an ordinance of Council to make the expenditures; provided that no warrants shall be drawn or paid for salaries or wages except to persons employed by authority of and in accordance with law or ordinance.

SECTION 10. That the effective date of the appropriations in this ordinance shall be January 1, 2018.

SECTION 11. That this ordinance is deemed to be an emergency measure necessary for the financial needs of the city and further for the reason that final appropriations for operation of the City beginning January 1, 2018 must be adopted by City Council prior to April 1, 2018; wherefore, upon adoption by Council this ordinance shall be in effect upon the signature by the Mayor.

City of Reynoldsburg
2018 Budget Request

BUDGET	DEPARTMENT	Personal Services (5100)	Supplies (5200)	Services (5300)	Debt (5400)	Other (5500)	Capital Purchases (5600)	2018 Budget Request	2018 Estimated Revenue	2017 Final Budget	2016 Actual Expense	2015 Actual Expense	2014 Actual Expense	2013 Actual Expense	2012 Actual Expense
110-111-0000	POLICE	9,407,108	394,900	659,880	0	0	672,000	11,133,888		9,235,986	9,282,044	8,875,623	8,704,181	8,175,214	8,167,084
110-290-0000	MECHANIC	154,279	100,800	41,850	0	0	54,000	350,929		288,892	277,866	221,253	217,706	239,005	224,402
110-340-0000	PARKS & RECR.	797,230	237,000	438,000	0	0	302,800	1,775,030		1,234,018	1,464,442	963,901	951,653	784,199	798,464
110-343-0000	SENIOR CENTER	167,945	19,040	237,750	0	0	57,500	482,235		217,493	224,183	314,285	153,502	168,201	160,797
110-448-0000	SERVICE	568,227	22,000	650,500	0	0	0	1,240,727		1,195,952	1,135,707	925,522	944,559	893,380	808,865
110-449-0000	ENGINEERING							0		0		0	2,772	78,158	106,829
110-479-0000	BUILDING	369,874	16,000	79,300	0	0	2,000	467,174		470,907	464,560	330,220	307,925	287,726	308,097
110-522-0000	MAYOR	219,959	800	42,100	0	0	0	262,859		172,382	189,253	194,211	193,731	204,851	194,644
110-534-0000	CIVIL SERVICE	62,289	1,350	29,700	0	0	500	93,839		82,775	80,448	63,720	53,232	50,788	73,542
110-545-0000	CITY AUDITOR	379,955	6,500	85,550	0	0	0	472,005		444,334	420,950	387,236	362,712	337,503	336,890
110-554-0000	CITY ATTORNEY	516,314	2,400	87,900	0	0	0	606,614		587,765	577,620	476,524	454,495	478,277	465,063
110-571-0000	CITY COUNCIL	192,073	1,700	63,700	0	0	3,000	260,473		247,599	245,364	206,947	172,331	186,458	203,802
110-580-0000	DEVELOPMENT	231,857	3,750	187,150	0	0	0	422,757		301,099	264,989	215,348	362,400	146,651	136,262
110-582-0000	HUMAN RE.	105,499	13,000	28,550	0	0	0	147,049		134,736	114,580	82,439	54,160	51,404	14,160
110-584-0000	COMPUTER	0	13,000	363,900	0	0	124,000	500,900		442,106	491,706	312,435	292,042	352,564	217,218
110-593-0000	CLERK OF COURTS	245,051	4,500	84,600	0	0	0	334,151		328,537	300,942	258,371	246,632	236,626	252,205
110-595-0000	GENERAL ADMIN.	278,786	3,500	650,000	0	0	13,000	945,286		988,536	933,483	645,762	610,131	459,396	626,507
110-810-0000	PUBLIC HEALTH	0	0	302,552	0	0	0	302,552		285,500	271,289	257,940	219,428	212,965	205,667
TOTAL	**GENERAL FUND**	**13,696,446**	**840,240**	**4,032,982**	**0**	**0**	**1,228,800**	**19,798,468**	**17,932,850**	**16,658,619**	**16,739,427**	**14,731,737**	**14,303,591**	**13,343,367**	**12,648,127**
220-564-0000	INCOME TAX	86,862	600	86,300	0	1,756,000	3,000	1,932,762		1,103,913	1,101,541	402,389	366,265	766,343	326,736
260-268-0000	STREET	652,445	293,500	145,630	0	0	1,009,600	2,101,175	1,365,000	1,024,684	1,237,706	1,085,882	1,049,402	866,750	756,863
270-268-0000	STATE HIGHWAY	0	70,000	24,000	0	0	0	94,000	110,000	94,000	167,750	159,786	92,893	142,116	97,289
710-735-0000	WATER	402,196	124,700	5,321,444	365,757	0	491,000	6,705,097	7,000,000	6,011,348	5,953,668	5,377,544	5,540,189	5,830,050	5,512,089
720-736-0000	WASTEWATER	391,607	29,550	5,077,202	39,924	0	391,000	5,929,283	6,100,000	5,623,043	5,511,808	6,796,975	4,942,690	5,999,803	4,756,428
740-737-0000	STORM WATER	307,338	36,250	973,890	122,487	0	40,000	1,479,965	1,350,000	1,235,772	1,168,788	632,187	513,640	468,020	412,878
750-738-0000	REFUSE COLL.	0	2,000	2,109,950	0	0	0	2,111,950	2,000,000	2,057,000	2,047,500	1,876,883	2,016,260	2,046,808	1,996,179
230-000-0000	PERMISSIVE LIC.	0	0	0	0	0	0	0		0				117,653	117,896
240-000-0000	POLICE PENSION	160,000	0	0	0	3,000	0	163,000	185,400	193,000	163,000	162,739	192,970	192,743	192,705
250-000-0000	SEWER CAPACITY	0	0	250	64,178	0	0	64,428	35,000	64,430	127,449	133,080	71,331	74,827	49
	TOTALS	**2,000,448**	**556,600**	**13,738,666**	**592,346**	**1,759,000**	**1,934,600**	**20,581,660**	**18,145,400**	**17,407,190**	**17,479,210**	**16,627,465**	**14,785,640**	**16,505,111**	**14,169,112**
211-000-0000	COURT COMPUTER	0	16,000	27,000	0	0	12,000	55,000	30,000	55,000	55,000	26,388	28,068	36,936	16,747
282-111-0000	COPS IN SCHOOL							0		0					
290-111-0000	LAW ENFORCEMENT							0		0		108,436	116,546	30,054	4,495
291-111-0000	DRUG ENFORCEMENT							0		0				0	0
292-111-0000	SAFETY BELT PROG							0		0				0	0
293-111-0000	DUI/EDUCTION							0		0				0	0
294-111-0000	FEDERAL FORFEITURE							0		0		17,115	95,756	8,592	25,651
295-111-0000	LAW ENFORC/ASST							0		0				0	0
297-111-0000	EDWARD BYRNE							0		0				7,549	9,857
310-000-0000	GENERAL DEBT	0	0	0	1,645,686	0	0	1,645,686	2,080,000	1,577,204	1,494,935	1,498,890	1,756,500	1,830,362	1,907,206
320-000-0000	S. A. DEBT							0		0					0
330-000-0000	TAYLOR SQ. DEBT	0	0	0	568,675	0	0	568,675	568,675	574,385	605,598	601,348	606,347	603,522	604,523
690-000-0000	EMPLYEE FUND							0		0				2,339	1,443
970-000-0000	Taylor Sq Tif	0	0	45,000	0	0	0	45,000	2,000,000	40,000	39,000	1,291,496	1,764,450	2,046,808	647,546
971-000-0000	BRICE-MAIN DEBT	0	0	0	93,275	0	0	93,275	285,000	88,220	89,330	89,509	90,725	306,582	202,722
972-000-0000	KROGER TIF DEBT	0	0	1,500	0	0	0	1,500	50,000	1,500	1,200	35,111	35,082	39,711	34,084
973-000-0000	SUMMIT RD TIF #1	0	0	50	0	0	0	50		0	100	0	0	0	0
[illegible]-000-0000	TAYLOR RD TIF #1	0	0	1,000	0	0	0	1,000	18,000	350	350	248	192	309	339
[illegible]00-0000	TAYLOR RD TIF #2	0	0	50	0	0	0	50	800	50	50	10	10	10	9
	TOTAL MISC FUNDS	**0**	**16,000**	**74,600**	**2,307,636**	**0**	**12,000**	**2,410,236**	**5,032,475**	**2,336,709**	**2,285,563**	**3,668,551**	**4,493,676**	**4,912,775**	**3,454,622**
	GRAND TOTALS	**15,696,894**	**1,412,840**	**17,846,248**	**2,899,982**	**1,759,000**	**3,175,400**	**42,790,364**	**41,110,725**	**36,402,518**	**36,504,200**	**35,027,753**	**33,582,908**	**34,761,253**	**30,271,861**

