



CITY COUNCIL

Council Meeting

Angie Jenkins, President
Shanette Strickland, Ward 1
Louis Salvati, Ward 2
Bhuwan Pyakurel, Ward 3
Meredith Lawson-Rowe, Ward 4
Barth Cotner, At-Large
Stacie A. Baker, At-Large
Kristin J. Bryant, At-Large

7232 East Main Street
Reynoldsburg, OH 43068
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Mollie Prasher, Clerk of Council
614-322-6836

Monday, September 13, 2021

Council Chambers

CITY COUNCIL MEETING

1. **CALL TO ORDER**
2. **INVOCATION**
3. **PLEDGE OF ALLEGIANCE**
4. **ROLL CALL**
5. **APPROVAL OF AGENDA**
6. **APPROVAL OF MINUTES**
 - a. City Council – Regular Meeting – July 26, 2021
 - b. City Council – Special Meeting – August 4, 2021
7. **COMMUNITY COMMENTS**

The Community Comments portion of the meeting is an opportunity for citizens to address Council. Citizens may wish to bring matters to the attention of City Council or discuss items on the agenda. Before addressing City Council, members of the public are asked to complete a speaker's form and give it to the Clerk of Council. The Council President will invite speakers to step to the microphone and give their name and address. All remarks should be addressed to Council as a whole and not exceed three minutes.

8. COMMUNICATIONS

- a. Treasury Board Minutes August 2021

9. MOTIONS

- a. A Motion to Approve a Resolution Recognizing Grandparents Day
- b. A Motion to Approve a Resolution Recognizing National Suicide Prevention Month
- c. A Motion to Approve a Resolution to Recognize Macedonian Heritage Month
- d. A Motion to Approve a Resolution to Recognize National Overdose Awareness Day
- e. A Motion to Reconsider Ordinance No. 107-2021 an Ordinance Authorizing EMH&T to Conduct Survey, Design, Engineering, and Bidding Services for the Police Department West Parking Lot, Appropriating Funds Therefore, and Declaring an Emergency
- f. A Motion to Reconsider Ordinance No. 108-2021 an Ordinance Authorizing EMH&T to Conduct Survey, Design, Engineering, and Bidding Services for a Traffic Signal Interconnect and Preemption System Along the Main Street Corridor (Brice to Waggoner Roads), Appropriating Funds, and Declaring an Emergency
- g. A Motion to Reconsider Ordinance No. 110-2021 an Ordinance Authorizing EMH&T to Conduct Survey, Design, Engineering, and Bidding Services for the Hill Road Methodist Cemetery Improvements and Appropriating Funds Therefor, and Declaring an Emergency

10. REPORTS

a. **Clerk of Court Report**

- 1. Clerk of Court Report

b. **Auditor's Report**

- 1. Auditor's Reports June, 2021
- 2. City of Reynoldsburg Franklin County Single Audit January 1, 2020 – December 31, 2020

c. **West Licking Fire District Report**

1. West Licking Fire District

d. **Development, Parks & Recreation Committee**

1. An Ordinance to Approve the Final Plat Plan for the Rose Hill Townhome Development
2. An Ordinance Authorizing the Mayor to Enter into a Contract to Purchase Real Property Located on East Main Street to be Owned by the City of Reynoldsburg for a Public Purpose, and Declaring an Emergency
3. An Ordinance Declaring the Improvement of Certain Real Property Located in the City of Reynoldsburg, Ohio to be a Public Purpose; Creating Six Incentive Districts, the City of Reynoldsburg Incentive District #1A, City of Reynoldsburg Incentive District #1B, City of Reynoldsburg Incentive District #2, City of Reynoldsburg Incentive District #3 Within the City, City of Reynoldsburg Incentive District #4A, and City of Reynoldsburg Incentive District #4B Within the City; Declaring the Improvements t

e. **There is no Public Safety, Law & Courts Committee meeting.**

f. **Public Service & Transportation Committee**

1. An Ordinance Authorizing the Mayor to Enter into a Contract with EMH&T for the Engineering, Plans, and Preparation of Bid Documents for the 2022 Street and Sidewalk Maintenance and Repair Program and Appropriating Funds Therefore
2. An Ordinance Authorizing EMH&T to Conduct Survey and Preliminary Engineering Design Services for Waggoner Road Improvements, and Appropriating Funds Theref
3. An Ordinance Authorizing the Mayor to Enter into a Contract with Complete General Construction Pertaining to Main Street Utility Relocation Project (Main Street and Lancaster Avenue Intersection), Appropriating Funds, Waive Competitive Bidding, and Declaring an Emergency

g. **Finance & Administration Committee**

1. An Ordinance to Authorize the Mayor to Enter into a Contract with CivicEngage Central for Website Design and Appropriate Funds

2. An Ordinance to Transfer Funds for the Purchase of Real Properties to be Used by the City of Reynoldsburg, and Declaring an Emergency
3. A Resolution Accepting the Amounts and Rates as Determined by the Budget Commission and Authorizing the Necessary Tax Levies and Certifying Them to the Franklin County Auditor, and Declaring an Emergency
4. A Resolution Accepting the Amounts and Rates as Determined by the Budget Commission and Authorizing the Necessary Tax Levies and Certifying Them to the Licking County Auditor, and Declaring an Emergency
5. An Ordinance Authorizing the Mayor to Enter into a Contract for City Insurance for 2021-2022, Waiving Competitive Bidding, and Declaring an Emergency

11. CONSENT AGENDA FOR FIRST READING

1. An Ordinance to Approve the Final Plat Plan for the Rose Hill Townhome Development --- Baker. Development, Parks and Recreation Committee.
2. An Ordinance Authorizing the Mayor to Enter into a Contract to Purchase Real Property Located on East Main Street to be Owned by the City of Reynoldsburg for a Public Purpose, and Declaring an Emergency --- Baker. Development, Parks and Recreation Committee.
3. An Ordinance Declaring the Improvement of Certain Real Property Located in the City of Reynoldsburg, Ohio to be a Public Purpose; Creating Six Incentive Districts, the City of Reynoldsburg Incentive District #1A, City of Reynoldsburg Incentive District #1B, City of Reynoldsburg Incentive District #2, City of Reynoldsburg Incentive District #3 Within the City, City of Reynoldsburg Incentive District #4A, and City of Reynoldsburg Incentive District #4B Within the City; Declaring the Improvements to Real Property Within the Incentive Districts to be a Public Purpose; Declaring Such Property Within the Incentive Districts to be Exempt from Real Property Taxation; Describing the Public Infrastructure Improvements Made or to be Made to Directly Benefit or Serve the Parcels for Which Improvements Are Declared to be a Public Purpose; Requiring Annual Service Payments in Lieu of Taxes During the Periods of Exemption; Establishing Municipal Public Improvement Tax Increment Equivalent Funds for the Deposit of Such Service Payments; Authorizing the Execution of a Tax Increment Financing Agreement; and Approving Related Matters, and Declaring an Emergency --- Baker. Development, Parks and Recreation Committee.

4. An Ordinance Authorizing the Mayor to Enter into a Contract with EMH&T for the Engineering, Plans, and Preparation of Bid Documents for the 2022 Street and Sidewalk Maintenance and Repair Program and Appropriating Funds Therefore - -- Strickland. Public Service and Transportation Committee.
5. An Ordinance Authorizing EMH&T to Conduct Survey and Preliminary Engineering Design Services for Waggoner Road Improvements, and Appropriating Funds Therefor --- Strickland. Public Service and Transportation Committee.
6. An Ordinance Authorizing the Mayor to Enter into a Contract with Complete General Construction Pertaining to Main Street Utility Relocation Project (Main Street and Lancaster Avenue Intersection), Appropriating Funds, Waive Competitive Bidding, and Declaring an Emergency --- Strickland. Public Service and Transportation Committee.
7. An Ordinance to Authorize the Mayor to Enter into a Contract with CivicEngage Central for Website Design and Appropriate Funds --- Salvati. Finance and Administration Committee.
8. An Ordinance to Transfer Funds for the Purchase of Real Properties to be Used by the City of Reynoldsburg, and Declaring an Emergency --- Salvati. Finance and Administration Committee.
9. A Resolution Accepting the Amounts and Rates as Determined by the Budget Commission and Authorizing the Necessary Tax Levies and Certifying Them to the Franklin County Auditor, and Declaring an Emergency --- Salvati. Finance and Administration Committee.
10. A Resolution Accepting the Amounts and Rates as Determined by the Budget Commission and Authorizing the Necessary Tax Levies and Certifying Them to the Licking County Auditor, and Declaring an Emergency --- Salvati. Finance and Administration Committee.
11. An Ordinance Authorizing the Mayor to Enter into a Contract for City Insurance for 2021-2022, Waiving Competitive Bidding, and Declaring an Emergency --- Salvati. Finance and Administration Committee.

12. CONSENT AGENDA FOR SECOND READING

- a. An Ordinance Accepting, Approving, and Ratifying the Submitted Recommendations of Several City of Reynoldsburg Tax Incentive Review Councils (First Reading 7/26/2021). --- Baker. Development, Parks and Recreation Committee.

- b. An Ordinance Authorizing the Mayor to Enter into a Contract to Purchase Real Property to be Used by the City of Reynoldsburg (First Reading 7/26/2021). --- Baker. Development, Parks and Recreation Committee.
- c. An Ordinance Authorizing the Mayor to Enter into a Contract with Rumpke Trash and Recycling for Recycling Processing Generated by Residential Units, Municipal Facilities, and Various Special Events in the City of Reynoldsburg, Ohio (First Reading 7/26/2021). --- Strickland. Public Service and Transportation Committee.

13. CONSENT AGENDA FOR THIRD READING

- a. An Ordinance Authorizing the City Auditor to Remove Equipment from the City's Fixed Asset List of the Police Department (Second Reading 7/26/2021). --- Bryant. Public Safety, Law and Courts Committee.
- b. An Ordinance Authorizing the Mayor to Enter into a Contract with Local Waste Services Ltd. to be the Sole Provider of Solid Waste, Recyclable Materials, and Yard Waste Collection Services for Waste Generated by Residential Units, Municipal Facilities, and Various Special Events in the City of Reynoldsburg, Ohio (Second Reading 7/26/2021). --- Strickland. Public Service and Transportation Committee.

14. OTHER COUNCIL MATTERS

15. UPCOMING MEETINGS

- a. September 16, 2021 BZBA
- b. September 27, 2021 Council
- c. October 7, 2021 Planning Commission
- d. October 11, 2021 Council
- e. October 21, 2021 BZBA
- f. October 25, 2021 Council

ADJOURNMENT

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MINUTES REGULAR MEETING REYNOLDSBURG CITY COUNCIL July 26, 2021

Council President Leanora Jenkins called the meeting to order at 6:31 PM

Invocation by Councilmember Baker

Councilmember Baker gave the invocation.

PRESENT: Cotner, Baker, Strickland, Salvati, Pyakurel, Lawson-Rowe, Jenkins

ABSENT: Bryant

Approval of Agenda

The presentation by James Weaver will be moved to the Community Comments section.

The agenda is approved as amended.

Approval of Minutes

a. City Council – Regular Meeting – July 12, 2021

The minutes are approved as submitted.

RESULT:	ACCEPTED
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Community Comments

Director Dorman

I brought James in tonight to talk about the trash contract. I know at the last meeting we had our first reading. We were talking about a 3 year contract, moving from our current provider Rumpke to Local Waste. James will answer most the questions talking about their company and logistics. We had a nice sit down meeting with them last week to go over, meet their staff and they met our staff. Meet the people on the front end when there are complaints. It was really interesting, we learned a lot of things about the company.

James Weaver

Controller of Local Waste Services

Thank you all for having me. We are privately owned, the owner of our company was born and raised in Carroll, Ohio and was an executive at the local waste management branch here for a number of years and then spun off and created his own trash company in 1999. Once we

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get all of our vehicles we have on order, we will have a 100 pieces of equipment and about 200 employees. We are growing a lot and we have picked up a lot of communities in the area. We are super excited to have Reynoldsburg now. We are excited to share the features and technology that was discussed last week in our vehicles and some different things we have that we think the community is going to enjoy. All the vehicles that we have on order for this contract are CNG powered. Now we cannot guarantee that all the vehicles in the City will be CNG, but we continue to grow our CNG fleet you can have less emissions in the City and that's a big deal for a lot of places. It's a big deal for us and that's why every year we add to our fleet of CNG vehicles. We have a CNG filling station. All of trucks have a tablet there where we are able to complete stops, it communicates back with our customer service department. If we pick up at Ms. Jenkins home, we will hit the complete button and that communicates back to customer service, they can see the time stamp from the pick-up, they can say looks like we picked up there at 11:54. If someone says hey I took my trash out late, we have that same kind of communication, our guy marked skipped, and resident says they put it out at 2:00 PM, no big deal. We have 5 cameras on all of our trucks now. There is a cab camera, forward facing camera, one on each side and one in the back. What we use these for is not only verify our service but to create what we call a culture of safety. Our drivers know that we are watching all of the time, we have a full time employee that's always watching what they are doing and how they are performing. We have notification set ups for distracted driving, hard stops, rolling stops, anything like that we are able to get notified immediately for those. That's one of the features we have that we believe sets us apart from the competition. We are one of the smaller haulers in the area but we are the second largest residential hauler. We pick up Upper Arlington, Grove City, Worthington, Hilliard and a number of other communities in the area.

President Jenkins

What is the projected timeline for the switch?

James Weaver

We are already in that process. I was able to get a great list of the customers in the area from the water department. They were super helpful with that. In reviewing all of the street names, I have got that in a sequence now for the drivers to drive through the community and start to route that. What we will do is create one giant route, one sequence number and we will work with the community to decide where we can divide that to make different barriers. Main Street hypothetically, we would be able to pick up the north side one day and the south side on another or east to west, which what we talked about in the meeting. Once we have that information, we will be able to make a welcome packet. That packet will be given to Director

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Dorman and he can go through the proper steps on that to get it approved. We will then send that out to the residents. It will detailed information on the types of things that are and are not able to be thrown away. When that particular individual will be collected, they will be collected all the same day trash, recycling and yard waste will all be on the same day. We will have information regarding cart delivery. Information on anything else that is needed as far as if someone wants a smaller cart, maybe they don't want the full size container, that's not a big deal and will be handled on a case by case basis. The default will be a 95 gallon.

Director Dorman

Our goal is for the contract to commence at the beginning of the year. With the Holiday we assume Rumpke will go through and start picking things up, mid to late December from those renting a car from them. Local Waste will start deploying their toters probably around the same time for the solid waste as well. One thing, the past year has been challenging with Covid, I just went to Wendy's and couldn't walk in, doors were closed because not enough staff. One major thing we found with Local Waste is that with this contract we will be doing half the City of Wednesday and half on Thursday, everything is status quo. Your bulk is unlimited, your recycling goes in the cart, all gets picked up, if you have extra you place it next to the cart and it will get picked up as well, nothing changes. The nice thing though is they are on routes, so if you're picked up on Wednesday, you will get picked up at almost the exact same time every Wednesday. Whereas, unfortunately now, we are having issues and drivers from other cities are just trying to jump in where ever they see trash, there is no rhyme or reason which has been very frustrating on our end and yours as well I'm sure. We thought was great though when their drivers come in, everything is computerized and routed, so they are going right to their first stop and start making their way around. The really nice thing he mentioned too, every stop, no matter if there is trash there or not, they check it on their tablet and instantaneously that goes back to their department. If they pick up it's completed, if it wasn't out, they put wasn't out or the reason for it. We have all this data in a complex spreadsheet. Doesn't mean we won't go back and service someone if something happened. If it's a chronic thing that happens over and over, we will go out and talk to the resident. Our ordinance does say to have it out by the morning.

James Weaver

We do recommend that everyone has their trash out by 7:00 AM. Every dwelling is routed in the City, if there is a vacant home we are able to do the appropriate things and follow up with that one. If there is bulk material, we take a picture and it goes on the costumer account. They call in upset, we can look at the picture on the account and we can tell exactly what's going on.

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Councilmember Strickland

What is the amount per household, how much will it cost?

James Weaver

Our bid was \$20.47 per month that includes the trash container we are proving as well.

Councilmember Strickland

Is there a senior discount?

James Weaver

I believe there is a 10% senior discount in this contract. In comparison, the other bid was \$22.31 for the first 3 years with no container. The option years were \$23.09 and \$23.90.

Councilmember Strickland

Director Dorman, how will the residents be notified to leave out their Rumpke trash can?

Director Dorman

If they are renting it, it's directly through Rumpke. Rumpke will send them out something saying how that will go. Some people own them, those will not get picked up, and Rumpke will communicate that with them. For instance as James mentioned, Local Waste owns these carts. So if there is an issue, Local Waste will go out and fix them or replace them. Which is better for us and takes that off of us which is great. But as far as Rumpke communication, we are going to meet with them too and go over it with them. Not this week, but next week. That transition, will be both people in the area dropping things off. They do it based on their grid, so it will be systematically dropped off. One thing to note, they do one side of the street and then come back. So people may call saying they were missed, but that's not the case, they are very systematic.

Councilmember Salvati

As far as bulk item pick up, I read in the contract, the examples of items considered bulk, I don't have any problems with that list. Is there a limit to the amount of bulk items a resident can have out at one time, in one week. What if they have 10 mattresses in one week?

James Weaver

We have a judicial set out order. What we consider a move in or move out pile, those are considered outside of that bulk you can know the difference between that pretty easy. What I

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like to say is if it can't fit in the bed of a pick-up. If your cleaning out every room of your house, that's different. Minor Home remodeling, a couple beds, doors or drywall and toilet, that's no big deal. We just can't do 30 yards of trash. It's not a 1 item limit. We pick up far more than most of our competitors, its easiest when we handle it when were there, we are the best at unlimited service. It's very clear, William and everyone will see emails here at some point and be in an agreement, that yea you guys should not have picked that up, it's much larger than a small construction project.

Director Dorman

Rumpke is the same way too. We won't see a real change on that. The main provision with that is if you're a contractor doing a flip on a house, rent a dumpster. I know they are trying to save money, but we don't want it sitting out there all well. Bulk pick up just like trash, shouldn't be out there until noon the day prior. People that are doing these projects are bringing them out every day they are working on it. I think there were less than 10 bulk pick-ups that they said they wouldn't do, out of all the other candidates.

Councilmember Baker

I heard you say Local Waste provides the trash can, if you have one your purchased, can you put that out as well.

James Weaver

Yes, it's not a cart contents only program. We have the same program in Upper Arlington, trash and recycling carts. If you have more than what fits in the carts jut set it out and we will get it, you can use other carts as well. If you don't want to use the cart we provide that's always an option as well. You did mention about potentially making that the law of the land but that's completely up to you guys. We will have a head board or mattress with the cart as well, we will grab the cart and then hop out and get the mattress, and it's not a big deal.

Councilmember Salvati

I know there were 3 different sizes of can you could get, can you completely opt out of getting a can?

James Weaver

Yes, you can. With the coronavirus we did have to pull a couple favors did the carts in time. The cold freeze in Texas last year froze some of the plants but we did order 20,000 of the carts.

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Councilmember Cotner

How much were you all affected by Covid?

James Weaver

We were delayed in service by exactly 0 days. We are really proud about that and it's something we worked really hard with. Over the last several years, even before the pandemic we created the driver training program. Training someone who is a hard worker, train them how to throw trash and then get their CDL. We pay them more as they get their temps and then their license. They become part of the team and fabric of what we are. We had a lot of those employees going into the pandemic. During that, there was a period of time they weren't able to take any vacation, we paid them out 60 hours of their vacation for the extra check. We don't have any temporary employees, everyone is 100% eligible for the 401K and the health insurance. We are also really proud that we are the highest paying trash provider in central Ohio. We have plans for the future on how we are going to continue to be that place. Are guys are the highest workers and we pay them more.

Councilmember Cotner

Are they all single man crews? Or is someone driving and someone picking up?

James Weaver

We have both rear loading, the guy hanging on the back of the truck, 46 of those. We have 26 automated pieces of equipment that will be done in your community. Yard waste will always be done in the rear load system. If we try to pick up a paper bag with an automated system it will just break so we have to do that manually. Unless there is an equipment issue we are working through, we will pick up all the residents in this community with the automated system. A number of communities that have tighter allies or things like that, that don't allow up to use automated systems. There is a driver and a helper on the step but on the automated there is just one.

Councilmember Cotner

Can you run through again, who you are in a contract with and even who you are going to enter into contract with?

James Weaver

Yes, that was included in the bid. The full list is Riverlea, Groveport, Grove City, Jackson Township, Norwich Township, Ashville, Sharon Township, Harrison Township, Whitehall, Pleasant Township, Clinton Township, Village of Brice, Madison Township, Pleasantville,



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Worthington, Urbancrest, Carroll, City of Hilliard, Plain City, Minerva Park, Sunbury, Granville Township, Buckeye Lake, Johnstown, Truro Township right next door, Nashport, Upper Arlington, Hamilton Township, Pataskala and Kingston Township. We recently got the commitment letter from the City of Gahanna as well.

Councilmember Cotner

It sounds like everything is great and everything you're telling is selling a good product which is great. What about your customer critique project when there are problems? I'm sure someone trash is missed and they are calling Mr. Dorman's Office, the Mayor's Office, that usually what happens. What can someone expect if they call Local Waste Service, are they going to get a person, routed to a voice mail?

James Weaver

That's a great question. We do have a full customer service staff that reports to me, they are in the office from 8 to 5. The number to call is 614-409-9375. The expectation is to answer the phone in under 4 minutes. We have a lot of individuals who are there and our call ques are typically much less than that. We have a customer portal on our website too where someone can just email us. That gets passed around and addressed immediately. If we have missed pick up situation, we pull that camera footage and see what our drivers do. Was the trash out or not out, we are then able to follow up with our driver. With this contract we are going to have a supervisor in the area on our collection days. It wouldn't be a big deal to give someone a courtesy pick up, we can track those, if someone wants to do those once a month we can arrange that at that time. It should be really easy to navigate those systems with our software and everything that we have.

Councilmember Cotner

Since were splitting in to two days here in the City, what does the holiday pick up look like?

James Weaver

So if the holiday falls before a collection day, everything gets pushed back one day. So a holiday on a Friday, no difference. Holiday on a weekend, no difference. Holiday on a Monday, everything just gets shifted one day. If your collection was Tuesday, it snot Wednesday. Everyone pretty much does the holiday schedule the same because we have to follow landfill schedules, we can't pick up when they are not open.

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President Jenkins

I remember some time ago, there was a problem with communities having problems with bed bugs, I thought that was the reason you had to cover it in plastic. I have noticed some residents are not doing that, is there still a policy for that?

James Weaver

The policy is to have it wrapped in plastic, that's the best way. If a rain storm comes up and soaks a mattress and it weighs 400 pounds when we get there, were not going to be able to move that either. It may not be infested when it leaves your home but sitting on the curb it might get some sort of infestation. It's the best interest for everyone to go ahead and wrap those items. Not to say they won't throw it in if it's not bad, but its best to do so.

Councilmember Pyakurel

If a resident has an extra bulk pick up in between days, can you pay extra to have those picked up?

James Weaver

Not part of this contract. They could call get a roll off dumpster or something. We offer 10 yard to 40 yard dumpster but that's not part of the contract. Were really excited about this, I was reading over the contract. We have been unsuccessful bidding to Reynoldsburg in the past and we are really excited to offer your residents what we think is the best service in central Ohio. We look forward to working with all of you.

Tia Johnson

7311 Foxfield Drive

I am the found of Fresh Bloom Bins, a curbside sanitization service and longtime Reynoldsburg resident. I am here today to ask that Council reconsiders changing trash service providers and increasing cost. Members of the community will be asked to change a long time behavior with no real added benefit. We could really invest in recycling efforts, environmental knowledge and behaviors in the community and schools. We have seen ow residents bag their water bottles and put Kroger bags into the recycling cart. I believe applying an initiative and pairing it with some kind of education would really move in the right direction. I have actually coined it as "recycle right, get your bins wiped". As the founder, I really wanted to create an alignment with current and future sustainability models. With a corporation like Rumpke supporting small businesses like us, I really believe it could create some fresh ideas to the table, create jobs and increase sustainability and sanitation

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efforts. I would like to ask that we create a collaborative approach with any outstanding issues with Rumpke, our current hauler and keep them as a service provider.

Councilmember Cotner

Can you say the name of your company again?

Tia Johnson

Fresh Bloom Bins.

Arley Owens

7954 Slate Ridge Blvd

I have been a resident in Reynoldsburg since 1995. I am here to say a few things about the ordinance being considered for creating the office position for diversity, equity and inclusion. It's a long time coming, I have read the ordinance, it's very well written. As a matter of fact it looks like my old PD when I was working for the Ohio Department of Natural Resources. I was the EEO and contract compliance officer there for about 5 years. The City of Reynoldsburg has a lot for work to do in terms of increasing the diversity of its work force and also creating and offering opportunities for it minority female and underserved businesses. I think it's something that ought to be considered and passed and I would be willing to help in any way to make that happen,

Franklin Davis

7972 Fenway Circle

I just had a couple of quick questions and comments regarding our proposed waste contract. In listening today, it seems there is a difference in services regarding bulk pick up and hole house moves, those are some concerns I just happened to see raised by Reynoldsburg Citizens. I have heard mixed reviews on how they have fulfilled their contracts with some of their other localities, especially Whitehall and Pataskala. If some of those same concerns continue in our City, is there anything in the contract that allows us to move on from the contract and is there anything that precludes us from going into the contract if the services being offered are not in fact quite equal. Are we allowed to get another bid that includes bulk pick up comparable to what Rumpke offers as opposed to getting a bin or container at our own house at our own personal cost? If it's a contractor sure, but an individual doing a remodel or buy a decent amount of furniture, I have not seen them have to bare that type of cost and that does seem like a difference in service. What is the recourse to avoid that personal cost for our citizens? Thank you.

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Councilmember Lawson-Rowe

On July 16th there was a Books and Badges event that Reynoldsburg Police department participated in. The Reynoldsburg Youth Foundation actually hosted the event at Huber Park, I just wanted to publicly thank the PD. We have the best police force in all of Ohio. I wanted to thank Deputy Chief Grizzell for her leadership. I don't have the name of all the officers that participated. They were so engaging, they read a book about tigers, they asked questions, and the kids asked questions. When it was over, the Police Officers answered questions from children's and adults that range from, school safety, summer safety, water safety, transport guns and so forth. It was a great time had by all. Along with the Licking County Star Fish they assisted over 50 children and adults. Were just really excited with what RPD did with the Reynoldsburg Youth Foundation. So much so that I understand that there are plans for Civic Park sometime. Also to challenge by Council colleagues, the Mayor and City Attorney to join me at the school supply drive. It's that time of year again. This is organized under the leadership of April Darling. There will be supplies dropped off on July 31 from 10 am to 1pm. Then we will have folks come and pick up their supplies on August 21st and its drive through servicing again.

Councilmember Baker

I just want to point this out now. It came across my Facebook feed, someone posted where a police were called for kids playing with water guns. RPD came out and investigated, the person that posted was very positive about RPD. They handles the situation very professionally and came to the conclusion that someone called the police for basically no reason. These were just kids playing. I just wanted to mention that on the record that RPD handled that call very professionally. We all know what's going on in the world and it could have been tragic, but it wasn't and I wanted to give RPD kudos for that.

Mayor Begeny

Just a couple quick ones. I know we are neck deep in planning for the Tomato Festival. If you want to take a look, here is one of the shirts that is being proposed from Starstruck for our sale. They are one of a couple vendors that are proposing to have these t-shirts for sale. While were still doing that, we also had a successful music in the cul-de-sac and concert on the lawn. This Thursday is the last music on the cul-de-sac, I believe on Ashley Drive. We will have the Nepali Heritage Dance Group performing. I am going to turn the microphone over to the Deputy Chief, she has one other thing as well. I would like to thank Councilmember Baker for agreeing to join me in the dunk tank at the Tomato Festival on Saturday, August 14th and that will support the Reynoldsburg Education foundation. There is plenty of time for the rest of you to join. There are two dunk tanks out there.

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Deputy Chief Grizzell

First, thank you so much for your public support that means the work to our officers. We are intentional with the types of folks that we hire and the way that we train, we appreciate your support for that. We do have National Night Out on August 3 from 6PM to 8PM at the Oak Apartments on Waggoner Road. Ms. Darling is also involved in that. We invite you to come out and join us for National Night Out. It's a great opportunity for the community and law enforcement to come together.

Presentation by Franklin County Clerk of Courts Maryellen O'Shaughnessy's Office

Clerk O'Shaughnessy

Thank you for having me, it became very apparent when I started this position that people really don't know what we do at county government, at 373 High Street. Nick and I, who is here with me, made a point to go out to the communities and talk about what the Clerk does and does not do. You gave me the perfect opportunity because I don't do registrations and I get calls all the time about the BMV, I am not the BMV. That's the State, but what I do is auto titles, that's half of my work. The other is documents for court proceedings, those are the two main things that I do. I have got 200 deputy clerks in 9 to 10 areas, depending on how you count, throughout the area. Why does the Clerk title vehicles? Let's go back to Lucas Sullivant who founded Franklinton and actually central Ohio was the first clerk. Back in the olden days most people were illiterate and they needed someone to make sure they had the proper court documents to proceed with a court case and proper documentation for an expensive piece of machinery, which today of course is a car. So that's why we do what we do. Like I said, I have got 200 employees in officers throughout the county, most of the ones with court are stationed with the court. There is a bright line in Ohio between what the Clerk does and what the court does. When I first ran for this in 2008 I said why doesn't the court just appoint the Clerk? The attorney said well Maryellen a lot of people think it should be that way but in small counties where you don't have 32 judges, like we do, the judge may be your neighbor and there may be a bias. So we want to make sure that there is not even the appearance of a judicial bias when it comes to setting the docket, who's taking care of the case and managing the documents. We have about 5 million hits a year on our website. We are the largest by far when it comes to the Clerk of Courts Office. We do titles, we are not the BMV. If you have any issues call me or Nick. Nick is handing out mine and his card. Now, why should you see us as a resource in Franklin County? A significant portion of

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that \$15.00 comes back to the county that processes that title. When you title your car in Franklin County, you're helping make Franklin County strong. Central Ohio and Franklin County is a major contributor to those people who need help. I am proud to say because we have worked hard to make sure people title in Franklin County, I talked to Mayor Begeny about this about 2 years ago? We have been able to give \$10,000,000.00 back to county commissioners to help balance their budget to continue to provide essential human services that the county provides. We have case information online, that's something we did when I first took office in 2009. If you want to do a background check on someone, you can put their name in and see if there are any outstanding court cases. That contributes a lot to our 5 million hits on our website. We are updating our case management system. We went electronic, we have the most comprehensive electronic case filing system on this side of the Mississippi. We are busy continuing to improve that by making sure we are updating our case management system. The most important thing I can tell you is that if you have any questions about what we do, please check our website at clerk.franklincountyohio.gov. You can always call us, 614-525-3600. We want to be a resource for you and everyone in Franklin County. Even if we don't do the service you're asking about, we can connect you with the service that does. I am Maryellen O'Shaughnessy, yes I do give a damn and I am your Franklin County Clerk of Courts. Keep Reynoldsburg strong, thank you.

Public Hearing

An Ordinance to Amend Chapter Eleven - Planning and Zoning Code for the City of Reynoldsburg, OH

**Cassandra Kurtz
480 West Broad Street
Columbus, Ohio**

I'm going to give a little background, my request for you is in regards to zoning. As a person, I think we each have a responsibility to make our corner of the world better. I want to be part of the Reynoldsburg Community to make it better. In the past few years I have been a Girl Scout leader, a living kidney donor, who gave an Ohio father back his life. I have been a member of a team that raised \$118,554.00 for a nonprofit central Ohio charity that services military veterans and their families. I'm a leader and community organizer and a veterinarian who is passionate about public health. I'm a giver and a doer and I want to bring everything that I have to your community to be my community too. All of this relates to the fact that the City had a request to revise and re-zone some of the zoning code in Reynoldsburg. A parcel that I am in a contingent land contract with was in

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the rezoning request. Most of the revisions passed but the parcel that I am in the contingent land contract in did not and was removed from rezoning. It's currently zones commercial. I want to make a home in Reynoldsburg and I want to change the zoning to suburban residential, same as the parcel just north of it. Because that zoning revision for that particular parcel that I am interested in failed last week, I am here today to ask for an appeal from you, Council, to override that decision last week and revert the zoning back to suburban residential. The property was residential and had a home on it three years ago. The home burned down and converted to commercial, which is what most of the area is around it right now. This zoning is not practical. The parcel in its entirety is 0.6 acres. 50% is covered by a flood plain. There is no water or sewer and currently the City sewer line is 450 feet away, necessitating an onsite septic system. The ravine at the front of the property makes the estimate to run water to the property 8-10,000 dollars, not including a tap fee. So the property has some issues. The total available space for commercial use, after accounting for flood plains and setbacks, parking requirements and other essential necessities, leaves 1/10th of an acre for a commercial building. No commercial builder is going to touch this parcel, it doesn't make sense for them to do so. It will sit as it has for the last three years, vacant with trash, beer cans and burned out spots where people have started small fires. The best thing to do is to return it to its previous zoning of suburban residential, as the only thing it could be used for is a small single family home. This would make the land useful, prevent loitering and crime on a vacant lot and give tax revenue to the City. The Building and Planning Commission was concerns about revising the current commercial zoning would create a hole in coverage. What it would actually do is extend the residential zoning just north of it. I would submit that a useful, productive plan rather than an empty lot in the City. I appreciate your time and thank you for considering my request.

Communications

There are no additional communications.

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Motions

A MOTION TO AUTHORIZE THE CLERK OF COUNCIL TO RETURN ANY LIQUOR PERMIT REQUESTS RECEIVED DURING THE AUGUST RECESS, TO MARK "WITHOUT A REQUEST FOR HEARING," AS LONG AS THE REYNOLDSBURG POLICE DEPARTMENT FINDS NO REASON FOR A HEARING WHILE COUNCIL IS IN RECESS FOR THE MONTH OF AUGUST 2021, UNLESS THE POLICE DEPARTMENT FINDS A REASON FOR A HEARING, PROMPTING A SPECIAL COUNCIL MEETING

This motion is for housekeeping purposes to efficiently resolve any liquor permits submitted during recess that Chief Baker's investigation determines are acceptable.

RESULT:	ADOPTED [UNANIMOUS]
MOVER:	Shanette Strickland, Councilwoman
SECONDER:	Meredith Lawson-Rowe, Councilwoman
AYES:	Cotner, Baker, Strickland, Salvati, Pyakurel, Lawson-Rowe

A MOTION TO RECESS THE REYNOLDSBURG CITY COUNCIL FOR THE MONTH OF AUGUST 2021

This motion is also for housekeeping purposes to approve Council's August recess. Should the administration deem it necessary to call Council back in session for a special meeting, please contact Clerk Prasher to determine the earliest possible meeting date?

RESULT:	ADOPTED [UNANIMOUS]
MOVER:	Louis Salvati, Councilman
SECONDER:	Stacie Baker, At-Large Councilmember
AYES:	Cotner, Baker, Strickland, Salvati, Pyakurel, Lawson-Rowe

Reports

Clerk of Court

CLERK OF COURT REPORT

The Clerk of Court submitted monies collected from the courts held on, 6/3, 6/10, 6/17 and 6/24/21 in the amount of \$17,753.00.

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Development, Parks & Recreation Committee

This is the Development, Parks & Recreation Committee meeting for July 26, 2021.

Members in attendance are: Councilmember Cotner, Councilmember Lawson-Rowe, Councilmember Pyakurel, Chair Baker and President Jenkins.

An Ordinance to Amend Chapter Eleven - Planning and Zoning Code for the City of Reynoldsburg, Ohio

Director Bowsher

Before you tonight there are three different additions that you have in front of you. Residential design requirements, residential setbacks for RV's and the portable storage addition, those are the three things that were add ons and new ones that you have not seen that was outside of your packet. For the record, I am going to go through and briefly go over all of the changes that were made. The first, medical marijuana, defining separate outside of the pharmacy business regulation ordinance that City Attorney Shook has been working on. Credit for green space, updated that obviously the design requirements as I mentioned, new commercial signage with some tweaks there. Roof mounted solar. The elimination of the permit, if its roof mounted because we're already doing it within the building department for a building code. Anything that's ground mounted will still need a zoning permit. Height transition requirements, we removed those from the insight district but we added them to all the residential, we set that at 200%, major site plan applications 21 days is the requirement and then we added in a City Engineer staff report. We defined small format grocery witch we did not have that were in there, we added an office use to the Old Reynoldsburg neighborhood district. There's already offices on Lancaster currently so wanted to make sure that continues. The setbacks for the RV updated. Removal of certain glass requirements for the insight districts, new side yard setback districts 8 feet to 5. Map changes, as was stated earlier, the public hearing it went from the three original ones that you had saw in the previous two meetings, down to two, which was the parcel on Lancaster and the parcel on Oak Valley. The Planning Commission felt that the surrounding area, especially knowing that there is a 10 acre parcels to the east of that at 8300 East Main Street. That was just recently discussed, felt like if that was up for sale, it could be parceled with this, they felt like it would be

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advantageous to keep those all at the same zoning, so they decided to keep that. They had two different types of chances to revert that back and keep that a suburban residential as was proposed, they decided to take that out and send it with a recommendation that that not be changed. And then the addition of portable storage that was in the old zoning codes. So if anyone is looking to have pod type storage, we put that back into the code. For whatever reason that was missed. So those are the main changes across the board. They've all been submitted to Mollie, those three, that you have in front of you, as I mentioned, those are the ones that were not in the packet previously for the previous Council meetings.

Councilmember Cotner

You always have so much to bring and a lot to digest. Few questions, if you could, it's hard to tell on the map, but the parcels to clarify but the one down by the vet clinic, not clinic but office. So that's the one that we're changing that the commercial?

Director Bowsher

Community commercial to innovation.

Councilmember Cotner

Again, that veterinary office is good in the innovation office, permitted use. If they want to expand they want to do whatever, it just limits future someone else coming in, or maybe but this is specifically to address that it's not about trying to spot zone directly.

Director Bowsher

In fact, we think that actually the community commercial was probably spot zoning when we did it because there's no other community commercial, generally speaking, area, the two closest, three really, you already have innovation that's in there, you have suburban residential and residential medium. So we wanted to limit how many different uses were actually on Lancaster Avenue. We thought this was a better fit for the air it is still wow that current use its place.

Councilmember Cotner

And then the speedway that's the other one that we are changing so that it's going to be residential medium. So that they can put a little more multifamily but this is definitely not commercial use, they can't make an office space or anything like that.

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Andrew Bowsher

Correct. And that was it was requested by a landowner to have that as well as actually some of the residents.

Councilmember Cotner

I know the residents want to make sure there's no commercial back there and the landowner wants to put multiple houses. So, again, seems like a reasonable use that's fine, again keeps commercial off, going back into that neighborhood so I think that makes sense. I just wanted to again clarify, where we are exactly in which specific parcels, the Old Reynoldsburg neighborhood district, the office use in there and I know you talked specifically about a couple of parcels that are down there. What does that mean to some of those residential homes that are there? You're not going to get an office pop up next to somebody on Baldwin Drive.

