CITY OF REYNOLDSBURG

City Council
Monday October 26, 2015

Regular Meeting: 7:30 PM

Place: Council Chambers
7232 E. Main St, Reynoldburg, OH 43068

President:	DOUG JOSEPH
Ward Members:	Ward I - Scott A. Barrett Ward II - Leslie Kelly Ward III - Cornelius McGrady III Ward IV - Mel Clemens
At Large Members:	Barth R. Cotner Chris Long Dan Skinner, Esq.

COMMITTEES:

Community Development:	Chmn Kelly, McGrady, Clemens, Cotner, Long, Barrett, Skinner
Safety:	Chmn Long, Skinner, Clemens, Kelly, Cotner, Barrett, McGrady
Service:	Chmn Clemens, Barrett, Kelly, Cotner, Long, McGrady, Skinner
Finance:	Chmn Cotner, Long, Clemens, Kelly, Barrett, McGrady, Skinner

* * * * * * * * * *

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

REYNOLDSBURG City Council
Regular Meeting
Council Chambers, 7323 East Main Street
*October 26, 2015 *** 7:30 PM*

1. Call to Order
2. Roll Call
3. Invocation- Councilman Scott Barrett
4. Pledge of Allegiance
5. Approval of Minutes
    a. City Council – Special Meeting – October 19, 2015
    b. City Council – Appeal Hearing – October 12, 2015
    c. City Council – Regular Meeting – October 12, 2015
6. Approval of Agenda
7. Community Comments and Requests
8. Communications
    a. Auditor Reports for September, 2015
9. Reports
10. Motions
    a. MOTION THAT THE COUNCIL OF THE CITY OF REYNOLDSBURG DOES HEREBY APPOINT DAN HAVENER TO SERVE ON THE WEST LICKING DEVELOPMENT GROUP COMMUNITY IMPROVEMENT CORPORATION BOARD OF DIRECTORS.
11. LEGISLATION REQUIRING ONE READING
    a. ORDINANCE TO ACCEPT AN APPLICATION FOR ANNEXATION OF 2.381 +/- ACRES IN JEFFERSON TOWNSHIP, COUNTY OF FRANKLIN, STATE OF OHIO, TO THE CITY OF REYNOLDSBURG, OHIO (Dorri Steinhoff & Joseph F. Kuspan), AND DECLARING AN EMERGENCY. --- Cotner. Finance Committee.
    b. RESOLUTION ACCEPTING THE AMOUNTS AND RATES AS DETERMINED BY THE BUDGET COMMISSION AND AUTHORIZING THE NECESSARY TAX LEVIES AND CERTIFYING THEM TO THE COUNTY AUDITOR. --- Cotner. Finance Committee.

12. LEGISLATION FOR FIRST READING

a. ORDINANCE AUTHORIZING MAYOR TO ENTER INTO CONTRACT WITH THE DISTRICT ADVISORY COUNCIL OF THE FRANKLIN COUNTY GENERAL HEALTH DISTRICT, AND FRANKLIN COUNTY PUBLIC HEALTH FOR HEALTH SERVICES FROM JANUARY 1, 2016 TO DECEMBER 31, 2016. --- Cotner. Finance Committee.

b. ORDINANCE AUTHORIZING CITY AUDITOR TO REMOVE EQUIPMENT FROM THE CITY'S FIXED ASSET LIST. (Several Items from PD). --- Cotner. Finance Committee.

13. LEGISLATION FOR SECOND READING

a. ORDINANCE APPROVING SPECIAL EXCEPTION USE PERMIT - (6541-6543 E. Main Street; Proposed Use – Semi Public Use- Church); Applicant, Gary Smith. (First Reading 10/12/2015). --- Clemens. Service Committee.

b. ORDINANCE APPROVING SPECIAL EXCEPTION USE PERMIT - (1729 Brice Road; Proposed Use – Semi Public Use-Church); Applicant, Gwendolyn Williams. (First Reading 10/12/2015). --- Clemens. Service Committee.

c. ORDINANCE AUTHORIZING CITY AUDITOR TO REMOVE EQUIPMENT FROM THE CITY'S FIXED ASSET LIST. (First Reading 10/12/2015). --- Cotner. Finance Committee.

d. ORDINANCE AUTHORIZING MAYOR TO ENTER INTO AN INTERGOVERNMENTAL WORKING AGREEMENT WITH THE CITY OF COLUMBUS TO PROVIDE FLEET MANAGEMENT SERVICES, AND DECLARING AN EMERGENCY. (First Reading 10/12/2015 ~ Requests Passage at Second Reading). --- Cotner. Finance Committee.

e. ORDINANCE TO ENACT TITLE NINE, CHAPTER 190 OF THE CODIFIED ORDINANCES OF THE CITY OF REYNOLDSBURG REGARDING MUNICIPAL INCOME TAX AND DECLARING AN EMERGENCY. (First Reading 10/12/2015). --- Cotner. Finance Committee.

f. ORDINANCE MAKING TRANSFER OF FUNDS FROM THE UNAPPROPRIATED SPECIAL ASSESSMENT FUND (320) TO THE UNAPPROPRIATED GENERAL FUND. (First Reading 10/12/2015). --- Cotner. Finance Committee.

14. LEGISLATION FOR THIRD READING

a. ORDINANCE AUTHORIZING MAYOR TO ENTER INTO AN AGREEMENT WITH BERMEX INC., FOR METER READING SERVICES AND DECLARING AN EMERGENCY. (Second Reading 10/12/2015 Requests Emergency Passage at Third Reading). --- Cotner. Finance Committee.

b. ORDINANCE AUTHORIZING MAYOR TO ENTER INTO AN AGREEMENT WITH CT CONSULTANTS FOR PROFESSIONAL CONSULTING AND GENERAL ENGINEERING SERVICES. (Second Reading 10/12/2015). --- Cotner. Finance Committee.

c. ORDINANCE AUTHORIZING CITY AUDITOR TO REMOVE EQUIPMENT FROM THE CITY'S FIXED ASSET LIST. (Second Reading 10/12/2015). --- Cotner. Finance Committee.

****

ADJOURNMENT

MINUTES SPECIAL MEETING
REYNOLDSBURG CITY COUNCIL
October 19, 2015

President Doug Joseph called the meeting to order at 8:08 PM

PRESENT: Joseph, Barrett, Kelly, McGrady III, Clemens, Cotner, Long, Skinner
ABSENT:

Approval of Agenda

Agenda stands approved

Discussion: Passage of Bond Ordinance

AN ORDINANCE PROVIDING FOR THE ISSUANCE AND SALE OF BONDS IN THE MAXIMUM PRINCIPAL AMOUNT OF $8,000,000, FOR THE PURPOSE OF PAYING THE COSTS OF REFUNDING BONDS PREVIOUSLY ISSUED BY THE CITY FOR THE PURPOSES OF PAYING THE COSTS OF (A) CONSTRUCTING, RECONSTRUCTING, EXTENDING, OPENING, IMPROVING, WIDENING, GRADING, DRAINING AND CHANGING THE LINES OF MUNICIPAL ROADS, STREETS AND HIGHWAYS, INSTALLING CURBS, SIDEWALKS AND LANDSCAPING, INSTALLING, IMPROVING AND RELOCATING STREET LIGHTING, TRAFFIC SIGNALIZATION AND ELECTRICAL LINES, AND CONSTRUCTING, RECONSTRUCTING, EXTENDING AND IMPROVING STORM SEWERS AND CULVERTS, WATER AND SANITARY SEWER LINES IN CONNECTION THEREWITH, AND ACQUIRING REAL ESTATE AND INTERESTS IN REAL ESTATE THEREFORE, TOGETHER WITH ALL NECESSARY APPURTENANCES AND (B) CONSTRUCTING A PUBLIC SAFETY BUILDING, TOGETHER WITH ALL NECESSARY APPURTENANCES, AND DECLARING AN EMERGENCY.

85-15

PASS BOND ORDINANCE --- Cotner. Finance Committee.

Council President Joseph: Councilman Cotner:

Councilman Cotner: Thank you President Joseph, this comes from the Finance Committee with recommendation for adoption as an emergency, which I so move.

Council President Joseph: Council Cotner moves for adoption as an emergency. Is there a second?

Councilman McGrady: I have a discussion.

Council President Joseph: Questions? Ok.

Councilman McGrady: How difficult would that be to increase it by another $500,000 for Pine Quarry Park?

Mr. Harris: This is not a Bond Issue. This is a refinance. There is no adding anything to it.

Councilman McGrady: Plain enough. I will second.

Council President Joseph: Any further questions?

RESULT:	**ADOPTED [UNANIMOUS]**
MOVER:	Barth R. Cotner, At Large
SECONDER:	Cornelius McGrady III, Ward III
AYES:	Barrett, Kelly, McGrady III, Clemens, Cotner, Long, Skinner

Adjournment

____
Doug Joseph, President of Council

____
April L. Beggerow, Clerk of Council

MINUTES APPEAL HEARING
REYNOLDSBURG CITY COUNCIL
October 12, 2015

President Doug Joseph called the meeting to order at 7:03 PM

PRESENT: Joseph, Barrett, Kelly, McGrady III, Clemens, Cotner, Long, Skinner
ABSENT:

Approval of Agenda

Agenda stands approved.

Appeal Hearing

1188 : SEUP APPEAL 1914 BRICE ROAD; MOTION IS TO UPHOLD THE BZBA DENIAL OF APPLICATION

Motion is to uphold the Board of Zoning and Building Appeals Denial of Application.

Council President Joseph: Let's start with a report by our Staff, Eric.

Mr. Snowden: Thank you President Joseph and other Members of Council, I am going to briefly go through the highlights of my Staff Report. This is the same Staff Report that was given to BZBA. Application: #170778 - Special Exception Use Permit. Location: Property is located on the east side of Brice Road, just south of Livingston Ave. Existing Zoning: CC - Community Commerce District / CCO - Community Commercial Overlay. The Request is for the Board to review and approve a special exception use permit for a childcare center in the CC - Community Commerce District of the City. Current Use: Vacant Space. Applicant: LaTarsha Pritchard. Adjacent uses include commercial businesses in the CC - Community Commerce District. Along the west, the property abuts out-lots which front Brice Road. These contain a gasoline station and fast-food type businesses in the CC and CS Districts. Along the south, the property is adjacent to another commercial building the CC District, one of which contains a childcare center. Along the east side, the property abuts Truro Twp. Fire Station #162 and the City's community garden. Considerations: 1145.09 Standards and Requirements for all Special Exceptions: In review of a special exception application, the Board shall consider whether the application is complete and whether it provides adequate evidence that the proposed special exception is consistent with the following standards: (a) The proposed use shall be in harmony with the existing or intended character of the district and nearby affected districts and shall not change the essential character of the districts; (b) The proposed use shall not adversely affect the use of adjacent property; (c) The proposed use shall not adversely affect the health, safety, morals, or welfare of persons residing or working in the neighborhood; (d) The proposed use shall be served adequately by public facilities and services such as, but not limited to, roads, police and fire protection, storm water facilities, water, sanitary sewer, and schools; (e) The proposed use shall not impose a traffic impact upon the public right-of-way significantly different from that anticipated from permitted uses of the district; (f) The proposed use shall be in accord with the general and specific objectives, and the purpose and intent of this Zoning Code and the Land Use Plan and any other plans and ordinances of the City; (g) The proposed use complies with the applicable specific provisions and standards of this Code; (h) The proposed use shall be found to meet the definition and intent of a use specifically listed as a special exception in the district in which it is proposed to be located, except as otherwise provided by this Zoning Code.(Ord. 114-99. Passed 9-13-99.) The applicant was previously denied for the same use at the same location at the March 2014 meeting of the Board. Staff has reviewed the materials and minutes from that application extensively and has encouraged the applicant to address the concerns raised by the Board. Since the previous application, the Big Lots large retail store has left the center, leaving it vacant with the exception of the carry-out/grocery store in the southern-most tenant space of the structure. The property owner is also considering segmenting the pervious Big Lots tenant space into smaller spaces that will front Livingston Ave. Uses that occupy these types of smaller spaces are generally not serviced by semi-trucks in the manner that the Big Lots was served. Parking Requirements: Total Existing Parking Spaces: +/- 336 spaces. Staff calculated that if all of the building was utilized for retail space, they would be required to provide 210 parking spaces. There is not a specific parking requirement for childcare centers in the City of Reynoldsburg, per our code, but I have listed some examples there from other codes, as a reference for Council. One of the comments that was brought up by BZBA is that there are these conflict points whenever you have a childcare center in a commercial building that has other tenants between vehicles and folks utilizing the building. And, it's true that that is something that should be considered. Staff pointed out that that is going to exist anywhere, even if the childcare center is in a single use building where it is the only tenant, there are still going to be some conflict points between the parking for that site and the folks entering the structure. Staff's statement to the BZBA was for the BZBA to consider if there was any drop off configuration that they would find acceptable. Significant amounts of traffic are generated by potential retail businesses on site, particularly around peak hours in the mornings and evenings. Because childcare facilities have the same peak hours, the pick-up and drop-off of children could be a safety hazard when occurring near high volumes of traffic. Regardless, even at a stand-alone facility you will have some conflict points between pedestrians and vehicles. Play Area - The State Dept. Of Job and Family Services, which oversees these types of facilities, requires that childcare establishments provide a suitable play area for children. The applicant proposes to designate the existing fenced area as the play area on the east side of the building, which is used for loading and transporting goods. Staff has concerns that heavy semi-truck traffic will be a potential safety concern for the children and suggests that the Board require bollards to be installed to protect the fence from damage by vehicles and increase visibility. In addition, the noise and odor from the loading zone and trash area does not create a safe or comfortable environment for an outdoor play area. In order to reduce this conflict, Staff suggests that the property owner prohibit day-time loading/unloading and vehicle idling at the neighboring tenant spaces. Staff suggests the Board require that all trash-disposal containers be relocated at least 20 linear feet away from the proposed play area. Staff would also like to point out that the Board could require all dumpsters or ground mounted service structures at the rear of the structure to be screened or relocated to one central area in order to be significantly removed from the play area. Character - Staff finds that generally childcare centers within multi-tenant commercial buildings do not maintain the character of the commercial districts, sometimes have negative impacts on surrounding businesses and lots, and could present a potential safety hazard for the children located at the child care facility. Staff's main concern is to avoid placing play areas at the front of structures and minimize the number of conflict points between children and vehicles. Staff's position is that the applicant is proposing to address as many concerns as is practical given the existing structure. Staff Recommendation: The Board should determine if the applicant has met all the criteria for special exception use permit review and approval as outlined in Section 1145 of the Zoning Code, and if the proposed use will have a negative impact on the public health, safety, morals, comfort and general welfare. If the Board determines that the use is appropriate, Staff suggests the following conditions: 1. That the applicant be required to apply for a temporary sign permit for the development sign. (Authority: Sec. 1145.06(g) & required per Sec. 1181.03(e)). 2. That the applicant be required to repair the ground sign by replacing all face panels of closed businesses with blanks and replacing any missing panels. (Authority: Sec. 1145.06(g) & required per Sec. 1181.05(e)(6)). 3. That the applicant be required to remove the wall sign for the abandoned restaurant "Mamajuanas". (Authority: Sec. 1145.06(g) & required Sec. 1181.05(f)). 4. That the applicant be required remove the mattresses and other debris behind the structure. (Authority: Sec. 1145.06(g)). Next Steps: Following the meeting, Staff will mail a record of action notice to the applicant at the address provided. Provided the Board approves the application, the next steps are as follows: 1. This application will be forwarded to City Council. The Clerk of Council will contact the applicant if Council elects to hold an additional hearing to take any other action. 2. The applicant has already submitted for a zoning certificate. Once Staff receives notice of approval from the Clerk of Council, Staff will contact the applicant when the certificate is ready for pickup. With that, I will be happy to answer any questions.

Council President Joseph: Any questions for Mr. Snowden? Yes, Mr. Clemens.

Councilman Clemens: I would like to ask for the minutes of he BZBA for Special Exception Use 170778 be added to tonight's minutes.

Council President Joseph: At the Council meeting?

Councilman Clemens: Just to be added, the BZBA.

Mr. Snowden: You should have received those in packets from Ms. Beggerow.

Ms. Beggerow: They were in your packet.

Councilman Clemens: I am not saying they were'nt. I want them added

City Attorney Hood: Mr. Clemens, are you asking for them to be incorporated into tonight's meeting minutes?

Councilman Clemens: That is correct.

Ms. Beggerow: Yes, we can do that.

Councilwoman Kelly: I have a couple of quick questions, just to clarify. It says under Staff Review, the second paragraph, it says, "The property owner is considering segmenting the previous big lots tenant space into smaller spaces that will front Livingston Ave. Uses that occupy these types of smaller spaces are generally not serviced by semi trucks in the manner that Big Lots was served." But, those tenant spaces they are considering renting out, have not been rented, so we don't know which types of businesses that they could be. So there is not a guarantee that there would not be something that may be serviced by a larger truck.

Mr. Snowden: That is correct, Ma'am.

Councilwoman Kelly: Ok, that's my first question. I want to clarify, the play area, it talks about that they are considering, is the current loading and trash?

Mr. Snowden: This tenant space in question was recently utilized as a Bingo facility, I believe, for the Reynoldsburg Touchdown Club, or that type of organization. So, the area was actually an outdoor smoking area. It is basically a fenced in patio. That is the extent of what they are proposing. The applicant is proposing to replace the fencing and put down mulch, and that sort of thing, in order to utilize that as a play area. But, it is in the loading area, which is the rear of the property, which was BZBA's concern. When Big Lots was located on the site, there were vehicles idling and parking in the immediate area of this proposed play area.

Council President Joseph: Councilman Long.

Councilman Long: Mr. Snowden, I notice here in the minutes for he BZBA meeting that officer Kessler came in and testified. Apparently the truck traffic behind the building, and the trucks that are parking and idling, are not as a result of the Odd Lots. These are individuals that are utilizing that as a transient parking area, even though it is currently marked back there that there is no overnight truck parking and things of that sort. The last thing that I want is our police officers having to patrol a private facility and parking lots to make sure semi trucks are not parking there.

Mr. Snowden: Mr. Long: It was a concern because, when the Big Lots was located there, the trucks were related to Big Lots. Now that that is gone, because the entire property is vacant, there are some vehicles back there. Officer Kessler has established a relationship with the property owner as part of his general duties of being a community liaison in that part of the City. I certainly can understand your concerns. This was in the area of the proposed play area, but it is a very large rear area on this property. I think I measured it out at over one hundred feet behind the building, and Merchant's drive to the east and south of his property. The reason Officer Kessler chose to attend was simply because he wants to be involved with the decision making process and provide information to BZBA when they are making these types of decisions. There was also an issue with some trespassing at the site. Some of that, and the applicant will probably argue, was caused by the fact that there are no uses at the site. There are so few people there observing the site that folks are feeling comfortable loitering there without the property owners permission. It was more working through the law enforcement side of that, and that is why Officer Kessler chose to attend. It was not a specific reference to the land Use.

Councilman Long: I understand this. My point is we do have an indigent issue over in that area, with the wooded area. Over towards the Day's Inn and their wooded area, we do have individuals that are around there. And, we still have the trucks there, even thought Odd Lots has moved out.

Mr. Snowden: That is correct Sir.

Councilman Long: Thank you.

Council President Joseph: Any other question? Yes, Mr. McGrady.

Councilman McGrady: I just want to say that staying on that point right there, I think we would be limiting ourself, if we move forward on this, this request here. Because, if another entity comes in and takes that corner, we are back where we are with the trucks and traffic there. We will still have that safety issue back there.

Mr. Snowden: That is true, although the applicant is proposing to do this, or has stated verbally that they would propose to do this, the entire property is zoned CC, so retail sales is a permitted use. If a retail user wanted to utilize that entire Big Lots space in the manner that Big Lots previously utilized, they would be permitted per code, provided they have the proper permits.

Councilman Clemens: I think we have to understand, when it comes to a situation like this, talk means nothing. Do you understand what I am saying? You can say what you think about doing later, which means nothing. I don't think that should ever be considered within what we are discussing, as far as changing that into single rooms and such things as that. Until you see it, it doesn't do it. I don't think that is even something we should consider.

Council President Joseph: Other questions or comments? We may go back to you after we hear from the applicant.

Mr. Snowden; Very well, with pleasure.

Mr. Hodge: My name is David Hodge. I am a zoning and land use attorney with the law firm, Smith and Hale. My address is 37 W. Broad St., Columbus, Suite 460, 43215. I am appreciative of the opportunity to have a discussion with you tonight about the appropriateness of allowing a daycare in this shopping center. I am not so naive to think that I can walk in here tonight and stand at the podium and all of us hold hands and sing "Koom-by-yah" about how great my application is. I know that I am here with a unanimous disapproval from the BZBA. And based upon four of the questions that were just asked of Staff, I have a real uphill battle. I understand that, and that's ok. What I ask of you, is that, regardless of the history, regardless of any predisposed notion, and regardless of some of the questions and answers that occurred prior to my presentation, that you just maintain an open mind, and that you hear me out. That is all I ask, and I think that is perfectly fair. Here is the deal, the situation, the shopping center is vacant. It has one tenant on an end cap. It is vacant. When the folks were here before, with other representation, a year and a quarter ago, it has gone from bad to worse. When I take a case, I ask myself a couple of questions right off the bat. The first question is, is what is being proposed better than what is there today? In my opinion, the answer to that question tonight, is yes. This is a vacant center. These people are sitting there with no income and a $90,000 tax bill. So, that is the first question that I ask. The second question that I ask is a human question, it is a question from an empathetic perspective. It is, if I were in this property owner's shoes, if I were in this applicants's shoes, and a community, or a board, or whoever the decision maker is, is telling me that I can not do something, what would my reaction be? And, in this instance, they simply want to have a daycare in a derelict vacant shopping center. So, from a human perspective, from an empathetic perspective, I emphasize with them. It is a terrible situation for them to be in. If you and I, and the property owner, would all be on the same page, 100% of this could be occupied with restaurants and retail uses, but it can not happen today. I hope there comes a day when it can. This property owner has not stood around on their hands and not done anything to try to improve the situation, they have worked in earnest with your City Economic Development Director. They have been actively engaged with a brokerage to try to bring tenants to the center, It doesn't work, hasn't worked. It has gone from bad to worse in a year and a half. So really, all we ask, is to be provided with the opportunity today. Mr. Clemens, to the extent that anybody wants to paint a box and hold us to certain conditions, whether it is length of time, parking space locations, patios, play areas, etc..., we are willing to live within those parameters. We just nee the opportunity to have some income to allow us to make some necessary improvements to this shopping center. It is really that simple. I am not going to stand up here and belabor the point. It is a very open and shut case from my perspective. Depriving this owner of the right to make a reasonable use of the property is a death mill. It is not helping anything. I do want to make one more point, that is, with reference to the BZA finding, and they essentially found that we failed to make the case under Section 1145.09, The Standards and Requirements for all Special Exceptions, the motion was that we failed to meet criteria "a" and criteria "b". Criteria "b", lets go backwards here, criteria "b" says, "The proposed use shall not adversely effect the use of adjacent property". The introduction of a daycare to this vacant shopping center is not going to have one iota of impact to adjacent property. Not a single iota. So, I differ, respectfully, with the BZBA's findings on that criteria. Section "a" reads, "The proposed uses shall be in harmony with the existing or intended character of the district, and nearby effected districts, and shall not change the essential character of the district". Again, I differ with the opinion of the BZBA. Criteria "a" of Section 1145.09, introducing a daycare to a vacant shopping center, to a portion of it, is not gonna effect the essential character of the neighborhood one iota. Not one iota. Now, across the street from this center, this is a GIS map from the Franklin County Auditor's Office, that shows the property. This is Brice Rd. This is Livingston Ave. This is the loop that comes around the shopping center, and this is the shopping center. The daycare would go in this space. Across the street, across Brice Road from the property, everything that I have cross-hatched here in green, is the City of Columbus. All of that property, the vast majority of the property is zoned C-4. There is a piece zoned CPD, a piece zoned C-3, and a piece zoned C-5. Every one of those districts allow a daycare by right, by right. You do not have to go get the approval of the Columbus BZBA, or the Development Commission, or anybody else. It is allowed by right. So, the notion that allowing a daycare here, and I understand it is Columbus, it's not Reynoldsburg, but we are still talking about the same neighborhood, the only people who know the difference are the people who are looking at maps. Nobody knows the difference. It is still in the same neighborhood. Different jurisdiction. So the notion that a use allowed across the street in the shopping center can't be here and that by introducing that use here it changes the essential character of the neighborhood, is preposterous. It's just preposterous. Now, I have made some strident remarks, I understand that. I didn't know what I was going to say when I stood up here tonight, but, standing in the shoes of the owner of this property, they need your help. They are asking you through me, for help. I think we made a good case at the BZBA. I stand on the record made at the BZBA. I appreciate the BZBA minutes being included in the Council minutes or the record. I also request that the application material that I submitted to the BZBA be included in that record. Because, we made the case to the BZBA, I think I have bolstered that case here tonight. And, I simply ask that you give these commercial constituents the opportunity to derive some income from their asset, so that they can breathe some life into the shopping center, so that they can make some necessary improvements to the shopping center, so that they can get some traffic into the shopping center, which hopefully makes other people interested in the shopping center, so that this thing can get off of the dime. It is, as it currently stands, drying on the vine. If I had a rental house, and somebody told me I could not rent it to somebody because they did not like the volume of the music, which is semi- analogues here, I would say, we will turn the music down. We need the opportunity to have some income to pay the mortgage. We have got to pay the taxes. I know that there is possibly some policy in Reynoldsburg regarding these types of uses and this type of classification. One of the things that we learn in property class in law school is that property, like people, are unique. No two properties are the same. If you think about it that way, it is true. So, when we make decisions regarding land use applications, or land development applications, we have to take into consideration all of the various circumstances associated with that property. It is not just a blanket, no daycare in a CC. The circumstances here are that it is a vacant center. And the request made to the BZBA was reasonable, and a daycare is a permitted Special Exception Use in a CC District. And, we meet or exceed all of the requirements, and the owner of the property needs your help. I am asking for your help. I am happy to answer any questions.

Council President Joseph: Questions? Yes, Ms. Kelly.

Councilwoman Kelly: Hi. Looking at this again, under Staff Review, the third paragraph were it says Parking, it states here that significant amounts of traffic are generated by potential retail business on site, particularly around peak hours in the mornings and evenings, because childcare facilities have the same peak hours. The pick up and drop off of children could be a safety hazard when occurring near high volumes of traffic. So, my question for you is this, because I think as we are looking at this as Council, and we are the ones saying yes/ok, we have to consider the safety component of that, so I want to make sure I understand what you are saying because, as I am reading this it looks to me like you are telling us this could be a safety hazard. I see that below that you talk about a stand alone facility will have some conflict points. So my question is this, would you consider this location as safe for children, considering the significant amount of traffic that is referenced in the paragraph above, compared to a stand alone facility?

Mr. Snowden: Ms. Kelly, President Joseph, and other Members of Council, I don't know that I am really prepared to answer that, because the real answer to that would depend on the characteristics of such a stand alone facility. However, I would say probably, that if I had to make a statement, I would probably say less, and only because there are some conflict points. But the point that I was making here, and if you continue on into the remaining couple of sentences in that paragraph, was just simply asking the Board, and now City Council, if there was any configuration that they would consider acceptable. The BZBA had made several statements over the years in this previous case and in other cases, stating we don't like, generally speaking, where these drop off areas were. So my question was posed to the Board, was there anything that they would accept as acceptable?

Councilwoman Kelly: And what was their answer?

Mr. Snowden: They did not answer that question and the reason was that, as Mr. Hodge stated, they determined under Section 1145.09, that the proposed use was not in harmony and it never got to the question of where to drop off. It never it made it to that point of the discussion, Ma'am.

Councilwoman Kelly: So, that is one of my concerns, because in the document we have written here that there is significant amounts of traffic.

Mr. Snowden: But there is the potential, as we were discussing with several Council members, because of the other uses that are permitted at the site. So, if you go there now, there is nothing there, as Mr. Hodge stated very clearly. But the potential exists.

Councilwoman Kelly: If you go under "Character" on the next page, you say that Staff's main concern is to avoid placing play areas in the front of structures to minimize the number of conflict points between children and vehicles. So, where are they saying they want to put the play area?

Mr. Snowden: The rear of the building, Ma'am.

Councilwoman Kelly: So, they are going to look to put it in the rear of the building?

Mr. Snowden: Yes Ma'am.

Councilwoman Kelly: But they are going to move all of the garbage stuff, dumpsters?

Mr. Snowden: I would have to let Mr.Hodge jump in on this question, but, at the rear, since it is a multi-tenant commercial building, there are a variety of service structures for all of the various tenants, or all of he various potential tenants. So, there are several different dumpsters there, trash cans, for the various locations. In fact, I don't even recall that there is one specifically for his user. So, potentially there could be a play area in the back where the kids are, and a dumpster right by it?

Mr. Snowden: The possibility was there and that was something that I wanted BZBA to consider.

Councilwoman Kelly: Ok. Thank You.

Council President Joseph: Other questions for either speaker? Yes, Mr. Clemens.

Councilman Clemens: I have just a couple, as I read it, let me correct one thing. I do think there is a difference between Reynoldsburg and Columbus. Maybe a lot of people don't know it, but I do. There is a difference between the other side of the street and this side of the street. But the thing that always bothers me is safety for our neighborhoods and I push this in my district and I always have. Looking at the condition of the building we are speaking of, it is in terrible condition in the back. We still have the cars driving back and forth, speeding really. Most of the time they are making a cut across. That is not their problem. The problem is their parking lot being open like it is and all the trucks. As a matter of fact, there was a truck there when I went by there today, parking in there. I think there is bad safety standards for the children that is going to be there. I look at what they have talked about on the interior and I know that we don't have much to say about the interior. Everybody always says that the state will control that. We have talked about having a hundred to a hundred and thirty children there, pre-age, and only two bathrooms. I may be an idiot, but I raised five children and I had two bathrooms and that was strange enough. I don't think the things I worry about is what happens to the kids. As far as the considerations on what the districts are, I agree with the planning and zoning commissions. I do want to bring to the light that I think Mr. Hodge did a good job on his presentation. But, safety is the main point that I worry about. That is what I was elected to worry about, and that is what I do worry about. Until that is all corrected and we talk about these play areas, I'm not saying that this wouldn't happen, but I look at ones we talk about, and then I look at what they did, and then I hear, you cant say anything about that because that is handled by the state. I don't give a darn what the state says or does. You see, that is where I am a little bit different. I worry about what we do in Reynoldsburg and how it is handled. That is what the people expect us to do. I would like to see something come in down there, don't get me wrong. And, I do feel sorry for the owner. But, I can't see putting that many children in there is going to benefit the City of Reynoldsburg as far as bringing additional commercial property and money to us. And that is what we are looking for. I think we should help them all we can, but I support what the BZBA did and that is my intake on it.

Council President Joseph: Any final questions, yes Mr. Long.

Councilman Long: I would like to make a motion that we uphold the decision of the BZBA under Application 170778.

Council President Joseph: Any further discussion? Questions or comments on the application?

RESULT:	**ADOPTED [UNANIMOUS]**
MOVER:	Chris Long, At Large
SECONDER:	Leslie Kelly, Ward II
AYES:	Barrett, Kelly, McGrady III, Clemens, Cotner, Long, Skinner

Adjournment

____
Doug Joseph, President of Council

____
April L. Beggerow, Clerk of Council

MINUTES REGULAR MEETING
REYNOLDSBURG CITY COUNCIL
October 12, 2015

President Doug Joseph called the meeting to order at 7:36 PM

PRESENT: Joseph, Barrett, Kelly, McGrady III, Clemens, Cotner, Long, Skinner
ABSENT:

Invocation - Councilman Dan Skinner
Approval of Minutes

a. City Council – Regular Meeting – September 28, 2015

Minutes stand approved.

Approval of Agenda

Agenda stands approved

Community Comments and Requests

Mr. Hess: Bill Hess, 1646 Shively Road: I got this broken down into 4 quick segments, first is the background. There is a house at 1693 Shively Road, it's a Business- A Job Well Done Again with approximately 5 employees and the type of business is a handyman service/General Contractor. The issue is, it's a business, or they're running a commercial business out of a home, signage on all vehicles advertising the business, they have up to 6 vehicles parked on the street in front of the other neighbors' homes. Some of the vehicles remain parked on the street for well over 48 hours without moving. These vehicles include 2 various box trucks, a 16 foot trailer, a truck, a mini van, various vehicles. They're blocking driveways and they're limiting street access, there was a bus that was turned away and I am concerned about the city and emergency vehicles, fire department, plows, being able to get down the street further in the season. So I'm here tonight because I don't want things to get any worse. In my opinion, all proper channels have been followed. I have personally contacted Code Compliance and zoning. The other neighbors on the street, I think there are at least 8 have spoken to the gentleman directly and a few neighbors have called the Police Department for assistance. Zoning has informed me that a Home Occupation Permit is needed of any business, but the rules are not well defined for this type of issue and are difficult to enforce. This is troubling to me and I ask tonight, has this permit been applied for. My position is simple, it's a business. It's obvious its a business and zoning and or the city should not allow for a commercial type of business which requires a commercial license for a general contractor in this case, to be run out of a residential community. The City Attorney has said that it is illegal to advertise your business at a home and all of the vehicles are in essence billboards that are doing just that. It is my hope that the city will introduce specific legislation to address this issue as similar issues will continue to occur. I close by saying this: It takes effort to keep things looking nice and this street has done well to do that. We are asking that you help us by supporting the neighborhood spirit that this area has always had.

Mr. Clemens: I would like to also bring to the issue because I have looked at the situation two or three times. Where the contractor is, he doesn't park in his driveway, he doesn't park in front of his house, he doesn't park across the street, he parks three houses down with his box trucks and his vans, in front of other neighbors' houses three houses away. His is clean, there's nothing there. I think this it totally wrong and this is what does away with safety in our neighborhoods that we push all the time because this can cause all kinds of problems. I know that I would not want them in front of my house nor would I want my neighbors to have it. I know that we have box trucks and that we have trailers dropped around the City of Reynoldsburg, which is illegal. A lot of times they are ticketed and so forth. But when you put something big like what I saw in front of their house, a box truck, and you can't even look out you window and see across the street. But, you can look down where this guy lives and it is completely vacant. I think that we are in a situation where we have to correct before there is more trouble in this neighborhood. This is a nice neighborhood and I don't like to see this happening at all. I think the City should look into it as far as a zoning change with our zoning personnel making some type of a change through Council. I think the Chief probably knows more about the regulation as far as parking is concerned, and I do not know whether you have been involved with this or not Chief. It is a problem and it is gonna cause a problem within the neighborhood. I think it is up to us or some part of the City, the Administration or us to step into it and see that it doesn't. I agree we should look at some type of legislation that will correct this in the future. I think that not only in my neighborhood, close to where he lives, but in the neighborhoods all over Reynoldsburg. It can happen anywhere. Those rentals, he doesn't care how he operates, and that can happen next door to you or next door to me, or next door to anybody. I think we should correct it. So, I appreciate him coming down here this evening. Chief, do you have anything to say about this? I know you have been on vacation so you might not have been involved.

Chief O''Neill: This particular instance I was not aware of until just now. We do have a process in place to address these types of concerns, specifically the motor unit which handles hundreds of parking complaints every year. I know there have been several within the Huber area within the past couple of weeks. There are restrictions about overtime parking in one place where regular vehicles as well as the more restrictive prohibition against parking commercial vehicles on the street. And again, we do have a mechanism to address this. If it becomes known to us, then we can send out the motor unit and they can take care of this.

Mr. Clemens: They have been there. Don't get me wrong. What I am thinking about is we need something to restrict. This is three houses away, what I'm talking about. It's like I have a box truck and I am gonna come park in front of your house and then go home. I don't think these things should be allowed.

Chief O'Neill: If you are asking for my agreement, I wouldn't want someone parking a box truck in front of my house either. If there is a law on the books, we would be happy to enforce it. We enforce all kinds of other parking regulations. Specifically, there isn't one right now that addresses the space in front of your house if it is empty and you have to park your vehicles there. The public roadway is just that, it is public and they can park wherever they want within the restrictions that exist.

Mr. Clemens: I understand, don't get me wrong, people parking their cars there. But, something commercial I think we should control.

Mr. Joseph: Councilman Clemens, maybe you can work on something that addresses that narrow scope issue with the commercial trucks and bring it to council.

Mr. Clemens: I will do that. I will meet with Eric and see what we can work out.

Mr. Joseph: Councilwoman Kelly.

Ms. Kelly: This is for Jed. Jed, is there anything that we can do regarding running a commercial business out of your home?

Mr. Hood: Yeah, not issue a permit for home occupancy. I don't know that we have. So, I think that is where we start the inquiry. I was made aware of this this evening myself. That was exactly my response to Mr. Hess. If we find that whatever the proposed use is, is not in harmony, like you had a hearing a moment ago in a commercial use, if we find that home use in a residential area doesn't meet the character or is going to have detrimental effects like parking or traffic, or you cannot get a safety vehicle or plow through, those are all reasons not to issue the home occupancy permit and tell them they can not operate the business there. We have fines we can levy and we can ask for injunctive relief from the court and tell them to stop doing it. We will get to work on this.

Ms. Kelly: I would just like to add that I had a very similar situation across the street from my house so it can happen anywhere, and Jed's office was actually very instrumental in getting that to stop. I know that his office does that. I think he is your guy.

Mr. Joseph: Councilman McGrady.

Mr. McGrady: So, 1693 is the address, so does Mr. Hess need to get with you for your department to look into that, or are you going to?

Mr. Snowden: There has not been an application made for a home occupation permit for this address.

Mr. McGrady: But, according to Mr. Hess, they are running an operation out of a residential.

Mr. Snowden: I believe, Mr. Hess, that we spoke on the phone. I would be happy to discuss it with him further.

Mr. McGrady: Ok.

Mr. Clemens: I will meet with Eric and discuss.

Mr. Joseph: Any other questions or comments? Yes, Mr. Barrett.

Mr. Barrett: I am curious, how long ago did you bring this to the City's attention?

Mr. Hess: Probably about two weeks ago are when the phone calls started. The neighbors moved in about three and a half weeks ago. And everybody initially thought that he was just renovating the house because the previous tenant moved out do to some plumbing issues. So, by the nature of the vehicles being a home contractor, contractor, general contractor, handyman service, most of the neighbors gave him a grace period thinking that he was actually cleaning up the home.. But then we found out that he was living there and running a business. The business from what I can tell is five employees. They have been in business since 1989 and the name of the business, he has a job, is "Well Done Again".

Mr. Barrett: Is there a way we can put this on the Agenda with the appropriate committee?

Mr. Joseph: Mr. Clemens is going to work on some legislation. We probably should wait until he has had a chance to put something together. Once he has it ready, it will go on the Service Committee. Other questions? Thank you. Our other slip is for Robert Mayberry. Would you also come up to the microphone and give your name and address for the record? And, please keep your comments to three minutes.

Mr. Mayberry: My name is Robert Mayberry, 1666 Shively Road, Reynoldsburg. The same situation as his. I am the one that is having all the equipment parked in front of my house. I have written it down here so I would not forget it because this situation has been very emotional to me. As Mr. Hess and Councilman Clemens said, the present code says, according to what the police have told us, and what the code enforcement says, you can park anywhere you want in the City. The officer even told me, I said how about you have to park a certain distance from the driveway? He said, "No, you can park up (against) the driveway." I have some pictures here to show you. You can say these are trucks out here. Well, these show what they are and it shows what it looks like when they park in front of your house. Because, the way the City code is now, as I was told by the Officer, they can park right up to the edge of the driveway if they are not blocking the driveway. In the one case here, I have pictures, he parked the truck on the other side and one on either side of our driveway and it makes it extremely difficult to get into our driveway. Now he told me he did this because, I went down and talked to him, he said he found out that I called the police on him and reported him and he had the Officers out here talking to him. Well, he is threatening me, telling me, "I'm gonna park here and there ain't a thing you can do about it, and he did for a week. It started a week ago this past Friday, is when it first started. And he parked out there blocking the traffic and, let me just read it if you don't mind. The present code has no limits as to how many vehicles are permitted plus no restrictions as to where they can park. And, this is a problem because this man told me he will park anywhere he wants and he did have three trucks in front of my house because he said he could do it and would as long as I reported him for violations, he would continue to park his vehicles and equipment there. This makes a very explosive situation because Code Enforcement and the Police said there is nothing they could do. With the current code, this man has had six trucks on our streets, which implies a person could have a vehicle rental company out there and there is not a thing anybody could do. And, the City Attorney's Office, I talked to them, and they told me that there are restrictions, but apparently Code Enforcement and the Police don't know about it because they didn't know that one of the restrictions is that the trucks can not have more than four tires on it, four wheels, however you want to say it. Three of the box trucks have tandem axles. The other thing is, they didn't know about the fact that you can't have advertising on your trucks, these do.

Mr. Joseph: Sir, we are at the three minute mark but I think you made your point here. You and Mr. Hess both did. Councilman Clemens is going to look at how this can be addressed so you may want to stay in touch with those individuals. Does anyone have any questions or comments? Yes, Ms. Kelly.

Ms. Kelly: I just want to also reiterate to Jed, are you going to reach out to both of these gentlemen, to follow up?

Mr. Hood: I met them this evening. They spoke to Mr. Roth at the end of last week and I will speak with him in the morning and we will call both gentleman probably tomorrow afternoon. I learned this evening after Mr. Snowden mentioned that they had not applied for a home occupancy permit as of yet and I think we will explore that route starting tomorrow morning.

Ms. Kelly: I want to reassure you that they were pretty quick to rectify the situation across the street from my house.

Mr. Hood: That was a car lot, wasn't it?

Ms. Kelly: It sure was.

Mr. Hood: It was.

Ms. Kelly: It was and it got resolved pretty quickly once the City Attorney's Office got involved so I appreciate that.

Mr. Mayberry: Well, I appreciate that. We know we have got a great street. The codes we have have been fine as long as everyone respects everybody else. When they don't, when they come down and stand in front of your house screaming at you, hollering at you, it becomes an explosive situation because in the past I have been use to handling things myself. I don't want to do that. If this continues without any restrictions, something will happen. I don't know what. It's not intentional. I will say that the gentlemen did stop last Saturday afternoon, in front of the street, and he said, "Hey, if you are ready to knock this off, you quit reporting me, I'll move my trucks." I said, "As long as you are not in violation, no problem, but if you are in violation, I am going to call somebody out." So he did come back and move his trucks. So, they are not in front of my house now and he has gotten rid of some of them. But, the way he implied it was, as long as I like what you do, you are fine. But, they could be back here tomorrow. They could be back here tonight when I get there. I have these pictures.

Mr. Joseph: Leave them and we can take a look at them. Thank you.

Communications
Reports
Motions

CONFIRMATION OF MAYOR'S APPOINTMENT TO THE LICKING COUNTY TAX INCENTIVE REVIEW COUNCIL - JAMES E. HOOD, CITY ATTORNEY. --- Cotner. Finance Committee.

RESULT:	**ADOPTED [UNANIMOUS]**
MOVER:	Barth R. Cotner, At Large
SECONDER:	Dan Skinner, At Large
AYES:	Barrett, Kelly, McGrady III, Clemens, Cotner, Long, Skinner

CONFIRMATION OF MAYOR'S APPOINTMENT TO THE LICKING COUNTY TAX INCENTIVE REVIEW COUNCIL - DAN HAVENER, DEVELOPMENT DIRECTOR. --- Cotner. Finance Committee.

RESULT:	**ADOPTED [UNANIMOUS]**
MOVER:	Barth R. Cotner, At Large
SECONDER:	Dan Skinner, At Large
AYES:	Barrett, Kelly, McGrady III, Clemens, Cotner, Long, Skinner

LEGISLATION FOR FIRST READING

ORDINANCE APPROVING SPECIAL EXCEPTION USE PERMIT - (6541-6543 E. MAIN STREET; PROPOSED USE – SEMI PUBLIC USE); APPLICANT, GARY SMITH.

RESULT:	**REFERRED TO COMMITTEE**	**Next: 10/19/2015 7:30 PM**

ORDINANCE APPROVING SPECIAL EXCEPTION USE PERMIT - (1729 BRICE ROAD; PROPOSED USE – SEMI PUBLIC USE-CHURCH); APPLICANT, GWENDOLYN WILLIAMS. (FIRST READING 10/12/2015). --- Clemens. Service Committee.

RESULT:	**REFERRED TO COMMITTEE**	**Next: 10/19/2015 7:30 PM**

ORDINANCE AUTHORIZING CITY AUDITOR TO REMOVE EQUIPMENT FROM THE CITY'S FIXED ASSET LIST. (FIRST READING 10/12/2015). --- Cotner. Finance Committee.

RESULT:	REFERRED TO COMMITTEE	Next: 10/19/2015 7:30 PM

ORDINANCE AUTHORIZING MAYOR TO ENTER INTO AN INTERGOVERNMENTAL WORKING AGREEMENT WITH THE CITY OF COLUMBUS TO PROVIDE FLEET MANAGEMENT SERVICES, AND DECLARING AN EMERGENCY. (FIRST READING 10/12/2015 ~ REQUESTS PASSAGE AT SECOND READING). --- Cotner. Finance Committee.

RESULT:	REFERRED TO COMMITTEE	Next: 10/19/2015 7:30 PM

ORDINANCE TO ENACT TITLE NINE, CHAPTER 190 OF THE CODIFIED ORDINANCES OF THE CITY OF REYNOLDSBURG REGARDING MUNICIPAL INCOME TAX AND DECLARING AN EMERGENCY. (FIRST READING 10/12/2015). --- Cotner. Finance Committee.

RESULT:	REFERRED TO COMMITTEE	Next: 10/19/2015 7:30 PM

ORDINANCE MAKING TRANSFER OF FUNDS FROM THE UNAPPROPRIATED SPECIAL ASSESSMENT FUND (320) TO THE UNAPPROPRIATED GENERAL FUND. (FIRST READING 10/12/2015). --- Cotner. Finance Committee.

RESULT:	REFERRED TO COMMITTEE	Next: 10/19/2015 7:30 PM

LEGISLATION FOR SECOND READING

ORDINANCE AUTHORIZING MAYOR TO ENTER INTO AN AGREEMENT WITH BERMEX INC., FOR METER READING SERVICES AND DECLARING AN EMERGENCY. (SECOND READING 10/12/2015 REQUESTS EMERGENCY PASSAGE AT THIRD READING). --- Cotner. Finance Committee.

RESULT:	REFERRED TO COMMITTEE	Next: 10/19/2015 7:30 PM

80-15

OORDINANCE AUTHORIZING MAYOR TO ENTER INTO AN AGREEMENT WITH CITY OF COLUMBUS, FOR THE 2016-2018 WATER SAMPLING SERVICES AND DECLARING AN EMERGENCY. (FIRST READING 9/28/2015 REQUESTS EMERGENCY PASSAGE AT SECOND READING). --- Cotner. Finance Committee.

RESULT:	**ADOPTED [UNANIMOUS]**
MOVER:	Barth R. Cotner, At Large
SECONDER:	Chris Long, At Large
AYES:	Barrett, Kelly, McGrady III, Clemens, Cotner, Long, Skinner

ORDINANCE AUTHORIZING MAYOR TO ENTER INTO AN AGREEMENT WITH CT CONSULTANTS FOR PROFESSIONAL CONSULTING AND GENERAL ENGINEERING SERVICES. (SECOND READING 10/12/2015). --- Cotner. Finance Committee.

RESULT:	**REFERRED TO COMMITTEE**	**Next: 10/19/2015 7:30 PM**

ORDINANCE AUTHORIZING CITY AUDITOR TO REMOVE EQUIPMENT FROM THE CITY'S FIXED ASSET LIST. (SECOND READING 10/12/2015). --- Cotner. Finance Committee.

RESULT:	**REFERRED TO COMMITTEE**	**Next: 10/19/2015 7:30 PM**

11. Legislation For Third Reading

81-15

ORDINANCE APPROVING SPECIAL EXCEPTION USE PERMIT - (6366 E. MAIN STREET; PROPOSED USE – AUTO SALES); APPLICANT, JASON P. GOSS. (SECOND READING 9/28/2015) --- Clemens. Service Committee.