/2017

Attachment: 2018 Budget 11272017 (2018 Budget Appropriations)

Expense Budget Worksheet Repor

Budget Year 20

Account	Account Description	2018 Mayor
Fund	**110 - General Fund**	
	Department **111 - Police Division**	
	Personal Services	
5101	Salary-Elected Officials/Director	46,062.00
5102	Wages-Staff	867,260.00
5104	Wages-Part time	87,832.00
5105	Overtime	350,000.00
5106	Longevity	56,550.00
5109	HSA Employer Funding	260,000.00
5111	Wages Chief	115,782.00
5113	Wages Enforcement	5,335,492.00
5151	PERS Contribution	141,141.00
5152	PFDPF Contribution	966,192.00
5155	PERS Pickup	46,957.00
5161	Group Insurance	1,035,011.00
5166	Medicare	98,829.00
	Personal Services Totals	$9,407,108.00
	Supplies	
5201	Office Supplies	8,500.00
5202	Photo Copy Supplies	3,500.00
5203	Computer Supplies	20,000.00
5205	Small Tools/Minor Equipment	5,000.00
5206	Evidence	10,000.00
5207	Law Enforcement Supplies	85,800.00
5213	Repair and Maintenance Supplies	12,100.00
5241	Uniforms-Purchased	130,000.00
5251	MV Gas and Oil	120,000.00
	Supplies Totals	$394,900.00
	Services	
5311	Utilities	144,530.00
5321	Professional Training	50,000.00
5323	Publications	2,850.00
5324	Professional Association Dues	2,500.00
5325	Educational Assistance	10,000.00
5339	Misc Contract Services	72,000.00

Expense Budget Worksheet Repor

Budget Year 201

Account	Account Description	2018 Mayor
Fund	**110 - General Fund**	
Department	**111 - Police Division**	
Services		
5351	Liability Insurance Deductible	25,000.00
5361	Building Repair/Maintenance	70,000.00
5362	Equipment Maintenance	50,000.00
5363	MV Repair/Maintenance-External	22,000.00
5366	Computer Maintenance	3,000.00
5375	Prisoner Care	140,000.00
5391	Postage	5,000.00
5392	Fingerprinting Services	5,000.00
5393	L.E.A.D.S Terminal	8,500.00
5395	Printing/Advertising	15,000.00
5396	Uniform Cleaning/Repairs	30,000.00
5399	Other Miscellaneous Services	4,500.00
	Services Totals	$659,880.00
Capital Purchases		
5631	Furniture and Fixtures	7,500.00
5632	Motor Vehicles	475,000.00
5633	Machinery and Equipment	99,500.00
5634	Unmarked Vehicles	40,000.00
5639	Other Equipment	50,000.00
	Capital Purchases Totals	$672,000.00
	Department **111 - Police Division** Totals	$11,133,888.00
Department	**290 - Mechanic**	
Personal Services		
5102	Wages-Staff	98,338.00
5106	Longevity	450.00
5109	HSA Employer Funding	8,000.00
5151	PERS Contribution	13,830.00
5161	Group Insurance	32,228.00
5166	Medicare	1,433.00
	Personal Services Totals	$154,279.00
Supplies		
5201	Office Supplies	100.00
5203	Computer Supplies	200.00