Director Bowsher

Correct, basically it's allowing the existing use, currently right now because the way that is that if somebody were to move out is that building. Three months later, they wouldn't be grandfathered in any longer and then therein lies the problem and they can backfill those parcels that are there, I don't think you're going to find that there's going to be a problem say Baldwin Drive where an office gets built next to it or something of that nature. They all have specific code requirements for when they're going to build out, I would say though that will allow say for an architect, to be able to open up an in home business and that's a little bit different because you were looking at commercial buildings versus in home occupations and there's a separate section code for those.

Councilmember Cotner

And we do allow in home occupations in multiple areas. We have talked about that you and I for a long time, but just making sure that they are handled correctly and some that push the limits. My bigger concern would be yes, you have got one of those historic homes in the Old Reynoldsburg area, and somebody just happens to buy two parcels next door and I mean there's a few places that you could see somebody wanting to somehow maneuver something so just making sure that we're not going to be running down that line.

Director Bowsher

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Right. I think the design guidelines that we asked specifically in the Old Reynoldsburg Neighborhood District, if they were to build anything that it would be so stringent, they would have to tie into the Old Reynoldsburg character, it would make it extremely difficult for somebody like that to build something down there that would be out of character and out of place.

Councilmember Cotner

Even Trivium has got some parcels down there, down in some of those areas, I would hate to see something turned into commercial as opposed to, again, in home architect, fantastic, that makes sense. Somebody puts up a duplex, those things make sense I get that that fits the goal and agenda but I want to avoid true commercial. Thank you for some of those verifications. And then last but not least, I want to talk about is this small parcel of 0.6 acres on Main Street. Staff suggested to planning commission to keep that as residential?

Director Bowsher

So what we did was, understanding that she had first went in for an application for a use variance. We don't want to do a use variance, it's really bad precedent, and it basically undermines City Council's decision making ability. You zoned it a specific parcel and we should stick with that. We allow different conditional use, that's what BZBA is set up for.

Councilmember Cotner

We really should have very many variances anyway.

Director Bowsher

Right, trying to streamline that, so we're going to City Attorney Shook, myself, Emily Wheeler our planning and zoning administrator, understanding that it really needed to be a re-zoning, and a rezoning for residential about \$1400.00 and it just didn't seem appropriate to charge \$1400.00 when we're already going through the process. So included in there, without a full recommendation, understanding that we could see the hardship, there was clearly are hardship that was that was there, there used to be a home on the site. We felt that it was best to leave it to planning commission and City Council to make that recommendation on whether or not it should be or should not be a residential site.

Councilmember Cotner

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And they said it should not be, but it sure makes a lot of sense that it should. I mean, it's a tiny little piece and it's got residence just north. And I know the parcel that we're talking old football fields is right there but there's still road in between that I'm not sure how does that tie together.

Director Bowsher

The parcel they are speaking of is a parcel directly attached. It's currently for sale there's actually a lake, it's on there around that land that's over there so the parcel is directly to that north, actually, that same parcel that's zone that and then you go further, you really get into the Greentree duplexes that are there and then there's suburban residential homes that have very long lots back there. So it is a very unique challenging lot there's obviously the creek the sort of runs through there goes up underneath the Main Street and that ties into Glen Rest storm water system. It is a challenging site, regardless what you do with it. And obviously, it already being on well and septic and sewer that's all the way to the north, it will be extremely costly, put in there. I think that they felt like if you combine it with the parcel to the east it ties it all back together. But I don't think that anybody had strong feelings one way or the other to be honest with you.

Councilmember Cotner

And for this woman who just spoke, who has purchased or in contract?

<INAUDIBLE>

Councilmember Cotner

You talked about the \$1400.00 fee, would that be an option, would she have to appeal back to say, Okay, I want to spot zone this one, and pay \$1400.00 or is her next step saying, I'm done I'm not going to buy that land and off we go.

Director Bowsher

Well if it would normally be denied in a regular zoning and it came to City Council and it was denied or denied at planning commission and she appealed it to city council, and you denied it again, it could not be re-zoned for a year, that's the zoning code specifically. So in this context, I would get a legal opinion honestly.

Attorney Shook

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In this context, she could get a second bite of the apple because this is legislatively initiated. Because planning commission did not recommend to city council to rezone this parcel, you would need $\frac{3}{4}$ of the members of Council, because one is absent tonight, you would need unanimous approval. If that were not to pass, she could file an application of rezoning and pay \$1400.00 and go through essentially the same process where it goes to Planning Commission and then it comes back the council. I think our thought was we certainly did not want her to spend \$1400.00, that there was another way and so that's why we went this route.

Councilmember Cotner

Okay, and said there's not a strong feeling positive with your or negatively then, you've been very open with your views of much of this, what would be your recommendation to Council on the professional side, because it sure makes a lot of sense that this small parcel is occupied and we have a lot of residents along Main Street, I'm not sure how this negatively impacts our code, if this person is able to live and develop that home site.

Director Bowsher

I think, for us, me, for decision here based on professional knowledge.

Councilmember Cotner

It's not like you don't have some history of it, I'm not asking something totally out of left field.

Director Bowsher

I also don't have strong feelings one way or the other. I understand we're planning commission is, as you can see the parcel to the east and how it be tied in. Understanding that that parcel is currently for sale. And I can also empathize the Ms. Kurtz and understanding that she wants to bring her expertise, she wants to be a resident of the city of Reynoldsburg. The home she's trying to build is a very cute A frame home. It was given to us. I think she's probably got some challenges headed her way and she does go through that. But I wouldn't be necessarily be against it at professional manner if we rezones it this evening, and it was built as a house. I think that would be a great home. I do feel that there's probably some traffic problems and there were definitely some concerns of that nature of getting in and out of Main Street and there's not necessarily sort of crossover especially if you're making a left hand turn, and that's the reason why we zone it all, you know commercial. I don't think the

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City's losing our tax revenue if you zone it tonight as suburban residential. It would be hard pressed to me to push it one way or the other, because I can see both sides and she certainly has a hardship, there is no question.

Councilmember Cotner

Well if a person is willing to take the risk of a left turn on the Main Street and I think that she's an adult, she knows how to drive. I think we cannot worry about that one with all of the other traffic issues there. The property that's for sale, signs been out there for quite a while so, unless there's something else that is beating down doors. I'm not sure how this will impact the development either so again, that would be the only one I would like to see adjusted myself. Okay. I said my piece, asked my questions, so that's where I'll be at, thank you very much.

Councilmember Pyakurel

I have a strong feeling and hearing the resident, I think we should rezone back to what she is asking for. It's a very small size property, it's very close to my house. I can see the difficulties there, that's my opinion on this one.

President Jenkins

You spoke about it and she did as well, the sewer. Then a lake and how it ties in and a cemetery. I think I know where the property is. It goes down a hill right?

Director Bowsher

Two separate things I was speaking about. One is storm sewer system. So that's like run off. Different from the actual sewer itself, true black water. There is no sewer that is currently active on the site. There is water on Main Street she could tap in to receive services but she would be to put in a septic. I'm sure she probably more about all that. She's obviously dug in and done research. The closest sewer is all the way up a little past Green Tree. 430 feet.

President Jenkins

Did you mention there is a lake in the back?

Director Bowsher

Not on her property, the adjacent property to the east, there is a lake that sits over there. I call it a lake but it looks like a pond, anything over an acre is considered a lake.

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President Jenkins

Are there any issues with flooding in that area, I know in Reynoldsburg, especially where I live, but it's been resolved recently? Are there water way that would cause flooding back there?

Director Bowsher

There is a creek bank from that pond I mentioned, goes under Main Street and then it ties back to the storm system that's there at Glen Rest and they have sort of one that's across the way that you can see as your driving past Main Street. I don't think there are flooding concerns on the site?

Ms. Kurtz

So according to the county site, 50% of the parcel is in the 100 year flood plain. So that's the big problem with commercial is you take the 0.59 acres and take the entire portion off due to flood plain because you can't build there. So you are losing half the parcel usage right there. It's not a frequent flood but it's considered a flood plain and therefore cannot be built on. The entire back half.

Councilmember Strickland

Are you planning on building a house on this particular parcel?

Ms. Kurtz

Yes. A small single family home. A frame. The planning commission has access to the pictures but just for myself and my dog.

Councilmember Strickland

Attorney Shook, you don't see it being a problem down the road, changing it back to the SR?

Attorney Shook

No, you would need as I mentioned before 6 votes. We did give all of the proper public notices for this rezoning because it was part of the initial zoning changes. So all of the notices went out for the planning commission meeting. So, what I would suggest is that, so there would be two motions tonight relative to the zoning code in the committee. One motion to amend to add all of the other changes, besides the East Main Street parcel. And then the second motion to amend to add in the East Main Street parcel and rezone it suburban residential. It would go to Council for vote, if it



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has 6 votes at that time then you will have it rezoned. Even as I was saying, I just reflected that that better process might actually be in committee move to amend to add in all the other recommendations for planning commission besides the East Main Street recommendation. Actually including the East Main Street recommendation for Planning Commission. And then that goes to City Council in the emergency legislation, remove that from the consent agenda. At that time, you need to make a motion to amend it, and then to change the zoning designation for that parcel to suburban residential. Do a roll call votes and if you have 6 votes then you have the amendment. And then you take the zoning code back to Council at that time. The reason I suggest that process is that you want to if you have the 6 votes before you put the motion in for the full zoning code to Council.

Councilmember Baker

Ok let me clarify that. We make the motion to accept the recommendation as is and then change it in Council.

Attorney Shook

Yes, that way you don't run the risk of approving it in committee and then it goes to Council and it's a 5 to 1 vote and none of the changes are adopted.

Councilmember Baker makes a motion to forward the ordinance to Planning Commission for recommendation. Second by Councilmember Pyakurel. Motion carries.

Director Bowsher

Clarification if I may so Council does not think we changed this from SR to the Main Street District. It was never SR. SR is actually the new portion on our zoning. It was actually CC long before that. Originally when it was built, it was a house, so it's going back to its original use, not necessarily its original zoning.

An Ordinance Accepting, Approving, and Ratifying the Submitted Recommendations of Several City of Reynoldsburg Tax Incentive Review Councils

Director Bowsher

This is our annual review your TIRC meetings, we do three counties Fairfield, Licking and Franklin, this goes over our TIF documents that we already have

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currently in place. We meet with each county auditors, school districts, the city, and various other jurisdictions including our townships we go through, we ensure that everything still operating, we count dollars and cents that was operated in, we voted on to continue in all of our districts, and I just ask that City Council accept this as an ordinance approving and ratifying our TIRC meeting.

Councilmember Baker makes a motion to forward the ordinance to Council for a first read. Second by Councilmember Pyakurel. Motion carries.

An Ordinance Authorizing the Mayor to Enter into a Contract to Purchase Real Property to be Used by the City of Reynoldsburg

Director Bowsher

We will consider this 0 Priestly Road as it does not have an address. If you have been on Priestly Road you can probably see this is the entry way that goes to north of Pine Quarry Park. We are purchasing this property from the Home Owners Association for \$2500.00. This will allow us to control that entry way feature so when we go to make improvements to be a more emphasized entrance. We were negotiating for the last 5 years and finally got their HOA to accept. That wanted several thousands of dollars and so this is \$2500.00 plus the contingency to ensure for tax, title and closing cost.

Councilmember Cotner

The seller shows the Nance family, is that a mistake on here.

Attorney Shook

Yes, that is a mistake, I just found out about the purchase. Were actually going to do a different contract than the one you. I think Director Bowsher used the one that we did before but were going to use a different, smaller contract like we used with West Licking.

Director Bowsher

It doesn't need to be as detailed at that one was.

Councilmember Cotner

This will be a different contract then?

Director Bowsher

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Yes, this will stick through 3 readings. We're not in a rush to be able to do this. We wanted to put it on as their Council had asked.

Councilmember Cotner

Their Home Owners Association voted on it then, they agreed?

Director Bowsher

Yes. They did, they had to go get signatures from everyone in the HOA, that's why it took so long. I believe their current president is Fred Knopp, who collected said signatures.

Councilmember Cotner

We know Priestley already has its challenges, the purchase of this isn't going to impact more traffic, neighbors nearby, or neighbors are comfortable with this sale and change?

Mayor Begeny

The only thing that would be changed with it would most likely be some sort of a cross walk feature that would allow people from the other side to enter the park and then the rest would be more of a defined entrance, outside. There shouldn't be any impact what so ever, no parking, nothing additional would go in.

Councilmember Baker makes a motion to forward the ordinance to Council for a first read. Second by Councilmember Pyakurel. Motion carries.

There is no Public Safety, Law & Courts Committee meeting.

Public Service & Transportation Committee

This is the Public Service & Transportation Committee meeting for July 26, 2021. Members in attendance are: Councilmember Cotner, Councilmember Lawson-Rowe, Councilmember Pyakurel, Chair Strickland, and President Jenkins.

An Ordinance Authorizing the Mayor to Enter into a Contract with Local Waste Services Ltd. to be the Sole Provider of Solid Waste, Recyclable Materials, and Yard Waste Collection Services for Waste Generated by Residential Units, Municipal Facilities, and Various Special Events in the City of Reynoldsburg, Ohio

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Councilmember Baker

I understand the Local Waste came at the lowest and best bid and Rumpke was going to raise their prices 20%, was that correct if we would have went with Rumpke?

Attorney Shook

The current Rumpke price is \$19.13 per month, on their bid for the 3 year price they were raising it more than \$3.00 per month and then for the first and second option years the price was \$1.59 more a month beyond the first 3 years. So yes it's about 15-20%.

Councilmember Baker

I just wanted it on the record and for the community who's watching and here the difference in pricing from Local Waste and Rumpke. This is on your water bill under refuse. When the committee is making this decision, just keep in mind, that's a significant increase if we would have went with Rumpke over Local Waste. I haven't dealt with Local Waste, so I don't have anything positive or negative to say about them. I just wanted to put that out there about the pricing difference.

Councilmember Cotner

Just to put it in perspective, it's a \$1.87 more for the 3 years, that's what Rumpke would be over Local Waste services. They are both an increase but Rumpke more than Local Waste. So Rumpke would be about \$24.00 a year more than Local Waste.

Councilmember Baker

I was just bringing it up because I know we had a debate over the City of Columbus and the 3% water rate. Trying to save money for families during the pandemic, and we did by cutting off a percent so I just wanted to let people know the difference in price over the longevity of the contract.

Councilmember Strickland makes a motion to forward the ordinance to Council for a second reading. Second by Councilmember Pyakurel. Motion carries.

An Ordinance Authorizing the Mayor to Enter into a Contract with Rumpke Trash and Recycling for Recycling Processing Generated by Residential Units, Municipal Facilities, and Various Special Events in the City of Reynoldsburg, Ohio

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Clerk Prasher

What this is, is even though Local Waste will still be our primary refuse you hauler, when they pick up our trash they have to take it to Rumpke for processing. Rumpke is the only processing facility in Central Ohio. Local Waste will have to pay Rumpke for every ton. We are making a contract with Rumpke to take that recycling material to their facilities. I believe it was at a cost of \$0.50. That will be in addition to what residents are paying for Local Waste, so it would be \$0.50 more per month but that's a per tonnage fee to pay for recycling. It's buried currently because Rumpke is both your regular waste service and taking care of the recycling but it has to be separated out this time since you have separate trash hauler.

Councilmember Strickland

So, it's not included in the \$20.47?

Clerk Prasher

So it will be \$20.97 per month total. I'm not sure how it will show on the bill, separate or not.

Councilmember Pyakurel

What's the difference between Local Waste and Rumpke for cost with the \$0.50.

Councilmember Salvati

It's a \$1.35.

Attorney Shook

They are the only service provider, so we have to use them to process the refuse.

Councilmember Strickland makes a motion to forward the ordinance to Council for a first read. Second by Councilmember Lawson-Rowe. Motion carries.

An Ordinance Authorizing the Mayor to Enter into a Contract with Colvin Gravel Company Inc. for the Demolition of the Property Located at 7332 East Main Street (Happy Dragon), Appropriating Funds, and Declaring an Emergency

Mayor Begeny

I can answer any additional questions if anyone has any, nothing has changed from the last time you saw this.



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Councilmember Cotner

We had talked about this quite a bit that the developer would pay for the cost of demolition. Then it was discussed that it would be put into the project and they would only pay 70% at most but then reading this contract it says prior to the project the City is going to pay for the entire expense, so now the City is paying for the entire demolition of the Happy Dragon?

Attorney Shook

No, that was actually part of the negotiation that we wanted to include the demo cost in what we call project cost, these are costs that we need to be reimbursed for. They did not want to include demo cost and we did, demo costs are included within what we define as project cost.

Councilmember Cotner

So when we get to the developer agreement later, we can amend this, because it says we are paying at our sole cost.

Attorney Shook

We are paying for the demolition before we are even agreeing to transfer the property. At the time and point of the purchase and sale agreement with the developer, which is not the agreement we are seeing tonight, we have set the minimum price of transfer at 70% of demolition cost. We do take on the demolition cost up front as part of this ordinance.

Councilmember Strickland makes a motion to forward the ordinance to Council for a first read. Second by Councilmember Lawson-Rowe. Motion carries.

AN ORDINANCE TO CREATE CHAPTER 176 DIVERSITY, EQUITY AND INCLUSION INTO THE CODIFIED ORDINANCES OF THE CITY OF REYNOLDSBURG, OHIO

Attorney Shook

As Council may recall back to the second meeting in June, Council passed a resolution directing the City administration to draft an ordinance to present to you in this nature for a work session. We felt it best to submit this legislation to you before your August break, that way if there are significant changes to be made, we have an entire month to work with which ever Council member reaches out to make those changes. The high light of this ordinance I would say is the creation of a diversity,

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equity and inclusion officer. As we have seen in other cities like Bexley and Westerville, they have created that position but have not given the position a lot of guidance on what their responsibilities would be. This ordinance gives a significant amount of guidance and in addition it places some requirements on our bidding contractors to increase their outreach in minority owned businesses and sub-contractors. It places an additional burden on our departments to be more proactive in their outreach for woman and minority owned businesses as vendors. It also gives diversity and inclusion officer a significant amount of discretion to be able to create guidelines to help director our departments and bidding contracts going forward to ensure that our outreach is going to those businesses and we are improving our contracting with those businesses.

Councilmember Cotner

I know you are big on not reinventing the wheel so what community base did you use to start the core of this? Or was it crafted on your own?

Attorney Shook

No, I would love to pat myself on the back and say I drafted this from scratch, right. It would have taken until September or October. We looked at all of the communities I could find in the state of Ohio that had similar ordinances. Interestingly, Springfield, which isn't a city much larger than Reynoldsburg, was the first city in the state of Ohio I could find that passed an ordinance of this nature. It was actually in the early 1990's. The first think I did was look at their ordinance and some of the things they included but also taking into account that, that ordinance is about 30 years old and things have changed. We also looked at Canton, Toledo and of course Columbus. We also took into account they are larger cities, they have much significant man power in terms of employment to be able to administer that program. As you are aware, we basically have a skeletal staff here at City Hall. We have the employees that we need, which isn't very many here inside City Hall. We had to take into account our financial ability to be able to bring in someone to administer this program that wouldn't put anymore burden on those department directors who are already pretty stretched thin with their time. So we came to the conclusion that the only way to do this and do it right would be to create a new position and give that position responsibilities of this nature.

Councilmember Cotner

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Do the cities that you mentioned all have that individual officer that works in that position?

Attorney Shook

The City of Springfield does. The City of Columbus has an entire department that is dedicated to this. We were not going to create a department. Our officer would be someone who is working with our directors to ensure that this ordinance is being implemented properly.

Councilmember Cotner

Would the vision of this, for that officer be a full time position?

Attorney Shook

I believe so. In the conversations I have had with Mayor Begeny and Chair Strickland, I think that was the intent.

Councilmember Cotner

Paid position, full benefits. Is there any agency that could be third party contracted, someone that has HR knowledge, Council sets the rules. Are their options that way?

Attorney Shook

Not really, the state obviously has a process through the department of administrative services by where they are able to certify minority and women owned businesses in the state. Of course as we talked about back when we passed the resolution, we have a number of those businesses already in the City. We want to be able to rely on that certification process because if they have already gone through being certified with the state, why would we make them go through a different certification process with the City. The ordinance does allow for reciprocity for anyone of those businesses who are certified. We also wanted our own internal process for any business that didn't want to go through the state and could go through the City. We put in those requirements for how you get certified and we give that power and responsibility to the DEI officer.

Councilmember Cotner

I'm glad you mentioned that, so they can go through the state or if they want to be more streamlines, is a better way to say it.

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Attorney Shook

Streamlined and local. Yes I think it's easier. Anybody that has worked with the state knows there is a significant amount of bureaucracy there. Here you would have one person you are communicating with.

Councilmember Cotner

I think the way I read that it's written, that position reports to which department or under the Mayor's Office, Council? Where are they falling in line in their direction?

Attorney Shook

It's kind of a combination of, again this is up to Council, but what I presented to Council is that this person would be appointed through a selection committee that consist of the Mayor, the Human Resources Director, the chair of the Public Service and Transportation Committee and Council President. They would select this person with the approval of Council. The DEI officer would report directly to the mayor but they would have reporting requirements to Council as well. They would not fall under any one department director, especially since they are going to be acting as more of an over site officer for those directors.

Councilmember Cotner

So it would be a bit almost of Council hiring as well, we would have to vote on and approve the individual. So it's quite different from any other staff member we have because it's requiring Council approval. No offense to you but I didn't think it was all from your brain power but I think it's a great start and good information to try and find the best way forward so thank you very much.

Mayor Begeny

Just a few comments as why this position is needed at the local level instead of the state. I am going to give a shout out to one of my summer interns, Drew Longaberger who has done a fantastic job of going through all of the vendors the City of Reynoldsburg, has used over the last two years. The state of Ohio has one of those that would be certified, that would be Star Consultants, they are the ones doing the work for the evaluation on our Parks and Water Building facilities. However, he has found 12 other vendors at least so far that are women or minority owned businesses that have not gone through the certification process. We are trying to match up all of those things so we know that state of Ohio has that. Maybe it's something to the point where it's not reaching down to the communities or like City Attorney Shook

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mentioned maybe the process is a little more of a hoop to jump through than anything else. At the local level, at our level, it's something we want to make sure we have an eye on. A perfect example would be Star Struck. They are not registered with the state of Ohio, but obviously, it is a minority owned business that we do work with extensively.

Councilmember Baker

I just want to make a statement about this because I think this is something that the City of Reynoldsburg can benefit from seeing how one minority owned business to our knowledge has done business with the City of Reynoldsburg. Am I correct?

Mayor Begeny

So far yes. It's a long list.

Councilmember Baker

Just the fact that you have to reach back so far to find a minority owned business or woman owned business who has done business with the City of Reynoldsburg, it's sad and pathetic. Especially since we have been here since 1838. It's ridiculous. I full heartedly support this legislation and I hope it does live up to what we are going to make it be. We have to invest in ourselves and that's not just with money but character and content and opportunity. Our motto is the City of Respect, let's not just say it, and let's do it. Let's actually be it. This is a step in the right direction to make sure that happens. I hope when the time comes it's unanimous not 6 to 1 or 5 to 2. That this unanimously passed to not just show our residents but show everyone I Franklin County, in the state, that we are inclusive and have something to back it up.

President Jenkins

When I worked for the state of Ohio, when using vendors we had to put forth the effort in using minorities and woman and so I'm familiar with that process and at the end of every year we used to have to report with the purchasing department and they would have to make sure we were in compliance with doing that. It is rather important to do that and consider minority and woman businesses so I applaud Reynoldsburg in looking at this.

Councilmember Strickland

Attorney Shook, thank you so much for working on this. It really tells us about who we are and where we are going as Reynoldsburg. We have to be able to be inclusive



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with everything that we do from a City, school perspective, everything. As Councilmember stated before, since 1800's, were only dealing with one minority business. I will do everything that we can to make sure we are going after these woman and minority businesses to make sure that we know there is a place here for them. It's important. I know Stacie and I started this whole process last year. Started the conversation, I am glad we are moving in the right direction. Thank you.

RESULT: REFERRED TO COUNCIL

Next: 9/13/2021 6:30 PM

Finance & Administration Committee

This is the Finance & Administration Committee meeting for July 26, 2021.

Members in attendance are: Councilmember Baker, Councilmember Bryant, Councilmember Strickland, Chair Salvati and President Jenkins.

An Ordinance to Authorize the Mayor to Enter into a Development Agreement with Trivium Development, LLC for the Purpose of Future Sale and Re-Development of Real Estate, and Declaring an Emergency

Councilmember Strickland

Mayor can you give us a little more information on this ordinance.

Mayor Begeny

This is an agreement to set the parameters for ultimately what the development will look like. There are clauses in there to talk about the square footage, how the facilities would be used, parking aspects, things of that nature. It's not a sale agreement. The purchase is the minimum not the maximum. As far as a potential return. We bring this to you as an emergency in hopes that by the time September comes around we will be able to bring you a purchase agreement with identifiable vendors, tenants that will be in this particular location.

Councilmember Cotner

Just to clarify again, make sure we get a list of this project. Mr. Cicak I assume your office would be tracking and can show us the project cost on this of what all it looks

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like so we can see demolition cost and anything else involved with this. The EPA studies and everything else were going to be dealing with, through your office?

<INAUDIBLE>

Mayor Begeny

Are those typically for development deals or purchase agreements?

<INAUDIBLE>

Director Bowsher

This is not something you would typically ask for in a purchase agreement. You are agreeing to enter into a contractual obligation to move through the process so that development can continue, it won't necessarily go through financials, and I'm not even sure what the auditor would ask for. It's something that you don't typically do. I don't think that we looked at financial statements from every single business that we operate on, they are the ones that have brought the risk on themselves, so they are the ones that decided to purchase said building and then get a development out of it. It's still free country I am aware of. Not sure that it's the best practice and I don't think I read it in that statement. We pretty much followed it almost to a T and I believe I had mentioned that last time I was up here discussing it.

Councilmember Cotner

Yes, this document still doesn't obviously bind them purchasing the property. It binds us a little bit to them. Saying as long as they do what they are supposed to, we will sell said property to them.

Director Bowsher

Correct. It gives the City teeth.

Attorney Shook

I think that is generally correct, I think it may be a little overly simplification. They still have to submit a development plan to the City that meets our approval. Essentially the purpose of this development agreement from the City's standpoint is to induce the developer to take on those cost and expenses of reaching out to build tenants for a commercial development here, to take on the cost of engineers and architects for designs to submit to the City. Expenses and cost they probably wouldn't

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otherwise take on if they didn't have protection here in the developer's agreement of course. But its minimal protection. We have been very careful to ensure that the City is at least protected from a financial stand and gives us maximum discretion on what that development plan could or should be.

Councilmember Cotner

I think that's the interesting part because this is still pretty vague of a document. That's intentional. Again, my concern all along has always been over payment of property and removal of public parking. Those have always been my concerns. You and I talked about this for a long time with the hope of seeing some progress. It's a great concept seeing some development there and I'm all for it just the process and prices were a few of my concerns and taxpayers can recoup as much as possible that we have paid out. I think this is intentionally vague to help Trivium move forward, I can get that. As long as we see that developer's agreement that I stated at the other meeting two weeks ago, it will be very clear public parking is required. It will be very clear what their obligations are to keep that open. I think those are some very important facts.

Attorney Shook

You will see a lot more of those ambiguities become concrete and clear. I believe our intent with any sale and purchase of property is to incorporate the development plan that they have agreed to in accordance with the plan and to protect the City. So if they do not, we have reversionary right to that real estate.

Director Bowsher

Next time, you will see something for this specific site and it will actually go into play. Based on preliminary conversation it would be early fall.

Councilmember Cotner

So they have already got something prepared for planning commission?

Director Bowsher

Correct, so it would be there. We would moralize that at planning commission, that would be pushed in part of the purchase and sale contract, which would then come back to you to be finalized. They are hoping to get started still yet this year.

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Councilmember Cotner

You mentioned fees that they are going to be dealing with. Architectural, engineering, are they going to include that into here and try and get us to eat some of those cost. No a lot of that is all on the, in fact they have already spent quite a bit of that already. There is a provision, if that is what City Attorney Shook was questioning. I don't think this is going to necessarily be on this specific parcel but potentially on the next parcel, and I'll get to that. There is sort of an out clause that says if they have worked to a specific agreement or they have not met certain mile stones that we have said they to meet, planning commission documents and that sort. They have spent considerable amount of dollars, they need to be able to recuperate that if we decide to break ties and move on and go a different direction with a different developer. That is in there at \$50,000.00 I believe.

Attorney Shook

That is not in this contract. We have no out provision at all in terms of monetary compensations. Again, that is to the City's benefit. We didn't want to have to pay to leave this contract.

Councilmember Cotner

My last question then, Auditor Cicak can you elaborate more, I'm not sure what the concern?

Director Bowsher

He wants to see his tax returns and financial documents. It's not necessary for this stage or really ever when we're selling said parcels. If we were partnering with said developer and we were entering into a contractual obligation, like say we did with the YMCA, we would take a look and make sure they would be bringing said finances to ensure that they would be able to do what they said, then yes we would take a look at that. But they are entering into the contract and saying they could do said this because we are holding them to that, as well as selling to property. We are not partnering up dollars and entering into an investment deal with them to build a property with them so we wouldn't be looking at their financial documents as if they were a banker of some sort. It's a wash because you're comparing apples to oranges on this project.

Councilmember Cotner

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Ok, but if we were entering into an agreement with them, doesn't that make sense for our auditor to address that question at all.

Director Bowsher

A clarification of exactly what he is looking for specifically maybe just making that request to Trivium specifically. If he is the one that is in fact looking for said documents.

Councilmember Cotner

Ok, well that is why I wanted to clarify with the Auditor.

Auditor Cicak

In April when we had our first meeting, we had legal counsel there and I presented documents to show the best practices for economic development from my angle from public finance. You have \$3,000,000.00 that we were laying out here for two properties. Plus demolition cost, plus other cost that we are including for environmental studies. We want to know basic financial documents. I don't want the person's personal IRS returns. But we don't even have an annual report. This is something that I asked for in April and I have asked for it repeatedly.

Councilmember Cotner

I have looked at Trivium's website, I don't see any financials on there either, and I don't know the answer. We are not the banker, they are not paying us back a loan and we could certainly walk away as City Attorney Shook shared. We certainly have outs if they can't pay. I can understand the concern though. The City Auditor's job is to be accountable to City finances. I understand the questioning at least, maybe I am off base too. The question makes sense, but whether we had it or not maybe doesn't matter. That's what I wanted to try and clarify what we were looking at and what the seemingly disagreement on that was.

Attorney Shook

It's probably a fair question in terms in the developer being able to build what they say they are going to build. I think we are going to have that protection in there in the purchase and sale agreement. So I think the developer does have the financial capability of doing what they say they are going to. Whether that means we request detailed financial records or otherwise. That is certainly something that is going to be taken into account when we get to that stage, which we are not there yet.



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Councilmember Cotner

Ok, that sounds like a little bit of middle common ground here which seems reasonable, we are not to that stage yet but when do you think that stage will be.

Director Bowsher

I would say what a fair statement is we are looking for something from the bank that we are actually going to be able to secure said purchase contract when we get to that phase, when it comes back to Council for purchase contract. We will have it in the documentation, it will say that the bank is securing said loan for the purchase contract so we know that we are securing that. You allow them to dive into the financial statement from them, if they are saying that's good, that should be good enough for the City. After that they have already said what they are going to do, it's already been ordained at that point. They are there to build that and they have a time frame to get that done.

Councilmember Cotner

I think it seems like a reasonable question if we are entering into agreement with someone. It seems like a reasonable middle ground then. If we are entering into an agreement and are at some point selling to this corporation, the CIC that we have with Mr. Spencer, is that an appropriate relationship still? Are we as a City able to move forward still in that type, with him sitting in that office and being a member of that board?

Attorney Shook

Yes, as we have talked about with the CIC, we have our public members and then private. 40% of the CIC board has to be our public members so Mayor Begeny, Councilmember Cotner, Councilmember Baker comprise our public members. Then we have our private members and they are technically government officials subject to Ohio law. But he would not be able to vote as a member of the board on anything that presents a conflict of interest to him. This right now is not going through the CIC so it won't be an issue on this matter but certainly I could see where there might be issues that come up in future.

Director Bowsher

I think that goes with a lot of the individual we have serving on the board because they are obviously an active community of different developers or property owners



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and things of that nature so we know that is going to come up from time to time with various members that are on there.

Councilmember Cotner

This one seemed a little bigger and further, that's why I wanted to make sure it was addressed. I appreciate the response and clarification.

Councilmember Strickland

It sounds like the Auditor is very concerned seeing financials. Have we done that before in this stage with any developer?

Director Bowsher

No.

Councilmember Cotner

We have never worked with anyone like that though.

Councilmember Strickland

Have we don't this before with any project we have worked on?

Director Bowsher

To be clear, we sold the property to the brewery, we did not do anything of that nature to them. We certainly didn't enter into contract when we were going through the community center, we didn't have Ohio Health show financial statements that they could afford the lease. There have been occasions where we have done somewhat similar deals and no we have not asked for financials.

Councilmember Strickland

Mr. Spencer sitting on the board is like any other person doing business that sits on aboard that may impact them that they may have to repute themselves of a vote, correct?

Director Bowsher

Correct.

Attorney Shook

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It's a little different because it's the CIC board, if it were City Council. We could not do business with one of you. Not like this. That would be criminal violation on the part of the council member. This is a little different because he is a private members on a CIC board which is a unique creation in Ohio, it's not the same as a City Council.

Councilmember Baker

What's the reason to bring this up now, why is there urgency, seems like some sort of issue when talking about the financials. It's never been brought up before, why now.

Auditor Cicak

The brewery we sold was \$100,000.00, the Ohio Health development, there annual reports and statements are available online. This is a \$3,000,000.00 deal that we are using tax payer dollars. These are directives that come from the government officers finance association. I don't make them up. They are best practices that have been in practice for a long time. I asked for these basic documents. If you don't want to see them before you make this decision that's on you. It's my duty to advise you to do so. That's what I'm doing is for every member on Council.

Councilmember Baker

The reason I bring it up is because the Y was brought up and we were over budget, we were forever told on time on budget and come to find out there were all kinds of things being taken out, over budget and time. That was the reason why I asked that question. There was no let's see the paperwork then but now. That's why I wondered why something in place right after that wasn't happened.

Auditor Cicak

You're comparing the YMCA changes to economic development here?

Councilmember Baker

No I'm talking about the money. That was a 35 million dollar building, it should be different for one dollar or 100 million. I would like for something like this to come out right after the Y happened, all we had then was finger pointing.

Councilmember Salvati makes a motion to forward the ordinance to Council for a second reading. Second by Councilmember Strickland. Motion carries.

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Consent Agenda for Emergency Adoption

RESULT:	ADOPTED [UNANIMOUS]
MOVER:	Stacie Baker, At-Large Councilmember
SECONDER:	Louis Salvati, Councilman
AYES:	Cotner, Baker, Strickland, Salvati, Pyakurel, Lawson-Rowe

98-2021

AN ORDINANCE DECLARING THE IMPROVEMENT OF CERTAIN REAL PROPERTY LOCATED IN THE CITY OF REYNOLDSBURG, OHIO TO BE A PUBLIC PURPOSE; DECLARING SUCH PROPERTY TO BE EXEMPT FROM REAL PROPERTY TAXATION; DESIGNATING PUBLIC IMPROVEMENTS TO BE MADE THAT WILL BENEFIT SUCH PROPERTY; REQUIRING ANNUAL SERVICE PAYMENTS IN LIEU OF TAXES; AND ESTABLISHING A MUNICIPAL PUBLIC IMPROVEMENT TAX INCREMENT EQUIVALENT FUND; AND AUTHORIZING THE EXECUTION OF A TAX INCREMENT FINANCING AGREEMENT, AND DECLARING AN EMERGENCY --- Baker. Development, Parks and Recreation Committee.

99-2021

AN ORDINANCE TO REPEAL AND REPLACE ORDINANCE NO. 01-2021 TO APPROVE THE PHASE 1 FINAL PLAT FOR THE SPRING HILL FARM DEVELOPMENT (PHASE 1), AND DECLARING AN EMERGENCY --- Baker. Development, Parks and Recreation Committee.

100-2021

AN ORDINANCE AUTHORIZING THE MAYOR TO ENTER INTO A CONTRACT WITH COLVIN GRAVEL COMPANY INC. FOR THE DEMOLITION OF THE PROPERTY LOCATED AT 7332 EAST MAIN STREET (HAPPY DRAGON), APPROPRIATING FUNDS, AND DECLARING AN EMERGENCY --- Strickland. Public Service and Transportation Committee.

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101-2021

AN ORDINANCE AUTHORIZING THE MAYOR TO ENTER INTO A LEASE AGREEMENT WITH MODERN OFFICE METHODS FOR THE CLERK OF COURT COPIERS, WAIVE COMPETITIVE BIDDING, AND DECLARING AN EMERGENCY --- Salvati. Finance and Administration Committee.

102-2021

AN ORDINANCE TO AUTHORIZE THE MAYOR TO ENTER INTO A DEVELOPMENT AGREEMENT WITH TRIVIUM DEVELOPMENT, LLC FOR THE PURPOSE OF FUTURE SALE AND RE-DEVELOPMENT OF REAL ESTATE, AND DECLARING AN EMERGENCY --- Salvati. Finance and Administration Committee.

Consent Agenda for First Reading

RESULT: REFERRED TO COUNCIL

AN ORDINANCE ACCEPTING, APPROVING, AND RATIFYING THE SUBMITTED RECOMMENDATIONS OF SEVERAL CITY OF REYNOLDSBURG TAX INCENTIVE REVIEW COUNCILS --- Baker. Development, Parks and Recreation Committee.

AN ORDINANCE AUTHORIZING THE MAYOR TO ENTER INTO A CONTRACT TO PURCHASE REAL PROPERTY TO BE USED BY THE CITY OF REYNOLDSBURG --- Baker. Development, Parks and Recreation Committee.

AN ORDINANCE AUTHORIZING THE MAYOR TO ENTER INTO A CONTRACT WITH RUMPKE TRASH AND RECYCLING FOR RECYCLING PROCESSING GENERATED BY RESIDENTIAL UNITS, MUNICIPAL FACILITIES, AND VARIOUS SPECIAL EVENTS IN THE CITY OF REYNOLDSBURG, OHIO --- Strickland. Public Service and Transportation Committee.

Minutes Acceptance: Minutes of Jul 26, 2021 6:30 PM (Approval of Minutes)



**MINUTES REGULAR MEETING
REYNOLDSBURG CITY COUNCIL
July 26, 2021**

Consent Agenda for Second Reading

RESULT:	REFERRED TO COUNCIL
----------------	----------------------------

AN ORDINANCE AUTHORIZING THE CITY AUDITOR TO REMOVE EQUIPMENT FROM THE CITY'S FIXED ASSET LIST OF THE POLICE DEPARTMENT --- Bryant. Public Safety, Law and Courts Committee.