RESULT:	**ADOPTED [UNANIMOUS]**
MOVER:	Mel Clemens, Ward IV
SECONDER:	Barth R. Cotner, At Large
AYES:	Barrett, Kelly, McGrady III, Clemens, Cotner, Long, Skinner

82-15

ORDINANCE APPROVING SPECIAL EXCEPTION USE PERMIT - (6475 E. MAIN STREET; PROPOSED USE – PROFESSIONAL ACTIVITES); APPLICANT, SAM UGBO. (SECOND READING 9/28/2015) --- Clemens. Service Committee.

RESULT:	**ADOPTED [UNANIMOUS]**
MOVER:	Mel Clemens, Ward IV
SECONDER:	Dan Skinner, At Large
AYES:	Barrett, Kelly, McGrady III, Clemens, Cotner, Long, Skinner

83-15

ORDINANCE APPROPRIATING FUNDS FROM UNAPPROPRIATED GENERAL FUND TO ACCOUNT 110.111.5362 (EQUIPMENT MAINTENANCE) FOR DONATED MONIES RECEIVED. (SECOND READING 9/28/2015) --- Cotner. Finance Committee.

RESULT:	**ADOPTED [UNANIMOUS]**
MOVER:	Barth R. Cotner, At Large
SECONDER:	Dan Skinner, At Large
AYES:	Barrett, Kelly, McGrady III, Clemens, Cotner, Long, Skinner

84-15

ORDINANCE AUTHORIZING MAYOR TO ENTER INTO AN AGREEMENT WITH EVANS, MECHWART, HAMBLETON & TILTON, INC., ("EMH&T") FOR PROFESSIONAL CONSULTING AND STRUCTURAL ENGINEERING SERVICES. (SECOND READING 9/28/2015). --- Cotner. Finance Committee.

RESULT:	**ADOPTED [UNANIMOUS]**
MOVER:	Barth R. Cotner, At Large
SECONDER:	Chris Long, At Large
AYES:	Barrett, Kelly, McGrady III, Clemens, Cotner, Long, Skinner

Executive Session to Discuss Pending Litigation

Motion to enter into Executive Session requested to Discuss Pending Litigation made by Councilman Long. Second by Councilman McGrady.

The Clerk called the roll: McGrady "Aye", Clemens "Aye", Cotner "Aye", Long "Aye", Skinner "Aye", Barrett "Aye", Kelly "Aye".

Council entered Executive session at 8:02 PM.

Council Reconvened at 8:15 PM for the purposes of adjournment. Those present were: McGrady, Clemens, Cotner, Long, Skinner, Barrett, and Kelly. Council President Doug Joseph was also present.

Adjournment

____
Doug Joseph, President of Council

____
April L. Beggerow, Clerk of Council

<u>City Auditors Office</u>
Richard Harris
7232 E. Main Street
Reynoldsburg OHIO 43068
phone

Memo

DATE: **October 26, 2015**

TO: **City Council**

CC:

RE: **Auditor Reports ending September 2015- Departmental Budget and Budget By Classification**

Auditor Reports ending September 2015- Departmental Budget and Budget By Classification

September, 2015 Budget by Classification

Through 09/30/15
Summary Listing

Classification	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	YTD Encumbrances	Budget Less YTD Actual	% of Budget	Prior Y Total Ac
Fund Category **General Fund**							
Fund Type							
Fund **110 - General Fund**							
REVENUE							
Department **000 - General**							
Property Taxes	249,001.00	.00	241,185.64	.00	7,815.36	97	247,73
Municipal Tax	11,541,985.00	566,817.44	9,377,328.55	.00	2,164,656.45	81	10,645,20
Other Local Taxes	474,600.00	30,553.49	413,617.77	.00	60,982.23	87	538,77
State Levied Shared Taxes	632,750.00	66,832.74	633,057.47	.00	(307.47)	100	843,84
Licenses	45,050.00	2,100.50	34,419.00	.00	10,631.00	76	40,65
Permits	152,000.00	25,211.90	176,898.62	.00	(24,898.62)	116	215,71
Fees	34,000.00	3,034.15	15,699.15	.00	18,300.85	46	12,52
Miscellaneous Charges for Services	87,200.00	5,491.00	82,099.30	.00	5,100.70	94	83,92
Recreational Charges	132,400.00	9,516.31	116,287.11	.00	16,112.89	88	165,24
Fines and Forfeitures	593,950.00	29,616.00	309,314.03	.00	284,635.97	52	530,26
Investment Earnings	200,000.00	18,112.45	139,252.02	.00	60,747.98	70	144,75
Other Revenues	364,100.00	55,172.64	326,023.80	.00	38,076.20	90	699,28
Donations	9,000.00	2,623.00	4,214.00	.00	4,786.00	47	6,66
Reimbursements	23,000.00	5,747.11	249,703.48	.00	(226,703.48)	1,086	177,04
Sale of Assets	.00	.00	15,700.00	.00	(15,700.00)	+++	4,07
Transfers/Advances	2,000.00	1,381.75	7,749.97	.00	(5,749.97)	387	2,30
Department **000 - General** Totals	$14,541,036.00	$822,210.48	$12,142,549.91	$0.00	$2,398,486.09	84%	$14,358,02
REVENUE TOTALS	$14,541,036.00	$822,210.48	$12,142,549.91	$0.00	$2,398,486.09	84%	$14,358,02
EXPENSE							
Department **111 - Police Division**							
Personal Services	8,068,777.00	565,020.79	6,049,406.93	226,415.66	1,792,954.41	78	7,848,12
Supplies	308,302.58	12,072.77	127,154.37	65,099.40	116,048.81	62	240,93
Services	579,935.10	35,031.42	337,873.76	136,624.37	105,436.97	82	424,30
Capital Purchases	219,964.95	1,705.59	149,853.41	11,167.17	58,944.37	73	190,81
Department **111 - Police Division** Totals	$9,176,979.63	$613,830.57	$6,664,288.47	$439,306.60	$2,073,384.56	77%	$8,704,18
Department **112 - D.A.R.E.**							
Supplies	1,335.21	.00	.00	.00	1,335.21	0	1,12
Department **112 - D.A.R.E.** Totals	$1,335.21	$0.00	$0.00	$0.00	$1,335.21	0%	$1,12
Department **290 - Mechanic**							
Personal Services	121,664.00	8,618.67	89,426.84	8,152.72	24,084.44	80	118,64
Supplies	84,304.88	45.42	58,506.13	18,449.05	7,349.70	91	74,30
Services	39,463.83	557.71	13,915.76	18,879.07	6,669.00	83	24,75
Department **290 - Mechanic** Totals	$245,432.71	$9,221.80	$161,848.73	$45,480.84	$38,103.14	84%	$217,70

September, 2015 Budget by Classification

Through 09/30/15
Summary Listing

Fund Category **General Fund**
Fund Type
Fund **110 - General Fund**
EXPENSE

Classification	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	YTD Encumbrances	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Department **340 - Parks and Recreation**							
Personal Services	628,147.00	38,770.10	446,653.56	27,376.55	154,116.89	75	604,42
Supplies	167,703.94	7,056.16	85,244.45	38,916.95	43,542.54	74	145,22
Services	228,370.67	7,858.85	105,450.16	42,794.79	80,125.72	65	182,00
Transfers/Other	.00	559.00	9,148.00	.00	(9,148.00)	+++	
Capital Purchases	24,110.00	.00	23,932.33	.00	177.67	99	19,99
Department **340 - Parks and Recreation** Totals	$1,048,331.61	$54,244.11	$670,428.50	$109,088.29	$268,814.82	74%	$951,65
Department **343 - Senior Center**							
Personal Services	141,014.00	9,728.14	106,324.43	3,946.67	30,742.90	78	137,24
Supplies	8,987.55	(199.56)	2,381.65	2,146.43	4,459.47	50	3,34
Services	185,168.83	933.19	163,018.91	13,594.30	8,555.62	95	12,91
Department **343 - Senior Center** Totals	$335,170.38	$10,461.77	$271,724.99	$19,687.40	$43,757.99	87%	$153,50
Department **448 - Service Department**							
Personal Services	497,718.00	29,321.84	361,236.93	20,213.44	116,267.63	77	480,09
Supplies	16,391.37	793.94	7,905.66	5,457.30	3,028.41	82	10,14
Services	591,977.95	25,279.01	326,352.21	147,715.84	117,909.90	80	444,37
Capital Purchases	.00	.00	.00	.00	.00	+++	9,95
Department **448 - Service Department** Totals	$1,106,087.32	$55,394.79	$695,494.80	$173,386.58	$237,205.94	79%	$944,55
Department **449 - Engineer**							
Supplies	.00	.00	.00	.00	.00	+++	25
Services	.00	.00	.00	.00	.00	+++	2,51
Department **449 - Engineer** Totals	$0.00	$0.00	$0.00	$0.00	$0.00	+++	$2,77
Department **479 - Building Department**							
Personal Services	302,803.00	19,065.89	212,203.69	15,151.45	75,447.86	75	279,21
Supplies	9,287.74	297.80	2,850.67	2,188.74	4,248.33	54	5,55
Services	57,231.24	9,870.34	28,805.89	15,280.26	13,145.09	77	23,15
Transfers/Other	.00	.00	26.75	.00	(26.75)	+++	
Department **479 - Building Department** Totals	$369,321.98	$29,234.03	$243,887.00	$32,620.45	$92,814.53	75%	$307,92
Department **522 - Mayor**							
Personal Services	160,330.00	9,780.72	118,257.84	4,393.42	37,678.74	76	165,20
Supplies	1,100.00	49.00	987.48	.00	112.52	90	34
Services	33,743.50	2,753.07	24,480.95	8,880.29	382.26	99	28,17
Department **522 - Mayor** Totals	$195,173.50	$12,582.79	$143,726.27	$13,273.71	$38,173.52	80%	$193,73

September, 2015 Budget by Classification

Through 09/30/15
Summary Listing

Fund Category **General Fund**
Fund Type
Fund **110 - General Fund**
EXPENSE

Classification	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	YTD Encumbrances	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Department **534 - Civil Service Commission**							
Personal Services	43,305.00	3,354.65	32,901.54	.00	10,403.46	76	44,29
Supplies	800.00	.00	239.52	98.79	461.69	42	1,71
Services	24,500.00	.00	12,114.09	10,696.00	1,689.91	93	7,32
Department **534 - Civil Service Commission** Totals	$68,605.00	$3,354.65	$45,255.15	$10,794.79	$12,555.06	82%	$53,33
Department **545 - City Auditor**							
Personal Services	329,398.00	20,552.61	242,532.16	12,215.04	74,650.80	77	304,10
Supplies	6,000.00	.00	3,549.16	1,206.33	1,244.51	79	3,89
Services	62,657.00	1,658.28	48,651.43	6,342.54	7,663.03	88	52,86
Department **545 - City Auditor** Totals	$398,055.00	$22,210.89	$294,732.75	$19,763.91	$83,558.34	79%	$360,86
Department **554 - City Attorney**							
Personal Services	450,938.00	27,099.62	324,358.13	20,230.52	106,349.35	76	419,27
Supplies	2,400.00	67.64	1,703.72	659.81	36.47	98	2,54
Services	52,154.00	1,221.09	25,172.41	13,509.30	13,472.29	74	32,67
Department **554 - City Attorney** Totals	$505,492.00	$28,388.35	$351,234.26	$34,399.63	$119,858.11	76%	$454,49
Department **571 - City Council**							
Personal Services	192,583.00	14,628.40	140,860.94	6,107.08	45,614.98	76	165,40
Supplies	1,500.00	.00	955.71	175.91	368.38	75	70
Services	40,041.00	1,343.01	20,650.01	10,853.60	8,537.39	79	6,22
Department **571 - City Council** Totals	$234,124.00	$15,971.41	$162,466.66	$17,136.59	$54,520.75	77%	$172,33
Department **580 - Development Department**							
Personal Services	209,394.00	11,777.29	131,395.00	7,697.24	70,301.76	66	169,52
Supplies	2,000.00	.00	351.27	197.73	1,451.00	27	78
Services	38,031.35	7,163.38	20,521.85	4,999.41	12,510.09	67	192,08
Department **580 - Development Department** Totals	$249,425.35	$18,940.67	$152,268.12	$12,894.38	$84,262.85	66%	$362,39
Department **582 - Human Resources Department**							
Personal Services	51,961.00	5,476.41	38,096.96	1,357.32	12,506.72	76	32,15
Supplies	10,109.99	930.38	7,577.80	2,912.49	(380.30)	104	7,90
Services	20,701.95	1,416.83	12,663.20	7,236.56	802.19	96	14,10
Department **582 - Human Resources Department** Totals	$82,772.94	$7,823.62	$58,337.96	$11,506.37	$12,928.61	84%	$54,16
Department **584 - Computer Department**							
Personal Services	183,074.00	12,010.30	135,281.12	10,450.67	37,342.21	80	162,29
Supplies	6,000.00	.00	322.54	5,349.47	327.99	95	1,02
Services	233,944.60	1,139.21	107,421.35	87,303.05	39,220.20	83	126,92

September, 2015 Budget by Classification

Through 09/30/15
Summary Listing

Classification	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	YTD Encumbrances	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category **General Fund**							
Fund Type							
Fund **110 - General Fund**							
EXPENSE							
Department **584 - Computer Department**							
Capital Purchases	60,000.00	.00	.00	.00	60,000.00	0	1,79
Department **584 - Computer Department** Totals	$483,018.60	$13,149.51	$243,025.01	$103,103.19	$136,890.40	72%	$292,04
Department **593 - Clerk of Courts**							
Personal Services	193,699.00	12,882.60	141,581.85	4,546.47	47,570.68	75	173,04
Supplies	4,746.02	108.05	1,124.33	2,362.03	1,259.66	73	2,06
Services	90,602.00	1,888.23	39,479.98	29,539.51	21,582.51	76	71,52
Department **593 - Clerk of Courts** Totals	$289,047.02	$14,878.88	$182,186.16	$36,448.01	$70,412.85	76%	$246,63
Department **595 - General and Administrative**							
Personal Services	267,737.00	3,908.48	259,309.26	21,881.80	(13,454.06)	105	190,34
Supplies	3,000.00	351.50	1,847.70	1,142.50	9.80	100	4,03
Services	453,454.92	13,069.09	287,879.35	86,718.11	78,857.46	83	407,74
Capital Purchases	39,617.53	2,054.35	7,180.64	3,899.99	28,536.90	28	8,01
Department **595 - General and Administrative** Totals	$763,809.45	$19,383.42	$556,216.95	$113,642.40	$93,950.10	88%	$610,13
Department **810 - Public Health and Welfare**							
Services	219,430.00	.00	257,939.51	.00	(38,509.51)	118	219,42
Department **810 - Public Health and Welfare** Totals	$219,430.00	$0.00	$257,939.51	$0.00	($38,509.51)	118%	$219,42
EXPENSE TOTALS	$15,771,611.70	$929,071.26	$11,155,061.29	$1,192,533.14	$3,424,017.27	78%	$14,302,96
Fund **110 - General Fund** Totals							
REVENUE TOTALS	14,541,036.00	822,210.48	12,142,549.91	.00	2,398,486.09	84%	14,358,02
EXPENSE TOTALS	15,771,611.70	929,071.26	11,155,061.29	1,192,533.14	3,424,017.27	78%	14,302,96
Fund **110 - General Fund** Net Gain (Loss)	($1,230,575.70)	($106,860.78)	$987,488.62	($1,192,533.14)	$1,025,531.18	17%	$55,05
Fund Type Totals							
REVENUE TOTALS	14,541,036.00	822,210.48	12,142,549.91	.00	2,398,486.09	84%	14,358,02
EXPENSE TOTALS	15,771,611.70	929,071.26	11,155,061.29	1,192,533.14	3,424,017.27	78%	14,302,96
Fund Type Net Gain (Loss)	($1,230,575.70)	($106,860.78)	$987,488.62	($1,192,533.14)	$1,025,531.18	17%	$55,05
Fund Category **General Fund** Totals							
REVENUE TOTALS	14,541,036.00	822,210.48	12,142,549.91	.00	2,398,486.09	84%	14,358,02
EXPENSE TOTALS	15,771,611.70	929,071.26	11,155,061.29	1,192,533.14	3,424,017.27	78%	14,302,96
Fund Category **General Fund** Net Gain (Loss)	($1,230,575.70)	($106,860.78)	$987,488.62	($1,192,533.14)	$1,025,531.18	17%	$55,05

September, 2015 Budget by Classification

Through 09/30/15
Summary Listing

Classification	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	YTD Encumbrances	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category **Special Revenue Funds**							
Fund Type							
Fund **220 - Income Tax Fund**							
REVENUE							
Department **000 - General**							
Municipal Tax	297,500.00	30,749.36	828,055.57	.00	(530,555.57)	278	463,24
Investment Earnings	2,500.00	88.16	462.00	.00	2,038.00	18	26
Department **000 - General** Totals	$300,000.00	$30,837.52	$828,517.57	$0.00	($528,517.57)	276%	$463,51
REVENUE TOTALS	$300,000.00	$30,837.52	$828,517.57	$0.00	($528,517.57)	276%	$463,51
EXPENSE							
Department **564 - Income Tax Division**							
Personal Services	74,494.00	4,979.13	55,524.22	1,660.77	17,309.01	77	73,81
Supplies	600.00	.00	86.67	513.33	.00	100	74
Services	22,000.00	448.28	5,685.01	177.68	16,137.31	27	51,64
Transfers/Other	951,000.00	20,942.55	644,086.87	175,000.00	131,913.13	86	240,05
Department **564 - Income Tax Division** Totals	$1,048,094.00	$26,369.96	$705,382.77	$177,351.78	$165,359.45	84%	$366,26
EXPENSE TOTALS	$1,048,094.00	$26,369.96	$705,382.77	$177,351.78	$165,359.45	84%	$366,26
Fund **220 - Income Tax Fund** Totals							
REVENUE TOTALS	300,000.00	30,837.52	828,517.57	.00	(528,517.57)	276%	463,51
EXPENSE TOTALS	1,048,094.00	26,369.96	705,382.77	177,351.78	165,359.45	84%	366,26
Fund **220 - Income Tax Fund** Net Gain (Loss)	($748,094.00)	$4,467.56	$123,134.80	($177,351.78)	$693,877.02	7%	$97,24

September, 2015 Budget by Classification

Through 09/30/15
Summary Listing

Classification	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	YTD Encumbrances	Budget Less YTD Actual	% of Budget	Prior Y Total Ac
Fund Category **Special Revenue Funds**							
Fund Type							
Fund **260 - Street Fund**							
REVENUE							
Department **000 - General**							
State Levied Shared Taxes	1,290,000.00	113,534.25	984,113.73	.00	305,886.27	76	1,311,48
Investment Earnings	10,000.00	.00	.00	.00	10,000.00	0	18,08
Other Revenues	.00	.00	4,830.67	.00	(4,830.67)	+++	6,59
Reimbursements	20,000.00	(312.70)	14,400.70	.00	5,599.30	72	5,90
Department **000 - General** Totals	$1,320,000.00	$113,221.55	$1,003,345.10	$0.00	$316,654.90	76%	$1,342,07
REVENUE TOTALS	$1,320,000.00	$113,221.55	$1,003,345.10	$0.00	$316,654.90	76%	$1,342,07
EXPENSE							
Department **000 - General**							
Capital Purchases	755,960.09	.00	.00	755,959.72	.37	100	14,45
Department **000 - General** Totals	$755,960.09	$0.00	$0.00	$755,959.72	$0.37	100%	$14,45
Department **268 - Street Department**							
Personal Services	519,690.00	29,764.42	393,074.31	20,417.73	106,197.96	80	497,47
Supplies	278,096.28	5,092.63	124,078.75	95,909.09	58,108.44	79	314,57
Services	131,531.65	7,016.62	70,088.40	40,842.30	20,600.95	84	121,11
Capital Purchases	270,000.00	47,621.00	167,777.00	96,753.88	5,469.12	98	116,23
Department **268 - Street Department** Totals	$1,199,317.93	$89,494.67	$755,018.46	$253,923.00	$190,376.47	84%	$1,049,40
EXPENSE TOTALS	$1,955,278.02	$89,494.67	$755,018.46	$1,009,882.72	$190,376.84	90%	$1,063,85
Fund **260 - Street Fund** Totals							
REVENUE TOTALS	1,320,000.00	113,221.55	1,003,345.10	.00	316,654.90	76%	1,342,07
EXPENSE TOTALS	1,955,278.02	89,494.67	755,018.46	1,009,882.72	190,376.84	90%	1,063,85
Fund **260 - Street Fund** Net Gain (Loss)	($635,278.02)	$23,726.88	$248,326.64	($1,009,882.72)	($126,278.06)	120%	$278,21

September, 2015 Budget by Classification

Through 09/30/1
Summary Listi

Classification	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	YTD Encumbrances	Budget Less YTD Actual	% of Budget	Prior Y Total Ac
Fund Category **Special Revenue Funds**							
Fund Type							
Fund **270 - State Highway Fund**							
REVENUE							
Department **000 - General**							
State Levied Shared Taxes	102,500.00	9,205.47	79,656.08	.00	22,843.92	78	106,33
Investment Earnings	2,500.00	.00	.00	.00	2,500.00	0	1,66
Department **000 - General** Totals	$105,000.00	$9,205.47	$79,656.08	$0.00	$25,343.92	76%	$107,99
REVENUE TOTALS	$105,000.00	$9,205.47	$79,656.08	$0.00	$25,343.92	76%	$107,99
EXPENSE							
Department **268 - Street Department**							
Supplies	70,000.00	.00	66,083.20	3,916.80	.00	100	70,48
Services	24,440.74	361.95	11,218.45	13,021.02	201.27	99	18,73
Capital Purchases	70,000.00	.00	.00	69,588.88	411.12	99	3,67
Department **268 - Street Department** Totals	$164,440.74	$361.95	$77,301.65	$86,526.70	$612.39	100%	$92,89
EXPENSE TOTALS	$164,440.74	$361.95	$77,301.65	$86,526.70	$612.39	100%	$92,89
Fund **270 - State Highway Fund** Totals							
REVENUE TOTALS	105,000.00	9,205.47	79,656.08	.00	25,343.92	76%	107,99
EXPENSE TOTALS	164,440.74	361.95	77,301.65	86,526.70	612.39	100%	92,89
Fund **270 - State Highway Fund** Net Gain (Loss)	($59,440.74)	$8,843.52	$2,354.43	($86,526.70)	($24,731.53)	142%	$15,10
Fund Type Totals							
REVENUE TOTALS	1,725,000.00	153,264.54	1,911,518.75	.00	(186,518.75)	111%	1,913,58
EXPENSE TOTALS	3,167,812.76	116,226.58	1,537,702.88	1,273,761.20	356,348.68	89%	1,523,01
Fund Type Net Gain (Loss)	($1,442,812.76)	$37,037.96	$373,815.87	($1,273,761.20)	$542,867.43	62%	$390,56
Fund Category **Special Revenue Funds** Totals							
REVENUE TOTALS	1,725,000.00	153,264.54	1,911,518.75	.00	(186,518.75)	111%	1,913,58
EXPENSE TOTALS	3,167,812.76	116,226.58	1,537,702.88	1,273,761.20	356,348.68	89%	1,523,01
Fund Category **Special Revenue Funds** Net Gain (Loss)	($1,442,812.76)	$37,037.96	$373,815.87	($1,273,761.20)	$542,867.43	62%	$390,56

September, 2015 Budget by Classification

Through 09/30/1
Summary Listi

Classification	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	YTD Encumbrances	Budget Less YTD Actual	% of Budget	Prior Y Total Ac
Fund Category **Enterprise Funds**							
Fund Type							
Fund **710 - Water Fund**							
REVENUE							
Department **000 - General**							
Utility Charges	940,000.00	105,761.10	544,459.42	.00	395,540.58	58	766,83
Other Revenues	.00	.00	1,512.06	.00	(1,512.06)	+++	7,49
Reimbursements	.00	.00	300.00	.00	(300.00)	+++	57
Department **000 - General** Totals	$940,000.00	$105,761.10	$546,271.48	$0.00	$393,728.52	58%	$774,90
Department **735 - Water Division**							
Utility Charges	6,120,000.00	799,048.65	3,994,660.88	.00	2,125,339.12	65	5,589,12
Other Revenues	40,000.00	(9,117.41)	26,594.31	.00	13,405.69	66	74,77
Reimbursements	.00	.00	.00	.00	.00	+++	36
Department **735 - Water Division** Totals	$6,160,000.00	$789,931.24	$4,021,255.19	$0.00	$2,138,744.81	65%	$5,664,25
REVENUE TOTALS	$7,100,000.00	$895,692.34	$4,567,526.67	$0.00	$2,532,473.33	64%	$6,439,16
EXPENSE							
Department **000 - General**							
Services	25,572.33	.00	25,572.33	.00	.00	100	18,08
Capital Purchases	1,268,434.38	230,961.21	508,158.61	529,984.88	230,290.89	82	335,75
Department **000 - General** Totals	$1,294,006.71	$230,961.21	$533,730.94	$529,984.88	$230,290.89	82%	$353,83
Department **735 - Water Division**							
Personal Services	353,814.00	22,465.19	261,538.45	13,597.03	78,678.52	78	363,68
Supplies	115,944.08	3,420.68	51,496.70	40,362.60	24,084.78	79	83,01
Services	5,332,469.95	7,560.11	3,282,354.65	1,540,289.18	509,826.12	90	4,698,31
Transfers/Other	.00	192.00	192.00	.00	(192.00)	+++	
Capital Purchases	97,349.91	9,220.02	58,076.58	19,773.64	19,499.69	80	54,89
Department **735 - Water Division** Totals	$5,899,577.94	$42,858.00	$3,653,658.38	$1,614,022.45	$631,897.11	89%	$5,199,91
Department **991 - Debt Service**							
Debt Service	316,397.00	.00	57,197.88	259,197.88	1.24	100	340,27
Department **991 - Debt Service** Totals	$316,397.00	$0.00	$57,197.88	$259,197.88	$1.24	100%	$340,27
EXPENSE TOTALS	$7,509,981.65	$273,819.21	$4,244,587.20	$2,403,205.21	$862,189.24	89%	$5,894,02
Fund **710 - Water Fund** Totals							
REVENUE TOTALS	7,100,000.00	895,692.34	4,567,526.67	.00	2,532,473.33	64%	6,439,16
EXPENSE TOTALS	7,509,981.65	273,819.21	4,244,587.20	2,403,205.21	862,189.24	89%	5,894,02
Fund **710 - Water Fund** Net Gain (Loss)	($409,981.65)	$621,873.13	$322,939.47	($2,403,205.21)	($1,670,284.09)	507%	$545,13

September, 2015 Budget by Classification

Through 09/30/15
Summary Listing

Classification	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	YTD Encumbrances	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category **Enterprise Funds**							
Fund Type							
Fund **720 - Wastewater/Sewer Fund**							
REVENUE							
Department **000 - General**							
Utility Charges	500,000.00	47,548.56	264,055.40	.00	235,944.60	53	370,661
Department **000 - General** Totals	$500,000.00	$47,548.56	$264,055.40	$0.00	$235,944.60	53%	$370,661
Department **736 - Wastewater Division**							
Utility Charges	6,625,000.00	697,076.39	3,867,936.06	.00	2,757,063.94	58	5,261,544
Other Revenues	.00	55.75	982.50	.00	(982.50)	+++	1,300
Department **736 - Wastewater Division** Totals	$6,625,000.00	$697,132.14	$3,868,918.56	$0.00	$2,756,081.44	58%	$5,262,845
REVENUE TOTALS	$7,125,000.00	$744,680.70	$4,132,973.96	$0.00	$2,992,026.04	58%	$5,633,506
EXPENSE							
Department **000 - General**							
Capital Purchases	758,333.15	6,293.13	269,003.23	388,886.04	100,443.88	87	53,652
Department **000 - General** Totals	$758,333.15	$6,293.13	$269,003.23	$388,886.04	$100,443.88	87%	$53,652
Department **736 - Wastewater Division**							
Personal Services	367,619.00	23,658.33	275,892.15	19,083.92	72,642.93	80	384,346
Supplies	22,615.00	987.20	9,819.04	9,140.25	3,655.71	84	17,387
Services	7,231,245.84	341,214.00	4,562,681.57	2,377,622.77	290,941.50	96	4,260,359
Capital Purchases	144,349.91	9,220.02	104,386.93	19,887.90	20,075.08	86	90,258
Department **736 - Wastewater Division** Totals	$7,765,829.75	$375,079.55	$4,952,779.69	$2,425,734.84	$387,315.22	95%	$4,752,351
Department **991 - Debt Service**							
Debt Service	102,387.00	.00	7,307.55	95,078.88	.57	100	190,338
Department **991 - Debt Service** Totals	$102,387.00	$0.00	$7,307.55	$95,078.88	$0.57	100%	$190,338
EXPENSE TOTALS	$8,626,549.90	$381,372.68	$5,229,090.47	$2,909,699.76	$487,759.67	94%	$4,996,342
Fund **720 - Wastewater/Sewer Fund** Totals							
REVENUE TOTALS	7,125,000.00	744,680.70	4,132,973.96	.00	2,992,026.04	58%	5,633,506
EXPENSE TOTALS	8,626,549.90	381,372.68	5,229,090.47	2,909,699.76	487,759.67	94%	4,996,342
Fund **720 - Wastewater/Sewer Fund** Net Gain (Loss)	($1,501,549.90)	$363,308.02	($1,096,116.51)	($2,909,699.76)	($2,504,266.37)	267%	$637,163

September, 2015 Budget by Classification

Through 09/30/15
Summary Listing

Classification	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	YTD Encumbrances	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category **Enterprise Funds**							
Fund Type							
Fund **740 - Storm Water Drainage Fund**							
REVENUE							
Department **737 - Storm Water Division**							
Utility Charges	675,000.00	87,593.73	490,815.68	.00	184,184.32	73	648,301
Department **737 - Storm Water Division** Totals	$675,000.00	$87,593.73	$490,815.68	$0.00	$184,184.32	73%	$648,301
REVENUE TOTALS	$675,000.00	$87,593.73	$490,815.68	$0.00	$184,184.32	73%	$648,301
EXPENSE							
Department **000 - General**							
Capital Purchases	183,927.50	.00	.00	183,927.14	.36	100	5,49
Department **000 - General** Totals	$183,927.50	$0.00	$0.00	$183,927.14	$0.36	100%	$5,49
Department **737 - Storm Water Division**							
Personal Services	264,131.00	14,436.66	192,443.36	11,545.25	60,142.39	77	255,32
Supplies	31,388.40	1,370.67	13,344.19	13,154.73	4,889.48	84	22,27
Services	116,094.53	569.62	37,009.59	19,214.02	59,870.92	48	101,87
Capital Purchases	182,000.00	.00	38,967.00	139,177.75	3,855.25	98	34,71
Department **737 - Storm Water Division** Totals	$593,613.93	$16,376.95	$281,764.14	$183,091.75	$128,758.04	78%	$414,19
Department **991 - Debt Service**							
Debt Service	98,781.00	.00	1,890.50	96,890.50	.00	100	99,44
Department **991 - Debt Service** Totals	$98,781.00	$0.00	$1,890.50	$96,890.50	$0.00	100%	$99,44
EXPENSE TOTALS	$876,322.43	$16,376.95	$283,654.64	$463,909.39	$128,758.40	85%	$519,13
Fund **740 - Storm Water Drainage Fund** Totals							
REVENUE TOTALS	675,000.00	87,593.73	490,815.68	.00	184,184.32	73%	648,30
EXPENSE TOTALS	876,322.43	16,376.95	283,654.64	463,909.39	128,758.40	85%	519,13
Fund **740 - Storm Water Drainage Fund** Net Gain (Loss)	($201,322.43)	$71,216.78	$207,161.04	($463,909.39)	($55,425.92)	128%	$129,16

September, 2015 Budget by Classification

Through 09/30/15

Summary Listing

Classification	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	YTD Encumbrances	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category **Enterprise Funds**							
Fund Type							
Fund **750 - Solid Waste Fund**							
REVENUE							
Department **738 - Refuse Collection**							
Utility Charges	2,040,000.00	175,824.98	1,539,740.53	.00	500,259.47	75	2,120,87[illegible]
Department **738 - Refuse Collection** Totals	$2,040,000.00	$175,824.98	$1,539,740.53	$0.00	$500,259.47	75%	$2,120,87[illegible]
REVENUE TOTALS	$2,040,000.00	$175,824.98	$1,539,740.53	$0.00	$500,259.47	75%	$2,120,87[illegible]
EXPENSE							
Department **738 - Refuse Collection**							
Supplies	1,500.00	.00	1,482.00	15.00	3.00	100	89[illegible]
Services	2,374,619.55	299,626.70	1,397,041.82	482,149.96	495,427.77	79	2,015,36[illegible]
Department **738 - Refuse Collection** Totals	$2,376,119.55	$299,626.70	$1,398,523.82	$482,164.96	$495,430.77	79%	$2,016,26[illegible]
EXPENSE TOTALS	$2,376,119.55	$299,626.70	$1,398,523.82	$482,164.96	$495,430.77	79%	$2,016,26[illegible]
Fund **750 - Solid Waste Fund** Totals							
REVENUE TOTALS	2,040,000.00	175,824.98	1,539,740.53	.00	500,259.47	75%	2,120,87[illegible]
EXPENSE TOTALS	2,376,119.55	299,626.70	1,398,523.82	482,164.96	495,430.77	79%	2,016,26[illegible]
Fund **750 - Solid Waste Fund** Net Gain (Loss)	($336,119.55)	($123,801.72)	$141,216.71	($482,164.96)	($4,828.70)	101%	$104,61[illegible]
Fund Type Totals							
REVENUE TOTALS	16,940,000.00	1,903,791.75	10,731,056.84	.00	6,208,943.16	63%	14,841,85[illegible]
EXPENSE TOTALS	19,388,973.53	971,195.54	11,155,856.13	6,258,979.32	1,974,138.08	90%	13,425,76[illegible]
Fund Type Net Gain (Loss)	($2,448,973.53)	$932,596.21	($424,799.29)	($6,258,979.32)	($4,234,805.08)	273%	$1,416,08[illegible]
Fund Category **Enterprise Funds** Totals							
REVENUE TOTALS	16,940,000.00	1,903,791.75	10,731,056.84	.00	6,208,943.16	63%	14,841,85[illegible]
EXPENSE TOTALS	19,388,973.53	971,195.54	11,155,856.13	6,258,979.32	1,974,138.08	90%	13,425,76[illegible]
Fund Category **Enterprise Funds** Net Gain (Loss)	($2,448,973.53)	$932,596.21	($424,799.29)	($6,258,979.32)	($4,234,805.08)	273%	$1,416,08[illegible]
Grand Totals							
REVENUE TOTALS	33,206,036.00	2,879,266.77	24,785,125.50	.00	8,420,910.50	75%	31,113,45[illegible]
EXPENSE TOTALS	38,328,397.99	2,016,493.38	23,848,620.30	8,725,273.66	5,754,504.03	85%	29,251,74[illegible]
Grand Total Net Gain (Loss)	($5,122,361.99)	$862,773.39	$936,505.20	($8,725,273.66)	($2,666,406.47)	152%	$1,861,70[illegible]

September, 2015 Departmental Budget

Fiscal Year to Date 09/30/1…

Include Rollup Account and Rollup to Accou…

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% used/ Rec'd	Prior Year T…
Fund **110 - General Fund**										
Department **111 - Police Division**										
	EXPENSE									
Personal Services										
5101	Salary-Elected Officials/Director	75,643.00	.00	75,643.00	.00	.00	31,737.48	43,905.52	42	74,10
5102	Wages-Staff	659,217.00	.00	659,217.00	50,518.24	.00	460,080.18	199,136.82	70	624,67
5104	Wages-Part time	112,533.00	.00	112,533.00	7,466.59	.00	82,633.78	29,899.22	73	117,04
5105	Overtime	260,000.00	.00	260,000.00	25,094.06	.00	191,822.95	68,177.05	74	275,00
5106	Longevity	59,300.00	.00	59,300.00	13,550.00	.00	39,950.00	19,350.00	67	54,54
5109	HSA Employer Funding	246,000.00	.00	246,000.00	2,000.01	3,583.46	243,499.88	(1,083.34)	100	235,41
5111	Wages Chief	102,518.00	.00	102,518.00	7,886.00	.00	74,855.19	27,662.81	73	100,42
5113	Wages Enforcement	4,438,082.00	.00	4,438,082.00	356,146.77	.00	3,258,635.15	1,179,446.85	73	4,243,74
5151	PERS Contribution	119,300.00	.00	119,300.00	7,826.15	.00	83,929.70	35,370.30	70	114,57
5152	PFDPF Contribution	860,682.00	.00	860,682.00	75,926.54	.00	731,879.23	128,802.77	85	793,54
5155	PERS Pickup	42,990.00	.00	42,990.00	3,156.53	.00	31,052.89	11,937.11	72	41,94
5156	PFDPF Pick Up	46,788.00	.00	46,788.00	.00	.00	56,343.51	(9,555.51)	120	142,56
5161	Group Insurance	963,506.00	.00	963,506.00	8,999.27	222,832.20	704,396.13	36,277.67	96	951,43
5166	Medicare	82,218.00	.00	82,218.00	6,450.63	.00	58,590.86	23,627.14	71	79,08
	Personal Services Totals	$8,068,777.00	$0.00	$8,068,777.00	$565,020.79	$226,415.66	$6,049,406.93	$1,792,954.41	78%	$7,848,12
Supplies										
5201	Office Supplies	8,500.00	.00	8,500.00	951.12	2,715.71	4,503.46	1,280.83	85	11,05
5202	Photo Copy Supplies	3,250.00	.00	3,250.00	20.56	832.22	959.78	1,458.00	55	2,65
5203	Computer Supplies	22,360.00	555.91	22,915.91	84.53	1,385.07	2,838.95	18,691.89	18	23,75
5205	Small Tools/Minor Equipment	4,750.00	75.00	4,825.00	189.42	2,887.40	1,770.93	166.67	97	2,68
5206	Evidence	10,000.00	.00	10,000.00	.00	.00	10,000.00	.00	100	7,00
5207	Law Enforcement Supplies	58,600.00	2,339.50	60,939.50	1,212.88	15,448.84	23,622.09	21,868.57	64	30,96
5213	Repair and Maintenance Supplies	12,095.00	38.38	12,133.38	.00	2,000.00	2,545.28	7,588.10	37	4,57
5241	Uniforms-Purchased	57,555.00	3,759.50	61,314.50	1,553.80	12,792.02	18,414.34	30,108.14	51	34,68
5251	MV Gas and Oil	120,000.00	4,424.29	124,424.29	8,060.46	27,038.14	62,499.54	34,886.61	72	123,55
	Supplies Totals	$297,110.00	$11,192.58	$308,302.58	$12,072.77	$65,099.40	$127,154.37	$116,048.81	62%	$240,93
Services										
5311	Utilities	122,300.00	6,923.99	129,223.99	9,925.53	32,291.21	83,524.36	13,408.42	90	108,74
5321	Professional Training	34,735.00	.00	34,735.00	2,748.78	6,849.82	15,531.71	12,353.47	64	16,63
5323	Publications	2,850.00	.00	2,850.00	.00	1,000.00	159.00	1,691.00	41	41
5324	Professional Association Dues	2,398.00	.00	2,398.00	.00	276.00	724.00	1,398.00	42	78
5325	Educational Assistance	10,000.00	.00	10,000.00	.00	4,400.00	5,701.54	(101.54)	101	9,49
5339	Misc Contract Services	35,270.00	188.15	35,458.15	1,414.55	4,941.05	15,169.04	15,348.06	57	16,38
5351	Liability Insurance Deductible	10,000.00	.00	10,000.00	.00	.00	.00	10,000.00	0	
5361	Building Repair/Maintenance	43,050.00	32,186.00	75,236.00	1,588.38	16,367.58	49,708.89	9,159.53	88	27,54
5362	Equipment Maintenance	47,987.00	587.50	48,574.50	3,200.80	14,284.96	26,986.76	7,302.78	85	35,56
5363	MV Repair/Maintenance-External	11,000.00	.00	11,000.00	60.00	11,096.33	4,269.05	(4,365.38)	140	2,68

September, 2015 Departmental Budget

Fiscal Year to Date 09/30/15

Include Rollup Account and Rollup to Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% used/ Rec'd	Prior Year T
Fund **110 - General Fund**										
Department **111 - Police Division**										
	EXPENSE									
Services										
5366	Computer Maintenance	1,200.00	.00	1,200.00	.00	1,200.00	.00	.00	100	
5375	Prisoner Care	130,000.00	7,095.44	137,095.44	8,347.66	19,208.19	82,787.25	35,100.00	74	137,538
5391	Postage	4,000.00	.00	4,000.00	292.68	842.78	2,236.56	920.66	77	3,653
5392	Fingerprinting Services	35,000.00	2,006.00	37,006.00	4,880.00	9,116.00	32,190.00	(4,300.00)	112	36,893
5393	L.E.A.D.S Terminal	10,000.00	.00	10,000.00	600.00	2,829.00	6,135.00	1,036.00	90	8,964
5395	Printing/Advertising	11,000.00	52.95	11,052.95	145.89	4,312.45	951.90	5,788.60	48	3,920
5396	Uniform Cleaning/Repairs	17,000.00	105.07	17,105.07	1,673.50	6,759.19	10,545.88	(200.00)	101	13,470
5399	Other Miscellaneous Services	3,000.00	.00	3,000.00	153.65	849.81	1,252.82	897.37	70	1,612
	Services Totals	$530,790.00	$49,145.10	$579,935.10	$35,031.42	$136,624.37	$337,873.76	$105,436.97	82%	$424,307
Capital Purchases										
5631	Furniture and Fixtures	2,000.00	.00	2,000.00	.00	2,000.00	247.10	(247.10)	112	2,615
5632	Motor Vehicles	114,000.00	34,000.00	148,000.00	.00	2,955.00	126,082.00	18,963.00	87	133,208
5633	Machinery and Equipment	8,950.00	1,062.48	10,012.48	.00	.00	2,262.48	7,750.00	23	20,555
5634	Unmarked Vehicles	.00	22,652.47	22,652.47	.00	.00	.00	22,652.47	0	
5639	Other Equipment	37,300.00	.00	37,300.00	1,705.59	6,212.17	21,261.83	9,826.00	74	34,436
	Capital Purchases Totals	$162,250.00	$57,714.95	$219,964.95	$1,705.59	$11,167.17	$149,853.41	$58,944.37	73%	$190,814
	EXPENSE TOTALS	$9,058,927.00	$118,052.63	$9,176,979.63	$613,830.57	$439,306.60	$6,664,288.47	$2,073,384.56	77%	$8,704,181
	Department **111 - Police Division** Totals	$9,058,927.00	$118,052.63	$9,176,979.63	$613,830.57	$439,306.60	$6,664,288.47	$2,073,384.56	77%	$8,704,181

September, 2015 Departmental Budget

Fiscal Year to Date 09/30/15

Include Rollup Account and Rollup to Accou

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% used/ Rec'd	Prior Year T
Fund **110 - General Fund**										
Department **112 - D.A.R.E.**										
	EXPENSE									
Supplies										
5259	Operating Materials and Supplies	.00	1,335.21	1,335.21	.00	.00	.00	1,335.21	0	1,12
	Supplies Totals	$0.00	$1,335.21	$1,335.21	$0.00	$0.00	$0.00	$1,335.21	0%	$1,12
	EXPENSE TOTALS	$0.00	$1,335.21	$1,335.21	$0.00	$0.00	$0.00	$1,335.21	0%	$1,12
	Department **112 - D.A.R.E.** Totals	$0.00	$1,335.21	$1,335.21	$0.00	$0.00	$0.00	$1,335.21	0%	$1,12

September, 2015 Departmental Budget

Fiscal Year to Date 09/30/15

Include Rollup Account and Rollup to Accou

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% used/ Rec'd	Prior Year T
Fund **110 - General Fund**										
Department **290 - Mechanic**										
	EXPENSE									
Personal Services										
5102	Wages-Staff	79,721.00	.00	79,721.00	6,157.40	.00	55,018.67	24,702.33	69	73,38
5105	Overtime	400.00	.00	400.00	.00	.00	49.92	350.08	12	11
5109	HSA Employer Funding	6,000.00	.00	6,000.00	1,333.33	.00	7,333.33	(1,333.33)	122	9,33
5151	PERS Contribution	11,217.00	.00	11,217.00	770.76	.00	8,428.96	2,788.04	75	10,98
5161	Group Insurance	23,164.00	.00	23,164.00	272.53	8,152.72	17,828.61	(2,817.33)	112	23,74
5166	Medicare	1,162.00	.00	1,162.00	84.65	.00	767.35	394.65	66	1,08
	Personal Services Totals	$121,664.00	$0.00	$121,664.00	$8,618.67	$8,152.72	$89,426.84	$24,084.44	80%	$118,64
Supplies										
5201	Office Supplies	100.00	.00	100.00	.00	50.00	.00	50.00	50	
5203	Computer Supplies	200.00	.00	200.00	.00	100.00	.00	100.00	50	4
5205	Small Tools/Minor Equipment	3,000.00	.00	3,000.00	.00	.00	.00	3,000.00	0	73
5213	Repair and Maintenance Supplies	75,000.00	1,004.88	76,004.88	(436.63)	16,370.57	53,691.87	5,942.44	92	69,81
5259	Operating Materials and Supplies	5,000.00	.00	5,000.00	482.05	1,928.48	4,814.26	(1,742.74)	135	3,71
	Supplies Totals	$83,300.00	$1,004.88	$84,304.88	$45.42	$18,449.05	$58,506.13	$7,349.70	91%	$74,30
Services										
5321	Professional Training	1,000.00	.00	1,000.00	.00	.00	125.00	875.00	12	17
5362	Equipment Maintenance	3,000.00	.00	3,000.00	.00	1,370.00	630.00	1,000.00	67	2,16
5363	MV Repair/Maintenance-External	30,000.00	2,728.85	32,728.85	530.71	16,654.37	12,264.48	3,810.00	88	21,56
5397	Uniform Rental	1,200.00	34.98	1,234.98	.00	300.90	234.08	700.00	43	38
5399	Other Miscellaneous Services	1,500.00	.00	1,500.00	27.00	553.80	662.20	284.00	81	46
	Services Totals	$36,700.00	$2,763.83	$39,463.83	$557.71	$18,879.07	$13,915.76	$6,669.00	83%	$24,75
	EXPENSE TOTALS	$241,664.00	$3,768.71	$245,432.71	$9,221.80	$45,480.84	$161,848.73	$38,103.14	84%	$217,70
	Department **290 - Mechanic** Totals	$241,664.00	$3,768.71	$245,432.71	$9,221.80	$45,480.84	$161,848.73	$38,103.14	84%	$217,70