Expense Budget Worksheet Repor

Budget Year 201

Account	Account Description	2018 Mayor
Fund	**110 - General Fund**	
	Department **290 - Mechanic**	
	Supplies	
5205	Small Tools/Minor Equipment	3,000.00
5213	Repair and Maintenance Supplies	90,000.00
5259	Operating Materials and Supplies	7,500.00
	Supplies Totals	$100,800.00
	Services	
5321	Professional Training	1,000.00
5362	Equipment Maintenance	3,000.00
5363	MV Repair/Maintenance-External	35,000.00
5397	Uniform Rental	1,350.00
5399	Other Miscellaneous Services	1,500.00
	Services Totals	$41,850.00
	Capital Purchases	
5632	Motor Vehicles	50,000.00
5633	Machinery and Equipment	4,000.00
	Capital Purchases Totals	$54,000.00
	Department 290 - Mechanic Totals	$350,929.00
	Department **340 - Parks and Recreation**	
	Personal Services	
5101	Salary-Elected Officials/Director	86,914.00
5102	Wages-Staff	366,097.00
5106	Longevity	500.00
5109	HSA Employer Funding	32,000.00
5141	Wages-Seasonal Labor	100,000.00
5151	PERS Contribution	77,491.00
5161	Group Insurance	126,202.00
5166	Medicare	8,026.00
	Personal Services Totals	$797,230.00
	Supplies	
5201	Office Supplies	2,000.00
5203	Computer Supplies	1,500.00
5205	Small Tools/Minor Equipment	4,000.00
5209	Chemicals	28,000.00

Expense Budget Worksheet Repor

Budget Year 201

Account	Account Description	2018 Mayor
Fund	**110 - General Fund**	
	Department **340 - Parks and Recreation**	
	Supplies	
5213	Repair and Maintenance Supplies	53,000.00
5215	Recreational Supplies	52,000.00
5241	Uniforms-Purchased	1,500.00
5251	MV Gas and Oil	20,000.00
5252	Aggregates	17,000.00
5259	Operating Materials and Supplies	58,000.00
	Supplies Totals	$237,000.00
	Services	
5303	Community Events	24,300.00
5311	Utilities	29,000.00
5321	Professional Training	6,000.00
5322	Conference/Reimb	8,500.00
5324	Professional Association Dues	2,200.00
5338	Personal Service Contracts	72,000.00
5339	Misc Contract Services	200,000.00
5361	Building Repair/Maintenance	63,500.00
5362	Equipment Maintenance	3,500.00
5391	Postage	1,000.00
5395	Printing/Advertising	23,000.00
5399	Other Miscellaneous Services	5,000.00
	Services Totals	$438,000.00
	Capital Purchases	
5631	Furniture and Fixtures	3,500.00
5632	Motor Vehicles	141,000.00
5633	Machinery and Equipment	100,000.00
5639	Other Equipment	58,300.00
	Capital Purchases Totals	$302,800.00
	Department **340 - Parks and Recreation** Totals	$1,775,030.00
	Department **343 - Senior Center**	
	Personal Services	
5102	Wages-Staff	64,254.00
5104	Wages-Part time	60,216.00
5105	Overtime	3,000.00

Expense Budget Worksheet Repor

Budget Year 20

Account	Account Description	2018 Mayor
Fund	**110 - General Fund**	
Department	**343 - Senior Center**	
	Personal Services	
5106	Longevity	500.00
5109	HSA Employer Funding	4,000.00
5151	PERS Contribution	17,916.00
5161	Group Insurance	16,203.00
5166	Medicare	1,856.00
	Personal Services Totals	$167,945.00
	Supplies	
5201	Office Supplies	1,200.00
5203	Computer Supplies	2,200.00
5213	Repair and Maintenance Supplies	8,500.00
5215	Recreational Supplies	2,840.00
5259	Operating Materials and Supplies	4,300.00
	Supplies Totals	$19,040.00
	Services	
5311	Utilities	15,000.00
5321	Professional Training	300.00
5322	Conference/Reimb	300.00
5324	Professional Association Dues	150.00
5339	Misc Contract Services	12,300.00
5361	Building Repair/Maintenance	206,000.00
5391	Postage	2,500.00
5395	Printing/Advertising	1,200.00
	Services Totals	$237,750.00
	Capital Purchases	
5632	Motor Vehicles	57,500.00
	Capital Purchases Totals	$57,500.00
	Department 343 - Senior Center Totals	$482,235.00
Department	**448 - Service Department**	
	Personal Services	
5101	Salary-Elected Officials/Director	88,467.00
5102	Wages-Staff	276,786.00
5105	Overtime	3,000.00
5106	Longevity	1,700.00

Expense Budget Worksheet Repor

Budget Year 201

Account	Account Description	2018 Mayor
Fund	**110 - General Fund**	
	Department **448 - Service Department**	
	Personal Services	
5109	HSA Employer Funding	28,000.00
5151	PERS Contribution	51,793.00
5161	Group Insurance	113,116.00
5166	Medicare	5,365.00
	Personal Services Totals	$568,227.00
	Supplies	
5201	Office Supplies	1,500.00
5203	Computer Supplies	1,000.00
5213	Repair and Maintenance Supplies	18,000.00
5251	MV Gas and Oil	1,500.00
	Supplies Totals	$22,000.00
	Services	
5301	Boards/Commissions	750.00
5302	Street Lighting	240,000.00
5303	Community Events	28,000.00
5321	Professional Training	1,000.00
5322	Conference/Reimb	250.00
5325	Educational Assistance	3,000.00
5331	Engineering/Architecture	125,000.00
5339	Misc Contract Services	65,000.00
5362	Equipment Maintenance	4,000.00
5366	Computer Maintenance	500.00
5367	Streetscape Maintenance	108,000.00
5374	Emergency Management Services	40,000.00
5391	Postage	500.00
5395	Printing/Advertising	1,000.00
5397	Uniform Rental	2,500.00
5398	Tree/Grass Service	30,000.00
5399	Other Miscellaneous Services	1,000.00
	Services Totals	$650,500.00
	Department **448 - Service Department** Totals	$1,240,727.00

Expense Budget Worksheet Repor

Budget Year 201

Account	Account Description	2018 Mayor
Fund	**110 - General Fund**	
	Department **479 - Building Department**	
	Personal Services	
5101	Salary-Elected Officials/Director	75,300.00
5102	Wages-Staff	184,449.00
5106	Longevity	500.00
5109	HSA Employer Funding	14,000.00
5151	PERS Contribution	36,085.00
5161	Group Insurance	55,766.00
5166	Medicare	3,774.00
	Personal Services Totals	$369,874.00
	Supplies	
5201	Office Supplies	2,000.00
5203	Computer Supplies	6,000.00
5241	Uniforms-Purchased	3,000.00
5251	MV Gas and Oil	5,000.00
	Supplies Totals	$16,000.00
	Services	
5311	Utilities	2,000.00
5321	Professional Training	5,000.00
5322	Conference/Reimb	1,500.00
5323	Publications	1,500.00
5324	Professional Association Dues	800.00
5331	Engineering/Architecture	1,500.00
5339	Misc Contract Services	20,000.00
5362	Equipment Maintenance	5,000.00
5366	Computer Maintenance	2,000.00
5376	County Health Services	35,000.00
5391	Postage	1,000.00
5395	Printing/Advertising	3,500.00
5399	Other Miscellaneous Services	500.00
	Services Totals	$79,300.00
	Capital Purchases	
5631	Furniture and Fixtures	2,000.00
	Capital Purchases Totals	$2,000.00
	Department **479 - Building Department** Totals	$467,174.00