AN ORDINANCE AUTHORIZING THE MAYOR TO ENTER INTO A CONTRACT WITH LOCAL WASTE SERVICES LTD. TO BE THE SOLE PROVIDER OF SOLID WASTE, RECYCLABLE MATERIALS, AND YARD WASTE COLLECTION SERVICES FOR WASTE GENERATED BY RESIDENTIAL UNITS, MUNICIPAL FACILITIES, AND VARIOUS SPECIAL EVENTS IN THE CITY OF REYNOLDSBURG, OHIO --- Strickland. Public Service and Transportation Committee.

Consent Agenda for Third Reading

Item 15a is being pulled from the Consent Agenda as the Ordinance needs to be amended.

RESULT:	ADOPTED [UNANIMOUS]
MOVER:	Stacie Baker, At-Large Councilmember
SECONDER:	Shanette Strickland, Councilwoman
AYES:	Cotner, Baker, Strickland, Salvati, Pyakurel, Lawson-Rowe

104-2021

AN ORDINANCE ESTABLISHING CHAPTER 785 MEDICAL MARIJUANA FACILITIES OF THE CODIFIED ORDINANCES FOR THE CITY OF REYNOLDSBURG --- Baker. Development, Parks and Recreation Committee.

Minutes Acceptance: Minutes of Jul 26, 2021 6:30 PM (Approval of Minutes)



**MINUTES REGULAR MEETING
REYNOLDSBURG CITY COUNCIL
July 26, 2021**

105-2021

AN ORDINANCE AUTHORIZING THE CITY AUDITOR TO REMOVE EQUIPMENT FROM THE CITY'S FIXED ASSET LIST OF THE POLICE DEPARTMENT --- Bryant. Public Safety, Law and Courts Committee.

106-2021

AN ORDINANCE TO AMEND SECTION 1399.05 EXEMPTIONS TO VACANT PROPERTY REGISTRATION OF THE CODIFIED ORDINANCES FOR THE CITY OF REYNOLDSBURG --- Strickland. Public Service and Transportation Committee.

107-2021

AN ORDINANCE AUTHORIZING EMH&T TO CONDUCT SURVEY, DESIGN, ENGINEERING, & BIDDING SERVICES FOR THE POLICE DEPARTMENT WEST PARKING LOT AND APPROPRIATING FUNDS THEREFOR --- Strickland. Public Service and Transportation Committee.

108-2021

AN ORDINANCE AUTHORIZING EMH&T TO CONDUCT SURVEY, DESIGN, ENGINEERING & BIDDING SERVICES FOR A TRAFFIC SIGNAL INTERCONNECT AND PREEMPTION SYSTEM ALONG THE MAIN STREET CORRIDOR (BRICE TO WAGGONER ROADS) AND APPROPRIATING FUNDS --- Strickland. Public Service and Transportation Committee.

109-2021

AN ORDINANCE AUTHORIZING EMH&T TO CONDUCT SURVEY, DESIGN, ENGINEERING, & BIDDING SERVICES FOR THE GRAHAM ROAD MULTI-USE TRAIL/SIDEWALK EXTENSION (PALMER ROAD TO LIVINGSTON AVENUE) PROJECT AND APPROPRIATING FUNDS THEREFOR --- Strickland. Public Service and Transportation Committee.

Minutes Acceptance: Minutes of Jul 26, 2021 6:30 PM (Approval of Minutes)



**MINUTES REGULAR MEETING
REYNOLDSBURG CITY COUNCIL
July 26, 2021**

110-2021

AN ORDINANCE AUTHORIZING EMH&T TO CONDUCT SURVEY, DESIGN, ENGINEERING, & BIDDING SERVICES FOR THE HILL ROAD METHODIST CEMETERY IMPROVEMENTS AND APPROPRIATING FUNDS THEREFOR --- Strickland. Public Service and Transportation Committee.

Legislation for Third Reading and Approval

103-2021

AN ORDINANCE TO AMEND CHAPTER ELEVEN - PLANNING AND ZONING CODE FOR THE CITY OF REYNOLDSBURG, OHIO --- Baker. Development, Parks and Recreation Committee.

Councilmember Pyakurel moved to amend the Reynoldsburg zoning code update to amend the Planning Commission recommendation to maintain the Innovation District to change it to Suburban Residential on East Main Street. Second by Councilmember Cotner. Roll call vote: Salvati - Yes; Pyakurel - Yes; Lawson-Rowe - Yes; Cotner - Yes; Baker - Yes; Strickland - Yes. The Ordinance was amended.

RESULT:	ADOPTED [UNANIMOUS]
MOVER:	Barth R. Cotner, At-Large Councilmember
SECONDER:	Bhuwan Pyakurel, Councilman
AYES:	Cotner, Baker, Strickland, Salvati, Pyakurel, Lawson-Rowe

Other Council Matters

Councilmember Baker: Thank you to all of the service men and women, those who work in retail and logistics. I want to say to Councilmember Lawson-Rowe that the event you hosted recently was terrific. My children had a good time.

Councilmember Pyakurel: I wanted to explain my recent haircut. It is a tradition in my culture that men shave their head for close male family members, which is why I shave my head. My uncle passed two weeks ago. We mourn for thirteen days with many people coming and going from relative's homes. I wanted to share this information for educational purposes.

Minutes Acceptance: Minutes of Jul 26, 2021 6:30 PM (Approval of Minutes)

Reynoldsburg

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MINUTES REGULAR MEETING REYNOLDSBURG CITY COUNCIL July 26, 2021

Upcoming Meetings

August 5, 2021 Planning Commission

August 9, 2021 Council Recess

August 19, 2021 BZBA

August 23, 2021 Council Recess

September 2, 2021 Planning Commission

September 13, 2021 Council

September 16, 2021 BZBA

September 27, 2021 Council

Adjournment

Mollie Prasher
Mollie Prasher, Clerk of Council

Leanora Jenkins
Leanora Jenkins, President of Council

Minutes Acceptance: Minutes of Jul 26, 2021 6:30 PM (Approval of Minutes)



**MINUTES SPECIAL MEETING
REYNOLDSBURG CITY COUNCIL
August 4, 2021**

Council President Leanora Jenkins called the meeting to order at 6:30 PM

PRESENT: Cotner, Baker, Jenkins, Strickland, Salvati, Pyakurel, Lawson-Rowe

ABSENT: Bryant

Community Comments

There were no comments.

Motions

A MOTION TO WAIVE ARTICLE IV COMMITTEES, SECTION 8 MANDATORY REFERRAL FOR THE ONE OHIO OPIOID SETTLEMENT PLAN ORDINANCE

No comments were made.

RESULT:	ADOPTED [UNANIMOUS]
MOVER:	Meredith Lawson-Rowe, Councilwoman
SECONDER:	Shanette Strickland, Councilwoman
AYES:	Cotner, Baker, Jenkins, Strickland, Salvati, Pyakurel, Lawson-Rowe
ABSENT:	Bryant

Legislation for Emergency Approval

111-2021

AN ORDINANCE ACCEPTING THE ONE OHIO MEMORANDUM OF UNDERSTANDING AND AUTHORIZE THE CITY OF REYNOLDSBURG TO PARTICIPATE IN THE PROPOSED OPIOID LITIGATION SETTLEMENT PLAN OF CLAIMS AGAINST DISTRIBUTORS IN THE SUITS AGAINST AMERISOURCE BERGEN, CARDINAL HEALTH, AND MC

Attorney Shook

I apologize for bring you in during August break, however this is a pressing matter with a deadline. On July 23rd I attended a meeting at the Ohio Department of Public Safety regarding a significant development in the State of Ohio's Lawsuit against 3 of the 5 major opioid distributors and manufacturers, who are the subjects of multiple lawsuits, not just in the state of Ohio but around the country. These companies are Amerisource

Minutes Acceptance: Minutes of Aug 4, 2021 6:30 PM (Approval of Minutes)



**MINUTES SPECIAL MEETING
REYNOLDSBURG CITY COUNCIL
August 4, 2021**

Bergen, Cardinal and McKesson. The two other companies are Johnson and Johnson, they are not a part of the discussion this evening and Purdue Pharma, they are currently in bankruptcy and we did discuss that at the last meeting. The proposed settlements that is being presented, is presented through the One Ohio. It's a conglomeration of all local governments in the state of Ohio and the State of Ohio itself to move the litigation forward in a combined fashion that would allow us to get to a resolution a lot quicker than what is happening in other states. The state of Ohio is quite frankly leading on this litigation and the state of Ohio is being presented an opportunity that is unique and not currently being offered to other states who have not had such consolidation and cooperation under local government and their state. The settlement that was presented for these three companies in total in excess of \$800,000,000.00. The distribution would occur over a number of years, up to 18 years. There are certain incentives to be met in order to make that process quicker. The first step in that process is to have local governments sign off on the settlement and the deadline to sign off is August for local governments. So while I'm sure you do not want to be here this evening, there are lots of City Councils, boards of trustees and townships that are being brought together this week and next week to approve the same item. The breakdown of the settlement would be 15% of the over \$800,000,000.00 would go to the state of Ohio. 30% of the over \$800,000,000.00 would go to the local political subdivisions of the state of Ohio, that includes municipalities like Reynoldsburg, townships, villages and counties. The remaining 55% would go to the One Ohio Foundation. That is a 29 member board that is being created to allocate the additional portion of the settlement to local political subdivisions based on need and application. The numbers for each of the local governments were giving to me last night. The specific numbers that will allow us to understand what would be coming to the City of Reynoldsburg. If we are able to obtain more than 70% of the population, so it would be local governments that encompass more than 70% of the population sign off on this settlement. Then that would trigger payment to the City of Reynoldsburg in the amount of \$98,299.90. If more than 95% of the population, meaning local governments that cover more than 95% of the population in the state of Ohio sign off on this settlement the total amount to the City of Reynoldsburg \$140,428.43. That is just the minimum payment that the City of Reynoldsburg would receive. We certainly will have future opportunities to apply to the Ohio Foundation for additional proceeds. These funds will be earmarked for a specific purpose and that purpose is to address the effects of the opioid epidemic in our community. That means that money can only be used for things more generally described as treatment, education and life saving measures for individuals recovering from the opioid disease in our community. As you know, we already have a recovery court through our Mayor's court that I believe at this time is fairly robust. Probably a little bit

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MINUTES SPECIAL MEETING REYNOLDSBURG CITY COUNCIL August 4, 2021

more robust than I anticipated it would be. Our anticipation is that we would use some of these funds to continue and grow that program and apply for additional funds if necessary to continue to support that program. Because the deadline is August 13th for all the local governments to put their support in, that is why I brought this to you this evening and I am requesting that you support this settlement and pass it as an emergency.

Councilmember Strickland

Say the 70% does move forward with this, do we know when the money will be disbursed?

Attorney Shook

Unfortunately no, I would anticipate if we reach the 70% or 95% threshold, it will come sooner than later, but we have not received a timeline. We just got the numbers last night, so we are operating a little bit under the gun here.

RESULT:	ADOPTED [UNANIMOUS]
MOVER:	Bhuwan Pyakurel, Councilman
SECONDER:	Shanette Strickland, Councilwoman
AYES:	Cotner, Baker, Jenkins, Strickland, Salvati, Pyakurel, Lawson-Rowe
ABSENT:	Bryant

Adjournment

Leanora Jenkins

Leanora Jenkins, President of Council

Mollie Prasher

Mollie Prasher, Clerk of Council

Minutes Acceptance: Minutes of Aug 4, 2021 6:30 PM (Approval of Minutes)

Clerk of Council**Mollie Prasher****7232 East Main Street****Reynoldsburg OH 43068****614-322-6836 phone****Memo**

DATE: September 13, 2021**TO:****CC:****RE: Treasury Board Minutes**

MINUTES

CITY OF REYNOLDSBURG TREASURY INVESTMENT BOARD MEETING

August 17, 2021

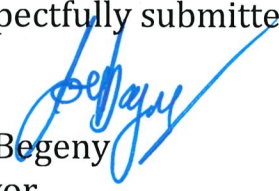
The August meeting of the Treasury Investment Board (T.I.B.), was called to order at 10:01 a.m. by Chairman Begeny. Members present were, Mayor Joe Begeny, City Auditor Stephen Cicak, and Joni Crawford, Finance Director.

- 1) The Auditor presented:
Fund Balance Report dated June 30, 2021; Meeder Monthly Investment Report dated July 31, 2021 ; U.S. Department of the Treasury Yield Curve Rates
- 2) Items reviewed- Recent Revenue

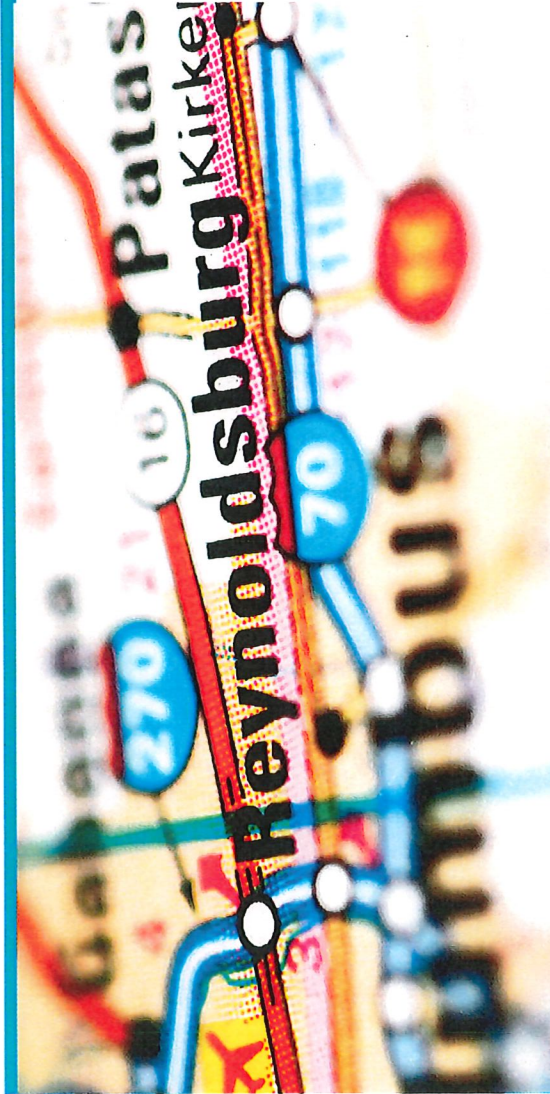
The next meeting of the T.I.B. will be Tuesday, September 21, 2021 at 10:00 a.m. in the Mayor's Conference Room.

There being no further business, this meeting adjourned at 10:13 am.

Respectfully submitted,


Joe Begeny
Mayor

Attachment: 081721 Treasury Minutes (Treasury Board Minutes)



City of Reynoldsburg Operating Account

Monthly Investment Report
July 31, 2021

Your Investment Representative:

Eileen Stanic
(440) 662-8268
estanic@meederinvestment.com

For questions about your account please contact your investment representative or contact publicfundoperations@meederinvestment.com
Dublin, Ohio | Lansing, Michigan | Long Beach, California | 866-633-3371 | www.meederpublicfunds.com

PORTFOLIO SUMMARY

As of July 31, 2021



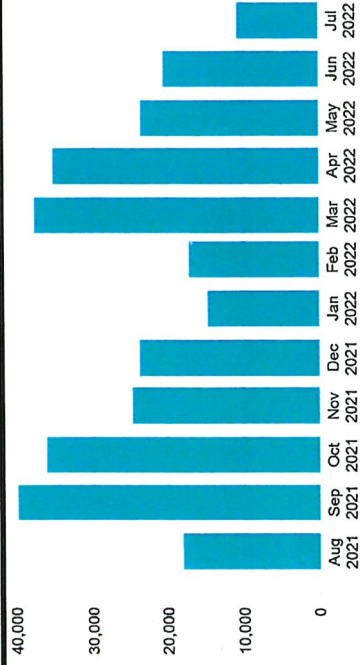
MONTHLY RECONCILIATION

Beginning Book Value	39,467,339.18
Contributions	
Withdrawals	
Prior Month Management Fees	(7,771.00)
Prior Month Custodian Fees	(331.12)
Realized Gains/Losses	212.50
Purchased Interest	(341.79)
Gross Interest Earnings	13,189.52
Ending Book Value	39,472,297.29

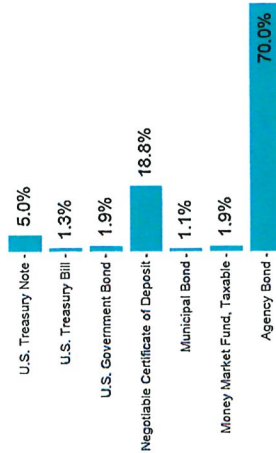
PORTFOLIO CHARACTERISTICS

Portfolio Yield to Maturity	0.84%
Portfolio Effective Duration	1.54 yrs
Weighted Average Maturity	2.41 yrs

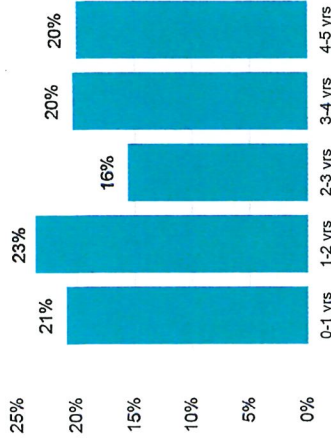
PROJECTED MONTHLY INCOME SCHEDULE



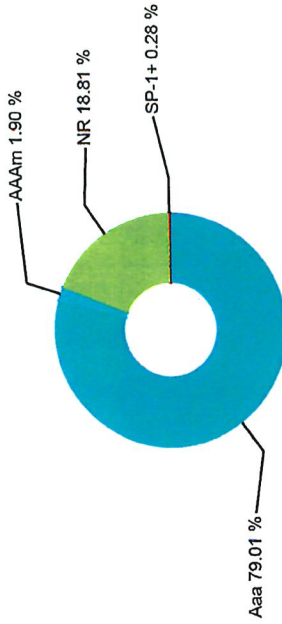
SECTOR ALLOCATION



MATURITY DISTRIBUTION



CREDIT QUALITY



City of Reynoldsburg Operating Account
PROJECTED INCOME SCHEDULE
 As of July 31, 2021

CUSIP	SECURITY DESCRIPTION	Aug 2021	Sep 2021	Oct 2021	Nov 2021	Dec 2021	Jan 2022	Feb 2022	Mar 2022	Apr 2022	May 2022	Jun 2022	Jul 2022
02007GMS9	Ally Bank 1.700% 01/24/2022						2,561						
05465DAG3	Axos Bank 1.600% 03/27/2023	200	200	193	200	193	200	200	180	200	193	200	193
05580AVA9	BMW Bank of North America 1.650% 02/28/2023	1,636						1,664					
06251A2B5	Bank Hapoalim B.M. 0.250% 07/22/2022						314						558
06654BCL3	Bankwell Bank 0.400% 07/28/2023						502						494
06740KKJ5	Barclays Bank Delaware 2.200% 07/19/2022						776						764
080257RN0	Belmont, County of 1.000% 08/25/2021	265											
080515CN7	Belmont Savings Bank 2.850% 04/18/2023	484	484	468	484	468	484	484	437	484	468	484	468
15201QCD7	Centerstate Bank Corporation 1.000% 03/21/2022		1,235						1,222				
17312QJ26	Citibank, N.A. 2.900% 04/11/2023			3,562						3,543			1,707
254673KT2	Discover Bank 2.550% 01/10/2023						1,735						
25665QAY1	Dollar Bank, Federal Savings Bank 2.850% 04/13/2023			2,858						2,842			
29278TNA4	EnerBank USA 1.650% 02/14/2023	349	349	338	349	338	349	349	315	349	338	349	338
29976D2N9	TIAA, FSB 2.250% 03/29/2022		1,872						1,841				
3130ADRX2	FHLB 2.625% 12/09/2022					6,563						6,563	
3130AGWK7	FHLB 1.500% 08/15/2024	3,750						3,750					
3130AHSR5	FHLB 1.625% 12/20/2021					3,438							
3130AK2E5	FHLB 0.125% 08/26/2021	745											
3130AK3S3	FHLB 0.300% 09/29/2023		225						225				
3130AK6Z4	FHLB 0.125% 09/17/2021		1,043										

City of Reynoldsburg Operating Account
PROJECTED INCOME SCHEDULE
As of July 31, 2021



CUSIP	SECURITY DESCRIPTION	Aug 2021	Sep 2021	Oct 2021	Nov 2021	Dec 2021	Jan 2022	Feb 2022	Mar 2022	Apr 2022	May 2022	Jun 2022	Jul 2022
3130AKJR8	FHLB 0.570% 12/16/2025					2,166						2,166	
3130AKXB7	FHLB 0.580% 02/11/2026	725						725					
3130AL5X8	FHLB 0.650% 02/24/2026	813						813					
3130ALKA1	FHLB 1.000% 03/17/2026		2,125						2,125				
3130ALQX5	FHLB 1.125% 03/30/2026		4,219						4,219				
3130ALRG1	FHLB 0.125% 03/17/2023		311						313				
3130AMCE0	FHLB 1.050% 05/12/2026				3,413					3,413			
3130AMSB9	FHLB 0.700% 06/16/2025					875					875		
3130AN3E8	FHLB 0.520% 07/12/2024						1,300						1,300
3130ANDX5	FHLB 0.500% 08/16/2024							3,750					
313376C94	FHLB 2.625% 12/10/2021					(1,409)							
3133EK4Y9	FFCB 1.650% 11/01/2024				4,125						4,125		
3133EK6J0	FFCB 1.625% 11/08/2024				4,063						4,063		
3133EL3E2	FFCB 0.320% 08/10/2023	960						960					
3133EL4J0	FFCB 0.470% 08/19/2024	235						235					
3133EL6U3	FFCB 0.280% 09/14/2023		1,400						1,400				
3133EL7K4	FFCB 0.550% 09/16/2025		2,063						2,063				
3133ELN26	FFCB 0.260% 06/22/2022					650						415	
3133ELT95	FFCB 0.200% 07/13/2022						500						735
3133EMAM4	FFCB 0.250% 09/21/2023		938						938				
3133EMBH4	FFCB 0.530% 09/29/2025		2,849						2,849				
3133EMCP5	FFCB 0.520% 10/14/2025			195							195		
3133EMHF2	FFCB 0.600% 11/24/2025				975							975	
3133EMND0	FFCB 0.570% 01/20/2026						285						285
3133EMTQ5	FFCB 0.700% 03/17/2025		1,750						1,750				

City of Reynoldsburg Operating Account
PROJECTED INCOME SCHEDULE
 As of July 31, 2021

CUSIP	SECURITY DESCRIPTION	Aug 2021	Sep 2021	Oct 2021	Nov 2021	Dec 2021	Jan 2022	Feb 2022	Mar 2022	Apr 2022	May 2022	Jun 2022	Jul 2022
3133EMTT9	FFCB 0.750% 03/17/2025	2,813	2,813						2,813				
3133EMUK6	FFCB 1.050% 03/25/2026	2,625	2,625						2,625				
3133EMXM9	FFCB 0.125% 04/27/2023			938						938			
3133EMZP0	FFCB 0.140% 05/18/2023				700						700		
3133EMZW5	FFCB 0.730% 05/19/2025				913						913		
3134GV5F1	FMCC 0.375% 07/14/2023					563						563	
3134GVJ66	FMCC 0.250% 06/08/2022					625						325	
3134GWE36	FMCC 0.200% 09/01/2022		1,000						1,000				
3134GWN44	FMCC 0.450% 09/11/2024		1,125						1,125				
3134GWP91	FMCC 0.500% 06/16/2025		1,875						1,875				
3134GWR73	FMCC 0.270% 06/30/2023		911						911				
3134GWTL0	Federal Home Loan Mortgage Corporation 0.300% 09/28/2023		1,125						1,125				
3134GWWF0	FMCC 0.250% 07/07/2023			844						844			
3134GWW93	FMCC 0.550% 09/30/2025		688						688				
3134GWZV1	FMCC 0.650% 10/22/2025			325						325			
3135G06G3	FNMA 0.500% 11/07/2025				313						313		
3135G0W66	FNMA 1.625% 10/15/2024			12,188						12,188			
3135GAZ23	FNMA 0.560% 11/17/2025				672						672		
3136G43H4	FNMA 0.400% 09/16/2024		1,000						1,000				
3136G4Z71	FNMA 0.450% 08/26/2024	1,688											
32056GCS7	First Internet Bancorp 2.350% 12/19/2022	499	499	483	499	483	499	499	451	499	483	499	483
33646CJP0	1st Source Bank 2.850% 04/1/2023			3,215						3,197			
353172V5	Franklin County Board of Commissioners 0.600% 06/01/2025					828						1,035	

[illegible]

City of Reynoldsburg Operating Account
PROJECTED INCOME SCHEDULE
 As of July 31, 2021

CUSIP	SECURITY DESCRIPTION	Aug 2021	Sep 2021	Oct 2021	Nov 2021	Dec 2021	Jan 2022	Feb 2022	Mar 2022	Apr 2022	May 2022	Jun 2022	Jul 2022
912796C31	UST 01/27/2022						468						
912828T91	UST 1.625% 10/31/2023			7,109						7,109			
91282CCCF6	UST 0.750% 05/31/2026				1,313						1,313		
91282CCJ8	UST 0.875% 06/30/2026					1,094						1,094	
91282CCCL3	UST 0.375% 07/15/2024						938						938
949495AF2	Wells Fargo National Bank West 1.850% 12/30/2022	391	391	379	391	379	391	366	379	391	379	391	379
949763M60	Wells Fargo Bank, National Association 1.900% 10/18/2023	399	399	386	399	386	399	399	360	399	386	399	386
TOTAL		17,989	39,890	36,051	24,704	23,734	14,651	21,654	37,500	35,078	23,528	20,434	10,677

CUSIP	Security Description	Trade Date/ Settlement Date	Par Value	Principal Cost/ Purchased Interest	Total Cost	Yield at Cost	Maturity/ Duration	Market Price/ Market Value	Unrealized Gain/ (Loss)	% of Assets	Moody's/ S&P Rating
Cash and Cash Equivalents											
GIDP00000	Government Insured Deposit Program	7/30/2021	\$186.24	\$186.24	\$186.24	0.10%	0.003	\$1.00	\$0.00	0.00%	
		7/30/2021			\$186.24		0.003	\$186.24			
STAROHIO	STAR Ohio XX812	7/30/2021	\$7,479,781.72	\$7,479,781.72	\$7,479,781.72	0.08%	0.003	\$1.00	\$0.00	15.82%	AAAm
		7/30/2021					0.003	\$7,479,781.72			
31846V567	First American Funds, Inc.	7/30/2021	\$757,942.94	\$757,942.94	\$757,942.94	0.02%	0.003	\$1.00	\$0.00	1.60%	AAAm
		7/30/2021					0.003	\$757,942.94			
	SubTotal		\$8,237,910.90	\$8,237,910.90	\$8,237,910.90	0.07%		\$8,237,910.90	\$0.00	17.43%	
Agency Bond											
3130AK2E5	FHLB 0.125% 08/26/2021	8/28/2020	\$1,000,000.00	\$999,880.00	\$999,880.00	0.14%	0.074	\$100.00	\$150.00	2.12%	Aaa
		8/31/2020					0.077	\$1,000,030.00			AA+
3130AK6Z4	FHLB 0.125% 09/17/2021	9/22/2020	\$1,500,000.00	\$1,499,895.00	\$1,499,895.00	0.13%	0.134	\$100.01	\$180.00	3.17%	Aaa
		9/23/2020					0.137	\$1,500,075.00			AA+
313376C94	FHLB 2.625% 12/10/2021	8/8/2017	\$200,000.00	\$204,034.05	\$204,034.05	2.14%	0.364	\$100.92	(\$2,192.05)	0.43%	Aaa
		8/8/2017					0.367	\$201,842.00			AA+
3130AHSR5	FHLB 1.625% 12/20/2021	12/19/2019	\$400,000.00	\$399,812.00	\$399,812.00	1.65%	0.392	\$100.60	\$2,604.00	0.85%	Aaa
		12/23/2019					0.394	\$402,416.00			AA+
3134GVJ66	FMCC 0.250% 06/08/2022	7/17/2020	\$500,000.00	\$500,300.00	\$500,300.00	0.22%	0.858	\$100.15	\$470.00	1.06%	Aaa
		7/20/2020					0.859	\$500,770.00			AA+
3133ELN26	FFCB 0.260% 06/22/2022	6/29/2020	\$500,000.00	\$500,235.00	\$500,235.00	0.24%	0.896	\$100.19	\$715.00	1.06%	Aaa
		6/30/2020					0.897	\$500,950.00			AA+
3133ELT95	FFCB 0.200% 07/13/2022	7/9/2020	\$500,000.00	\$499,765.00	\$499,765.00	0.22%	0.953	\$100.12	\$835.00	1.06%	Aaa
		7/13/2020					0.955	\$500,600.00			AA+
3134GWE36	FMCC 0.200% 09/01/2022	8/28/2020	\$1,000,000.00	\$1,000,000.00	\$1,000,000.00	0.20%	1.090	\$100.01	\$130.00	2.12%	Aaa
		9/1/2020					0.248	\$1,000,130.00			AA+
3130ADRX2	FHLB 2.625% 12/09/2022	3/2/2018	\$500,000.00	\$495,130.00	\$495,130.00	2.85%	1.362	\$103.38	\$21,765.00	1.09%	Aaa
		3/2/2018					1.343	\$516,895.00			AA+
3130ALRG1	FHLB 0.125% 03/17/2023	4/30/2021	\$500,000.00	\$499,750.00	\$499,828.13	0.15%	1.630	\$99.94	(\$75.00)	1.06%	Aaa
		5/3/2021		\$78.13			1.628	\$499,675.00			AA+
3133EMXM9	FFCB 0.125% 04/27/2023	4/26/2021	\$500,000.00	\$499,515.00	\$499,515.00	0.17%	1.742	\$99.91	\$40.00	1.06%	Aaa
		4/27/2021					1.740	\$499,555.00			AA+
3133EMXM9	FFCB 0.125% 04/27/2023	5/6/2021	\$1,000,000.00	\$999,370.00	\$999,404.72	0.16%	1.742	\$99.91	(\$260.00)	2.11%	Aaa
		5/7/2021		\$34.72			1.740	\$999,110.00			AA+

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3133EMZP0	FFCB 0.140% 05/18/2023	5/12/2021 5/18/2021	\$1,000,000.00	\$999,100.00	\$999,100.00	0.19%	1.800 0.874	\$99.91 \$999,100.00	\$0.00	2.11%	Aaa AA+
3134GWR73	FMCC 0.270% 06/30/2023	9/18/2020 9/30/2020	\$675,000.00	\$675,000.00	\$675,000.00	0.27%	1.918 0.562	\$100.00 \$674,986.50	(\$13.50)	1.43%	Aaa AA+
3134GWWF0	FMCC 0.250% 07/07/2023	9/22/2020 10/7/2020	\$675,000.00	\$675,000.00	\$675,000.00	0.25%	1.937 0.714	\$99.99 \$674,912.25	(\$87.75)	1.43%	Aaa AA+
3134GV5F1	FMCC 0.375% 07/14/2023	7/6/2020 7/14/2020	\$300,000.00	\$300,000.00	\$300,000.00	0.38%	1.956 0.961	\$100.16 \$300,480.00	\$480.00	0.64%	Aaa AA+
3133EL3E2	FFCB 0.320% 08/10/2023	9/17/2020 9/18/2020	\$100,000.00	\$100,000.00	\$100,000.00	0.32%	2.030 0.834	\$99.98 \$99,978.00	(\$22.00)	0.21%	Aaa AA+
3133EL3E2	FFCB 0.320% 08/10/2023	8/10/2020 8/11/2020	\$500,000.00	\$499,765.00	\$499,765.00	0.34%	2.030 0.834	\$99.98 \$499,890.00	\$125.00	1.06%	Aaa AA+
3133EL6U3	FFCB 0.280% 09/14/2023	9/16/2020 9/17/2020	\$1,000,000.00	\$999,400.00	\$999,400.00	0.30%	2.126 0.967	\$99.96 \$999,560.00	\$160.00	2.11%	Aaa AA+
3133EMAM4	FFCB 0.250% 09/21/2023	9/22/2020 9/23/2020	\$750,000.00	\$749,685.00	\$749,685.00	0.26%	2.145 1.636	\$100.01 \$750,090.00	\$405.00	1.59%	Aaa AA+
3130AK3S3	FHLB 0.300% 09/29/2023	9/11/2020 9/29/2020	\$150,000.00	\$149,925.00	\$149,925.00	0.32%	2.167 0.991	\$99.97 \$149,947.50	\$22.50	0.32%	Aaa AA+
3130AN3E8	FHLB 0.520% 07/12/2024	7/6/2021 7/12/2021	\$500,000.00	\$499,850.00	\$499,850.00	0.53%	2.953 0.688	\$100.01 \$500,060.00	\$210.00	1.06%	Aaa AA+
3130AGWK7	FHLB 1.500% 08/15/2024	11/6/2019 11/7/2019	\$500,000.00	\$495,935.00	\$495,935.00	1.68%	3.047 2.963	\$103.41 \$517,025.00	\$21,090.00	1.09%	Aaa AA+
3133EL4J0	FFCB 0.470% 08/19/2024	8/20/2020 8/21/2020	\$100,000.00	\$100,000.00	\$100,000.00	0.47%	3.058 1.228	\$99.92 \$99,916.00	(\$84.00)	0.21%	Aaa AA+
3136G4Z71	FNMA 0.450% 08/26/2024	8/28/2020 8/31/2020	\$750,000.00	\$749,700.00	\$749,700.00	0.46%	3.077 1.972	\$100.16 \$751,230.00	\$1,530.00	1.59%	Aaa AA+
3134GWN44	FMCC 0.450% 09/11/2024	9/3/2020 9/11/2020	\$500,000.00	\$500,000.00	\$500,000.00	0.45%	3.121 1.398	\$99.91 \$499,560.00	(\$440.00)	1.06%	Aaa AA+
3136G43H4	FNMA 0.400% 09/16/2024	9/8/2020 9/16/2020	\$500,000.00	\$500,000.00	\$500,000.00	0.40%	3.134 2.188	\$100.09 \$500,430.00	\$430.00	1.06%	Aaa AA+
3135G0W66	FNMA 1.625% 10/15/2024	12/24/2019 12/26/2019	\$500,000.00	\$495,970.00	\$495,970.00	1.80%	3.214 3.122	\$103.87 \$519,345.00	\$23,375.00	1.10%	Aaa AA+
3135G0W66	FNMA 1.625% 10/15/2024	11/5/2019 11/6/2019	\$1,000,000.00	\$995,010.00	\$995,010.00	1.73%	3.214 3.122	\$103.87 \$1,038,690.00	\$43,680.00	2.20%	Aaa AA+
3133EK4Y9	FFCB 1.650% 11/01/2024	11/6/2019 11/7/2019	\$500,000.00	\$498,145.00	\$498,145.00	1.73%	3.260 3.167	\$103.93 \$519,645.00	\$21,500.00	1.10%	Aaa AA+

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3133EK6J0	FFCB 1.625% 11/08/2024	11/6/2019 11/8/2019	\$500,000.00	\$497,545.00	\$497,545.00	1.73%	3.279 3.187	\$103.86 \$519,300.00	\$21,755.00	1.10%	Aaa AA+
3133EMTT9	FFCB 0.750% 03/17/2025	3/16/2021 3/17/2021	\$750,000.00	\$749,737.50	\$749,737.50	0.76%	3.633 1.352	\$99.98 \$749,880.00	\$142.50	1.59%	Aaa AA+
3133EMTQ5	FFCB 0.700% 03/17/2025	3/19/2021 3/22/2021	\$500,000.00	\$499,625.00 \$48.61	\$499,673.61	0.72%	3.633 1.746	\$100.17 \$500,860.00	\$1,235.00	1.06%	Aaa AA+
3133EMZW5	FFCB 0.730% 05/19/2025	5/12/2021 5/19/2021	\$250,000.00	\$250,000.00	\$250,000.00	0.73%	3.805 1.389	\$99.94 \$249,857.50	(\$142.50)	0.53%	Aaa AA+
3134GWFP91	FMCC 0.500% 06/16/2025	9/16/2020 9/17/2020	\$750,000.00	\$750,000.00	\$750,000.00	0.50%	3.882 2.302	\$99.83 \$748,725.00	(\$1,275.00)	1.58%	Aaa AA+
3130AMSB9	FHLB 0.700% 06/16/2025	6/3/2021 6/16/2021	\$250,000.00	\$250,000.00	\$250,000.00	0.70%	3.882 1.584	\$99.94 \$249,842.50	(\$157.50)	0.53%	Aaa AA+
3133EL7K4	FFCB 0.550% 09/16/2025	9/16/2020 9/17/2020	\$750,000.00	\$750,000.00	\$750,000.00	0.55%	4.134 1.484	\$99.68 \$747,607.50	(\$2,392.50)	1.58%	Aaa AA+
3133EMBH4	FFCB 0.530% 09/29/2025	9/29/2020 10/1/2020	\$675,000.00	\$674,325.00	\$674,325.00	0.55%	4.170 1.562	\$99.52 \$671,746.50	(\$2,578.50)	1.42%	Aaa AA+
3133EMBH4	FFCB 0.530% 09/29/2025	10/1/2020 10/2/2020	\$400,000.00	\$399,600.00	\$399,600.00	0.55%	4.170 1.562	\$99.52 \$398,072.00	(\$1,528.00)	0.84%	Aaa AA+
3134GWW93	FMCC 0.550% 09/30/2025	10/7/2020 10/8/2020	\$250,000.00	\$249,878.33	\$249,878.33	0.56%	4.173 1.654	\$99.59 \$248,970.00	(\$908.33)	0.53%	Aaa AA+
3133EMCP5	FFCB 0.520% 10/14/2025	10/2/2020 10/14/2020	\$75,000.00	\$74,906.25	\$74,906.25	0.55%	4.211 1.648	\$99.47 \$74,602.50	(\$303.75)	0.16%	Aaa AA+
3134GWZV1	FMCC 0.650% 10/22/2025	10/9/2020 10/23/2020	\$100,000.00	\$100,000.00	\$100,000.00	0.65%	4.233 1.693	\$99.74 \$99,743.00	(\$257.00)	0.21%	Aaa AA+
3135G06G3	FNMA 0.500% 11/07/2025	3/2/2021 3/5/2021	\$125,000.00	\$124,161.25	\$124,161.25	0.65%	4.277 4.211	\$99.50 \$124,370.00	\$208.75	0.26%	Aaa AA+
3135GA2Z3	FNMA 0.560% 11/17/2025	11/5/2020 11/17/2020	\$240,000.00	\$240,000.00	\$240,000.00	0.56%	4.304 2.719	\$99.76 \$239,412.00	(\$588.00)	0.51%	Aaa AA+
3133EMHF2	FFCB 0.600% 11/24/2025	12/1/2020 12/2/2020	\$325,000.00	\$324,756.25	\$324,756.25	0.62%	4.323 1.709	\$99.57 \$323,612.25	(\$1,144.00)	0.68%	Aaa AA+
3130AKJR8	FHLB 0.570% 12/16/2025	12/11/2020 12/16/2020	\$650,000.00	\$649,675.00	\$649,675.00	0.58%	4.384 1.602	\$99.46 \$646,496.50	(\$3,178.50)	1.37%	Aaa AA+
3130AKJR8	FHLB 0.570% 12/16/2025	12/14/2020 12/16/2020	\$110,000.00	\$109,945.00	\$109,945.00	0.58%	4.384 1.602	\$99.46 \$109,407.10	(\$537.90)	0.23%	Aaa AA+
3133EMNDO	FFCB 0.570% 01/20/2026	1/11/2021 1/20/2021	\$100,000.00	\$99,850.00	\$99,850.00	0.60%	4.479 1.710	\$99.39 \$99,392.00	(\$458.00)	0.21%	Aaa AA+