September, 2015 Departmental Budget

Fiscal Year to Date 09/30/15

Include Rollup Account and Rollup to Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% used/ Rec'd	Prior Year T
Fund **110 - General Fund**										
Department **340 - Parks and Recreation**										
	EXPENSE									
Personal Services										
5101	Salary-Elected Officials/Director	66,872.00	.00	66,872.00	5,615.40	.00	52,693.21	14,178.79	79	71,93
5102	Wages-Staff	210,226.00	.00	210,226.00	15,599.13	.00	144,076.60	66,149.40	69	205,24
5104	Wages-Part time	40,862.00	.00	40,862.00	3,664.38	.00	30,531.03	10,330.97	75	39,72
5105	Overtime	15,700.00	.00	15,700.00	1,224.81	.00	6,544.21	9,155.79	42	7,39
5106	Longevity	450.00	.00	450.00	.00	.00	.00	450.00	0	45
5109	HSA Employer Funding	30,000.00	.00	30,000.00	666.67	.00	27,666.67	2,333.33	92	22,33
5141	Wages-Seasonal Labor	90,000.00	.00	90,000.00	5,747.38	.00	60,077.05	29,922.95	67	106,74
5151	PERS Contribution	59,375.00	.00	59,375.00	4,683.26	.00	42,888.01	16,486.99	72	58,84
5161	Group Insurance	108,512.00	.00	108,512.00	1,124.40	27,376.55	78,068.81	3,066.64	97	85,61
5166	Medicare	6,150.00	.00	6,150.00	444.67	.00	4,107.97	2,042.03	67	6,12
	Personal Services Totals	$628,147.00	$0.00	$628,147.00	$38,770.10	$27,376.55	$446,653.56	$154,116.89	75%	$604,42
Supplies										
5201	Office Supplies	2,000.00	.00	2,000.00	.00	665.46	334.54	1,000.00	50	81
5203	Computer Supplies	550.00	.00	550.00	.00	300.00	7.40	242.60	56	16
5205	Small Tools/Minor Equipment	1,500.00	.00	1,500.00	.00	.00	869.95	630.05	58	3,02
5209	Chemicals	23,550.00	.00	23,550.00	.00	7,267.20	12,729.48	3,553.32	85	21,53
5213	Repair and Maintenance Supplies	42,000.00	139.99	42,139.99	1,620.63	7,947.60	26,534.27	7,658.12	82	36,71
5215	Recreational Supplies	53,000.00	1,963.95	54,963.95	3,307.75	11,662.97	34,241.03	9,059.95	84	47,21
5251	MV Gas and Oil	20,000.00	.00	20,000.00	2,127.78	4,391.12	9,835.78	5,773.10	71	20,39
5252	Aggregates	17,000.00	.00	17,000.00	.00	6,530.00	.00	10,470.00	38	9,12
5259	Operating Materials and Supplies	6,000.00	.00	6,000.00	.00	152.60	692.00	5,155.40	14	6,22
	Supplies Totals	$165,600.00	$2,103.94	$167,703.94	$7,056.16	$38,916.95	$85,244.45	$43,542.54	74%	$145,22
Services										
5303	Community Events	19,235.00	.00	19,235.00	2,467.00	1,324.09	11,201.33	6,709.58	65	6,69
5311	Utilities	21,300.00	1,605.78	22,905.78	1,372.93	10,305.57	17,078.37	(4,478.16)	120	23,82
5321	Professional Training	1,212.00	40.00	1,252.00	.00	.00	135.00	1,117.00	11	82
5322	Conference/Reimb	2,150.00	127.38	2,277.38	127.00	115.00	1,502.58	659.80	71	1,95
5324	Professional Association Dues	1,500.00	110.00	1,610.00	.00	235.00	720.00	655.00	59	77
5338	Personal Service Contracts	55,000.00	.00	55,000.00	1,641.00	7,489.50	30,853.00	16,657.50	70	44,68
5339	Misc Contract Services	60,000.00	5,893.30	65,893.30	1,596.50	3,675.00	21,936.32	40,281.98	39	59,13
5361	Building Repair/Maintenance	15,000.00	2,473.33	17,473.33	.00	2,476.16	4,046.45	10,950.72	37	20,80
5362	Equipment Maintenance	2,200.00	.00	2,200.00	.00	1,555.45	2,537.10	(1,892.55)	186	3,09
5391	Postage	2,000.00	.00	2,000.00	13.58	.00	343.69	1,656.31	17	76
5395	Printing/Advertising	23,386.00	.00	23,386.00	90.00	11,393.95	7,551.51	4,440.54	81	15,07
5397	Uniform Rental	2,518.00	69.88	2,587.88	90.84	489.52	1,530.36	568.00	78	2,34
5399	Other Miscellaneous Services	12,550.00	.00	12,550.00	460.00	3,735.55	6,014.45	2,800.00	78	2,02
	Services Totals	$218,051.00	$10,319.67	$228,370.67	$7,858.85	$42,794.79	$105,450.16	$80,125.72	65%	$182,00

September, 2015 Departmental Budget

Fiscal Year to Date 09/30/15

Include Rollup Account and Rollup to Accou

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% used/ Rec'd	Prior Year T
Fund	**110 - General Fund**									
Department	**340 - Parks and Recreation**									
	EXPENSE									
Transfers/Other										
5515	Refunds-Fees	.00	.00	.00	559.00	.00	9,148.00	(9,148.00)	+++	
	Transfers/Other Totals	$0.00	$0.00	$0.00	$559.00	$0.00	$9,148.00	($9,148.00)	+++	$(
Capital Purchases										
5632	Motor Vehicles	10,000.00	.00	10,000.00	.00	.00	9,917.33	82.67	99	
5633	Machinery and Equipment	2,000.00	.00	2,000.00	.00	.00	2,000.00	.00	100	14,99
5639	Other Equipment	12,110.00	.00	12,110.00	.00	.00	12,015.00	95.00	99	4,99
	Capital Purchases Totals	$24,110.00	$0.00	$24,110.00	$0.00	$0.00	$23,932.33	$177.67	99%	$19,99
	EXPENSE TOTALS	$1,035,908.00	$12,423.61	$1,048,331.61	$54,244.11	$109,088.29	$670,428.50	$268,814.82	74%	$951,65
	Department **340 - Parks and Recreation** Totals	$1,035,908.00	$12,423.61	$1,048,331.61	$54,244.11	$109,088.29	$670,428.50	$268,814.82	74%	$951,65

September, 2015 Departmental Budget

Fiscal Year to Date 09/30/15

Include Rollup Account and Rollup to Accou

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% used/ Rec'd	Prior Year T
Fund **110 - General Fund**										
Department **343 - Senior Center**										
	EXPENSE									
Personal Services										
5102	Wages-Staff	53,969.00	.00	53,969.00	4,151.40	.00	39,406.58	14,562.42	73	52,87
5104	Wages-Part time	37,685.00	.00	37,685.00	3,298.47	.00	30,606.99	7,078.01	81	39,92
5105	Overtime	3,000.00	.00	3,000.00	.00	.00	1,491.23	1,508.77	50	2,30
5106	Longevity	467.00	.00	467.00	.00	.00	.00	467.00	0	45
5109	HSA Employer Funding	4,000.00	.00	4,000.00	.00	.00	4,000.00	.00	100	4,00
5141	Wages-Seasonal Labor	10,920.00	.00	10,920.00	829.50	.00	5,895.75	5,024.25	54	6,28
5151	PERS Contribution	13,317.00	.00	13,317.00	1,187.52	.00	11,503.25	1,813.75	86	13,75
5161	Group Insurance	16,118.00	.00	16,118.00	143.48	3,946.67	12,320.15	(148.82)	101	16,25
5166	Medicare	1,538.00	.00	1,538.00	117.77	.00	1,100.48	437.52	72	1,40
	Personal Services Totals	$141,014.00	$0.00	$141,014.00	$9,728.14	$3,946.67	$106,324.43	$30,742.90	78%	$137,24
Supplies										
5201	Office Supplies	800.00	.00	800.00	.00	353.60	366.40	80.00	90	1,24
5203	Computer Supplies	500.00	.00	500.00	(241.68)	.00	412.15	87.85	82	52
5213	Repair and Maintenance Supplies	2,000.00	.00	2,000.00	23.23	932.50	217.50	850.00	58	52
5215	Recreational Supplies	4,500.00	1,187.55	5,687.55	18.89	860.33	1,385.60	3,441.62	39	1,04
	Supplies Totals	$7,800.00	$1,187.55	$8,987.55	($199.56)	$2,146.43	$2,381.65	$4,459.47	50%	$3,34
Services										
5311	Utilities	12,500.00	891.89	13,391.89	933.19	4,929.90	7,910.94	551.05	96	9,88
5321	Professional Training	150.00	.00	150.00	.00	.00	.00	150.00	0	
5322	Conference/Reimb	100.00	.00	100.00	.00	.00	.00	100.00	0	
5324	Professional Association Dues	120.00	.00	120.00	.00	.00	100.00	20.00	83	10
5339	Misc Contract Services	10,500.00	.00	10,500.00	.00	550.00	7,885.00	2,065.00	80	1,64
5361	Building Repair/Maintenance	2,500.00	153,906.94	156,406.94	.00	7,614.40	146,622.97	2,169.57	99	28
5391	Postage	1,500.00	.00	1,500.00	.00	500.00	500.00	500.00	67	1,00
5395	Printing/Advertising	3,000.00	.00	3,000.00	.00	.00	.00	3,000.00	0	
	Services Totals	$30,370.00	$154,798.83	$185,168.83	$933.19	$13,594.30	$163,018.91	$8,555.62	95%	$12,91
	EXPENSE TOTALS	$179,184.00	$155,986.38	$335,170.38	$10,461.77	$19,687.40	$271,724.99	$43,757.99	87%	$153,50
	Department **343 - Senior Center** Totals	$179,184.00	$155,986.38	$335,170.38	$10,461.77	$19,687.40	$271,724.99	$43,757.99	87%	$153,50

September, 2015 Departmental Budget

Fiscal Year to Date 09/30/1

Include Rollup Account and Rollup to Accou

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% used/ Rec'd	Prior Year T
Fund **110 - General Fund**										
Department **448 - Service Department**										
	EXPENSE									
Personal Services										
5101	Salary-Elected Officials/Director	75,643.00	.00	75,643.00	5,818.78	.00	55,232.76	20,410.24	73	74,10
5102	Wages-Staff	244,040.00	.00	244,040.00	18,708.76	.00	177,955.42	66,084.58	73	234,39
5105	Overtime	3,000.00	.00	3,000.00	106.52	.00	4,642.28	(1,642.28)	155	5,50
5106	Longevity	2,146.00	.00	2,146.00	.00	.00	.00	2,146.00	0	2,10
5109	HSA Employer Funding	24,000.00	.00	24,000.00	.00	.00	21,500.00	2,500.00	90	22,16
5151	PERS Contribution	45,476.00	.00	45,476.00	3,472.89	.00	34,856.19	10,619.81	77	44,04
5161	Group Insurance	98,703.00	.00	98,703.00	867.46	20,213.44	63,699.82	14,789.74	85	93,38
5166	Medicare	4,710.00	.00	4,710.00	347.43	.00	3,350.46	1,359.54	71	4,39
	Personal Services Totals	$497,718.00	$0.00	$497,718.00	$29,321.84	$20,213.44	$361,236.93	$116,267.63	77%	$480,09
Supplies										
5201	Office Supplies	1,500.00	.00	1,500.00	.00	270.81	914.99	314.20	79	1,20
5203	Computer Supplies	1,000.00	.00	1,000.00	.00	500.00	.00	500.00	50	
5213	Repair and Maintenance Supplies	12,000.00	355.93	12,355.93	793.94	4,256.46	6,385.26	1,714.21	86	8,51
5251	MV Gas and Oil	1,500.00	35.44	1,535.44	.00	430.03	605.41	500.00	67	42
	Supplies Totals	$16,000.00	$391.37	$16,391.37	$793.94	$5,457.30	$7,905.66	$3,028.41	82%	$10,14
Services										
5301	Boards/Commissions	2,000.00	.00	2,000.00	.00	1,713.12	286.88	.00	100	1,55
5302	Street Lighting	255,000.00	12,269.32	267,269.32	17,149.68	58,801.56	163,467.76	45,000.00	83	248,45
5303	Community Events	27,000.00	.00	27,000.00	.00	.00	26,250.00	750.00	97	26,25
5311	Utilities	.00	.00	.00	.00	.00	(115.40)	115.40	+++	
5321	Professional Training	1,000.00	.00	1,000.00	.00	.00	.00	1,000.00	0	
5322	Conference/Reimb	250.00	.00	250.00	.00	.00	300.00	(50.00)	120	
5324	Professional Association Dues	400.00	.00	400.00	.00	.00	.00	400.00	0	
5325	Educational Assistance	3,000.00	.00	3,000.00	.00	.00	.00	3,000.00	0	
5331	Engineering/Architecture	75,000.00	2,550.00	77,550.00	3,360.87	26,955.67	13,286.59	37,307.74	52	17,63
5339	Misc Contract Services	35,000.00	771.44	35,771.44	711.44	14,104.93	23,331.79	(1,665.28)	105	33,61
5362	Equipment Maintenance	4,000.00	89.51	4,089.51	277.26	844.18	3,184.36	60.97	99	3,23
5366	Computer Maintenance	1,500.00	.00	1,500.00	.00	.00	.00	1,500.00	0	
5367	Streetscape Maintenance	90,000.00	4,900.00	94,900.00	1,030.00	32,355.25	39,773.75	22,771.00	76	66,31
5374	Emergency Management Services	32,700.00	.00	32,700.00	.00	.00	37,239.00	(4,539.00)	114	30,34
5391	Postage	1,000.00	.00	1,000.00	19.40	.00	168.82	831.18	17	29
5395	Printing/Advertising	.00	.00	.00	.00	.00	183.20	(183.20)	+++	
5397	Uniform Rental	2,000.00	47.68	2,047.68	95.36	788.63	1,147.96	111.09	95	1,60
5398	Tree/Grass Service	30,000.00	.00	30,000.00	2,635.00	12,152.50	17,847.50	.00	100	15,05
5399	Other Miscellaneous Services	11,500.00	.00	11,500.00	.00	.00	.00	11,500.00	0	
	Services Totals	$571,350.00	$20,627.95	$591,977.95	$25,279.01	$147,715.84	$326,352.21	$117,909.90	80%	$444,37

Attachment: September 2015 Departmental Budget 10_15_2015 3_27_07 PM_Joni Crawford_46100P4S

September, 2015 Departmental Budget

Fiscal Year to Date 09/30/15

Include Rollup Account and Rollup to Accou

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% used/ Rec'd	Prior Year T
Fund **110 - General Fund**										
Department **448 - Service Department**										
	EXPENSE									
Capital Purchases										
5601	Land	.00	.00	.00	.00	.00	.00	.00	+++	9,95
	Capital Purchases Totals	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	+++	$9,95
	EXPENSE TOTALS	$1,085,068.00	$21,019.32	$1,106,087.32	$55,394.79	$173,386.58	$695,494.80	$237,205.94	79%	$944,55
	Department **448 - Service Department** Totals	$1,085,068.00	$21,019.32	$1,106,087.32	$55,394.79	$173,386.58	$695,494.80	$237,205.94	79%	$944,55

September, 2015 Departmental Budget

Fiscal Year to Date 09/30/15

Include Rollup Account and Rollup to Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% used/ Rec'd	Prior Year T
Fund **110 - General Fund**										
Department **479 - Building Department**										
	EXPENSE									
Personal Services										
5101	Salary-Elected Officials/Director	62,478.00	.00	62,478.00	4,806.00	.00	45,619.37	16,858.63	73	61,20
5102	Wages-Staff	86,576.00	.00	86,576.00	10,955.62	.00	73,512.55	13,063.45	85	85,97
5104	Wages-Part time	44,444.00	.00	44,444.00	.00	.00	14,960.45	29,483.55	34	36,89
5106	Longevity	450.00	.00	450.00	.00	.00	.00	450.00	0	45
5109	HSA Employer Funding	16,000.00	.00	16,000.00	.00	.00	17,333.33	(1,333.33)	108	14,50
5151	PERS Contribution	27,153.00	.00	27,153.00	2,275.44	.00	19,518.17	7,634.83	72	25,69
5161	Group Insurance	62,890.00	.00	62,890.00	809.30	15,151.45	39,400.78	8,337.77	87	51,93
5166	Medicare	2,812.00	.00	2,812.00	219.53	.00	1,859.04	952.96	66	2,55
	Personal Services Totals	$302,803.00	$0.00	$302,803.00	$19,065.89	$15,151.45	$212,203.69	$75,447.86	75%	$279,21
Supplies										
5201	Office Supplies	1,200.00	.00	1,200.00	.00	536.26	603.72	60.02	95	96
5203	Computer Supplies	1,000.00	.00	1,000.00	.00	.00	.00	1,000.00	0	31
5241	Uniforms-Purchased	2,000.00	.00	2,000.00	.00	115.00	516.46	1,368.54	32	1,29
5251	MV Gas and Oil	5,000.00	87.74	5,087.74	297.80	1,537.48	1,730.49	1,819.77	64	2,98
	Supplies Totals	$9,200.00	$87.74	$9,287.74	$297.80	$2,188.74	$2,850.67	$4,248.33	54%	$5,55
Services										
5311	Utilities	2,000.00	.00	2,000.00	.00	206.53	793.47	1,000.00	50	1,18
5321	Professional Training	2,000.00	.00	2,000.00	.00	.00	.00	2,000.00	0	6
5322	Conference/Reimb	1,500.00	.00	1,500.00	.00	.00	345.00	1,155.00	23	29
5323	Publications	500.00	194.00	694.00	.00	56.00	291.00	347.00	50	
5324	Professional Association Dues	800.00	.00	800.00	.00	.00	365.00	435.00	46	40
5331	Engineering/Architecture	1,500.00	.00	1,500.00	.00	.00	.00	1,500.00	0	
5339	Misc Contract Services	8,000.00	1,885.00	9,885.00	1,917.50	6,582.50	3,802.50	(500.00)	105	43
5362	Equipment Maintenance	2,300.00	245.44	2,545.44	323.93	741.29	1,581.62	222.53	91	1,86
5376	County Health Services	25,000.00	7,290.00	32,290.00	7,557.00	7,176.00	20,112.00	5,002.00	85	16,83
5391	Postage	1,000.00	.00	1,000.00	43.93	.00	467.44	532.56	47	66
5395	Printing/Advertising	1,500.00	.00	1,500.00	.00	285.20	763.80	451.00	70	94
5397	Uniform Rental	1,000.00	16.80	1,016.80	27.98	232.74	284.06	500.00	51	44
5399	Other Miscellaneous Services	500.00	.00	500.00	.00	.00	.00	500.00	0	
	Services Totals	$47,600.00	$9,631.24	$57,231.24	$9,870.34	$15,280.26	$28,805.89	$13,145.09	77%	$23,15
Transfers/Other										
5513	Refunds-Permit	.00	.00	.00	.00	.00	26.75	(26.75)	+++	
	Transfers/Other Totals	$0.00	$0.00	$0.00	$0.00	$0.00	$26.75	($26.75)	+++	$
	EXPENSE TOTALS	$359,603.00	$9,718.98	$369,321.98	$29,234.03	$32,620.45	$243,887.00	$92,814.53	75%	$307,92
	Department **479 - Building Department** Totals	$359,603.00	$9,718.98	$369,321.98	$29,234.03	$32,620.45	$243,887.00	$92,814.53	75%	$307,92

September, 2015 Departmental Budget

Fiscal Year to Date 09/30/15

Include Rollup Account and Rollup to Accou

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% used/ Rec'd	Prior Year T
Fund **110 - General Fund**										
Department **522 - Mayor**										
	EXPENSE									
Personal Services										
5101	Salary-Elected Officials/Director	97,803.00	.00	97,803.00	7,523.24	.00	71,470.78	26,332.22	73	97,80
5102	Wages-Staff	24,426.00	(4,278.00)	20,148.00	797.17	.00	13,545.69	6,602.31	67	23,92
5109	HSA Employer Funding	5,000.00	.00	5,000.00	.00	.00	5,000.00	.00	100	5,00
5151	PERS Contribution	17,112.00	(992.00)	16,120.00	1,177.71	.00	12,622.69	3,497.31	78	17,03
5161	Group Insurance	19,551.00	.00	19,551.00	164.26	4,393.42	14,409.61	747.97	96	19,70
5166	Medicare	1,772.00	(64.00)	1,708.00	118.34	.00	1,209.07	498.93	71	1,73
	Personal Services Totals	$165,664.00	($5,334.00)	$160,330.00	$9,780.72	$4,393.42	$118,257.84	$37,678.74	76%	$165,20
Supplies										
5201	Office Supplies	600.00	.00	600.00	49.00	.00	987.48	(387.48)	165	11
5203	Computer Supplies	500.00	.00	500.00	.00	.00	.00	500.00	0	23
	Supplies Totals	$1,100.00	$0.00	$1,100.00	$49.00	$0.00	$987.48	$112.52	90%	$34
Services										
5311	Utilities	850.00	.00	850.00	.00	337.20	526.14	(13.34)	102	78
5322	Conference/Reimb	100.00	.00	100.00	.00	.00	.00	100.00	0	
5324	Professional Association Dues	900.00	.00	900.00	.00	.00	465.00	435.00	52	84
5332	Legal Services	28,000.00	543.50	28,543.50	2,747.25	8,543.09	23,090.86	(3,090.45)	111	26,09
5339	Misc Contract Services	2,500.00	.00	2,500.00	.00	.00	.00	2,500.00	0	
5391	Postage	250.00	.00	250.00	5.82	.00	82.99	167.01	33	11
5399	Other Miscellaneous Services	600.00	.00	600.00	.00	.00	315.96	284.04	53	34
	Services Totals	$33,200.00	$543.50	$33,743.50	$2,753.07	$8,880.29	$24,480.95	$382.26	99%	$28,17
	EXPENSE TOTALS	$199,964.00	($4,790.50)	$195,173.50	$12,582.79	$13,273.71	$143,726.27	$38,173.52	80%	$193,73
	Department **522 - Mayor** Totals	$199,964.00	($4,790.50)	$195,173.50	$12,582.79	$13,273.71	$143,726.27	$38,173.52	80%	$193,73

September, 2015 Departmental Budget

Fiscal Year to Date 09/30/15

Include Rollup Account and Rollup to Accou

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% used/ Rec'd	Prior Year T
Fund **110 - General Fund**										
Department **534 - Civil Service Commission**										
	EXPENSE									
Personal Services										
5104	Wages-Part time	37,510.00	.00	37,510.00	2,920.72	.00	28,324.67	9,185.33	76	38,38
5151	PERS Contribution	5,251.00	.00	5,251.00	391.57	.00	4,166.15	1,084.85	79	5,35
5166	Medicare	544.00	.00	544.00	42.36	.00	410.72	133.28	76	55
	Personal Services Totals	$43,305.00	$0.00	$43,305.00	$3,354.65	$0.00	$32,901.54	$10,403.46	76%	$44,29
Supplies										
5201	Office Supplies	400.00	.00	400.00	.00	98.79	239.52	61.69	85	52
5203	Computer Supplies	400.00	.00	400.00	.00	.00	.00	400.00	0	1,19
	Supplies Totals	$800.00	$0.00	$800.00	$0.00	$98.79	$239.52	$461.69	42%	$1,71
Services										
5321	Professional Training	.00	.00	.00	.00	.00	.00	.00	+++	20
5322	Conference/Reimb	300.00	.00	300.00	.00	.00	.00	300.00	0	
5332	Legal Services	500.00	.00	500.00	.00	255.00	95.00	150.00	70	
5336	Medical Services/Physical Exams	5,000.00	.00	5,000.00	.00	1,187.00	6,013.00	(2,200.00)	144	72
5339	Misc Contract Services	5,000.00	6,000.00	11,000.00	.00	7,814.00	2,852.07	333.93	97	2,48
5391	Postage	200.00	.00	200.00	.00	.00	94.02	105.98	47	12
5395	Printing/Advertising	7,000.00	.00	7,000.00	.00	1,440.00	3,060.00	2,500.00	64	3,78
5399	Other Miscellaneous Services	500.00	.00	500.00	.00	.00	.00	500.00	0	
	Services Totals	$18,500.00	$6,000.00	$24,500.00	$0.00	$10,696.00	$12,114.09	$1,689.91	93%	$7,32
	EXPENSE TOTALS	$62,605.00	$6,000.00	$68,605.00	$3,354.65	$10,794.79	$45,255.15	$12,555.06	82%	$53,33
	Department **534 - Civil Service Commission** Totals	$62,605.00	$6,000.00	$68,605.00	$3,354.65	$10,794.79	$45,255.15	$12,555.06	82%	$53,33

September, 2015 Departmental Budget

Fiscal Year to Date 09/30/15

Include Rollup Account and Rollup to Accou

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% used/ Rec'd	Prior Year T
Fund **110 - General Fund**										
Department **545 - City Auditor**										
	EXPENSE									
Personal Services										
5101	Salary-Elected Officials/Director	78,381.00	.00	78,381.00	6,029.28	.00	57,278.16	21,102.84	73	76,84
5102	Wages-Staff	119,829.00	.00	119,829.00	9,025.38	.00	86,920.22	32,908.78	73	117,45
5104	Wages-Part time	30,189.00	.00	30,189.00	2,283.50	.00	21,515.55	8,673.45	71	31,28
5105	Overtime	2,000.00	.00	2,000.00	.00	.00	65.55	1,934.45	3	1,35
5106	Longevity	1,050.00	.00	1,050.00	.00	.00	.00	1,050.00	0	1,02
5109	HSA Employer Funding	12,000.00	.00	12,000.00	.00	.00	12,000.00	.00	100	7,50
5151	PERS Contribution	32,403.00	.00	32,403.00	2,419.23	.00	24,201.81	8,201.19	75	31,11
5161	Group Insurance	50,190.00	.00	50,190.00	550.56	12,215.04	38,211.17	(236.21)	100	34,27
5166	Medicare	3,356.00	.00	3,356.00	244.66	.00	2,339.70	1,016.30	70	3,25
	Personal Services Totals	$329,398.00	$0.00	$329,398.00	$20,552.61	$12,215.04	$242,532.16	$74,650.80	77%	$304,10
Supplies										
5201	Office Supplies	5,000.00	.00	5,000.00	.00	769.02	3,136.47	1,094.51	78	2,46
5203	Computer Supplies	1,000.00	.00	1,000.00	.00	437.31	412.69	150.00	85	1,43
	Supplies Totals	$6,000.00	$0.00	$6,000.00	$0.00	$1,206.33	$3,549.16	$1,244.51	79%	$3,89
Services										
5321	Professional Training	500.00	.00	500.00	.00	.00	.00	500.00	0	14
5322	Conference/Reimb	3,000.00	.00	3,000.00	.00	1,719.04	1,438.26	(157.30)	105	2,20
5323	Publications	.00	207.00	207.00	.00	.00	207.00	.00	100	
5324	Professional Association Dues	800.00	.00	800.00	192.00	150.00	929.00	(279.00)	135	83
5333	Outside Professional Services	36,000.00	.00	36,000.00	.00	.00	34,688.00	1,312.00	96	33,62
5339	Misc Contract Services	5,000.00	.00	5,000.00	292.00	4,235.00	1,057.00	(292.00)	106	2,75
5362	Equipment Maintenance	750.00	.00	750.00	472.70	238.50	854.30	(342.80)	146	1,06
5391	Postage	1,800.00	.00	1,800.00	120.68	.00	1,222.59	577.41	68	1,56
5395	Printing/Advertising	600.00	.00	600.00	.00	.00	1,225.28	(625.28)	204	52
5399	Other Miscellaneous Services	14,000.00	.00	14,000.00	580.90	.00	7,030.00	6,970.00	50	10,14
	Services Totals	$62,450.00	$207.00	$62,657.00	$1,658.28	$6,342.54	$48,651.43	$7,663.03	88%	$52,86
	EXPENSE TOTALS	$397,848.00	$207.00	$398,055.00	$22,210.89	$19,763.91	$294,732.75	$83,558.34	79%	$360,86
	Department **545 - City Auditor** Totals	$397,848.00	$207.00	$398,055.00	$22,210.89	$19,763.91	$294,732.75	$83,558.34	79%	$360,86

September, 2015 Departmental Budget

Fiscal Year to Date 09/30/15

Include Rollup Account and Rollup to Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% used/ Rec'd	Prior Year T
Fund **110 - General Fund**										
Department **554 - City Attorney**										
	EXPENSE									
Personal Services										
5101	Salary-Elected Officials/Director	97,803.00	.00	97,803.00	7,523.24	.00	71,470.78	26,332.22	73	97,80
5102	Wages-Staff	158,491.00	.00	158,491.00	10,748.90	.00	118,348.78	40,142.22	75	142,17
5104	Wages-Part time	63,247.00	.00	63,247.00	4,842.60	.00	46,293.44	16,953.56	73	71,34
5106	Longevity	1,062.00	.00	1,062.00	.00	.00	.00	1,062.00	0	1,00
5109	HSA Employer Funding	16,000.00	.00	16,000.00	.00	4,000.00	11,166.67	833.33	95	11,00
5151	PERS Contribution	44,884.00	.00	44,884.00	3,221.52	.00	32,801.76	12,082.24	73	42,46
5161	Group Insurance	64,802.00	.00	64,802.00	434.93	16,230.52	40,925.00	7,646.48	88	49,07
5166	Medicare	4,649.00	.00	4,649.00	328.43	.00	3,351.70	1,297.30	72	4,42
	Personal Services Totals	$450,938.00	$0.00	$450,938.00	$27,099.62	$20,230.52	$324,358.13	$106,349.35	76%	$419,27
Supplies										
5201	Office Supplies	1,500.00	.00	1,500.00	67.64	659.81	713.72	126.47	92	2,54
5203	Computer Supplies	400.00	.00	400.00	.00	.00	.00	400.00	0	
5205	Small Tools/Minor Equipment	500.00	.00	500.00	.00	.00	990.00	(490.00)	198	
	Supplies Totals	$2,400.00	$0.00	$2,400.00	$67.64	$659.81	$1,703.72	$36.47	98%	$2,54
Services										
5321	Professional Training	1,500.00	.00	1,500.00	.00	275.00	795.00	430.00	71	1,08
5322	Conference/Reimb	250.00	.00	250.00	.00	.00	.00	250.00	0	
5323	Publications	5,500.00	314.00	5,814.00	283.60	1,524.57	3,229.43	1,060.00	82	4,30
5324	Professional Association Dues	1,500.00	.00	1,500.00	.00	.00	1,925.00	(425.00)	128	1,22
5332	Legal Services	20,000.00	.00	20,000.00	490.00	5,829.00	1,671.00	12,500.00	38	6,41
5333	Outside Professional Services	12,550.00	.00	12,550.00	416.67	691.64	12,833.36	(975.00)	108	12,50
5337	Public Defender	5,000.00	390.00	5,390.00	.00	3,798.84	1,796.16	(205.00)	104	3,20
5339	Misc Contract Services	1,600.00	.00	1,600.00	.00	140.25	1,500.10	(40.35)	103	1,50
5341	Court Costs and Fees	300.00	.00	300.00	.00	.00	28.00	272.00	9	(
5366	Computer Maintenance	250.00	.00	250.00	.00	.00	.00	250.00	0	
5391	Postage	500.00	.00	500.00	30.82	.00	284.71	215.29	57	37
5399	Other Miscellaneous Services	2,500.00	.00	2,500.00	.00	1,250.00	1,109.65	140.35	94	2,06
	Services Totals	$51,450.00	$704.00	$52,154.00	$1,221.09	$13,509.30	$25,172.41	$13,472.29	74%	$32,67
	EXPENSE TOTALS	$504,788.00	$704.00	$505,492.00	$28,388.35	$34,399.63	$351,234.26	$119,858.11	76%	$454,49
	Department **554 - City Attorney** Totals	$504,788.00	$704.00	$505,492.00	$28,388.35	$34,399.63	$351,234.26	$119,858.11	76%	$454,49

September, 2015 Departmental Budget

Fiscal Year to Date 09/30/1

Include Rollup Account and Rollup to Accou

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% used/ Rec'd	Prior Year T
Fund **110 - General Fund**										
Department **571 - City Council**										
	EXPENSE									
Personal Services										
5101	Salary-Elected Officials/Director	60,901.00	.00	60,901.00	5,074.59	.00	45,671.31	15,229.69	75	60,89
5102	Wages-Staff	56,511.00	10,000.00	66,511.00	7,423.89	.00	56,098.86	10,412.14	84	55,35
5104	Wages-Part time	16,548.00	.00	16,548.00	.00	.00	2,549.68	13,998.32	15	9,42
5105	Overtime	.00	.00	.00	.00	.00	.00	.00	+++	12
5109	HSA Employer Funding	4,000.00	1,167.00	5,167.00	.00	.00	5,166.66	.34	100	4,00
5151	PERS Contribution	18,754.00	1,643.00	20,397.00	1,744.42	.00	14,804.59	5,592.41	73	17,43
5161	Group Insurance	16,298.00	4,701.00	20,999.00	209.94	6,107.08	15,097.51	(205.59)	101	16,37
5166	Medicare	1,942.00	118.00	2,060.00	175.56	.00	1,472.33	587.67	71	1,78
	Personal Services Totals	$174,954.00	$17,629.00	$192,583.00	$14,628.40	$6,107.08	$140,860.94	$45,614.98	76%	$165,40
Supplies										
5201	Office Supplies	1,000.00	.00	1,000.00	.00	175.91	761.30	62.79	94	70
5203	Computer Supplies	500.00	.00	500.00	.00	.00	194.41	305.59	39	
	Supplies Totals	$1,500.00	$0.00	$1,500.00	$0.00	$175.91	$955.71	$368.38	75%	$70
Services										
5311	Utilities	225.00	.00	225.00	.00	.00	.00	225.00	0	1
5321	Professional Training	600.00	.00	600.00	.00	.00	400.00	200.00	67	49
5322	Conference/Reimb	350.00	.00	350.00	.00	.00	.00	350.00	0	24
5323	Publications	700.00	.00	700.00	.00	.00	281.00	419.00	40	84
5324	Professional Association Dues	275.00	.00	275.00	.00	290.00	90.00	(105.00)	138	33
5339	Misc Contract Services	13,000.00	10,118.00	23,118.00	1,324.00	8,516.00	15,587.00	(985.00)	104	61
5391	Postage	330.00	.00	330.00	19.01	.00	224.86	105.14	68	13
5395	Printing/Advertising	8,000.00	443.00	8,443.00	.00	2,047.60	2,584.80	3,810.60	55	3,03
5399	Other Miscellaneous Services	6,000.00	.00	6,000.00	.00	.00	1,482.35	4,517.65	25	49
	Services Totals	$29,480.00	$10,561.00	$40,041.00	$1,343.01	$10,853.60	$20,650.01	$8,537.39	79%	$6,22
	EXPENSE TOTALS	$205,934.00	$28,190.00	$234,124.00	$15,971.41	$17,136.59	$162,466.66	$54,520.75	77%	$172,33
	Department **571 - City Council** Totals	$205,934.00	$28,190.00	$234,124.00	$15,971.41	$17,136.59	$162,466.66	$54,520.75	77%	$172,33

September, 2015 Departmental Budget

Fiscal Year to Date 09/30/15

Include Rollup Account and Rollup to Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% used/ Rec'd	Prior Year Total
Fund **110 - General Fund**										
Department **580 - Development Department**										
	EXPENSE									
Personal Services										
5101	Salary-Elected Officials/Director	73,542.00	.00	73,542.00	5,657.00	.00	53,697.32	19,844.68	73	72,04
5102	Wages-Staff	56,000.00	11,739.00	67,739.00	4,230.80	.00	36,538.44	31,200.56	54	40,25
5106	Longevity	.00	.00	.00	.00	.00	.00	.00	+++	50
5109	HSA Employer Funding	8,000.00	1,167.00	9,167.00	.00	.00	7,000.00	2,167.00	76	8,00
5151	PERS Contribution	18,136.00	1,643.00	19,779.00	1,384.30	.00	12,816.24	6,962.76	65	15,70
5161	Group Insurance	32,470.00	4,701.00	37,171.00	364.93	7,697.24	20,063.65	9,410.11	75	31,45
5166	Medicare	1,878.00	118.00	1,996.00	140.26	.00	1,279.35	716.65	64	1,56
	Personal Services Totals	$190,026.00	$19,368.00	$209,394.00	$11,777.29	$7,697.24	$131,395.00	$70,301.76	66%	$169,52
Supplies										
5201	Office Supplies	1,000.00	.00	1,000.00	.00	197.73	351.27	451.00	55	49
5203	Computer Supplies	1,000.00	.00	1,000.00	.00	.00	.00	1,000.00	0	29
	Supplies Totals	$2,000.00	$0.00	$2,000.00	$0.00	$197.73	$351.27	$1,451.00	27%	$78
Services										
5301	Boards/Commissions	2,500.00	.00	2,500.00	.00	72.60	1,018.40	1,409.00	44	2,29
5311	Utilities	1,000.00	.00	1,000.00	.00	465.56	534.44	.00	100	71
5321	Professional Training	1,500.00	.00	1,500.00	.00	435.00	25.00	1,040.00	31	1,02
5322	Conference/Reimb	3,500.00	10.35	3,510.35	472.89	982.25	1,648.21	879.89	75	2,50
5323	Publications	150.00	.00	150.00	.00	.00	.00	150.00	0	8
5324	Professional Association Dues	1,500.00	.00	1,500.00	215.00	.00	1,335.00	165.00	89	1,38
5339	Misc Contract Services	20,000.00	6,621.00	26,621.00	6,443.02	3,044.00	15,720.02	7,856.98	70	50,30
5391	Postage	500.00	.00	500.00	32.47	.00	240.78	259.22	48	48
5399	Other Miscellaneous Services	750.00	.00	750.00	.00	.00	.00	750.00	0	133,30
	Services Totals	$31,400.00	$6,631.35	$38,031.35	$7,163.38	$4,999.41	$20,521.85	$12,510.09	67%	$192,08
	EXPENSE TOTALS	$223,426.00	$25,999.35	$249,425.35	$18,940.67	$12,894.38	$152,268.12	$84,262.85	66%	$362,39
	Department **580 - Development Department** Totals	$223,426.00	$25,999.35	$249,425.35	$18,940.67	$12,894.38	$152,268.12	$84,262.85	66%	$362,39

Run by Joni Crawford on 10/15/2015 10:59:43 AM

September, 2015 Departmental Budget

Fiscal Year to Date 09/30/15

Include Rollup Account and Rollup to Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% used/ Rec'd	Prior Year T
Fund **110 - General Fund**										
Department **582 - Human Resources Department**										
	EXPENSE									
Personal Services										
5101	Salary-Elected Officials/Director	.00	32,307.00	32,307.00	4,662.43	.00	19,896.77	12,410.23	62	
5102	Wages-Staff	24,426.00	(15,040.00)	9,386.00	.00	.00	9,473.66	(87.66)	101	23,92
5109	HSA Employer Funding	1,000.00	.00	1,000.00	.00	.00	1,000.00	.00	100	1,00
5151	PERS Contribution	3,420.00	1,723.00	5,143.00	631.89	.00	4,057.12	1,085.88	79	3,34
5161	Group Insurance	3,523.00	.00	3,523.00	115.28	1,357.32	3,249.31	(1,083.63)	131	3,54
5166	Medicare	354.00	248.00	602.00	66.81	.00	420.10	181.90	70	34
	Personal Services Totals	$32,723.00	$19,238.00	$51,961.00	$5,476.41	$1,357.32	$38,096.96	$12,506.72	76%	$32,15
Supplies										
5201	Office Supplies	800.00	.00	800.00	.00	254.04	328.66	217.30	73	23
5203	Computer Supplies	500.00	.00	500.00	.00	135.21	64.79	300.00	40	29
5208	OSHA Supplies	8,500.00	309.99	8,809.99	930.38	2,523.24	7,184.35	(897.60)	110	7,37
	Supplies Totals	$9,800.00	$309.99	$10,109.99	$930.38	$2,912.49	$7,577.80	($380.30)	104%	$7,90
Services										
5321	Professional Training	500.00	.00	500.00	.00	.00	.00	500.00	0	12
5322	Conference/Reimb	300.00	.00	300.00	.00	.00	.00	300.00	0	
5323	Publications	200.00	.00	200.00	.00	.00	316.00	(116.00)	158	31
5324	Professional Association Dues	450.00	.00	450.00	.00	.00	390.00	60.00	87	38
5336	Medical Services/Physical Exams	2,500.00	.00	2,500.00	368.52	3,653.48	531.02	(1,684.50)	167	2,78
5339	Misc Contract Services	5,000.00	.00	5,000.00	.00	.00	1,350.70	3,649.30	27	1,39
5391	Postage	200.00	.00	200.00	4.46	.00	99.41	100.59	50	11
5399	Other Miscellaneous Services	11,500.00	51.95	11,551.95	1,043.85	3,583.08	9,976.07	(2,007.20)	117	8,97
	Services Totals	$20,650.00	$51.95	$20,701.95	$1,416.83	$7,236.56	$12,663.20	$802.19	96%	$14,10
	EXPENSE TOTALS	$63,173.00	$19,599.94	$82,772.94	$7,823.62	$11,506.37	$58,337.96	$12,928.61	84%	$54,16
	Department **582 - Human Resources Department** Totals	$63,173.00	$19,599.94	$82,772.94	$7,823.62	$11,506.37	$58,337.96	$12,928.61	84%	$54,16

September, 2015 Departmental Budget

Fiscal Year to Date 09/30/15

Include Rollup Account and Rollup to Accou

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% used/ Rec'd	Prior Year T
Fund **110 - General Fund**										
Department **584 - Computer Department**										
	EXPENSE									
Personal Services										
5101	Salary-Elected Officials/Director	65,597.00	.00	65,597.00	5,045.98	.00	47,897.30	17,699.70	73	64,26
5102	Wages-Staff	57,783.00	.00	57,783.00	4,444.80	.00	42,190.67	15,592.33	73	56,89
5105	Overtime	.00	.00	.00	333.36	.00	416.70	(416.70)	+++	28
5109	HSA Employer Funding	8,000.00	.00	8,000.00	422.55	2,512.27	5,487.73	.00	100	4,00
5151	PERS Contribution	17,273.00	.00	17,273.00	1,328.72	.00	13,262.32	4,010.68	77	16,92
5161	Group Insurance	32,632.00	.00	32,632.00	296.90	7,938.40	24,756.58	(62.98)	100	18,19
5166	Medicare	1,789.00	.00	1,789.00	137.99	.00	1,269.82	519.18	71	1,72
	Personal Services Totals	$183,074.00	$0.00	$183,074.00	$12,010.30	$10,450.67	$135,281.12	$37,342.21	80%	$162,29
Supplies										
5201	Office Supplies	1,000.00	.00	1,000.00	.00	.00	257.56	742.44	26	18
5203	Computer Supplies	5,000.00	.00	5,000.00	.00	5,349.47	64.98	(414.45)	108	84
	Supplies Totals	$6,000.00	$0.00	$6,000.00	$0.00	$5,349.47	$322.54	$327.99	95%	$1,02
Services										
5311	Utilities	5,000.00	.00	5,000.00	.00	495.71	804.29	3,700.00	26	1,22
5321	Professional Training	5,000.00	.00	5,000.00	.00	.00	.00	5,000.00	0	7
5339	Misc Contract Services	50,000.00	19,644.00	69,644.00	480.00	31,155.03	6,968.97	31,520.00	55	10,41
5366	Computer Maintenance	145,000.00	9,300.60	154,300.60	659.21	55,652.31	99,648.09	(999.80)	101	115,21
	Services Totals	$205,000.00	$28,944.60	$233,944.60	$1,139.21	$87,303.05	$107,421.35	$39,220.20	83%	$126,92
Capital Purchases										
5639	Other Equipment	60,000.00	.00	60,000.00	.00	.00	.00	60,000.00	0	1,79
	Capital Purchases Totals	$60,000.00	$0.00	$60,000.00	$0.00	$0.00	$0.00	$60,000.00	0%	$1,79
	EXPENSE TOTALS	$454,074.00	$28,944.60	$483,018.60	$13,149.51	$103,103.19	$243,025.01	$136,890.40	72%	$292,04
	Department **584 - Computer Department** Totals	$454,074.00	$28,944.60	$483,018.60	$13,149.51	$103,103.19	$243,025.01	$136,890.40	72%	$292,04

September, 2015 Departmental Budget

Fiscal Year to Date 09/30/15

Include Rollup Account and Rollup to Accou

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% used/ Rec'd	Prior Year T
Fund **110 - General Fund**										
Department **593 - Clerk of Courts**										
	EXPENSE									
Personal Services										
5101	Salary-Elected Officials/Director	56,476.00	.00	56,476.00	4,152.00	.00	40,661.45	15,814.55	72	55,37
5102	Wages-Staff	38,819.00	.00	38,819.00	5,021.00	.00	48,629.19	(9,810.19)	125	38,07
5104	Wages-Part time	52,543.00	.00	52,543.00	1,621.80	.00	16,690.39	35,852.61	32	42,10
5106	Longevity	450.00	.00	450.00	.00	.00	.00	450.00	0	45
5109	HSA Employer Funding	4,000.00	.00	4,000.00	.00	.00	4,000.00	.00	100	3,83
5151	PERS Contribution	20,760.00	.00	20,760.00	1,511.27	.00	14,966.28	5,793.72	72	17,81
5161	Group Insurance	18,501.00	.00	18,501.00	423.98	4,546.47	15,135.66	(1,181.13)	106	13,44
5166	Medicare	2,150.00	.00	2,150.00	152.55	.00	1,498.88	651.12	70	1,93
	Personal Services Totals	$193,699.00	$0.00	$193,699.00	$12,882.60	$4,546.47	$141,581.85	$47,570.68	75%	$173,04
Supplies										
5201	Office Supplies	4,500.00	246.02	4,746.02	108.05	2,362.03	1,124.33	1,259.66	73	2,06
	Supplies Totals	$4,500.00	$246.02	$4,746.02	$108.05	$2,362.03	$1,124.33	$1,259.66	73%	$2,06
Services										
5321	Professional Training	1,500.00	.00	1,500.00	.00	.00	.00	1,500.00	0	
5322	Conference/Reimb	250.00	.00	250.00	.00	.00	.00	250.00	0	
5323	Publications	450.00	.00	450.00	103.02	401.51	223.54	(175.05)	139	27
5324	Professional Association Dues	350.00	.00	350.00	.00	.00	350.00	.00	100	
5332	Legal Services	56,000.00	2,500.00	58,500.00	1,000.00	28,500.00	30,000.00	.00	100	54,50
5339	Misc Contract Services	1,000.00	102.00	1,102.00	68.00	638.00	464.00	.00	100	60
5344	Witness Fees	250.00	.00	250.00	6.00	.00	36.00	214.00	14	6
5362	Equipment Maintenance	1,000.00	.00	1,000.00	.00	.00	.00	1,000.00	0	30
5377	Municipal Court	25,000.00	.00	25,000.00	.00	.00	6,916.80	18,083.20	28	13,58
5391	Postage	1,600.00	.00	1,600.00	111.21	.00	889.64	710.36	56	1,58
5393	L.E.A.D.S Terminal	600.00	.00	600.00	600.00	.00	600.00	.00	100	60
	Services Totals	$88,000.00	$2,602.00	$90,602.00	$1,888.23	$29,539.51	$39,479.98	$21,582.51	76%	$71,52
	EXPENSE TOTALS	$286,199.00	$2,848.02	$289,047.02	$14,878.88	$36,448.01	$182,186.16	$70,412.85	76%	$246,63
	Department **593 - Clerk of Courts** Totals	$286,199.00	$2,848.02	$289,047.02	$14,878.88	$36,448.01	$182,186.16	$70,412.85	76%	$246,63