Expense Budget Worksheet Repor

Budget Year 201

Account	Account Description	2018 Mayor
Fund	**110 - General Fund**	
	Department **522 - Mayor**	
	Personal Services	
5101	Salary-Elected Officials/Director	97,803.00
5102	Wages-Staff	58,000.00
5109	HSA Employer Funding	8,000.00
5151	PERS Contribution	21,812.00
5161	Group Insurance	32,085.00
5166	Medicare	2,259.00
	Personal Services Totals	$219,959.00
	Supplies	
5201	Office Supplies	600.00
5203	Computer Supplies	200.00
	Supplies Totals	$800.00
	Services	
5311	Utilities	850.00
5322	Conference/Reimb	5,000.00
5332	Legal Services	30,000.00
5339	Misc Contract Services	5,000.00
5391	Postage	250.00
5399	Other Miscellaneous Services	1,000.00
	Services Totals	$42,100.00
	Department **522 - Mayor** Totals	$262,859.00
	Department **534 - Civil Service Commission**	
	Personal Services	
5104	Wages-Part time	53,953.00
5151	PERS Contribution	7,553.00
5166	Medicare	783.00
	Personal Services Totals	$62,289.00
	Supplies	
5201	Office Supplies	600.00
5203	Computer Supplies	400.00
5259	Operating Materials and Supplies	350.00
	Supplies Totals	$1,350.00
	Services	
5321	Professional Training	600.00
5322	Conference/Reimb	700.00

Expense Budget Worksheet Report

Budget Year 201

Account	Account Description	2018 Mayor
Fund	**110 - General Fund**	
	Department **534 - Civil Service Commission**	
	Services	
5332	Legal Services	1,000.00
5336	Medical Services/Physical Exams	8,700.00
5339	Misc Contract Services	11,000.00
5391	Postage	200.00
5395	Printing/Advertising	7,000.00
5399	Other Miscellaneous Services	500.00
	Services Totals	$29,700.00
	Capital Purchases	
5631	Furniture and Fixtures	500.00
	Capital Purchases Totals	$500.00
	Department **534 - Civil Service Commission** Totals	$93,839.00
	Department **545 - City Auditor**	
	Personal Services	
5101	Salary-Elected Officials/Director	81,548.00
5102	Wages-Staff	138,742.00
5104	Wages-Part time	35,947.00
5105	Overtime	2,000.00
5106	Longevity	1,100.00
5109	HSA Employer Funding	16,000.00
5151	PERS Contribution	36,307.00
5161	Group Insurance	64,552.00
5166	Medicare	3,759.00
	Personal Services Totals	$379,955.00
	Supplies	
5201	Office Supplies	3,000.00
5203	Computer Supplies	3,500.00
	Supplies Totals	$6,500.00
	Services	
5321	Professional Training	2,450.00
5322	Conference/Reimb	3,800.00
5324	Professional Association Dues	1,000.00
5333	Outside Professional Services	38,000.00
5339	Misc Contract Services	23,300.00

Expense Budget Worksheet Repor

Budget Year 201

Account	Account Description	2018 Mayor
Fund	**110 - General Fund**	
	Department **545 - City Auditor**	
	Services	
5362	Equipment Maintenance	1,200.00
5391	Postage	1,800.00
5395	Printing/Advertising	3,000.00
5399	Other Miscellaneous Services	11,000.00
	Services Totals	$85,550.00
	Department **545 - City Auditor** Totals	$472,005.00
	Department **554 - City Attorney**	
	Personal Services	
5101	Salary-Elected Officials/Director	97,803.00
5102	Wages-Staff	186,445.00
5104	Wages-Part time	84,624.00
5106	Longevity	500.00
5109	HSA Employer Funding	18,000.00
5151	PERS Contribution	51,712.00
5161	Group Insurance	71,874.00
5166	Medicare	5,356.00
	Personal Services Totals	$516,314.00
	Supplies	
5201	Office Supplies	1,500.00
5203	Computer Supplies	400.00
5205	Small Tools/Minor Equipment	500.00
	Supplies Totals	$2,400.00
	Services	
5321	Professional Training	2,500.00
5322	Conference/Reimb	250.00
5323	Publications	6,500.00
5324	Professional Association Dues	1,500.00
5332	Legal Services	40,000.00
5333	Outside Professional Services	14,500.00
5337	Public Defender	5,000.00
5339	Misc Contract Services	14,100.00
5341	Court Costs and Fees	300.00
5366	Computer Maintenance	250.00

Expense Budget Worksheet Repor

Budget Year 201

Account	Account Description	2018 Mayor
Fund	**110 - General Fund**	
	Department **554 - City Attorney**	
	Services	
5391	Postage	500.00
5399	Other Miscellaneous Services	2,500.00
	Services Totals	$87,900.00
	Department **554 - City Attorney** Totals	$606,614.00
	Department **571 - City Council**	
	Personal Services	
5101	Salary-Elected Officials/Director	60,902.00
5102	Wages-Staff	87,950.00
5109	HSA Employer Funding	4,000.00
5151	PERS Contribution	20,664.00
5161	Group Insurance	16,398.00
5166	Medicare	2,159.00
	Personal Services Totals	$192,073.00
	Supplies	
5201	Office Supplies	1,200.00
5203	Computer Supplies	500.00
	Supplies Totals	$1,700.00
	Services	
5321	Professional Training	1,000.00
5322	Conference/Reimb	1,800.00
5323	Publications	100.00
5324	Professional Association Dues	500.00
5325	Educational Assistance	5,500.00
5339	Misc Contract Services	40,000.00
5391	Postage	300.00
5395	Printing/Advertising	8,500.00
5399	Other Miscellaneous Services	6,000.00
	Services Totals	$63,700.00
	Capital Purchases	
5639	Other Equipment	3,000.00
	Capital Purchases Totals	$3,000.00
	Department **571 - City Council** Totals	$260,473.00