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3130AKXB7	FHLB 0.580% 02/11/2026	2/24/2021 3/1/2021	\$250,000.00	\$249,000.00 \$80.56	\$249,080.56	0.66%	4.540 1.892	\$99.41 \$248,522.50	(\$477.50)	0.53%	Aaa AA+
3130AL5X8	FHLB 0.650% 02/24/2026	2/9/2021 2/24/2021	\$250,000.00	\$250,000.00	\$250,000.00	0.65%	4.575 1.866	\$99.54 \$248,845.00	(\$1,155.00)	0.53%	Aaa AA+
3130ALKA1	FHLB 1.000% 03/17/2026	3/1/2021 3/17/2021	\$425,000.00	\$425,000.00	\$425,000.00	1.00%	4.633 1.066	\$100.02 \$425,080.75	\$80.75	0.90%	Aaa AA+
3133EMUK6	FFCB 1.050% 03/25/2026	3/18/2021 3/25/2021	\$500,000.00	\$500,000.00	\$500,000.00	1.05%	4.655 1.984	\$100.34 \$501,685.00	\$1,685.00	1.06%	Aaa AA+
3130ALQX5	FHLB 1.125% 03/30/2026	3/15/2021 3/30/2021	\$750,000.00	\$749,910.00	\$749,910.00	1.13%	4.668 0.595	\$100.12 \$750,900.00	\$990.00	1.59%	Aaa AA+
3130AMICE0	FHLB 1.050% 05/12/2026	4/27/2021 5/12/2021	\$150,000.00	\$149,932.50	\$149,932.50	1.06%	4.786 1.495	\$100.08 \$150,121.50	\$189.00	0.32%	Aaa AA+
3130AMICE0	FHLB 1.050% 05/12/2026	4/30/2021 5/12/2021	\$500,000.00	\$499,625.00	\$499,625.00	1.07%	4.786 1.495	\$100.08 \$500,405.00	\$780.00	1.06%	Aaa AA+
SubTotal			\$27,725,000.00	\$27,697,643.13 \$242.02	\$27,697,885.15	0.66%		\$27,844,349.35	\$146,706.22	58.90%	
Municipal Bond											
080257RN0	Belmont, County of 1.000% 08/25/2021	8/13/2020 8/26/2020	\$110,000.00	\$110,831.60	\$110,831.60	0.24%	0.071 0.074	\$100.06 \$110,066.00	(\$765.60)	0.23%	SP-1+
3531727V5	Franklin County Board of Commissioners 0.600% 06/01/2025	6/17/2021 7/17/2021	\$345,000.00	\$345,000.00	\$345,000.00	0.60%	3.841 3.784	\$99.89 \$344,623.95	(\$376.05)	0.73%	Aaa AAA
SubTotal			\$455,000.00	\$455,831.60	\$455,831.60	0.51%		\$454,689.95	(\$1,141.65)	0.96%	
Negotiable Certificate of Deposit											
02007GMS9	Ally Bank 1.700% 01/24/2022	1/16/2020 1/23/2020	\$247,000.00	\$246,567.75	\$246,567.75	1.79%	0.488 0.490	\$100.81 \$248,995.76	\$2,428.01	0.53%	
59013KFD3	Merrick Bank Corporation 1.650% 01/31/2022	1/21/2020 1/31/2020	\$249,000.00	\$248,751.00	\$248,751.00	1.70%	0.507 0.507	\$100.80 \$250,984.53	\$2,233.53	0.53%	
857894F53	Stearns Bank National Association 1.600% 02/10/2022	1/30/2020 2/10/2020	\$249,000.00	\$248,937.75	\$248,937.75	1.61%	0.534 0.534	\$100.81 \$251,026.86	\$2,089.11	0.53%	
65344AAB1	Nextier Bank, Na. 1.600% 02/22/2022	1/30/2020 2/21/2020	\$249,000.00	\$248,937.75	\$248,937.75	1.61%	0.567 0.567	\$100.87 \$251,156.34	\$2,218.59	0.53%	

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78414TBW1	SB One Bank 1.500% 02/28/2022	1/31/2020 2/28/2020	\$247,000.00	\$246,753.00	\$246,753.00	1.55%	0.584 0.582	\$100.83 \$249,057.51	\$2,304.51	0.53%	
38148PGZ4	Goldman Sachs Bank USA 2.350% 03/15/2022	3/7/2017 8/23/2019	\$245,000.00	\$245,000.00	\$245,000.00	2.35%	0.625 0.621	\$101.44 \$248,535.35	\$3,535.35	0.53%	
15201QCD7	Centerstate Bank Corporation 1.000% 03/21/2022	3/10/2020 3/20/2020	\$245,000.00	\$245,000.00	\$245,000.00	1.00%	0.641 0.641	\$100.60 \$246,479.80	\$1,479.80	0.52%	
29976D2N9	TIAA, FSB 2.250% 03/29/2022	3/24/2017 9/19/2019	\$165,000.00	\$165,000.00	\$165,000.00	2.25%	0.663 0.660	\$101.47 \$167,417.25	\$2,417.25	0.35%	
06740KKJ5	Barclays Bank Delaware 2.200% 07/19/2022	7/14/2017 9/19/2019	\$70,000.00	\$70,000.00	\$70,000.00	2.20%	0.970 0.966	\$102.06 \$71,441.30	\$1,441.30	0.15%	
87270LAD5	TIAA, FSB 2.150% 07/19/2022	7/14/2017 9/19/2019	\$60,000.00	\$60,000.00	\$60,000.00	2.15%	0.970 0.966	\$102.01 \$61,206.00	\$1,206.00	0.13%	
06251A2B5	Bank Hapoalim B.M. 0.250% 07/22/2022	7/8/2020 7/22/2020	\$249,000.00	\$248,751.00	\$248,751.00	0.30%	0.978 0.979	\$100.14 \$249,356.07	\$605.07	0.53%	
88224PLZ0	Texas Capital Bank, National Association 0.250% 08/08/2022	7/28/2020 8/7/2020	\$249,000.00	\$248,626.50	\$248,626.50	0.33%	1.025 1.024	\$100.14 \$249,346.11	\$719.61	0.53%	
32056GCS7	First Internet Bancorp 2.350% 12/19/2022	12/7/2017 9/18/2019	\$250,000.00	\$250,000.00	\$250,000.00	2.35%	1.389 1.367	\$103.01 \$257,527.50	\$7,527.50	0.54%	
949495AF2	Wells Fargo National Bank West 1.850% 12/30/2019	12/19/2019 12/30/2019	\$249,000.00	\$248,813.25	\$248,813.25	1.88%	1.419 1.400	\$102.35 \$254,861.46	\$6,048.21	0.54%	
254673KT2	Discover Bank 2.550% 01/10/2023	1/3/2018 8/23/2019	\$135,000.00	\$135,000.00	\$135,000.00	2.55%	1.449 1.431	\$103.43 \$139,626.45	\$4,626.45	0.30%	
29278TNA4	EnerBank USA 1.650% 02/14/2023	2/12/2020 2/14/2020	\$249,000.00	\$248,502.00	\$248,502.00	1.72%	1.545 1.525	\$102.22 \$254,515.35	\$6,013.35	0.54%	
81768PAF3	ServisFirst Bank 1.600% 02/21/2023	2/12/2020 2/21/2020	\$249,000.00	\$248,626.50	\$248,626.50	1.65%	1.564 1.545	\$102.16 \$254,375.91	\$5,749.41	0.54%	
87165FTH7	Synchrony Bank 2.700% 02/23/2023	2/21/2018 9/19/2019	\$35,000.00	\$35,000.00	\$35,000.00	2.70%	1.570 1.531	\$103.89 \$36,360.10	\$1,360.10	0.08%	
05580AAV9	BMW Bank of North America 1.650% 02/28/2023	3/11/2020 3/12/2020	\$200,000.00	\$200,000.00	\$200,000.00	1.65%	1.584 1.559	\$102.26 \$204,514.00	\$4,514.00	0.43%	
05465DAG3	Axos Bank 1.600% 03/27/2023	2/27/2020 3/26/2020	\$147,000.00	\$146,926.50	\$146,926.50	1.62%	1.658 1.636	\$102.27 \$150,331.02	\$3,404.52	0.32%	

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17312QJ26	Citibank, N.A. 2.900% 04/11/2023	4/4/2018 9/19/2019	\$245,000.00	\$245,000.00	\$245,000.00	2.90%	1.699 1.656	\$104.52 \$256,071.55	\$11,071.55	0.54%	
33646CJP0	1st Source Bank 2.850% 04/11/2023	4/6/2018 9/19/2019	\$225,000.00	\$225,000.00	\$225,000.00	2.85%	1.699 1.657	\$104.43 \$234,976.50	\$9,976.50	0.50%	
25665QAY1	Dollar Bank, Federal Savings Bank 2.850% 04/13/2023	4/4/2018 9/19/2019	\$200,000.00	\$200,000.00	\$200,000.00	2.85%	1.704 1.662	\$104.45 \$208,894.00	\$8,894.00	0.44%	
080515CN7	Belmont Savings Bank 2.850% 04/18/2023	4/16/2018 9/19/2019	\$200,000.00	\$200,000.00	\$200,000.00	2.85%	1.718 1.677	\$104.47 \$208,948.00	\$8,948.00	0.44%	
88241THL7	Texas Exchange Bank, SSB 0.700% 06/16/2023	5/15/2020 6/2/2020	\$210,000.00	\$209,580.00	\$209,580.00	0.77%	1.879 0.459	\$100.01 \$210,014.70	\$434.70	0.44%	
06654BCL3	Bankwell Bank 0.400% 07/28/2023	7/1/2020 7/28/2020	\$249,000.00	\$248,850.60	\$248,850.60	0.42%	1.995 1.986	\$100.20 \$249,500.49	\$649.89	0.53%	
949763M60	Wells Fargo Bank, National Association 1.900% 10/18/2023	10/31/2019 11/4/2019	\$247,000.00	\$246,876.50	\$246,876.50	1.91%	2.219 2.170	\$103.42 \$255,435.05	\$8,558.55	0.54%	
88413QCJ5	Third Federal Savings and Loan Association of Cleveland 1.750% 11/13/2023	11/5/2019 11/12/2019	\$247,000.00	\$246,259.00	\$246,259.00	1.83%	2.290 2.243	\$103.14 \$254,760.74	\$8,501.74	0.54%	
61690UQZ6	Morgan Stanley Bank, National Association 1.850% 12/26/2023	12/23/2019 12/30/2019	\$247,000.00	\$245,765.00	\$245,765.00	1.98%	2.408 2.358	\$103.47 \$255,573.37	\$9,808.37	0.54%	
61760A4Z9	Morgan Stanley Private Bank, National Association 1.900% 12/26/2023	12/23/2019 12/30/2019	\$247,000.00	\$245,765.00	\$245,765.00	2.03%	2.408 2.357	\$103.59 \$255,869.77	\$10,104.77	0.54%	
75472RAK7	Raymond James Bank, National Association 1.800% 11/08/2024	11/5/2019 11/8/2019	\$247,000.00	\$246,506.00	\$246,506.00	1.84%	3.279 3.176	\$103.95 \$256,766.38	\$10,260.38	0.54%	
549104VF1	Luana Savings Bank 0.450% 12/30/2025	12/22/2020 12/30/2020	\$249,000.00	\$248,103.60	\$248,103.60	0.52%	4.422 4.356	\$98.52 \$245,309.82	(\$2,793.78)	0.52%	
856283S31	State Bank of India 0.600% 02/25/2026	2/9/2021 2/25/2021	\$249,000.00	\$247,755.00	\$247,755.00	0.70%	4.578 4.483	\$98.91 \$246,295.86	(\$1,459.14)	0.52%	

POSITION STATEMENT

As of July 31, 2021



CUSIP	Security Description	Trade Date/ Settlement Date	Par Value	Principal Cost/ Purchased Interest	Total Cost	Yield at Cost	Maturity/ Duration	Market Price/ Market Value	Unrealized Gain/ (Loss)	% of Assets	Moody's/ S&P Rating
89235MKY6	Toyota Financial Savings Bank 0.900% 04/22/2026	4/14/2021 4/22/2021	\$248,000.00	\$247,008.00	\$247,008.00	0.98%	4.732 4.601	\$100.03 \$248,071.92	\$1,063.92	0.52%	
	SubTotal		\$7,348,000.00	\$7,337,661.70	\$7,337,661.70	1.68%		\$7,483,602.82	\$145,941.12	15.83%	
U.S. Government Bond											
3134GWTL0	Federal Home Loan Mortgage Corporation 0.300% 09/28/2023	9/18/2020 9/28/2020	\$750,000.00	\$750,000.00	\$750,000.00	0.30%	2.164 2.148	\$99.99 \$749,940.00	(\$60.00)	1.59%	Aaa
	SubTotal		\$750,000.00	\$750,000.00	\$750,000.00	0.30%		\$749,940.00	(\$60.00)	1.59%	
U.S. Treasury Bill											
912796C31	UST 01/27/2022	1/25/2021 1/28/2021	\$500,000.00	\$499,532.36	\$499,532.36	0.09%	0.496 0.496	\$99.98 \$499,875.00	\$342.64	1.06%	Aaa AA+
	SubTotal		\$500,000.00	\$499,532.36	\$499,532.36	0.09%		\$499,875.00	\$342.64	1.06%	
U.S. Treasury Note											
912828T91	UST 1.625% 10/31/2023	12/30/2019 12/31/2019	\$875,000.00	\$874,658.21	\$874,658.21	1.64%	2.255 2.213	\$103.11 \$902,177.50	\$27,519.29	1.91%	Aaa AA+
91282CCL3	UST 0.375% 07/15/2024	7/29/2021 7/30/2021	\$500,000.00	\$499,921.88 \$76.42	\$499,998.30	0.38%	2.962 2.937	\$100.02 \$500,080.00	\$158.12	1.06%	Aaa AA+
91282CCF6	UST 0.750% 05/31/2026	7/6/2021 7/7/2021	\$350,000.00	\$349,398.44 \$265.37	\$349,663.81	0.79%	4.838 4.728	\$100.20 \$350,710.50	\$1,312.06	0.74%	Aaa AA+
91282CCJ8	UST 0.875% 06/30/2026	6/29/2021 6/30/2021	\$250,000.00	\$249,707.03	\$249,707.03	0.90%	4.921 4.796	\$100.76 \$251,895.00	\$2,187.97	0.53%	Aaa AA+
	SubTotal		\$1,975,000.00	\$1,973,685.56 \$341.79	\$1,974,027.35	1.08%		\$2,004,863.00	\$31,177.44	4.24%	
Grand Total			\$46,990,910.90	\$46,952,265.25 \$583.81	\$46,952,849.06	0.72%		\$47,275,231.02	\$322,965.77	100.00%	



City of Reynoldsburg Operating Account
TRANSACTION STATEMENT
As of July 31, 2021

Transaction Type	Trade Date	Settlement Date	CUSIP	Security Description	Par Value	Principal Amount	Purchased Interest	Total Cost	Yield at Cost
Pending Purchase									
Pending Purchase	7/30/2021	8/11/2021	795451AM5	Sallie Mae Bank 0.400% 08/11/2023	210,000.00	209,580.00		209,580.00	0.50%
Pending Purchase	7/21/2021	8/16/2021	3130ANDX5	FHLB 0.500% 08/16/2024	750,000.00	750,000.00		750,000.00	0.50%
Total					960,000.00	959,580.00		959,580.00	
Purchase									
Purchase	7/6/2021	7/7/2021	91282CCF6	UST 0.750% 05/31/2026	350,000.00	349,398.44	265.37	349,663.81	0.79%
Purchase	6/17/2021	7/7/2021	3531727V5	Franklin County Board of Commissioners 0.600% 06/01/2025	345,000.00	345,000.00		345,000.00	0.60%
Purchase	7/6/2021	7/12/2021	3130AN3E8	FHLB 0.520% 07/12/2024	500,000.00	499,850.00		499,850.00	0.53%
Purchase	7/29/2021	7/30/2021	91282CCL3	UST 0.375% 07/15/2024	500,000.00	499,921.88	76.42	499,998.30	0.38%
Total					1,695,000.00	1,694,170.32	341.79	1,694,512.11	

City of Reynoldsburg Operating Account
TRANSACTION STATEMENT
 As of July 31, 2021



Transaction Type	Trade Date	Settlement Date	CUSIP	Security Description	Par Value	Principal Cost	Total Proceeds	Realized Gain/Loss
Called Securities								
Called Securities	7/8/2021	7/8/2021	3134GV5E4	FMCC 0.270% 07/08/2022	500,000.00	499,900.00	500,000.00	100.00
Called Securities	7/27/2021	7/27/2021	3134GWEH5	FMCC 0.280% 07/27/2022	750,000.00	749,887.50	750,000.00	112.50
Called Securities	7/28/2021	7/28/2021	3134GWDP8	FMCC 0.260% 07/28/2022	500,000.00	500,000.00	500,000.00	0.00
Total					1,750,000.00	1,749,787.50	1,750,000.00	212.50

Maturity								
Maturity	7/15/2021	7/15/2021	668571FA5	Northwood Local School District 0.374% 07/15/2021	60,000.00	60,000.00	60,000.00	0.00
Total					60,000.00	60,000.00	60,000.00	0.00

Transaction Type	Payment Date	Settlement Date	CUSIP	Security Description	Interest Received
Interest/Dividends					
Interest/Dividends	7/1/2021	7/1/2021	31846V567	First American Funds, Inc.	9.62
Interest/Dividends	7/2/2021	7/2/2021	88241THL7	Texas Exchange Bank, SSB 0.700% 06/16/2023	120.82
Interest/Dividends	7/8/2021	7/8/2021	3134GV5E4	FMCC 0.270% 07/08/2022	675.00
Interest/Dividends	7/12/2021	7/12/2021	857894F53	Stearns Bank National Association 1.600% 02/10/2022	327.45
Interest/Dividends	7/12/2021	7/12/2021	254673KT2	Discover Bank 2.550% 01/10/2023	1,707.10
Interest/Dividends	7/13/2021	7/13/2021	3133ELT95	FFCB 0.200% 07/13/2022	500.00
Interest/Dividends	7/14/2021	7/14/2021	29278TNA4	EnerBank USA 1.650% 02/14/2023	337.68
Interest/Dividends	7/14/2021	7/14/2021	3134GV5F1	FMCC 0.375% 07/14/2023	562.50

City of Reynoldsburg Operating Account
TRANSACTION STATEMENT
 As of July 31, 2021



Transaction Type	Payment Date	Settlement Date	CUSIP	Security Description	Interest Received
Interest/Dividends	7/15/2021	7/15/2021	668571FA5	Northwood Local School District 0.374% 07/15/2021	112.20
Interest/Dividends	7/19/2021	7/19/2021	87270LAD5	TIAA, FSB 2.150% 07/19/2022	639.70
Interest/Dividends	7/19/2021	7/19/2021	06740KKJ5	Barclays Bank Delaware 2.200% 07/19/2022	763.67
Interest/Dividends	7/19/2021	7/19/2021	949763M60	Wells Fargo Bank, National Association 1.900% 10/18/2023	385.73
Interest/Dividends	7/19/2021	7/19/2021	080515CN7	Belmont Savings Bank 2.850% 04/18/2023	468.49
Interest/Dividends	7/19/2021	7/19/2021	32056GCS7	First Internet Bancorp 2.350% 12/19/2022	482.88
Interest/Dividends	7/20/2021	7/20/2021	3133EMND0	FFCB 0.570% 01/20/2026	285.00
Interest/Dividends	7/21/2021	7/21/2021	65344AAB1	Nextier Bank, Na. 1.600% 02/22/2022	327.45
Interest/Dividends	7/21/2021	7/21/2021	81768PAF3	ServisFirst Bank 1.600% 02/21/2023	327.45
Interest/Dividends	7/22/2021	7/22/2021	06251A2B5	Bank Hapoalim B.M. 0.250% 07/22/2022	308.69
Interest/Dividends	7/23/2021	7/23/2021	02007GMS9	Ally Bank 1.700% 01/24/2022	2,082.24
Interest/Dividends	7/26/2021	7/26/2021	05465DAG3	Axos Bank 1.600% 03/27/2023	193.32
Interest/Dividends	7/27/2021	7/27/2021	3134GWEH5	FMCC 0.280% 07/27/2022	1,050.00
Interest/Dividends	7/28/2021	7/28/2021	06654BCL3	Bankwell Bank 0.400% 07/28/2023	493.91
Interest/Dividends	7/28/2021	7/28/2021	3134GWDPP8	FMCC 0.260% 07/28/2022	650.00
Interest/Dividends	7/30/2021	7/30/2021	949495AF2	Wells Fargo National Bank West 1.850% 12/30/2022	378.62
Total					13,189.52

City of Reynoldsburg Operating Account
TRANSACTION STATEMENT
 As of July 31, 2021



Transaction Type	Trade Date	Settlement Date	Transaction Description	Amount
Custodian Fee				
Custodian Fee	7/26/2021	7/26/2021	Cash Out	(331.12)
Total				(331.12)
Management Fee				
Management Fee	7/21/2021	7/21/2021	Cash Out	(7,771.00)
Total				(7,771.00)



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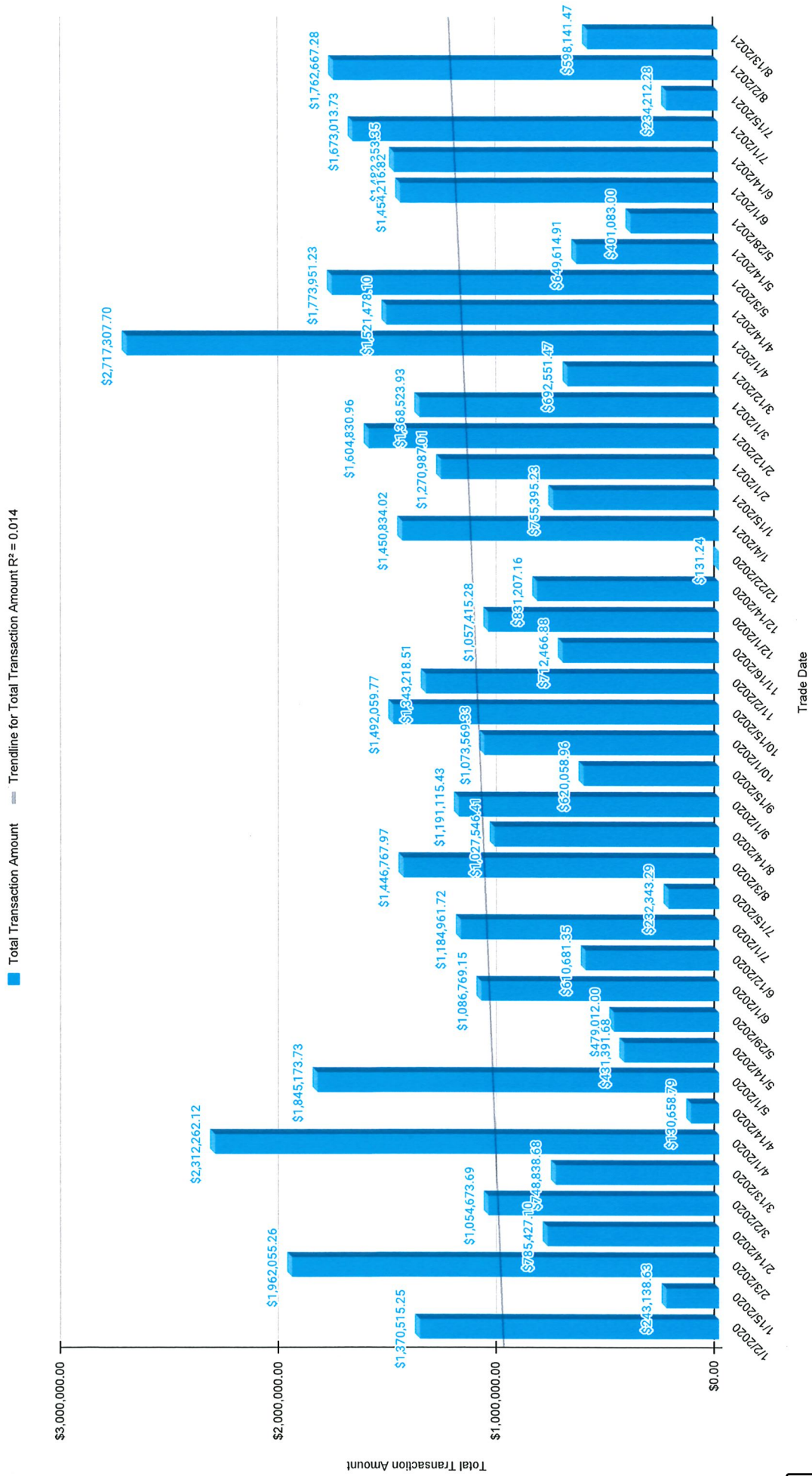
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Total Transaction Amount vs. Trade Date



CITY OF REYNOLDSBURG
FUND BALANCE REPORT
JUNE 30, 2021

Fund	Beginning Balance	Y-T-D Revenues	Y-T-D Expenses	Unexpended Balance	Outstanding Encumbrances	Ending Balance
110 - General Fund	\$14,354,984.93	\$13,789,191.07	\$12,702,491.04	\$15,441,684.96	\$3,073,935.21	\$12,367,749.75
201 - Fema Federal Emergency Mgmt Agen	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
203 - Cares Act (CRF) Franklin Cty	\$8,935.99	\$0.00	\$0.00	\$8,935.99	\$7,701.02	\$1,234.97
204 - Cares Act (CRF) Licking Cty	\$36,482.79	\$0.00	\$28,516.31	\$7,966.48	\$5,000.00	\$2,966.48
205 - Cares Act (CRF) Fairfield Cty	\$7.67	\$0.00	\$0.00	\$7.67	\$0.00	\$7.67
206 - American Rescue Plan Act	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
211 - Computerized Needs (courts)	\$181,991.22	\$7,020.00	\$8,609.10	\$180,402.12	\$7,916.49	\$172,485.63
220 - Income Tax Fund	\$3,454,468.78	\$264,197.22	\$149,439.82	\$3,569,226.18	\$3,430,708.63	\$138,517.55
230 - Permissive Tax Fund	\$2,204,240.02	\$381,617.36	\$1,550,000.00	\$1,035,857.38	\$488,973.23	\$546,884.15
240 - Police Pension Fund	\$218,264.78	\$135,976.34	\$1,898.76	\$352,342.36	\$0.00	\$352,342.36
250 - Sewer Capacity Fund	\$174,678.81	\$128,242.59	\$32,213.24	\$270,708.16	\$0.00	\$270,708.16
260 - Street Fund	\$3,166,555.45	\$983,564.16	\$623,347.30	\$3,526,772.31	\$265,708.64	\$3,261,063.67
270 - State Highway Fund	\$404,007.18	\$78,094.42	\$64,379.02	\$417,722.58	\$12,854.38	\$404,868.20
282 - Cops in School	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
283 - Cops More Grant Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
285 - Endowments & Contributions	\$390,728.75	\$1,363.06	\$0.00	\$392,091.81	\$0.00	\$392,091.81
286 - G.R.E.A.T. Grant Fund	\$550.00	\$0.00	\$0.00	\$550.00	\$0.00	\$550.00
287 - Reynoldsburg Recovery Court	\$39,721.60	\$0.00	\$0.00	\$39,721.60	\$0.00	\$39,721.60
290 - Law Enforcement Fund	\$106,294.28	\$3,618.42	\$0.00	\$109,912.70	\$2,642.40	\$107,270.30
291 - Drug Enforcement Fund	\$47,968.74	\$70.00	\$0.00	\$48,038.74	\$0.00	\$48,038.74
292 - Safely Belt Program Fund	\$4,376.00	\$0.00	\$0.00	\$4,376.00	\$0.00	\$4,376.00
293 - DUJ/Education/Enforcement Fund	\$18,304.19	\$931.00	\$0.00	\$19,235.19	\$0.00	\$19,235.19
294 - Federal Forfeiture Fund	\$151,175.27	\$130.00	\$0.00	\$151,305.27	\$0.00	\$151,305.27
295 - Law Enforcement Asst Fund	\$57,121.76	\$0.00	\$0.00	\$57,121.76	\$0.00	\$57,121.76
297 - Edward Byrne Fund	\$3.42	\$0.00	\$0.00	\$3.42	\$0.00	\$3.42
298 - Secure Our Schools	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
299 - Indigent Drivers Interlock Fund	\$16,077.59	\$0.00	\$0.00	\$16,077.59	\$0.00	\$16,077.59
310 - General Debt Retirement Fund	\$2,574,601.94	\$2,105,589.68	\$669,656.39	\$4,010,535.23	\$0.00	\$4,010,535.23
320 - Special Assessment Debt Ret Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
330 - Taylor Sq Tif Debt Retirement	\$290,647.91	\$0.00	\$17,736.60	\$272,911.31	\$0.00	\$272,911.31
410 - Capital Improvements Fund	\$6,974,365.93	\$5,120,288.19	\$3,839,029.11	\$8,255,625.01	\$7,136,314.48	\$1,119,310.53
420 - Sidewalk Construction Fund	\$898,578.60	\$449.00	\$0.00	\$899,027.60	\$99,425.47	\$799,602.13
440 - Brice-Main Streetscape	\$0.08	\$0.00	\$0.00	\$0.08	\$0.00	\$0.08
450 - Rosehill Road Improvement	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
605 - Arts Commission	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
610 - Delinquency Prevention Fund	\$16,554.81	\$0.00	\$0.00	\$16,554.81	\$0.00	\$16,554.81
615 - Beautification Commission	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
620 - French Creek Footbridge	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
640 - Supervision and Inspection	\$182,856.92	\$368,100.00	\$110,988.70	\$439,968.22	\$411,342.96	\$28,625.26
650 - Plot Grade & Utility	\$153,719.82	\$13,042.50	\$48,483.50	\$118,278.82	\$103,106.60	\$15,172.22
660 - Unclaimed Funds	\$24,652.22	\$0.00	\$132.76	\$24,519.46	\$0.00	\$24,519.46
690 - Employees Fund	\$854.62	\$0.00	\$229.41	\$625.21	\$70.59	\$554.62
710 - Water Fund	\$5,852,392.52	\$3,906,482.41	\$3,056,863.80	\$6,702,011.13	\$1,692,962.69	\$5,009,048.44
720 - Wastewater/Sewer Fund	\$4,645,208.67	\$3,475,344.62	\$3,183,847.66	\$4,936,705.63	\$1,785,107.23	\$3,151,598.40
730 - Utility Deposits Fund	\$146,462.87	\$4,050.00	\$0.00	\$150,512.87	\$0.00	\$150,512.87
740 - Storm Water Drainage Fund	\$1,101,681.14	\$1,004,676.26	\$895,904.92	\$1,210,452.48	\$969,373.42	\$241,079.06
750 - Solid Waste Fund	\$856,827.11	\$1,165,318.02	\$1,360,512.91	\$661,632.22	\$493,123.16	\$168,509.06
905 - School Ski Club	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
910 - Miscellaneous Agency	\$46,843.33	\$150,504.10	\$191,365.54	\$5,981.89	\$71,641.96	(\$65,660.07)
915 - Board of Building Standards	\$15,994.41	\$3,302.51	\$3,908.59	\$15,388.33	\$8,223.64	\$7,164.69
920 - Visitors Bureau Fund	\$0.00	\$75,000.00	\$75,000.00	\$0.00	\$0.00	\$0.00
925 - Demolition Expense Fund	\$119,449.00	\$23,402.69	\$40,000.00	\$102,851.69	\$0.00	\$102,851.69
930 - Columbus Sewer Capacity	\$29,132.73	\$120,754.00	\$13,191.00	\$136,695.73	\$0.00	\$136,695.73
941 - JEDD1-ETNA-REYNOLDSBURG	\$26,487.85	\$26,596.72	\$31,455.39	\$21,629.18	\$21,000.00	\$629.18
942 - JEDD2-ETNA-REYNOLDSBURG	\$41,561.96	\$28,938.50	\$53,591.46	\$16,909.00	\$16,000.00	\$909.00
943 - JEDD3-ETNA-REYNOLDSBURG	\$25,885.98	\$62,579.50	\$35,017.50	\$53,447.98	\$51,000.00	\$2,447.98
944 - JEDD4-ETNA-REYNOLDSBURG	\$1,395.56	\$3,157.82	\$2,690.85	\$1,862.53	\$2,000.00	(\$137.47)
960 - Eng Fees/Plan Review Deposits	\$107,359.58	\$22,292.19	\$21,139.00	\$108,512.77	\$17,678.50	\$90,834.27
970 - Taylor Sq School Tif	\$982,435.61	\$624,539.55	\$920,557.25	\$686,417.91	\$287,214.06	\$399,203.85
971 - Brice Main Tif	\$13,972.18	\$180,401.71	\$4,398.44	\$189,975.45	\$75,000.00	\$114,975.45
972 - Kroger Tif Debt Retirement	\$80,016.16	\$0.00	\$0.00	\$80,016.16	\$0.00	\$80,016.16
973 - Summit Rd Tif #1	\$92,827.48	\$21,805.98	\$273.01	\$114,360.45	\$0.00	\$114,360.45
974 - Taylor Rd Tif #1	\$231,086.08	\$12,120.29	\$152.01	\$243,054.36	\$0.00	\$243,054.36
975 - Taylor Rd Tif #2	\$18,904.38	\$895.41	\$11.17	\$19,788.62	\$0.00	\$19,788.62
	<u>\$50,589,696.67</u>	<u>\$34,293,647.29</u>	<u>\$29,737,031.56</u>	<u>\$55,146,312.40</u>	<u>\$20,536,024.76</u>	<u>\$34,610,287.64</u>

U.S. DEPARTMENT OF THE TREASURY

Resource Center

Daily Treasury Yield Curve Rates

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Daily Treasury Yield Curve Rates



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Select Time Period

Current Month



Go

Date	1 Mo	2 Mo	3 Mo	6 Mo	1 Yr	2 Yr	3 Yr	5 Yr	7 Yr	10 Yr	20 Yr	30 Yr
08/02/21	0.05	0.05	0.05	0.06	0.07	0.17	0.33	0.66	0.96	1.20	1.77	1.86
08/03/21	0.05	0.05	0.05	0.06	0.07	0.17	0.33	0.65	0.95	1.19	1.76	1.85
08/04/21	0.05	0.05	0.05	0.05	0.07	0.17	0.34	0.67	0.96	1.19	1.74	1.83
08/05/21	0.05	0.05	0.05	0.06	0.08	0.21	0.38	0.72	1.01	1.23	1.77	1.86
08/06/21	0.04	0.05	0.06	0.06	0.09	0.21	0.42	0.77	1.07	1.31	1.85	1.94
08/09/21	0.04	0.05	0.06	0.06	0.08	0.23	0.43	0.79	1.09	1.33	1.87	1.96
08/10/21	0.05	0.05	0.05	0.05	0.08	0.24	0.47	0.82	1.12	1.36	1.90	1.99
08/11/21	0.05	0.05	0.05	0.06	0.08	0.23	0.45	0.81	1.11	1.35	1.90	1.99
08/12/21	0.05	0.06	0.06	0.06	0.09	0.23	0.46	0.83	1.13	1.36	1.92	2.03
08/13/21	0.04	0.05	0.06	0.05	0.08	0.23	0.44	0.79	1.08	1.29	1.85	1.94
08/16/21	0.04	0.05	0.06	0.05	0.08	0.21	0.42	0.75	1.04	1.26	1.82	1.92

* The 2-month constant maturity series begins on October 16, 2018, with the first auction of the 8-week Treasury bill.

30-year Treasury constant maturity series was discontinued on February 18, 2002 and reintroduced on February 9, 2006. From February 18, 2002 to February 8, 2006, Treasury published alternatives to a 30-year rate. See Long-Term Average Rate for more information.

Treasury discontinued the 20-year constant maturity series at the end of calendar year 1986 and reinstated that series on October 1, 1993. As a result, there are no 20-year rates available for the time period January 1, 1987 through September 30, 1993.

Treasury Yield Curve Rates: These rates are commonly referred to as "Constant Maturity Treasury" rates, or CMTs. Yields are interpolated by the Treasury from the daily yield curve. This curve, which relates the yield on a security to its time to maturity is based on the closing market bid yields on actively traded Treasury securities in the over-the-counter market. These market yields are calculated from composites of indicative, bid-side market quotations (not actual transactions) obtained by the Federal Reserve Bank of New York at or near 3:30 PM each trading day. The CMT yield values are read from the yield curve at fixed maturities, currently 1, 2, 3 and 6 months and 1, 2, 3, 5, 7, 10, 20, and 30 years. This method provides a yield for a 10 year maturity, for example, even if no outstanding security has exactly 10 years remaining to maturity.

Treasury Yield Curve Methodology: The Treasury yield curve is estimated daily using a cubic spline model. Inputs to the model are primarily indicative bid-side yields for on-the-run Treasury securities. Treasury reserves the option to make changes to the yield curve as appropriate and in its sole discretion. See our [Treasury Yield Curve Methodology page](#) for details.

Negative Yields and Nominal Constant Maturity Treasury Series Rates (CMTs): At times, financial market conditions, in conjunction with extraordinary low levels of interest rates, may result in negative yields for some Treasury securities trading in the secondary market. Negative yields for Treasury securities most often reflect highly technical factors in Treasury markets related to the cash and repurchase agreement markets, and are at times unrelated to the time value of money.