September, 2015 Departmental Budge

Fiscal Year to Date 09/30/1

Include Rollup Account and Rollup to Accou

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% used/ Rec'd	Prior Year T
Fund	**110 - General Fund**									
Department	**595 - General and Administrative**									
	EXPENSE									
Personal Services										
5164	Workers Compensation	214,653.00	33,084.00	247,737.00	.00	.00	249,061.95	(1,324.95)	101	182,62
5165	Unemployment Compensation	20,000.00	.00	20,000.00	3,908.48	21,881.80	10,247.31	(12,129.11)	161	7,71
	Personal Services Totals	$234,653.00	$33,084.00	$267,737.00	$3,908.48	$21,881.80	$259,309.26	($13,454.06)	105%	$190,34
Supplies										
5202	Photo Copy Supplies	3,000.00	.00	3,000.00	351.50	1,142.50	1,847.70	9.80	100	4,03
	Supplies Totals	$3,000.00	$0.00	$3,000.00	$351.50	$1,142.50	$1,847.70	$9.80	100%	$4,03
Services										
5301	Boards/Commissions	9,500.00	497.34	9,997.34	542.47	1,696.97	4,800.37	3,500.00	65	9,83
5311	Utilities	160,000.00	6,325.28	166,325.28	11,971.09	61,857.78	101,467.50	3,000.00	98	137,52
5324	Professional Association Dues	23,000.00	.00	23,000.00	.00	9,211.01	13,900.50	(111.51)	100	22,42
5351	Liability Insurance Deductible	97,000.00	.00	97,000.00	.00	155.00	102,050.12	(5,205.12)	105	92,35
5352	Motor Vehicle Insurance	30,000.00	.00	30,000.00	.00	.00	30,334.25	(334.25)	101	28,28
5353	Employee Fidelity Bond	1,700.00	.00	1,700.00	.00	.00	1,690.00	10.00	99	1,69
5361	Building Repair/Maintenance	50,000.00	861.00	50,861.00	1,309.48	9,992.51	17,792.93	23,075.56	55	43,64
5362	Equipment Maintenance	.00	463.30	463.30	.00	2,732.84	2,730.46	(5,000.00)	1179	5,22
5371	Election Expense	52,000.00	.00	52,000.00	.00	.00	3,223.60	48,776.40	6	51,72
5372	Delinquent Tax Advertising	200.00	.00	200.00	.00	.00	603.23	(403.23)	302	13
5373	Auditor/Treasurer Fees	10,000.00	.00	10,000.00	.56	.00	4,272.98	5,727.02	43	7,55
5391	Postage	7,500.00	408.00	7,908.00	(754.51)	1,072.00	875.85	5,960.15	25	4,21
5394	Taxes/Assessments-City Property	3,000.00	.00	3,000.00	.00	.00	2,937.56	62.44	98	2,51
5399	Other Miscellaneous Services	1,000.00	.00	1,000.00	.00	.00	1,200.00	(200.00)	120	60
	Services Totals	$444,900.00	$8,554.92	$453,454.92	$13,069.09	$86,718.11	$287,879.35	$78,857.46	83%	$407,74
Capital Purchases										
5639	Other Equipment	10,000.00	29,617.53	39,617.53	2,054.35	3,899.99	7,180.64	28,536.90	28	8,01
	Capital Purchases Totals	$10,000.00	$29,617.53	$39,617.53	$2,054.35	$3,899.99	$7,180.64	$28,536.90	28%	$8,01
	EXPENSE TOTALS	$692,553.00	$71,256.45	$763,809.45	$19,383.42	$113,642.40	$556,216.95	$93,950.10	88%	$610,13
	Department **595 - General and Administrative** Totals	$692,553.00	$71,256.45	$763,809.45	$19,383.42	$113,642.40	$556,216.95	$93,950.10	88%	$610,13

September, 2015 Departmental Budget

Fiscal Year to Date 09/30/15

Include Rollup Account and Rollup to Accou

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% used/ Rec'd	Prior Year T
Fund **110 - General Fund**										
Department **810 - Public Health and Welfare**										
	EXPENSE									
Services										
5376	County Health Services	219,430.00	.00	219,430.00	.00	.00	257,939.51	(38,509.51)	118	219,42
	Services Totals	$219,430.00	$0.00	$219,430.00	$0.00	$0.00	$257,939.51	($38,509.51)	118%	$219,42
	EXPENSE TOTALS	$219,430.00	$0.00	$219,430.00	$0.00	$0.00	$257,939.51	($38,509.51)	118%	$219,42
	Department **810 - Public Health and Welfare** Totals	$219,430.00	$0.00	$219,430.00	$0.00	$0.00	$257,939.51	($38,509.51)	118%	$219,42
	Fund **110 - General Fund** Totals	$15,270,348.00	$501,263.70	$15,771,611.70	$929,071.26	$1,192,533.14	$11,155,061.29	$3,424,017.27		$14,300,19

September, 2015 Departmental Budget

Fiscal Year to Date 09/30/15
Include Rollup Account and Rollup to Accou

Account	Account Description		Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% used/ Rec'd	Prior Year T
Fund **220 - Income Tax Fund**											
Department **000 - General**											
	EXPENSE										
Transfers/Other											
5000	Contingency Reserve		.00	.00	.00	.00	2,489,617.52	.00	(2,489,617.52)	+++	
		Transfers/Other Totals	$0.00	$0.00	$0.00	$0.00	$2,489,617.52	$0.00	($2,489,617.52)	+++	$(
		EXPENSE TOTALS	$0.00	$0.00	$0.00	$0.00	$2,489,617.52	$0.00	($2,489,617.52)	+++	$(
		Department **000 - General** Totals	$0.00	$0.00	$0.00	$0.00	$2,489,617.52	$0.00	($2,489,617.52)	+++	$(

September, 2015 Departmental Budget

Fiscal Year to Date 09/30/15

Include Rollup Account and Rollup to Accou

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% used/ Rec'd	Prior Year T
Fund **220 - Income Tax Fund**										
Department **564 - Income Tax Division**										
	EXPENSE									
Personal Services										
5101	Salary-Elected Officials/Director	55,134.00	.00	55,134.00	4,241.01	.00	40,256.55	14,877.45	73	54,01
5106	Longevity	600.00	.00	600.00	.00	.00	.00	600.00	0	60
5109	HSA Employer Funding	2,000.00	.00	2,000.00	.00	.00	2,000.00	.00	100	2,00
5151	PERS Contribution	7,803.00	.00	7,803.00	593.74	.00	5,921.16	1,881.84	76	7,62
5161	Group Insurance	7,088.00	.00	7,088.00	144.38	1,660.77	5,477.51	(50.28)	101	7,12
5164	Workers Compensation	1,667.00	202.00	1,869.00	.00	.00	1,869.00	.00	100	2,45
	Personal Services Totals	$74,292.00	$202.00	$74,494.00	$4,979.13	$1,660.77	$55,524.22	$17,309.01	77%	$73,81
Supplies										
5201	Office Supplies	250.00	.00	250.00	.00	163.33	86.67	.00	100	40
5203	Computer Supplies	350.00	.00	350.00	.00	350.00	.00	.00	100	34
	Supplies Totals	$600.00	$0.00	$600.00	$0.00	$513.33	$86.67	$0.00	100%	$74
Services										
5322	Conference/Reimb	700.00	.00	700.00	25.00	98.18	501.82	100.00	86	29
5323	Publications	300.00	.00	300.00	.00	.00	140.00	160.00	47	14
5324	Professional Association Dues	25.00	.00	25.00	.00	.00	25.00	.00	100	2
5339	Misc Contract Services	10,000.00	.00	10,000.00	.00	.00	.00	10,000.00	0	47,44
5353	Employee Fidelity Bond	75.00	.00	75.00	.00	.00	75.00	.00	100	7
5362	Equipment Maintenance	300.00	.00	300.00	15.90	79.50	143.10	77.40	74	21
5373	Auditor/Treasurer Fees	600.00	.00	600.00	17.00	.00	213.55	386.45	36	33
5379	Other Governmental Billings	9,500.00	.00	9,500.00	384.02	.00	4,435.04	5,064.96	47	2,95
5391	Postage	500.00	.00	500.00	6.36	.00	151.50	348.50	30	17
	Services Totals	$22,000.00	$0.00	$22,000.00	$448.28	$177.68	$5,685.01	$16,137.31	27%	$51,64
Transfers/Other										
5519	Miscellaneous Costs	6,000.00	.00	6,000.00	707.69	.00	2,491.69	3,508.31	42	1,21
5529	Miscellaneous Distributions	345,000.00	.00	345,000.00	21,129.18	.00	221,191.46	123,808.54	64	238,84
5530	Enterprise Zone Payment	600,000.00	.00	600,000.00	(894.32)	175,000.00	420,403.72	4,596.28	99	
	Transfers/Other Totals	$951,000.00	$0.00	$951,000.00	$20,942.55	$175,000.00	$644,086.87	$131,913.13	86%	$240,05
	EXPENSE TOTALS	$1,047,892.00	$202.00	$1,048,094.00	$26,369.96	$177,351.78	$705,382.77	$165,359.45	84%	$366,26
	Department **564 - Income Tax Division** Totals	$1,047,892.00	$202.00	$1,048,094.00	$26,369.96	$177,351.78	$705,382.77	$165,359.45	84%	$366,26
	Fund **220 - Income Tax Fund** Totals	$1,047,892.00	$202.00	$1,048,094.00	$26,369.96	$2,666,969.30	$705,382.77	($2,324,258.07)		$366,26

September, 2015 Departmental Budget

Fiscal Year to Date 09/30/15

Include Rollup Account and Rollup to Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% used/ Rec'd	Prior Year T
Fund **260 - Street Fund**										
Department **268 - Street Department**										
	EXPENSE									
Personal Services										
5101	Salary-Elected Officials/Director	59,483.00	.00	59,483.00	4,575.62	.00	43,432.30	16,050.70	73	55,89
5102	Wages-Staff	264,719.00	.00	264,719.00	20,166.10	.00	195,382.98	69,336.02	74	260,10
5105	Overtime	28,000.00	.00	28,000.00	158.19	.00	21,189.92	6,810.08	76	23,34
5106	Longevity	2,827.00	.00	2,827.00	.00	.00	.00	2,827.00	0	2,80
5109	HSA Employer Funding	20,000.00	.00	20,000.00	.00	.00	20,000.00	.00	100	16,00
5151	PERS Contribution	49,704.00	.00	49,704.00	3,483.39	.00	36,828.60	12,875.40	74	46,14
5161	Group Insurance	77,902.00	.00	77,902.00	1,033.38	20,417.73	60,695.57	(3,211.30)	104	76,22
5164	Workers Compensation	10,617.00	1,290.00	11,907.00	.00	.00	11,907.00	.00	100	12,27
5166	Medicare	5,148.00	.00	5,148.00	347.74	.00	3,637.94	1,510.06	71	4,68
	Personal Services Totals	$518,400.00	$1,290.00	$519,690.00	$29,764.42	$20,417.73	$393,074.31	$106,197.96	80%	$497,47
Supplies										
5201	Office Supplies	1,500.00	.00	1,500.00	36.98	867.59	268.95	363.46	76	1,88
5203	Computer Supplies	2,000.00	.00	2,000.00	267.63	923.56	804.46	271.98	86	2,56
5205	Small Tools/Minor Equipment	1,500.00	.00	1,500.00	.00	292.08	207.92	1,000.00	33	4,58
5213	Repair and Maintenance Supplies	500.00	.00	500.00	.00	105.30	69.70	325.00	35	15
5241	Uniforms-Purchased	2,000.00	.00	2,000.00	204.98	609.55	1,738.35	(347.90)	117	2,03
5251	MV Gas and Oil	45,000.00	1,900.93	46,900.93	1,425.36	16,485.30	20,415.63	10,000.00	79	39,00
5252	Aggregates	10,000.00	.00	10,000.00	.00	5,256.28	4,748.62	(4.90)	100	15,43
5253	Ice Control	140,000.00	.00	140,000.00	.00	34,400.00	69,716.40	35,883.60	74	170,69
5259	Operating Materials and Supplies	70,000.00	3,695.35	73,695.35	3,157.68	36,969.43	26,108.72	10,617.20	86	78,22
	Supplies Totals	$272,500.00	$5,596.28	$278,096.28	$5,092.63	$95,909.09	$124,078.75	$58,108.44	79%	$314,57
Services										
5311	Utilities	15,000.00	1,353.13	16,353.13	762.89	5,693.12	9,887.36	772.65	95	14,62
5313	Traffic Light Current	11,000.00	398.70	11,398.70	306.61	1,894.46	2,997.64	6,506.60	43	6,63
5321	Professional Training	500.00	.00	500.00	350.00	.00	400.00	100.00	80	22
5322	Conference/Reimb	200.00	.00	200.00	.00	.00	.00	200.00	0	
5324	Professional Association Dues	.00	.00	.00	.00	.00	25.00	(25.00)	+++	2
5331	Engineering/Architecture	14,000.00	3,128.43	17,128.43	.00	6,676.00	3,452.43	7,000.00	59	17,87
5339	Misc Contract Services	36,000.00	257.14	36,257.14	5,596.63	9,463.34	20,782.92	6,010.88	83	28,43
5351	Liability Insurance Deductible	7,500.00	.00	7,500.00	.00	.00	7,549.43	(49.43)	101	6,77
5352	Motor Vehicle Insurance	9,000.00	.00	9,000.00	.00	.00	9,055.00	(55.00)	101	8,44
5361	Building Repair/Maintenance	10,000.00	.00	10,000.00	.00	5,063.87	10,536.08	(5,599.95)	156	12,18
5365	Utility Line Repair/Maintenance	20,000.00	.00	20,000.00	.00	11,176.03	2,823.97	6,000.00	70	24,31
5391	Postage	100.00	.00	100.00	.49	.00	5.30	94.70	5	[illegible]
5397	Uniform Rental	2,000.00	94.25	2,094.25	.00	628.98	1,065.27	400.00	81	93
5399	Other Miscellaneous Services	1,000.00	.00	1,000.00	.00	246.50	1,508.00	(754.50)	175	62
	Services Totals	$126,300.00	$5,231.65	$131,531.65	$7,016.62	$40,842.30	$70,088.40	$20,600.95	84%	$121,11

September, 2015 Departmental Budget

Fiscal Year to Date 09/30/15

Include Rollup Account and Rollup to Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% used/ Rec'd	Prior Year Total
Fund **260 - Street Fund**										
Department **268 - Street Department**										
	EXPENSE									
Capital Purchases										
5632	Motor Vehicles	145,000.00	.00	145,000.00	47,621.00	96,753.88	47,621.00	625.12	100	59,430
5633	Machinery and Equipment	125,000.00	.00	125,000.00	.00	.00	120,156.00	4,844.00	96	56,808
	Capital Purchases Totals	$270,000.00	$0.00	$270,000.00	$47,621.00	$96,753.88	$167,777.00	$5,469.12	98%	$116,238
	EXPENSE TOTALS	$1,187,200.00	$12,117.93	$1,199,317.93	$89,494.67	$253,923.00	$755,018.46	$190,376.47	84%	$1,049,402
	Department **268 - Street Department** Totals	$1,187,200.00	$12,117.93	$1,199,317.93	$89,494.67	$253,923.00	$755,018.46	$190,376.47	84%	$1,049,402
	Fund **260 - Street Fund** Totals	$1,187,200.00	$12,117.93	$1,199,317.93	$89,494.67	$253,923.00	$755,018.46	$190,376.47		$1,049,402

September, 2015 Departmental Budget

Fiscal Year to Date 09/30/15

Include Rollup Account and Rollup to Accou

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% used/ Rec'd	Prior Year T
Fund **270 - State Highway Fund**										
Department **268 - Street Department**										
	EXPENSE									
Supplies										
5253	Ice Control	60,000.00	.00	60,000.00	.00	.00	60,000.00	.00	100	60,00
5259	Operating Materials and Supplies	10,000.00	.00	10,000.00	.00	3,916.80	6,083.20	.00	100	10,48
	Supplies Totals	$70,000.00	$0.00	$70,000.00	$0.00	$3,916.80	$66,083.20	$0.00	100%	$70,48
Services										
5313	Traffic Light Current	12,000.00	440.74	12,440.74	361.95	2,234.28	3,505.19	6,701.27	46	7,32
5339	Misc Contract Services	3,000.00	.00	3,000.00	.00	760.00	740.00	1,500.00	50	
5365	Utility Line Repair/Maintenance	9,000.00	.00	9,000.00	.00	10,026.74	6,973.26	(8,000.00)	189	11,41
	Services Totals	$24,000.00	$440.74	$24,440.74	$361.95	$13,021.02	$11,218.45	$201.27	99%	$18,73
Capital Purchases										
5632	Motor Vehicles	70,000.00	.00	70,000.00	.00	69,588.88	.00	411.12	99	3,67
	Capital Purchases Totals	$70,000.00	$0.00	$70,000.00	$0.00	$69,588.88	$0.00	$411.12	99%	$3,67
	EXPENSE TOTALS	$164,000.00	$440.74	$164,440.74	$361.95	$86,526.70	$77,301.65	$612.39	100%	$92,89
	Department **268 - Street Department** Totals	$164,000.00	$440.74	$164,440.74	$361.95	$86,526.70	$77,301.65	$612.39	100%	$92,89
	Fund **270 - State Highway Fund** Totals	$164,000.00	$440.74	$164,440.74	$361.95	$86,526.70	$77,301.65	$612.39		$92,89

September, 2015 Departmental Budget

Fiscal Year to Date 09/30/15

Include Rollup Account and Rollup to Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% used/ Rec'd	Prior Year Total
Fund **290 - Law Enforcement Fund**										
Department **111 - Police Division**										
	EXPENSE									
Transfers/Other										
5529	Miscellaneous Distributions	.00	239,935.26	239,935.26	.00	16,551.46	103,846.16	119,537.64	50	116,54
	Transfers/Other Totals	$0.00	$239,935.26	$239,935.26	$0.00	$16,551.46	$103,846.16	$119,537.64	50%	$116,54
	EXPENSE TOTALS	$0.00	$239,935.26	$239,935.26	$0.00	$16,551.46	$103,846.16	$119,537.64	50%	$116,54
	Department **111 - Police Division** Totals	$0.00	$239,935.26	$239,935.26	$0.00	$16,551.46	$103,846.16	$119,537.64	50%	$116,54
	Fund **290 - Law Enforcement Fund** Totals	$0.00	$239,935.26	$239,935.26	$0.00	$16,551.46	$103,846.16	$119,537.64		$116,54

September, 2015 Departmental Budget

Fiscal Year to Date 09/30/15

Include Rollup Account and Rollup to Accou

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% used/ Rec'd	Prior Year T
Fund **291 - Drug Enforcement Fund**										
Department **111 - Police Division**										
	EXPENSE									
Transfers/Other										
5529	Miscellaneous Distributions	.00	40,225.13	40,225.13	.00	.00	.00	40,225.13	0	
	Transfers/Other Totals	$0.00	$40,225.13	$40,225.13	$0.00	$0.00	$0.00	$40,225.13	0%	$(
	EXPENSE TOTALS	$0.00	$40,225.13	$40,225.13	$0.00	$0.00	$0.00	$40,225.13	0%	$(
	Department **111 - Police Division** Totals	$0.00	$40,225.13	$40,225.13	$0.00	$0.00	$0.00	$40,225.13	0%	$(
	Fund **291 - Drug Enforcement Fund** Totals	$0.00	$40,225.13	$40,225.13	$0.00	$0.00	$0.00	$40,225.13		$(

September, 2015 Departmental Budget

Fiscal Year to Date 09/30/15

Include Rollup Account and Rollup to Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% used/ Rec'd	Prior Year T
Fund **292 - Safety Belt Program Fund**										
Department **111 - Police Division**										
	EXPENSE									
Transfers/Other										
5529	Miscellaneous Distributions	.00	4,376.00	4,376.00	.00	.00	.00	4,376.00	0	
	Transfers/Other Totals	$0.00	$4,376.00	$4,376.00	$0.00	$0.00	$0.00	$4,376.00	0%	$(
	EXPENSE TOTALS	$0.00	$4,376.00	$4,376.00	$0.00	$0.00	$0.00	$4,376.00	0%	$(
	Department **111 - Police Division** Totals	$0.00	$4,376.00	$4,376.00	$0.00	$0.00	$0.00	$4,376.00	0%	$(
	Fund **292 - Safety Belt Program Fund** Totals	$0.00	$4,376.00	$4,376.00	$0.00	$0.00	$0.00	$4,376.00		$(

September, 2015 Departmental Budget

Fiscal Year to Date 09/30/15

Include Rollup Account and Rollup to Accou

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% used/ Rec'd	Prior Year T
Fund **293 - DUI/Education/Enforcement Fund**										
Department **111 - Police Division**										
	EXPENSE									
Transfers/Other										
5529	Miscellaneous Distributions	.00	22,719.94	22,719.94	.00	6,852.00	11,448.00	4,419.94	81	
	Transfers/Other Totals	$0.00	$22,719.94	$22,719.94	$0.00	$6,852.00	$11,448.00	$4,419.94	81%	$(
	EXPENSE TOTALS	$0.00	$22,719.94	$22,719.94	$0.00	$6,852.00	$11,448.00	$4,419.94	81%	$(
	Department **111 - Police Division** Totals	$0.00	$22,719.94	$22,719.94	$0.00	$6,852.00	$11,448.00	$4,419.94	81%	$(
	Fund **293 - DUI/Education/Enforcement Fund** Totals	$0.00	$22,719.94	$22,719.94	$0.00	$6,852.00	$11,448.00	$4,419.94		$(

September, 2015 Departmental Budget

Fiscal Year to Date 09/30/15

Include Rollup Account and Rollup to Accou

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% used/ Rec'd	Prior Year T
Fund **294 - Federal Forfeiture Fund**										
Department **111 - Police Division**										
	EXPENSE									
Transfers/Other										
5529	Miscellaneous Distributions	.00	105,275.31	105,275.31	5,115.00	.00	5,115.00	100,160.31	5	95,75
	Transfers/Other Totals	$0.00	$105,275.31	$105,275.31	$5,115.00	$0.00	$5,115.00	$100,160.31	5%	$95,75
	EXPENSE TOTALS	$0.00	$105,275.31	$105,275.31	$5,115.00	$0.00	$5,115.00	$100,160.31	5%	$95,75
	Department **111 - Police Division** Totals	$0.00	$105,275.31	$105,275.31	$5,115.00	$0.00	$5,115.00	$100,160.31	5%	$95,75
	Fund **294 - Federal Forfeiture Fund** Totals	$0.00	$105,275.31	$105,275.31	$5,115.00	$0.00	$5,115.00	$100,160.31		$95,75

September, 2015 Departmental Budget

Fiscal Year to Date 09/30/15

Include Rollup Account and Rollup to Accou

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% used/ Rec'd	Prior Year T
Fund **295 - Law Enforcement Asst Fund**										
Department **111 - Police Division**										
	EXPENSE									
Transfers/Other										
5529	Miscellaneous Distributions	.00	11,409.50	11,409.50	.00	1,600.00	.00	9,809.50	14	
	Transfers/Other Totals	$0.00	$11,409.50	$11,409.50	$0.00	$1,600.00	$0.00	$9,809.50	14%	$(
	EXPENSE TOTALS	$0.00	$11,409.50	$11,409.50	$0.00	$1,600.00	$0.00	$9,809.50	14%	$(
	Department **111 - Police Division** Totals	$0.00	$11,409.50	$11,409.50	$0.00	$1,600.00	$0.00	$9,809.50	14%	$(
	Fund **295 - Law Enforcement Asst Fund** Totals	$0.00	$11,409.50	$11,409.50	$0.00	$1,600.00	$0.00	$9,809.50		$(

September, 2015 Departmental Budget

Fiscal Year to Date 09/30/15

Include Rollup Account and Rollup to Accou

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% used/ Rec'd	Prior Year T
Fund **297 - Edward Byrne Fund**										
Department **111 - Police Division**										
	EXPENSE									
Personal Services										
5105	Overtime	.00	3.42	3.42	.00	.00	.00	3.42	0	
	Personal Services Totals	$0.00	$3.42	$3.42	$0.00	$0.00	$0.00	$3.42	0%	$(
	EXPENSE TOTALS	$0.00	$3.42	$3.42	$0.00	$0.00	$0.00	$3.42	0%	$(
	Department **111 - Police Division** Totals	$0.00	$3.42	$3.42	$0.00	$0.00	$0.00	$3.42	0%	$(
	Fund **297 - Edward Byrne Fund** Totals	$0.00	$3.42	$3.42	$0.00	$0.00	$0.00	$3.42		$(

September, 2015 Departmental Budget

Fiscal Year to Date 09/30/1

Include Rollup Account and Rollup to Accou

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% used/ Rec'd	Prior Year T
Fund **710 - Water Fund**										
Department **735 - Water Division**										
	EXPENSE									
Personal Services										
5101	Salary-Elected Officials/Director	30,641.00	.00	30,641.00	2,357.05	.00	22,373.97	8,267.03	73	30,04
5102	Wages-Staff	189,740.00	.00	189,740.00	14,319.03	.00	130,790.63	58,949.37	69	190,44
5105	Overtime	2,500.00	.00	2,500.00	2,415.63	.00	9,910.01	(7,410.01)	396	15,56
5106	Longevity	1,000.00	.00	1,000.00	.00	.00	.00	1,000.00	0	97
5109	HSA Employer Funding	18,000.00	.00	18,000.00	.00	.00	20,333.33	(2,333.33)	113	20,91
5151	PERS Contribution	31,343.00	.00	31,343.00	2,469.13	.00	22,764.94	8,578.06	73	30,38
5161	Group Insurance	70,511.00	.00	70,511.00	638.63	13,597.03	45,600.27	11,313.70	84	66,12
5164	Workers Compensation	6,695.00	814.00	7,509.00	.00	.00	7,509.00	.00	100	6,13
5166	Medicare	2,570.00	.00	2,570.00	265.72	.00	2,256.30	313.70	88	3,10
	Personal Services Totals	$353,000.00	$814.00	$353,814.00	$22,465.19	$13,597.03	$261,538.45	$78,678.52	78%	$363,68
Supplies										
5201	Office Supplies	2,900.00	.00	2,900.00	132.35	469.51	2,580.40	(149.91)	105	2,91
5203	Computer Supplies	800.00	.00	800.00	46.99	99.92	400.08	300.00	62	49
5213	Repair and Maintenance Supplies	10,000.00	.00	10,000.00	71.94	1,845.87	3,154.13	5,000.00	50	7,11
5241	Uniforms-Purchased	900.00	64.99	964.99	142.92	751.98	712.99	(499.98)	152	99
5251	MV Gas and Oil	12,000.00	.00	12,000.00	615.93	2,452.17	5,047.81	4,500.02	62	10,84
5252	Aggregates	30,000.00	1,721.40	31,721.40	2,410.55	14,553.89	17,667.51	(500.00)	102	26,07
5259	Operating Materials and Supplies	30,000.00	2,557.69	32,557.69	.00	14,952.65	17,170.39	434.65	99	26,61
5263	Meters-Resale	25,000.00	.00	25,000.00	.00	5,236.61	4,763.39	15,000.00	40	7,96
	Supplies Totals	$111,600.00	$4,344.08	$115,944.08	$3,420.68	$40,362.60	$51,496.70	$24,084.78	79%	$83,01
Services										
5311	Utilities	9,500.00	351.88	9,851.88	241.68	2,467.40	4,179.15	3,205.33	67	5,57
5321	Professional Training	1,000.00	.00	1,000.00	.00	.00	260.00	740.00	26	41
5322	Conference/Reimb	500.00	.00	500.00	.00	.00	.00	500.00	0	
5324	Professional Association Dues	340.00	.00	340.00	.00	.00	148.00	192.00	44	7
5325	Educational Assistance	500.00	.00	500.00	.00	.00	.00	500.00	0	
5331	Engineering/Architecture	14,000.00	5,152.48	19,152.48	.00	7,115.48	8,037.00	4,000.00	79	8,13
5339	Misc Contract Services	27,000.00	257.14	27,257.14	1,515.94	11,825.43	11,239.74	4,191.97	85	5,03
5351	Liability Insurance Deductible	3,000.00	.00	3,000.00	.00	.00	3,235.47	(235.47)	108	2,90
5352	Motor Vehicle Insurance	2,250.00	.00	2,250.00	.00	.00	2,263.75	(13.75)	101	2,11
5361	Building Repair/Maintenance	8,000.00	.00	8,000.00	.00	1,254.75	3,398.22	3,347.03	58	2,91
5362	Equipment Maintenance	3,850.00	.00	3,850.00	329.12	357.08	710.72	2,782.20	28	1,94
5363	MV Repair/Maintenance-External	1,000.00	.00	1,000.00	.00	.00	.00	1,000.00	0	45
5364	MV Repair/Maintenance-Internal	6,000.00	.00	6,000.00	3,900.36	.00	10,679.96	(4,679.96)	178	4,10
5365	Utility Line Repair/Maintenance	34,000.00	295.00	34,295.00	495.00	14,196.50	20,878.50	(780.00)	102	39,10
5366	Computer Maintenance	12,500.00	.00	12,500.00	.00	.00	11,495.87	1,004.13	92	11,25
5378	Columbus Contract	5,025,000.00	.00	5,025,000.00	.00	1,500,000.00	3,168,850.70	356,149.30	93	4,434,23

September, 2015 Departmental Budget

Fiscal Year to Date 09/30/15

Include Rollup Account and Rollup to Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% used/ Rec'd	Prior Year T
Fund **710 - Water Fund**										
Department **735 - Water Division**										
	EXPENSE									
Services										
5379	Other Governmental Billings	13,500.00	.00	13,500.00	.00	.00	.00	13,500.00	0	12,79
5391	Postage	6,500.00	.00	6,500.00	44.83	.00	5,501.49	998.51	85	5,60
5397	Uniform Rental	1,600.00	86.45	1,686.45	.00	341.24	745.21	600.00	64	1,49
5399	Other Miscellaneous Services	156,287.00	.00	156,287.00	1,033.18	2,731.30	30,730.87	122,824.83	21	160,15
	Services Totals	$5,326,327.00	$6,142.95	$5,332,469.95	$7,560.11	$1,540,289.18	$3,282,354.65	$509,826.12	90%	$4,698,31
Transfers/Other										
5513	Refunds-Permit	.00	.00	.00	192.00	.00	192.00	(192.00)	+++	
	Transfers/Other Totals	$0.00	$0.00	$0.00	$192.00	$0.00	$192.00	($192.00)	+++	$
Capital Purchases										
5631	Furniture and Fixtures	400.00	.00	400.00	.00	.00	.00	400.00	0	
5633	Machinery and Equipment	9,000.00	.00	9,000.00	.00	.00	6,337.00	2,663.00	70	5,47
5639	Other Equipment	87,500.00	449.91	87,949.91	9,220.02	19,773.64	51,739.58	16,436.69	81	49,41
	Capital Purchases Totals	$96,900.00	$449.91	$97,349.91	$9,220.02	$19,773.64	$58,076.58	$19,499.69	80%	$54,89
	EXPENSE TOTALS	$5,887,827.00	$11,750.94	$5,899,577.94	$42,858.00	$1,614,022.45	$3,653,658.38	$631,897.11	89%	$5,199,91
	Department **735 - Water Division** Totals	$5,887,827.00	$11,750.94	$5,899,577.94	$42,858.00	$1,614,022.45	$3,653,658.38	$631,897.11	89%	$5,199,91

September, 2015 Departmental Budget

Fiscal Year to Date 09/30/15

Include Rollup Account and Rollup to Accou

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% used/ Rec'd	Prior Year T
Fund **710 - Water Fund**										
Department **991 - Debt Service**										
	EXPENSE									
Debt Service										
5414	G. O. Bond-Principal	269,244.00	.00	269,244.00	.00	235,872.00	33,371.43	.57	100	283,48
5424	G. O. Bond-Interest	47,153.00	.00	47,153.00	.00	23,325.88	23,826.45	.67	100	56,79
	Debt Service Totals	$316,397.00	$0.00	$316,397.00	$0.00	$259,197.88	$57,197.88	$1.24	100%	$340,27
	EXPENSE TOTALS	$316,397.00	$0.00	$316,397.00	$0.00	$259,197.88	$57,197.88	$1.24	100%	$340,27
	Department **991 - Debt Service** Totals	$316,397.00	$0.00	$316,397.00	$0.00	$259,197.88	$57,197.88	$1.24	100%	$340,27
	Fund **710 - Water Fund** Totals	$6,204,224.00	$11,750.94	$6,215,974.94	$42,858.00	$1,873,220.33	$3,710,856.26	$631,898.35		$5,540,18

September, 2015 Departmental Budget

Fiscal Year to Date 09/30/15

Include Rollup Account and Rollup to Accou

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% used/ Rec'd	Prior Year T
Fund	**720 - Wastewater/Sewer Fund**									
Department	**736 - Wastewater Division**									
	EXPENSE									
Personal Services										
5101	Salary-Elected Officials/Director	30,641.00	.00	30,641.00	2,357.02	.00	22,373.63	8,267.37	73	30,04
5102	Wages-Staff	199,030.00	.00	199,030.00	16,593.94	.00	141,872.53	57,157.47	71	226,88
5105	Overtime	2,500.00	.00	2,500.00	.00	.00	272.06	2,227.94	11	87
5106	Longevity	1,050.00	.00	1,050.00	.00	.00	.00	1,050.00	0	1,05
5109	HSA Employer Funding	18,000.00	.00	18,000.00	1,333.33	.00	22,333.33	(4,333.33)	124	17,25
5151	PERS Contribution	32,651.00	.00	32,651.00	2,442.11	.00	24,946.72	7,704.28	76	33,87
5161	Group Insurance	73,062.00	.00	73,062.00	666.74	19,083.92	53,972.76	5.32	100	63,99
5164	Workers Compensation	6,975.00	847.00	7,822.00	.00	.00	7,822.00	.00	100	7,36
5166	Medicare	2,863.00	.00	2,863.00	265.19	.00	2,299.12	563.88	80	3,01
	Personal Services Totals	$366,772.00	$847.00	$367,619.00	$23,658.33	$19,083.92	$275,892.15	$72,642.93	80%	$384,34
Supplies										
5201	Office Supplies	2,900.00	.00	2,900.00	132.36	469.43	2,580.49	(149.92)	105	2,59
5203	Computer Supplies	500.00	.00	500.00	47.00	99.87	400.13	.00	100	49
5213	Repair and Maintenance Supplies	2,000.00	.00	2,000.00	.00	502.39	441.94	1,055.67	47	97
5241	Uniforms-Purchased	900.00	65.00	965.00	142.93	751.97	713.05	(500.02)	152	99
5251	MV Gas and Oil	12,000.00	.00	12,000.00	615.95	2,452.16	5,047.86	4,499.98	63	10,84
5252	Aggregates	750.00	.00	750.00	.00	.00	.00	750.00	0	
5259	Operating Materials and Supplies	3,500.00	.00	3,500.00	48.96	4,864.43	635.57	(2,000.00)	157	1,47
	Supplies Totals	$22,550.00	$65.00	$22,615.00	$987.20	$9,140.25	$9,819.04	$3,655.71	84%	$17,38
Services										
5311	Utilities	9,000.00	1,214.63	10,214.63	578.23	5,058.93	6,505.70	(1,350.00)	113	9,01
5321	Professional Training	1,000.00	.00	1,000.00	.00	.00	1,124.00	(124.00)	112	31
5322	Conference/Reimb	500.00	.00	500.00	.00	.00	.00	500.00	0	
5324	Professional Association Dues	130.00	.00	130.00	.00	.00	143.00	(13.00)	110	12
5325	Educational Assistance	500.00	.00	500.00	.00	.00	.00	500.00	0	
5331	Engineering/Architecture	14,000.00	1,764.77	15,764.77	.00	9,285.00	2,479.77	4,000.00	75	6,07
5339	Misc Contract Services	5,300.00	287.44	5,587.44	1,515.94	7,174.39	10,280.38	(11,867.33)	312	5,33
5351	Liability Insurance Deductible	1,400.00	.00	1,400.00	.00	.00	1,078.49	321.51	77	96
5352	Motor Vehicle Insurance	2,800.00	.00	2,800.00	.00	.00	2,716.50	83.50	97	2,53
5361	Building Repair/Maintenance	9,000.00	.00	9,000.00	.00	1,254.75	3,062.84	4,682.41	48	2,75
5362	Equipment Maintenance	1,950.00	.00	1,950.00	329.13	702.07	965.73	282.20	86	64
5363	MV Repair/Maintenance-External	1,000.00	.00	1,000.00	.00	.00	.00	1,000.00	0	45
5364	MV Repair/Maintenance-Internal	6,000.00	.00	6,000.00	3,900.35	.00	10,679.95	(4,679.95)	178	4,10
5365	Utility Line Repair/Maintenance	125,000.00	10,937.85	135,937.85	7,140.91	42,156.69	88,167.16	5,614.00	96	85,50
5366	Computer Maintenance	14,000.00	.00	14,000.00	.00	.00	10,905.88	3,094.12	78	10,87
5378	Columbus Contract	5,677,000.00	1,218,274.69	6,895,274.69	326,671.40	2,310,918.51	4,407,356.18	177,000.00	97	4,008,27
5391	Postage	6,500.00	.00	6,500.00	44.83	.00	5,501.46	998.54	85	5,60

September, 2015 Departmental Budget

Fiscal Year to Date 09/30/15

Include Rollup Account and Rollup to Accou

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% used/ Rec'd	Prior Year T
Fund **720 - Wastewater/Sewer Fund**										
Department **736 - Wastewater Division**										
	EXPENSE									
Services										
5397	Uniform Rental	1,600.00	86.46	1,686.46	.00	341.15	745.31	600.00	64	1,49
5399	Other Miscellaneous Services	122,000.00	.00	122,000.00	1,033.21	731.28	10,969.22	110,299.50	10	116,28
	Services Totals	$5,998,680.00	$1,232,565.84	$7,231,245.84	$341,214.00	$2,377,622.77	$4,562,681.57	$290,941.50	96%	$4,260,35
Capital Purchases										
5631	Furniture and Fixtures	400.00	.00	400.00	.00	.00	.00	400.00	0	
5632	Motor Vehicles	.00	.00	.00	.00	.00	.00	.00	+++	34,22
5633	Machinery and Equipment	56,000.00	.00	56,000.00	.00	114.28	52,647.33	3,238.39	94	6,61
5639	Other Equipment	87,500.00	449.91	87,949.91	9,220.02	19,773.62	51,739.60	16,436.69	81	49,41
	Capital Purchases Totals	$143,900.00	$449.91	$144,349.91	$9,220.02	$19,887.90	$104,386.93	$20,075.08	86%	$90,25
	EXPENSE TOTALS	$6,531,902.00	$1,233,927.75	$7,765,829.75	$375,079.55	$2,425,734.84	$4,952,779.69	$387,315.22	95%	$4,752,35
	Department **736 - Wastewater Division** Totals	$6,531,902.00	$1,233,927.75	$7,765,829.75	$375,079.55	$2,425,734.84	$4,952,779.69	$387,315.22	95%	$4,752,35

September, 2015 Departmental Budget

Fiscal Year to Date 09/30/15

Include Rollup Account and Rollup to Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% used/ Rec'd	Prior Year T
Fund **720 - Wastewater/Sewer Fund**										
Department **991 - Debt Service**										
	EXPENSE									
Debt Service										
5414	G. O. Bond-Principal	87,800.00	.00	87,800.00	.00	87,800.00	.00	.00	100	159,22
5424	G. O. Bond-Interest	14,587.00	.00	14,587.00	.00	7,278.88	7,307.55	.57	100	31,10
	Debt Service Totals	$102,387.00	$0.00	$102,387.00	$0.00	$95,078.88	$7,307.55	$0.57	100%	$190,33
	EXPENSE TOTALS	$102,387.00	$0.00	$102,387.00	$0.00	$95,078.88	$7,307.55	$0.57	100%	$190,33
	Department **991 - Debt Service** Totals	$102,387.00	$0.00	$102,387.00	$0.00	$95,078.88	$7,307.55	$0.57	100%	$190,33
	Fund **720 - Wastewater/Sewer Fund** Totals	$6,634,289.00	$1,233,927.75	$7,868,216.75	$375,079.55	$2,520,813.72	$4,960,087.24	$387,315.79		$4,942,68

September, 2015 Departmental Budget

Fiscal Year to Date 09/30/15

Include Rollup Account and Rollup to Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% used/ Rec'd	Prior Year T
Fund	**740 - Storm Water Drainage Fund**									
Department	**737 - Storm Water Division**									
	EXPENSE									
Personal Services										
5102	Wages-Staff	156,738.00	.00	156,738.00	12,053.28	.00	114,469.78	42,268.22	73	153,60
5105	Overtime	4,900.00	.00	4,900.00	84.42	.00	257.15	4,642.85	5	23
5106	Longevity	1,950.00	.00	1,950.00	.00	.00	.00	1,950.00	0	1,93
5109	HSA Employer Funding	14,000.00	.00	14,000.00	.00	.00	14,000.00	.00	100	14,00
5151	PERS Contribution	22,902.00	.00	22,902.00	1,707.15	.00	17,289.94	5,612.06	75	22,18
5161	Group Insurance	56,590.00	.00	56,590.00	485.26	11,545.25	39,935.53	5,109.22	91	57,06
5164	Workers Compensation	4,892.00	594.00	5,486.00	.00	.00	5,486.00	.00	100	4,90
5166	Medicare	1,565.00	.00	1,565.00	106.55	.00	1,004.96	560.04	64	1,39
	Personal Services Totals	$263,537.00	$594.00	$264,131.00	$14,436.66	$11,545.25	$192,443.36	$60,142.39	77%	$255,32
Supplies										
5201	Office Supplies	1,500.00	.00	1,500.00	.00	400.00	985.00	115.00	92	98
5203	Computer Supplies	750.00	.00	750.00	.00	490.95	259.05	.00	100	20
5205	Small Tools/Minor Equipment	1,000.00	.00	1,000.00	.00	300.00	.00	700.00	30	1,02
5241	Uniforms-Purchased	750.00	.00	750.00	.00	311.04	88.96	350.00	53	47
5251	MV Gas and Oil	6,500.00	138.40	6,638.40	305.18	1,787.72	2,350.68	2,500.00	62	4,66
5252	Aggregates	750.00	.00	750.00	.00	186.00	114.00	450.00	40	11
5259	Operating Materials and Supplies	20,000.00	.00	20,000.00	1,065.49	9,679.02	9,546.50	774.48	96	14,80
	Supplies Totals	$31,250.00	$138.40	$31,388.40	$1,370.67	$13,154.73	$13,344.19	$4,889.48	84%	$22,27
Services										
5311	Utilities	8,000.00	216.39	8,216.39	19.12	2,975.53	2,940.86	2,300.00	72	4,19
5321	Professional Training	400.00	.00	400.00	145.00	.00	530.00	(130.00)	132	14
5322	Conference/Reimb	.00	.00	.00	.00	.00	10.00	(10.00)	+++	
5324	Professional Association Dues	100.00	.00	100.00	.00	75.00	35.00	(10.00)	110	7
5331	Engineering/Architecture	8,000.00	.00	8,000.00	.00	4,349.54	3,650.46	.00	100	5,89
5339	Misc Contract Services	36,000.00	257.14	36,257.14	391.40	5,946.31	19,088.86	11,221.97	69	38,22
5351	Liability Insurance Deductible	1,250.00	.00	1,250.00	.00	.00	1,078.49	171.51	86	96
5352	Motor Vehicle Insurance	1,750.00	.00	1,750.00	.00	.00	905.50	844.50	52	84
5361	Building Repair/Maintenance	5,000.00	.00	5,000.00	.00	2,800.00	2,200.00	.00	100	4,95
5364	MV Repair/Maintenance-Internal	4,500.00	.00	4,500.00	.00	.00	211.93	4,288.07	5	2,75
5365	Utility Line Repair/Maintenance	7,500.00	.00	7,500.00	.00	2,000.00	.00	5,500.00	27	5,49
5391	Postage	6,000.00	.00	6,000.00	.00	.00	5,010.10	989.90	84	5,02
5397	Uniform Rental	2,000.00	121.00	2,121.00	.00	826.39	944.61	350.00	83	1,49
5399	Other Miscellaneous Services	35,000.00	.00	35,000.00	14.10	241.25	403.78	34,354.97	2	31,80
	Services Totals	$115,500.00	$594.53	$116,094.53	$569.62	$19,214.02	$37,009.59	$59,870.92	48%	$101,87
Capital Purchases										
5632	Motor Vehicles	140,000.00	.00	140,000.00	.00	139,177.75	822.25	.00	100	34,71

September, 2015 Departmental Budget

Fiscal Year to Date 09/30/15

Include Rollup Account and Rollup to Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% used/ Rec'd	Prior Year Total
Fund **740 - Storm Water Drainage Fund**										
Department **737 - Storm Water Division**										
	EXPENSE									
Capital Purchases										
5633	Machinery and Equipment	42,000.00	.00	42,000.00	.00	.00	38,144.75	3,855.25	91	
	Capital Purchases Totals	$182,000.00	$0.00	$182,000.00	$0.00	$139,177.75	$38,967.00	$3,855.25	98%	$34,71
	EXPENSE TOTALS	$592,287.00	$1,326.93	$593,613.93	$16,376.95	$183,091.75	$281,764.14	$128,758.04	78%	$414,19
	Department **737 - Storm Water Division** Totals	$592,287.00	$1,326.93	$593,613.93	$16,376.95	$183,091.75	$281,764.14	$128,758.04	78%	$414,19

September, 2015 Departmental Budget

Fiscal Year to Date 09/30/15

Include Rollup Account and Rollup to Accou

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% used/ Rec'd	Prior Year T
Fund	**740 - Storm Water Drainage Fund**									
Department	**991 - Debt Service**									
	EXPENSE									
Debt Service										
5414	G. O. Bond-Principal	95,000.00	.00	95,000.00	.00	95,000.00	.00	.00	100	92,00
5424	G. O. Bond-Interest	3,781.00	.00	3,781.00	.00	1,890.50	1,890.50	.00	100	7,44
	Debt Service Totals	$98,781.00	$0.00	$98,781.00	$0.00	$96,890.50	$1,890.50	$0.00	100%	$99,44
	EXPENSE TOTALS	$98,781.00	$0.00	$98,781.00	$0.00	$96,890.50	$1,890.50	$0.00	100%	$99,44
	Department **991 - Debt Service** Totals	$98,781.00	$0.00	$98,781.00	$0.00	$96,890.50	$1,890.50	$0.00	100%	$99,44
	Fund **740 - Storm Water Drainage Fund** Totals	$691,068.00	$1,326.93	$692,394.93	$16,376.95	$279,982.25	$283,654.64	$128,758.04		$513,63

September, 2015 Departmental Budget

Fiscal Year to Date 09/30/15

Include Rollup Account and Rollup to Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% used/ Rec'd	Prior Year T
Fund **750 - Solid Waste Fund**										
Department **738 - Refuse Collection**										
	EXPENSE									
Supplies										
5201	Office Supplies	1,500.00	.00	1,500.00	.00	15.00	1,482.00	3.00	100	89
	Supplies Totals	$1,500.00	$0.00	$1,500.00	$0.00	$15.00	$1,482.00	$3.00	100%	$89
Services										
5315	Private Hauler Contract	2,000,000.00	331,619.55	2,331,619.55	299,413.52	481,418.68	1,390,046.64	460,154.23	80	1,976,28
5391	Postage	7,000.00	.00	7,000.00	44.82	.00	5,501.43	1,498.57	79	5,60
5399	Other Miscellaneous Services	36,000.00	.00	36,000.00	168.36	731.28	1,493.75	33,774.97	6	33,47
	Services Totals	$2,043,000.00	$331,619.55	$2,374,619.55	$299,626.70	$482,149.96	$1,397,041.82	$495,427.77	79%	$2,015,36
	EXPENSE TOTALS	$2,044,500.00	$331,619.55	$2,376,119.55	$299,626.70	$482,164.96	$1,398,523.82	$495,430.77	79%	$2,016,26
	Department **738 - Refuse Collection** Totals	$2,044,500.00	$331,619.55	$2,376,119.55	$299,626.70	$482,164.96	$1,398,523.82	$495,430.77	79%	$2,016,26
	Fund **750 - Solid Waste Fund** Totals	$2,044,500.00	$331,619.55	$2,376,119.55	$299,626.70	$482,164.96	$1,398,523.82	$495,430.77		$2,016,26
	Grand Totals	$33,243,521.00	$2,516,594.10	$35,760,115.10	$1,784,354.04	$9,381,136.86	$23,166,295.29	$3,212,682.95		$29,033,83

<u>Development Department</u>
Dan Havener
7232 E. Main Street
Reynoldsburg OHIO 43068
614-322-6831 Phone

MOTION REQUEST

DATE: **October 26, 2015**

TO: **City Council**

RE: Motion that the Council of the City of Reynoldsburg does hereby appoint Dan Havener to serve on the West Licking Development Group Community Improvement Corporation Board of Directors.

See attached letter in regards to this appointment.

WEST LICKING DEVELOPMENT GROUP
COMMUNITY IMPROVEMENT CORPORATION
81 Liberty Street P.O. Box 193 Etna, Ohio 43018 740-927-7717
"advancing, encouraging, and promoting the industrial, economic, and civic development of Etna Township, Ohio and the areas of western Licking County"

September 25, 2015

Dan Havener
Development Director, City of Reynoldsburg

RE: West Licking Development Group CIC
Nomination of Board Member

Dear Mr. Havener,

As we discussed by phone, the West Licking Development Group Community Improvement Corporation (WLDG) initial Board of Directors met on September 21 to adopt the Code of Regulations (bylaws) and establish the composition of the new board. It was decided that the new board would consist of 9 members representing various economic and community development aspects of western Licking County.