Expense Budget Worksheet Repor

Budget Year 201

Account	Account Description	2018 Mayor
Fund	**110 - General Fund**	
	Department **580 - Development Department**	
	Personal Services	
5101	Salary-Elected Officials/Director	85,399.00
5102	Wages-Staff	89,906.00
5109	HSA Employer Funding	6,000.00
5151	PERS Contribution	24,368.00
5161	Group Insurance	23,642.00
5166	Medicare	2,542.00
	Personal Services Totals	$231,857.00
	Supplies	
5201	Office Supplies	3,500.00
5203	Computer Supplies	250.00
	Supplies Totals	$3,750.00
	Services	
5301	Boards/Commissions	3,500.00
5311	Utilities	1,750.00
5321	Professional Training	2,500.00
5322	Conference/Reimb	10,000.00
5323	Publications	150.00
5324	Professional Association Dues	2,500.00
5332	Legal Services	5,000.00
5339	Misc Contract Services	160,000.00
5391	Postage	750.00
5399	Other Miscellaneous Services	1,000.00
	Services Totals	$187,150.00
	Department **580 - Development Department** Totals	$422,757.00 ✓
	Department **582 - Human Resources Department**	
	Personal Services	
5101	Salary-Elected Officials/Director	83,350.00
5106	Longevity	450.00
5109	HSA Employer Funding	2,000.00
5151	PERS Contribution	11,732.00
5161	Group Insurance	6,752.00
5166	Medicare	1,215.00
	Personal Services Totals	$105,499.00 ✓

Expense Budget Worksheet Report

Budget Year 201

Account	Account Description	2018 Mayor
Fund	**110 - General Fund**	
	Department **582 - Human Resources Department**	
	Supplies	
5201	Office Supplies	800.00
5203	Computer Supplies	200.00
5208	OSHA Supplies	12,000.00
	Supplies Totals	$13,000.00
	Services	
5321	Professional Training	1,000.00
5322	Conference/Reimb	500.00
5323	Publications	400.00
5324	Professional Association Dues	450.00
5336	Medical Services/Physical Exams	3,000.00
5339	Misc Contract Services	5,000.00
5391	Postage	200.00
5399	Other Miscellaneous Services	18,000.00
	Services Totals	$28,550.00
	Department **582 - Human Resources Department** Totals	$147,049.00
	Department **584 - Computer Department**	
	Supplies	
5201	Office Supplies	500.00
5203	Computer Supplies	12,500.00
	Supplies Totals	$13,000.00
	Services	
5311	Utilities	800.00
5339	Misc Contract Services	159,000.00
5366	Computer Maintenance	204,100.00
	Services Totals	$363,900.00
	Capital Purchases	
5631	Furniture and Fixtures	2,500.00
5639	Other Equipment	121,500.00
	Capital Purchases Totals	$124,000.00
	Department **584 - Computer Department** Totals	$500,900.00
	Department **593 - Clerk of Courts**	
	Personal Services	
5101	Salary-Elected Officials/Director	69,369.00

Expense Budget Worksheet Repor

Budget Year 201

Account	Account Description	2018 Mayor
Fund	**110 - General Fund**	
Department	**593 - Clerk of Courts**	
	Personal Services	
5102	Wages-Staff	82,158.00
5104	Wages-Part time	25,113.00
5106	Longevity	950.00
5109	HSA Employer Funding	8,000.00
5151	PERS Contribution	24,163.00
5161	Group Insurance	32,723.00
5166	Medicare	2,575.00
	Personal Services Totals	$245,051.00
	Supplies	
5201	Office Supplies	4,500.00
	Supplies Totals	$4,500.00
	Services	
5321	Professional Training	500.00
5322	Conference/Reimb	250.00
5323	Publications	450.00
5324	Professional Association Dues	350.00
5332	Legal Services	56,000.00
5339	Misc Contract Services	1,000.00
5344	Witness Fees	250.00
5362	Equipment Maintenance	1,000.00
5377	Municipal Court	20,000.00
5391	Postage	1,800.00
5393	L.E.A.D.S Terminal	600.00
5399	Other Miscellaneous Services	2,400.00
	Services Totals	$84,600.00
	Department **593 - Clerk of Courts** Totals	$334,151.00
Department	**595 - General and Administrative**	
	Personal Services	
5164	Workers Compensation	253,786.00
5165	Unemployment Compensation	25,000.00
	Personal Services Totals	$278,786.00
	Supplies	
5202	Photo Copy Supplies	3,500.00

Expense Budget Worksheet Repor

Budget Year 201

Account	Account Description	2018 Mayor
Fund	**110 - General Fund**	
	Department **595 - General and Administrative**	
	Supplies	
	Supplies Totals	$3,500.00
	Services	
5301	Boards/Commissions	14,000.00
5311	Utilities	175,000.00
5324	Professional Association Dues	24,000.00
5351	Liability Insurance Deductible	185,000.00
5352	Motor Vehicle Insurance	50,000.00
5353	Employee Fidelity Bond	2,000.00
5361	Building Repair/Maintenance	65,000.00
5362	Equipment Maintenance	2,500.00
5371	Election Expense	60,000.00
5372	Delinquent Tax Advertising	1,000.00
5373	Auditor/Treasurer Fees	8,000.00
5391	Postage	8,500.00
5394	Taxes/Assessments-City Property	45,000.00
5399	Other Miscellaneous Services	10,000.00
	Services Totals	$650,000.00
	Capital Purchases	
5639	Other Equipment	13,000.00
	Capital Purchases Totals	$13,000.00
	Department **595 - General and Administrative** Totals	$945,286.00
	Department **810 - Public Health and Welfare**	
	Services	
5376	County Health Services	302,552.00
	Services Totals	$302,552.00
	Department **810 - Public Health and Welfare** Totals	$302,552.00
	Fund **110 - General Fund** Totals	$19,798,468.00
	Net Grand Totals	$19,798,468.00