At such times, Treasury will restrict the use of negative input yields for securities used in deriving interest rates for the Treasury nominal Constant Maturity Treasury series (CMTs). Any CMT input points with negative yields will be reset to zero percent prior to use as inputs in the

Clerk of Council**Mollie Prasher****7232 East Main Street****Reynoldsburg OH 43068****614-322-6836 Phone****MOTION REQUEST**

DATE: September 13, 2021**TO:****RE: Recognition of Grandparents/Caregivers Day**

Approval:

Joe Begeny	Chris Shook	Stephen Cicak
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**A MOTION TO APPROVE A RESOLUTION TO RECOGNIZE GRANDPARENTS
RAISING GRANDCHILDREN WEEK**

WHEREAS, September 12, 2021 is the internationally recognized day to celebrate Grandparents Day; and

WHEREAS, it is estimated that 2% or 2.9 million children are being raised by grandparents in the United States; and

WHEREAS, children being raised by their grandparents (or other kinship caregivers) can face trauma caused by parental death, incarceration, addiction, mental illness, abandonment, abuse or neglect, witnessing family violence, and removal from their home; and

WHEREAS, grandparents raising their grandchildren face grief, loss, isolation, judgement and lack of resources; and

WHEREAS, grandparents also face financial hardship and worry about how to continue to provide for their grandchildren should they become incapable of caring for them and after they pass; and

WHEREAS, despite these challenges, grandparents overwhelmingly say they would do it all again; and

Clerk of Council**Mollie Prasher****7232 East Main Street****Reynoldsburg OH 43068****614-322-6836 Phone**

WHEREAS, research shows that there are many benefits to children being raised by relatives such as the ability to maintain community and family attachments, the stability of cultural and spiritual identity, and a lifetime sense of connectedness; and

WHEREAS, grandparents acting as caregivers is found in all socioeconomic, educational, ethnic, and racial backgrounds, providing many opportunities as well as unique challenges.

THEREFORE BE IT RESOLVED BY THE COUNCIL OF THE CITY OF REYNOLDSBURG, does hereby acknowledge, celebrate, and express our support for grandparents raising grandchildren in stable, loving, and nurturing households for the week of September 12 through 18, 2021 in recognition of Grandparents Day and week.

Clerk of Council
Mollie Prasher
7232 East Main Street
Reynoldsburg OH 43068
614-322-6836 Phone

MOTION REQUEST

DATE: **September 13, 2021**

TO:

RE: **Suicide Prevention Month**

Approval:

Joe Begeny	Chris Shook	Stephen Cicak
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A resolution to recognize September as National Suicide Prevention Month and Suicide Prevention Week - September 5th through 11th

Whereas, the week of September 5-11, 2021 was National Suicide Prevention Week, and September 2021 is National Recovery Month, when millions of people around the world join their voices to share a message of hope and healing; and

Whereas, these observances are united in raising awareness that prevention is possible, treatment is effective, and people do recover; and

Whereas, in these challenging, times messages of hope and healing are more needed than ever; and

Whereas, the City of Reynoldsburg residents should be able to access high quality prevention, support, rehabilitation, and treatment services that lead to recovery and a healthy lifestyle; and

Whereas, every day in Reynoldsburg people enter treatment into behavioral health services and community supports and begin the road to wellness and recovery; and

Clerk of Council**Mollie Prasher****7232 East Main Street****Reynoldsburg OH 43068****614-322-6836 Phone**

Whereas, resiliency begins early in life within families, day cares, and schools, and can be strengthened and reinforced throughout the life span; and

Whereas, we must encourage relatives, friends, co-workers, and providers to recognize the signs of a problem, and guide those in need to appropriate services and supports; and

Whereas, the benefits of preventing and overcoming mental health challenges, suicide attempts and loss, and substance abuse are significant and valuable to individuals, families, and our community at large; and

Whereas, it is essential that we educate residents about suicide, mental health and substance abuse problems and the ways they affect all people in the community; and

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

SECTION 1: That Council does hereby recognize last week, September 5 - 11, 2021, as National Suicide Prevention Week and September as Suicide Prevention & Recovery Month.

Clerk of Council**Mollie Prasher****7232 East Main Street****Reynoldsburg OH 43068****614-322-6836 Phone****MOTION REQUEST**

DATE: September 13, 2021**TO:****RE: Macedonian Heritage Month**

Approval:

Joe Begeny	Chris Shook	Stephen Cicak
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**A MOTION TO APPROVE A RESOLUTION TO RECOGNIZE MACEDONIAN
HERITAGE MONTH**

WHEREAS, Macedonian-Americans have a rich traditional background in art, architecture, poetry, music and dance; and

WHEREAS, Macedonian-Americans have been making valuable contributions to many aspects of life including business, law, medicine, education, technology, government, military service, sports, and culture; and

WHEREAS, many Macedonians are distinguished leaders and public servants, who add richness to the diversity of our culture, community, and exhibit pride in their rich legacy; and

WHEREAS, the Macedonian community desires a peaceful and diverse society where every individual is treated with equally and dignity and the City of Reynoldsburg holds itself out to be the City of Respect and eagerly welcomes everyone from all ethnic and religious backgrounds; and

WHEREAS, our local Macedonian community recently celebrated 30 years of independence as the Republic of Macedonia and recently completed their 11th annual Macedonian Festival here in Reynoldsburg at the Saint Mary Macedonian Orthodox Church on Waggoner Road wherein Macedonian food, dance and culture was celebrated and shared with the City of Reynoldsburg.

Clerk of Council**Mollie Prasher****7232 East Main Street****Reynoldsburg OH 43068****614-322-6836 Phone**

NOW THEREFORE BE IT RESOLVED BY THE COUNCIL OF THE CITY OF REYNOLDSBURG, does hereby acknowledge, celebrate, and express our support for our local Macedonian community and the celebration of Macedonian Heritage Month.

Clerk of Council**Mollie Prasher****7232 East Main Street****Reynoldsburg OH 43068****614-322-6836 Phone****MOTION REQUEST**

DATE: September 13, 2021**TO:****RE: National Overdose Awareness Day**

Approval:

Joe Begeny	Chris Shook	Stephen Cicak
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Clerk of Council
Mollie Prasher
7232 East Main Street
Reynoldsburg OH 43068
614-322-6836 Phone

MOTION REQUEST

DATE: **September 13, 2021**

TO:

RE: **Reconsider Ordinance 107-2021 Police West Parking Lot**

Approval:

Joe Begeny	Completed Chris Shook	Completed Stephen Cicak
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A supporting member of Council must move to reconsider this ordinance in order to amend the ordinance to reflect the correct fund account and reapprove the ordinance. Additionally, emergency language has been added as the 30 day period has already transpired.

**AN ORDINANCE AUTHORIZING EMH&T TO CONDUCT SURVEY, DESIGN,
ENGINEERING, AND BIDDING SERVICES FOR THE POLICE DEPARTMENT
WEST PARKING LOT, APPROPRIATING FUNDS THEREFOR, AND DECLARING
AN EMERGENCY**

Whereas, EMH&T will provide survey, engineering, design, and assistance with bidding services for the Police Department west parking lot; and

Whereas, the design will include the expansion of the existing parking lot to the north to accommodate current parking needs, repaving/restriping of the existing and future parking lot, construction of a carport area to provide cover for the Police Department fleet, including security lighting and the installation of a fence around the perimeter with security gate; and

Whereas, EMH&T will prepare a proposal for these services in the coming weeks, including an estimated construction cost estimate, which will be presented to City Council for review/approval; and

Clerk of Council**Mollie Prasher****7232 East Main Street****Reynoldsburg OH 43068****614-322-6836 Phone**

Whereas, the total cost for this project including design and construction is anticipated to be around \$500,000.00 and funded through the America Rescue Plan Act (ARPA; and

Whereas, the City has received guidance from the United States Treasury Department that ARPA funds may be utilized for this purpose as a result of the estimated lost revenue from the fiscal year 2019 to 2020.

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

Section 1. That the Mayor authorize EMH&T to conduct surveying, design, engineering, and bidding services for the police department west parking lot project.

Section 2. That an amount of \$40,000.00 be approved and taken from the unappropriated American Rescue Plan Fund (CIP) (206) and be appropriated to account 206.000.5659 Miscellaneous Infrastructure.

Section 3. This Ordinance, being an emergency measure necessary for the immediate preservation of the financial needs of the City, shall be in full force and effective immediately upon passage by Council and the signature of the Mayor.

Clerk of Council
Mollie Prasher
7232 East Main Street
Reynoldsburg OH 43068
614-322-6836 Phone

MOTION REQUEST

DATE: **September 13, 2021**

TO:

RE: **Reconsider Ordinance 108-2021 Traffic Signal Interconnect & Preemption System**

Approval:

Joe Begeny	Completed Chris Shook	Completed Stephen Cicak
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A supporting member of Council must move to reconsider this ordinance, in order to amend the ordinance to reflect the correct fund account and reapprove the ordinance. Additionally, emergency language has been added as the 30 day period has already transpired.

AN ORDINANCE AUTHORIZING EMH&T TO CONDUCT SURVEY, DESIGN, ENGINEERING, AND BIDDING SERVICES FOR A TRAFFIC SIGNAL INTERCONNECT AND PREEMPTION SYSTEM ALONG THE MAIN STREET CORRIDOR (BRICE TO WAGGONER ROADS), APPROPRIATING FUNDS THEREFOR, AND DECLARING AN EMERGENCY

Whereas, EMH&T will provide survey, engineering, design, and assistance with the bidding process for a traffic signal interconnect and preemption system along the Main Street corridor (Brice to Waggoner Roads); and

Whereas, the City's existing traffic control system will be evaluated for accuracy (timing of signals based on current average daily traffic (ADT) counts, functionality of all pedestrian push buttons and displays and controllers, etc.) and functionality (preemption system added to aid local fire runs, universal battery backup systems in place, etc.), and

Clerk of Council

Mollie Prasher

7232 East Main Street

Reynoldsburg OH 43068

614-322-6836 Phone

Whereas, the estimated cost for the traffic signal interconnect and the preemption system is \$662,000.00; and

Whereas, the total cost for the design, survey, engineering, and bidding services is \$71,000.00 and will be funded through the America Rescue Plan Act (ARPA); and

Whereas, the City has received guidance from the United States Treasury Department that ARPA funds may be utilized for this purpose as a result of the estimated lost revenue from the fiscal year 2019 to 2020.

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

Section 1. That the Mayor authorize EMH&T to conduct surveying, design, engineering, and bidding services for a traffic signal interconnect and preemption system along the Main Street corridor (Brice to Waggoner Roads).

Section 2. That an amount of \$71,000 from the unappropriated American Rescue Plan Fund (206) be appropriated to account 206.000.5659 Miscellaneous Infrastructure.

Section 3. This Ordinance, being an emergency measure necessary for the immediate preservation of the financial needs of the City, shall be in full force and effect immediately upon passage by Council and the Mayor's signature.

Clerk of Council
Mollie Prasher
7232 East Main Street
Reynoldsburg OH 43068
614-322-6836 Phone

MOTION REQUEST

DATE: **September 13, 2021**

TO:

RE: **Motion to Reconsider Ordinance No. 110-2021**

Approval:

Completed Joe Begeny	Completed Chris Shook	Completed Stephen Cicak
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Due to miscommunication, the amount of this project was changed for the second and third readings, but was not reflected in the final, printed, signed ordinance. The \$26,300 project cost was indicated in Council's packet for the second and third readings. A supporting member of Council must move to reconsider this ordinance, amend the ordinance to reflect the project cost of \$26,300 instead of the \$12,000 shown on the signed ordinance, and then reapprove the ordinance. Additionally, emergency language has been added as the 30 day period has already transpired.

**AN ORDINANCE AUTHORIZING EMH&T TO CONDUCT SURVEY, DESIGN,
ENGINEERING, AND BIDDING SERVICES FOR THE HILL ROAD METHODIST
CEMETERY IMPROVEMENTS AND APPROPRIATING FUNDS THEREFOR, AND
DECLARING AN EMERGENCY**

Whereas, EMH&T will provide survey, engineering, design, and assistance with bidding services for the Hill Road Methodist Cemetery Improvements; and

Whereas, the design will include the addition of a decorative fence, columns and gate to be consistent with the period and daily operations (mowing, security, etc.) of the cemetery and the surrounding area; and

Clerk of Council

Mollie Prasher

7232 East Main Street

Reynoldsburg OH 43068

614-322-6836 Phone

Whereas, EMH&T will prepare a proposal for these services in the coming weeks, including an estimated construction cost estimate, which will be presented to City Council for review/approval; and

Whereas, the total cost for this project including design and construction is anticipated to be around \$125,000.00 and funded through the America Rescue Plan Act (ARPA); and

Whereas, the City has received guidance from the United States Treasury Department that ARPA funds may be utilized for this purpose as a result of the estimated lost revenue from the fiscal year 2019 to 2020.

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

Section 1. That the Mayor authorize EMH&T to conduct surveying, design, engineering, and bidding services for the Hill Road Methodist Cemetery Improvements.

Section 2. That an amount of \$26,300.00 be approved for EMH&T services to be taken from the unappropriated American Rescue Plan Fund (206) and be appropriated to account 206.000.5602 Land Improvements.

Section 3. This Ordinance, being an emergency measure necessary for the immediate preservation of the financial needs of the City, shall be in full force and effective immediately upon passage by Council and the signature of the Mayor.

Clerk of Court**Leslie Clark****7232 E. Main Street****Reynoldsburg OH 43068****614-322-6852 phone****Memo**

DATE: September 13, 2021

TO: City Council

CC:

RE: CLERK OF COURT REPORT MONTH OF JULY 2021

I am submitting monies collected from the courts held on, 7/1, 7/8, 7/15, 7/22 and 7/29/21. I am also submitting monies collected during the same period pursuant to City Ordinance No/s. 146-94 and 104-02.

Fines &Waivers/Bond Costs/Bond Forfeitures Order In	(#110.4512)	\$ 6,356.00
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Court Costs & Misc. Costs Assessed	(#110.4510)	\$ 12,004.00
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Sub-Total (To General Revenue Fund)		\$ 18,360.00
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Computerization Needs Fund	(#211.4510)	\$ 1,600.00
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Enforcement & Education Fund	(#293.4616)	\$ 100.00
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Sub-Total		\$ 1,700.00
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Total Amount Submitted		\$ 20,060.00
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City Auditor's Office**Joni Crawford****7232 E. Main Street****Reynoldsburg OHIO 43068****614-322-6862 phone****Memo**

DATE: September 13, 2021

TO: City Council

CC:

RE: Auditor's Report for the Month of June 2021



Budget by Classification-June, 2021

10.b.1.a

Through 06/30/21
Summary List

Classification	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	YTD Encumbrances	Budget Less YTD Actual	% of Budget	Prior Total Ac
Fund Category General Fund							
Fund Type							
Fund 110 - General Fund							
REVENUE							
Department 000 - General							
Property Taxes	275,300.00	.00	174,592.00	.00	100,708.00	63	283,030
Municipal Tax	17,348,722.00	2,571,046.09	11,952,299.79	.00	5,396,422.21	69	17,010,415
Other Local Taxes	525,000.00	28,492.93	230,401.93	.00	294,598.07	44	391,860
State Levied Shared Taxes	954,200.00	112,174.41	515,237.42	.00	438,962.58	54	957,370
Licenses	77,100.00	3,075.00	31,650.00	.00	45,450.00	41	50,490
Permits	295,200.00	22,792.78	147,062.85	.00	148,137.15	50	354,470
Fees	26,000.00	855.00	10,772.50	.00	15,227.50	41	31,950
Intergovernmental-State	2,500.00	.00	.00	.00	2,500.00	0	
Miscellaneous Charges for Services	40,100.00	2,361.25	20,094.12	.00	20,005.88	50	38,600
Recreational Charges	121,300.00	23,297.92	84,952.97	.00	36,347.03	70	52,820
Fines and Forfeitures	358,500.00	16,023.00	104,215.75	.00	254,284.25	29	268,770
Investment Earnings	250,000.00	28,461.98	136,000.03	.00	113,999.97	54	456,870
Other Revenues	648,776.00	27,198.22	243,744.05	.00	405,031.95	38	659,390
Donations	20,000.00	.00	13,624.85	.00	6,375.15	68	3,900
Refunds and Voids	.00	.00	.00	.00	.00	+++	2,940
Reimbursements	105,100.00	12,664.95	120,817.77	.00	(15,717.77)	115	1,079,940
Sale of Assets	5,000.00	.00	3,725.04	.00	1,274.96	75	7,990
Transfers/Advances	1,500.00	.00	.00	.00	1,500.00	0	1,860
Department 000 - General Totals	\$21,054,298.00	\$2,848,443.53	\$13,789,191.07	\$0.00	\$7,265,106.93	65%	\$21,652,730
REVENUE TOTALS	\$21,054,298.00	\$2,848,443.53	\$13,789,191.07	\$0.00	\$7,265,106.93	65%	\$21,652,730
EXPENSE							
Department 000 - General							
Transfers/Other	2,655,000.00	.00	2,655,000.00	.00	.00	100	39,720
Department 000 - General Totals	\$2,655,000.00	\$0.00	\$2,655,000.00	\$0.00	\$0.00	100%	\$39,720
Department 111 - Police Division							
Personal Services	11,668,389.76	903,954.00	5,593,920.80	235,676.27	5,838,792.69	50	8,333,360
Supplies	405,760.14	15,268.67	108,904.91	95,624.95	201,230.28	50	278,720
Services	905,853.85	55,367.17	276,389.27	253,677.86	375,786.72	59	447,640
Capital Purchases	523,361.06	23,923.68	146,184.06	294,336.93	82,840.07	84	232,020
Department 111 - Police Division Totals	\$13,503,364.81	\$998,513.52	\$6,125,399.04	\$879,316.01	\$6,498,649.76	52%	\$9,291,750
Department 290 - Mechanic							
Personal Services	164,751.00	11,392.73	72,900.40	5,420.00	86,430.60	48	125,730
Supplies	132,129.14	13,752.85	45,335.75	41,108.78	45,684.61	65	77,380



Budget by Classification-June, 2021

10.b.1.a

Through 06/30/21
Summary List

Classification	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	YTD Encumbrances	Budget Less YTD Actual	% of Budget	Prior Total Ac
Fund Category General Fund							
Fund Type							
Fund 110 - General Fund							
EXPENSE							
Department 290 - Mechanic							
Services	48,483.15	3,574.24	8,252.32	27,058.81	13,172.02	73	21,311.00
Department 290 - Mechanic Totals	\$345,363.29	\$28,719.82	\$126,488.47	\$73,587.59	\$145,287.23	58%	\$224,430.00
Department 340 - Parks and Recreation							
Personal Services	1,143,123.00	82,324.19	517,389.60	37,322.11	588,411.29	49	892,450.00
Supplies	271,833.60	7,393.94	124,001.35	45,929.52	101,902.73	63	111,820.00
Services	684,685.20	9,987.22	76,578.98	192,860.31	415,245.91	39	322,410.00
Transfers/Other	.00	150.00	5,949.25	.00	(5,949.25)	+++	
Capital Purchases	17,163.00	.00	.00	17,163.00	.00	100	28,450.00
Department 340 - Parks and Recreation Totals	\$2,116,804.80	\$99,855.35	\$723,919.18	\$293,274.94	\$1,099,610.68	48%	\$1,355,150.00
Department 343 - Senior Center							
Personal Services	169,666.00	10,953.58	69,288.82	1,748.74	98,628.44	42	149,490.00
Supplies	30,667.90	166.62	2,129.14	1,032.70	27,506.06	10	1,680.00
Services	45,250.95	2,306.62	8,558.29	2,064.08	34,628.58	23	12,980.00
Department 343 - Senior Center Totals	\$245,584.85	\$13,426.82	\$79,976.25	\$4,845.52	\$160,763.08	35%	\$164,160.00
Department 344 - Community Events							
Personal Services	107,397.00	8,512.76	53,393.55	3,776.98	50,226.47	53	99,390.00
Supplies	34,055.57	998.64	1,848.42	1,430.25	30,776.90	10	2,380.00
Services	370,515.94	12,237.21	37,970.11	214,584.88	117,960.95	68	31,300.00
Department 344 - Community Events Totals	\$511,968.51	\$21,748.61	\$93,212.08	\$219,792.11	\$198,964.32	61%	\$133,080.00
Department 448 - Service Department							
Personal Services	744,492.00	55,176.64	376,341.79	27,382.24	340,767.97	54	689,830.00
Supplies	25,177.59	549.18	7,813.51	9,144.91	8,219.17	67	11,230.00
Services	818,753.69	25,753.63	239,870.66	412,859.15	166,023.88	80	410,630.00
Capital Purchases	5,000.00	.00	4,455.36	544.64	.00	100	
Department 448 - Service Department Totals	\$1,593,423.28	\$81,479.45	\$628,481.32	\$449,930.94	\$515,011.02	68%	\$1,111,710.00
Department 479 - Building Department							
Personal Services	635,825.00	33,719.23	223,984.10	23,809.58	388,031.32	39	425,480.00
Supplies	11,636.01	495.10	2,291.07	7,344.94	2,000.00	83	5,360.00
Services	151,429.86	2,489.55	38,225.27	54,089.61	59,114.98	61	95,100.00
Department 479 - Building Department Totals	\$798,890.87	\$36,703.88	\$264,500.44	\$85,244.13	\$449,146.30	44%	\$525,950.00
Department 522 - Mayor							
Personal Services	222,780.00	17,538.04	107,896.06	5,506.20	109,377.74	51	206,010.00



Budget by Classification-June, 2021

10.b.1.a

Through 06/30/21
Summary List

Classification	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	YTD Encumbrances	Budget Less YTD Actual	% of Budget	Prior Total Ac
Fund Category General Fund							
Fund Type							
Fund 110 - General Fund							
EXPENSE							
Department 522 - Mayor							
Supplies	1,086.99	.00	178.27	241.73	666.99	39	72
Services	50,621.84	1,051.57	7,487.44	11,219.37	31,915.03	37	5,21
Department 522 - Mayor Totals	\$274,488.83	\$18,589.61	\$115,561.77	\$16,967.30	\$141,959.76	48%	\$211,94
Department 534 - Civil Service Commission							
Personal Services	68,559.00	4,892.76	29,791.12	.00	38,767.88	43	59,96
Supplies	6,186.00	.00	3,297.14	388.86	2,500.00	60	46
Services	37,726.00	702.00	7,969.84	21,217.26	8,538.90	77	21,96
Capital Purchases	500.00	.00	.00	.00	500.00	0	
Department 534 - Civil Service Commission Totals	\$112,971.00	\$5,594.76	\$41,058.10	\$21,606.12	\$50,306.78	55%	\$82,39
Department 545 - City Auditor							
Personal Services	375,262.00	32,144.53	180,584.45	4,461.84	190,215.71	49	378,46
Supplies	7,103.15	89.56	516.49	586.66	6,000.00	16	31
Services	120,866.20	5,440.85	38,053.30	64,190.60	18,622.30	85	78,18
Department 545 - City Auditor Totals	\$503,231.35	\$37,674.94	\$219,154.24	\$69,239.10	\$214,838.01	57%	\$456,96
Department 554 - City Attorney							
Personal Services	590,816.00	45,423.72	287,329.31	13,233.23	290,253.46	51	589,19
Supplies	6,030.65	439.74	2,274.88	1,605.77	2,150.00	64	3,73
Services	118,166.15	1,357.27	46,007.45	31,350.60	40,808.10	65	69,27
Department 554 - City Attorney Totals	\$715,012.80	\$47,220.73	\$335,611.64	\$46,189.60	\$333,211.56	53%	\$662,20
Department 571 - City Council							
Personal Services	196,777.00	14,020.33	91,122.52	1,813.18	103,841.30	47	192,10
Supplies	2,461.95	207.34	1,125.73	736.22	600.00	76	1,36
Services	56,950.00	3,722.80	26,999.45	3,887.16	26,063.39	54	17,12
Department 571 - City Council Totals	\$256,188.95	\$17,950.47	\$119,247.70	\$6,436.56	\$130,504.69	49%	\$210,59
Department 580 - Development Department							
Personal Services	331,719.00	25,620.61	162,875.66	9,320.26	159,523.08	52	311,94
Supplies	3,279.13	.00	1,507.13	500.00	1,272.00	61	74
Services	199,904.14	15,513.73	81,055.75	64,903.55	53,944.84	73	136,93
Transfers/Other	.00	.00	100.00	.00	(100.00)	+++	
Department 580 - Development Department Totals	\$534,902.27	\$41,134.34	\$245,538.54	\$74,723.81	\$214,639.92	60%	\$449,62
Department 582 - Human Resources Department							
Personal Services	117,759.00	8,935.71	57,359.64	1,766.98	58,632.38	50	116,78



Budget by Classification-June, 2021

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Through 06/30/21
Summary Listing

Classification	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	YTD Encumbrances	Budget Less YTD Actual	% of Budget	Prior Total Actual
Fund Category General Fund							
Fund Type							
Fund 110 - General Fund							
EXPENSE							
Department 582 - Human Resources Department							
Supplies	21,665.05	1,039.33	9,515.67	3,559.69	8,589.69	60	16,581.00
Services	46,745.00	2,609.44	18,227.63	4,285.33	24,232.04	48	26,651.00
Department 582 - Human Resources Department Totals	\$186,169.05	\$12,584.48	\$85,102.94	\$9,612.00	\$91,454.11	51%	\$160,021.00
Department 584 - Computer Department							
Supplies	13,000.00	73.45	1,021.67	11,978.33	.00	100	11,311.00
Services	491,134.32	27,815.22	243,530.08	239,070.00	8,534.24	98	420,231.00
Capital Purchases	189,596.00	23,620.85	35,391.30	116,204.70	38,000.00	80	58,311.00
Department 584 - Computer Department Totals	\$693,730.32	\$51,509.52	\$279,943.05	\$367,253.03	\$46,534.24	93%	\$489,861.00
Department 593 - Clerk of Courts							
Personal Services	296,512.00	25,314.62	149,481.51	8,928.98	138,101.51	53	309,501.00
Supplies	5,463.18	56.26	593.37	3,040.83	1,828.98	67	2,241.00
Services	121,902.31	8,127.99	34,819.19	60,175.37	26,907.75	78	61,101.00
Department 593 - Clerk of Courts Totals	\$423,877.49	\$33,498.87	\$184,894.07	\$72,145.18	\$166,838.24	61%	\$372,851.00
Department 595 - General and Administrative							
Personal Services	535,500.84	.00	47,339.06	220,816.78	267,345.00	50	157,871.00
Supplies	5,168.22	369.20	1,568.90	1,599.32	2,000.00	61	3,571.00
Services	784,142.77	29,081.41	153,810.21	155,987.17	474,345.39	40	752,761.00
Capital Purchases	30,000.00	726.40	4,696.95	5,368.00	19,935.05	34	12,701.00
Department 595 - General and Administrative Totals	\$1,354,811.83	\$30,177.01	\$207,415.12	\$383,771.27	\$763,625.44	44%	\$926,921.00
Department 810 - Public Health and Welfare							
Services	343,400.00	.00	171,987.09	.00	171,412.91	50	333,251.00
Department 810 - Public Health and Welfare Totals	\$343,400.00	\$0.00	\$171,987.09	\$0.00	\$171,412.91	50%	\$333,251.00
EXPENSE TOTALS	\$27,169,184.30	\$1,576,382.18	\$12,702,491.04	\$3,073,935.21	\$11,392,758.05	58%	\$17,202,621.00
Fund 110 - General Fund Totals							
REVENUE TOTALS	21,054,298.00	2,848,443.53	13,789,191.07	.00	7,265,106.93	65%	21,652,731.00
EXPENSE TOTALS	27,169,184.30	1,576,382.18	12,702,491.04	3,073,935.21	11,392,758.05	58%	17,202,621.00
Fund 110 - General Fund Net Gain (Loss)	(\$6,114,886.30)	\$1,272,061.35	\$1,086,700.03	(\$3,073,935.21)	\$4,127,651.12	32%	\$4,450,110.00
Fund Type Totals							
REVENUE TOTALS	21,054,298.00	2,848,443.53	13,789,191.07	.00	7,265,106.93	65%	21,652,731.00
EXPENSE TOTALS	27,169,184.30	1,576,382.18	12,702,491.04	3,073,935.21	11,392,758.05	58%	17,202,621.00
Fund Type Net Gain (Loss)	(\$6,114,886.30)	\$1,272,061.35	\$1,086,700.03	(\$3,073,935.21)	\$4,127,651.12	32%	\$4,450,110.00



Budget by Classification-June, 2021

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Through 06/30/21
Summary Listing

Classification	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	YTD Encumbrances	Budget Less YTD Actual	% of Budget	Prior Total Actual
Fund Category General Fund Totals							
REVENUE TOTALS	21,054,298.00	2,848,443.53	13,789,191.07	.00	7,265,106.93	65%	21,652,734.00
EXPENSE TOTALS	27,169,184.30	1,576,382.18	12,702,491.04	3,073,935.21	11,392,758.05	58%	17,202,621.00
Fund Category General Fund Net Gain (Loss)	(\$6,114,886.30)	\$1,272,061.35	\$1,086,700.03	(\$3,073,935.21)	\$4,127,651.12	32%	\$4,450,108.00

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Budget by Classification-June, 2021

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Through 06/30/21
Summary List

Classification	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	YTD Encumbrances	Budget Less YTD Actual	% of Budget	Prior Total Ac
Fund Category Special Revenue Funds							
Fund Type							
Fund 203 - Cares Act (CRF) Franklin Cty							
REVENUE							
Department 000 - General							
Intergovernmental-State	.00	.00	.00	.00	.00	+++	2,792,731
Investment Earnings	.00	.00	.00	.00	.00	+++	1,234
Department 000 - General Totals	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>+++</u>	<u>\$2,793,971</u>
REVENUE TOTALS	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>+++</u>	<u>\$2,793,971</u>
EXPENSE							
Department 000 - General							
Transfers/Other	7,701.02	.00	.00	7,701.02	.00	100	2,785,034
Department 000 - General Totals	<u>\$7,701.02</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$7,701.02</u>	<u>\$0.00</u>	<u>100%</u>	<u>\$2,785,034</u>
EXPENSE TOTALS	<u>\$7,701.02</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$7,701.02</u>	<u>\$0.00</u>	<u>100%</u>	<u>\$2,785,034</u>
Fund 203 - Cares Act (CRF) Franklin Cty Totals							
REVENUE TOTALS	.00	.00	.00	.00	.00	+++	2,793,971
EXPENSE TOTALS	7,701.02	.00	.00	7,701.02	.00	100%	2,785,034
Fund 203 - Cares Act (CRF) Franklin Cty Net Gain (Loss)	<u>(\$7,701.02)</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>(\$7,701.02)</u>	<u>\$0.00</u>	<u>100%</u>	<u>\$8,934</u>

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Summary List

Classification	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	YTD Encumbrances	Budget Less YTD Actual	% of Budget	Prior Total Ac
Fund Category Special Revenue Funds							
Fund Type							
Fund 204 - Cares Act (CRF) Licking Cty							
REVENUE							
Department 000 - General							
Intergovernmental-State	.00	.00	.00	.00	.00	+++	381,227
Investment Earnings	.00	.00	.00	.00	.00	+++	41
Department 000 - General Totals	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>+++</u>	<u>\$381,272</u>
REVENUE TOTALS	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>+++</u>	<u>\$381,272</u>
EXPENSE							
Department 000 - General							
Transfers/Other	33,704.74	.00	28,516.31	5,000.00	188.43	99	344,799
Department 000 - General Totals	<u>\$33,704.74</u>	<u>\$0.00</u>	<u>\$28,516.31</u>	<u>\$5,000.00</u>	<u>\$188.43</u>	<u>99%</u>	<u>\$344,799</u>
EXPENSE TOTALS	<u>\$33,704.74</u>	<u>\$0.00</u>	<u>\$28,516.31</u>	<u>\$5,000.00</u>	<u>\$188.43</u>	<u>99%</u>	<u>\$344,799</u>
Fund 204 - Cares Act (CRF) Licking Cty Totals							
REVENUE TOTALS	.00	.00	.00	.00	.00	+++	381,272
EXPENSE TOTALS	33,704.74	.00	28,516.31	5,000.00	188.43	99%	344,799
Fund 204 - Cares Act (CRF) Licking Cty Net Gain (Loss)	<u>(\$33,704.74)</u>	<u>\$0.00</u>	<u>(\$28,516.31)</u>	<u>(\$5,000.00)</u>	<u>\$188.43</u>	<u>99%</u>	<u>\$36,482</u>

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Summary List

Classification	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	YTD Encumbrances	Budget Less YTD Actual	% of Budget	Prior Total Ac
Fund Category Special Revenue Funds							
Fund Type							
Fund 205 - Cares Act (CRF) Fairfield Cty							
REVENUE							
Department 000 - General							
Intergovernmental-State	.00	.00	.00	.00	.00	+++	51,530
Investment Earnings	.00	.00	.00	.00	.00	+++	0
Department 000 - General Totals	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>+++</u>	<u>\$51,530</u>
REVENUE TOTALS	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>+++</u>	<u>\$51,530</u>
EXPENSE							
Department 000 - General							
Transfers/Other	.00	.00	.00	.00	.00	+++	51,530
Department 000 - General Totals	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>+++</u>	<u>\$51,530</u>
EXPENSE TOTALS	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>+++</u>	<u>\$51,530</u>
Fund 205 - Cares Act (CRF) Fairfield Cty Totals							
REVENUE TOTALS	.00	.00	.00	.00	.00	+++	51,530
EXPENSE TOTALS	.00	.00	.00	.00	.00	+++	51,530
Fund 205 - Cares Act (CRF) Fairfield Cty Net Gain (Loss)	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>+++</u>	<u>\$0</u>

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Budget by Classification-June, 2021

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Through 06/30/21
Summary Listing

Classification	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	YTD Encumbrances	Budget Less YTD Actual	% of Budget	Prior Total Actual
Fund Category Special Revenue Funds							
Fund Type							
Fund 220 - Income Tax Fund							
REVENUE							
Department 000 - General							
Municipal Tax	787,500.00	(1,191,855.30)	259,946.47	.00	527,553.53	33	589,711.11
Investment Earnings	7,500.00	227.80	856.80	.00	6,643.20	11	10,410.00
Reimbursements	.00	.00	3,393.95	.00	(3,393.95)	+++	8,900.00
Department 000 - General Totals	\$795,000.00	(\$1,191,627.50)	\$264,197.22	\$0.00	\$530,802.78	33%	\$609,021.11
REVENUE TOTALS	\$795,000.00	(\$1,191,627.50)	\$264,197.22	\$0.00	\$530,802.78	33%	\$609,021.11
EXPENSE							
Department 564 - Income Tax Division							
Personal Services	171,851.00	18,593.22	57,503.17	5,296.73	109,051.10	37	83,490.00
Supplies	2,000.00	52.00	52.00	750.00	1,198.00	40	10,000.00
Services	92,479.28	387.15	2,293.15	293.74	89,892.39	3	7,920.00
Transfers/Other	2,410,000.00	(883,006.36)	89,591.50	.00	2,320,408.50	4	257,110.00
Department 564 - Income Tax Division Totals	\$2,676,330.28	(\$863,973.99)	\$149,439.82	\$6,340.47	\$2,520,549.99	6%	\$348,640.00
EXPENSE TOTALS	\$2,676,330.28	(\$863,973.99)	\$149,439.82	\$6,340.47	\$2,520,549.99	6%	\$348,640.00
Fund 220 - Income Tax Fund Totals							
REVENUE TOTALS	795,000.00	(1,191,627.50)	264,197.22	.00	530,802.78	33%	609,021.11
EXPENSE TOTALS	2,676,330.28	(863,973.99)	149,439.82	6,340.47	2,520,549.99	6%	348,640.00
Fund 220 - Income Tax Fund Net Gain (Loss)	(\$1,881,330.28)	(\$327,653.51)	\$114,757.40	(\$6,340.47)	\$1,989,747.21	(6%)	\$260,381.11

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Budget by Classification-June, 2021

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Through 06/30/21
Summary Listing

Classification	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	YTD Encumbrances	Budget Less YTD Actual	% of Budget	Prior Total Actual
Fund Category Special Revenue Funds							
Fund Type							
Fund 260 - Street Fund							
REVENUE							
Department 000 - General							
State Levied Shared Taxes	1,453,000.00	179,530.89	963,164.15	.00	489,835.85	66	1,940,510.00
Investment Earnings	17,000.00	.00	.00	.00	17,000.00	0	36,830.00
Other Revenues	.00	.00	.00	.00	.00	+++	1,190.00
Reimbursements	10,000.00	.00	20,400.01	.00	(10,400.01)	204	79,610.00
Department 000 - General Totals	\$1,480,000.00	\$179,530.89	\$983,564.16	\$0.00	\$496,435.84	66%	\$2,058,160.00
REVENUE TOTALS	\$1,480,000.00	\$179,530.89	\$983,564.16	\$0.00	\$496,435.84	66%	\$2,058,160.00
EXPENSE							
Department 000 - General							
Capital Purchases	24,803.19	.00	.00	24,803.19	.00	100	660,000.00
Department 000 - General Totals	\$24,803.19	\$0.00	\$0.00	\$24,803.19	\$0.00	100%	\$660,000.00
Department 268 - Street Department							
Personal Services	738,365.00	50,780.63	352,845.39	18,936.34	366,583.27	50	673,820.00
Supplies	338,914.67	8,381.90	77,178.06	112,089.33	149,647.28	56	140,300.00
Services	186,187.01	21,361.41	40,394.85	78,758.78	67,033.38	64	74,450.00
Capital Purchases	196,050.00	.00	152,929.00	31,121.00	12,000.00	94	151,040.00
Department 268 - Street Department Totals	\$1,459,516.68	\$80,523.94	\$623,347.30	\$240,905.45	\$595,263.93	59%	\$1,039,630.00
EXPENSE TOTALS	\$1,484,319.87	\$80,523.94	\$623,347.30	\$265,708.64	\$595,263.93	60%	\$1,699,630.00
Fund 260 - Street Fund Totals							
REVENUE TOTALS	1,480,000.00	179,530.89	983,564.16	.00	496,435.84	66%	2,058,160.00
EXPENSE TOTALS	1,484,319.87	80,523.94	623,347.30	265,708.64	595,263.93	60%	1,699,630.00
Fund 260 - Street Fund Net Gain (Loss)	(\$4,319.87)	\$99,006.95	\$360,216.86	(\$265,708.64)	\$98,828.09	(2,188%)	\$358,520.00