The City of Reynoldsburg is an extremely important partner in the western Licking County area and the WLDG Board feels that it is important to have a representative from the city on its board.

We are asking the city to appoint a representative to serve on the WLDG board. Please know that per the bylaws, if an appointment is not made within 30 days of this request, the WLDG will make an appointment to fill that board seat.

Thank you for your consideration and we look forward to the city's appointment.

Rob Platte
Secretary, West Licking Development Group CIC

Clerk of Council

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

ORDINANCE REQUEST

DATE:	**October 26, 2015**
TO:	**Finance Committee**
RE:	ORDINANCE TO ACCEPT AN APPLICATION FOR ANNEXATION OF 2.381 +/- ACRES IN JEFFERSON TOWNSHIP, COUNTY OF FRANKLIN, STATE OF OHIO, TO THE CITY OF REYNOLDSBURG, OHIO (Dorri Steinhoff & Joseph F. Kuspan), AND DECLARING AN EMERGENCY.

Emergency/Suspension: Emergency

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

Statement of necessity: To clear a formality so that the Franklin County Auditor can tax the parcel correctly.

This was an Expedited Type 2 Annexation that was done early this year. The City passed the services Resolution and had no objection (so no objection or conformation was filed). The County subsequently approved the annexation.

The County Auditor requests that we pass an accepting Ordinance.

Therefore this is just an ordinance accepting this Annexation so that the County Auditor can "Close the books" on this Annexation.

Attached are the details on the annexation.

ORDINANCE NO. ______ PASSED: __________

ORDINANCE TO ACCEPT AN APPLICATION FOR ANNEXATION OF 2.381 +/- ACRES IN JEFFERSON TOWNSHIP, COUNTY OF FRANKLIN, STATE OF OHIO, TO THE CITY OF REYNOLDSBURG, OHIO (Dorri Steinhoff & Joseph F. Kuspan), AND DECLARING AN EMERGENCY.

BE IT ORDAINED BY THE COUNCIL OF THE CITY OF REYNOLDSBURG, OHIO:

SECTION 1. That the application of Dorri Steinhoff & Joseph F. Kuspan, for annexation of the following described territory in the Township of Jefferson, Franklin County, Ohio, to wit:

> Situated in the State of Ohio, County of Franklin, Township of Jefferson, and being all of 1.011ac, and a 1.37 ac tract, as conveyed by instrument no. 201406160075159 to Joseph F. Kuspan and Dorri Steinhoff containing 2.381ac more or less.
> Beginning at the southerly right of way line of E. Broad St., and bing the northeast corner of said 1.37ac tract, thence in a southerly direction along the easterly property line, and being the proposed corporation line, a distance of approximately 308 +/- ft., to the northerly property line of Edith and William Cady tract of land,
> Thence in a westerly direction along said property line a distance of approximately 88 +/-, also being proposed City of Reynoldsburg Corp. Line,
> Thence in a southwesterly direction along said property line a distance of approximately 125+/- ft., also being the proposed City of Reynoldsburg Corp. Line,
> Thence in a southerly direction along said property line a distance of approximately 10 +/-ft., also being existing City of Reynoldsburg Corporation Line as established by Ordinance no. 102-91, and recorded in Official Record 18560-A-15,
> Thence in a northerly direction along the westerly property line a distance of approximately 468+/-ft., to the northwest corner of said property, also being the existing City of Reynoldsburg Corporation line as established by Ordinance no. 95-90, and recorded in Official Record 16694 B-12, also being the Existing City of Columbus Corporation line as established by Ordinance no. 1513-00, and recorded in Instrument no. 2000009130184766,
> Thence along said corporation line, and being the southerly right of way line of E. Broad St., and the northerly line of said property a total distance of 275 +/-, to the northeast corner of said property, to the true point of beginning, containing 2.381ac.

together with a map of said territory accompanying said petition filed with the Board of Commissioners, Franklin County, Ohio, on January 12, 2015, and approved by said Board of Commissioners on February 17, 2015 and delivered to the City of Reynoldsburg on March 3, 2015, be and the same is hereby approved.

SECTION 2. That this ordinance is deemed to be an emergency measure necessary for the financial needs of the city and further to allow for timely filing with the County; wherefore, upon adoption by Council this ordinance shall be in effect immediately upon 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. 08-15 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: ________________________

RESOLUTION NO. 02-15 PASSED: January 26, 2015

RESOLUTION CONCERNING SERVICES TO PROPERTY PROPOSED FOR ANNEXATION OF 2.381 +/- ACRES IN JEFFERSON TOWNSHIP (7495 E. Broad Street, Blacklick; Dorri Steinhoff & Joseph F. Kuspan) TO THE CITY OF REYNOLDSBURG AND DECLARING AN EMERGENCY.

BE IT ORDAINED BY THE COUNCIL OF THE CITY OF REYNOLDSBURG, OHIO:

SECTION 1. That the Council of the City of Reynoldsburg, Ohio hereby states that the following services will be extended to the territory proposed for annexation after annexation. All services listed below will be available and provided upon the date the annexation to the City of Reynoldsburg becomes final:

A. Water service provided by Water Line Improvement No. 502 proposed water main in Pleasant View Heights has an existing 8" waterline that would serve this property.

B. Police protection by Reynoldsburg Police Department; average response time on emergency calls is 4 minutes; average response time for non-emergency calls is 15 minutes.

C. Fire protection and emergency medical service will continue to be provided by Jefferson Township Fire Department.

D. Refuse collection by City franchised private hauler currently Rumpke of Ohio, Inc.

SECTION 2. That this 2.381+/- acre site is annexed and if the City of Reynoldsburg permits uses in the annexed territory that the City of Reynoldsburg determines are clearly incompatible with the uses permitted under current county or township zoning regulations in the adjacent land remaining within Jefferson Township, the Reynoldsburg City Council will require, in the zoning ordinance permitting the incompatible uses, the owner of the annexed territory to provide a buffer separating the use of the annexed territory and the adjacent land remaining within Jefferson Township. The term "buffer" stated herein, includes open space, landscaping, fences, walls, and other structured elements: streets and street right-of-way; and bicycle and pedestrian paths and sidewalks.

SECTION 3. That the Clerk of the City of Reynoldsburg file a certified copy of this resolution hereby adopted, to the Board of Commissioners of Franklin County within twenty (20) days of the date the annexation petition is filed.

SECTION 4. That this resolution is deemed to be an emergency measure necessary for the immediate preservation of the public safety and health, and further so the resolution can be available for the hearing before the County Commissioners; wherefore upon adoption by Council this resolution shall be in effect immediately upon signature by the Mayor.

Doug Joseph
Doug Joseph, President of Council

ATTEST: April L. Beggerow
April L. Beggerow, Clerk of Council

APPROVED: Bradley L. McCloud DATE 1/27/15
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 Resolution No. 02-15 as passed by Council of said City on the 26th day of January, 2015 and as recorded in the Record of Proceedings of said Council.

April L. Beggerow
April L. Beggerow, Clerk of Council

Filed with Mayor:__________ Published: ____________________

Attachment: 02-15 Resolution for Services~ Annexation 7495 E Broad St (1203 : Accepting Ordinance for Annexation of 7495 E Broad St)

Resolution No. 0160-15 February 17, 2015

Review of Petition to Annex 2.381 +/- acres from Jefferson Township to the City of Reynoldsburg Case #ANX-EXP2-02-15 (ECONOMIC DEVELOPMENT & PLANNING)

WHEREAS, the Commissioners of Franklin County, State of Ohio, proceeded to journalize the petition, filed by Dorri Steinhoff and Joseph F. Kuspan on January 12, 2015, and solicited to and/or been heard by all persons desiring to be reviewed for or against the granting of the Expedited Type 2 petition, and having considered all the facts with reference thereto, being fully advised, and

WHEREAS, the Commissioners make the following findings based upon the exhibits and testimony presented at the review of this matter:

1. The petition does meet all the requirements set forth in, and was filed in the manner provided in, section 709.021 of the Revised Code.

2. The persons who signed the petition are owners of the real estate located in the territory proposed for annexation and constitute all of the owners of real estate in that territory.

3. The territory proposed for annexation does not exceed five hundred acres.

4. The territory proposed for annexation shares a contiguous boundary with the municipal corporation to which annexation is proposed for a continuous length of at least five percent of the perimeter of the territory proposed for annexation.

5. The annexation will not create an unincorporated area of the township that is completely surrounded by the territory proposed for annexation.

6. The municipal corporation to which annexation is proposed has passed resolution no. 02-15 agreeing to provide to the territory proposed for annexation certain services and adopting a statement regarding possible incompatible land uses and zoning buffer. The respective resolution was passed by the City of Reynoldsburg on January 26, 2015.

Resolution No. 0160-15 February 17, 2015

Review of Petition to Annex 2.381 +/- acres from Jefferson Township to the City of Reynoldsburg Case #ANX-EXP2-02-15 (ECONOMIC DEVELOPMENT & PLANNING)

BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF FRANKLIN COUNTY, OHIO:

That, in accordance with the findings made in the preamble, which are incorporated herein, the prayer of the Petition be *approved*, and the territory sought to be annexed by the petition filed herein *shall* be annexed to the City of Reynoldsburg, in accordance with the law; that the orders and proceedings of this board relating to the Petition, and map and description attached thereto, and all papers on file relating to this matter be delivered forthwith to the Clerk of Council, City of Reynoldsburg, Ohio.

Prepared by: Jonathan Lee
C: Economic Development & Planning Department

SIGNATURE PAGE FOLLOWS

SIGNATURE SHEET

Resolution No. 0160-15 February 17, 2015

REVIEW OF PETITION TO ANNEX 2.381 +/- ACRES FROM JEFFERSON TOWNSHIP TO THE CITY OF REYNOLDSBURG CASE #ANX-EXP2-02-15

(Economic Development and Planning)

Upon the motion of Commissioner John O'Grady, seconded by Commissioner Paula Brooks:

Voting:

Marilyn Brown, President	**Aye**
Paula Brooks	**Aye**
John O'Grady	**Aye**

Board of County Commissioners
Franklin County, Ohio

CERTIFICATE OF CLERK

IT IS HEREBY CERTIFIED that the foregoing is a true and correct transcript of a resolution acted upon by the Board of County Commissioners, Franklin County, Ohio on the date noted above.

Shannon Z Cross, Clerk
Board of County Commissioners
Franklin County, Ohio

CERTIFIED TRUE COPY
By: ________ Date: 2/25/15
Franklin County Economic Development & Planning Department

Franklin County
Where Government Works

Commissioner Marilyn Brown · **Commissioner** Paula Brooks · **Commissioner** John O'Grady
President

Economic Development & Planning Department
James Schimmer, Director

RESOLUTION SUMMARY

REVIEW OF PETITION TO ANNEX
2.381 +/- ACRES FROM
JEFFERSON TOWNSHIP
TO THE CITY OF REYNOLDSBURG

Description:
Attached is a resolution to consider the annexation of 2.381-acres, more or less, from Jefferson Township to the city of Reynoldsburg. The petition case number is ANX-EXP2-02-15.

Applicant/Owner:
Dorri Steinhoff and Joseph F. Kuspan

Site:
7495 E. Broad Street (170-000171 and 170-001143)

Additional Information:
The total perimeter of the site is 1,384 feet; 578 feet or 41.7 percent of which being contiguous to the city of Reynoldsburg.

Analysis:
The applicant *has* met all statutory requirements outlined in Section 709.021 of the Ohio Revised Code. The applicant *has* provided proof of notification, and timeline and *has* provided a resolution from the city of Reynoldsburg identifying the services that will be provided once the annexation has been approved and a statement regarding possible incompatible land uses and zoning buffer. The respective resolution, no. 02-15, was passed by the city of Reynoldsburg on January 26, 2015.

Recommendation:
Pending any questions, staff would request your ***approval*** of this annexation.

150 South Front Street, FSL Suite 10 Columbus, Ohio 43215-7104
Tel: 614-525-3094 Fax: 614-525-7155 www.FranklinCountyOhio.gov

Franklin County
Where Government Works

Commissioner Marilyn Brown · **Commissioner** Paula Brooks · **Commissioner** John O'Grady
President

Economic Development & Planning Department
James Schimmer, Director

MEMO
JOURNALIZATION

TO: Shannon Zee Cross, County Clerk
Franklin County Commissioners Office

FROM: Jonathan Lee, Planner
Franklin County Economic Development & Planning Department

CC: James Schimmer, Director
Jenny Snapp, Assistant Director, Building, Planning and Zoning
Matthew Brown, Planning Administrator
Franklin County Economic Development & Planning Department

RE: Description of Expedited Type 2 annexation case to be journalized on the **January 20, 2015** General Session Agenda for a hearing on **February 17, 2015.**

Case #ANX-EXP2-02-15 - An Expedited Type 2 annexation petition ANX-EXP2-02-15 was filed in our office on January 12, 2015. The petition is requesting to annex 2.381 +/- acres from Jefferson Township to the City of Reynoldsburg.
Site: 7495 E. Broad Street (170-000171 and 170-001143)

150 South Front Street, FSL Suite 10 Columbus, Ohio 43215-7104
Tel: 614-525-3094 Fax: 614-525-7155 www.FranklinCountyOhio.gov

Franklin County
Where Government Works

Commissioners
Marilyn Brown, President
Paula Brooks
John O'Grady

Economic Development & Planning Department
James Schimmer, Director

Application for
Annexation Petition
Expedited Type 2
Pursuant to ORC 5709.023

RECEIVED
JAN 12 2015
2
Franklin County Planning Department
Franklin County, Ohio

Property Information

Site Address: 7495 E. Broad Street, Blacklick OH 43004

Parcel ID(s): 170-000171, 170-001143

Total Acreage: 1.37, 1.011

From Township: Jefferson Township

To Municipality: Reynoldsburg OH

Staff Use Only

Case #: ANX-EXP2-02-15

Hearing date: 2/17/2015

Date filed: 1/12/2015

Fee paid: 250.00

Receipt #: 1497

Notifications deadline: 5 days: 1/17/2015

Svc statement deadline: 20 days: 1/30/2015

Property Owner Information

Name: Dorri Steinhoff + Joseph F Kuspan

Address: Steinhoff/Kuspan
810 S. Cassingham Rd
Bexley OH 43209

Phone #: home 614-251-0290
cell 614-395-4892

Fax #:

Email: dorristeinhoff@columbus.rr.com

Attorney/Agent Information

Name

Address

Phone #

Fax #

Email

Document Submission

The following documents must accompany this application on letter-sized 8 ½" x 11" paper:

- ☑ Legal description of property
- ☑ Map/plat of property
- ☑ List of adjacent properties

Waiver of Right to Appeal

WHOEVER SIGNS THIS PETITION EXPRESSLY WAIVES THEIR RIGHT TO APPEAL IN LAW OR EQUITY FROM THE BOARD OF COUNTY COMMISSIONERS' ENTRY OF ANY RESOLUTION PERTAINING TO THIS SPECIAL ANNEXATION PROCEDURE, ALTHOUGH A WRIT OF MANDAMUS MAY BE SOUGHT TO COMPEL THE BOARD TO PERFORM ITS DUTIES REQUIRED BY LAW FOR THIS SPECIAL ANNEXATION PROCEDURE.

Property Owner	Date	Property Owner	Date
[signature]	24 Sep 2014		
Dorri Steinhoff	24 Sept 2014		

150 South Front Street, FSL Suite 10, Columbus, Ohio 43215- 7104
Tel: 614-525-3094 Fax: 614-525-7155 www.FranklinCountyOhio.gov

Situate in the State of Ohio, County of Franklin, Township of Jefferson, and being all of 1.011 Ac, and a 1.37 Ac. tract, as conveyed by instrument no. 201406160075159 to Joseph F Kuspan, and Dorri Steinhoff containing 2.381Ac more or less.

Beginning at the southerly right of way line of E. Broad St., and being the northeast corner of said 1.37Ac. tract, thence in a southerly direction along the easterly property line, and being the proposed corporation line, a distance of approximately 308+/- ft.,to the northerly property line of Edith and William Cady tract of land,

Thence in a westerly direction along said property line a distance of approximately 88+/_, also being the proposed City of Reynoldsburg Corp. Line,

Thence in a southwesterly direction along said property line a distance of approximately 125+/_ ft., also being the proposed City Of Reynoldsburg Corp. Line,

Thence in a southerly direction along said property line a distance of approximately 10+/_ ft., also being the existing City of Reynoldsburg Corporation Line as established by Ordinance no. 102-91, and recorded in Offical Record 18560-A-15,

Thence in a southwesterly direction along said property line a distance of approximately 110+/- ft., also being the existing City of Reynoldsburg Corporation Line as established by Ordinance no. 102-91, and recorded in Offical Record 18560 A-15,

Thence in a northerly direction along the westerly property line a distance of approximately 468+/_ ft., to the northwest corner of said property, also being the existing City of Reynoldsburg Corporation line as established by Ordinance no. 95-90, and recorded in Offical Record 16694 B-12, also being the Existing City of Columbus Corporation Line as established by Ordinance no. 1513-00, and recorded in instrument no. 200009130184766,

Thence along said corporation line, and being the southerly right of way line of E. Broad St., and the northerly line of said property a total distance of 275+/_, to the northeast corner of said property, to the true point of beginning, containing 2.381Ac.

This document was prepared by Dorri Steinhoff, Current Address 7495 E. Broad St, Blacklick Ohio, 43004 and was prepared for existing documents for annexation purposes only.

RECEIVED
JAN 12 2015
BY: ANX-EXP2

ANNEXATION
PLAT & DECRIPTION
ACCEPTABLE
DEAN C. RINGLE, P.E., P.S.
FRANKLIN COUNTY ENGINEER
By BB Date 10/6/14

LOCATION MAP NOT TO SCALE.

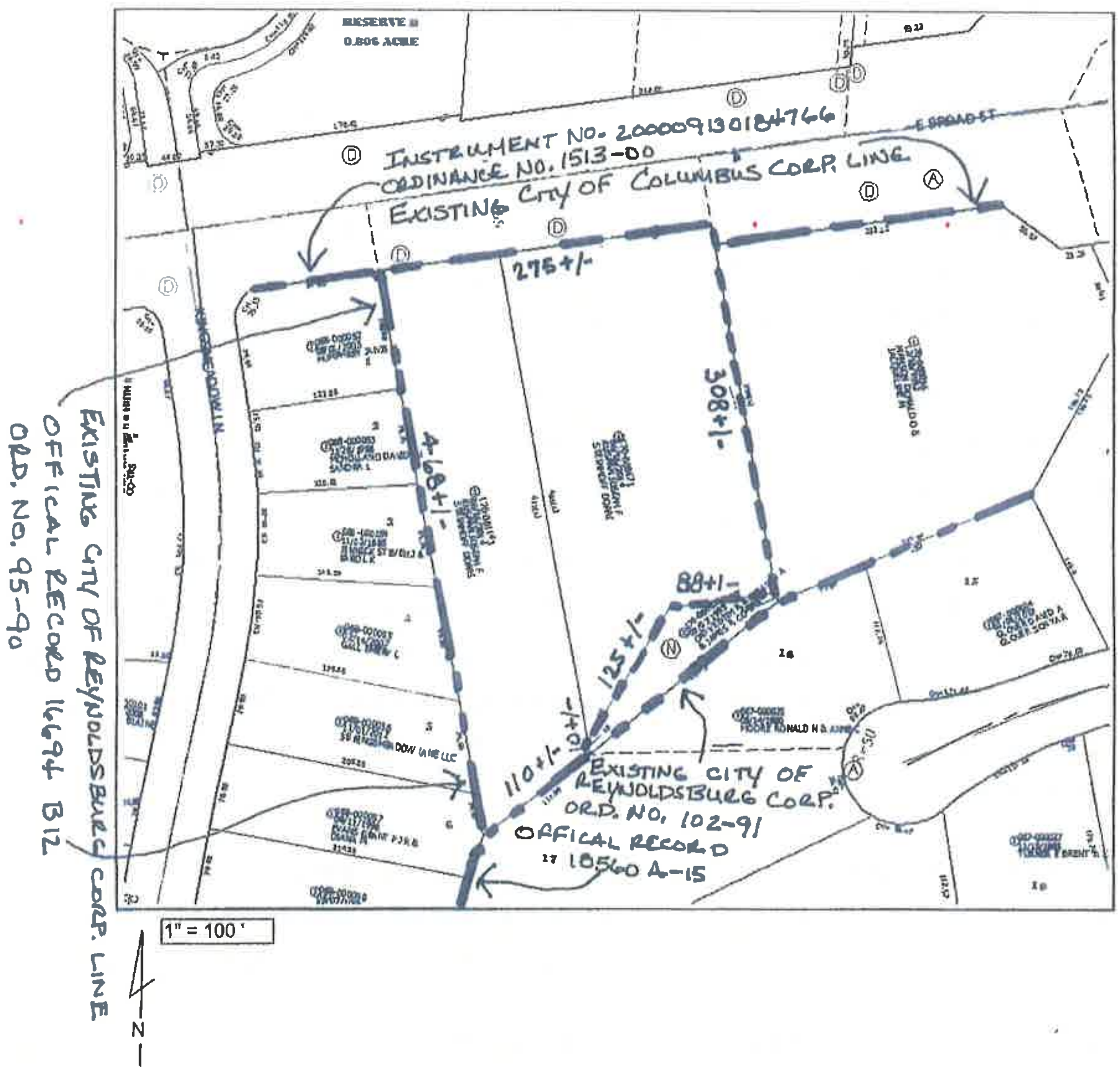
Annexation of approximately 2.381 +/- Acres from Jefferson Township to the City of Reynoldsburg

EXISTING CITY OF REYNOLDSBURG CORP LINE

EXISTING CITY OF COLUMBUS CORP LINE

PROPOSED CITY OF REYNOLDSBURG CORP LINE

This document was prepared by Dorri Steinhoff Current Address 7495 E Broad St, Blacklick Ohio 43004 and was prepared from existing documents for annexation purposes only



RECEIVED
JUL 23 2014
Franklin County Engineer
Dean C. Ringle, P.E., P.S.

ANNEXATION
PLAT & DECRIPTION
ACCEPTABLE
DEAN C. RINGLE, P.E., P.S.
FRANKLIN COUNTY ENGINEER
By [signature] Date 10/6/14

RECEIVED
JAN 12 2015
Franklin County Planning Department
Franklin County, Ohio

RECEIVED

JAN 3 0 2015

Franklin County Planning Department
Franklin County, OH

ANX-EXP2-02-15 11.a.c

RESOLUTION NO. 02-15 PASSED: January 26, 2015

RESOLUTION CONCERNING SERVICES TO PROPERTY PROPOSED FOR ANNEXATION OF 2.381 +/- ACRES IN JEFFERSON TOWNSHIP (7495 E. Broad Street, Blacklick; Dorri Steinhoff & Joseph F. Kuspan) TO THE CITY OF REYNOLDSBURG AND DECLARING AN EMERGENCY.

BE IT ORDAINED BY THE COUNCIL OF THE CITY OF REYNOLDSBURG, OHIO:

SECTION 1. That the Council of the City of Reynoldsburg, Ohio hereby states that the following services will be extended to the territory proposed for annexation after annexation. All services listed below will be available and provided upon the date the annexation to the City of Reynoldsburg becomes final:

A. Water service provided by Water Line Improvement No. 502 proposed water main in Pleasant View Heights has an existing 8" waterline that would serve this property.
B. Police protection by Reynoldsburg Police Department; average response time on emergency calls is 4 minutes; average response time for non-emergency calls is 15 minutes.
C. Fire protection and emergency medical service will continue to be provided by Jefferson Township Fire Department.
D. Refuse collection by City franchised private hauler currently Rumpke of Ohio, Inc.

SECTION 2. That this 2.381+/- acre site is annexed and if the City of Reynoldsburg permits uses in the annexed territory that the City of Reynoldsburg determines are clearly incompatible with the uses permitted under current county or township zoning regulations in the adjacent land remaining within Jefferson Township, the Reynoldsburg City Council will require, in the zoning ordinance permitting the incompatible uses, the owner of the annexed territory to provide a buffer separating the use of the annexed territory and the adjacent land remaining within Jefferson Township. The term "buffer" stated herein, includes open space, landscaping, fences, walls, and other structured elements: streets and street right-of-way; and bicycle and pedestrian paths and sidewalks.

SECTION 3. That the Clerk of the City of Reynoldsburg file a certified copy of this resolution hereby adopted, to the Board of Commissioners of Franklin County within twenty (20) days of the date the annexation petition is filed.

SECTION 4. That this resolution is deemed to be an emergency measure necessary for the immediate preservation of the public safety and health, and further so the resolution can be available for the hearing before the County Commissioners; wherefore upon adoption by Council this resolution shall be in effect immediately upon signature by the Mayor.

Doug Joseph, President of Council

ATTEST: April L. Beggerow, Clerk of Council

APPROVED: Bradley L. McCloud, Mayor DATE 1/27/15

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 Resolution No. 02-15 as passed by Council of said City on the 26th day of January, 2015 and as recorded in the Record of Proceedings of said Council.

April L. Beggerow, Clerk of Council

Filed with Mayor: 1/27/15

Published: ____________

Certified True Copy

x

Attachment: Jefferson Twp Annexation Acceptance (1203 : Accepting Ordinance for Annexation of 7495 E Broad St)

Franklin County
Where Government Works

Commissioners
Marilyn Brown, President
Paula Brooks
John O'Grady

Economic Development & Planning Department
James Schimmer, Director

Application for
Annexation Petition
Expedited Type 2

RECEIVED
JAN 12 2015
2
Franklin County Planning Department
Franklin County, Ohio

Property Information

Site Address	7495 E. Broad Street, Blacklick OH 43004
Parcel ID(s)	170-000171 170-001143
Total Acreage	1.37 1.011
From Township	Jefferson Township
To Municipality	Reynoldsburg OH

Staff Use Only

Case #	ANX-EXP2-02-15
Hearing date:	2/17/2015
Date filed:	1/12/2015
Fee paid	250.00
Receipt #	1497
Notifications deadline: 5 days	1/17/2015
Svc statement deadline: 20 days	1/30/2015

Property Owner Information

Name	Dorri Steinhoff + Joseph F Kuspan
Address	Steinhoff/Kuspan 810 S. Cassingham Rd Bexley OH 43209
Phone #	home 614-251-0290 cell 614-395-4892
Fax #	
Email	dorristeinhoff@columbus.rr.com

Attorney/Agent Information

Name	
Address	
Phone #	
Fax #	
Email	

Document Submission

The following documents must accompany this application on **letter-sized 8 ½" x 11" paper**:

- ☑ Legal description of property
- ☑ Map/plat of property
- ☑ List of adjacent properties

Waiver of Right to Appeal

WHOEVER SIGNS THIS PETITION EXPRESSLY WAIVES THEIR RIGHT TO APPEAL IN LAW OR EQUITY FROM THE BOARD OF COUNTY COMMISSIONERS' ENTRY OF ANY RESOLUTION PERTAINING TO THIS SPECIAL ANNEXATION PROCEDURE, ALTHOUGH A WRIT OF MANDAMUS MAY BE SOUGHT TO COMPEL THE BOARD TO PERFORM ITS DUTIES REQUIRED BY LAW FOR THIS SPECIAL ANNEXATION PROCEDURE.

Property Owner	Date	Property Owner	Date
[signature]	24 Sep 2014		
Dorri Steinhoff [signature]	24 Sept 2014		

150 South Front Street, FSL Suite 10, Columbus, Ohio 43215- 7104
Tel: 614-525-3094 Fax: 614-525-7155 www.FranklinCountyOhio.gov

Situate in the State of Ohio, County of Franklin, Township of Jefferson, and being all of 1.011 Ac, and a 1.37 Ac. tract, as conveyed by instrument no. 201406160075159 to Joseph F Kuspan, and Dorri Steinhoff containing 2.381Ac more or less.

Beginning at the southerly right of way line of E. Broad St., and being the northeast corner of said 1.37Ac. tract, thence in a southerly direction along the easterly property line, and being the proposed corporation line, a distance of approximately 308+/- ft.,to the northerly property line of Edith and William Cady tract of land,

Thence in a westerly direction along said property line a distance of approximately 88+/_, also being the proposed City of Reynoldsburg Corp. Line,

Thence in a southwesterly direction along said property line a distance of approximately 125+/_ ft., also being the proposed City Of Reynoldsburg Corp. Line,

Thence in a southerly direction along said property line a distance of approximately 10+/_ ft., also being the existing City of Reynoldsburg Corporation Line as established by Ordinance no. 102-91, and recorded in Offical Record 18560-A-15,

Thence in a southwesterly direction along said property line a distance of approximately 110+/- ft., also being the existing City of Reynoldsburg Corporation Line as established by Ordinance no. 102-91, and recorded in Offical Record 18560 A-15,

Thence in a northerly direction along the westerly property line a distance of approximately 468+/_ ft., to the northwest corner of said property, also being the existing City of Reynoldsburg Corporation line as established by Ordinance no. 95-90, and recorded in Offical Record 16694 B-12, also being the Existing City of Columbus Corporation Line as established by Ordinance no. 1513-00, and recorded in Instrument no. 200009130184766,

Thence along said corporation line, and being the southerly right of way line of E. Broad St., and the northerly line of said property a total distance of 275+/_, to the northeast corner of said property, to the true point of beginning, containing 2.381Ac.

This document was prepared by Dorri Steinhoff, Current Address 7495 E. Broad St, Blacklick Ohio, 43004 and was prepared for existing documents for annexation purposes only.

ANNEXATION
PLAT & DECRIPTION
ACCEPTABLE
DEAN C. RINGLE, P.E., P.S.
FRANKLIN COUNTY ENGINEER
By BB Date 10/6/14

City Auditors Office

Richard Harris
7232 E. Main Street
Reynoldsburg OHIO 43068
Phone

RESOLUTION REQUEST

DATE:	**October 26, 2015**
TO:	**Finance Committee**
RE:	Resolution Accepting the Amounts and Rates as Determined by the Budget Commission and AUTHORIZING THE NECESSARY TAX LEVIES AND CERTIFYING THEM TO THE COUNTY AUDITOR

Emergency/Suspension: Emergency

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

Request Council accept the rates from Franklin County. Needs to be back to Franklin County by November 1

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

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

The Council of the City of REYNOLDSBURG, *Franklin County*

Ohio, met in ______________ *session on the* ________ *day of* ______________________,
(Regular or Special)
2015, at the office of ______________________________ *with the following members*

present:

____
____
____
____
____
____
____
____

______________________________ *moved the adoption of the following Resolution:*

WHEREAS, This Council in accordance with the provisions of law has previously adopted a Tax Budget for the next succeeding fiscal year commencing January 1, 2016; and

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

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

RESOLVED, That there be and is hereby levied on the tax duplicate of said City the rate of each tax necessary to be levied within and without the ten mill limitation for tax year 2015 (collection year 2016) as follows:

SCHEDULE A

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

FUND	Amount to be Derived from Levies Outside 10 Mill Limitation	Amount Approved by Budget Commission Inside 10 Mill Limitation	County Auditor's Estimate of Full Tax Rate to Be Levied: Inside 10 Mill Limit	County Auditor's Estimate of Full Tax Rate to Be Levied: Outside 10 Mill Limit
General		$267,302.85	0.40	
General Fund Charter				
Bond Retirement				
Bond Retirement Charter				
Police Pension		197,842.55	0.30	
Police Operating				
Fire Pension				
Fire Operating				
Police/Fire Pension				
Capital Improvement Charter				
Road & Sidewalk Fund				
TOTAL		$465,145.40	0.70	

and be it further

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

________________________ seconded the Resolution and the roll being called upon its adoption the vote resulted as follows:

Adopted the __________ day of ____________________, 2015.

Attest:

President of Council

Clerk of Council

REYNOLDSBURG
Franklin County, Ohio.

CERTIFICATE OF COPY
ORIGINAL ON FILE

The State of Ohio, Franklin County, ss.

I, ______________________________ , Clerk of the Council of the City of

REYNOLDSBURG within and for said County, and in whose

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

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

____

____

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

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

WITNESS my signature, this ______________ day of ______________________, 2015.

____
Clerk of Council

REYNOLDSBURG

Franklin County, Ohio.

Mayor's Office

Brad McCloud
7232 E. Main Street
Reynoldsburg OHIO 43068
Phone

ORDINANCE REQUEST

DATE:	**October 26, 2015**
TO:	**Finance Committee**
RE:	**ORDINANCE AUTHORIZING MAYOR TO ENTER INTO CONTRACT WITH THE DISTRICT ADVISORY COUNCIL OF THE FRANKLIN COUNTY GENERAL HEALTH DISTRICT, AND FRANKLIN COUNTY PUBLIC HEALTH FOR HEALTH SERVICES FROM JANUARY 1, 2016 TO DECEMBER 31, 2016.**

Authorization for the Mayor to enter into a contract with the District Advisory Council of the Franklin County General Health District and Franklin County Public Health for Health Services from January 1, 2016 to December 31, 2016. The cost of services is based upon per capita rate of $7.51 for a population of 36,102 totaling $271,288.48.

FRANKLIN COUNTY PUBLIC HEALTH
2016 HEALTH SERVICES CONTRACT

Between:

The Board of Health
of the Franklin County General Health District
280 East Broad Street
Columbus, Oh 43215

and

The City of Reynoldsburg, Ohio
7232 E. Main Street
Reynoldsburg, OH 43068

Contact us at: (614) 525-3160 / Fax (614) 525-6672
www.myfcph.org

CONTRACT

BETWEEN THE CITY OF REYNOLDSBURG, OHIO AND THE DISTRICT ADVISORY COUNCIL OF THE FRANKLIN COUNTY GENERAL HEALTH DISTRICT, AND FRANKLIN COUNTY PUBLIC HEALTH

This contract is made and entered into by and between the City of Reynoldsburg, Ohio, a municipal corporation constituting a city health district, and the Board of Health of the Franklin County General Health District ("Franklin County Public Health"), as approved by the District Advisory Council of the Franklin County General Health District pursuant to Ohio Revised Code section 3709.08, and pursuant to Ohio Revised Code Section 3709.281.

WITNESSETH

SECTION 1. Franklin County Public Health shall, for the consideration hereinafter stated, furnish to the City of Reynoldsburg, Ohio, and inhabitants thereof, all such public health services as are furnished to all villages and townships and the inhabitants thereof, of Franklin County, Ohio. Said services shall include all services as allowed by law according to the most current version of the Ohio Revised Code. Said services shall include the minimum standards and optimal achievable standards for boards of health and local health departments pursuant to Ohio Revised Code Section 3701.342. Said services shall include enforcement of all rules and regulations as allowed by law according to the most current version of the Ohio Administrative Code.

Also, Franklin County Public Health shall provide other services, including the enforcement of the following Franklin County Public Health Regulations:

- (100) Definitions
- (101) Collection Vehicle Registration, Inspection and Operation for Prevention of Nuisances
- (102) Property Health and Sanitation
- (103) Plumbing for Commercial, Public, and Residential Buildings and Places
- (104) Rabies Control
- (105) Approval of Building Plans
- (106) Sewage Treatment Systems
- (199) Administration and Enforcement

Pursuant to Revised Code 3709.08(C), once the director of health determines that Franklin County Public Health is organized and equipped to provide the services, the Franklin County Board of Health shall have the powers and shall perform all the duties required of the board of health or the authority having the duties of a board of health within the City of Reynoldsburg. And, the current version of the above-described regulations of Franklin County Public Health shall apply to and be enforceable within the jurisdiction of the Franklin County Board of Health, including the Franklin County General Health District and the City of Reynoldsburg

Such services shall be rendered, if appropriate and necessary, when requested by the citizens of Reynoldsburg, Ohio, officials of city government, school authorities or medical personnel practicing in or around the City of Reynoldsburg, Ohio or when required by state statute.

The City Attorney of Reynoldsburg, Ohio shall be responsible for any litigation involving enforcement of Health Regulations within the corporate limits of said political subdivision.

This Agreement and any claims arising in any way out of this Agreement shall be governed by the laws of the State of Ohio. Any litigation arising out of or relating in any way to this Agreement or the performance hereunder shall be brought only in an Ohio court of competent jurisdiction in Franklin County, Ohio, and the City of Reynoldsburg hereby irrevocably consents to such jurisdiction.

SECTION 2. Said public health services shall be furnished beginning January 1, 2016 and ending December 31, 2016 provided, however, that either party to this agreement shall have the right to cancel the same upon four (4) months written notice and the parties hereto may, by mutual written agreement, modify the terms of this agreement.

SECTION 3. Franklin County Public Health will provide ongoing communication with the Mayor/City Manager and his or her designees through a webinar or conference call at least quarterly. This communication will provide information on timely public health topics, upcoming events and featured services. Reports and other information about direct services that are being provided to the citizens of Reynoldsburg will be provided upon request.

SECTION 4. The City of Reynoldsburg, Ohio shall pay to Franklin County Public Health for said public health services furnished to the City of Reynoldsburg, Ohio and the inhabitants thereof, such sum or sums of money based on a per capita rate as would be charged against municipal corporations composing the Franklin County General Health District at a per capita rate of $7.51459.

SECTION 5. Said sum or sums of money shall be paid by the said City of Reynoldsburg, Ohio to said Franklin County Public Health upon receipt of semi-annual invoices by the Franklin County Board of Health on the first day of

January, and June, 2016. The sum for 2016 shall not exceed $271,288.48, notwithstanding any fee established pursuant to the sections set forth below.

SECTION 6. In any instance where Franklin County Public Health expends funds to abate a nuisance pursuant to Section 1, above, within the City of Reynoldsburg, Ohio, Franklin County Public Health may invoice the City of Reynoldsburg, Ohio for the costs of such nuisance abatement. Further, the City of Reynoldsburg, Ohio, shall pay, in addition to those sums set forth in Section 5, above, to Franklin County Public Health the cost to abate the nuisance.

Franklin County Public Health agrees to certify such nuisance abatement costs to the Franklin County Auditor to be recorded as a lien upon the property and shall reimburse all funds recovered under such a lien to the City of Reynoldsburg, Ohio.

PLUMBING INSPECTION SERVICES:

SECTION 7. Franklin County Public Health shall, for the consideration hereinafter stated, furnish to the City of Reynoldsburg, Ohio, all plumbing inspections as are furnished to all inhabitants within the general health district of Franklin County. Inspectors are to be state certified by the Ohio Department of Commerce.

SECTION 8. The City of Reynoldsburg, Ohio, through its Building Department, shall issue permits and collect fees for such plumbing inspections. The fee to be charged shall be the most current fee charged by the Franklin County General Health District. The City of Reynoldsburg, Ohio, shall forward sixty (60) percent of all plumbing inspection fees collected by them to the Franklin County General Health District after said Health District has submitted monthly statements of the amount due. The City of Reynoldsburg, Ohio shall pay said amount, within thirty (30) days after receipt of said statement.

SECTION 9. This contract is approved by a majority of the members of the legislative authority of the City of Reynoldsburg, pursuant to the provisions of Ordinance ____________________ dated ______________________________.

SECTION 10. The City of Reynoldsburg, Ohio has determined that Franklin County Public Health is organized and equipped to adequately provide the service that is the subject of this contract.

IN WITNESS WHEREOF, the parties to this agreement have hereunto set their hands and seals and have executed this agreement the day and year written below.

DISTRICT ADVISORY COUNCIL OF THE
FRANKLIN COUNTY GENERAL HEALTH DISTRICT

Chairperson Date

FRANKLIN COUNTY PUBLIC HEALTH

Susan A. Tilgner 10/5/15

Susan A. Tilgner, MS, RD, LD, RS Date
Health Commissioner

THE CITY OF REYNOLDSBURG, OHIO

Mayor Brad McCloud Date

APPROVED AS TO FORM:

Ron O'Brien
Prosecuting Attorney
Franklin County, Ohio

Assistant Prosecuting Attorney Date
Attorney for the District Advisory
Council of the Franklin County General Health District

City Attorney Date
City of Reynoldsburg, Ohio

APPROVED BY THE OHIO DEPARTMENT OF HEALTH

Director, Ohio Department of Health Date

3223530 .1

FINANCIAL CERTIFICATE

It is hereby certified that the amount required to meet the contract agreement, obligation, payment of expenditure for the above has been lawfully appropriated, authorized or directed for such purpose and is in the treasury or in the process of collection to the credit of the proper fund and is free from any obligation or certificated now outstanding.

FISCAL OFFICER
City of Reynoldsburg, Ohio

DATE

<u>Police Department</u>
James O'Neill
7240 E. Main Street
Reynoldsburg OHIO 43068
614-322-6947 Phone

ORDINANCE REQUEST

DATE: **October 26, 2015**

TO: **Finance Committee**

RE: ORDINANCE AUTHORIZING CITY AUDITOR TO REMOVE EQUIPMENT FROM THE CITY'S FIXED ASSET LIST. (Several Items from PD).

Request for Council to approve the removal of the attached items from the Fixed Asset list. Requesting that these items be removed due to the one of the following reasons; no longer operational, expired, no longer owned.

Please see the attached document for complete details.

Fixed Asset Inventory
Review

FA	Description	Reason for Removal
1908	2005 Chrysler	Vehicle unrepairable (see ordinance 77-15)
1825	Shomax Table Top Display	Display is un-usable
2509	Nikon Camera w/ 2 lenses	Camera no longer works
735	Misc parts for Link radios	Parts are no longer interchangeable
2173	Dell Optiplex computers	No longer operational
2165	Dell Optiplex computers	No longer operational
2174	Dell Optiplex computers	No longer operational
2168	Dell Optiplex computers	No longer operational
2167	Dell Optiplex computers	No longer operational
2170	Dell Optiplex computers	No longer operational
2164	Dell Optiplex computers	No longer operational
2166	Dell Optiplex computers	No longer operational
2172	Dell Optiplex computers	No longer operational
2175	Dell Optiplex computers	No longer operational
2171	Dell Optiplex computers	No longer operational
2169	Dell Optiplex computers	No longer operational
1898	Dell Optiplex computers	No longer operational
1897	Dell Optiplex computers	No longer operational
1899	Dell Optiplex computers	No longer operational
2181	Dell Optiplex computers	No longer operational
2163	Dell Optiplex computers	No longer operational
2177	Dell Optiplex computers	No longer operational
2179	Dell Optiplex computers	No longer operational
1737	Priport 1230 Digital Duplicator	New equipment purchased
1851	Laptop	No longer operational
2251	Computer / Monitor	No longer operational
2131	Del 8400 PC	No longer operational
1338	Line Printer	No longer operational
2020	Power Edge Pentium III PC	No longer operational
988	Datamaster Keyboard	No longer operational
1853	Compuer	No longer operational / replaced
2013	Laptop / combo	No longer operational / replaced
1782	Pentium III Processor	No longer operational
2250	Computer / Monitor	No longer operational
1779	Power Edge PC	No longer operational
2155	Toshiba Printer	No longer operational
1547	Computer for Smart Trailer	No longer operational
2249	Computer / Monitor	No longer operational
1301	Tactical SWAT Vest	Expired
1007	Entry Shield Model	No longer operational
673	Carbine Rifle with Clip	No longer operatioanl
2007	Light bar cruiser	No longer own cruiser
77	911 ALI MUX main unit	Replaced with current system
340	Vertatrax recorder	No longer operational
347	Fujion zoom lens	No longer functional
1733	1994 Aerostar wagon	No longer functional

Attachment: Fixed Asset Removal List (1199 : Item Removals from Fixed Asset List)

Board of Zoning and Building Appeals

Anthony Rettke
7232 E. Main Street
Reynoldsburg OHIO 43068
Phone

ORDINANCE REQUEST

DATE:	**October 26, 2015**
TO:	**Eric Snowden, Planning AdministratorService Committee**
RE:	ORDINANCE APPROVING SPECIAL EXCEPTION USE PERMIT - (6541-6543 E. Main Street; proposed use - Semi Public Use); applicant, Gary Smith.(First Reading 10/12/2015).

6541-6543 E. Main St.; Application #171013; the Remnant Church; Applicant: Gary Smith; Special Exception Use

CITY OF REYNOLDSBURG

Planning and Zoning Office
City of Reynoldsburg
7232 East Main Street
Reynoldsburg, Ohio

Application #: 171013

Permit #:

Date Submitted: 8/10/15

Fee Amount: $350.00

☐ Paid:

Section 1139

BOARD OF ZONING & BUILDING APPEALS APPLICATION

I. PROPERTY INFORMATION

Property Address: 6541-6543 E. Main st. Reynoldsburg, oH. 43147

II. PROPERTY OWNER OF RECORD

Property Owner Name(s): Votem Ventures, Inc.

Contact Email: Ade Ag bala egmail.com

Contact Phone Number:

III. BUSINESS INFORMATION (IF APPLICABLE)

Business Name: The Remnant church

Contact Name: 614.371.0942 Gary Smith

Contact Phone Number: 614.371.0942

Contact Email: remnant people egmail.com

Description of Use: church / Public Worship

IV. APPLICANT INFORMATION

Applicant Name: Gary Smith

Applicant Address: 8738 Birch Brook Lp Pickerington oH, 43147

Applicant Phone Number: 614.371.0942

Applicant Email: remnantpeople e gmail.com

☐ Property Owner ☑ Business Owner ☐ Contractor ☐ Architect

PROJECT INFORMATION

CHECK AND DESCRIBE IF APPLY:

Variance (☐ Non-Residential ($450) / ☐ Residential ($100)):

☐ **Major/Minor Site Plan Review ($500/$250):**

☑ **Special Exception Use ($350):** Semi-Public Use

☐ **Other:**

Applicant shall submit **nine (9) copies** of application and materials to the Planning Administrator. Please review the attached sections of the Zoning Code and note the items you are responsible for submitting with this application.

Applicant Signature: [signature] Date: 8-10-15.

Additional Notes:

****OFFICE USE ONLY****

Zoning Information

Zoning District: CC

☐ Historic District

☒ CC Overlay

Other Board Approval

☐ DRB

City Council Meeting Date:

☐ No Action Taken
☐ Approved (w/ Conditions)
☐ Introduced As Ordinance
☐ Denied

BZBA Meeting Date: 9/17/15

☐ Approved as Submitted
☐ Approved w/ Conditions
☐ Tabled
☐ Denied

Clerk of Council Initials: ______ Date: ______

Planner Initials: ______ Date: ______

Attachment: BZBA App #171013 (1220 : 6541-6543 E. Main St.; Application #171013)

The Reynoldsburg City
Board of Zoning and Building Appeal
7232 East Main Street

Monday, August 10, 2015

The Reynoldsburg Board of Zoning and Building Appeal:

The Remnant Church is requesting that you consider our application for Special Exception Use as per Table 1175.01 of The City of Reynoldsburg Code of Planning and Zoning. This request will permit the property a special use classification under Semi-Public uses. The Remnant Church is currently leasing this property from Votem Ventures Inc, the current owners of the building.

The Property in question is the former Cattle Club Restaurant facility located at 6541 & 6543 East Main Street, Reynoldsburg, Ohio 43068. Built in 1972, the building sat vacant and in a bad condition for a long time until 2004 when it was purchased by Votem Ventures Inc.

At the time of the purchase the property had housed a banquet facility and a big restaurant in this 12,516 square feet building on approximately 2 acres of land located about 400 feet away from the main street thoroughfare. It is boarded to the North, West and South properties zoned CC and to the immediate East is a zoned MHP-Mobile homes. This request will not be injurious to the area or otherwise detrimental to the public welfare.

Now therefore, with current use of lot and its adjacencies described above, the historic narrative that followed it is not anticipated that there will be compatibility issues with existing adjacent lots, nor issues with such elements as traffic circulation, noise, glare, odor, fumes, vibration and storm water.

There exist special circumstances applicable to the property for which the Special Use is sought. Recent history of the property, its original history, isolated location away from the main thoroughfare and the continuity created by properties adjacent to the main street will support our request. Special Exception use for Semi-Public use is necessary for the reasonable and beneficial use of the property.