Expense Budget Worksheet Repor

Budget Year 20

11/27/17

Account	Account Description	2018 Mayor
Fund	**211 - Computerized Needs (courts)**	
	Department **000 - General**	
	Supplies	
5201	Office Supplies	4,000.00
5203	Computer Supplies	12,000.00
	Supplies Totals	$16,000.00
	Services	
5366	Computer Maintenance	12,000.00
5399	Other Miscellaneous Services	15,000.00
	Services Totals	$27,000.00
	Capital Purchases	
5639	Other Equipment	12,000.00
	Capital Purchases Totals	$12,000.00
	Department **000 - General** Totals	$55,000.00
	Fund **211 - Computerized Needs (courts)** Totals	$55,000.00
Fund	**220 - Income Tax Fund**	
	Department **564 - Income Tax Division**	
	Personal Services	
5101	Salary-Elected Officials/Director	65,647.00
5106	Longevity	600.00
5109	HSA Employer Funding	2,000.00
5151	PERS Contribution	9,275.00
5161	Group Insurance	7,118.00
5164	Workers Compensation	2,222.00
	Personal Services Totals	$86,862.00
	Supplies	
5201	Office Supplies	250.00
5203	Computer Supplies	350.00
	Supplies Totals	$600.00
	Services	
5322	Conference/Reimb	700.00
5323	Publications	200.00
5324	Professional Association Dues	25.00
5339	Misc Contract Services	75,000.00
5353	Employee Fidelity Bond	75.00
5362	Equipment Maintenance	300.00

Expense Budget Worksheet Repor

Budget Year 201

Account	Account Description	2018 Mayor
Fund	**220 - Income Tax Fund**	
	Department **564 - Income Tax Division**	
	Services	
5373	Auditor/Treasurer Fees	1,500.00
5379	Other Governmental Billings	7,500.00
5391	Postage	1,000.00
	Services Totals	$86,300.00
	Transfers/Other	
5519	Miscellaneous Costs	6,000.00
5529	Miscellaneous Distributions	750,000.00
5530	Enterprise Zone Payment	1,000,000.00
	Transfers/Other Totals	$1,756,000.00
	Capital Purchases	
5639	Other Equipment	3,000.00
	Capital Purchases Totals	$3,000.00
	Department **564 - Income Tax Division** Totals	$1,932,762.00
	Fund **220 - Income Tax Fund** Totals	$1,932,762.00
Fund	**240 - Police Pension Fund**	
	Department **000 - General**	
	Personal Services	
5152	PFDPF Contribution	160,000.00
	Personal Services Totals	$160,000.00
	Transfers/Other	
5519	Miscellaneous Costs	3,000.00
	Transfers/Other Totals	$3,000.00
	Department **000 - General** Totals	$163,000.00
	Fund **240 - Police Pension Fund** Totals	$163,000.00
Fund	**250 - Sewer Capacity Fund**	
	Department **736 - Wastewater Division**	
	Services	
5373	Auditor/Treasurer Fees	250.00
	Services Totals	$250.00
	Department **736 - Wastewater Division** Totals	$250.00
	Department **991 - Debt Service**	
	Debt Service	
5414	G. O. Bond-Principal	58,260.00
5424	G. O. Bond-Interest	5,918.00

Expense Budget Worksheet Repor

Budget Year 20

Account	Account Description	2018 Mayor
Fund	**250 - Sewer Capacity Fund**	
	Department **991 - Debt Service**	
	Debt Service	
	Debt Service Totals	$64,178.00
	Department **991 - Debt Service** Totals	$64,178.00
	Fund **250 - Sewer Capacity Fund** Totals	$64,428.00
Fund	**260 - Street Fund**	
	Department **268 - Street Department**	
	Personal Services	
5101	Salary-Elected Officials/Director	70,827.00
5102	Wages-Staff	330,929.00
5105	Overtime	28,000.00
5106	Longevity	2,500.00
5109	HSA Employer Funding	28,000.00
5151	PERS Contribution	60,516.00
5161	Group Insurance	110,908.00
5164	Workers Compensation	14,497.00
5166	Medicare	6,268.00
	Personal Services Totals	$652,445.00
	Supplies	
5201	Office Supplies	2,000.00
5203	Computer Supplies	2,500.00
5205	Small Tools/Minor Equipment	1,500.00
5213	Repair and Maintenance Supplies	500.00
5241	Uniforms-Purchased	2,000.00
5251	MV Gas and Oil	40,000.00
5252	Aggregates	15,000.00
5253	Ice Control	140,000.00
5259	Operating Materials and Supplies	90,000.00
	Supplies Totals	$293,500.00
	Services	
5311	Utilities	19,000.00
5313	Traffic Light Current	12,000.00
5321	Professional Training	500.00
5322	Conference/Reimb	200.00

Expense Budget Worksheet Repor

Budget Year 201

Account	Account Description	2018 Mayor
Fund	**260 - Street Fund**	
	Department **268 - Street Department**	
	Services	
5324	Professional Association Dues	130.00
5331	Engineering/Architecture	14,000.00
5339	Misc Contract Services	36,500.00
5351	Liability Insurance Deductible	9,600.00
5352	Motor Vehicle Insurance	10,600.00
5361	Building Repair/Maintenance	10,000.00
5365	Utility Line Repair/Maintenance	30,000.00
5391	Postage	100.00
5397	Uniform Rental	2,000.00
5399	Other Miscellaneous Services	1,000.00
	Services Totals	$145,630.00
	Capital Purchases	
5611	Buildings	640,000.00
5632	Motor Vehicles	365,000.00
5639	Other Equipment	4,600.00
	Capital Purchases Totals	$1,009,600.00
	Department **268 - Street Department** Totals	$2,101,175.00
	Fund **260 - Street Fund** Totals	$2,101,175.00
Fund	**270 - State Highway Fund**	
	Department **268 - Street Department**	
	Supplies	
5253	Ice Control	60,000.00
5259	Operating Materials and Supplies	10,000.00
	Supplies Totals	$70,000.00
	Services	
5313	Traffic Light Current	12,000.00
5339	Misc Contract Services	3,000.00
5365	Utility Line Repair/Maintenance	9,000.00
	Services Totals	$24,000.00
	Department **268 - Street Department** Totals	$94,000.00
	Fund **270 - State Highway Fund** Totals	$94,000.00