Budget by Classification-June, 2021

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Summary List

Classification	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	YTD Encumbrances	Budget Less YTD Actual	% of Budget	Prior Total Ac
Fund Category Special Revenue Funds							
Fund Type							
Fund 270 - State Highway Fund							
REVENUE							
Department 000 - General							
State Levied Shared Taxes	116,000.00	14,556.56	78,094.42	.00	37,905.58	67	157,331
Investment Earnings	1,000.00	.00	.00	.00	1,000.00	0	4,150
Department 000 - General Totals	\$117,000.00	\$14,556.56	\$78,094.42	\$0.00	\$38,905.58	67%	\$161,490
REVENUE TOTALS	\$117,000.00	\$14,556.56	\$78,094.42	\$0.00	\$38,905.58	67%	\$161,490
EXPENSE							
Department 268 - Street Department							
Supplies	70,000.00	.00	39,979.60	6,020.40	24,000.00	66	63,131
Services	32,733.40	5,521.21	24,399.42	6,833.98	1,500.00	95	5,700
Department 268 - Street Department Totals	\$102,733.40	\$5,521.21	\$64,379.02	\$12,854.38	\$25,500.00	75%	\$68,831
EXPENSE TOTALS	\$102,733.40	\$5,521.21	\$64,379.02	\$12,854.38	\$25,500.00	75%	\$68,831
Fund 270 - State Highway Fund Totals							
REVENUE TOTALS	117,000.00	14,556.56	78,094.42	.00	38,905.58	67%	161,490
EXPENSE TOTALS	102,733.40	5,521.21	64,379.02	12,854.38	25,500.00	75%	68,831
Fund 270 - State Highway Fund Net Gain (Loss)	\$14,266.60	\$9,035.35	\$13,715.40	(\$12,854.38)	(\$13,405.58)	6%	\$92,659
Fund Type Totals							
REVENUE TOTALS	2,392,000.00	(997,540.05)	1,325,855.80	.00	1,066,144.20	55%	6,055,470
EXPENSE TOTALS	4,304,789.31	(777,928.84)	865,682.45	297,604.51	3,141,502.35	27%	5,298,480
Fund Type Net Gain (Loss)	(\$1,912,789.31)	(\$219,611.21)	\$460,173.35	(\$297,604.51)	\$2,075,358.15	(8%)	\$756,990
Fund Category Special Revenue Funds Totals							
REVENUE TOTALS	2,392,000.00	(997,540.05)	1,325,855.80	.00	1,066,144.20	55%	6,055,470
EXPENSE TOTALS	4,304,789.31	(777,928.84)	865,682.45	297,604.51	3,141,502.35	27%	5,298,480
Fund Category Special Revenue Funds Net Gain (Loss)	(\$1,912,789.31)	(\$219,611.21)	\$460,173.35	(\$297,604.51)	\$2,075,358.15	(8%)	\$756,990

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Summary Listing

Classification	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	YTD Encumbrances	Budget Less YTD Actual	% of Budget	Prior Total Actual
Fund Category Enterprise Funds							
Fund Type							
Fund 710 - Water Fund							
REVENUE							
Department 000 - General							
Utility Charges	780,000.00	98,229.87	382,967.22	.00	397,032.78	49	778,161.00
Other Revenues	.00	.00	1,007.50	.00	(1,007.50)	+++	1,350.00
Reimbursements	.00	.00	350.00	.00	(350.00)	+++	
Department 000 - General Totals	\$780,000.00	\$98,229.87	\$384,324.72	\$0.00	\$395,675.28	49%	\$779,521.00
Department 735 - Water Division							
Utility Charges	6,742,300.00	984,456.92	3,465,960.28	.00	3,276,339.72	51	6,855,000.00
Other Revenues	68,400.00	2,695.47	55,965.97	.00	12,434.03	82	91,321.00
Reimbursements	9,300.00	.00	231.44	.00	9,068.56	2	38,271.00
Department 735 - Water Division Totals	\$6,820,000.00	\$987,152.39	\$3,522,157.69	\$0.00	\$3,297,842.31	52%	\$6,984,601.00
REVENUE TOTALS	\$7,600,000.00	\$1,085,382.26	\$3,906,482.41	\$0.00	\$3,693,517.59	51%	\$7,764,122.00
EXPENSE							
Department 000 - General							
Capital Purchases	1,356,901.21	16,986.50	189,947.10	238,282.11	928,672.00	32	322,471.00
Department 000 - General Totals	\$1,356,901.21	\$16,986.50	\$189,947.10	\$238,282.11	\$928,672.00	32%	\$322,471.00
Department 735 - Water Division							
Personal Services	520,197.00	35,829.92	246,002.66	24,051.62	250,142.72	52	459,231.00
Supplies	193,645.46	15,598.55	74,671.76	96,660.20	22,313.50	88	100,541.00
Services	6,142,694.41	440,175.90	2,478,318.20	1,236,191.26	2,428,184.95	60	5,663,161.00
Capital Purchases	494,452.50	.00	12,360.00	97,777.50	384,315.00	22	134,061.00
Department 735 - Water Division Totals	\$7,350,989.37	\$491,604.37	\$2,811,352.62	\$1,454,680.58	\$3,084,956.17	58%	\$6,357,011.00
Department 991 - Debt Service							
Debt Service	366,235.00	54,193.33	55,564.08	.00	310,670.92	15	364,681.00
Department 991 - Debt Service Totals	\$366,235.00	\$54,193.33	\$55,564.08	\$0.00	\$310,670.92	15%	\$364,681.00
EXPENSE TOTALS	\$9,074,125.58	\$562,784.20	\$3,056,863.80	\$1,692,962.69	\$4,324,299.09	52%	\$7,044,171.00
Fund 710 - Water Fund Totals							
REVENUE TOTALS	7,600,000.00	1,085,382.26	3,906,482.41	.00	3,693,517.59	51%	7,764,122.00
EXPENSE TOTALS	9,074,125.58	562,784.20	3,056,863.80	1,692,962.69	4,324,299.09	52%	7,044,171.00
Fund 710 - Water Fund Net Gain (Loss)	(\$1,474,125.58)	\$522,598.06	\$849,618.61	(\$1,692,962.69)	\$630,781.50	57%	\$719,951.00

Attachment: Budget by Classification-June, 2021 07 27 2021 11 14 06 AM Joni Crawford_46106JZK



Budget by Classification-June, 2021

10.b.1.a

Through 06/30/21
Summary List

Classification	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	YTD Encumbrances	Budget Less YTD Actual	% of Budget	Prior Total Ac
Fund Category Enterprise Funds							
Fund Type							
Fund 720 - Wastewater/Sewer Fund							
REVENUE							
Department 000 - General							
Utility Charges	380,000.00	47,931.43	188,591.62	.00	191,408.38	50	383,28
Department 000 - General Totals	\$380,000.00	\$47,931.43	\$188,591.62	\$0.00	\$191,408.38	50%	\$383,28
Department 736 - Wastewater Division							
Utility Charges	6,215,000.00	852,293.58	3,286,421.56	.00	2,928,578.44	53	6,568,80
Other Revenues	.00	50.00	100.00	.00	(100.00)	+++	22
Reimbursements	5,000.00	.00	231.44	.00	4,768.56	5	41,85
Department 736 - Wastewater Division Totals	\$6,220,000.00	\$852,343.58	\$3,286,753.00	\$0.00	\$2,933,247.00	53%	\$6,610,88
REVENUE TOTALS	\$6,600,000.00	\$900,275.01	\$3,475,344.62	\$0.00	\$3,124,655.38	53%	\$6,994,16
EXPENSE							
Department 000 - General							
Capital Purchases	856,333.23	14,396.49	288,386.65	231,954.58	335,992.00	61	54,96
Department 000 - General Totals	\$856,333.23	\$14,396.49	\$288,386.65	\$231,954.58	\$335,992.00	61%	\$54,96
Department 736 - Wastewater Division							
Personal Services	571,203.00	41,198.44	281,918.15	20,988.37	268,296.48	53	536,82
Supplies	107,616.98	9,030.27	18,468.35	39,635.13	49,513.50	54	46,89
Services	6,392,493.70	226,196.77	2,581,750.76	1,394,751.65	2,415,991.29	62	5,658,59
Capital Purchases	494,452.50	.00	12,360.00	97,777.50	384,315.00	22	134,06
Department 736 - Wastewater Division Totals	\$7,565,766.18	\$276,425.48	\$2,894,497.26	\$1,553,152.65	\$3,118,116.27	59%	\$6,376,38
Department 991 - Debt Service							
Debt Service	40,020.00	.00	963.75	.00	39,056.25	2	39,94
Department 991 - Debt Service Totals	\$40,020.00	\$0.00	\$963.75	\$0.00	\$39,056.25	2%	\$39,94
EXPENSE TOTALS	\$8,462,119.41	\$290,821.97	\$3,183,847.66	\$1,785,107.23	\$3,493,164.52	59%	\$6,471,28
Fund 720 - Wastewater/Sewer Fund Totals							
REVENUE TOTALS	6,600,000.00	900,275.01	3,475,344.62	.00	3,124,655.38	53%	6,994,16
EXPENSE TOTALS	8,462,119.41	290,821.97	3,183,847.66	1,785,107.23	3,493,164.52	59%	6,471,28
Fund 720 - Wastewater/Sewer Fund Net Gain (Loss)	(\$1,862,119.41)	\$609,453.04	\$291,496.96	(\$1,785,107.23)	\$368,509.14	80%	\$522,88

Attachment: Budget by Classification-June, 2021 07 27 2021 11 14 06 AM Joni Crawford 46106JZK



Budget by Classification-June, 2021

10.b.1.a

Through 06/30/21
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	1,900,000.00	258,743.17	1,004,521.98	.00	895,478.02	53	1,990,570.00
Reimbursements	.00	.00	154.28	.00	(154.28)	+++	27,210.00
Department 737 - Storm Water Division Totals	\$1,900,000.00	\$258,743.17	\$1,004,676.26	\$0.00	\$895,323.74	53%	\$2,017,780.00
REVENUE TOTALS	\$1,900,000.00	\$258,743.17	\$1,004,676.26	\$0.00	\$895,323.74	53%	\$2,017,780.00
EXPENSE							
Department 000 - General							
Capital Purchases	879,774.85	.00	259,476.40	612,618.78	7,679.67	99	402,190.00
Department 000 - General Totals	\$879,774.85	\$0.00	\$259,476.40	\$612,618.78	\$7,679.67	99%	\$402,190.00
Department 737 - Storm Water Division							
Personal Services	327,617.00	24,784.32	160,270.74	10,582.44	156,763.82	52	308,500.00
Supplies	62,817.72	5,220.86	15,529.59	22,188.13	25,100.00	60	40,790.00
Services	1,140,300.87	70,205.09	452,831.19	323,984.07	363,485.61	68	905,110.00
Capital Purchases	.00	.00	.00	.00	.00	+++	28,900.00
Department 737 - Storm Water Division Totals	\$1,530,735.59	\$100,210.27	\$628,631.52	\$356,754.64	\$545,349.43	64%	\$1,283,310.00
Department 991 - Debt Service							
Debt Service	125,595.00	7,797.00	7,797.00	.00	117,798.00	6	122,960.00
Department 991 - Debt Service Totals	\$125,595.00	\$7,797.00	\$7,797.00	\$0.00	\$117,798.00	6%	\$122,960.00
EXPENSE TOTALS	\$2,536,105.44	\$108,007.27	\$895,904.92	\$969,373.42	\$670,827.10	74%	\$1,808,480.00
Fund 740 - Storm Water Drainage Fund Totals							
REVENUE TOTALS	1,900,000.00	258,743.17	1,004,676.26	.00	895,323.74	53%	2,017,780.00
EXPENSE TOTALS	2,536,105.44	108,007.27	895,904.92	969,373.42	670,827.10	74%	1,808,480.00
Fund 740 - Storm Water Drainage Fund Net Gain (Loss)	(\$636,105.44)	\$150,735.90	\$108,771.34	(\$969,373.42)	(\$224,496.64)	135%	\$209,300.00



Budget by Classification-June, 2021

10.b.1.a

Through 06/30/21
Summary Listing

Classification	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	YTD Encumbrances	Budget Less YTD Actual	% of Budget	Prior Total Actual
Fund Category Enterprise Funds							
Fund Type							
Fund 750 - Solid Waste Fund							
REVENUE							
Department 738 - Refuse Collection							
Utility Charges	2,200,000.00	209,559.57	1,165,318.02	.00	1,034,681.98	53	2,165,577.00
Department 738 - Refuse Collection Totals	\$2,200,000.00	\$209,559.57	\$1,165,318.02	\$0.00	\$1,034,681.98	53%	\$2,165,577.00
REVENUE TOTALS	\$2,200,000.00	\$209,559.57	\$1,165,318.02	\$0.00	\$1,034,681.98	53%	\$2,165,577.00
EXPENSE							
Department 738 - Refuse Collection							
Supplies	3,500.00	.00	1,374.31	2,125.69	.00	100	1,238.00
Services	2,966,694.62	385,599.69	1,359,138.60	490,997.47	1,116,558.55	62	2,268,447.00
Department 738 - Refuse Collection Totals	\$2,970,194.62	\$385,599.69	\$1,360,512.91	\$493,123.16	\$1,116,558.55	62%	\$2,269,684.00
EXPENSE TOTALS	\$2,970,194.62	\$385,599.69	\$1,360,512.91	\$493,123.16	\$1,116,558.55	62%	\$2,269,684.00
Fund 750 - Solid Waste Fund Totals							
REVENUE TOTALS	2,200,000.00	209,559.57	1,165,318.02	.00	1,034,681.98	53%	2,165,577.00
EXPENSE TOTALS	2,970,194.62	385,599.69	1,360,512.91	493,123.16	1,116,558.55	62%	2,269,684.00
Fund 750 - Solid Waste Fund Net Gain (Loss)	(\$770,194.62)	(\$176,040.12)	(\$195,194.89)	(\$493,123.16)	\$81,876.57	89%	(\$104,107.00)
Fund Type Totals							
REVENUE TOTALS	18,300,000.00	2,453,960.01	9,551,821.31	.00	8,748,178.69	52%	18,941,657.00
EXPENSE TOTALS	23,042,545.05	1,347,213.13	8,497,129.29	4,940,566.50	9,604,849.26	58%	17,593,627.00
Fund Type Net Gain (Loss)	(\$4,742,545.05)	\$1,106,746.88	\$1,054,692.02	(\$4,940,566.50)	\$856,670.57	82%	\$1,348,030.00
Fund Category Enterprise Funds Totals							
REVENUE TOTALS	18,300,000.00	2,453,960.01	9,551,821.31	.00	8,748,178.69	52%	18,941,657.00
EXPENSE TOTALS	23,042,545.05	1,347,213.13	8,497,129.29	4,940,566.50	9,604,849.26	58%	17,593,627.00
Fund Category Enterprise Funds Net Gain (Loss)	(\$4,742,545.05)	\$1,106,746.88	\$1,054,692.02	(\$4,940,566.50)	\$856,670.57	82%	\$1,348,030.00
Grand Totals							
REVENUE TOTALS	41,746,298.00	4,304,863.49	24,666,868.18	.00	17,079,429.82	59%	46,649,867.00
EXPENSE TOTALS	54,516,518.66	2,145,666.47	22,065,302.78	8,312,106.22	24,139,109.66	56%	40,094,733.00
Grand Total Net Gain (Loss)	(\$12,770,220.66)	\$2,159,197.02	\$2,601,565.40	(\$8,312,106.22)	\$7,059,679.84	45%	\$6,555,134.00

Attachment: Budget by Classification-June, 2021 07 27 2021 11 14 06 AM Joni Crawford_46106JZK



Departmental Budget-June, 2021

10.b.1.b

Fiscal Year to Date 06/30/21

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 111 - Police Division										
	EXPENSE									
	Personal Services									
5102	Wages-Staff	1,071,019.00	.00	1,071,019.00	83,854.46	.00	494,594.70	576,424.30	46	990,721
5104	Wages-Part time	122,679.00	.00	122,679.00	9,364.82	.00	56,146.47	66,532.53	46	95,650
5105	Overtime	365,000.00	.00	365,000.00	13,860.63	.00	98,152.24	266,847.76	27	209,731
5106	Longevity	50,000.00	.00	50,000.00	.00	.00	16,409.00	33,591.00	33	54,500
5107	Wages-Allocated	.00	.00	.00	.00	.00	(477.86)	477.86	+++	(2,449,911)
5109	HSA Employer Funding	288,868.00	.00	288,868.00	3,366.00	.00	284,081.50	4,786.50	98	310,400
5111	Wages Chief	133,994.00	.00	133,994.00	10,307.20	.00	61,843.20	72,150.80	46	140,690
5113	Wages Enforcement	6,604,874.00	75,000.00	6,679,874.00	549,774.99	.00	3,024,541.30	3,655,332.70	45	6,329,080
5151	PERS Contribution	169,512.00	.00	169,512.00	12,144.10	.00	77,639.50	91,872.50	46	147,371
5152	PFDPF Contribution	1,224,841.00	.00	1,224,841.00	96,037.42	.00	638,833.61	586,007.39	52	1,085,481
5155	PERS Pickup	57,899.00	.00	57,899.00	4,225.05	.00	27,988.37	29,910.63	48	51,990
5161	Group Insurance	1,381,134.00	1,441.26	1,382,575.26	111,620.64	235,676.27	761,440.38	385,458.61	72	1,257,821
5166	Medicare	121,041.00	1,087.50	122,128.50	9,398.69	.00	52,728.39	69,400.11	43	109,780
	Personal Services Totals	\$11,590,861.00	\$77,528.76	\$11,668,389.76	\$903,954.00	\$235,676.27	\$5,593,920.80	\$5,838,792.69	50%	\$8,333,360
	Supplies									
5201	Office Supplies	10,000.00	2,052.65	12,052.65	282.57	5,165.47	3,616.72	3,270.46	73	8,660
5202	Photo Copy Supplies	3,500.00	999.75	4,499.75	999.75	.00	1,999.50	2,500.25	44	2,490
5203	Computer Supplies	15,000.00	2,645.66	17,645.66	16.12	2,383.22	4,998.49	10,263.95	42	11,390
5205	Small Tools/Minor Equipment	9,700.00	30.98	9,730.98	.00	1,440.26	290.72	8,000.00	18	5,320
5206	Evidence	10,000.00	.00	10,000.00	.00	5,000.00	.00	5,000.00	50	10,000
5207	Law Enforcement Supplies	72,000.00	9,348.21	81,348.21	1,491.07	23,271.68	11,914.21	46,162.32	43	57,060
5213	Repair and Maintenance Supplies	12,000.00	1,332.43	13,332.43	320.89	3,149.90	2,682.53	7,500.00	44	6,730
5241	Uniforms-Purchased	104,700.00	6,043.71	110,743.71	3,998.42	26,787.49	35,889.09	48,067.13	57	96,020
5251	MV Gas and Oil	140,000.00	6,406.75	146,406.75	8,159.85	28,426.93	47,513.65	70,466.17	52	81,010
	Supplies Totals	\$376,900.00	\$28,860.14	\$405,760.14	\$15,268.67	\$95,624.95	\$108,904.91	\$201,230.28	50%	\$278,720
	Services									
5311	Utilities	145,000.00	11,763.54	156,763.54	11,333.19	70,997.56	53,985.98	31,780.00	80	104,440
5321	Professional Training	107,150.00	2,254.40	109,404.40	2,394.00	33,079.34	23,536.06	52,789.00	52	59,620
5323	Publications	3,750.00	.00	3,750.00	.00	.00	.00	3,750.00	0	3,060
5324	Professional Association Dues	2,500.00	290.00	2,790.00	.00	3,873.00	917.00	(2,000.00)	172	1,840
5325	Educational Assistance	10,000.00	2,469.75	12,469.75	.00	7,469.75	.00	5,000.00	60	4,030
5339	Misc Contract Services	85,200.00	3,516.09	88,716.09	1,858.47	24,943.68	25,576.77	38,195.64	57	52,270
5351	Liability Insurance Deductible	50,000.00	3,605.71	53,605.71	.00	9,000.00	8,403.58	36,202.13	32	41,590
5361	Building Repair/Maintenance	80,000.00	2,193.09	82,193.09	338.67	14,056.22	34,315.83	33,821.04	59	32,550
5362	Equipment Maintenance	80,350.00	480.00	80,830.00	830.44	24,324.53	13,255.47	43,250.00	46	43,440
5363	MV Repair/Maintenance-External	30,000.00	3,145.00	33,145.00	.00	6,628.00	8,075.73	18,441.27	44	2,370
5364	MV Repair/Maintenance-Internal	.00	.00	.00	.00	.00	42.78	(42.78)	+++	



Departmental Budget-June, 2021

10.b.1.b

Fiscal Year to Date 06/30/21

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 111 - Police Division										
	EXPENSE									
	Services									
5366	Computer Maintenance	3,000.00	.00	3,000.00	.00	.00	.00	3,000.00	0	41,100.00
5375	Prisoner Care	145,000.00	11,834.00	156,834.00	3,542.00	36,164.86	28,969.14	91,700.00	42	56,920.00
5391	Postage	7,000.00	.00	7,000.00	231.15	3,311.03	1,286.01	2,402.96	66	2,220.00
5392	Fingerprinting Services	750.00	22.00	772.00	47.25	317.50	204.50	250.00	68	250.00
5393	L.E.A.D.S Terminal	8,500.00	.00	8,500.00	600.00	3,600.00	3,600.00	1,300.00	85	7,800.00
5395	Printing/Advertising	20,000.00	215.38	20,215.38	.00	4,476.34	4,779.85	10,959.19	46	10,120.00
5396	Uniform Cleaning/Repairs	45,000.00	1,864.89	46,864.89	1,663.05	10,944.70	10,920.19	25,000.00	47	21,070.00
5399	Other Miscellaneous Services	6,500.00	32,500.00	39,000.00	32,528.95	491.35	58,520.38	(20,011.73)	151	3,560.00
	Services Totals	\$829,700.00	\$76,153.85	\$905,853.85	\$55,367.17	\$253,677.86	\$276,389.27	\$375,786.72	59%	\$447,640.00
	Capital Purchases									
5631	Furniture and Fixtures	10,000.00	.00	10,000.00	201.99	4,576.02	423.98	5,000.00	50	4,810.00
5632	Motor Vehicles	341,000.00	47,210.30	388,210.30	8,120.00	271,719.69	61,065.04	55,425.57	86	61,440.00
5633	Machinery and Equipment	50,000.00	217.43	50,217.43	.00	9,800.00	3,094.43	37,323.00	26	120,240.00
5634	Unmarked Vehicles	8,400.00	533.33	8,933.33	.00	1,383.33	3,550.00	4,000.00	55	7,190.00
5639	Other Equipment	66,000.00	.00	66,000.00	15,601.69	6,857.89	78,050.61	(18,908.50)	129	38,320.00
	Capital Purchases Totals	\$475,400.00	\$47,961.06	\$523,361.06	\$23,923.68	\$294,336.93	\$146,184.06	\$82,840.07	84%	\$232,020.00
	EXPENSE TOTALS	\$13,272,861.00	\$230,503.81	\$13,503,364.81	\$998,513.52	\$879,316.01	\$6,125,399.04	\$6,498,649.76	52%	\$9,291,750.00
Department 111 - Police Division Totals		(\$13,272,861.00)	(\$230,503.81)	(\$13,503,364.81)	(\$998,513.52)	(\$879,316.01)	(\$6,125,399.04)	(\$6,498,649.76)	52%	(\$9,291,753.00)

Attachment: Departmental Budget-June, 2021 07 27 2021 11 14 06 AM Joni Crawford 46106JZR



Departmental Budget-June, 2021

10.b.1.b

Fiscal Year to Date 06/30/21

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 290 - Mechanic										
	EXPENSE									
	Personal Services									
5102	Wages-Staff	99,351.00	.00	99,351.00	7,764.80	.00	42,399.92	56,951.08	43	79,210
5107	Wages-Allocated	.00	.00	.00	.00	.00	.00	.00	+++	(1,697)
5109	HSA Employer Funding	8,000.00	.00	8,000.00	.00	.00	6,000.00	2,000.00	75	8,660
5151	PERS Contribution	13,909.00	.00	13,909.00	999.72	.00	6,585.43	7,323.57	47	10,640
5161	Group Insurance	42,050.00	.00	42,050.00	2,500.50	5,420.00	17,278.68	19,351.32	54	27,800
5166	Medicare	1,441.00	.00	1,441.00	127.71	.00	636.37	804.63	44	1,090
	Personal Services Totals	\$164,751.00	\$0.00	\$164,751.00	\$11,392.73	\$5,420.00	\$72,900.40	\$86,430.60	48%	\$125,730
	Supplies									
5201	Office Supplies	200.00	.00	200.00	.00	.00	.00	200.00	0	200
5203	Computer Supplies	100.00	.00	100.00	.00	100.00	.00	.00	100	90
5205	Small Tools/Minor Equipment	3,000.00	.00	3,000.00	.00	1,500.00	.00	1,500.00	50	1,430
5213	Repair and Maintenance Supplies	120,000.00	329.14	120,329.14	12,749.73	33,888.60	43,955.93	42,484.61	65	69,940
5259	Operating Materials and Supplies	8,500.00	.00	8,500.00	1,003.12	5,620.18	1,379.82	1,500.00	82	5,890
	Supplies Totals	\$131,800.00	\$329.14	\$132,129.14	\$13,752.85	\$41,108.78	\$45,335.75	\$45,684.61	65%	\$77,380
	Services									
5311	Utilities	600.00	48.94	648.94	98.00	355.03	293.91	.00	100	160
5321	Professional Training	800.00	.00	800.00	.00	200.00	.00	600.00	25	800
5362	Equipment Maintenance	3,000.00	.00	3,000.00	.00	1,933.86	66.14	1,000.00	67	320
5363	MV Repair/Maintenance-External	40,000.00	803.09	40,803.09	3,367.93	22,717.08	7,156.01	10,930.00	73	19,040
5397	Uniform Rental	1,650.00	81.12	1,731.12	108.31	852.84	736.26	142.02	92	1,260
5399	Other Miscellaneous Services	1,500.00	.00	1,500.00	.00	1,000.00	.00	500.00	67	500
	Services Totals	\$47,550.00	\$933.15	\$48,483.15	\$3,574.24	\$27,058.81	\$8,252.32	\$13,172.02	73%	\$21,310
	EXPENSE TOTALS	\$344,101.00	\$1,262.29	\$345,363.29	\$28,719.82	\$73,587.59	\$126,488.47	\$145,287.23	58%	\$224,430
Department 290 - Mechanic Totals		(\$344,101.00)	(\$1,262.29)	(\$345,363.29)	(\$28,719.82)	(\$73,587.59)	(\$126,488.47)	(\$145,287.23)	58%	(\$224,430)

Attachment: Departmental Budget-June, 2021 07 27 2021 11 14 06 AM Joni Crawford 46106JZR



Departmental Budget-June, 2021

10.b.1.b

Fiscal Year to Date 06/30/21

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 340 - Parks and Recreation										
EXPENSE										
<i>Personal Services</i>										
5101	Salary-Elected Officials/Director	95,895.00	.00	95,895.00	7,377.60	.00	44,208.67	51,686.33	46	95,621.00
5102	Wages-Staff	524,505.00	.00	524,505.00	40,347.26	.00	241,511.24	282,993.76	46	480,631.00
5105	Overtime	42,000.00	.00	42,000.00	1,343.50	.00	3,656.99	38,343.01	9	3,351.00
5106	Longevity	1,700.00	.00	1,700.00	.00	.00	1,100.00	600.00	65	1,700.00
5107	Wages-Allocated	.00	.00	.00	.00	.00	(1,860.04)	1,860.04	+++	(15,957.00)
5109	HSA Employer Funding	42,000.00	.00	42,000.00	.00	.00	40,000.00	2,000.00	95	37,500.00
5141	Wages-Seasonal Labor	110,000.00	.00	110,000.00	7,592.64	.00	18,729.79	91,270.21	17	18,791.00
5151	PERS Contribution	108,374.00	.00	108,374.00	7,553.18	.00	45,707.80	62,666.20	42	80,851.00
5161	Group Insurance	207,425.00	.00	207,425.00	17,327.24	37,322.11	120,084.42	50,018.47	76	181,700.00
5166	Medicare	11,224.00	.00	11,224.00	782.77	.00	4,250.73	6,973.27	38	8,231.00
<i>Personal Services Totals</i>		\$1,143,123.00	\$0.00	\$1,143,123.00	\$82,324.19	\$37,322.11	\$517,389.60	\$588,411.29	49%	\$892,451.00
<i>Supplies</i>										
5201	Office Supplies	600.00	.00	600.00	.00	46.22	148.09	405.69	32	661.00
5203	Computer Supplies	500.00	.00	500.00	.00	.00	472.88	27.12	95	281.00
5205	Small Tools/Minor Equipment	4,345.00	3,946.54	8,291.54	.00	235.74	5,135.80	2,920.00	65	3,591.00
5209	Chemicals	39,115.00	.00	39,115.00	.00	628.23	30,367.42	8,119.35	79	18,971.00
5213	Repair and Maintenance Supplies	54,350.00	23,993.65	78,343.65	2,279.68	15,676.29	39,268.23	23,399.13	70	40,231.00
5215	Recreational Supplies	77,383.00	3,524.12	80,907.12	2,540.47	9,525.66	23,876.26	47,505.20	41	21,481.00
5241	Uniforms-Purchased	2,500.00	179.95	2,679.95	.00	.00	394.26	2,285.69	15	1,411.00
5251	MV Gas and Oil	20,000.00	1,836.83	21,836.83	2,333.83	10,031.53	6,355.30	5,450.00	75	11,301.00
5252	Aggregates	17,000.00	.00	17,000.00	239.96	1,540.18	4,989.82	10,470.00	38	9,501.00
5259	Operating Materials and Supplies	12,400.00	10,159.51	22,559.51	.00	8,245.67	12,993.29	1,320.55	94	4,361.00
<i>Supplies Totals</i>		\$228,193.00	\$43,640.60	\$271,833.60	\$7,393.94	\$45,929.52	\$124,001.35	\$101,902.73	63%	\$111,821.00
<i>Services</i>										
5303	Community Events	8,200.00	500.00	8,700.00	.00	1,475.00	.00	7,225.00	17	951.00
5311	Utilities	39,000.00	2,591.16	41,591.16	2,233.42	25,141.98	15,881.40	567.78	99	25,831.00
5321	Professional Training	1,900.00	.00	1,900.00	.00	9.10	450.89	1,440.01	24	321.00
5322	Conference/Reimb	8,200.00	99.00	8,299.00	.00	399.00	686.85	7,213.15	13	1,921.00
5323	Publications	250.00	.00	250.00	.00	37.42	282.58	(70.00)	128	
5324	Professional Association Dues	1,500.00	.00	1,500.00	.00	850.00	408.75	241.25	84	1,591.00
5338	Personal Service Contracts	73,806.00	.00	73,806.00	2,578.00	7,322.50	15,953.01	50,530.49	32	16,511.00
5339	Misc Contract Services	285,000.00	136,525.45	421,525.45	3,791.28	147,015.51	32,317.61	242,192.33	43	250,211.00
5361	Building Repair/Maintenance	79,500.00	.00	79,500.00	.00	290.00	.00	79,210.00	0	18,291.00
5362	Equipment Maintenance	2,000.00	.00	2,000.00	.00	.00	.00	2,000.00	0	861.00
5391	Postage	7,500.00	2,849.27	10,349.27	26.52	2,828.22	3,540.91	3,980.14	62	241.00
5395	Printing/Advertising	25,000.00	7,218.34	32,218.34	158.00	7,288.54	5,579.04	19,350.76	40	5,491.00
5399	Other Miscellaneous Services	3,020.00	25.98	3,045.98	1,200.00	203.04	1,477.94	1,365.00	55	151.00



Departmental Budget-June, 2021

10.b.1.b

Fiscal Year to Date 06/30/21

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 340 - Parks and Recreation										
	EXPENSE									
	Services Totals	\$534,876.00	\$149,809.20	\$684,685.20	\$9,987.22	\$192,860.31	\$76,578.98	\$415,245.91	39%	\$322,411
	Transfers/Other									
5515	Refunds-Fees	.00	.00	.00	150.00	.00	5,949.25	(5,949.25)	+++	
	Transfers/Other Totals	\$0.00	\$0.00	\$0.00	\$150.00	\$0.00	\$5,949.25	(\$5,949.25)	+++	\$0.00
	Capital Purchases									
5633	Machinery and Equipment	.00	.00	.00	.00	.00	.00	.00	+++	18,680
5639	Other Equipment	.00	17,163.00	17,163.00	.00	17,163.00	.00	.00	100	9,770
	Capital Purchases Totals	\$0.00	\$17,163.00	\$17,163.00	\$0.00	\$17,163.00	\$0.00	\$0.00	100%	\$28,450
	EXPENSE TOTALS	\$1,906,192.00	\$210,612.80	\$2,116,804.80	\$99,855.35	\$293,274.94	\$723,919.18	\$1,099,610.68	48%	\$1,355,150
Department 340 - Parks and Recreation Totals		(\$1,906,192.00)	(\$210,612.80)	(\$2,116,804.80)	(\$99,855.35)	(\$293,274.94)	(\$723,919.18)	(\$1,099,610.68)	48%	(\$1,355,150)

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Departmental Budget-June, 2021

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Fiscal Year to Date 06/30/21

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 343 - Senior Center										
	EXPENSE									
	Personal Services									
5102	Wages-Staff	70,207.00	.00	70,207.00	5,401.60	.00	32,377.92	37,829.08	46	70,690.00
5104	Wages-Part time	62,567.00	.00	62,567.00	3,429.51	.00	20,914.51	41,652.49	33	51,600.00
5105	Overtime	4,000.00	.00	4,000.00	.00	.00	.00	4,000.00	0	19,000.00
5106	Longevity	600.00	.00	600.00	.00	.00	.00	600.00	0	600.00
5107	Wages-Allocated	.00	.00	.00	.00	.00	.00	.00	+++	(2,590.00)
5109	HSA Employer Funding	2,000.00	.00	2,000.00	.00	.00	2,000.00	.00	100	2,000.00
5151	PERS Contribution	19,232.00	.00	19,232.00	1,237.57	.00	8,037.16	11,194.84	42	16,580.00
5161	Group Insurance	9,068.00	.00	9,068.00	757.86	1,748.74	5,192.61	2,126.65	77	8,630.00
5166	Medicare	1,992.00	.00	1,992.00	127.04	.00	766.62	1,225.38	38	1,770.00
	Personal Services Totals	\$169,666.00	\$0.00	\$169,666.00	\$10,953.58	\$1,748.74	\$69,288.82	\$98,628.44	42%	\$149,490.00
	Supplies									
5201	Office Supplies	1,400.00	36.50	1,436.50	41.62	.00	78.12	1,358.38	5	2,000.00
5203	Computer Supplies	1,200.00	.00	1,200.00	.00	.00	.00	1,200.00	0	1,200.00
5213	Repair and Maintenance Supplies	5,000.00	904.83	5,904.83	.00	253.31	1,297.52	4,354.00	26	19,000.00
5215	Recreational Supplies	3,000.00	.00	3,000.00	.00	750.00	126.14	2,123.86	29	29,000.00
5216	Contributed Supplies Purchased	.00	19,126.57	19,126.57	125.00	29.39	627.36	18,469.82	3	1,160.00
	Supplies Totals	\$10,600.00	\$20,067.90	\$30,667.90	\$166.62	\$1,032.70	\$2,129.14	\$27,506.06	10%	\$1,680.00
	Services									
5311	Utilities	7,000.00	483.61	7,483.61	153.35	1,500.37	1,883.24	4,100.00	45	5,100.00
5321	Professional Training	300.00	94.78	394.78	.00	.00	94.78	300.00	24	300.00
5322	Conference/Reimb	400.00	.00	400.00	.00	.00	.00	400.00	0	30,000.00
5324	Professional Association Dues	150.00	.00	150.00	.00	.00	100.00	50.00	67	10,000.00
5339	Misc Contract Services	9,200.00	.00	9,200.00	2,153.27	63.71	6,480.27	2,656.02	71	7,230.00
5361	Building Repair/Maintenance	25,000.00	.00	25,000.00	.00	500.00	.00	24,500.00	2	25,000.00
5391	Postage	2,500.00	122.56	2,622.56	.00	.00	.00	2,622.56	0	24,000.00
	Services Totals	\$44,550.00	\$700.95	\$45,250.95	\$2,306.62	\$2,064.08	\$8,558.29	\$34,628.58	23%	\$12,980.00
	EXPENSE TOTALS	\$224,816.00	\$20,768.85	\$245,584.85	\$13,426.82	\$4,845.52	\$79,976.25	\$160,763.08	35%	\$164,160.00
Department 343 - Senior Center Totals		(\$224,816.00)	(\$20,768.85)	(\$245,584.85)	(\$13,426.82)	(\$4,845.52)	(\$79,976.25)	(\$160,763.08)	35%	(\$164,160.00)

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Departmental Budget-June, 2021

10.b.1.b

Fiscal Year to Date 06/30/21

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 344 - Community Events										
	EXPENSE									
	Personal Services									
5102	Wages-Staff	66,310.00	.00	66,310.00	5,100.80	.00	30,565.12	35,744.88	46	64,950.00
5105	Overtime	5,000.00	.00	5,000.00	800.99	.00	1,434.16	3,565.84	29	580.00
5109	HSA Employer Funding	4,000.00	.00	4,000.00	.00	.00	4,000.00	.00	100	4,000.00
5151	PERS Contribution	9,983.00	.00	9,983.00	762.65	.00	4,700.40	5,282.60	47	8,820.00
5161	Group Insurance	21,070.00	.00	21,070.00	1,765.80	3,776.98	12,248.19	5,044.83	76	20,110.00
5166	Medicare	1,034.00	.00	1,034.00	82.52	.00	445.68	588.32	43	910.00
	Personal Services Totals	\$107,397.00	\$0.00	\$107,397.00	\$8,512.76	\$3,776.98	\$53,393.55	\$50,226.47	53%	\$99,390.00
	Supplies									
5201	Office Supplies	300.00	5.57	305.57	.00	100.00	(37.42)	242.99	20	180.00
5203	Computer Supplies	2,000.00	.00	2,000.00	.00	.00	.00	2,000.00	0	2,000.00
5215	Recreational Supplies	24,000.00	1,750.00	25,750.00	998.64	1,330.25	1,885.84	22,533.91	12	2,200.00
5251	MV Gas and Oil	6,000.00	.00	6,000.00	.00	.00	.00	6,000.00	0	6,000.00
	Supplies Totals	\$32,300.00	\$1,755.57	\$34,055.57	\$998.64	\$1,430.25	\$1,848.42	\$30,776.90	10%	\$2,380.00
	Services									
5303	Community Events	.00	.00	.00	235.88	(235.88)	235.88	.00	+++	
5311	Utilities	1,400.00	48.94	1,448.94	98.00	605.04	443.90	400.00	72	630.00
5321	Professional Training	831.00	.00	831.00	.00	.00	.00	831.00	0	831.00
5322	Conference/Reimb	1,970.00	.00	1,970.00	.00	.00	.00	1,970.00	0	1,970.00
5324	Professional Association Dues	1,154.00	.00	1,154.00	.00	.00	.00	1,154.00	0	1,154.00
5339	Misc Contract Services	240,000.00	86,512.00	326,512.00	5,835.00	212,607.80	31,162.00	82,742.20	75	30,470.00
5395	Printing/Advertising	28,600.00	.00	28,600.00	6,068.33	1,207.92	6,068.33	21,323.75	25	28,600.00
5399	Other Miscellaneous Services	10,000.00	.00	10,000.00	.00	400.00	60.00	9,540.00	5	10,000.00
	Services Totals	\$283,955.00	\$86,560.94	\$370,515.94	\$12,237.21	\$214,584.88	\$37,970.11	\$117,960.95	68%	\$31,300.00
	EXPENSE TOTALS	\$423,652.00	\$88,316.51	\$511,968.51	\$21,748.61	\$219,792.11	\$93,212.08	\$198,964.32	61%	\$133,080.00
Department 344 - Community Events Totals		(\$423,652.00)	(\$88,316.51)	(\$511,968.51)	(\$21,748.61)	(\$219,792.11)	(\$93,212.08)	(\$198,964.32)	61%	(\$133,080.00)