There is practical difficulty evident in the strict application of the existing zoning, although CC-Community Commerce District is recent wide area change made by the City, the property's isolated location sets it apart. There is obvious deprivation of beneficial use of the land by current zoning.

The special exceptions being requested will not impair adequate supply of light and air to adjacent property; neither would it substantially increase congestion in public streets, increase the danger of fire, endanger the public safety, or substantially diminish or impair property values of the adjacent area neither would it confer on the property owner any special privilege unduly denied to the other properties in the same district.

Our application is independent of all other conditions with regard to nonconforming use of neighboring property or in other districts.

The proposed use of property shall be for semi-public use of offices, conference rooms, and a sanctuary gathering space which will be the primary use of the building. This and other code compliance issues will be addressed when the property comes in for building approval for renovation to meet the very specific needs of the program that will house for the activities of "The Remnant Church – No More Church As Usual" whose mission is to create an environment of hospitality where mature and focused believers proclaim the gospel of Jesus Christ with an apostolic and prophetic unction extending reconciliation of nonbelievers to God.

The Remnant Church is a non-profit organization founded by Dr. Gary L. Smith, Apostle and his wife Pastor Tosca Smith in 2007.The ministry started in their home in Pickerington, Ohio and as membership grew was moved into a space in the Marcus Theater. From the Marcus Theater the ministry moved across Hill Road North to a space adjacent to other retail space. The move to Reynoldsburg into the building at 6541 & 6543 E. Main Street is the most recent move for the ministry and the extra space will allow the ministry to grow and take part in community outreach in the City of Reynoldsburg.

There are currently ten active ministries within The Remnant Church, including, but not limited to; marriage ministry, youth ministries, outreach, as well as men and women's ministries. As a multi-cultural non-denominational church we strive to create an environment of support and growth for our members, visitors and the community. This building will allow our church to have space for these ministries to operate using the business offices as well as space to grow in membership.

Worship services will be held every Sunday morning in the 6541 section of the building at 10:00 am and usually last till about 1:00 pm. This space will also be used for any special services that we may have on a Saturday afternoon and Wednesday night service. The 6543 section of the building will be used during these times as well for administrative responsibilities. This building will allow for ample space for our current membership of 75 members as well as future growth.

The Remnant Church thanks the board for considering our application for Special Exception Use.

Sincerely

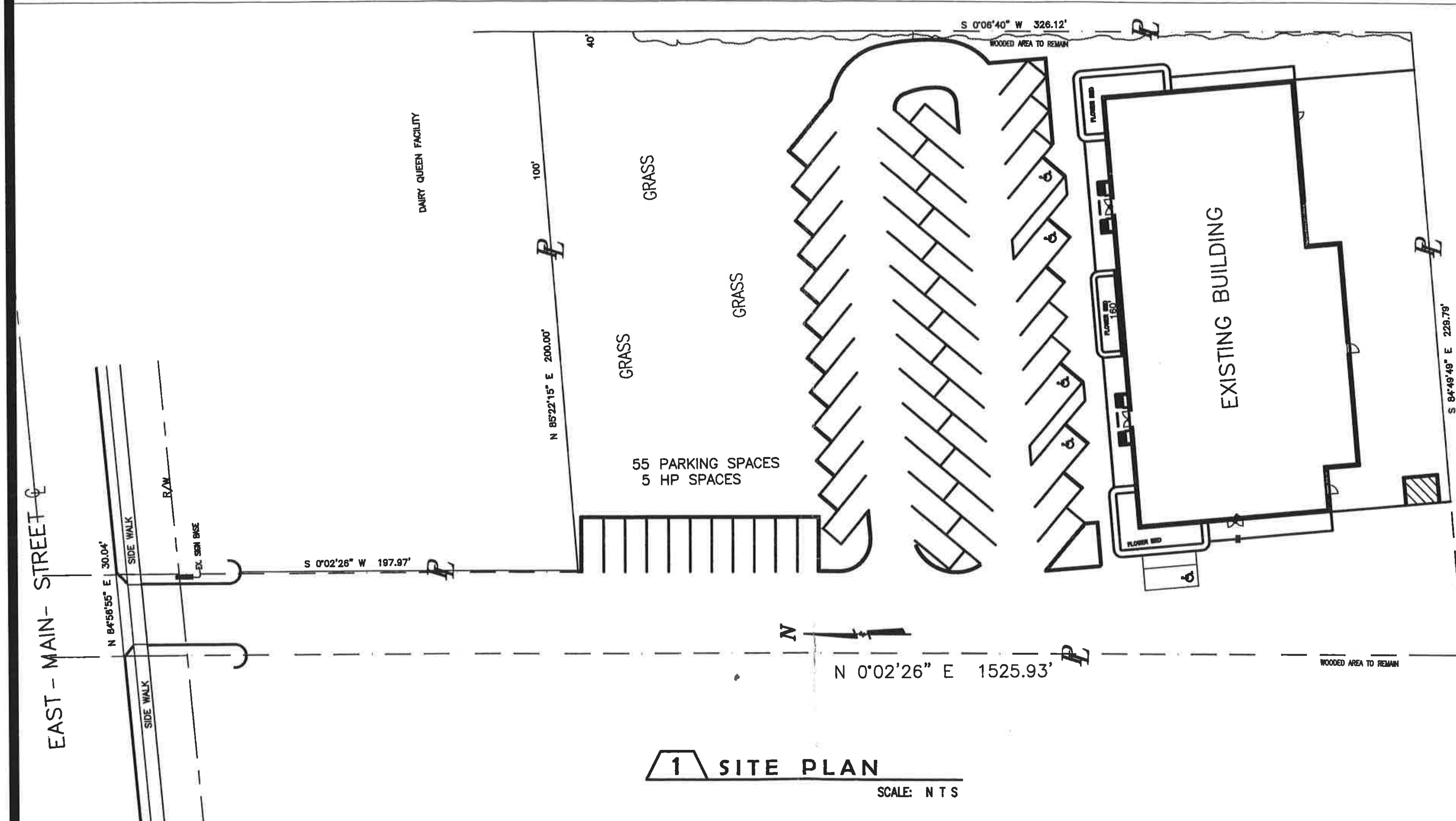
Gary L. Smith, Apostle

Pastor of The Remnant Church – No More Church as Usual

Tosca Smith

Pastor of The Remnant Church – No More Church as Usual

EXISTING CONDITION, NO CHANGE



1 SITE PLAN

SCALE: N T S

The Remnant Church

6543 E. MAIN ST. - REYNOLDSBURG, OH

EXISTING SITE PLAN -NO CHANGE-

drawing scale
AS NOTED

CITY OF REYNOLDSBURG

MINUTES

BOARD OF ZONING AND BUILDING APPEALS
THURSDAY, SEPTEMBER 17, 2015 6:30 PM

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

A. CALL TO ORDER

PRESENT: Linder, Donovan, Enfinger, Wallace
ABSENT: Rettke

2. APPROVAL OF MINUTES

1. Board of Zoning and Building Appeals – Regular Meeting – August 20, 2015

The Minutes Stand Approved

3. APPROVAL OF AGENDA

The Agenda Stands Approved

4. SWEARING IN OF SPEAKERS

Vice Chairman Enfinger: Ladies and Gentlemen, if you do plan on speaking this evening, I do ask that you stand and raise your right hand. Do you swear or affirm that the testimony that you will give this evening before the Reynoldsburg Board of Zoning and Building Appeals is true and honest to the best of your ability? Please say I do.

Unison: I do.

Vice Chairman Enfinger: As a point of interest, when you come up to speak, we do need you to sign in. So, if you have not had a chance to do that, please do before you leave so that we have that on record. And, when you do speak, please start by stating your name and address so that we will also have on the record who you are.

B. PUBLIC COMMENT

C. UNFINISHED BUSINESS

D. NEW BUSINESS

1. **<u>6541-6543 E. Main St.; Application #171013; the Remnant Church; Applicant: Gary Smith; Special Exception Use</u>**

Chairman Enfinger: Item 1 is Application #171013. 6541 and 6543 E. Main St. May we have the presentation please?

Mr. Snowden: Thank you Mr. Chairman, and other members of the Board. 6541-6543 E. Main Street - The Remnant Church is a Special Exception Use Permit. Application:

#171013. Location: Property is located on the south side of E. Main Street between Beeler Drive and Crest Street. Existing Zoning: CC - Community Commerce. Request is for the Board to review and approve a special exception use permit for a new semi-public use. Current Use: Professional Office/Vacant Space. Applicant: Gary Smith, a representative of the stated church. Staff's Review: Parking - The applicant did not provide a capacity for the worship space, however, they did state that the church membership is about 75 persons. The parking requirements for a place of worship is 1 space for every 4 seats in the main worship space. Using the membership figure, this would require the applicant to provide 19 parking spaces. The site contains 60 parking spaces with room for additional parking spaces to be created along the side and rear. This is consistent with the 60-62 spaces that would have been required when the building was used as an eating and drinking establishment. Legal Review - The City Attorney's Office has advised Staff that the City is no longer able to regulate the location of places of worship based on the use regulations alone, and cannot impose any substantial burden upon them. Staff Recommendation: The Board should apply the standards for review of a Special Exception Use contained in Sec. 1145.09, and determine if the use, as proposed, is appropriate to the site. Staff recommends that the Board approve the Special Exception Use Permit. With that, I will turn it back over to our Chairman.

Chairman Enfinger: Do we have a representative this evening? Would you please step forward?

Mr. Smith: Good evening distinguished Council, my name is Gary Smith and I am the Pastor of the Remnant Church.

Chairman Enfinger: Good evening, how are you?

Mr. Smith: Very well. How are you all?

Chairman Enfinger: Very good, very good. So, Mr. Snowden, the legal review is where I would like to start. What is our concern?

Mr. Snowden: The Special Exception Use Permit is required per code. The City Attorney's position is that process is usurped by Federal Legislation that came out. Staff has presented the City Attorney with some alternatives to his interpretation, but ultimately staff is bound by that interpretation. The only basis the Board would have to deny the permit would be on the technical details such as the parking, which is why staff has reviewed it. The Board cannot deny the permit based on a statement that the use is incompatible with the location. That was per our City Attorney. It is not totaling removing the Board's authority, but it is limiting the Board's normal authority with regard to Special Exception Use Approvals.

Chairman Enfinger: I follow that. Thank you. We did see this property come before us a few months ago. Is there any update? Did it just not work out?

Mr. Snowden: The applicant elected not to secure the zoning certificate. That was for the other semi public use. The applicant elected not to secure a zoning certificate, or building occupancy for that proposed use, and that Special Exception Use Permit expired in August.

So, we are not in a situation here where the Board is being asked to approve something while we have a valid alternative permit. The Pastor can explain in detail. Staff's understanding is that the property owner was first looking to sell, and now they have elected to lease the space. Is that correct Pastor?

Mr. Smith: That is correct.

Mr. Snowden: So that property owner was first looking to sell to that other organization, and now they have elected to lease to Pastor Smith's organization.

Chairman Enfinger: Sounds good. Where are you currently operating?

Mr.Smith: Right now we are currently meeting at the Marcus Cinema on Rt. 256, for morning services on Sunday. I would like to add, while looking at or reviewing the history of Reynoldsburg, one of the things I noted was "The City of Respect". We would like to bring our organization into your city to join in concert with you in forwarding that respect. In doing so, we as an organization, would like to offer empowerment for citizens in terms of self development, in terms of parenting courses, and Children's ministries. Just preparing citizens for life.

Chairman Enfinger: Do we have any questions from anyone on the Board?

Mr. Donovan: Are they planning on any upgrades to the property while you are there? Are they going to modify anything for you?

Mr. Smith: nothing will be modified, in fact, the property at the 6543 location is namely administrative space, so that would remain the same. The other side, 6541, which we would utilize as our sanctuary space, was really a blank canvas. The carpeting was already there. The lighting was already installed. So there are really no changes to be made to the property, whatsoever.

Mr. Donovan: So it would not be cumbersome for you to get in there and start administering there?

Mr. Smith: Absolutely not.

Mr. Donovan: We had a group that was going to do almost identically what you are going to do and we were just talking about how they did not take the property over. We needed to have somebody deal with that in Reynoldsburg. So, I'm glad to have somebody come back.

Chairman Enfinger: Ok. If there are no further comments or questions, I make a motion that we approve Application #171013.

Mr. Donovan: I second it.

Mr. Snowden: Pastor, please allow me to read through as I do for each applicant. Next Steps: Following the meeting, Staff will mail a record of action notice to the applicant at the address provided. The next steps are as follows: This application will be forwarded to City Council. The Clerk of Council will contact the applicant if Council elects to hold an additional hearing or takes any other action. The applicant should submit an application for a zoning certificate. That application should include two copies each of the site plan and the description of the use. Once Staff receives notice of approval from the Clerk of Council, Staff will contact the applicant when the certificate is ready for pickup. Once a zoning certificate is secured, the applicant will need to contact the Building Division at 614-322-6802 to submit plans for building occupancy and to complete the required inspections. Per section 1145 of the Zoning Code, Staff will review this permit approval in 6 months to confirm compliance and report those findings to the Board. If the applicant has not complied with all conditions of their approval and completed all the required steps to open the business/use, the special exception use permit can be revoked by the Board. There was an office use and now we are going to a Church use. And the reason for that, you are changing the use to a Church use, which is assembly, so you will also have to get a Building Permit. Ok?

Chairman Enfinger: Mr. Smith, one final thing, would you please state your address for the record, as well.

Mr. Smith: My address is 6541 E. Main St. Reynoldsburg

Mr. Snowden: Thank you Mr. Chair.

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Aaron Enfinger
SECONDER:	Richard Donovan
AYES:	Linder, Donovan, Enfinger, Wallace
ABSENT:	Rettke

2. **<u>7495 E. Broad St.; Application #171055; Applicant: Joe Kuspan & Dorri Steinhoff; Variance - Residential - Fence</u>**

Chairman Enfinger: Moving on to Item D. 2.; Application #171055 for property 7495 E. Broad St. May we please have the presentation?

Mr. Snowden: Thank you Mr. Chairman. I am going to go to the location on the map in front of you so that you can all see this property. 7495 East Broad Street - Residential - Variance. It is Application: #171055, for the property located on the south side of E. Broad Street, between
Kingsmeadow Dr and Waggoner Rd. Existing Zoning: UN - No zoning district applied. Request for the Board to review and approve a variance from Section 1171.06(c)(1) of the Zoning Code to allow a fence with a setback of zero (0) feet from the ROW line of a public street. Site & Context - The 2.381 acre site was annexed to the City from Jefferson Township in 2015. The applicants are refurbishing an existing single family home and intend to reside there and operate a bed and breakfast establishment. Properties across E. Broad Street

include a church in the City of Columbus and vacant/undeveloped land in Jefferson Township. The properties to the south contain single family dwellings in the R-3 Single-family Residential District of the City. Staff's Review: The fence regulations of the Zoning Code, contained in Section 1171.06, were written with the
intent to regulate fences in a platted, single family neighborhood. Given that the majority of dwellings in the City were constructed this way, this was certainly appropriate. However, the regulations fail to take into account a site with characteristics such as a large size or a large setback proximity to a major arterial sites that are heavily wooded or have terrain that varies, etc. Staff's view is that these considerations warrant the consideration of this variance. Staff Recommendation: The Board should apply the standards for review of a variance contained in Sec. 1147.05 and determine if the requested variance conforms to the standards of that section. Staff recommends that the Board approve the variance. And with that, I will turn it back over to our Chairman. Thank you.

Chairman Enfinger: Would you please state your name and address for the record?

Mr. Kuspan: Joe Kuspan, 7495 E. Broad St.

Chairman Enfinger: Do you have any elevation drawings with the style that you are anticipating to use.

Mr. Kuspan: What you are seeing is more of a conceptual approval since we will finalize this.

Mr. Snowden: The Board members should have received that photograph in their materials.

Mr. Kuspan: It has the fence on there now. I have an accurate depiction from a color standpoint. Which is the reason it may be tough to read, because it is intended to be cedar for about two/thirds of the length of it. And stained in a color that will essentially appear as weathered cedar. What we are trying to do, is mimic the appearance of the cypress siding that is on the house. We can't use cypress because we have already spent... Cypress board is costing us $7, $8, and $9 a board foot. So, we have restored all of the seventy-five year old cypress that is on the house, as well as replacing the cypress on the fascia and the window trim, due to it's deteriorated state. So, what we are proposing, and you will see in the last of the three images, on the second floor of the house, we clad that in channel siding, out of cedar. It is essentially a half scale version of the cypress. This house was designed be three apprentices of Frank Lloyd Wright. They used what he called a Usonian house, a tongue and groove board with a batton strip, that held it in, and was screwed into the studs every twenty-four inches. We are attempting to mimic the look of that. And, to sort of describe the idea of the fence, if you go from right to left, just to the right edge is an existing fence that is a dog-eared, pressure treated fence that is essentially the side yard of the first house on King's Meadow. Our intention is to extend that line to blur that western property line, bring that fence over, to get around a little bit of landscape, and protect it. We are getting a lot of salt damage to the hemlocks that we recently planted. And then pull that in approximately thirty feet, go around behind some of the landscape, and also navigate up the embankment that is there, and keep that part concealed. Then, allow the cedar horizontal parts that mimic the esthetics of the house to go the remaining two-thirds of the site. We are showing, if you notice, just behind the tallest tree mass to the left of the pole, we are trying to do a little bit of navigating with the fence doing a kind of bubble layer and stepping. Our goal is to not have the fence fall and have the topal line read horizontally, so we don't have any diagonal fence boards or other things. We are also at that point where you see a little bit of landscape behind it. We are also proposing to set this center portion back four feet so that, should you request us to landscape it, there is the ability to put that planting strip in there and not be in the Broad St./State Rt. Right-of-way. When you get all the way to the left, we set the fence back another sixteen feet where the curb cut is at the driveway, and there it actually goes back and forth with some of the existing landscape. Our real goal here has nothing to do with privacy because the side yard is a fence, and the ravine and creek in the back will not have any fence. For us, it is essentially an acoustic barrier to all the traffic and noise that is on Broad Street. There is also a pond behind all of this landscaping. It is a pretty good habitat for wildlife. There are snakes, frogs, fish, turtles, deer, geese, birds, and other mammals. It is a nice wildlife habitat and we would like to keep it a little more protected, and a little less noise. We also get a lot of garbage and litter, and other things that tend to drift up into that landscape. So, our primary motivation is more of an acoustical barrier, which is why we want to make the fence solid, again, so that sound is not coming through.

Chairman Enfinger: On the sections that are going to be on the right-of-way line, on the zero foot setback, how many lineal feet are we talking will actually be on that?

Mr. Kuspan; I am going to guess maybe seventy-five feet. If you look at your drawing, the only place that is right on the setback is this little short, about twenty-four foot stretch here, which is the first part of the horizontal cedar board. Then, there is the other part where we are extending the existing side yard fence from King's Meadow that is really much longer. There, the fence sets back so you don't really notice it, and it navigates up the hill as a vertical fence, and then it switches to the horizontal fence. So, the vast majority of this is essentially four feet behind the set-back line. Other parts are anywhere from sixteen to thirty-two feet back.

Chairman Enfinger: Can we see the street view?

Mr. Snowden: Absolutely, one moment.

Ms. Wallace: So, your neighbors are already right on the line with their side fence?

Mr. Kuspan: Yes, we were told that was before that property was part of Reynoldsburg. And again, that is also their side yard and from my years with Bexley, side yard fences are obviously much different.

Mr. Snowden: That would be considered a rear fence, Sir. I don't know if those existed when that area became part of the City, but it does not really matter because it does more or less conform to the code except for the one on the very corner.

Mr. Kuspan: And exactly what leeway do we have when we get into doing this, if we find something has to give a little.

Mr. Snowden: The short answer will be, some. You will have the ability to move closer to the right-of-way, from your plan, if you need to. If we start having a plan come back that is vastly different from what you have submitted already, we will discuss that.

Mr. Kuspan: My intent is not to do that.

Mr. Snowden: I think your goal should be to stick with that as conceptually as possible.

Mr. Kuspan: Thank you.

Mr. Snowden: You are welcome.

Chairman Enfinger: Thank you.

Chairman Enfinger: Can you scroll it down so we can see where it will intersect with the neighbors? So, from that point there, that's a six foot fence?

Mr. Kuspan: That is a six foot but it is a vertical, dog-eared, pressure treated lumber that extends that. It goes to about the middle of where your image is right now, then it steps in. You can see that tree on the left that is isolated behind the phone pole. It goes behind that where it then starts to navigate uphill, so that is not really visible to anybody. And then, it switches to the horizontal cedar channel siding. Again, we are going to manipulate the grade so that the bottom of the fence maintains the horizontal. Again, we are trying to mimic the esthetics of the house.

Chairman Enfinger: It's unfortunate that we cant appreciate the look of that house. It is very unique and it does mimic that. You cant really see it from the street, especially when you are passing it at fifty miles an hour, with all the vegetation. But it is a nice looking house.

Mr. Kuspan: It was on the Columbus Landmarks "Top 10 Endangered Sites", and it is very well known among the architectural community and the historic preservation community. One of the three architects that actually did all the houses at Rush Creek in Worthington. In fact, the tower that we want to turn into a single occupant bed and breakfast, was actually the prototype for the tower that is at Rush Creek in Worthington.

Mr. Snowden: It is a very unique piece of architecture history that is located in our city, and it is pretty cool.

Mr. Kuspan: I agree. I can tell you are using nice products. You are using the Marvin windows and you can tell you are putting a lot of effort into it so we appreciate that. What is the right-of-way on that?

Mr. Snowden: If you look at page three of the application material, you will see that based on which entity there... the right-of-way for some pieces of East Broad Street is almost one hundred feet wide. It is pretty large. So, it varies pretty significantly. For the set back from the curb, I believe that is just inside where the utility pole was placed. When you have different entities, Jefferson Township and the State of Ohio acquiring some right-of-ways now in the City of Columbus, those different entities have different requirements for right-of-way. That is why you see parcels that look jagged, and then you see a platted street that is all platted with the same distance.

Chairman Enfinger: If we are granting the variance, what is the current set back we are then reducing to?

Mr. Snowden: The current set back would be forty. Because it is arterial, even though it is residential, it would be forty feet. And, you are reducing to zero. The Board could reduce to zero generically, which would allow the applicant some flexibility given they find some detail there that they need to maneuver around. The Board can also grant the variance to that section of code with the condition that the applicant stick largely to the conceptual plan that they provided. Which I believe is the intent of the applicant. But, if the Board felt it necessary to specify that, they could. All I would be concerned about would be if the Board granted the variance and said that they had to stick to a certain number of linear feet, and that the applicant would have to come back because maybe some detail of it would have to change. But, it really would be very small, but it would be changing what that approval was. If the Board is comfortable with the concept of it, I would try to find some flexibility for the applicant.

Chairman Enfinger: Make it broad enough that they do not have to seek another variance.

Mr. Kuspan: The majority of it is back as far as we could get it before we start hitting the mature trees, but very little is actually on the right-of-way. There is a little bit of a set back.

Chairman Enfinger: So, it is a six foot fence and it is going to be horizontal cedar, one by six, one by eight, something along those lines?

Mr. Kuspan: It is one by six channel siding. It is actually one by eight, so you get about five and a quarter inches projected out and you get about an inch and a half recessed in. The idea is to mimic the house without going to separate board and batton. It will look just like the picture of the little clear story that is in the picture that I gave you.

Vice Chairman Enfinger: Are there any other questions from other members of the Board? I make a motion that we approve Application #171055.

Ms. Wallace: I will second.

Mr. Snowden: Staff will mail a record of action notice to the applicant at the address provided. The applicant should submit for a zoning certificate. Staff will require two copies of plans showing the location of the proposed fence in conformance with this variance.

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Aaron Enfinger
SECONDER:	Libby Wallace
AYES:	Linder, Donovan, Enfinger, Wallace
ABSENT:	Rettke

3. **<u>1276 Lancaster Ave; Application #171085; Dru Delaforet; Variance - Residential - Fence</u>**

Chairman Enfinger: Can we please have the presentation?

Mr. Snowden: Thank you Mr. Chairman. We have another fence, same section of code. Similar situation, different characteristics, and I think the Board will enjoy this one, as well. 1276 Lancaster Ave - Residential- Variance; Application: #171085. Location: Property is located on the east side of Lancaster Ave between E. Rich Street and Bryden Road. Existing Zoning: R-3 - Single Family Residential District. Request for review and approve a variance from Section 1171.06(c)(1) of the Zoning Code to permit a fence with a setback of five (5) feet from the ROW line of a public street. Current Use: Residential. Applicant: Dru Delaforet Background Information: Proposal - The applicant is requesting the Board review and approve a variance from Section 1171.06(c)(1) of the Zoning Code to permit a fence with a setback of five (5) feet from the ROW line of a public street. The applicant is proposing to construct a 6ft wood privacy fence along a line parallel and 5ft to the north of the ROW line of E. Rich St. Existing Site & Context The site is a single family dwelling and is surrounded by other single family dwellings. The subject site and all adjacent parcels are zoned R-3 - Single-family Residential District. Considerations: Lot Characteristics - As I stated in our previous case, our regulations for fences were written with a single family platted lot, suburban style residential, in mind. The Highland Terrace addition was originally platted in the 1920's and contains lots that do not meet the minimum size and frontage characteristics of the current Zoning Code. The building setback from E. Rich Street would be thirty feet from the ROW. Section 1171.06(c)(1) prohibits the applicant from constructing a fence any closer to the street than this, which would mean only approximately one-half of the rear yard could be enclosed with a fence. Staff does not feel this was the intent of the code. The intent of the code was that if he building line was thirty feet, that is where the house would be located. This house is located sixteen feet from the public right-of-way. The applicant requested to construct a fence at five feet in this location, so that he could fence in most of the back yard. That would place the fence in this location. Staff reviewed the location and did not feel it would interfere with any of our turning characteristics or anything like that. There are other individuals in this area that have this type of fence, possibly constructed before our current regulations were enacted, or secured variances in the past. Staff Recommendation: The Board should apply the standards for review of a variance contained in Sec. 1147.05 and determine if the requested variance conforms to the standards of that section. Staff recommends that the Board approve the variance.

Chairman Enfinger: Please state your name and address for the record please?

Mr. Delaforet: My name is Dru Delaforet and my address is 1276 Lancaster Ave.

Chairman Enfinger: Do you happen to have any elevations or can you explain what the fence is going to look like, and the materials you are planning to use?

Mr. Delaforet: I do not have any pictures but there is pretty much no elevation and we are planning on doing a dog-eared, six foot fence. Painted white to match the garage and the screened in porch, to match the esthetics.

Mr. Donovan: How close to the corner are you placing this fence? Are you going to have a fence in the front of the house also?

Mr. Delaforet: No, it is going to be right on the edge of the screened in porch. It is going to come from there, out, and over as he indicated.

Mr. Donovan: So, it is not going to go toward the street, it is going backwards?

Mr. Delaforet: It is going to close the house and the garage.

Mr. Snowden: It would be a rear fence. Mr. Donovan, there is a thirty foot setback at the front.

Mr. Donovan: Trees block enough as it is.

Mr. Snowden: You are right. What we are doing is, we are taking a corner lot, and the applicant is requesting to vary on one side of that corner lot because of the narrowness of the lot. The applicant is not requesting to go any further to the street at the front of the property. That would have been a separate variance and we would have been varying from a different section there. I understand you are really trying to gather, Mr. Donovan, what he is requesting. This line here from this corner, to five feet from the street, staff measured that at forty-five feet, so it was not within the thirty foot build line that would have also varied the front. We are really varying from the corner lot regulation.

Chairman Enfinger: Are there any other questions? Alright, I make a motion that we move to approve Application #171085.

Mr. Donovan: I will second it.

Mr. Snowden: Following the meeting, Staff will mail a record of action notice to the applicant at the address provided. The applicant should submit for a zoning certificate. Staff will require two copies of plans showing the location of the proposed fence in conformance with this variance. When that is done, I will contact you so that you can pick it up.

Mr. Delaforet: Thank you very much. We are new to this area, not to Central Ohio, but to Reynoldsburg, and thank you very much.

Chairman Enfinger: Welcome and we are glad you are making improvements. Thank you.

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Aaron Enfinger
SECONDER:	Richard Donovan
AYES:	Linder, Donovan, Enfinger, Wallace
ABSENT:	Rettke

4. **1727 Brice Rd.; Application #171119; Judah Redeemer Life Changing Ministries; Applicant: Gwendolyn Williams; Special Exception Use**

Chairman Enfinger: May we have the presentation?

Mr. Snowden: 1727 Brice Road - Judah Redeemer Life-Changing Ministries Church of God in Christ - Special Exception Use Permit Application #171119. Location: Property is located on the west side of Brice Road between Astor Ave. And Radekin Road. Existing Zoning: CC - Community Commerce. The request is for the Board to review and approve a special exception use permit for a new semi-public use.
Current Use: Vacant Space. Applicant: Gwendolyn Williams. The applicant is requesting the Board review and approve a special exception use permit for a new semi-public use within an existing commercial building in the CC - Community Commerce District of the City. Existing Site & Context - The site is located on the west side of Brice Road between Astor Ave. and Radekin Road. The site consists of an existing multi-tenant commercial building and associated parking. Adjacent uses include commercial businesses in CC - Community Commerce districts of the City. To the west, the property abuts single family homes within the City of Columbus. The applicant is proposing to utilize the space for worship services and related church activities. Staff would like the applicant to clarify that their activities and ministries as stated consist mostly of small group meetings and similar activities. The applicant is not proposing a childcare center or any related exterior improvements. The applicant provided a plan showing the capacity for the worship space is 110 people. This would require the applicant to provide 28 parking spaces. The subject site includes at least 92 parking spaces. Given that the applicant is proposing to worship on Sunday when many of the businesses are closed, Staff does not have any outstanding concerns about parking. The City Attorney’s Office has advised Staff that the City is no longer able to regulate the location of places of worship based on the use regulations alone and cannot impose any substantial burden upon them. Staff Recommendation is that the Board should apply the standards for review of a special exception use contained in Sec. 1145.09 and determine if the use as proposed is appropriate to the site. Staff recommends that the Board approve the special exception use permit. And with that, I will turn it over to our Chairman.

Chairman Enfinger: Ma'am, would you please state your name and address for the record please?

Pastor Williams: My name is Gwendolyn Williams. I am the pastor of Judah Redeemer Life Changing Ministries Church of God. 1727 Brice Rd.

Chairman Enfinger: We do not have much to ask but are there any comments or questions from anyone on the Board?

Mr. Snowden: Mr. Chairman, Staff tried to provide analysis over the things the Board could consider.

Chairman Enfinger: I appreciate that. In the past, the Board has denied these types of uses. I still feel the use for the building and for the area structures is better used in other ways and I want to make a statement of that for the record to maintain consistency, and state my personal views. However. That is irrelevant, but I still wanted to have that on the record for consistency sake. Having said that, I make a motion we move to approve Application #171119.

Ms. Wallace: I will second.

Mr. Snowden: Pastor, let me read through our details. I will provide a letter to you stating all of this. This application will be forwarded to City Council. The Clerk of Council will contact the applicant if Council elects to hold any additional hearing or takes any other action. The applicant should submit an application for a zoning certificate. That application should include two copies each of the site plan and the description of the use. Once Staff receives notice of approval from the Clerk of Council, Staff will contact the applicant when the certificate is ready for pickup. Once a zoning certificate is secured, the applicant will need to contact the Building Division at 614-322-6802 to submit plans for building occupancy and to complete the required inspections. Per section 1145 of the Zoning Code, Staff will review this permit approval in 6 months to confirm compliance and report those findings to the Board. If the applicant has not complied with all conditions of their approval and completed all the required steps to open the business/use, the special exception use permit can be revoked by the Board.

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Aaron Enfinger
SECONDER:	Libby Wallace
AYES:	Linder, Donovan, Enfinger, Wallace
ABSENT:	Rettke

5. **Stoney Creek Plaza, 2087 OH-256 #T; Application #171225; BIBIBOP Asian Grill; Applicant: Stoney Creek Holdings LLC, Brian Barker; Variance - Non-Residential - Sign**

Mr. Snowden: Mr. Chairman, I will begin Staff's Report. 2087 Baltimore-Reynoldsburg Road, Ste. T - Bibibop - Variance Application #171225. Property is located on the west side of Baltimore-Reynoldsburg Road just south of the southern leg of Stonetrail Way. Existing Zoning: CS - Community Services District. Request for review and approve a variance from Section 1181.03(c)(1) and Table 1181 of the Zoning Code to permit up to three (3) wall signs with an area up to 252sf. Current Use: Eating and Drinking Establishment. Applicant: Stoney Creek Holdings LLC., Brian Barker. Basically, what the Code says is, you get one wall sign. The applicant is requesting the Board review and approve a variance from Section

1181.03(c)(1) and Table 1181 of the Zoning Code to permit up to three (3) wall signs with an area up to 252sf. The applicant will be proposing exterior modifications to an existing building in order to open a new eating and drinking establishment. The site consists of a multi-tenant building with various commercial retail uses. The subject tenant space was an eating and drinking establishment until recently. All of these uses are permitted uses in the CS District. Neighboring parcels contain commercial businesses, also in the CS District. To the west, the property abuts multi-family buildings in the AR-1 district of the City. The applicant is requesting that the Board vary the requirements of the Zoning Code that restrict the number and area of signage. Setback Type Permitted Proposed 128' B 128sf 252sf (calculation to be clarified.) Staff recognizes that the Zoning Code fails to allow any additional signage for tenants located on the end tenant space of a multi-tenant commercial building unless that building is on the corner of two public streets. When the Code was written, multi-tenant complexes of the scale of E. Main Street would have been more typical than those developed on Baltimore-Reynoldsburg Road. Exterior Modifications - If the Board elected to grant the variance, the applicant would still be required to receive a Certificate of Appropriateness from the Design Review Board for the signage and proposed exterior modifications. The applicant could not exceed the amount of signage approved by the BZBA but could change the characteristics of that signage. So, there is still another approval that this applicant would be required. One item that Staff wants to clarify, the way we calculate signage size in Reynoldsburg is known as "smallest contiguous area". A line can be drawn around signage figures, this is, if a sign is mounted to a building, like channel letters are mounted to a building, a line can be drawn around those figures in the smallest way that would be continuous and would include all of the graphics, figures and details, and that area is the area of the sign. I think when the applicant made their calculation, they calculated 164, I calculate it out at 252, but I did not, and staff does not have the ability to calculate it as precisely as folks do with the drawing programs that actually design signage. We need to clarify how much signage they are really getting approved for. The second part of that conversation is, if you look at the channel letters and graphics that are being placed on the white fascia, if you draw a contiguous line around that, that would be the area of the sign. If you place that on a raceway, or colored sign board, and then place it on the facade, that entire area would be considered part of the sign. So Staff's concern is that although the applicant needs to get committed to an area. If there are changes that DRB wants to see, that may exceed the size for which they are approved for in their variance. I don't really have a solution, I am just explaining what the situation is to the Board. With that, we can hopefully work towards more clarity. Staff recommendation: The Board should apply the standards for review of a variance contained in Sec. 1147.05 and determine if the requested variance conforms to the standards of that section.

Chairman Enfinger: Please state your name and address for the record please.

Ms. Candella: Good evening council. My name is Tanaya Candella. I am the development manager for Bibibop, LLC, and our location is 2087
OH Rt. 256.

Chairman Enfinger: So, the signage on the front elevation, those are just letters applied to a white facade, that is not one entire huge sign, right?

Ms. Candella: Correct, they are individual channel letters. They would be internally illuminated. So there will not be any lights or anything on there. It will be a very clean look.

Chairman Enfinger: But there will be exterior lighting on the "Well Being" part of it?

Ms. Candella: Correct. Different jurisdictions have been counted as an architectural feature as well, not necessarily as signage. So, it just depends on how you view that because it does not have any internal illumination. They are being lit with either a goose neck or a wall flush light.

Mr. Snowden: Mr. Chairman, and other members of the Board, per our sign code, that would be a sign. However, only the middle portion of the three panels would be considered a sign, because there are figures and symbols. The other two panels would not be considered part of the sign because they are separated. Staff was explaining the challenge of getting to a calculation of what really the applicant requires. The only reason Staff is making an issue of that is because Staff does not want the Board to approve a very high level of sign area in which the applicant could then attempt to put larger signage than what is being put on this sign conceptually.

Ms. Candella: If I may, we actually have been before the DRB as a preliminary to get their comments and their feedback and they did not have any negative comments to the signage we were proposing. It was more a matter of whether or not the variance could be approved. As far as design changes, we are very happy with what we have. The only change we were considering internally was the vertical sign. Is something we have not done on a building, so there may be some slight adjustments to the letters or how we show that. But in essence, we are very pleased with how it looks.

Mr. Donovan: I have a questions about the elevation you are depicting. If you look at the facade of the existing building, they just did a remodel of that plaza and changed the outlook to make it look as it looks now. How can you change the peaks to look like flat areas when everything else has a design that goes down. That is going to change the outlook of the whole plaza.

Ms. Candella: It's something we spoke in detail with the landlord, prior to signing the lease, and he was all for making the design changes. He has seen and approved the designs to the building, knowing we would take on the responsibility of making the modifications. I brought a board to show you the materials. It is a cedar plank and a stone. We completed a location in June on E. Broad St. That has a very similar look to what this building would be.

Mr. Donovan: It seems strange that they put all that money into it and they are going to have you come in there.

Ms. Candella: It is on us. It is not something the landlord is doing. We are taking the project on and taking the expense of the project. We are trying to build a brand in Columbus and we feel the building as it stands, does not give us our brand identity, which the modifications would. The landlord has approved the design and is on board with the modifications.

Mr. Snowden: Let staff interject here. Ms. Candella is correct that DRB did do a conceptual review of this, and that was at Staff's request, given that this was something that had not been represented in Reynodsburg before. Staff wanted DRB to take a look at it and start giving feedback before applications were made. Two items that did not make it into this elevation, because this elevation was done by Brandt Signs, which is the applicant's sign contractor, was that the applicant proposed to remove in that third tenant space, where there is a white panel, DRB would propose to keep that color the same as the remainder of the center. The second thing they also proposed, was to change the color of that wooden material to be something that is more consistent with the overall color of the entire building. Staff understands both positions, and Mr. Donovan has brought up a very good point, and Staff has heard that from other individuals as well. The one thing that Staff would like to point out about this center, is that although the peaks are very consistent, if you look at this end cap, that peaking system and the detailing is not really replicated elsewhere. The building is not visually balanced with peaks at even symmetrical spaces. So, if you look at that, you can see that this building is not symmetrical. In some ways, reducing the building peaks, in the opinion of Staff and some of the DRB, did sort of bind things together a little bit more. Right now you have the far left southern side anchored with those high peaks. So, Staff felt that reducing those could bring the building into a more symmetrical look, which was positive in general. There are some conflicting views here. One other thing that may be relevant, thinking back to the variance that was granted to the car wash immediately to the north of this property, it may be positive for the Board to grant the variance based on the applicant's approval to DRB be largely consistent with the concept plan. I think the point that the applicant is making is that they want to do this plan. The problem when we grant variances is you are varying the Code. So, If this fell through, the variance would still be granted for that much signage at the site, and the signage could be totally different.. There is nothing that could prevent DRB from approving totally different signage. So, perhaps the Board should make it conditional upon that, stating that it has to be largely consistent with this concept plan and cannot show any more signage than is shown here. That is the only thing I can think of to bind our two processes together and make it all make sense as part of a development review process.

Ms. Candella: If I may as well, you will also be reviewing the construction drawings so you will be familiar with the project and I am more than happy to send you any documents to show that we are staying consistent.

Mr. Snowden: That is not the point. The point is that the variance would grant anybody who is there, the ability to have this much signage. The opinion of staff is that the Board should tie that to a specific project. And you are requesting it as part of a specific project. It is the location. If tomorrow it became Chipotle, they would be entitled to this much signage, regardless of what you showed in your concept plan. So that is why it may be positive for the Board to go in that direction in order to keep it tied to the specific project.

Chairman Enfinger: Above the roof line to the two taller gable ends, and then it drops down to the shed roof area, do you happen to know approximately how far off of that existing roof line off the twin peaks there?

Ms. Candella: We are planning on staying consistent with the one. We will be level with that one. The raised section.

Vice Chairman: Everything else dimensions down from there?

Ms. Candella: Yes.

Mr. Donovan: That's the pinnacle?

Mr. Snowden: The pinnacle of the architectural fascia.

Ms. Wallace: I think it looks great. I think it will update that strip mall. To me it is so dated looking, and to have something that seems more streamlined and sleek, will look better than it looks now. Personally, I like the updated look of the building and of the signage.

Mr. Snowden: One of the things that staff and the Director have been in contact with the property owners about is that they can not go with each tenant being individualized. Staff can kind of support what they are doing here because it is on an end and it is replacing something that is already not symmetrical, but, we are not going to be able to differentiate each individual tenant space with this type of new palate of materials and new colors and so forth, other than signage. Because that is getting too busy for a multi-tenant commercial building that needs to have some composure. Staff's goal was to try to find a way to take Bibibop's brand, and integrate that into this multi-tenant commercial building and not mess everything up. That is harder. It is easier if we have a stand alone building where Bibibop can do whatever they want and they do not have to relate to anything other than the scale of the buildings next to them. This is a lot harder, for sure.

Chairman Enfinger: If we were to grant a 252 sq. ft., that would give enough latitude and leeway to work within some design perimeters and not be too limiting or too generous at the same time.

Mr. Snowden: I think so. And now that I have thought more about it, and talked with the applicant, I really want to recommend that the Board try to tie this to a concept plan that is largely consistent with this. We do not want to be granting these variances in a vacuum. That is always Staff's point. Staff is always thinking about what could be the most outrageous result from the Board granting a variance? Keeping that to a minimum could be positive. DRB will be approving the patio as well, as part of that process.

Chairman Enfinger: Are there any other questions or comments? I make a motion that we move to approve Application #171225.

Pastor Linder: I second.

Chairman Enfinger: Let me make an amendment to my motion. I make a motion that we move to approve application #171225 on the condition that they intend to stick to the submitted elevation plans and concepts that they submitted to the BZBA.

Mr. Snowden: Mr. Enfinger, let me jump in. On condition that the applicant's final signage plan be consistent with the Concept Plan presented. It will be reviewed by the DRB, as well.

Chairman Enfinger: My motion to adopt and approve Application #171225 is that the applicant remain consistent with the submitted plans and concept.

Pastor Linder: I second it.

Mr. Snowden: I think you know the process at this point, but you should contact Staff for assistance with applying for a Certificate of Appropriateness from the Design Review Board. All exterior modifications to the building should be included in that application. Once the applicant secures a Certificate of Appropriateness, the applicant should submit for a zoning sign permit for the proposed signage. Staff will require two copies of plans to confirm compliance with the approved Certificate of Appropriateness. The applicant will need to contact the Building Division at 614-322-6802 to submit building plans for review for the proposed wall sign. The Building Division cannot issue permits for sign erection until after the zoning sign permit is approved. We will need to meet with you for pre application for DRB, and you should contact Dan or myself when you are available and we will sit down with you.

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Aaron Enfinger
SECONDER:	Robert Linder
AYES:	Linder, Donovan, Enfinger, Wallace
ABSENT:	Rettke

6. **<u>8455 E. Broad St.; Application #171285; L Brands; Applicant: L Brands C/O David Hodge; Variance - Sign</u>**

Mr. Snowden: Thank you Mr. Chairman. 8455 E. Broad Street - The Limited/L Brands - Variance; Application: #171285. Location: Property is located on the southwest corner of E. Broad Street and Taylor Road. Existing Zoning: RI - Restricted Industry District The request is for the Board to review and approve a variance from Section 1181.03(e)(3) and Table 1181 of the Zoning Code to permit, to allow a 200sf LED video sign. Current Use: Warehousing/Office/Industrial Space. Applicant: L Brands, David Hodge. The site consists of a multi-building corporate/
industrial campus and related improvements. The applicant operates offices and a distribution center at the site. The buildings are clustered around
a central parking/access area which is served by a main entrance from E. Broad Street. This entrance is the location of the proposed LED sign. Staff review: Administrative - This variance was previously approved in November of 2013. Per Section 1147.07 of the Zoning Code, variances are only valid for a term one year. During that time, the proposed

improvement must be constructed. The applicant is returning today to reapply for that variance as previously approved and complete the review and approval process for the proposed sign. Site Characteristics - The site is a multi-building campus, and the minimum existing setback from E. Broad Street of the buildings is 450ft. The buildings are screened by landscaping and an earthen berm along the south side of the public street. Given that scale of the site, and the lack of signage on the buildings, the applicant can make a reasonable claim that additional signage is warranted. The applicant is correct in their statement that this type of signage had not been invented at the time the Code was implemented. This Board has generally restricted LED video boards in retail commercial areas as they can become too distracting and increase visual clutter. The Board has sometimes allowed these in the past at other institutions such as the Reynoldsburg High School campuses. Although The Limited/L Brands is a commercial enterprise, the site is heavily landscaped, campus-like and shares many characteristics with other public and semi-public institutions within the City. Staff feels that site characteristics are most similar to these types of uses and dis-similar with commercial retail. Staff recommends that the Board should apply the standards for review of a variance contained in Sec. 1147.05 and determine if the requested variance conforms to the standards of that section. With that, I will turn it back over to our Chairman.

Chairman Enfinger: Thank you Mr. Snowden. Hello Mr. Hodge. How are you?

Mr. Hodge: Great. How are you all?

Chairman Enfinger: Doing good. So, is the presentation, the drawing of the sign? I do remember a little bit of information from when this originally passed. Are the application and presentation relatively the same?

Mr. Snowden: Staff reviewed the previous application, and did read the minutes from that section. Staff needs more assistance from the Board Members who were around at that time to recall anything else that was stated, and any other problems. What they are proposing is exactly the same, except, they are proposing to move to the opposite side of the same intersection. That is pretty much the extent of it.

Chairman Enfinger: So the sign will essentially be facing west?

Mr. Snowden: The sign will be on the southeast corner of E. Broad Street. You will see the sign, given the angle that it is being proposed to be installed, as you are traveling east bound on Broad Street. That is consistent with how folks access the site. The majority of their traffic is coming in from the City rather than towards Reynoldsburg from points east.

Chairman Enfinger: I do recall that there were concerns about how frequently the sign changed. Were there any conditions at that time?

Mr. Snowden: The record did not reflect that. Just because the record did not reflect that doesn't mean it was not done. The Board has done that in the past at other locations. Previous Boards have done that. Staff can not really provide more insight into that, unfortunately.

Chairman Enfinger: Mr. Hodge, do you have any idea as to how frequently the sign will rotate and change?

Mr. Hodge: David Hodge with Smith and Hale, 37 W. Board St., Columbus, Suite 460, 43215. Attorney for the applicant and property owner, L Brands. We have done a number of these types of signs around town. Probably most notably, and similar to this application, the L Brands other office building at Morse and 270, by Easton. They have this same sign. The industry standard, at least with reference to when we did those, is static for eight seconds, and then new image.

Chairman Enfinger: Are there any concerns with the square footage or sizing of the sign? It is two hundred square feet.

Mr. Snowden: Obviously Staff wants to prevent excessive signage in the City, in general. However, given the scale of this improvement, in the opinion of Staff, it is not unreasonable.

Mr. Hodge: I would just say that regionally, we are so blessed to have this organization in our county, much less the City of Reynoldsburg. This is a major employer. Many of my neighbors in Bexley drive Broad Street to this location many times a day. Unfortunately, they work longer hours than I do. They come home at 9:00 and 10:00 at night. This is certainly an exceptional application, but it is also an exceptional set of circumstances. This is an international organization with a substantial number of employees here and an important part of our region. It would be our position, and certainly my request, that those factors be taken into consideration by the Board and The City of Reynoldsburg in making a determination. This international organization feels that this is the appropriate type of signage for a headquarters location like this and they are in the fashion business, and far be it for me to question what they say as far as that is concerned.