Expense Budget Worksheet Repor

Budget Year 201

Account	Account Description	2018 Mayor
Fund	**310 - General Debt Retirement Fund**	
	Department **991 - Debt Service**	
	Debt Service	
5414	G. O. Bond-Principal	1,482,498.00
5424	G. O. Bond-Interest	163,188.00
	Debt Service Totals	$1,645,686.00
	Department **991 - Debt Service** Totals	$1,645,686.00
	Fund **310 - General Debt Retirement Fund** Totals	$1,645,686.00
Fund	**330 - Taylor Sq Tief Debt Retirement**	
	Department **991 - Debt Service**	
	Debt Service	
5414	G. O. Bond-Principal	500,000.00
5424	G. O. Bond-Interest	68,675.00
	Debt Service Totals	$568,675.00
	Department **991 - Debt Service** Totals	$568,675.00
	Fund **330 - Taylor Sq Tief Debt Retirement** Totals	$568,675.00
Fund	**710 - Water Fund**	
	Department **735 - Water Division**	
	Personal Services	
5101	Salary-Elected Officials/Director	36,575.00
5102	Wages-Staff	224,585.00
5105	Overtime	15,400.00
5106	Longevity	500.00
5109	HSA Employer Funding	15,000.00
5151	PERS Contribution	38,438.00
5161	Group Insurance	59,193.00
5164	Workers Compensation	9,292.00
5166	Medicare	3,213.00
	Personal Services Totals	$402,196.00
	Supplies	
5201	Office Supplies	5,500.00
5203	Computer Supplies	800.00
5213	Repair and Maintenance Supplies	10,000.00
5241	Uniforms-Purchased	900.00
5251	MV Gas and Oil	12,000.00
5252	Aggregates	37,500.00

Expense Budget Worksheet Repor

Budget Year 201

Account	Account Description	2018 Mayor
Fund	**710 - Water Fund**	
Department	**735 - Water Division**	
	Supplies	
5259	Operating Materials and Supplies	38,000.00
5263	Meters-Resale	20,000.00
	Supplies Totals	$124,700.00
	Services	
5311	Utilities	10,000.00
5321	Professional Training	1,000.00
5322	Conference/Reimb	500.00
5323	Publications	200.00
5324	Professional Association Dues	360.00
5325	Educational Assistance	500.00
5331	Engineering/Architecture	17,500.00
5339	Misc Contract Services	40,000.00
5351	Liability Insurance Deductible	4,000.00
5352	Motor Vehicle Insurance	2,500.00
5361	Building Repair/Maintenance	8,000.00
5362	Equipment Maintenance	3,900.00
5363	MV Repair/Maintenance-External	1,000.00
5364	MV Repair/Maintenance-Internal	6,000.00
5365	Utility Line Repair/Maintenance	37,500.00
5366	Computer Maintenance	12,500.00
5378	Columbus Contract	4,888,884.00
5379	Other Governmental Billings	15,000.00
5391	Postage	15,500.00
5397	Uniform Rental	1,600.00
5399	Other Miscellaneous Services	255,000.00
	Services Totals	$5,321,444.00
	Capital Purchases	
5611	Buildings	75,000.00
5631	Furniture and Fixtures	1,000.00
5632	Motor Vehicles	155,000.00
5633	Machinery and Equipment	135,000.00
5639	Other Equipment	125,000.00

Expense Budget Worksheet Repor

Budget Year 201

Account	Account Description	2018 Mayor
Fund	**710 - Water Fund**	
	Department **735 - Water Division**	
	Capital Purchases	
	Capital Purchases Totals	$491,000.00
	Department **735 - Water Division** Totals	$6,339,340.00
	Department **991 - Debt Service**	
	Debt Service	
5414	G. O. Bond-Principal	310,827.00
5424	G. O. Bond-Interest	54,930.00
	Debt Service Totals	$365,757.00
	Department **991 - Debt Service** Totals	$365,757.00
	Fund **710 - Water Fund** Totals	$6,705,097.00
Fund	**720 - Wastewater/Sewer Fund**	
	Department **736 - Wastewater Division**	
	Personal Services	
5101	Salary-Elected Officials/Director	36,575.00
5102	Wages-Staff	227,418.00
5105	Overtime	3,500.00
5106	Longevity	450.00
5109	HSA Employer Funding	15,000.00
5151	PERS Contribution	37,162.00
5161	Group Insurance	59,259.00
5164	Workers Compensation	8,986.00
5166	Medicare	3,257.00
	Personal Services Totals	$391,607.00
	Supplies	
5201	Office Supplies	5,500.00
5203	Computer Supplies	800.00
5213	Repair and Maintenance Supplies	2,000.00
5241	Uniforms-Purchased	1,000.00
5251	MV Gas and Oil	12,000.00
5252	Aggregates	750.00
5259	Operating Materials and Supplies	7,500.00
	Supplies Totals	$29,550.00

Expense Budget Worksheet Repor

Budget Year 201

Account	Account Description	2018 Mayor
Fund	**720 - Wastewater/Sewer Fund**	
	Department **736 - Wastewater Division**	
	Services	
5311	Utilities	11,000.00
5321	Professional Training	1,000.00
5322	Conference/Reimb	500.00
5324	Professional Association Dues	160.00
5325	Educational Assistance	500.00
5331	Engineering/Architecture	15,000.00
5339	Misc Contract Services	40,000.00
5351	Liability Insurance Deductible	1,500.00
5352	Motor Vehicle Insurance	2,900.00
5361	Building Repair/Maintenance	9,000.00
5362	Equipment Maintenance	3,000.00
5363	MV Repair/Maintenance-External	1,000.00
5364	MV Repair/Maintenance-Internal	6,000.00
5365	Utility Line Repair/Maintenance	85,000.00
5366	Computer Maintenance	13,500.00
5378	Columbus Contract	4,740,042.00
5391	Postage	15,500.00
5397	Uniform Rental	1,600.00
5399	Other Miscellaneous Services	130,000.00
	Services Totals	$5,077,202.00
	Capital Purchases	
5611	Buildings	75,000.00
5631	Furniture and Fixtures	1,000.00
5632	Motor Vehicles	155,000.00
5633	Machinery and Equipment	35,000.00
5639	Other Equipment	125,000.00
	Capital Purchases Totals	$391,000.00
	Department **736 - Wastewater Division** Totals	$5,889,359.00
	Department **991 - Debt Service**	
	Debt Service	
5414	G. O. Bond-Principal	35,300.00
5424	G. O. Bond-Interest	4,624.00
	Debt Service Totals	$39,924.00