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Departmental Budget-June, 2021

10.b.1.b

Fiscal Year to Date 06/30/21

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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 448 - Service Department										
EXPENSE										
<i>Personal Services</i>										
5101	Salary-Elected Officials/Director	98,793.00	.00	98,793.00	7,600.00	.00	45,541.44	53,251.56	46	91,350
5102	Wages-Staff	374,844.00	.00	374,844.00	28,910.20	.00	173,723.64	201,120.36	46	354,450
5105	Overtime	7,000.00	.00	7,000.00	10.91	.00	495.45	6,504.55	7	45,000
5106	Longevity	2,600.00	.00	2,600.00	.00	.00	.00	2,600.00	0	2,600
5107	Wages-Allocated	.00	.00	.00	.00	.00	.00	.00	+++	(4,282)
5109	HSA Employer Funding	30,000.00	.00	30,000.00	.00	.00	30,000.00	.00	100	30,860
5151	PERS Contribution	67,653.00	.00	67,653.00	5,111.89	.00	33,169.67	34,483.33	49	60,300
5161	Group Insurance	156,595.00	.00	156,595.00	13,039.80	27,382.24	90,379.32	38,833.44	75	147,840
5166	Medicare	7,007.00	.00	7,007.00	503.84	.00	3,032.27	3,974.73	43	6,230
<i>Personal Services Totals</i>		\$744,492.00	\$0.00	\$744,492.00	\$55,176.64	\$27,382.24	\$376,341.79	\$340,767.97	54%	\$689,830
<i>Supplies</i>										
5201	Office Supplies	2,000.00	17.46	2,017.46	104.26	194.11	591.35	1,232.00	39	2,700
5203	Computer Supplies	1,000.00	.00	1,000.00	.00	.00	377.83	622.17	38	17,000
5213	Repair and Maintenance Supplies	20,000.00	314.86	20,314.86	404.64	7,365.51	6,434.35	6,515.00	68	7,920
5251	MV Gas and Oil	1,800.00	45.27	1,845.27	40.28	945.29	249.98	650.00	65	430
5259	Operating Materials and Supplies	.00	.00	.00	.00	640.00	160.00	(800.00)	+++	
<i>Supplies Totals</i>		\$24,800.00	\$377.59	\$25,177.59	\$549.18	\$9,144.91	\$7,813.51	\$8,219.17	67%	\$11,230
<i>Services</i>										
5301	Boards/Commissions	250.00	.00	250.00	.00	.00	.00	250.00	0	
5302	Street Lighting	252,000.00	17,468.62	269,468.62	16,525.02	131,577.93	102,390.69	35,500.00	87	210,270
5303	Community Events	40,000.00	.00	40,000.00	.00	16,700.00	14,900.00	8,400.00	79	2,400
5311	Utilities	.00	62.86	62.86	88.99	1,240.88	421.98	(1,600.00)	2645	680
5321	Professional Training	500.00	.00	500.00	.00	.00	.00	500.00	0	1,000
5322	Conference/Reimb	1,000.00	.00	1,000.00	.00	.00	.00	1,000.00	0	130
5323	Publications	100.00	.00	100.00	.00	.00	.00	100.00	0	
5324	Professional Association Dues	250.00	.00	250.00	.00	.00	445.00	(195.00)	178	
5325	Educational Assistance	500.00	.00	500.00	.00	.00	.00	500.00	0	
5331	Engineering/Architecture	130,000.00	71,888.04	201,888.04	7,227.98	144,105.47	41,027.57	16,755.00	92	64,690
5339	Misc Contract Services	120,000.00	45,223.15	165,223.15	.00	103,928.04	19,976.12	41,318.99	75	75,010
5362	Equipment Maintenance	4,500.00	109.30	4,609.30	338.67	1,449.04	2,810.26	350.00	92	3,260
5367	Streetscape Maintenance	50,000.00	200.00	50,200.00	.00	410.00	14,779.00	35,011.00	30	
5374	Emergency Management Services	45,000.00	2,754.33	47,754.33	.00	2,754.33	37,021.57	7,978.43	83	37,240
5391	Postage	250.00	.00	250.00	65.47	.00	133.84	116.16	54	330
5395	Printing/Advertising	1,500.00	97.39	1,597.39	.00	97.39	.00	1,500.00	6	990
5396	Uniform Cleaning/Repairs	300.00	.00	300.00	.00	.00	.00	300.00	0	
5397	Uniform Rental	2,500.00	.00	2,500.00	.00	751.07	809.63	939.30	62	1,230
5398	Tree/Grass Service	31,000.00	.00	31,000.00	1,507.50	9,845.00	5,155.00	16,000.00	48	14,350



Departmental Budget-June, 2021

10.b.1.b

Fiscal Year to Date 06/30/21

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 448 - Service Department										
	EXPENSE									
	Services									
5399	Other Miscellaneous Services	1,300.00	.00	1,300.00	.00	.00	.00	1,300.00	0	
	Services Totals	\$680,950.00	\$137,803.69	\$818,753.69	\$25,753.63	\$412,859.15	\$239,870.66	\$166,023.88	80%	\$410,631.14
	Capital Purchases									
5631	Furniture and Fixtures	5,000.00	.00	5,000.00	.00	544.64	4,455.36	.00	100	
	Capital Purchases Totals	\$5,000.00	\$0.00	\$5,000.00	\$0.00	\$544.64	\$4,455.36	\$0.00	100%	\$1,111,714.14
	EXPENSE TOTALS	\$1,455,242.00	\$138,181.28	\$1,593,423.28	\$81,479.45	\$449,930.94	\$628,481.32	\$515,011.02	68%	\$1,111,714.14
Department 448 - Service Department Totals		(\$1,455,242.00)	(\$138,181.28)	(\$1,593,423.28)	(\$81,479.45)	(\$449,930.94)	(\$628,481.32)	(\$515,011.02)	68%	(\$1,111,714.14)

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Departmental Budget-June, 2021

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Fiscal Year to Date 06/30/21

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 479 - Building Department										
	EXPENSE									
	Personal Services									
5102	Wages-Staff	410,469.00	.00	410,469.00	23,351.93	.00	136,326.27	274,142.73	33	270,191
5105	Overtime	.00	.00	.00	.00	.00	102.97	(102.97)	+++	
5106	Longevity	650.00	.00	650.00	.00	.00	.00	650.00	0	601
5107	Wages-Allocated	.00	.00	.00	.00	.00	.00	.00	+++	(2,272)
5109	HSA Employer Funding	26,000.00	.00	26,000.00	.00	.00	16,000.00	10,000.00	62	22,661
5151	PERS Contribution	57,557.00	.00	57,557.00	3,266.87	.00	20,441.08	37,115.92	36	36,191
5161	Group Insurance	135,188.00	.00	135,188.00	6,773.28	23,809.58	49,210.05	62,168.37	54	94,361
5166	Medicare	5,961.00	.00	5,961.00	327.15	.00	1,903.73	4,057.27	32	3,731
	Personal Services Totals	\$635,825.00	\$0.00	\$635,825.00	\$33,719.23	\$23,809.58	\$223,984.10	\$388,031.32	39%	\$425,481
	Supplies									
5201	Office Supplies	2,500.00	.00	2,500.00	.00	1,597.93	402.07	500.00	80	851
5241	Uniforms-Purchased	3,500.00	.00	3,500.00	.00	2,000.00	.00	1,500.00	57	1,941
5251	MV Gas and Oil	4,000.00	1,636.01	5,636.01	495.10	3,747.01	1,889.00	.00	100	2,561
	Supplies Totals	\$10,000.00	\$1,636.01	\$11,636.01	\$495.10	\$7,344.94	\$2,291.07	\$2,000.00	83%	\$5,361
	Services									
5311	Utilities	5,500.00	766.12	6,266.12	565.79	2,370.66	1,395.46	2,500.00	60	2,441
5321	Professional Training	2,500.00	1,336.00	3,836.00	.00	613.52	3,222.48	.00	100	661
5322	Conference/Reimb	1,500.00	.00	1,500.00	.00	.00	.00	1,500.00	0	
5323	Publications	500.00	516.10	1,016.10	.00	531.50	234.60	250.00	75	481
5324	Professional Association Dues	1,000.00	.00	1,000.00	.00	455.00	545.00	.00	100	141
5325	Educational Assistance	3,600.00	.00	3,600.00	.00	.00	.00	3,600.00	0	611
5331	Engineering/Architecture	2,000.00	.00	2,000.00	.00	.00	.00	2,000.00	0	
5339	Misc Contract Services	55,000.00	12,513.75	67,513.75	.00	22,987.00	19,523.75	25,003.00	63	36,031
5362	Equipment Maintenance	7,000.00	1,142.89	8,142.89	275.85	6,527.01	3,115.88	(1,500.00)	118	5,441
5366	Computer Maintenance	2,000.00	.00	2,000.00	.00	.00	.00	2,000.00	0	
5376	County Health Services	40,000.00	8,055.00	48,055.00	1,152.00	19,787.00	8,268.00	20,000.00	58	46,251
5391	Postage	2,500.00	.00	2,500.00	195.64	.00	1,238.02	1,261.98	50	1,391
5395	Printing/Advertising	3,500.00	.00	3,500.00	300.27	817.92	682.08	2,000.00	43	1,621
5399	Other Miscellaneous Services	500.00	.00	500.00	.00	.00	.00	500.00	0	
	Services Totals	\$127,100.00	\$24,329.86	\$151,429.86	\$2,489.55	\$54,089.61	\$38,225.27	\$59,114.98	61%	\$95,101
	EXPENSE TOTALS	\$772,925.00	\$25,965.87	\$798,890.87	\$36,703.88	\$85,244.13	\$264,500.44	\$449,146.30	44%	\$525,951
Department 479 - Building Department Totals		(\$772,925.00)	(\$25,965.87)	(\$798,890.87)	(\$36,703.88)	(\$85,244.13)	(\$264,500.44)	(\$449,146.30)	44%	(\$525,951)

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Departmental Budget-June, 2021

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Fiscal Year to Date 06/30/21

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 522 - Mayor										
	EXPENSE									
	Personal Services									
5101	Salary-Elected Officials/Director	97,802.00	.00	97,802.00	7,523.24	.00	45,139.44	52,662.56	46	97,802.00
5102	Wages-Staff	57,096.00	.00	57,096.00	4,392.01	.00	26,289.63	30,806.37	46	51,811.00
5104	Wages-Part time	7,000.00	.00	7,000.00	1,164.40	.00	1,390.53	5,609.47	20	7,000.00
5109	HSA Employer Funding	6,000.00	.00	6,000.00	.00	.00	6,000.00	.00	100	6,000.00
5151	PERS Contribution	22,666.00	.00	22,666.00	1,787.21	.00	10,870.54	11,795.46	48	19,888.00
5161	Group Insurance	29,868.00	.00	29,868.00	2,485.68	5,506.20	17,174.94	7,186.86	76	28,388.00
5166	Medicare	2,348.00	.00	2,348.00	185.50	.00	1,030.98	1,317.02	44	2,111.00
	Personal Services Totals	\$222,780.00	\$0.00	\$222,780.00	\$17,538.04	\$5,506.20	\$107,896.06	\$109,377.74	51%	\$206,011.00
	Supplies									
5201	Office Supplies	800.00	36.99	836.99	.00	237.82	82.18	516.99	38	721.00
5203	Computer Supplies	250.00	.00	250.00	.00	3.91	96.09	150.00	40	250.00
	Supplies Totals	\$1,050.00	\$36.99	\$1,086.99	\$0.00	\$241.73	\$178.27	\$666.99	39%	\$772.00
	Services									
5311	Utilities	800.00	256.85	1,056.85	98.00	762.94	293.91	.00	100	608.00
5322	Conference/Reimb	1,000.00	.00	1,000.00	.00	.00	328.76	671.24	33	488.00
5324	Professional Association Dues	1,750.00	.00	1,750.00	.00	150.00	1,252.00	348.00	80	1,411.00
5332	Legal Services	30,000.00	8,600.00	38,600.00	950.00	9,349.04	4,250.96	25,000.00	35	1,450.00
5339	Misc Contract Services	6,000.00	.00	6,000.00	.00	.00	.00	6,000.00	0	6,000.00
5391	Postage	500.00	.00	500.00	3.57	.00	88.87	411.13	18	200.00
5399	Other Miscellaneous Services	1,500.00	214.99	1,714.99	.00	957.39	1,272.94	(515.34)	130	1,230.00
	Services Totals	\$41,550.00	\$9,071.84	\$50,621.84	\$1,051.57	\$11,219.37	\$7,487.44	\$31,915.03	37%	\$5,211.00
	EXPENSE TOTALS	\$265,380.00	\$9,108.83	\$274,488.83	\$18,589.61	\$16,967.30	\$115,561.77	\$141,959.76	48%	\$211,941.00
Department 522 - Mayor Totals		(\$265,380.00)	(\$9,108.83)	(\$274,488.83)	(\$18,589.61)	(\$16,967.30)	(\$115,561.77)	(\$141,959.76)	48%	(\$211,941.00)

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Departmental Budget-June, 2021

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Fiscal Year to Date 06/30/21

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 534 - Civil Service Commission										
	EXPENSE									
	Personal Services									
5104	Wages-Part time	59,384.00	.00	59,384.00	4,239.72	.00	25,591.48	33,792.52	43	52,911.00
5107	Wages-Allocated	.00	.00	.00	.00	.00	.00	.00	+++	(842.00)
5151	PERS Contribution	8,314.00	.00	8,314.00	591.56	.00	3,828.56	4,485.44	46	7,121.00
5166	Medicare	861.00	.00	861.00	61.48	.00	371.08	489.92	43	761.00
	Personal Services Totals	\$68,559.00	\$0.00	\$68,559.00	\$4,892.76	\$0.00	\$29,791.12	\$38,767.88	43%	\$59,961.00
	Supplies									
5201	Office Supplies	700.00	3,186.00	3,886.00	.00	388.86	3,297.14	200.00	95	461.00
5203	Computer Supplies	1,000.00	.00	1,000.00	.00	.00	.00	1,000.00	0	
5259	Operating Materials and Supplies	1,300.00	.00	1,300.00	.00	.00	.00	1,300.00	0	
	Supplies Totals	\$3,000.00	\$3,186.00	\$6,186.00	\$0.00	\$388.86	\$3,297.14	\$2,500.00	60%	\$461.00
	Services									
5321	Professional Training	600.00	.00	600.00	.00	.00	.00	600.00	0	
5332	Legal Services	7,000.00	.00	7,000.00	50.00	3,900.00	100.00	3,000.00	57	7,251.00
5336	Medical Services/Physical Exams	12,000.00	926.00	12,926.00	652.00	6,687.00	5,159.00	1,080.00	92	4,571.00
5339	Misc Contract Services	12,000.00	.00	12,000.00	.00	8,280.26	2,019.74	1,700.00	86	8,361.00
5391	Postage	200.00	.00	200.00	.00	.00	1.11	198.89	1	
5395	Printing/Advertising	5,000.00	.00	5,000.00	.00	2,350.00	689.99	1,960.01	61	1,771.00
	Services Totals	\$36,800.00	\$926.00	\$37,726.00	\$702.00	\$21,217.26	\$7,969.84	\$8,538.90	77%	\$21,961.00
	Capital Purchases									
5631	Furniture and Fixtures	500.00	.00	500.00	.00	.00	.00	500.00	0	
	Capital Purchases Totals	\$500.00	\$0.00	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00	0%	\$0.00
	EXPENSE TOTALS	\$108,859.00	\$4,112.00	\$112,971.00	\$5,594.76	\$21,606.12	\$41,058.10	\$50,306.78	55%	\$82,397.00
Department 534 - Civil Service Commission Totals		(\$108,859.00)	(\$4,112.00)	(\$112,971.00)	(\$5,594.76)	(\$21,606.12)	(\$41,058.10)	(\$50,306.78)	55%	(\$82,397.00)

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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 545 - City Auditor										
	EXPENSE									
	Personal Services									
5101	Salary-Elected Officials/Director	90,769.00	.00	90,769.00	8,039.94	.00	41,989.64	48,779.36	46	89,031
5102	Wages-Staff	163,172.00	.00	163,172.00	14,005.61	.00	77,661.05	85,510.95	48	173,241
5104	Wages-Part time	45,665.00	.00	45,665.00	4,556.57	.00	21,332.75	24,332.25	47	44,441
5105	Overtime	2,000.00	.00	2,000.00	.00	.00	.00	2,000.00	0	
5106	Longevity	600.00	.00	600.00	.00	.00	.00	600.00	0	600
5107	Wages-Allocated	.00	.00	.00	.00	.00	(527.10)	527.10	+++	
5109	HSA Employer Funding	4,000.00	.00	4,000.00	.00	.00	4,000.00	.00	100	4,000
5151	PERS Contribution	41,259.00	.00	41,259.00	3,198.34	.00	20,581.32	20,677.68	50	40,501
5161	Group Insurance	23,519.00	.00	23,519.00	1,977.13	4,461.84	13,615.09	5,442.07	77	22,541
5166	Medicare	4,278.00	.00	4,278.00	366.94	.00	1,931.70	2,346.30	45	4,081
	Personal Services Totals	\$375,262.00	\$0.00	\$375,262.00	\$32,144.53	\$4,461.84	\$180,584.45	\$190,215.71	49%	\$378,461
	Supplies									
5201	Office Supplies	2,500.00	248.34	2,748.34	89.56	231.85	516.49	2,000.00	27	171
5203	Computer Supplies	4,000.00	354.81	4,354.81	.00	354.81	.00	4,000.00	8	141
	Supplies Totals	\$6,500.00	\$603.15	\$7,103.15	\$89.56	\$586.66	\$516.49	\$6,000.00	16%	\$311
	Services									
5321	Professional Training	4,500.00	.00	4,500.00	.00	.00	.00	4,500.00	0	1,581
5322	Conference/Reimb	5,600.00	.00	5,600.00	109.00	2,574.04	334.96	2,691.00	52	
5324	Professional Association Dues	1,300.00	382.00	1,682.00	.00	834.00	535.00	313.00	81	551
5333	Outside Professional Services	47,000.00	2,285.50	49,285.50	2,550.00	22,435.50	26,350.00	500.00	99	43,561
5339	Misc Contract Services	28,500.00	11,400.95	39,900.95	2,220.90	33,806.05	6,894.90	(800.00)	102	19,071
5362	Equipment Maintenance	1,700.00	237.75	1,937.75	67.79	1,481.01	406.74	50.00	97	1,251
5366	Computer Maintenance	1,800.00	.00	1,800.00	.00	1,800.00	.00	.00	100	1,801
5391	Postage	2,160.00	.00	2,160.00	127.68	.00	849.22	1,310.78	39	1,811
5395	Printing/Advertising	2,000.00	.00	2,000.00	.00	.00	43.04	1,956.96	2	1,911
5399	Other Miscellaneous Services	12,000.00	.00	12,000.00	365.48	1,260.00	2,639.44	8,100.56	32	6,621
	Services Totals	\$106,560.00	\$14,306.20	\$120,866.20	\$5,440.85	\$64,190.60	\$38,053.30	\$18,622.30	85%	\$78,181
	EXPENSE TOTALS	\$488,322.00	\$14,909.35	\$503,231.35	\$37,674.94	\$69,239.10	\$219,154.24	\$214,838.01	57%	\$456,961
Department 545 - City Auditor Totals		(\$488,322.00)	(\$14,909.35)	(\$503,231.35)	(\$37,674.94)	(\$69,239.10)	(\$219,154.24)	(\$214,838.01)	57%	(\$456,961)

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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 554 - City Attorney										
EXPENSE										
<i>Personal Services</i>										
5101	Salary-Elected Officials/Director	100,302.00	.00	100,302.00	8,773.24	.00	46,389.44	53,912.56	46	100,302.00
5102	Wages-Staff	258,718.00	.00	258,718.00	20,046.44	.00	117,792.36	140,925.64	46	223,330.00
5104	Wages-Part time	68,533.00	.00	68,533.00	5,329.60	.00	31,951.68	36,581.32	47	125,910.00
5106	Longevity	.00	.00	.00	.00	.00	550.00	(550.00)	+++	
5107	Wages-Allocated	.00	.00	.00	.00	.00	(357.90)	357.90	+++	(823.00)
5109	HSA Employer Funding	16,000.00	.00	16,000.00	.00	.00	15,666.66	333.34	98	13,660.00
5151	PERS Contribution	59,507.00	.00	59,507.00	4,605.90	.00	28,626.33	30,880.67	48	52,990.00
5161	Group Insurance	81,556.00	.00	81,556.00	6,188.31	13,233.23	43,945.25	24,377.52	70	67,460.00
5166	Medicare	6,200.00	.00	6,200.00	480.23	.00	2,765.49	3,434.51	45	6,340.00
<i>Personal Services Totals</i>		\$590,816.00	\$0.00	\$590,816.00	\$45,423.72	\$13,233.23	\$287,329.31	\$290,253.46	51%	\$589,190.00
<i>Supplies</i>										
5201	Office Supplies	4,750.00	380.65	5,130.65	439.74	1,605.77	2,274.88	1,250.00	76	3,730.00
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	.00	500.00	0	
<i>Supplies Totals</i>		\$5,650.00	\$380.65	\$6,030.65	\$439.74	\$1,605.77	\$2,274.88	\$2,150.00	64%	\$3,730.00
<i>Services</i>										
5311	Utilities	.00	2,409.71	2,409.71	107.67	2,319.19	585.11	(494.59)	121	790.00
5321	Professional Training	2,500.00	.00	2,500.00	.00	.00	.00	2,500.00	0	500.00
5322	Conference/Reimb	250.00	.00	250.00	.00	1,087.28	422.12	(1,259.40)	604	
5323	Publications	7,200.00	1,228.82	8,428.82	1,122.82	881.64	4,114.92	3,432.26	59	8,090.00
5324	Professional Association Dues	3,200.00	.00	3,200.00	.00	700.00	1,115.00	1,385.00	57	800.00
5332	Legal Services	40,000.00	1,825.00	41,825.00	.00	18,190.00	6,635.00	17,000.00	59	32,430.00
5333	Outside Professional Services	9,500.00	.00	9,500.00	.00	3,333.36	11,550.48	(5,383.84)	157	14,690.00
5337	Public Defender	5,459.00	1,243.62	6,702.62	.00	3,742.13	2,501.49	459.00	93	2,520.00
5339	Misc Contract Services	39,100.00	.00	39,100.00	.00	948.00	17,192.00	20,960.00	46	7,390.00
5341	Court Costs and Fees	500.00	.00	500.00	.00	.00	.00	500.00	0	120.00
5366	Computer Maintenance	250.00	.00	250.00	.00	.00	.00	250.00	0	
5391	Postage	500.00	.00	500.00	102.78	.00	476.18	23.82	95	910.00
5399	Other Miscellaneous Services	3,000.00	.00	3,000.00	24.00	149.00	1,415.15	1,435.85	52	1,000.00
<i>Services Totals</i>		\$111,459.00	\$6,707.15	\$118,166.15	\$1,357.27	\$31,350.60	\$46,007.45	\$40,808.10	65%	\$69,270.00
EXPENSE TOTALS		\$707,925.00	\$7,087.80	\$715,012.80	\$47,220.73	\$46,189.60	\$335,611.64	\$333,211.56	53%	\$662,205.00
Department 554 - City Attorney Totals		(\$707,925.00)	(\$7,087.80)	(\$715,012.80)	(\$47,220.73)	(\$46,189.60)	(\$335,611.64)	(\$333,211.56)	53%	(\$662,205.00)

Attachment: Departmental Budget-June, 2021 07 27 2021 11 14 06 AM Joni Crawford 46106JZR



Departmental Budget-June, 2021

10.b.1.b

Fiscal Year to Date 06/30/21

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 571 - City Council										
	EXPENSE									
	Personal Services									
5101	Salary-Elected Officials/Director	63,842.00	.00	63,842.00	5,320.15	.00	31,920.90	31,921.10	50	63,842.00
5102	Wages-Staff	70,110.00	.00	70,110.00	5,393.60	.00	32,319.68	37,790.32	46	69,890.00
5104	Wages-Part time	26,905.00	.00	26,905.00	685.55	.00	8,025.68	18,879.32	30	23,840.00
5109	HSA Employer Funding	2,000.00	.00	2,000.00	.00	.00	2,000.00	.00	100	2,000.00
5151	PERS Contribution	22,520.00	.00	22,520.00	1,703.65	.00	10,653.72	11,866.28	47	21,610.00
5161	Group Insurance	9,068.00	.00	9,068.00	754.56	1,813.18	5,169.51	2,085.31	77	8,640.00
5166	Medicare	2,332.00	.00	2,332.00	162.82	.00	1,033.03	1,298.97	44	2,250.00
	Personal Services Totals	\$196,777.00	\$0.00	\$196,777.00	\$14,020.33	\$1,813.18	\$91,122.52	\$103,841.30	47%	\$192,100.00
	Supplies									
5201	Office Supplies	1,800.00	161.95	1,961.95	207.34	736.22	1,125.73	100.00	95	1,350.00
5203	Computer Supplies	500.00	.00	500.00	.00	.00	.00	500.00	0	1,000.00
	Supplies Totals	\$2,300.00	\$161.95	\$2,461.95	\$207.34	\$736.22	\$1,125.73	\$600.00	76%	\$1,360.00
	Services									
5321	Professional Training	2,000.00	1,100.00	3,100.00	.00	1,134.00	1,466.00	500.00	84	660.00
5322	Conference/Reimb	3,500.00	.00	3,500.00	1,251.32	526.20	1,873.80	1,100.00	69	310.00
5323	Publications	100.00	.00	100.00	.00	.00	.00	100.00	0	0.00
5324	Professional Association Dues	500.00	.00	500.00	.00	95.00	225.00	180.00	64	320.00
5339	Misc Contract Services	40,000.00	.00	40,000.00	2,392.06	1,761.40	22,758.33	15,480.27	61	13,720.00
5391	Postage	250.00	.00	250.00	6.51	.00	46.88	203.12	19	90.00
5395	Printing/Advertising	3,000.00	.00	3,000.00	72.91	370.56	629.44	2,000.00	33	1,810.00
5399	Other Miscellaneous Services	6,500.00	.00	6,500.00	.00	.00	.00	6,500.00	0	200.00
	Services Totals	\$55,850.00	\$1,100.00	\$56,950.00	\$3,722.80	\$3,887.16	\$26,999.45	\$26,063.39	54%	\$17,120.00
	EXPENSE TOTALS	\$254,927.00	\$1,261.95	\$256,188.95	\$17,950.47	\$6,436.56	\$119,247.70	\$130,504.69	49%	\$210,590.00
Department 571 - City Council Totals		(\$254,927.00)	(\$1,261.95)	(\$256,188.95)	(\$17,950.47)	(\$6,436.56)	(\$119,247.70)	(\$130,504.69)	49%	(\$210,590.00)

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Departmental Budget-June, 2021

10.b.1.b

Fiscal Year to Date 06/30/21

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										
<i>Personal Services</i>										
5101	Salary-Elected Officials/Director	95,895.00	.00	95,895.00	7,377.60	.00	44,208.64	51,686.36	46	92,681
5102	Wages-Staff	131,553.00	.00	131,553.00	10,120.00	.00	60,637.46	70,915.54	46	128,271
5104	Wages-Part time	7,000.00	.00	7,000.00	1,053.03	.00	1,053.03	5,946.97	15	28,100
5107	Wages-Allocated	.00	.00	.00	.00	.00	(150.53)	150.53	+++	
5109	HSA Employer Funding	10,000.00	.00	10,000.00	.00	.00	10,000.00	.00	100	8,800
5151	PERS Contribution	32,823.00	.00	32,823.00	2,507.31	.00	15,863.27	16,959.73	48	29,671
5161	Group Insurance	51,049.00	.00	51,049.00	4,303.32	9,320.26	29,786.01	11,942.73	77	49,131
5166	Medicare	3,399.00	.00	3,399.00	259.35	.00	1,477.78	1,921.22	43	3,091
<i>Personal Services Totals</i>		\$331,719.00	\$0.00	\$331,719.00	\$25,620.61	\$9,320.26	\$162,875.66	\$159,523.08	52%	\$311,941
<i>Supplies</i>										
5201	Office Supplies	3,000.00	29.13	3,029.13	.00	500.00	1,507.13	1,022.00	66	741
5203	Computer Supplies	250.00	.00	250.00	.00	.00	.00	250.00	0	
<i>Supplies Totals</i>		\$3,250.00	\$29.13	\$3,279.13	\$0.00	\$500.00	\$1,507.13	\$1,272.00	61%	\$741
<i>Services</i>										
5301	Boards/Commissions	2,000.00	1,008.39	3,008.39	156.42	1,886.93	1,121.46	.00	100	1,021
5311	Utilities	2,200.00	100.78	2,300.78	202.76	793.52	607.26	900.00	61	1,211
5321	Professional Training	2,000.00	510.00	2,510.00	.00	440.00	70.00	2,000.00	20	71
5322	Conference/Reimb	5,000.00	.00	5,000.00	.00	.00	.00	5,000.00	0	
5323	Publications	2,000.00	.00	2,000.00	.00	205.00	115.00	1,680.00	16	1,101
5324	Professional Association Dues	3,000.00	.00	3,000.00	.00	682.00	1,336.00	982.00	67	1,571
5325	Educational Assistance	3,000.00	.00	3,000.00	.00	.00	.00	3,000.00	0	
5331	Engineering/Architecture	35,000.00	3,750.58	38,750.58	1,450.22	33,876.32	32,870.26	(27,996.00)	172	16,681
5332	Legal Services	20,000.00	3,754.75	23,754.75	1,912.50	12,628.75	6,125.00	5,001.00	79	18,741
5339	Misc Contract Services	80,000.00	20,079.64	100,079.64	11,737.86	10,364.68	38,718.46	50,996.50	49	95,601
5391	Postage	500.00	.00	500.00	30.32	.00	68.66	431.34	14	111
5395	Printing/Advertising	5,000.00	.00	5,000.00	.00	.00	.00	5,000.00	0	781
5399	Other Miscellaneous Services	1,000.00	10,000.00	11,000.00	23.65	4,026.35	23.65	6,950.00	37	
<i>Services Totals</i>		\$160,700.00	\$39,204.14	\$199,904.14	\$15,513.73	\$64,903.55	\$81,055.75	\$53,944.84	73%	\$136,931
<i>Transfers/Other</i>										
5513	Refunds-Permit	.00	.00	.00	.00	.00	100.00	(100.00)	+++	
<i>Transfers/Other Totals</i>		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$100.00	(\$100.00)	+++	\$0
EXPENSE TOTALS		\$495,669.00	\$39,233.27	\$534,902.27	\$41,134.34	\$74,723.81	\$245,538.54	\$214,639.92	60%	\$449,621
Department 580 - Development Department Totals		(\$495,669.00)	(\$39,233.27)	(\$534,902.27)	(\$41,134.34)	(\$74,723.81)	(\$245,538.54)	(\$214,639.92)	60%	(\$449,623)

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Departmental Budget-June, 2021

10.b.1.b

Fiscal Year to Date 06/30/21

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 582 - Human Resources Department										
	EXPENSE									
	Personal Services									
5101	Salary-Elected Officials/Director	91,957.00	.00	91,957.00	7,073.60	.00	42,387.22	49,569.78	46	91,701.00
5106	Longevity	550.00	.00	550.00	.00	.00	600.00	(50.00)	109	550.00
5109	HSA Employer Funding	2,000.00	.00	2,000.00	.00	.00	2,000.00	.00	100	2,000.00
5151	PERS Contribution	12,951.00	.00	12,951.00	990.30	.00	6,475.26	6,475.74	50	12,421.00
5161	Group Insurance	8,960.00	.00	8,960.00	770.80	1,766.98	5,283.21	1,909.81	79	8,790.00
5166	Medicare	1,341.00	.00	1,341.00	101.01	.00	613.95	727.05	46	1,311.00
	Personal Services Totals	\$117,759.00	\$0.00	\$117,759.00	\$8,935.71	\$1,766.98	\$57,359.64	\$58,632.38	50%	\$116,781.00
	Supplies									
5201	Office Supplies	750.00	182.51	932.51	.00	264.11	738.40	(70.00)	108	1,000.00
5203	Computer Supplies	750.00	.00	750.00	.00	.00	.00	750.00	0	12,421.00
5208	OSHA Supplies	18,000.00	1,982.54	19,982.54	1,039.33	3,295.58	8,777.27	7,909.69	60	15,461.00
	Supplies Totals	\$19,500.00	\$2,165.05	\$21,665.05	\$1,039.33	\$3,559.69	\$9,515.67	\$8,589.69	60%	\$16,581.00
	Services									
5321	Professional Training	.00	.00	.00	.00	.00	.00	.00	+++	1,500.00
5323	Publications	800.00	.00	800.00	.00	.00	719.80	80.20	90	730.00
5324	Professional Association Dues	600.00	.00	600.00	.00	.00	219.00	381.00	36	1,130.00
5336	Medical Services/Physical Exams	4,000.00	1,000.00	5,000.00	.00	1,362.00	138.00	3,500.00	30	2,240.00
5339	Misc Contract Services	6,000.00	.00	6,000.00	.00	.00	6,234.28	(234.28)	104	7,490.00
5391	Postage	200.00	.00	200.00	3.57	.00	45.43	154.57	23	70.00
5399	Other Miscellaneous Services	30,000.00	4,145.00	34,145.00	2,605.87	2,923.33	10,871.12	20,350.55	40	13,450.00
	Services Totals	\$41,600.00	\$5,145.00	\$46,745.00	\$2,609.44	\$4,285.33	\$18,227.63	\$24,232.04	48%	\$26,650.00
	EXPENSE TOTALS	\$178,859.00	\$7,310.05	\$186,169.05	\$12,584.48	\$9,612.00	\$85,102.94	\$91,454.11	51%	\$160,023.00
Department 582 - Human Resources Department Totals		(\$178,859.00)	(\$7,310.05)	(\$186,169.05)	(\$12,584.48)	(\$9,612.00)	(\$85,102.94)	(\$91,454.11)	51%	(\$160,023.00)

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Departmental Budget-June, 2021

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Fiscal Year to Date 06/30/21

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 584 - Computer Department										
	EXPENSE									
	Supplies									
5201	Office Supplies	250.00	.00	250.00	.00	189.38	60.62	.00	100	179.00
5203	Computer Supplies	12,750.00	.00	12,750.00	73.45	11,788.95	961.05	.00	100	11,130.00
	Supplies Totals	\$13,000.00	\$0.00	\$13,000.00	\$73.45	\$11,978.33	\$1,021.67	\$0.00	100%	\$11,310.00
	Services									
5339	Misc Contract Services	186,000.00	10,375.00	196,375.00	.00	109,980.28	76,355.72	10,039.00	95	155,990.00
5366	Computer Maintenance	273,354.00	21,405.32	294,759.32	27,815.22	129,089.72	167,174.36	(1,504.76)	101	264,240.00
	Services Totals	\$459,354.00	\$31,780.32	\$491,134.32	\$27,815.22	\$239,070.00	\$243,530.08	\$8,534.24	98%	\$420,230.00
	Capital Purchases									
5639	Other Equipment	164,600.00	24,996.00	189,596.00	23,620.85	116,204.70	35,391.30	38,000.00	80	58,310.00
	Capital Purchases Totals	\$164,600.00	\$24,996.00	\$189,596.00	\$23,620.85	\$116,204.70	\$35,391.30	\$38,000.00	80%	\$58,310.00
	EXPENSE TOTALS	\$636,954.00	\$56,776.32	\$693,730.32	\$51,509.52	\$367,253.03	\$279,943.05	\$46,534.24	93%	\$489,860.00
Department 584 - Computer Department Totals		(\$636,954.00)	(\$56,776.32)	(\$693,730.32)	(\$51,509.52)	(\$367,253.03)	(\$279,943.05)	(\$46,534.24)	93%	(\$489,860.00)

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10.b.1.b

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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 593 - Clerk of Courts										
	EXPENSE									
	Personal Services									
5101	Salary-Elected Officials/Director	79,755.00	.00	79,755.00	7,194.00	.00	36,879.12	42,875.88	46	80,100.00
5102	Wages-Staff	100,593.00	.00	100,593.00	8,795.60	.00	47,157.21	53,435.79	47	114,420.00
5104	Wages-Part time	32,833.00	.00	32,833.00	2,493.61	.00	14,886.49	17,946.51	45	28,690.00
5106	Longevity	600.00	.00	600.00	550.00	.00	550.00	50.00	92	600.00
5109	HSA Employer Funding	8,000.00	.00	8,000.00	.00	.00	8,000.00	.00	100	8,660.00
5151	PERS Contribution	29,229.00	.00	29,229.00	2,314.66	.00	15,061.61	14,167.39	52	29,010.00
5161	Group Insurance	42,402.00	.00	42,402.00	3,697.59	8,928.98	25,545.90	7,927.12	81	44,850.00
5166	Medicare	3,100.00	.00	3,100.00	269.16	.00	1,401.18	1,698.82	45	3,150.00
	Personal Services Totals	\$296,512.00	\$0.00	\$296,512.00	\$25,314.62	\$8,928.98	\$149,481.51	\$138,101.51	53%	\$309,500.00
	Supplies									
5201	Office Supplies	2,500.00	963.18	3,463.18	56.26	3,040.83	593.37	(171.02)	105	2,240.00
5203	Computer Supplies	2,000.00	.00	2,000.00	.00	.00	.00	2,000.00	0	2,000.00
	Supplies Totals	\$4,500.00	\$963.18	\$5,463.18	\$56.26	\$3,040.83	\$593.37	\$1,828.98	67%	\$2,240.00
	Services									
5321	Professional Training	800.00	.00	800.00	.00	.00	600.00	200.00	75	250.00
5322	Conference/Reimb	250.00	.00	250.00	.00	.00	.00	250.00	0	250.00
5323	Publications	500.00	.00	500.00	.00	227.92	72.08	200.00	60	290.00
5324	Professional Association Dues	500.00	.00	500.00	.00	.00	235.00	265.00	47	500.00
5332	Legal Services	70,000.00	15,000.00	85,000.00	8,000.00	45,000.00	27,000.00	13,000.00	85	52,000.00
5339	Misc Contract Services	1,500.00	1,456.31	2,956.31	.00	3,837.44	218.87	(1,100.00)	137	1,320.00
5344	Witness Fees	250.00	.00	250.00	.00	.00	.00	250.00	0	150.00
5362	Equipment Maintenance	1,000.00	.00	1,000.00	.00	.00	.00	1,000.00	0	1,000.00
5377	Municipal Court	25,000.00	.00	25,000.00	.00	9,218.50	5,781.50	10,000.00	60	4,850.00
5391	Postage	2,000.00	.00	2,000.00	82.99	.00	452.25	1,547.75	23	1,250.00
5393	L.E.A.D.S Terminal	600.00	.00	600.00	.00	600.00	.00	.00	100	600.00
5399	Other Miscellaneous Services	2,500.00	546.00	3,046.00	45.00	1,291.51	459.49	1,295.00	57	490.00
	Services Totals	\$104,900.00	\$17,002.31	\$121,902.31	\$8,127.99	\$60,175.37	\$34,819.19	\$26,907.75	78%	\$61,100.00
	EXPENSE TOTALS	\$405,912.00	\$17,965.49	\$423,877.49	\$33,498.87	\$72,145.18	\$184,894.07	\$166,838.24	61%	\$372,850.00
Department 593 - Clerk of Courts Totals		(\$405,912.00)	(\$17,965.49)	(\$423,877.49)	(\$33,498.87)	(\$72,145.18)	(\$184,894.07)	(\$166,838.24)	61%	(\$372,850.00)