Mr. Donovan: Will this sign have a different intensity for day and night?

Mr. Hodge: I do not know the answer to that question. I would imagine it has the capacity, in reading through some notes. I know it is a shockingly expensive installation. I would imagine it has that capacity but I do not know the answer to the question.

Mr. Donovan: I am concerned because at night time you do not want a sign that is going to be blasting as bright as it would have to be during the day. Especially for people coming out of that plant in the middle of the night.

Ms. Wallace: I know the one on Morse Road, I have seen at both daytime and nighttime, and it is not comparable to the one on the south end of 270 that literally blinds you. This is really unobtrusive with it's lighting. It is a mild lighting.

Mr. Snowden: Mr. Chairman, other Members of the Board, and Mr. Hodge, this is one of those situations where the code does not really provide real guidance for Staff or the Board, whatsoever. Staff likes to avoid situations where they are going with their gut feeling.

Staff's feeling is that this is not unreasonable. Staff sometimes has to make that assessment, and that is one of the reasons the Board is here, to make that assessment. Would the Board feel more comfortable, if they chose to approve this, if Staff reviewed an industry standard for day and nighttime operations, and have the applicant submit that as part of their zoning sign permit. Is that something you think the applicant would find unreasonable, Mr. Hodge?

Mr. Hodge: Well, I certainly think we can submit some information that outlines their intention for use of the sign, whether it is that intensity is decreased in evening hours to prevent glare, etc...

Mr. Snowden: If the applicant could provide that as part of the zoning and site plan, Staff could compare it to industry standards and find whether it is within the perimeters of an industry standard. There is not a lot of guidance, especially for cities. A lot of cities are prohibiting them outright, but the reason they are doing that is because they are really more geared towards billboards rather than entry signage into a large campus-like setting. I have seen these other campuses, including college campuses that are very historic. It is a newer piece of technology and it is being used in a very different application from the area it is being regulated out of, which is billboard signs. A lot of drivers on the highways at night are having problems with the very bright ones. If that is something the Board would consider, that would make the Board feel comfortable in their decision, Staff could certainly work with Mr. Hodge to evaluate that prior to approval.

Chairman Enfinger: Are we talking about any kind of setbacks? Are we going in the exact same place that the current ones are sitting?

Mr. Snowden: It is essentially right next to them. The setback per the code is ten feet and they did not specify that on here, but when Staff measured the existing sign, based on what they are showing, it is essentially right next to them. The set back per the code is ten feet and they did not specify that on here. When staff measured the existing sign, based on what they are showing, that sign was at twenty feet. Per the code there was not a need to do any variances.

Chairman Enfinger: So, you measured it twenty feet from the street?

Mr. Snowden: From the right of way line. Per code, ten feet would be the minimum.

Mr. Hodge: I think the signs out there now are eighteen feet.

Mr. Snowden: From the street?

Mr. Hodge: From the right of way. We are certainly not going to be within the ten foot line.

Mr. Snowden: Staff did not find a reason that the applicant would need to vary from that revision. One of the things Staff likes to do is keep the variances to a minimum, so if the applicant is requesting a variance for Item A., Staff tries to make sure they are meeting all the other details just because Staff does not like to request that the Board has to make too many variances. Staff finds it to be confusing and sometimes an issue.

Mr. Donovan: I am not opposed to the sign, I just want it to be safe, especially at night.

Mr. Hodge: I have seen them before and I know one that sticks out to me, you drive in the evening and it is like lightening flashing. They do have that capacity. I am certain it is not their intention to do that, so we will provide their intentions to Mr. Snowden.

Mr. Snowden: What we would do, if the Board approved it in that manner, if it was within the parameters that I could find in industry standards, Staff could approve. If it were to be outside of the parameters, we would talk with Mr. Hodge and see if he was willing to modify, and go from there.

Mr. Hodge: I am absolutely confident that it is not going to be necessary, so I am willing to commit to that condition.

Chairman Enfinger: One other thing on the drawings, my copy of the drawings, I cant really see any of the dimensions or measurements, or anything. What are the sizes of the sign?

Mr. Snowden: I have thirty-one feet, eight inches across the top, and eight feet three inches tall.

Chairman Enfinger: So that is eight feet to the top once it is installed, or eight feet of actual sign?

Mr. Snowden: It is six feet of signage, eight feet at that base. Mr. Enfinger, I am going to show you my copy. Mr. Enfinger, and other Members of the Board, the maximum height for a sign in commercial and industrial districts is ten feet from the finished grade. The finished grade cannot be specifically raised in order to get the sign more height, and that has not been done, although there is some terrain there, but that was pre-existing landscape. This would meet that code section as well.

Chairman Enfinger: Do we have any other questions or comments from any other Board Members? I make a motion that we move to approve Application #171285 on the condition that the applicant will provide to staff literature commenting and explaining the intensity of the day/night contrasts of the light, and some specifics on the frequency of the changing of the display images.

Mr. Donovan: I will second it.

Mr. Snowden: Mr. Hodge, as you know, I will provide a letter stating the actions you will need to take. However, you should contact staff for assistance with applying for a Certificate of Appropriateness to the Design Review Board, for the sign. Once you secure that Certificate of Appropriateness, you will need a zoning sign permit. You will need to contact the Building Division to review building plans, and Staff can assist with all those items.

Mr. Hodge: Question, Mr. Snowden on that issue. Certainly, it came as a surprise to our client that the variance had expired. We thought that the sign was up long ago. Obviously you and I had some conversations, and you quoted me chapter and verse of the zoning code, related to variances expiring after a year. When this request was previously approved, they went to the DRB, and they got a COA.

Mr. Snowden: That does not expire, so if that is the case I will review and you will not need to do that as long as it is consistent. I will review that and I may have made that mistake in my report.

Mr. Hodge: We didn't think we needed to come back.

Mr. Snowden: I didn't mean to send anyone into a panic. And now that you are mentioning it, I believe we did discuss that at your pre-application meeting, and that certificate does not expire. I can modify what I said. You can skip step one and go directly to step two. Thank you for catching my error. With that, I will turn it back over to our Chair.

Chairman Enfinger: Thank you Mr. Hodge.

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Aaron Enfinger
SECONDER:	Richard Donovan
AYES:	Linder, Donovan, Enfinger, Wallace
ABSENT:	Rettke

E. OTHER BUSINESS

Chairman Enfinger: I wanted to make note of the fact that we have seen the fence go up on the corner of Baldwin and Livingston. I think it looks good. At first, I did not remember and I thought we had tabled that or did we pass it with the condition...

Mr. Snowden: It was denied initially. In Staff's defense, this happened before Staff was here. There was a conditionally approval of some type, and then the applicant did a minor site plan, which Staff can approve. That is an approval that Staff can do. They can include that as long as they are outside of five feet there. Which was one of the issues. I will look in my office when we have finished this meeting. I think what they were requesting when they were going for the variance was to be inside of five feet of the right of way. I am going to need to review the minor site plan they were approved for.

Mr. Donovan: They were set bacl off of that.

Mr. Snowden: It should have been a minimum of five feet. I will check that minor site plan. I apologize, I can not give a more specific answer for that,

Chairman Enfinger: That is understandable.

Mr. Snowden: Which side are you referring to Mr. Donovan?

Mr. Donovan: I am talking about the Livingston side. They are right at the sidewalk.

Chairman Enfinger: At the retaining wall.

Mr. Snowden: That was to be set back five feet.

Mr. Donovan: What about the asphalt? They put the fence right at it.

Chairman Enfinger: I think we said we wanted it back a little bit more. They had plenty of parking, so if they lost a little bit of parking space they could run the fence through that area. Again, if it was a part of the minor site plan, than what we said did not carry any relevance.

Mr. Snowden: And that is true to a point. But, the code says that they are to be a minimum of five feet back. So, if they are inside of that, it could be that they are inconsistent with the minor site plan which means staff will need to get in touch with them and they will either need to come back for the variance or change it. I will review that as soon as we are done here. That is news to me, but we can definitely look at that.

Mr. Donovan: I drove by there today.

Mr. Snowden: I believe you.

Ms. Wallace: I feel like I remember one small strip where we were allowing them to do that, on one small area because of the parking lot. Check the minutes because I really feel there was a small area where we were allowing the fence to be a lot closer to the sidewalk. I feel that is something we talked about.

Mr. Snowden: If the Board will wait, as soon as we are finished here, I will go pull the plans, and we can look at them.

Chairman Enfinger: I also so they broke ground by the Lowe's center. It is good to see that finally moving forward. Is the hotel breaking ground as well, or is that still on hold?

Mr. Snowden: Dan and I were just contacted earlier today by some representatives of the hotel group and they are going to probably be making a deal on the private side and moving forward. Approval for he site, from this body, is still valid, but they are going to need to go to Design Review Board to approve the exterior because that was not done as part of the previous approval. As far as we can tell, it seems to be moving forward.

Chairman Enfinger: How long do they have? It seems like it was a while back.

Mr. Snowden: It was about a year ago. Then they can grant six months. I will review the code as to whether that is something the Board needs to do, or I can do. I will review that.

Mr. Donovan: They are going to town over there.

Mr. Snowden: They are able to do the site work there and there is some earth moving that needed to happen anyways.

Chairman Enfinger: There is one other thing we had talked about last month.

Mr. Snowden: Dollar General?

Chairman Enfinger: Yes.

Mr. Snowden: Did you receive my email? The day after our last BZBA meeting, the applicant came in to drop of their building plans. Building has thirty days to review that per code. That review should be about complete and I will check with the Building Department tomorrow. Most of our building plan reviews take two to three weeks and that was four weeks ago so it should be done. Once Building issues the permit, they have six months. I will mark that on my calendar because we can site them for non-compliance on the zoning approval, that date. But as long as they have the building permit, I can not site them. The Board's position is this should not be flapping in the wind forever, but I have to allow them, per the Building Code to have that amount of time. I know that is a long time but that is standard for everyone. If they do not move forward when that permit expires in six months, which means they will have to submit plans for review again to Building, I will site them at that point into Mayor's Court.

Chairman Enfinger: I think we also passed something last month on conditions that the applicant would resubmit something. Does anyone else remember?

Mr. Snowden: There were several folks that needed to submit items for their Special Exceptions that were more detailed, such as the minor site plan for the Auto Direct, and that is moving forward. That is being created now. None of those have been approved by City Council yet. They would basically have six months to do that, and Staff will be marking that on a review cycle and bringing that back to you.

Chairman Enfinger: I think that the Auto Direct was what I was thinking of.

Mr. Snowden: Monday, that will be appearing on City Council.

Chairman Enfinger: One other final question and this is not official Board business, this is just curiosity. They tore down the Tumbleweed on Broad Street and that is not Reynoldsburg?

Mr. Snowden: No, that is in Columbus and I believe we found out that is a tire store.

Chairman Enfinger: one other point, I saw all the crosswalks were repaired. It looks better but I'm sad to see the pavers go. I thought they were a nice element that looked good and added character. It adds maintenance.

Mr. Snowden: It would have been nice to go with pressed concrete there.

Chairman Enfinger: I saw that the parking lot is in. And, I know there have been discussions before about the way that area is developing. Are there any further plans for things changing there, traffic flow, giving people more parking opportunities on Main Street.

Mr. Snowden: That is a really great question. I am going to let Dan field that one.

Mr. Havener: We are, as part of the improvements for Main Street, we have plans. As a matter of fact, the Service Director and I talked about that today. We have twenty-eight parking spaces that we are going to have striped out on either Main Street, Jackson, or Lancaster. Through that area. We are also looking at some additional improvements with parking lot and crosswalk signage.

Chairman Enfinger: One final thing, the Carnival Shop, how did the traffic flow on that.

Mr. Snowden: He has not submitted it yet. His drive thru conceptually was approved by City Council last week and I did talk to Mr. Fry on Monday. It is another case where the code should be helping us out . The code should be telling us what are stacking spaces are. The code should be telling us what the minimum size for those spaces should be and how many there should be. What I may do, is pull up some national zoning codes and start referencing them. I am getting frustrated because I feel like we don't have a lot of information to reference to give us any indication as to what we should be looking for. Looking at that drive thru, we were trying to decide what we really were trying to approve. It felt ok, but we didn't really have anything to back it up. I may start referencing some other codes just to give us an idea of what to be looking for. He still needs to submit that and show me and I have told him that.

F. ADJOURNMENT

__________________________ ____________________________
Chairman Planning Administrator

Board of Zoning and Building Appeals

Anthony Rettke
7232 E. Main Street
Reynoldsburg OHIO 43068
Phone

ORDINANCE REQUEST

DATE:	**October 26, 2015**
TO:	**Eric Snowden, Planning AdministratorService Committee**
RE:	ORDINANCE APPROVING SPECIAL EXCEPTION USE PERMIT - (1729 Brice Road; proposed use - Semi Public Use-Church); applicant, Gwendolyn Williams. (First Reading 10/12/2015).

1727 Brice Rd.; Application #171119; Judah Redeemer Life Changing Ministries; Applicant: Gwendolyn Williams; Special Exception Use

CITY OF REYNOLDSBURG

Planning and Zoning Office
City of Reynoldsburg
7232 East Main Street
Reynoldsburg, Ohio

Application #: 171119
Permit #:
Date Submitted: 8/17/15
Fee Amount: $35.00
☒ Paid: 1342

Section 1139
BOARD OF ZONING & BUILDING APPEALS APPLICATION

I. PROPERTY INFORMATION

Property Address: 1727 Brice Rd

II. PROPERTY OWNER OF RECORD

Property Owner Name(s): Mason Equity

Contact Email:

Contact Phone Number: 614-781-1100

III. BUSINESS INFORMATION (IF APPLICABLE)

Business Name: Judah Redeemer life Changing Ministries

Contact Name: Gwendolyn Williams

Contact Phone Number: 614-694-0988

Contact Email: PastorgwenWilliam@hotmail.com

Description of Use: Church - Worship Facility

IV. APPLICANT INFORMATION

Applicant Name: Gwendolyn Williams

Applicant Address 3775 Petzinger Rd Col, OH 43232

Applicant Phone Number: 614-636-7248

Applicant Email:

☐ Property Owner ☒ Business Owner ☐ Contractor ☐ Architect

PROJECT INFORMATION

CHECK AND DESCRIBE IF APPLY:

Variance (☐ Non-Residential ($450) / ☐ Residential ($100)):

☐ **Major/Minor Site Plan Review ($500/$250):**

☒ **Special Exception Use ($350):** Semi-public use - Church

☐ **Other:**

Applicant shall submit **nine (9) copies** of application and materials to the Planning Administrator. Please review the attached sections of the Zoning Code and note the items you are responsible for submitting with this application.

Applicant Signature: Gwendolyn Williams Date: 8-17-15

Additional Notes:

****OFFICE USE ONLY****

Zoning Information

Zoning District: CC

☐ Historic District
☒ CC Overlay

Other Board Approval

☐ DRB

City Council Meeting Date:

☐ No Action Taken
☐ Approved (w/ Conditions)
☐ Introduced As Ordinance
☐ Denied

BZBA Meeting Date: 9/17/15

☐ Approved as Submitted
☐ Approved w/ Conditions
☐ Tabled
☐ Denied

Clerk of Council Initials: Date:

Planner Initials: Date:

Attachment: BZBA App #171119 (1200 : 1727 Brice Rd.; Application #171119)

City of Reynoldsburg Zoning

Judah Redeemer LCM
Church of God in Christ
1727 Brice Rd
Reynoldsburg, OH 43068

Re: Zoning

Overview:

Judah Redeemer LCM Church of God in Christ is a Pentecostal church which was established in 2010 with much prayer and fasting under the leadership of Pastor Gwendolyn Williams. We operate under the Church of God in Christ Inc. where our national headquarters is located in Memphis, TN. Our chief Apostle is Bishop Charles E. Blake and our Jurisdictional Prelate is the Honorable Bishop David L. Herron Sr. of the Ohio Central East Jurisdiction.

Our membership consists of Senior Pastor Gwendolyn Williams, Elder Emery Cannon, Elder Lawrence Witherspoon, Elder Amanda Clark, and Minister Jamal Gills along with thirty- two lay members. . Though small compared to many churches in the area, we operate in various outreach ministries. They are as follows: Missions, Evangelism, Women's Ministry, Men's Ministry and Youth Ministry. We serve as volunteers to the Toys for Tots program which distributes toys to individual families in the community. Our Youth Department also sponsors a Back to School Fair which involves providing free school supplies to families.

Our Belief:

We believe that the Bible is the Word of God and contains one harmonious and sufficiently complete system of doctrine. We believe in the full inspiration of the Word of God. We hold the Word of God to be the only authority in all matters and assert that no doctrine can be true or essential, if it does not find a place in this Word.

We believe that Jesus Christ is the Son of God, the Second person in the Godhead of the Trinity or Triune Godhead. We believe that Jesus was and is eternal in his person and nature as the Son of God who was with God in the beginning of creation (St. John 1:1). We believe that Jesus Christ was born of a virgin called Mary according to the scripture (St. Matthew 1:18), thus giving rise to our fundamental belief in the Virgin Birth and to all of the miraculous events surrounding the phenomenon (St. Matthew 1:18-25). We believe that Jesus Christ became the "suffering servant" to man; this suffering servant came seeking to redeem man from sin and to reconcile him back to God, his Father (Romans 5:10). We believe that Jesus Christ is standing now as mediator between God and man (I Timothy 2:5)

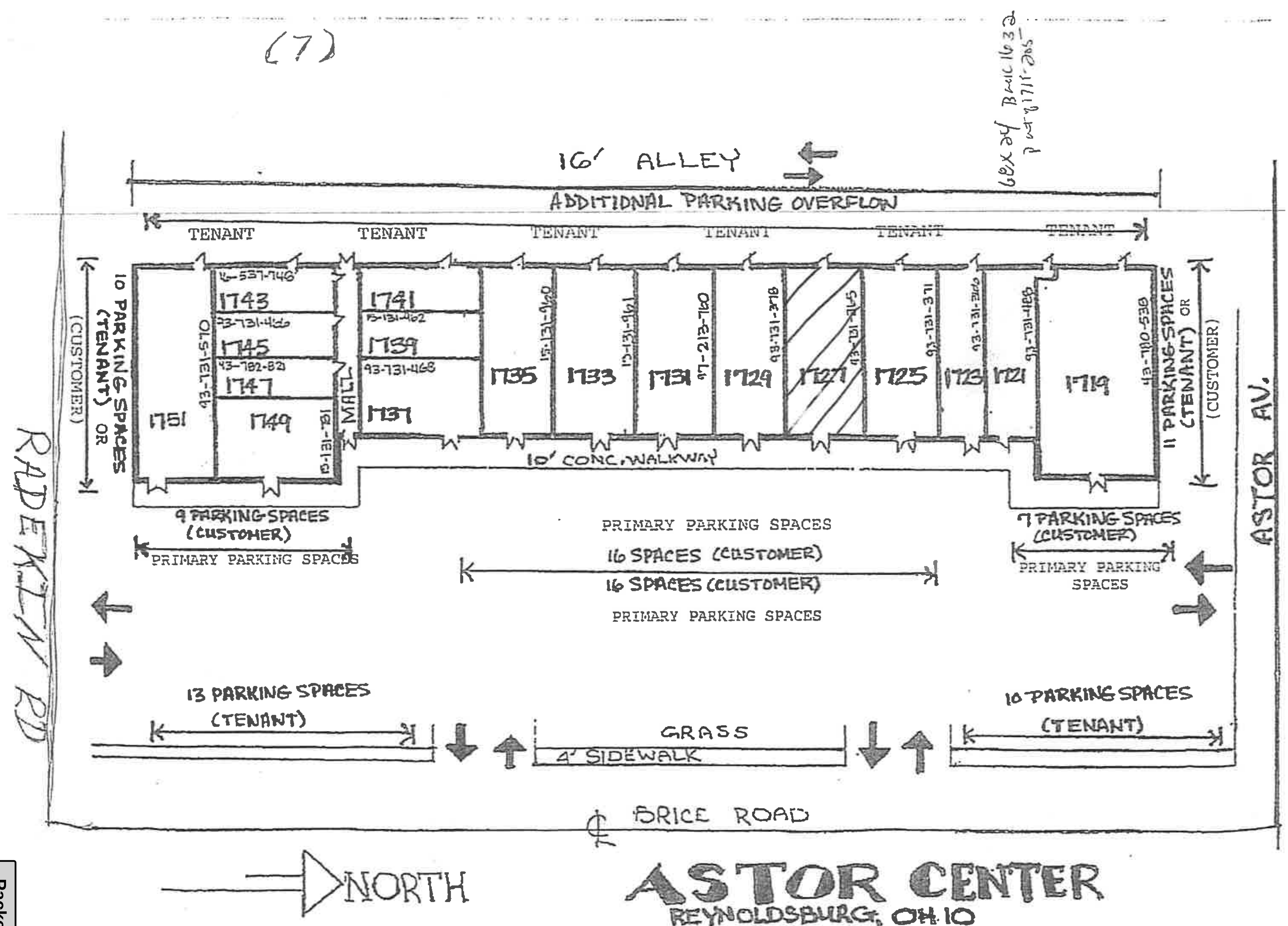
Summary

In presenting our beliefs, we as a body of spirit filled believers have been commissioned by our Lord and Savior Jesus Christ in the gospel of Matthew 28: 19, 20 to "Go ye therefore, and teach all nations, baptizing them in the name of the Father, and of the Son, and of the Holy Ghost: Teaching them to observe all things whatsoever I have commanded you: and, lo, I am with you always, even unto the end of the world"

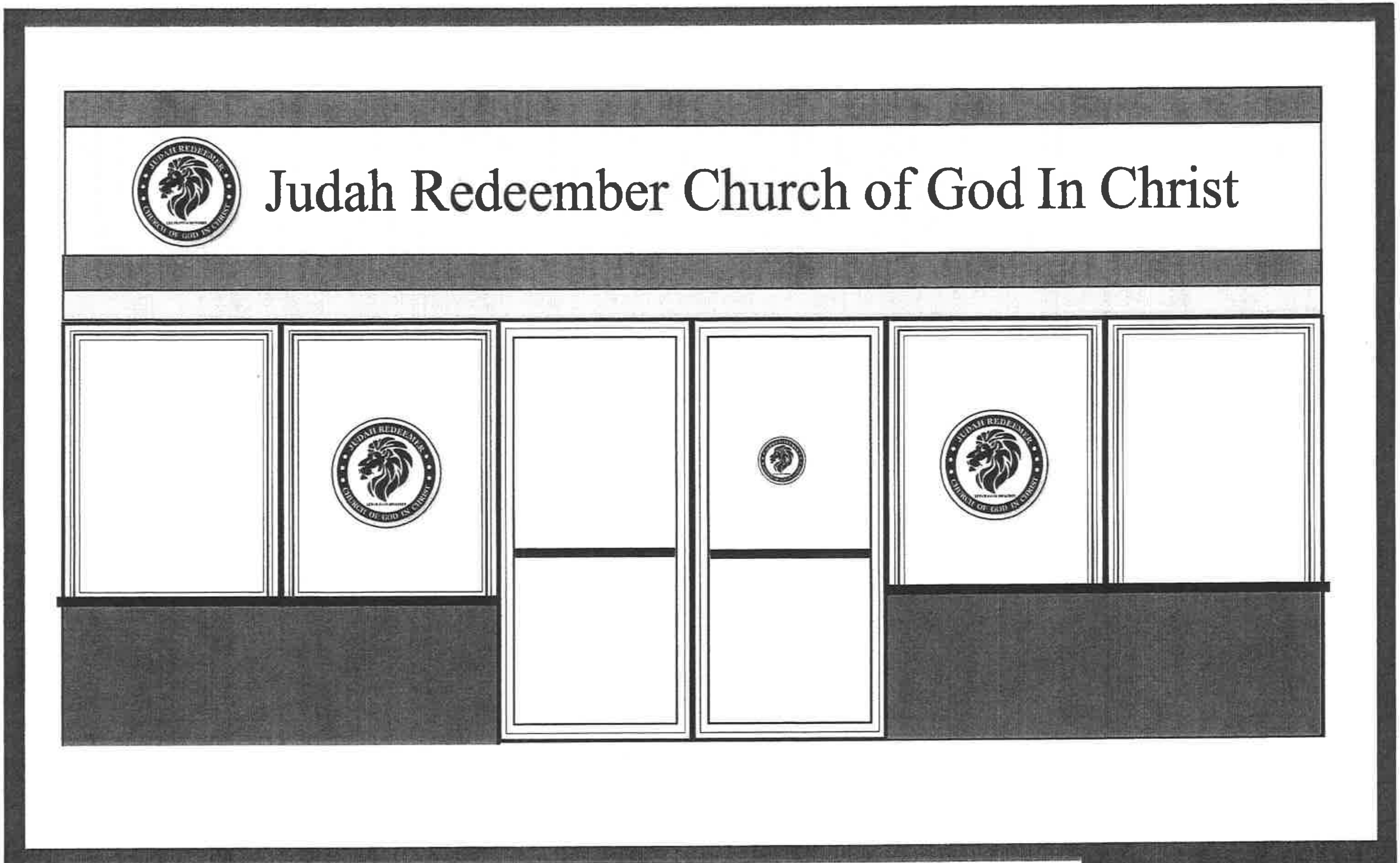
We will complete this task by contributing to one's physical, intellectual, emotional and spiritual needs.

Sincerely,

Pastor Gwendolyn Williams

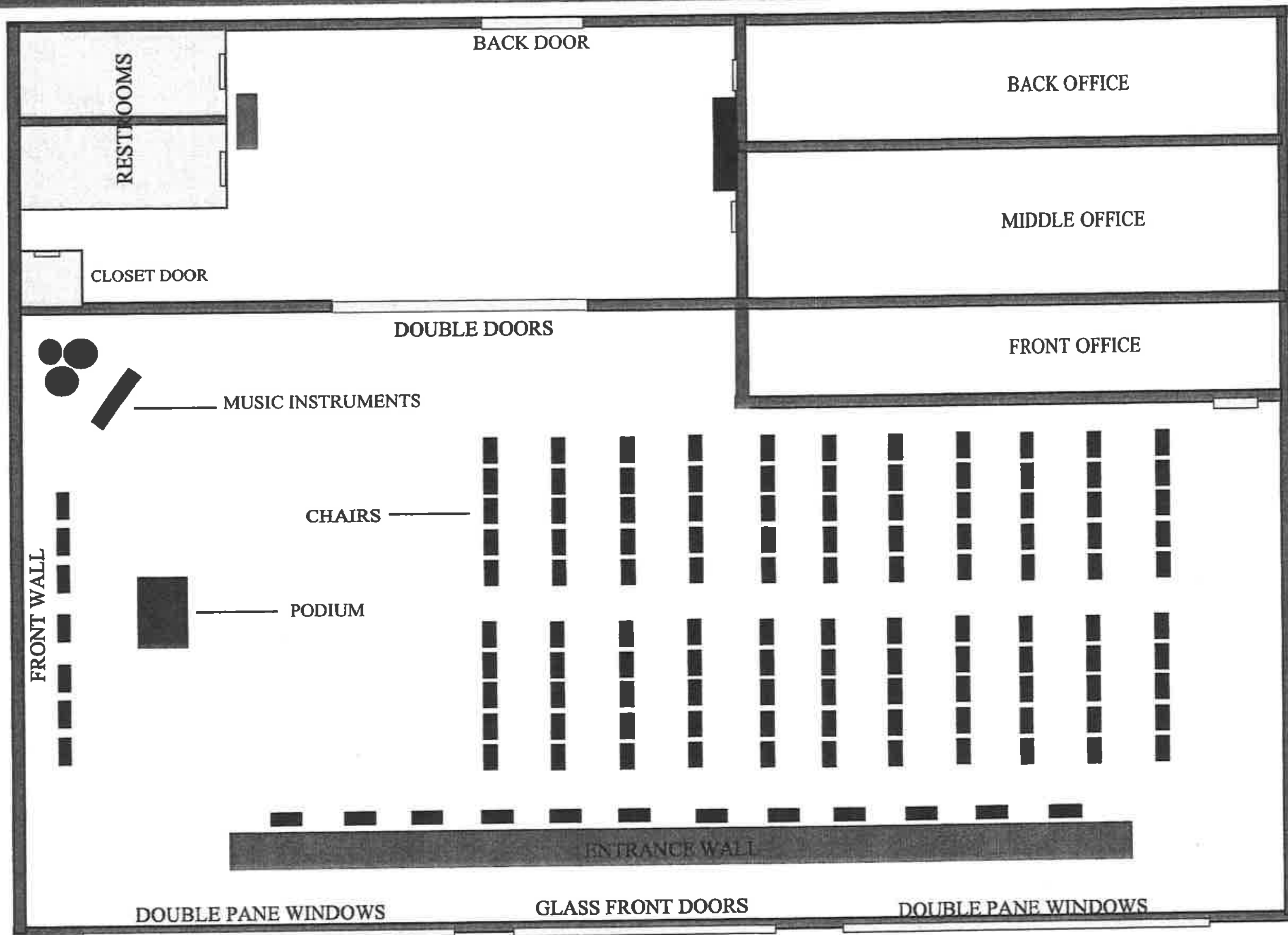


Attachment: BZBA App #171119 (1200 : 1727 Brice Rd.; Application #171119)



STORE FRONT LAYOUT

This drawing is for detail specification and is not to scale.



This drawing is for detail specification and is not to scale.

Police Department

James O'Neill
7240 E. Main Street
Reynoldsburg OHIO 43068
614-322-6947 Phone

ORDINANCE REQUEST

DATE: **October 26, 2015**

TO: **Finance Committee**

RE: ORDINANCE AUTHORIZING CITY AUDITOR TO REMOVE EQUIPMENT FROM THE CITY'S FIXED ASSET LIST. (First Reading 10/12/2015).

The Reynoldsburg Division of Police request for Council to approve the removal of the below vehicles from the fixed asset list. Both of these vehicles are being stored at the street barn, it would not be cost effective to repair them.

2005	Chrysler 300	2C3JA63H05H170372
2001	Toyota Truck	5TBBT44101S129325

Service Department
Nathan Burd
7232 E. Main Street
Reynoldsburg OH 43068
614-322-6884 Phone

RESOLUTION REQUEST

DATE: **October 26, 2015**

TO: **Finance Committee**

RE: ORDINANCE AUTHORIZING MAYOR TO ENTER INTO AN INTERGOVERNMENTAL WORKING AGREEMENT WITH THE CITY OF COLUMBUS TO PROVIDE FLEET MANAGEMENT SERVICES, AND DECLARING AN EMERGENCY. (First Reading 10/12/2015~Requests Passage at Second Reading).

Emergency/Suspension: Emergency

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

We request passage of this item as an emergency on the second reading in order to utilize these services as soon as possible.

This legislation would authorize an agreement with the City of Columbus for vehicle maintenance on the motorcycles in the Police Department Motor Unit. This will reduce costs and provide prompt, reliable service for these vehicles as the City of Columbus has Harley Davidson certified mechanics on staff. Please see the attached memo and agreement for more information.

Nathan Burd
Director of Public Service
City of Reynoldsburg
7232 East Main Street
Reynoldsburg, Ohio 43068
(614) 322-6884
nburd@ci.reynoldsburg.oh.us

MEMORANDUM

Date: September 28, 2015
To: Reynoldsburg City Council Members
Re: Vehicle/Equipment Maintenance Agreement with the City of Columbus

This legislation will authorize an agreement to allow the City of Columbus to provide vehicle maintenance and equipment repair services for the City of Reynoldsburg. This agreement will be beneficial for maintenance of the 5 motorcycles in the Police Department's Motor Unit. A mechanic needs specialized training to perform work on these motorcycles and Columbus has certified Harley Davidson mechanics on staff that can handle this work. Additionally, our cost to maintain these motorcycles will decrease by using Columbus instead of having the dealership provide these services.

The City of Columbus has prepared legislation (attached) to authorize this agreement with the City of Reynoldsburg. Their legislation will become effective toward the end of October. We request that this item go two readings and then pass as an emergency so that these services are available to us immediately if needed. No additional appropriation is needed as existing funds in the mechanic budget for fleet maintenance will be utilized.

Several other area cities have entered into similar agreements with Columbus and we view this as a sensible way for us to reduce costs and share services with another local municipality. I will speak to this item during the October 5 Finance Committee meeting. If you have any questions in the meantime, please feel free to contact me. Thank you.

AGREEMENT FOR VEHICLE/EQUIPMENT MAINTENANCE

This Agreement ("Agreement") is entered into by and between the following municipality of the State of Ohio: City of Columbus, City of Reynoldsburg (hereinafter, the "Parties" and the "Member Cities" and individually, a "Member City"). Additional parties may be added to this Agreement by addendum upon mutual acceptance of the terms and conditions contained herein.

WHEREAS, the Parties hereunder are in the process of reviewing operations, services and procedures within their respective organizations in an effort to identify areas where shared services may be appropriate; and

WHEREAS, the City of Columbus and the city of Reynoldsburg, in discussing their respective fleet operations, including maintenance and repairs, have agreed in principle that using the fleet maintenance and repair services ("Fleet Maintenance Services") of the city of Columbus may result in efficiencies and/or cost savings; and

WHEREAS, Section 9.482 of the Ohio Revised Code, permits political subdivision to enter into agreements with other political subdivisions under which a contracting political subdivision agrees to exercise any power, perform any function or render any service for another contracting recipient subdivision that the contracting recipient political subdivision is otherwise legally authorized to exercise, perform or render, subject to the approval of their respective legislative authorities; and

WHEREAS, the Parties desire to put forth in writing their mutual understanding of being the consumer of, and providing the use of, Fleet Maintenance Services of the City of Columbus.

NOW, THEREFORE, in consideration of the above, the Parties have agreed as follows:

1. The City of Columbus may provide Fleet Maintenance Services to the city of Reynoldsburg consistent with the Scope of Services, attached hereto as Exhibit "A" and incorporated herein.
2. Chapter 2744. of the Revised Code, insofar as it applies to the operation of a political subdivision, applies to each Member City that are parties to this Agreement and to their employees when they are rendering a service outside the boundaries of their respective Member City under the Agreement. Employees acting outside the boundaries of their employing Member City while providing a service under this Agreement may participate in any pension or indemnity fund established by that employee's Member City to the same extent as while they are acting within the boundaries of their respective Member City, and are entitled to all the rights and benefits of Chapter 4123 of the Revised Code to the same extent as while they are performing a service within the boundaries of their respective Member City.

3. This Agreement does not suspend the possession by a Member City receiving services hereunder, of any power or function that is exercised or performed on its behalf by another Member City under this Agreement.
4. Each Member City agrees that it will be responsible for its own acts and omissions and the results thereof; and shall not be responsible for the acts and omissions of the other Member Cities and the results thereof. Each Member City agrees that it will assume all risk and liability to itself, its agents, or its employees for any injury to persons or property resulting in any manner from conduct of its own operations and the operations of its agents or employees under this Agreement.

5. The Member Cities are political subdivisions and are entitled to all of the immunities and defenses provided by law.

6. Notwithstanding anything to the contrary, a Member City shall not be liable to another Member City for any special, consequential, incidental, punitive, or indirect damages or attorney fees arising from or relating to this Agreement.

7. No covenant, obligation, or promise of the Member Cities contained in this Agreement shall be deemed to be a covenant, obligation, or promise of any present or future council member, officer, or employee of the Member Cities in other than their official capacity and neither the officer, employee, or council members of the Member Cities approving or executing this Agreement shall be liable personally by reason of the covenants, obligations, or promises contained in this Agreement.

8. For employment relationship purposes, the provider Member City employee providing the Fleet Maintenance Services pursuant to this Agreement shall be considered an employee of the provider Member City and shall not be entitled to any additional compensation or employment benefits from the receiving Member City.

9. The Member Cities agree to maintain records pertaining to this Agreement in compliance with Section 149.43 of the Ohio Revised Code (the "Public Records Law"). The Member Cities understand and acknowledge that this Agreement, and any reports, data, or other information supplied to another Member City due to the work performed pursuant to this Agreement, may be subject to disclosure as a public record in accordance with the laws of the State of Ohio, including the Public Records Law. The Member Cities agree to cooperate with each other so that the Member Cities can comply with any public record request. To the extent required by the laws of the State of Ohio, the Member Cities shall permit any authorized representative of the Auditor of the State of Ohio to audit and inspect any and/or all agreement related records necessary to prepare financial reports or conduct audits.

10. Any party to this Agreement may withdraw at any time, provided, however, that a withdrawing Member City shall provide at least 30 days' written notice of withdrawal to

one or more member municipalities with which it has entered into one or more letters of agreement to either receive or provide Fleet Maintenance Services.

11. All Member Cities agree to attempt to resolve any differences or disputes arising from this Agreement or the provision of Fleet Maintenance Services, through a non-adversarial conflict resolution process prior to taking any formal legal action.

12. The effective date of this Agreement shall be the last date signed by a Member City and shall be for an initial 12-month period, subject to 4, 1-year renewal periods evidenced by a writing signed by the Member Cities authorizing a renewal.

13. This Agreement may be amended in writing signed by an authorized representative of each participating Member City, as authorized by their respective legislative authorities, if required.

14. The city of Reynoldsburg shall provide a Certificate of Funds or Purchase Order, signed by that City's fiscal officer, evidencing the appropriation of funds sufficient to cover the costs of the services to be provided.

15. Fleet Maintenance staff from the City of Columbus shall meet jointly each quarter for the exchange of information and refinement of services.

16. This Agreement may be executed in multiple counterparts, each of which shall be recognized as an original signature.

17. This Agreement may be executed with signatures delivered by either facsimile or scanned email and copies of such signatures so delivered shall be deemed as originals.

IN WITNESS WHEREOF, the City of Columbus and the city of Reynoldsburg, each by an authorized agent, have entered into this Agreement on the date last signed by a party below.

CITY OF COLUMBUS, OHIO	CITY OF Reynoldsburg, OHIO
By: ______________________________	By: ______________________________
Title: ____________________________	Title: ____________________________
Date: ____________________________	Date: ____________________________
City Attorney:____________________	City Attorney:____________________

SCOPE OF SERVICES

City of Columbus shall be staffed, able and available to provide Fleet Maintenance Services and shall make all charges known, in advance of the work to be provided, to other the City of Reynoldsburg. "Charges" shall include all costs associated with providing the service, including hourly service charges, parts, administrative and/or diagnostic fees, after-hours or overtime fees, towing fees and specialty repair fees (if applicable).

Use of after-market parts, in addition to or instead of original equipment manufacturer parts, may be used contingent upon those after-market parts being covered under the same level and standard of warranty as original parts, and which parts perform in the same manner as original parts.

The use of the City of Columbus fleet maintenance services is subject to availability and a determination that it has the time, resources and qualified staff to accommodate the fleet maintenance requests.

After conducting an initial diagnostic inspection of the fleet vehicle, the City of Columbus shall provide an estimate of the charges, along with an estimated date for completion, to the City of Reynoldsburg. Upon written acceptance of the estimate by the city of Reynoldsburg, the City of Columbus shall provide the service and complete the work (by way of one or more documents, this is the "letter of agreement" referenced in the Agreement). Each City shall keep accurate records of all services requested and received, including identifying vehicles, dates, estimates, odometer readings, fuel levels, costs and payments of accounts.

The City of Columbus shall promptly invoice the city of Reynoldsburg for services provided hereunder, and Reynoldsburg shall pay those invoices within 30 days of receipt.

Any complaints regarding the level or quality of Services received shall promptly be made known to the City of Columbus.

ATTACHMENT A: RESPONSIBILITIES/SCOPE OF SERVICE/SERVICE LEVELS

All parties to this Agreement understand and consent to the following:

1) **Provision of Services:** Under the terms of this Agreement, any party is free to provide service to, or receive services from any party. There are no assumptions of exclusivity under this Agreement.

2) **Pricing Structure for Repairs and Routine Maintenance:** A set pricing list, including ranges of hourly rates by vehicle class, is provided in Attachment B. The City of Columbus agrees to charge no more and no less than the hourly rates agreed upon in this pricing list. Pricing is to be all-encompassing of administrative costs, diagnostics, and related services.

3) **Charges for Parts:** city of Columbus may use after-market parts in addition to, or instead of Original Equipment Manufacturer (OEM) parts, as long as the parts are covered under the same level of warranty and perform the in the same manner.

4) **Service Availability and Scheduling:** City of Columbus will provide the maintenance service and repairs to the extent of its available excess capacity and subject priorities, as required to maintain its own vehicles. Factors such as vehicle type (e.g. emergency or safety services vehicle vs. light duty), weather conditions (e.g. snowstorms requiring emergency snow plow repair), and number of backup vehicles available may be considered in prioritizing repairs.

5) **Determination of Hours to be Charged:** After conducting an initial diagnostic inspection of the vehicle, the City of Columbus shall provide an estimate of the total cost of repair, including service charges and parts to the city of Reynoldsburg designee. The City of Columbus shall also provide an estimate of the date and time of completion of the work. Upon acceptance of the terms of this estimate by the City of Reynoldsburg, the City of Columbus shall complete the work.

6) **Billing:** The City of Columbus shall bill the customer agency for time and materials used for the repair, consistent with the terms of this Agreement.

ATTACHMENT B: PRICING OF REPAIRS, ROUTINE MAINTENANCE AND RELATED SERVICES

All parties agree to the pricing structure for routine maintenance and repairs as specified in the table below. Parties to this Agreement will charge an hourly rate that is consistent with the range(s) provided below, and no more or no less. Administrative and diagnostic fees are built into the hourly rates below, and should not be charged in addition.

Vehicle/Equipment Type	Hourly Rates
Motorcycle Police Equipment	$75.00 per hour
Light Duty Vehicles and Equipment	$75.00 per hour
Markup on Parts	35%
Markup on Supplier Services	5%

Office of City Clerk
90 West Broad Street
Columbus OH 43215-9015
columbuscitycouncil.org

City of Columbus

Legislation Report

File Number: 2131-2015

Emergency

File ID: 2131-2015 **Type:** Ordinance **Status:** First Reading

Version: 1 ***Committee:** Finance Committee

File Name: Fleet Management - partnering with various political subdivisions **File Created:** 08/18/2015

Final Action:

Auditor Cert #:

Auditor: When assigned an Auditor Certificate Number I , the City Auditor, hereby certify that there is in the treasury, or anticipate to come into the treasury, and not appropriated for any other purpose, the amount of money specified hereon, to pay the within Ordinance.

Contact Name/No.: Kelly Reagan 5-6254

Floor Action (Clerk's Office Only)

Mayor's Action		**Council Action**	
Mayor	Date	Date Passed/ Adopted	President of Council
Veto	Date		City Clerk

Title: To authorize the Director of Finance and Management to enter into contracts with other political subdivisions to provide fleet management services.

Sponsors:

Attachments:

History of Legislative File

Ver.	Acting Body:	Date:	Action:	Sent To:	Due Date:	Return Date:	Result:
1	Columbus City Council	09/21/2015					

EBOCO: Following review and approval, when required, the Equal Business Opportunity Commission Office certifies compliance with Title 39 as of date listed.

City Attorney: Following review and approval, when required, this ordinance has been reviewed by the City Attorney's Office as to its form and legality only.

Explanation

BACKGROUND: The Department of Finance and Management, Fleet Management Division, desires to enter into an Intergovernmental Agreement, as permitted under Ohio Revised Code Section 9.482, with other political subdivisions for various fleet management services as part of the City's commitment to shared regional cooperation.

A number of political subdivisions provide fleet management services for their internal operations but would like to have authority to contract with the City of Columbus for fleet services that they may not have the capacity or operational size to perform internally. These fleet services can be contracted with Fleet Management in a cooperative effort between the political subdivisions and can create efficiencies within both fleet operations with the goal of overall improvements to service delivery.

Also, this ordinance authorizes the Director of Finance and Management to establish rates, procedures, and mechanisms to allow the repair, general maintenance and upkeep of general fleet services to other political subdivisions when deemed appropriate by the Director, and not detrimental to safe and efficient city operations.

Initially the City of Reynoldsburg wishes to contract with Fleet Management to repair and maintain its Police pursuit motorcycles. As other governmental entities choose to contract for fleet services under the authority of this ordinance then contracts will be executed.

Fiscal Impact: Any additional expenses incurred by Fleet Management for these services will be offset by revenues received for same. Billing rates shall be established on the basis of rates established by the Finance Director commensurate with internal billing rates to all city agencies. Rates shall be uniform and established to recover labor, materials, parts, and supplier services, including, but not limited to, all appropriate markups for the same. Revenue derived will be deposited in the Fleet Management Fund or such other fund as determined appropriate by the City.

Title

To authorize the Director of Finance and Management to enter into contracts with other political subdivisions to provide fleet management services.

Body

WHEREAS, the Fleet Management Division within the Department of Finance and Management has, among other duties, the procurement, delivery and coordination of fleet services for many city agencies; and

WHEREAS, under Ohio Revised Code Section 9.482, when legally authorized to do so, a political subdivision may enter into an agreement with another political subdivision or a state agency whereby the contracting political subdivision or state agency agrees to exercise any power, perform any function, or render any service for the contracting recipient political subdivision that the contracting recipient political subdivision is otherwise legally authorized to exercise, perform, or render; and

WHEREAS, the Department of Finance and Management desires to enter into contracts with the other political subdivisions to perform fleet services to those entities when deemed appropriate and not detrimental to safe and efficient City operations to further the City's efforts toward shared regional cooperation; now, therefore,

BE IT ORDAINED BY THE COUNCIL OF THE CITY OF COLUMBUS:

SECTION 1. That the Director of the Finance and Management Department is hereby authorized to enter into contracts with other political subdivisions when deemed by the Finance and Management Director to be appropriate and not detrimental to safe and efficient City of Columbus operations, to allow for the repair, general maintenance and upkeep of vehicles/equipment, including specialized fleet services.

SECTION 2. That billing rates shall be established on the basis of rates already established by the Director of Finance and Management commensurate with internal City of Columbus billing rates. Rates shall be uniform and established to recover labor, materials, parts, and supplier services, including, but not limited to, all appropriate markups for the same.

SECTION 3. That this ordinance shall take effect and be in force from and after the earliest period provided by law.

City Auditors Office

Richard Harris
7232 E. Main Street
Reynoldsburg OHIO 43068
Phone

ORDINANCE REQUEST

DATE:	**October 26, 2015**
TO:	**Finance Committee**
RE:	ORDINANCE TO ENACT TITLE NINE, CHAPTER 190 OF THE CODIFIED ORDINANCES OF THE CITY OF REYNOLDSBURG REGARDING MUNICIPAL INCOME TAX AND DECLARING AN EMERGENCY. (First Reading 10/12/2015).

Emergency/Suspension: Emergency

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

Request Council pass an Ordinance for Chapter 190 of The Reynoldsburg City Code to comply with HB 5 on Collection of City Income Tax.

MEMO

To: Reynoldsburg City Council

From: Brenda Browning, Tax Administrator

Date: September 28, 2015

Re: Substitute HB5

Substitute HB5 was passed with an effective date of January 1, 2016. This bill amended ORC 718 which governs city income tax. ORC 715.013 provides the restriction that a municipal income tax must be levied in accordance with Chapter 718 of the Revised Code. A municipal income tax that does not comply with the provisions of ORC 718 places the ability to administer the tax in possible jeopardy; therefore, we must pass a new income tax ordinance with an effective date of January 1, 2016. We must also still keep the old ordinance in effect at the same time as that will still govern how we administer our taxes for tax years ending December 31, 2015 and prior.