Expense Budget Worksheet Repor

Budget Year 201

Account	Account Description	2018 Mayor
Fund	**720 - Wastewater/Sewer Fund**	
	Department **991 - Debt Service** Totals	$39,924.00
	Fund **720 - Wastewater/Sewer Fund** Totals	$5,929,283.00
Fund	**740 - Storm Water Drainage Fund**	
	Department **737 - Storm Water Division**	
	Personal Services	
5102	Wages-Staff	184,687.00
5105	Overtime	4,900.00
5106	Longevity	1,350.00
5109	HSA Employer Funding	16,000.00
5151	PERS Contribution	26,731.00
5161	Group Insurance	64,497.00
5164	Workers Compensation	6,404.00
5166	Medicare	2,769.00
	Personal Services Totals	$307,338.00
	Supplies	
5201	Office Supplies	6,500.00
5203	Computer Supplies	750.00
5205	Small Tools/Minor Equipment	1,000.00
5241	Uniforms-Purchased	750.00
5251	MV Gas and Oil	6,500.00
5252	Aggregates	750.00
5259	Operating Materials and Supplies	20,000.00
	Supplies Totals	$36,250.00
	Services	
5311	Utilities	8,000.00
5321	Professional Training	400.00
5322	Conference/Reimb	20.00
5324	Professional Association Dues	220.00
5331	Engineering/Architecture	8,000.00
5339	Misc Contract Services	47,250.00
5351	Liability Insurance Deductible	2,250.00
5352	Motor Vehicle Insurance	2,750.00
5361	Building Repair/Maintenance	5,000.00
5364	MV Repair/Maintenance-Internal	4,500.00

Expense Budget Worksheet Repor

Budget Year 201

Account	Account Description	2018 Mayor
Fund	**740 - Storm Water Drainage Fund**	
	Department **737 - Storm Water Division**	
	Services	
5365	Utility Line Repair/Maintenance	7,500.00
5378	Columbus Contract	825,000.00
5391	Postage	22,000.00
5397	Uniform Rental	2,000.00
5399	Other Miscellaneous Services	39,000.00
	Services Totals	$973,890.00
	Capital Purchases	
5632	Motor Vehicles	40,000.00
	Capital Purchases Totals	$40,000.00
	Department **737 - Storm Water Division** Totals	$1,357,478.00
	Department **991 - Debt Service**	
	Debt Service	
5414	G. O. Bond-Principal	100,000.00
5424	G. O. Bond-Interest	22,487.00
	Debt Service Totals	$122,487.00
	Department **991 - Debt Service** Totals	$122,487.00
	Fund **740 - Storm Water Drainage Fund** Totals	$1,479,965.00
Fund	**750 - Solid Waste Fund**	
	Department **738 - Refuse Collection**	
	Supplies	
5201	Office Supplies	2,000.00
	Supplies Totals	$2,000.00
	Services	
5315	Private Hauler Contract	2,050,000.00
5391	Postage	15,000.00
5399	Other Miscellaneous Services	44,950.00
	Services Totals	$2,109,950.00
	Department **738 - Refuse Collection** Totals	$2,111,950.00
	Fund **750 - Solid Waste Fund** Totals	$2,111,950.00
Fund	**970 - Taylor Sq School Tief**	
	Department **000 - General**	
	Project **0002 - Phase II**	
	Services	
5373	Auditor/Treasurer Fees	45,000.00

Expense Budget Worksheet Repor

Budget Year 201

Account	Account Description	2018 Mayor
Fund	**970 - Taylor Sq School Tief**	
	Department **000 - General**	
	Project **0002 - Phase II**	
	Services	
	Services Totals	$45,000.00
	Transfers/Other	
5501	Transfers	568,675.00
5527	Agency/Tief Distributions	1,750,000.00
	Transfers/Other Totals	$2,318,675.00
	Project **0002 - Phase II** Totals	$2,363,675.00
	Department **000 - General** Totals	$2,363,675.00
	Fund **970 - Taylor Sq School Tief** Totals	$2,363,675.00
Fund	**971 - Brice Main Tif**	
	Department **000 - General**	
	Transfers/Other	
5527	Agency/Tief Distributions	190,000.00
	Transfers/Other Totals	$190,000.00
	Department **000 - General** Totals	$190,000.00
	Department **991 - Debt Service**	
	Debt Service	
5414	G. O. Bond-Principal	85,000.00
5424	G. O. Bond-Interest	8,275.00
	Debt Service Totals	$93,275.00
	Department **991 - Debt Service** Totals	$93,275.00
	Fund **971 - Brice Main Tif** Totals	$283,275.00
Fund	**972 - Kroger Tif Debt Retirement**	
	Department **000 - General**	
	Project **4000 - Tief-General**	
	Services	
5373	Auditor/Treasurer Fees	1,500.00
	Services Totals	$1,500.00
	Project **4000 - Tief-General** Totals	$1,500.00
	Department **000 - General** Totals	$1,500.00
	Fund **972 - Kroger Tif Debt Retirement** Totals	$1,500.00

Attachment: 2018 Budget 11272017 (2018 Budget Appropriations)

Expense Budget Worksheet Repor

Budget Year 201

Account	Account Description	2018 Mayor
Fund	**973 - Summit Rd Tif #1**	
Department	**000 - General**	
Project	**4000 - Tief-General**	
Services		
5373	Auditor/Treasurer Fees	50.00
	Services Totals	$50.00
	Project **4000 - Tief-General** Totals	$50.00
	Department **000 - General** Totals	$50.00
	Fund **973 - Summit Rd Tif #1** Totals	$50.00
Fund	**974 - Taylor Rd Tif #1**	
Department	**000 - General**	
Project	**4000 - Tief-General**	
Services		
5373	Auditor/Treasurer Fees	1,000.00
	Services Totals	$1,000.00
	Project **4000 - Tief-General** Totals	$1,000.00
	Department **000 - General** Totals	$1,000.00
	Fund **974 - Taylor Rd Tif #1** Totals	$1,000.00
Fund	**975 - Taylor Rd Tif #2**	
Department	**000 - General**	
Project	**4000 - Tief-General**	
Services		
5373	Auditor/Treasurer Fees	50.00
	Services Totals	$50.00
	Project **4000 - Tief-General** Totals	$50.00
	Department **000 - General** Totals	$50.00
	Fund **975 - Taylor Rd Tif #2** Totals	$50.00
	Net Grand Totals	$25,500,571.00

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<190,000>
<568,615>

Tief DIST + TBRs in TP

22,991,956