Here are the highlights of the changes to municipal tax:

For All Tax Types

- Uniform $10 threshold for refunds/payments
- Late filing penalty of $25 for each failure per month not to exceed $150
- Interest rate for late payment will be the federal short term rate rounded to the nearest whole number percentage plus 5%
- Changes to Income Tax Board of Review
- Must publish Taxpayer Rights & Responsibilities
- Administrative changes to audit procedures

For Business Net Profits and Individuals

- Estimated tax threshold of $200 and due dates changed
- Late payment penalty of 15%

Business Net Profits

- Allow net operating losses for 5 years beginning 1/1/2017; this will be phased in at 50% over 5 years
- Changes to consolidated filing
- Changes to pass-through (partnerships, SCorps) filing

Individual Taxes

- Changed definition of domicile
- Allow NOL of 5 years on Schedule C, E and F filers
- Uniform treatment of 2106 expenses

Withholding (Payroll) Tax

- Thresholds and due dates changed
- Qualifying wage definition changed
- Late payment penalty 50%
- Replaced 12-day occasional entrant rule with 20-day rule; employers not required to withhold until 21st day and do not have to go back to day one to make city whole

Miscellaneous

- Updated existing language pertaining to landlord listings for sake of uniformity
- Updated existing language pertaining to violations for sake of uniformity

Cc: Richard Harris, City Auditor
Mayor Brad McCloud
James Hood, City Attorney

ORDINANCE NO. ___-15 PASSED:

ORDINANCE TO ENACT TITLE NINE, CHAPTER 190 OF THE CODIFIED ORDINANCES OF THE CITY OF REYNOLDSBURG REGARDING MUNICIPAL INCOME TAX AND DECLARING AN EMERGENCY.

Whereas, the Home Rule Amendment of the Ohio Constitution, Article XVIII, Section 3, provides that "Municipalities shall have the authority to exercise all powers of local self-government", and the municipal taxing power is one of such powers of local self-government delegated by the people of the State to the people of municipalities; and

Whereas, Article XIII, Section 6 of the Ohio Constitution provides that the General Assembly may restrict a municipality's power of taxation to the extent necessary to prevent abuse of such power, and Article XVIII, Section 13 of the Ohio Constitution states that "laws may be passed to limit the powers of municipalities to levy taxes and incur debts for local purposes"; and

Whereas, the General Assembly has determined that it is necessary and appropriate to comprehensively review and amend Chapter 718 of the Ohio Revised Code, setting forth statutory requirements for municipal income tax codes in Ohio; and

Whereas, more specifically, the General Assembly enacted House Bill 5 in December 2014, and mandated that municipal income tax codes be amended by January 1, 2016 such that any income or withholding tax is levied in accordance with the provisions and limitations specified in Chapter 718 of the Ohio Revised Code; and

Whereas, upon a detailed review of House Bill 5 and the Codified Ordinances of the City, this Ordinance is found and determined by this Council to enact the amendments required prior to the January 1, 2016 deadline to be in accord with the provisions and limitations specified in Chapter 718 of the Ohio Revised Code.

NOW THEREFORE BE IT ORDAINED BY THE COUNCIL OF THE CITY OF REYNOLDSBURG, OHIO:

Section 1. That Title Nine, Chapter 190 of the Codified Ordinances be and is hereby enacted to read as set forth in Exhibit A attached hereto and incorporated herein, to take effect January 1, 2016 for tax years beginning on or after January 1, 2016.

Section 2. That Title Nine, Chapter 191 of the Codified Ordinances shall not be amended by the enactment of Chapter 190 and shall remain effective and in force for all tax years through December 31, 2015.

Section 3. That this ordinance is deemed to be an emergency measure necessary for the financial needs of the City, and further ensures our ability to administer and enforce the tax; wherefore upon adoption by Council, this ordinance shall be in effect immediately upon signature by the Mayor.

REYNOLDSBURG INCOME TAX ORDINANCE

TITLE NINE – Taxation
Chapter 190 – Income Tax

Effective January 1, 2016

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, 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 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 percent (0%) 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) Eighty-four percent (84%) of the monies collected shall be deposited into the General Fund of the City to be reappropriated by Council for any lawful purpose.

(ii) Fourteen percent (14%) of the monies collected shall be deposited into the General Debt Retirement Fund to be used for general debt retirement.

(iii) Two percent (2%) 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).

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) 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, for purposes of an income tax levied by a municipal corporation that levies an income tax before January 1, 2016, 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, for purposes of an income tax levied by a municipal corporation that levies an income tax before January 1, 2016, 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.

(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) 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. However, a municipal corporation that taxed any type of intangible income on March 29, 1988, pursuant to Section 3 of S.B. 238 of the 116th general assembly, may continue to tax that type of income if a majority of the electors of the municipal corporation voting on the question of whether to permit the taxation of that type of intangible income after 1988 voted in favor thereof at an election held on November 8, 1988.

(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)(ii) 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.

(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 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 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) "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) of this section, the net operating loss carried forward shall be calculated and deducted in the same manner as provided in division (C)(1)(h) of this section.

(c) For the purposes of this chapter, and notwithstanding division (C)(24)(a) 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) 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. 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)(ii) 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 Section 190.04, 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 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) **"Tax Administrator"** means the individual charged with direct responsibility for administration of an income tax levied by the City in accordance with this chapter.

(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)(ii) 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.

The income tax levied by the City at a rate of one and one-half percent (1.5%) is levied 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 if, regardless of where title passes, the property meets any 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 municipal corporation, 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.

(7) Left intentionally blank.

(8) 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, of 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.

Payment under division (B)(1)(a) of this section shall be made so that the payment is received by 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 day of the month following the end 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 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 Tax Administrator and the City as the return required of an 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 ~~a~~ 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 yea;

(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 are 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, ~~a~~ 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 190.05 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; 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 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 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 request that the Tax Administrator grant the taxpayer a six-month extension of the date for filing the taxpayer's the 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 ~~a~~ 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.

(I) If a payment is required to be made by electronic funds transfer, the payment is 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. 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.

Consolidated municipal income tax return.

(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 (15th) 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 (15th) 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 (15th) 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 or before the fifteenth (15th) 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 718.05.

(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 more than ten dollars or more;

(2) Amounts paid erroneously if the refund requested exceeds 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 to the appropriate municipal corporation official for payment. Except as provided in division (C)(3) of this section, the 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 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 (E) of Section 12 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 9.

(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 ~~local~~ 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 9.

(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 9, with interest on that amount as provided by division (E) of Section 9.

(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 the 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 the 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 ~~a~~ 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 ~~a~~ 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~~s~~, 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 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.

<u>Identification information.</u>

(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 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 administrative official.

(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 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 5 and Section 190.04 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 4 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 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.

City Auditors Office

Richard Harris
7232 E. Main Street
Reynoldsburg OHIO 43068
Phone

ORDINANCE REQUEST

DATE:	**October 26, 2015**
TO:	**Richard Harris, City AuditorFinance Committee**
RE:	ORDINANCE MAKING TRANSFER OF FUNDS FROM THE UNAPPROPRIATED SPECIAL ASSESSMENT FUND (320) TO THE UNAPPROPRIATED GENERAL FUND. (First Reading 10/12/2015).

Request Council transfer $28,734.66 from the unappropriated Special Assessment Fund (320) to the unappropriated General Fund. This fund collected monies to pay off bonds from an assessment project over 20 years ago the debt is now paid off and the money needs to be returned to the General Fund (110). This was requested by the State Auditors on our last audit

Water and Wastewater Department

Mike Root
614-322-4500 Phone

ORDINANCE REQUEST

DATE:	**October 26, 2015**
TO:	**Finance Committee**
RE:	ORDINANCE AUTHORIZING MAYOR TO ENTER INTO AN AGREEMENT WITH BERMEX INC., FOR METER READING SERVICES AND DECLARING AN EMERGENCY. (Second Reading 10/12/2015 Requests Emergency Passage at Third Reading).

Emergency/Suspension: Emergency

Request for Emergency

Statement of necessity: Would like to pass after 3 readings to be able to get signed and into place before January 20, 2016.

Request legislation for the Mayor to enter into contract with Bermex, Inc. 37244 Groesbeck Highway, Suite A Clinton Township, MI 48036. Bermex will read a third of the City water meters monthly.

I'm asking to waive competitive bidding for this contract.

No new appropriation is needed for this contract.

Additional information is attached.

Mike Root
Water/Wastewater Superintendent
CITY OF REYNOLDSBURG
7232 EAST MAIN STREET
REYNOLDSBURG, OHIO 43068
(614) 322-4500 voice
(614) 575-4573 fax
mroot@ci.reynoldsburg.oh.us

MEMORANDUM

DATE: September 14, 2015

TO: Reynoldsburg City Council

CC: Mayor Brad McCloud, Auditor Richard Harris, Service Director, Nathan Burd

RE: Authorization to enter into a contract with Bermex Inc. for meter reading

The current contract will expire on January 20, 2016. The new contract will pick up on January 21, 2016 and run through December 31, 2017. I'm requesting to waive competitive bidding for this contract. Over the past year, we have had a great working relationship with them and we have been impressed with the quality of their work. There were no changes to the contract.

We will be billed per attempted read as follows.
Touch Pad and manual read is .55 cents a read
Radio Read unit will be .25 cents a read

If you have any questions, please contact me at (614)322-4500.

AGREEMENT

THIS AGREEMENT is entered this the _____ day of November, 2015 by and between the City of Reynoldsburg (hereinafter referred to as "Reynoldsburg") and Bermex, Inc. (hereinafter referred to as "Bermex").

Recitals

WHEREAS, Reynoldsburg is a Municipal Corporation organized under the laws of the State of Ohio and whose territory lies in Franklin, Licking, and Fairfield Counties. Reynoldsburg operates a water and sanitary sewer utility for the benefit of its residents; and

WHEREAS, Bermex is a Michigan for-profit corporation duly licensed to transact business in the State of Ohio; and

WHEREAS, Bermex is in the business of supplying labor and transportation for meter reading for various utilities; and

WHEREAS, Reynoldsburg is interested in contracting with Bermex for meter reading services; and

WHEREAS, the parties desire to set forth their agreement in writing.

Agreement

NOW THEREFORE, the parties agree as follows:

1) Bermex shall read water meters within Reynoldsburg's service area for the period of January 21, 2016 through December 31, 2017. Any extension of this period of service shall be mutually agreed upon in writing by both parties.
2) This Agreement and its terms may be terminated, with or without cause, by either party giving sixty (60) days written notice to the other party at the address provided elsewhere in this Agreement.
3) Reynoldsburg shall pay Bermex $0.55 per manual or touchpad read attempt, and $0.25 per radio read attempt. Bermex shall invoice Reynoldsburg once per month for the services provided, and Reynoldsburg shall remit payment within thirty (30) days after receipt of a correct invoice.
4) In addition to remuneration set forth in Paragraph 3, above, Bermex may charge Reynoldsburg a fuel surcharge of two and one-half percent (2.5%) of the total monthly charges when fuel for the vehicle being utilized exceeds $4.00 per gallon for twenty-one (21) days during a thirty day billing period.

5) Bermex’ employees shall provide the meter reading services no earlier than 8:00 a.m. and not later than 5:00 p.m., Monday through Friday. The meter reader shall attempt to complete the reading of the entire route on its scheduled day. Reading of meters on a Saturday will be allowed if circumstances so require and prior approval has been obtained from Reynoldsburg. Readings on Sundays and holidays are prohibited. It is understood that certain weather conditions may interrupt the services to be provided under this contract, and all weather-related work stoppages shall be agreed upon by the parties. The Bermex employee(s) shall check-in at the start of their shift and check-out at the end of their shift. An employee of Reynoldsburg may periodically inspect the work being done by Bermex.

6) Bermex’ meter reader(s) shall be responsible for obtaining complete and accurate meter readings and recording them in hand-held meter reading devices to be provided by Reynoldsburg in accordance with the schedule established. Reynoldsburg shall be responsible for providing electronic meter reading devices which are properly functioning and calibrated for Bermex’ use. The electronic meter reading devices shall be programmed on a daily basis by Reynoldsburg and available to Bermex at the beginning of each day. The individual meter reader(s) shall be responsible, on a daily basis, to report damaged and/or broken meters, meter boxes and unreadable meters, etc., observed during the performance of their duties. In the event that such conditions exist, the meter reader will promptly advise Reynoldsburg of same. In no case shall Bermex be liable for not reading a meter due to unforeseen circumstances or circumstances beyond its control.

7) The individual(s) performing the service shall, at all times, be properly attired including the use of hard sole shoes. Uniforms which clearly identify Bermex’ meter readers must be worn at work at all times. Bermex’ vehicles will clearly identify that they are a Contract Meter Reader. Bermex will promptly return all hand held devices to Reynoldsburg upon termination or non-renewal of this Agreement.

8) It is expressly understood that the meter readers are employees of Bermex, and not employees of Reynoldsburg. Bermex shall furnish its employees with Workers’ Compensation Insurance, Unemployment Insurance, Health Insurance, and the like. Liability Insurance for bodily injury and property damage in the amount of $500,000 per occurrence shall cover the employees, and documentation of the same shall be supplied to Reynoldsburg upon request. Bermex shall also provide Automobile Insurance in the same coverage amount for all vehicles being used by its employees in performing these services. Bermex shall be responsible for withholding all federal, state, and local taxes from its employees’ pay.

9) Bermex shall furnish an Insurance Policy in the amount of $5,000 to cover the complete loss or damage to the handheld unit supplied by Reynoldsburg. Bermex understands that damage resulting from neglect or misuse will be paid by Bermex.

10) NOTICES. All notices to be delivered by one party to this Agreement to the other shall be addressed as follows:

Bermex, Inc.
37244 Groesbeck Hwy., Ste. A
Clinton Township, MI 48036
Attn.: Henry G. Mello, President

City of Reynoldsburg Water Dept.
7232 East Main St.
Reynoldsburg, OH 43068
Attn.: Mike Root, Superintendent

Both parties agree to notify the other in writing if the contact information stated herein changes.

11) Neither party may assign its terms or obligations under this contract without previous written consent of the other party.

12) If any legal dispute arises out of this Agreement, the parties hereby stipulate that the proper jurisdiction and venue for any legal action is in the Court of Common Pleas of Franklin County, Ohio.

13) BERMEX AGREES THAT REYNOLDSBURG WILL NOT BE LIABLE IN ANY WAY FOR ANY LOSS, DAMAGE, OR INJURY OF ANY KIND OR CHARACTER OR DEATH TO ANY PERSON, EMPLOYEE, AGENT, CONTRACTOR, GUEST, INVITEE, OR TO ANY OTHER INDIVIDUAL OR ENTITY FOR ANY PROPERTY LOSS. BERMEX AGREES TO DEFEND, INDEMNIFY, AND HOLD HARMLESS REYNOLDSBURG FROM AND AGAINST ANY AND ALL LIABILITIES, DAMAGES, CLAIMS, CAUSES OF ACTION, IN LAW AND EQUITY, LAWSUITS, CHARGES, COSTS (INCLUDING, BUT NOT LIMITED TO COURT COSTS, ATTORNEY'S FEES, AND COSTS OF INVESTIGATION), DAMAGES, EXPENSES, AWARDS, AND/OR JUDGMENTS BY REASON OF ANY LOSS, DAMAGE, INJURY, OR DEATH OR ANY PROPERTY LOSS CAUSED OR CONTRIBUTED (IN WHOLE OR IN PART) BY ANY NEGLIGENT ACT(S) OR OMISSION(S) OF BERMEX, AND ITS OFFICERS, EMPLOYEES, AGENTS, LICENSEES, INVITEES, OR GUESTS. IF ANY PROCEEDING SHALL BE BROUGHT BY OR AGAINST ANY ONE OR MORE PERSON OR ENTITY IN CONNECTION WITH SUCH LIABILITY OR CLAIM, BERMEX,UPON NOTICE FROM REYNOLDSBURG, SHALL DEFEND SUCH ACTION(S) OR PROCEEDING(S) OF ANY KIND AT BERMEX' EXPENSE, BY OR THROUGH ATTORNEYS REASONABLY SATISFACTORY TO REYNOLDSBURG. BERMEX' OBLIGATIONS HEREUNDER SHALL NOT BE LIMITED TO THE LIMITS OF COVERAGE OF INSURANCE MAINTAINED OR REQUIRED TO BE MAINTAINED

BY BERMEX UNDER THIS AGREEMENT. THIS PROVISION SHALL SURVIVE THE TERMINATION OF THIS AGREEMENT.

14) FORCE MAJEURE. Performance of this Agreement by each party shall pursued with due diligence in all requirements hereof; however, neither party shall be liable for any loss or damage for delay or for nonperformance due to the causes not reasonably within its control, such as acts of civil, or military authority (including courts or administrative agencies) acts of God, war, riot or insurrection, inability, to obtain required permits or licenses, blockades, embargoes, sabotage, epidemics, fires, unusually severe floods, strikes, lockouts or other labor disputes or difficulties; and provide the party affected shall promptly notify the other in writing of the nature, cause, date of commencement thereof, the anticipated extent of such delay. In the event of any delay resulting from such causes, the time of performance of each the parties hereunder shall be extended for a time period equal to the period of such delay.

15) This Agreement is intended as the complete and exclusive statement of the agreement between the parties. This Agreement shall not be amended or modified, and no waiver of any provision hereof shall be effective, unless set forth in a written instrument authorized and executed with the same formality as the Agreement and agreed to by both parties.

WHEREFORE, the parties hereto set their hands in furtherance of this Agreement.

CITY OF REYNOLDSBURG	BERMEX, INC.
Signature_______________________	Signature____________________________
Printed_________________________	Printed______________________________
Title___________________________	Title________________________________
Dated__________________________	Dated________________________________

APPROVED AS TO FORM:

____

James E. Hood, City Attorney

FISCAL OFFICER'S CERTIFICATE

The undersigned Auditor for the City of Reynoldsburg hereby certifies that the funds necessary to pay this contract are either in the treasury or in the process of being collected.

____
Richard E. Harris, Auditor

Service Department

Nathan Burd
7232 E. Main Street
Reynoldsburg OH 43068
614-322-6884 Phone

RESOLUTION REQUEST

DATE:	**October 26, 2015**
TO:	**Finance Committee**
RE:	ORDINANCE AUTHORIZING MAYOR TO ENTER INTO AN AGREEMENT WITH CT CONSULTANTS FOR PROFESSIONAL CONSULTING AND GENERAL ENGINEERING SERVICES. (Second Reading 10/12/2015).

This item will authorize the Mayor to enter into agreement with CT Consultants to serve as our secondary engineering firm for 2016 and 2017. Please see the attached memo and agreement for more information.

Nathan Burd
Director of Public Service
City of Reynoldsburg
7232 East Main Street
Reynoldsburg, Ohio 43068
(614) 322-6884
nburd@ci.reynoldsburg.oh.us

MEMORANDUM

Date: September 16, 2015
To: Reynoldsburg City Council Members
Re: Contract with CT Consultants for 2016 and 2017

We are required to request qualifications from engineering firms every two years prior to authorizing a two year contract for a primary and secondary engineering firm. Our committee received and evaluated submissions in June. EMH&T was the highest scoring firm and will serve as our primary engineering firm for the next two years. CT Consultants was the second highest scoring firm and this legislation will authorize a new two year contract with them for 2016 and 2017.

This agreement is largely the same as our current agreement with CT Consultants and the annual not-to-exceed amount for general engineering services remains $50,000. Hourly staff fees are outlined on the last page of the agreement (Exhibit B).

Our code requires that this item be introduced to Council by October, but there is no need for it to be marked as an emergency. It can go through the normal legislative process as it will not become effective until January 1, 2016. If you have any questions, please feel free to contact me. Thank you.

AGREEMENT
BETWEEN THE CITY OF REYNOLDSBURG, OHIO
AND THE FIRM OF CT CONSULTANTS, INC.

I. **THIS AGREEMENT**, made at the City of Reynoldsburg, Ohio this ____ day of ________________ in the year 2015 by and between the City of Reynoldsburg, 7232 East Main St., Reynoldsburg, OH 43068; hereinafter called the "CITY", and the firm of CT Consultants, Inc., whose office is located at 7965 North High Street, Suite 340, Columbus, Ohio 43235, hereinafter called the "ENGINEER", witnesseth;

WHEREAS, the CITY intends to employ a Municipal Engineering Consultant who is a qualified Engineering and Architectural Consulting Firm authorized in the State of Ohio to perform engineering, architectural and surveying services necessary to meet the challenges and needs of the community through the coming years for and on behalf of the CITY as hereinafter set forth; and

WHEREAS, said ENGINEER is authorized to practice engineering, architectural and surveying services in the State of Ohio as required by law, holds valid and current certificates of authorization, and currently maintains engineer's professional liability insurance; and

WHEREAS, the CITY and the ENGINEER desire that a designated representative of the ENGINEER be appointed to serve as the Municipal Engineering Consultant and provide the services as hereinafter described.

NOW THEREFORE, in consideration of these promises, and of the mutual covenants herein set forth, the CITY and the ENGINEER agree as follows:

II. CONSULTING SERVICES

A. The following professional services shall be performed by the ENGINEER for the CITY, either as a matter of routine or upon request of an appropriate CITY official as requested.

1. The attendance by the ENGINEER at Council and Planning Commission meetings, staff meetings, and other public, legislative or administrative meetings as requested.

2. Provide periodic progress reports of projects under the ENGINEER'S charge stating the condition of the same, together with any other matters of interest concerning same as required by the Mayor, Director of Public Service, or City Council.

3. Provide consultation as requested with the CITY Administration in the areas of capital planning and to develop strategies for infrastructure improvements and upgrades that would benefit the CITY.

4. Provide consultation, management and coordination with the City regarding ongoing compliance with Ohio and U.S. EPA regulatory matters.

5. Minor consultation and site inspection(s) with such authorized representatives of the CITY, including consultations with City Council, and coordination with CITY engineering staff; providing such consultation requires no preparation of detailed plans, detailed estimates, or field investigations.

6. Prepare preliminary opinions of probable construction costs for capital improvements along with estimated budgets of engineering and/or technical services in sufficient detail for review and approval.

7. Provide consultation and assistance for Financial Assistance. Services will include the preparation of preliminary opinions of probable construction cost and minor engineering details. Provide the research and investigation necessary to determine what resources are available to fund capital improvement projects.

8. Provide consultation services for construction projects being proposed by private developers in the CITY. Reviews and consultation shall be performed with respect to construction standards and methods; and such review shall verify compliance with CITY standards and codes.

III. PUBLIC IMPROVEMENTS

A. The CITY reserves the right to retain and pay for the services of other Consulting Engineer/Architectural Firm(s) for professional engineering/architectural services. It shall be the obligation of the ENGINEER to inform the CITY that a contemplated project is of such nature, scope or complexity that another engineering/architectural firm should be retained to perform the engineering services for the proposed project, in which event, the ENGINEER shall not be liable for the work performed or fees paid to any Consulting Engineer/Architectural Firm(s).

B. The following professional services shall be performed by the ENGINEER on specific public improvements for the CITY only after such services have been authorized by the CITY and evidence by an addendum to this agreement approved by the City Attorney:

1. The ENGINEER shall prepare detailed construction plans, specifications, cost estimates and construction proposals for public improvements.

2. The ENGINEER shall place copies of plans and specifications on view at the City's municipal office and in the ENGINEER'S office for information of equipment and material suppliers; and being available for interviews with prospective bidders during the period of advertisement for construction bids.

3. The ENGINEER shall assist the CITY in securing, tabulating and evaluating construction bids and furnishing an engineering assessment of the Contractor's capability to perform such public improvement. The ENGINEER will provide the CITY with a recommendation for the lowest and best bid.

4. The ENGINEER shall review and check all detailed construction drawings and all shop and erection drawings and other information submitted by contractors for compliance with design concept and requirements of the contract documents. This performance includes similar checking of laboratory, shop and mill reports of materials and equipment.

5. The ENGINEER shall visit from time to time the site of the work by a duly qualified representative of the ENGINEER throughout the active construction periods for review of the progress and quality of the construction work to assure compliance with the specifications and to provide consultation with CITY representatives. The ENGINEER shall not be responsible for, nor have control of, construction means, methods, techniques, sequences; or for safety programs in connection with the work by the Contractor(s). Consult with the CITY and act as City's representative as provided in the General Conditions of the construction contract.

6. The extent and limitations of the duties, responsibilities, and authority of the ENGINEER as assigned in the General Conditions shall not be modified, except as ENGINEER may otherwise agree in writing. All of the CITY's instructions to the Contractor will be issued through the ENGINEER, which shall have authority to act on behalf of the CITY in dealings with the Contractor to the extent provided in this Agreement and the General Conditions except as otherwise provided in writing. ENGINEER shall supervise and direct all Construction Project Representatives and such Construction Project Representatives shall report to and receive their instructions from the ENGINEER relative to the improvements authorized.

7. The ENGINEER shall provide a full-time, resident project representative and assistant; if necessary, who will act as directed by the ENGINEER in order to provide more extensive representation at construction project sites during the construction phase of any project. The duties and responsibilities of the resident project representative and assistant shall be set forth in Exhibit "A", a copy of which is attached hereto and incorporated herein by reference. The furnishing of such resident project representation shall not make the ENGINEER responsible for construction means, methods, techniques, sequences, or procedures, or for safety precautions or programs, or for the Contractor's failure to perform the construction work in accordance with the contract documents.

8. The ENGINEER shall provide on-site inspection of private development improvements according to the regulations of the Planning and Zoning Code and other Standards of the City of Reynoldsburg.

9. The ENGINEER shall furnish supplementary detailed working drawings, specifications and written instructions as may be necessary from time to time throughout the construction period to interpret the contract plans and documents and to resolve actual field conditions encountered.

10. The ENGINEER shall check interim and final estimates for payment to contractors.

11. The ENGINEER shall review all operation and performance tests required by the contract specifications.

12. The ENGINEER shall provide recommendations concerning completion and final acceptance of the construction work.

13. If and to the extent that the contract time initially established in a construction contract is exceeded or extended through no fault of the ENGINEER, compensation for services required for administration of the construction contract shall be payable as set forth in Article V.

14. In the event that the CITY employs Architects and/or Engineers other than the ENGINEER to perform design services for a public improvement, but elects to employ the ENGINEER for services during construction as outlined herein, the CITY agrees to pay the ENGINEER as outlined in Article V. Under such conditions, during the construction phase, the ENGINEER shall refer all questions regarding the design of the improvement to the Architect or Engineer, who shall respond to the ENGINEER acting in the place of the CITY. Any modifications or changes to improvement designs necessary to meet construction need shall be the responsibility of the Architect or Engineer. The Architect or Engineer shall prepare such revised drawings and/or specifications pursuant to the design contract with the CITY. If the ENGINEER is requested to prepare design modifications and/or changes or to revise construction drawings, such work shall be specifically authorized by the CITY and payment made as outlined in Article V.

15. When and if the CITY authorizes the ENGINEER to employ others to perform services in accordance with terms of this Agreement, the fee paid to the ENGINEER by the CITY for such services by other shall be actual costs invoiced to the ENGINEER plus 10%.

IV. <u>SPECIFICALLY AUTHORIZED SERVICES</u>

The ENGINEER may be required from time to time to provide these services to the CITY at the CITY's request:

A. Preparation, maintenance and reproduction of specifications and standards for public utilities.

B. Preparation, maintenance and reproduction of a comprehensive master plan for development of any public utilities.

C. Furnishing of field investigations, the preparation of studies and reports, and preliminary general plans.

D. Furnishing land surveys, establishment of boundaries and monuments, line, grade, topographic, easement and right-of-way field surveys and related office plotting of notes, computations, descriptions and drafting.

E. Furnishing of line and grade surveys for the construction of public improvements.

F. Computation and certification of the amount of special assessments for public improvements as may be required.

G. Prepare "Record" drawings in digital or hard copy format deemed acceptable by the CITY that reflect actual construction and make documents available upon the request of the CITY.

V. COMPENSATION

A. Compensation for services provided by the ENGINEER shall be paid on an hourly basis, except for plan reviews, which shall be lump sum. Exhibit "B" provides an hourly rate schedule for most personnel classifications and is considered a part of this Agreement.

B. Payments for the aforesaid professional services are to be paid monthly by the CITY upon receipt of a detailed statement of time and expenses from the ENGINEER.

C. Compensation for services rendered under Article II shall not exceed $50,000 annually without separate approval by the City Council.

VI. PERFORMANCE BY CITY

A. This proposal is based upon the understanding that the CITY, without expense to the ENGINEER, will:

1. Make available to ENGINEER all information, reports and other data in its files that are pertinent to the work herein proposed.

2. Provide all test borings or other soils investigations which are required for the proper design of the improvements, unless otherwise agreed upon.

3. Furnish testing laboratory services for inspection and testing materials and/or equipment as may be necessary to assure compliance with contract specifications, unless otherwise agreed upon.

4. Furnish all legal and/or land appraisal services which may be required.

VII. TERMINATION

In the event the CITY or the ENGINEER desires to terminate the Agreement, it will be effective thirty (30) days after notification by the party desiring to terminate. All other services shall cease at the end of thirty (30) days. The ENGINEER shall return to the CITY all maps, drawings and other CITY records.

VIII. TERM

The term of this Agreement shall begin on the date of this Agreement as set forth in Article I, above, and shall terminate on December 31, 2017, unless otherwise extended in writing upon mutual agreement of both Parties.

IX. INSURANCE

A. COVERAGE AND LIMITS OF LIABILITY:

CT shall provide coverage with limits of liability not less than those stated below:

1. **Commercial General Liability – Occurrence Form**

Policy shall include bodily injury, property damage, personal injury and broad form contractual liability coverage.

General Aggregate	$2,000,000
Products – Completed Operations Aggregate	$1,000,000
Personal and Advertising Injury	$1,000,000
Blanket Contractual Liability – Written and Oral	$1,000,000
Fire Legal Liability	$50,000
Each Occurrence	$1,000,000

a. The policy shall be endorsed to include the following additional insured language: "The City of Reynoldsburg, its departments, agencies, boards, commissions, officials, agents, and employees shall be named as additional insureds with respect to liability arising out of the activities performed by or on behalf of the Contractor".

b. Policy shall contain a waiver of subrogation against the City of Reynoldsburg, its departments, agencies, boards, commissions, officials, agents, and employees for losses arising from work performed by or on behalf of CT.

2. **Automobile Liability**

Bodily Injury and Property Damage for any owned, hired, and/or non-owned vehicles used in the performance of this Contract:

Combined Single Limit (CSL)	$1,000,000

The policy shall be endorsed to include the following additional insured language: "The City of Reynoldsburg, its departments, agencies, boards, commissions, officials, agents, and employees shall be named as additional insureds with respect to liability arising out of the activities performed by or on behalf of the involving automobiles owned, leased, hired or borrowed by the Contractor".

3. **Worker's Compensation and Employers' Liability**

CT shall at all times during the term of this contract subscribe to and comply with the Worker's Compensation Laws of the State of Ohio, shall pay such premiums as may be required thereunder, and shall save the City harmless from any and all liability arising from or under said Act. It shall furnish at the time of delivery of this contract and at such other times as may be requests, a copy of the official certificate of receipt showing the payment hereinbefore referred.

B. ADDITIONAL INSURANCE REQUIREMENTS:

The policies shall include, or be endorsed to include, the following provisions:

1. The City of Reynoldsburg, its departments, agencies, boards, commissions, officials, agents, and employees wherever additional insured status is required such additional insured shall be covered to the full limits of liability purchased by CT, even if those limits of liability are in excess of those required by this Contract.

2. CT's insurance coverage shall be primary insurance with respect to all other available sources.

3. Coverage provided by the CT shall not be limited to the liability assumed under the indemnification provisions of this Contract.

C. NOTICE OF CANCELLATION:

Each insurance policy required by the insurance provisions of this Contract shall provide the required coverage and shall not be suspended, voided, canceled, or reduced in coverage or in limits except after thirty (30) days prior written notice has been given to the City of Reynoldsburg. Such notice shall be sent directly to Nathan Burd, Director of Public Service, City of Reynoldsburg, 7232 E. Main St., Reynoldsburg, OH 43068 and shall be sent by certified mail, return receipt requested.

D. ACCEPTABILITY OF INSURERS:

Insurance is to be placed with duly licensed or approved non-admitted insurers in the City of Reynoldsburg with an "A.M. Best" rating of not less than A-VII. The City of Reynoldsburg in no way warrants that the above-required minimum insurer rating is sufficient to protect CT from potential insurer insolvency.

E. VERIFICATION OF COVERAGE:

CT shall furnish the City of Reynoldsburg with certificates of insurance (ACORD form or equivalent approved by the City of Reynoldsburg) as required by this Contract. The certificates for each insurance policy are to be signed by a person authorized by that insurer to bind coverage on its behalf.

All certificates and endorsements are to be received and approved by the City of Reynoldsburg before work commences. Each insurance policy required by this Contract must be in effect at or prior to commencement of work under this Contract and remain in effect for the duration of the project. Failure to maintain the insurance policies as required by this Contract, or to provide evidence of renewal, is a material breach of contract.

All certificates required by this Contract shall be sent directly to Nathan Burd, Director of Public Service, City of Reynoldsburg, 7232 East Main St., Reynoldsburg, OH 43068. The City of Reynoldsburg project/contract number and project description shall be noted on the certificate of insurance. The City of Reynoldsburg reserves the right to require complete, certified copies of all insurance policies required by this Contract at any time.

F. SUBCONTRACTORS:

CTs' certificate(s) shall include all subcontractors as insureds under its policies or CT shall furnish to the City of Reynoldsburg separate certificates and endorsements for each subcontractor. All coverages for subcontractors shall be subject to the minimum requirements identified above.

G. APPROVAL:

Any modification or variation from the insurance requirements in this Contract shall be subject to approval by the City, whose decision shall be final.

H. EXCEPTIONS:

In the event CT or sub-contractor(s) is/are a public entity and is/are self insured, then the Insurance Requirements shall not apply. Such public entity shall provide a Certificate of Self-insurance.

X. INDEMNIFICATION:

CT shall indemnify, defend, save and hold harmless the City of Reynoldsburg, its departments, agencies, boards, commissions, officials, agents, and employees (hereinafter referred to as "Indemnitee") from and against any and all claims, actions, liabilities, damages, losses, or expenses (including court costs, attorneys' fees, and costs of claim processing, investigation and litigation) (hereinafter referred to as "Claims") for bodily injury or personal injury (including death), or loss or damage to tangible or intangible property proximately caused, or alleged to be caused solely by the negligent acts or omissions or intentional misconduct of CT or any of its owners, officers, directors, agents, employees or subcontractors. This indemnity includes any claim or amount arising out of or recovered against the City of Reynoldsburg under the Workers' Compensation Law, Public Records Act, or proximately caused by CT's violation of applicable federal, state or local law, statute, ordinance, rule, regulation or court decree. It is the specific intention of the parties that the Indemnitee shall, in all instances, except for Claims arising from the sole or partially negligent acts or intentional misconduct or omissions of the Indemnitee, be indemnified by CT from and against any and all claims that are proximately caused by the negligent acts or omissions or intentional misconduct of CT. Under no circumstance shall CT be liable to indemnitee or any other person firm or entity, for any greater share of damages costs or expense than is directly attributable to its judicially determined percentage of fault. Furthermore, CT does not by this indemnification clause waive or forego its rights of contribution or indemnity against any person firm or entity. It is agreed that CT will be responsible for primary loss investigation, defense and judgment costs only if it has been legally established that CT is liable under this indemnification. In consideration of the award of this contract, CT agrees to waive all rights of subrogation against the City of Reynoldsburg, its officers, officials, agents and employees for damages solely and proximately resulting from its negligent acts or omissions or intentional misconduct in the performance of the work for the City of Reynoldsburg.

XI. <u>OHIO ELECTIONS LAW:</u>

ENGINEER affirms that, as applicable, no party listed in Division (I), (J), (Y), or (Z) of section 3517.13 of the Ohio Revised Code or spouse of such party has made, as an individual, within the two previous calendar years, one or more contributions totaling in excess of $500.00 to any elected official of the CITY OF REYNOLDSBURG.

XII. <u>CONTROLLING LAW:</u>

This agreement and the rights of the parties hereunder shall be governed by the laws of the State of Ohio, and any action with respect to this engagement shall be filed in the Franklin County, Ohio in a court of competent jurisdiction. The ENGINEER further shall obey or satisfy all lawful rules, regulations and requirements issued or promulgated under said respective laws by any duly authorized City, State or Federal officials.

XIII. <u>TAXES:</u>

The City is a tax exempt entity and shall provide a tax exempt certificate to the ENGINEER. The ENGINEER agrees to withhold all City Income Taxes due or payable under the provisions of Chapter 191 of the Codified Ordinance of the City of Reynoldsburg for wages, salaries, and commissions paid to employees and further agrees that any subcontractors shall be required to agree to withhold any such City Income Taxes due under said Chapter 191 of the Codified Ordinances of the City of Reynoldsburg for services performed under this contract.

XIV. <u>SPECIFIC TO SUBCONTRACTORS:</u>

A. No assignment of the contract or any portion thereof shall be made without prior written approval of the CITY.

B. ENGINEER shall be and remain solely responsible to the CITY for the acts ENGINEER performs or faults of and sub-CONTRACTOR and of any sub-CONTRACTOR'S officers, agents or employees.

C. ENGINEER shall indicate the percentage of contract to be subcontracted in contemplation of contract performance. Following the award of the contract, no additional subcontracting will be allowed without the express prior written consent of the City.

CITY OF REYNOLDSBURG, OHIO

By: ______________________________

Brad McCloud
Mayor

CT CONSULTANTS, INC.

By: ______________________________

J. Wesley Hall, P.E.
Vice President

APPROVED AS TO FORM

____

James E. Hood, Esq.
City Attorney

EXHIBIT A

Duties, Responsibilities, and Limitations of Authority of Resident Project Representative

Section III.B.7 of the Agreement is herein amended and supplemented to include the following agreement of the Parties:

A1.01 Resident Project Representative

A. Engineer shall furnish a Resident Project Representative ("RPR"), assistants, and other field staff to assist Engineer in observing progress and quality of the Work. The RPR, assistants, and other field staff under this Exhibit A may provide full time representation or may provide representation to a lesser degree.

B. Through such additional observations of Contractor's work in progress and field checks of materials and equipment by the RPR and assistants, Engineer shall endeavor to provide further protection for Owner against defects and deficiencies in the Work. However, Engineer shall not, during such visits or as a result of such observations of Contractor's work in progress, supervise, direct, or have control over the Contractor's Work nor shall Engineer have authority over or responsibility for the means, methods, techniques, sequences, or procedures selected or used by Contractor, for security or safety at the Site, for safety precautions and programs incident to the Contractor's work in progress, for any failure of Contractor to comply with Laws and Regulations applicable to Contractor's performing and furnishing the Work, or responsibility of construction for Contractor's failure to furnish and perform the Work in accordance with the Contract Documents.

C. The duties and responsibilities of the RPR are as follows:

1. *General:* RPR is Engineer's agent at the Site, will act as directed by and under the supervision of Engineer, and will confer with Engineer regarding RPR's actions. RPR's dealings in matters pertaining to the Contractor's work in progress shall in general be with Engineer and Contractor, keeping Owner advised as necessary. RPR's dealings with subcontractors shall only be through or with the full knowledge and approval of Contractor. RPR shall generally communicate with City with the knowledge of and under the direction of Engineer.

2. *Schedules:* Review the progress schedule, schedule of Shop Drawing and Sample submittals, and schedule of values prepared by Contractor and consult with Engineer concerning acceptability.

3. *Conferences and Meetings:* Attend meetings with Contractor, such as preconstruction conferences, progress meetings, job conferences and other project-related meetings, and prepare and circulate copies of minutes thereof.

4. *Liaison:*

   a. Serve as Engineer's liaison with Contractor, working principally through Contractor's superintendent, assist in providing information regarding the intent of the Contract Documents.

   b. Assist Engineer in serving as the City's liaison with Contractor when Contractor's operations affect Owner's on-Site operations.

c. Assist in obtaining from City additional details or information, when required for proper execution of the Work.

5. *Interpretation of Contract Documents:* Report to Engineer when clarifications and interpretations of the Contract Documents are needed and transmit to Contractor clarifications and interpretations as issued by Engineer.

6. *Shop Drawings and Samples:*

a. Record date of receipt of Samples and approved Shop Drawings.

b. Receive Samples which are furnished at the Site by Contractor, and notify Engineer of availability of Samples for examination.

c. Advise Engineer and Contractor of the commencement of any portion of the Work requiring a Shop Drawing or Sample submittal for which RPR believes that the submittal has not been approved by Engineer.

7. *Modifications:* Consider and evaluate Contractor's suggestions for modifications in Drawings or Specifications and report such suggestions, together with RPR's recommendations, to Engineer. Transmit to Contractor in writing decisions as issued by Engineer.

8. *Review of Work and Rejection of Defective Work:*

a. Conduct on-Site observations of Contractor's work in progress to assist Engineer in determining if the Work is in general proceeding in accordance with the Contract Documents.

b. Report to Engineer whenever RPR believes that any part of Contractor's work in progress will not produce a completed Project that conforms generally to the Contract Documents or will imperil the integrity of the design concept of the completed Project as a functioning whole as indicated in the Contract Documents, or has been damaged, or does not meet the requirements of any inspection, test or approval required to be made; and advise Engineer of that part of work in progress that RPR believes should be corrected or rejected or should be uncovered for observation, or requires special testing, inspection or approval.

9. *Inspections, Tests, and System Startups:*

a. Consult with Engineer in advance of scheduled major inspections, tests, and systems startups of important phases of the Work.

b. Verify that tests, equipment, and systems start-ups and operating and maintenance training are conducted in the presence of appropriate City personnel, and that Contractor maintains adequate records thereof.

c. Observe, record, and report to Engineer appropriate details relative to the test procedures and systems start-ups.

d. Accompany visiting inspectors representing public or other agencies having jurisdiction over the Project, record the results of these inspections, and report to Engineer.

10. *Records:*

   a. Maintain at the Site orderly files for correspondence, reports of job conferences, reproductions of original Contract Documents including all Change Orders, Field Orders, Work Change Directives, Addenda, additional Drawings issued subsequent to the execution of the Contract, Engineer's clarifications and interpretations of the Contract Documents, progress reports, Shop Drawing and Sample submittals received from and delivered to Contractor, and other Project-related documents.

   b. Prepare a daily report or keep a diary or log book, recording Contractor's hours on the Site, weather conditions, data relative to questions of Change Orders, Field Orders, Work Change Directives, or changed conditions, Site visitors, daily activities, decisions, observations in general, and specific observations in more detail as in the case of observing test procedures; and send copies to Engineer.

   c. Record names, addresses, fax numbers, e-mail addresses, web site locations, and telephone numbers of all Contractors, subcontractors, and major suppliers of materials and equipment.

   d. Maintain records for use in preparing Project documentation.

   e. Upon completion of the Work, furnish original set of all RPR Project documentation to Engineer.

11. *Reports:*

   a. Furnish to Engineer periodic reports as required of progress of the Work and of Contractor's compliance with the progress schedule and schedule of Shop Drawing and Sample submittals.

   b. Draft and recommend to the Engineer proposed Change Orders, Work Change Directives, and Field Orders. Obtain backup material from Contractor.

   c. Furnish to Engineer and Owner copies of all inspection, test, and system start-up reports.

   d. Immediately notify Engineer of the occurrence of any Site accidents, emergencies, acts of God endangering the Work, damage to property by fire or other causes, or the discovery of any Constituent of Concern.

12. *Payment Requests:* Review Applications for Payment with Contractor for compliance with the established procedure for their submission and forward with recommendations to Engineer, noting particularly the relationship of the payment requested to the schedule of values, Work completed, and materials and equipment delivered at the Site but not incorporated in the Work.

13. *Certificates, Operation and Maintenance Manuals:* During the course of the Work, verify that materials and equipment certificates, operation and maintenance manuals and other data required by the Specifications to be assembled and furnished by Contractor are applicable to the items actually installed and in accordance with the Contract Documents, and have these documents delivered to Engineer for review and forwarding to Owner prior to payment for that part of the Work.

14. *Completion:*

    a. Participate in a Substantial Completion inspection, assist in the determination of Substantial Completion and the preparation of lists of items to be completed or corrected.

    b. Participate in a final inspection in the company of Engineer, City, and Contractor and prepare a final list of items to be completed and deficiencies to be remedied.

    c. Observe whether all items on the final list have been completed or corrected and make recommendations to Engineer concerning acceptance and issuance of the Notice of Acceptability of the Work.

D. Resident Project Representative shall not:

1. Authorize any deviation from the Contract Documents or substitution of materials or equipment (including "or-equal" items).

2. Exceed limitations of Engineer's authority as set forth in the Agreement or the Contract Documents.

3. Undertake any of the responsibilities of Contractor, subcontractors, suppliers, or Contractor's superintendent.

4. Advise on, issue directions relative to, or assume control over any aspect of the means, methods, techniques, sequences or procedures of Contractor's work unless such advice or directions are specifically required by the Contract Documents.

5. Advise on, issue directions regarding, or assume control over safety practices, precautions, and programs in connection with the activities or operations of Owner or Contractor.

6. Participate in specialized field or laboratory tests or inspections conducted off-site by others except as specifically authorized by Engineer.

7. Accept Shop Drawing or Sample submittals from anyone other than Contractor.

8. Authorize City to occupy the Project in whole or in part.

EXHIBIT B

City of Reynoldsburg
Hourly Billing Rate Schedule
Contract Term 1/1/16 through 12/31/17

A schedule of hourly billing rates by personnel classification is provided as reference. The complexity of a task and/or project may or may not require special expertise; however, our schedule includes those employees with specialized skills available to assist with projects and tasks requested by the City of Reynoldsburg. CT Consultants offers these skills in-house over a wide range of staff so it is not possible to provide a single hourly rate for each classification that is appropriate and representative of all within the specific classification.

Employee Classification	Ranges of Hourly Rates(1)		
	2016	2017	2018(2)
Engineer 1	$69 - $75	$71 - $77	$73 - $79
Engineer 2	$74 - $90	$76 - $93	$79 - $96
Engineer 3	$85 - $101	$87 - $104	$90 - $107
Engineer 4	$95 - $133	$98 - $137	$101 - $141
Engineer 5	$127 - $186	$131 - $192	$135 - $197
Engineer Co-op	$37 - $43	$38 - $44	$40 - $45
Designer	$85 - $117	$87 - $120	$90 - $124
Professional Surveyor/Coordinator	$106 - $117	$109 - $120	$112 - $124
Surveying Assistant	$69 - $85	$71 - $88	$73 - $90
1-Man Survey Crew	$80 - $106	$82 - $109	$84 - $113
2-Man Survey Crew	$132 - $165	$136 - $169	$140 - $175
CAD Technician	$69 - $82	$71 - $84	$73 - $87
GIS Specialist	$74 - $85	$76 - $88	$79 - $90
Landscape Architect	$90 - $101	$93 - $104	$96 - $107
Chief Architect/CBO/Plans Examiner	$170	$174	$180
Architect 3/Plans Examiner	$90 - $101	$93 - $104	$96 - $107
Architect 2	$74 - $90	$76 - $93	$79 - $96
Construction Project Manager	$85 - $117	$87 - $120	$90 - $124
Construction Representative 1	$55 - $69	$57 - $71	$59 - $73
Construction Representative 2	$69 - $85	$71 - $88	$73 - $90
Construction Representative 3	$85 - $106	$87 - $109	$90 - $113
Contract Document Coordinator	$69 - $85	$71 - $88	$73 - $90
Public Finance Analyst	$90 - $101	$93 - $104	$96 - $107
Officer	$143	$147	$152

(1): *The classifications include a variety of disciplines including structural, highway, bridge, traffic, electrical, and mechanical disciplines. Therefore, a range must be provided. Billing rates include direct labor rates, overhead, and profit. The City will be invoiced based on the actual hourly rate of the individuals assigned to the various tasks. Reimbursable expenses (milage, reproduction, etc.) will be billed separately.*

(2): *2018 rates are provided to cover any assignment(s) in progress at the end of 2017 that may extend into 2018 for completion.*

Attachment: CT Memo and Agreement (1180 : CT Consultants Contract for 2016 & 2017)

Police Department
James O'Neill
7240 E. Main Street
Reynoldsburg OHIO 43068
614-322-6947 Phone

ORDINANCE REQUEST

DATE:	**October 26, 2015**
TO:	**Finance Committee**
RE:	ORDINANCE AUTHORIZING CITY AUDITOR TO REMOVE EQUIPMENT FROM THE CITY'S FIXED ASSET LIST. (Second Reading 10/12/2015).

The Reynoldsburg Division of Police request for Council to approve the removal of Item FA 1811 Speed Trailer from the fixed asset list. This item is broken and cannot be repaired.