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Departmental Budget-June, 2021

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Fiscal Year to Date 06/30/21

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 595 - General and Administrative										
	EXPENSE									
	Personal Services									
5164	Workers Compensation	250,670.00	250,000.00	500,670.00	.00	213,009.00	40,316.00	247,345.00	51	157,701
5165	Unemployment Compensation	25,000.00	9,830.84	34,830.84	.00	7,807.78	7,023.06	20,000.00	43	16,000
	Personal Services Totals	\$275,670.00	\$259,830.84	\$535,500.84	\$0.00	\$220,816.78	\$47,339.06	\$267,345.00	50%	\$157,701
	Supplies									
5202	Photo Copy Supplies	5,000.00	168.22	5,168.22	369.20	1,599.32	1,568.90	2,000.00	61	3,571
	Supplies Totals	\$5,000.00	\$168.22	\$5,168.22	\$369.20	\$1,599.32	\$1,568.90	\$2,000.00	61%	\$3,571
	Services									
5301	Boards/Commissions	35,000.00	8,195.10	43,195.10	675.53	3,508.11	12,962.84	26,724.15	38	15,561
5311	Utilities	225,000.00	6,565.03	231,565.03	12,146.85	85,465.19	66,599.84	79,500.00	66	151,291
5324	Professional Association Dues	30,000.00	.00	30,000.00	.00	10,824.38	14,811.38	4,364.24	85	25,631
5351	Liability Insurance Deductible	240,000.00	.00	240,000.00	1,316.00	11,114.00	31,081.00	197,805.00	18	366,501
5352	Motor Vehicle Insurance	80,000.00	.00	80,000.00	.00	.00	.00	80,000.00	0	97,331
5353	Employee Fidelity Bond	3,000.00	.00	3,000.00	.00	.00	1,301.00	1,699.00	43	1,301
5361	Building Repair/Maintenance	65,000.00	650.00	65,650.00	15,484.98	14,714.50	19,433.48	31,502.02	52	53,501
5362	Equipment Maintenance	2,500.00	.00	2,500.00	.00	925.49	74.51	1,500.00	40	691
5371	Election Expense	35,000.00	.00	35,000.00	.00	.00	.00	35,000.00	0	27,581
5372	Delinquent Tax Advertising	750.00	.00	750.00	.00	.00	103.24	646.76	14	341
5373	Auditor/Treasurer Fees	12,000.00	.00	12,000.00	2.06	.00	2,911.15	9,088.85	24	4,931
5391	Postage	.00	482.64	482.64	(544.01)	4,884.72	(1,517.45)	(2,884.63)	698	4,271
5394	Taxes/Assessments-City Property	30,000.00	.00	30,000.00	.00	24,550.78	5,449.22	.00	100	3,771
5399	Other Miscellaneous Services	10,000.00	.00	10,000.00	.00	.00	600.00	9,400.00	6	
	Services Totals	\$768,250.00	\$15,892.77	\$784,142.77	\$29,081.41	\$155,987.17	\$153,810.21	\$474,345.39	40%	\$752,761
	Capital Purchases									
5639	Other Equipment	30,000.00	.00	30,000.00	726.40	5,368.00	4,696.95	19,935.05	34	12,701
	Capital Purchases Totals	\$30,000.00	\$0.00	\$30,000.00	\$726.40	\$5,368.00	\$4,696.95	\$19,935.05	34%	\$12,701
	EXPENSE TOTALS	\$1,078,920.00	\$275,891.83	\$1,354,811.83	\$30,177.01	\$383,771.27	\$207,415.12	\$763,625.44	44%	\$926,921
Department 595 - General and Administrative Totals		(\$1,078,920.00)	(\$275,891.83)	(\$1,354,811.83)	(\$30,177.01)	(\$383,771.27)	(\$207,415.12)	(\$763,625.44)	44%	(\$926,921)

Attachment: Departmental Budget-June, 2021 07 27 2021 11 14 06 AM Joni Crawford 46106JZR



Departmental Budget-June, 2021

10.b.1.b

Fiscal Year to Date 06/30/21

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 810 - Public Health and Welfare										
	EXPENSE									
	Services									
5376	County Health Services	343,400.00	.00	343,400.00	.00	.00	171,987.09	171,412.91	50	333,25
	Services Totals	\$343,400.00	\$0.00	\$343,400.00	\$0.00	\$0.00	\$171,987.09	\$171,412.91	50%	\$333,25
	EXPENSE TOTALS	\$343,400.00	\$0.00	\$343,400.00	\$0.00	\$0.00	\$171,987.09	\$171,412.91	50%	\$333,25
Department 810 - Public Health and Welfare Totals		(\$343,400.00)	\$0.00	(\$343,400.00)	\$0.00	\$0.00	(\$171,987.09)	(\$171,412.91)	50%	(\$333,25)
Fund 110 - General Fund Totals		\$23,364,916.00	\$1,149,268.30	\$24,514,184.30	\$1,576,382.18	\$3,073,935.21	\$10,047,491.04	\$11,392,758.05		\$17,162,90

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Departmental Budget-June, 2021

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Fiscal Year to Date 06/30/21

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 203 - Cares Act (CRF) Franklin Cty										
Department 000 - General										
	EXPENSE									
	Transfers/Other									
5529	Miscellaneous Distributions	.00	7,701.02	7,701.02	.00	7,701.02	.00	.00	100	2,785,034
	Transfers/Other Totals	\$0.00	\$7,701.02	\$7,701.02	\$0.00	\$7,701.02	\$0.00	\$0.00	100%	\$2,785,034
	EXPENSE TOTALS	\$0.00	\$7,701.02	\$7,701.02	\$0.00	\$7,701.02	\$0.00	\$0.00	100%	\$2,785,034
	Department 000 - General Totals	\$0.00	(\$7,701.02)	(\$7,701.02)	\$0.00	(\$7,701.02)	\$0.00	\$0.00	100%	(\$2,785,034)
Fund 203 - Cares Act (CRF) Franklin Cty Totals		\$0.00	\$7,701.02	\$7,701.02	\$0.00	\$7,701.02	\$0.00	\$0.00		\$2,785,034

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Departmental Budget-June, 2021

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Fiscal Year to Date 06/30/21

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 204 - Cares Act (CRF) Licking Cty										
Department 000 - General										
	EXPENSE									
	Transfers/Other									
5529	Miscellaneous Distributions	.00	33,704.74	33,704.74	.00	5,000.00	28,516.31	188.43	99	344,791
	Transfers/Other Totals	\$0.00	\$33,704.74	\$33,704.74	\$0.00	\$5,000.00	\$28,516.31	\$188.43	99%	\$344,791
	EXPENSE TOTALS	\$0.00	\$33,704.74	\$33,704.74	\$0.00	\$5,000.00	\$28,516.31	\$188.43	99%	\$344,791
	Department 000 - General Totals	\$0.00	(\$33,704.74)	(\$33,704.74)	\$0.00	(\$5,000.00)	(\$28,516.31)	(\$188.43)	99%	(\$344,791)
Fund 204 - Cares Act (CRF) Licking Cty Totals		\$0.00	\$33,704.74	\$33,704.74	\$0.00	\$5,000.00	\$28,516.31	\$188.43		\$344,791

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Departmental Budget-June, 2021

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Fiscal Year to Date 06/30/21

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 205 - Cares Act (CRF) Fairfield Cty										
Department 000 - General										
	EXPENSE									
	Transfers/Other									
5529	Miscellaneous Distributions	.00	.00	.00	.00	.00	.00	.00	+++	51,536
	Transfers/Other Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$51,536
	EXPENSE TOTALS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$51,536
	Department 000 - General Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++	(\$51,536)
Fund 205 - Cares Act (CRF) Fairfield Cty	Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$51,536



Departmental Budget-June, 2021

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Fiscal Year to Date 06/30/21

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 220 - Income Tax Fund										
Department 000 - General										
	EXPENSE									
	Transfers/Other									
5000	Contingency Reserve	.00	.00	.00	.00	3,424,368.16	.00	(3,424,368.16)	+++	
	Transfers/Other Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$3,424,368.16	\$0.00	(\$3,424,368.16)	+++	\$0.00
	EXPENSE TOTALS	\$0.00	\$0.00	\$0.00	\$0.00	\$3,424,368.16	\$0.00	(\$3,424,368.16)	+++	\$0.00
Department 000 - General	Totals	\$0.00	\$0.00	\$0.00	\$0.00	(\$3,424,368.16)	\$0.00	\$3,424,368.16	+++	\$0.00

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Departmental Budget-June, 2021

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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 220 - Income Tax Fund										
Department 564 - Income Tax Division										
	EXPENSE									
	Personal Services									
5101	Salary-Elected Officials/Director	126,383.00	.00	126,383.00	10,841.20	.00	39,069.52	87,313.48	31	62,031.00
5106	Longevity	700.00	.00	700.00	.00	.00	.00	700.00	0	700.00
5109	HSA Employer Funding	6,000.00	.00	6,000.00	2,333.33	.00	4,333.33	1,666.67	72	2,000.00
5151	PERS Contribution	13,172.00	.00	13,172.00	1,326.59	.00	5,504.61	7,667.39	42	8,321.00
5161	Group Insurance	21,222.00	.00	21,222.00	4,024.70	5,296.73	8,512.88	7,412.39	65	8,641.00
5164	Workers Compensation	3,605.00	.00	3,605.00	.00	.00	.00	3,605.00	0	1,781.00
5166	Medicare	769.00	.00	769.00	67.40	.00	82.83	686.17	11	
	Personal Services Totals	\$171,851.00	\$0.00	\$171,851.00	\$18,593.22	\$5,296.73	\$57,503.17	\$109,051.10	37%	\$83,491.00
	Supplies									
5201	Office Supplies	1,500.00	.00	1,500.00	52.00	500.00	52.00	948.00	37	21.00
5203	Computer Supplies	500.00	.00	500.00	.00	250.00	.00	250.00	50	71.00
	Supplies Totals	\$2,000.00	\$0.00	\$2,000.00	\$52.00	\$750.00	\$52.00	\$1,198.00	40%	\$102.00
	Services									
5321	Professional Training	500.00	.00	500.00	.00	.00	.00	500.00	0	
5322	Conference/Reimb	1,000.00	.00	1,000.00	.00	.00	.00	1,000.00	0	
5323	Publications	200.00	.00	200.00	.00	.00	.00	200.00	0	
5324	Professional Association Dues	525.00	.00	525.00	.00	.00	.00	525.00	0	
5339	Misc Contract Services	75,000.00	.00	75,000.00	.00	.00	.00	75,000.00	0	
5353	Employee Fidelity Bond	75.00	.00	75.00	75.00	.00	75.00	.00	100	71.00
5362	Equipment Maintenance	425.00	79.28	504.28	22.59	293.74	135.54	75.00	85	271.00
5373	Auditor/Treasurer Fees	4,000.00	.00	4,000.00	19.75	.00	20.18	3,979.82	1	2,621.00
5379	Other Governmental Billings	10,000.00	.00	10,000.00	269.30	.00	2,040.65	7,959.35	20	4,851.00
5391	Postage	675.00	.00	675.00	.51	.00	21.78	653.22	3	91.00
	Services Totals	\$92,400.00	\$79.28	\$92,479.28	\$387.15	\$293.74	\$2,293.15	\$89,892.39	3%	\$7,921.00
	Transfers/Other									
5519	Miscellaneous Costs	110,000.00	.00	110,000.00	(113.55)	.00	(147.11)	110,147.11	0	2,511.00
5529	Miscellaneous Distributions	800,000.00	.00	800,000.00	89,966.90	.00	120,954.52	679,045.48	15	229,121.00
5530	Enterprise Zone Payment	1,500,000.00	.00	1,500,000.00	(972,859.71)	.00	(31,215.91)	1,531,215.91	-2	25,471.00
	Transfers/Other Totals	\$2,410,000.00	\$0.00	\$2,410,000.00	(\$883,006.36)	\$0.00	\$89,591.50	\$2,320,408.50	4%	\$257,111.00
	EXPENSE TOTALS	\$2,676,251.00	\$79.28	\$2,676,330.28	(\$863,973.99)	\$6,340.47	\$149,439.82	\$2,520,549.99	6%	\$348,641.00
Department 564 - Income Tax Division Totals		(\$2,676,251.00)	(\$79.28)	(\$2,676,330.28)	\$863,973.99	(\$6,340.47)	(\$149,439.82)	(\$2,520,549.99)	6%	(\$348,641.00)
Fund 220 - Income Tax Fund Totals		\$2,676,251.00	\$79.28	\$2,676,330.28	(\$863,973.99)	\$3,430,708.63	\$149,439.82	(\$903,818.17)		\$348,641.00

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Departmental Budget-June, 2021

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Fiscal Year to Date 06/30/21

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									
	Personal Services									
5101	Salary-Elected Officials/Director	77,384.00	.00	77,384.00	5,953.60	.00	35,686.75	41,697.25	46	77,911
5102	Wages-Staff	396,544.00	.00	396,544.00	31,042.20	.00	181,048.66	215,495.34	46	368,460
5105	Overtime	28,000.00	25,000.00	53,000.00	78.39	.00	24,309.62	28,690.38	46	8,140
5106	Longevity	3,550.00	.00	3,550.00	.00	.00	.00	3,550.00	0	3,550
5107	Wages-Allocated	.00	.00	.00	.00	.00	(1,363.96)	1,363.96	+++	
5109	HSA Employer Funding	19,000.00	.00	19,000.00	.00	.00	19,000.00	.00	100	23,000
5151	PERS Contribution	70,207.00	.00	70,207.00	5,842.25	.00	35,504.46	34,702.54	51	60,730
5161	Group Insurance	97,012.00	.00	97,012.00	7,340.35	18,936.34	55,253.17	22,822.49	76	112,030
5164	Workers Compensation	14,339.00	.00	14,339.00	.00	.00	.00	14,339.00	0	13,560
5166	Medicare	7,329.00	.00	7,329.00	523.84	.00	3,406.69	3,922.31	46	6,410
	Personal Services Totals	\$713,365.00	\$25,000.00	\$738,365.00	\$50,780.63	\$18,936.34	\$352,845.39	\$366,583.27	50%	\$673,820
	Supplies									
5201	Office Supplies	3,500.00	384.66	3,884.66	151.67	1,604.95	1,437.23	842.48	78	2,450
5203	Computer Supplies	1,000.00	.00	1,000.00	305.79	694.21	305.79	.00	100	110
5205	Small Tools/Minor Equipment	1,500.00	.00	1,500.00	.00	500.00	.00	1,000.00	33	760
5213	Repair and Maintenance Supplies	500.00	.00	500.00	.00	.00	.00	500.00	0	
5241	Uniforms-Purchased	2,000.00	.00	2,000.00	.00	1,065.15	534.85	400.00	80	1,220
5251	MV Gas and Oil	36,000.00	2,016.24	38,016.24	2,508.28	8,309.74	13,706.50	16,000.00	58	16,460
5252	Aggregates	19,000.00	508.67	19,508.67	.00	8,593.00	2,915.67	8,000.00	59	9,440
5253	Ice Control	140,000.00	.00	140,000.00	.00	30,831.23	9,168.77	100,000.00	29	49,830
5259	Operating Materials and Supplies	90,000.00	42,505.10	132,505.10	5,416.16	60,491.05	49,109.25	22,904.80	83	59,990
	Supplies Totals	\$293,500.00	\$45,414.67	\$338,914.67	\$8,381.90	\$112,089.33	\$77,178.06	\$149,647.28	56%	\$140,300
	Services									
5311	Utilities	19,000.00	831.64	19,831.64	1,001.87	10,028.45	5,724.24	4,078.95	79	9,220
5313	Traffic Light Current	12,000.00	489.83	12,489.83	460.31	3,629.93	2,859.90	6,000.00	52	5,040
5321	Professional Training	500.00	.00	500.00	.00	100.00	.00	400.00	20	90
5322	Conference/Reimb	200.00	.00	200.00	.00	.00	.00	200.00	0	
5324	Professional Association Dues	130.00	.00	130.00	.00	25.00	35.00	70.00	46	70
5331	Engineering/Architecture	14,000.00	220.26	14,220.26	.00	5,000.00	220.26	9,000.00	37	540
5339	Misc Contract Services	39,700.00	18,520.12	58,220.12	4,000.00	28,891.09	7,502.92	21,826.11	63	14,260
5351	Liability Insurance Deductible	8,000.00	.00	8,000.00	.00	.00	.00	8,000.00	0	9,600
5352	Motor Vehicle Insurance	8,000.00	.00	8,000.00	.00	.00	.00	8,000.00	0	10,600
5361	Building Repair/Maintenance	12,100.00	.00	12,100.00	.00	2,400.00	600.00	9,100.00	25	200
5365	Utility Line Repair/Maintenance	31,600.00	14,000.00	45,600.00	15,790.00	23,362.01	22,237.99	.00	100	22,730
5366	Computer Maintenance	.00	3,200.00	3,200.00	.00	3,200.00	.00	.00	100	
5391	Postage	100.00	.00	100.00	.00	.00	1.53	98.47	2	0
5397	Uniform Rental	2,500.00	95.16	2,595.16	62.98	1,762.05	718.26	114.85	96	2,020



Departmental Budget-June, 2021

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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									
	Services									
5399	Other Miscellaneous Services	1,000.00	.00	1,000.00	46.25	360.25	494.75	145.00	86	41
	Services Totals	\$148,830.00	\$37,357.01	\$186,187.01	\$21,361.41	\$78,758.78	\$40,394.85	\$67,033.38	64%	\$74,451.00
	Capital Purchases									
5632	Motor Vehicles	50,000.00	146,050.00	196,050.00	.00	31,121.00	152,929.00	12,000.00	94	133,380.00
5639	Other Equipment	.00	.00	.00	.00	.00	.00	.00	+++	17,660.00
	Capital Purchases Totals	\$50,000.00	\$146,050.00	\$196,050.00	\$0.00	\$31,121.00	\$152,929.00	\$12,000.00	94%	\$151,040.00
	EXPENSE TOTALS	\$1,205,695.00	\$253,821.68	\$1,459,516.68	\$80,523.94	\$240,905.45	\$623,347.30	\$595,263.93	59%	\$1,039,630.00
Department 268 - Street Department Totals		(\$1,205,695.00)	(\$253,821.68)	(\$1,459,516.68)	(\$80,523.94)	(\$240,905.45)	(\$623,347.30)	(\$595,263.93)	59%	(\$1,039,630.00)
Fund 260 - Street Fund Totals		\$1,205,695.00	\$253,821.68	\$1,459,516.68	\$80,523.94	\$240,905.45	\$623,347.30	\$595,263.93		\$1,039,630.00

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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 270 - State Highway Fund										
Department 268 - Street Department										
	EXPENSE									
	Supplies									
5253	Ice Control	60,000.00	.00	60,000.00	.00	600.40	39,399.60	20,000.00	67	60,000.00
5259	Operating Materials and Supplies	10,000.00	.00	10,000.00	.00	5,420.00	580.00	4,000.00	60	3,130.00
	Supplies Totals	\$70,000.00	\$0.00	\$70,000.00	\$0.00	\$6,020.40	\$39,979.60	\$24,000.00	66%	\$63,130.00
	Services									
5313	Traffic Light Current	12,000.00	604.58	12,604.58	521.21	4,333.98	3,270.60	5,000.00	60	5,700.00
5339	Misc Contract Services	3,000.00	.00	3,000.00	.00	1,500.00	.00	1,500.00	50	
5365	Utility Line Repair/Maintenance	9,000.00	8,128.82	17,128.82	5,000.00	1,000.00	21,128.82	(5,000.00)	129	
	Services Totals	\$24,000.00	\$8,733.40	\$32,733.40	\$5,521.21	\$6,833.98	\$24,399.42	\$1,500.00	95%	\$5,700.00
	EXPENSE TOTALS	\$94,000.00	\$8,733.40	\$102,733.40	\$5,521.21	\$12,854.38	\$64,379.02	\$25,500.00	75%	\$68,830.00
Department 268 - Street Department Totals		(\$94,000.00)	(\$8,733.40)	(\$102,733.40)	(\$5,521.21)	(\$12,854.38)	(\$64,379.02)	(\$25,500.00)	75%	(\$68,830.00)
Fund 270 - State Highway Fund Totals		\$94,000.00	\$8,733.40	\$102,733.40	\$5,521.21	\$12,854.38	\$64,379.02	\$25,500.00		\$68,830.00

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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 290 - Law Enforcement Fund										
Department 111 - Police Division										
	EXPENSE									
	Transfers/Other									
5529	Miscellaneous Distributions	.00	87,892.74	87,892.74	.00	2,642.40	.00	85,250.34	3	4,401.88
5921	Immobilization Expenses	.00	18,401.54	18,401.54	.00	.00	.00	18,401.54	0	4,401.88
	Transfers/Other Totals	\$0.00	\$106,294.28	\$106,294.28	\$0.00	\$2,642.40	\$0.00	\$103,651.88	2%	\$4,401.88
	EXPENSE TOTALS	\$0.00	\$106,294.28	\$106,294.28	\$0.00	\$2,642.40	\$0.00	\$103,651.88	2%	\$4,401.88
	Department 111 - Police Division Totals	\$0.00	(\$106,294.28)	(\$106,294.28)	\$0.00	(\$2,642.40)	\$0.00	(\$103,651.88)	2%	(\$4,401.88)
	Fund 290 - Law Enforcement Fund Totals	\$0.00	\$106,294.28	\$106,294.28	\$0.00	\$2,642.40	\$0.00	\$103,651.88		\$4,401.88

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Departmental Budget-June, 2021

10.b.1.b

Fiscal Year to Date 06/30/21

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 291 - Drug Enforcement Fund										
Department 111 - Police Division										
	EXPENSE									
	Transfers/Other									
5529	Miscellaneous Distributions	.00	47,898.74	47,898.74	.00	.00	.00	47,898.74	0	
	Transfers/Other Totals	\$0.00	\$47,898.74	\$47,898.74	\$0.00	\$0.00	\$0.00	\$47,898.74	0%	\$0.00
	EXPENSE TOTALS	\$0.00	\$47,898.74	\$47,898.74	\$0.00	\$0.00	\$0.00	\$47,898.74	0%	\$0.00
	Department 111 - Police Division Totals	\$0.00	(\$47,898.74)	(\$47,898.74)	\$0.00	\$0.00	\$0.00	(\$47,898.74)	0%	\$0.00
	Fund 291 - Drug Enforcement Fund Totals	\$0.00	\$47,898.74	\$47,898.74	\$0.00	\$0.00	\$0.00	\$47,898.74		\$0.00

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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%	\$0.00
	EXPENSE TOTALS	\$0.00	\$4,376.00	\$4,376.00	\$0.00	\$0.00	\$0.00	\$4,376.00	0%	\$0.00
	Department 111 - Police Division Totals	\$0.00	(\$4,376.00)	(\$4,376.00)	\$0.00	\$0.00	\$0.00	(\$4,376.00)	0%	\$0.00
Fund 292 - Safety Belt Program Fund	Totals	\$0.00	\$4,376.00	\$4,376.00	\$0.00	\$0.00	\$0.00	\$4,376.00		\$0.00

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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 293 - DUI/Education/Enforcement Fund										
Department 111 - Police Division										
	EXPENSE									
	Transfers/Other									
5529	Miscellaneous Distributions	.00	18,304.19	18,304.19	.00	.00	.00	18,304.19	0	
	Transfers/Other Totals	\$0.00	\$18,304.19	\$18,304.19	\$0.00	\$0.00	\$0.00	\$18,304.19	0%	\$0.00
	EXPENSE TOTALS	\$0.00	\$18,304.19	\$18,304.19	\$0.00	\$0.00	\$0.00	\$18,304.19	0%	\$0.00
	Department 111 - Police Division Totals	\$0.00	(\$18,304.19)	(\$18,304.19)	\$0.00	\$0.00	\$0.00	(\$18,304.19)	0%	\$0.00
Fund 293 - DUI/Education/Enforcement Fund Totals		\$0.00	\$18,304.19	\$18,304.19	\$0.00	\$0.00	\$0.00	\$18,304.19		\$0.00

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Departmental Budget-June, 2021

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Fiscal Year to Date 06/30/21

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 294 - Federal Forfeiture Fund										
Department 111 - Police Division										
	EXPENSE									
	Transfers/Other									
5529	Miscellaneous Distributions	.00	151,175.27	151,175.27	.00	.00	.00	151,175.27	0	
	Transfers/Other Totals	\$0.00	\$151,175.27	\$151,175.27	\$0.00	\$0.00	\$0.00	\$151,175.27	0%	\$0.00
	EXPENSE TOTALS	\$0.00	\$151,175.27	\$151,175.27	\$0.00	\$0.00	\$0.00	\$151,175.27	0%	\$0.00
	Department 111 - Police Division Totals	\$0.00	(\$151,175.27)	(\$151,175.27)	\$0.00	\$0.00	\$0.00	(\$151,175.27)	0%	\$0.00
	Fund 294 - Federal Forfeiture Fund Totals	\$0.00	\$151,175.27	\$151,175.27	\$0.00	\$0.00	\$0.00	\$151,175.27		\$0.00

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Departmental Budget-June, 2021

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Fiscal Year to Date 06/30/21

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 295 - Law Enforcement Asst Fund										
Department 111 - Police Division										
	EXPENSE									
	Transfers/Other									
5529	Miscellaneous Distributions	.00	57,121.76	57,121.76	.00	.00	.00	57,121.76	0	
	Transfers/Other Totals	\$0.00	\$57,121.76	\$57,121.76	\$0.00	\$0.00	\$0.00	\$57,121.76	0%	\$0.00
	EXPENSE TOTALS	\$0.00	\$57,121.76	\$57,121.76	\$0.00	\$0.00	\$0.00	\$57,121.76	0%	\$0.00
	Department 111 - Police Division Totals	\$0.00	(\$57,121.76)	(\$57,121.76)	\$0.00	\$0.00	\$0.00	(\$57,121.76)	0%	\$0.00
Fund 295 - Law Enforcement Asst Fund Totals		\$0.00	\$57,121.76	\$57,121.76	\$0.00	\$0.00	\$0.00	\$57,121.76		\$0.00

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Fiscal Year to Date 06/30/21

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 710 - Water Fund										
Department 735 - Water Division										
	EXPENSE									
	Personal Services									
5101	Salary-Elected Officials/Director	39,795.00	.00	39,795.00	3,061.67	.00	18,352.86	21,442.14	46	40,127.00
5102	Wages-Staff	259,273.00	.00	259,273.00	20,958.02	.00	121,566.63	137,706.37	47	238,980.00
5105	Overtime	15,400.00	15,400.00	30,800.00	27.43	.00	12,856.02	17,943.98	42	10,080.00
5106	Longevity	1,750.00	.00	1,750.00	550.00	.00	550.00	1,200.00	31	1,750.00
5107	Wages-Allocated	.00	.00	.00	.00	.00	.00	.00	+++	(1,876.00)
5109	HSA Employer Funding	21,000.00	.00	21,000.00	.00	.00	17,000.00	4,000.00	81	21,000.00
5151	PERS Contribution	44,271.00	.00	44,271.00	3,338.60	.00	21,272.32	22,998.68	48	37,800.00
5161	Group Insurance	109,753.00	.00	109,753.00	7,553.97	24,051.62	52,315.31	33,386.07	70	98,680.00
5164	Workers Compensation	8,970.00	.00	8,970.00	.00	.00	.00	8,970.00	0	8,730.00
5166	Medicare	4,585.00	.00	4,585.00	340.23	.00	2,089.52	2,495.48	46	3,930.00
	Personal Services Totals	\$504,797.00	\$15,400.00	\$520,197.00	\$35,829.92	\$24,051.62	\$246,002.66	\$250,142.72	52%	\$459,230.00
	Supplies									
5201	Office Supplies	5,500.00	1,725.92	7,225.92	.00	3,157.63	2,318.29	1,750.00	76	4,230.00
5203	Computer Supplies	7,500.00	101.78	7,601.78	76.14	1,719.70	882.08	5,000.00	34	2,010.00
5213	Repair and Maintenance Supplies	10,000.00	.00	10,000.00	.00	.00	.00	10,000.00	0	10,000.00
5241	Uniforms-Purchased	3,500.00	367.45	3,867.45	.00	.00	367.45	3,500.00	10	1,780.00
5251	MV Gas and Oil	17,000.00	421.37	17,421.37	440.89	4,416.92	3,504.45	9,500.00	45	5,040.00
5252	Aggregates	39,700.00	2,957.90	42,657.90	669.47	35,250.08	18,457.82	(11,050.00)	126	26,090.00
5259	Operating Materials and Supplies	70,000.00	14,871.04	84,871.04	14,412.05	52,115.87	49,141.67	(16,386.50)	119	61,380.00
5263	Meters-Resale	20,000.00	.00	20,000.00	.00	.00	.00	20,000.00	0	20,000.00
	Supplies Totals	\$173,200.00	\$20,445.46	\$193,645.46	\$15,598.55	\$96,660.20	\$74,671.76	\$22,313.50	88%	\$100,540.00
	Services									
5311	Utilities	16,000.00	1,036.54	17,036.54	1,186.89	11,134.97	7,801.57	(1,900.00)	111	11,490.00
5321	Professional Training	3,000.00	.00	3,000.00	.00	2,000.00	.00	1,000.00	67	3,000.00
5322	Conference/Reimb	1,000.00	56.04	1,056.04	.00	985.00	71.04	.00	100	880.00
5323	Publications	200.00	.00	200.00	.00	245.00	3,555.00	(3,600.00)	1900	200.00
5324	Professional Association Dues	400.00	.00	400.00	.00	.00	.00	400.00	0	400.00
5325	Educational Assistance	500.00	.00	500.00	.00	.00	.00	500.00	0	500.00
5331	Engineering/Architecture	15,000.00	1,553.16	16,553.16	.00	5,958.16	595.00	10,000.00	40	3,440.00
5339	Misc Contract Services	50,000.00	5,627.04	55,627.04	897.07	29,345.41	9,212.79	17,068.84	69	35,410.00
5351	Liability Insurance Deductible	4,500.00	.00	4,500.00	.00	.00	.00	4,500.00	0	4,500.00
5352	Motor Vehicle Insurance	2,750.00	.00	2,750.00	.00	.00	.00	2,750.00	0	2,750.00
5361	Building Repair/Maintenance	2,000.00	.00	2,000.00	.00	.00	.00	2,000.00	0	1,270.00
5362	Equipment Maintenance	8,000.00	237.85	8,237.85	67.78	881.17	406.68	6,950.00	16	810.00
5363	MV Repair/Maintenance-External	1,000.00	.00	1,000.00	.00	.00	.00	1,000.00	0	1,000.00
5364	MV Repair/Maintenance-Internal	6,000.00	.00	6,000.00	.00	.00	.00	6,000.00	0	3,080.00
5365	Utility Line Repair/Maintenance	38,000.00	.00	38,000.00	.00	.00	.00	38,000.00	0	8,420.00



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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 710 - Water Fund										
Department 735 - Water Division										
	EXPENSE									
	Services									
5366	Computer Maintenance	12,500.00	.00	12,500.00	590.00	210.00	13,090.00	(800.00)	106	14,651.00
5378	Columbus Contract	5,350,272.00	442,212.51	5,792,484.51	434,197.97	1,141,204.96	2,429,007.55	2,222,272.00	62	5,416,441.00
5379	Other Governmental Billings	15,000.00	.00	15,000.00	.00	.00	.00	15,000.00	0	
5391	Postage	15,000.00	.00	15,000.00	49.98	.00	2,250.82	12,749.18	15	5,871.00
5399	Other Miscellaneous Services	150,000.00	849.27	150,849.27	3,186.21	44,226.59	12,327.75	94,294.93	37	154,101.00
	Services Totals	\$5,691,122.00	\$451,572.41	\$6,142,694.41	\$440,175.90	\$1,236,191.26	\$2,478,318.20	\$2,428,184.95	60%	\$5,663,161.00
	Capital Purchases									
5611	Buildings	12,500.00	.00	12,500.00	.00	.00	.00	12,500.00	0	
5631	Furniture and Fixtures	1,000.00	.00	1,000.00	.00	.00	.00	1,000.00	0	
5632	Motor Vehicles	50,000.00	.00	50,000.00	.00	16,686.00	.00	33,314.00	33	19,151.00
5633	Machinery and Equipment	175,000.00	.00	175,000.00	.00	139.00	12,360.00	162,501.00	7	114,911.00
5639	Other Equipment	175,000.00	80,952.50	255,952.50	.00	80,952.50	.00	175,000.00	32	
	Capital Purchases Totals	\$413,500.00	\$80,952.50	\$494,452.50	\$0.00	\$97,777.50	\$12,360.00	\$384,315.00	22%	\$134,061.00
	EXPENSE TOTALS	\$6,782,619.00	\$568,370.37	\$7,350,989.37	\$491,604.37	\$1,454,680.58	\$2,811,352.62	\$3,084,956.17	58%	\$6,357,011.00
Department 735 - Water Division Totals		(\$6,782,619.00)	(\$568,370.37)	(\$7,350,989.37)	(\$491,604.37)	(\$1,454,680.58)	(\$2,811,352.62)	(\$3,084,956.17)	58%	(\$6,357,011.00)

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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 991 - Debt Service										
	EXPENSE									
	Debt Service									
5414	G. O. Bond-Principal	335,500.00	.00	335,500.00	39,899.49	.00	39,899.49	295,600.51	12	330,531
5424	G. O. Bond-Interest	30,735.00	.00	30,735.00	14,293.84	.00	15,664.59	15,070.41	51	34,146
	Debt Service Totals	\$366,235.00	\$0.00	\$366,235.00	\$54,193.33	\$0.00	\$55,564.08	\$310,670.92	15%	\$364,681
	EXPENSE TOTALS	\$366,235.00	\$0.00	\$366,235.00	\$54,193.33	\$0.00	\$55,564.08	\$310,670.92	15%	\$364,681
Department 991 - Debt Service Totals		(\$366,235.00)	\$0.00	(\$366,235.00)	(\$54,193.33)	\$0.00	(\$55,564.08)	(\$310,670.92)	15%	(\$364,682)
Fund 710 - Water Fund Totals		\$7,148,854.00	\$568,370.37	\$7,717,224.37	\$545,797.70	\$1,454,680.58	\$2,866,916.70	\$3,395,627.09		\$6,721,691

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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 720 - Wastewater/Sewer Fund										
Department 736 - Wastewater Division										
	EXPENSE									
	Personal Services									
5101	Salary-Elected Officials/Director	39,796.00	.00	39,796.00	3,061.65	.00	18,352.83	21,443.17	46	40,127.00
5102	Wages-Staff	315,459.00	.00	315,459.00	25,369.76	.00	145,418.16	170,040.84	46	304,450.00
5105	Overtime	3,500.00	15,400.00	18,900.00	903.68	.00	4,464.08	14,435.92	24	6,240.00
5106	Longevity	550.00	.00	550.00	.00	.00	1,100.00	(550.00)	200	550.00
5107	Wages-Allocated	.00	.00	.00	.00	.00	.00	.00	+++	(2,624.00)
5109	HSA Employer Funding	21,000.00	.00	21,000.00	.00	.00	21,000.00	.00	100	21,000.00
5151	PERS Contribution	49,953.00	.00	49,953.00	3,902.64	.00	27,113.64	22,839.36	54	47,290.00
5161	Group Insurance	110,143.00	.00	110,143.00	7,555.30	20,988.37	62,096.66	27,057.97	75	105,110.00
5164	Workers Compensation	10,192.00	.00	10,192.00	.00	.00	.00	10,192.00	0	9,810.00
5166	Medicare	5,210.00	.00	5,210.00	405.41	.00	2,372.78	2,837.22	46	4,850.00
	Personal Services Totals	\$555,803.00	\$15,400.00	\$571,203.00	\$41,198.44	\$20,988.37	\$281,918.15	\$268,296.48	53%	\$536,820.00
	Supplies									
5201	Office Supplies	5,500.00	1,695.00	7,195.00	.00	3,126.68	2,318.32	1,750.00	76	2,990.00
5203	Computer Supplies	7,500.00	101.78	7,601.78	76.15	1,719.63	882.15	5,000.00	34	2,010.00
5213	Repair and Maintenance Supplies	2,500.00	.00	2,500.00	.00	.00	.00	2,500.00	0	2,500.00
5241	Uniforms-Purchased	3,500.00	367.46	3,867.46	.00	.00	367.46	3,500.00	10	1,780.00
5251	MV Gas and Oil	16,500.00	421.38	16,921.38	440.90	4,416.88	3,504.50	9,000.00	47	5,040.00
5252	Aggregates	4,500.00	.00	4,500.00	.00	5,406.17	343.83	(1,250.00)	128	1,130.00
5259	Operating Materials and Supplies	65,000.00	31.36	65,031.36	8,513.22	24,965.77	11,052.09	29,013.50	55	33,920.00
	Supplies Totals	\$105,000.00	\$2,616.98	\$107,616.98	\$9,030.27	\$39,635.13	\$18,468.35	\$49,513.50	54%	\$46,890.00
	Services									
5311	Utilities	12,000.00	191.59	12,191.59	473.07	3,844.08	2,247.51	6,100.00	50	3,660.00
5321	Professional Training	3,000.00	.00	3,000.00	.00	.00	.00	3,000.00	0	3,000.00
5322	Conference/Reimb	1,000.00	56.04	1,056.04	.00	985.00	71.04	.00	100	880.00
5324	Professional Association Dues	350.00	.00	350.00	.00	.00	.00	350.00	0	350.00
5325	Educational Assistance	500.00	.00	500.00	.00	.00	.00	500.00	0	500.00
5331	Engineering/Architecture	15,000.00	2,677.50	17,677.50	.00	7,677.50	.00	10,000.00	43	2,320.00
5339	Misc Contract Services	45,000.00	5,627.05	50,627.05	897.06	24,345.44	6,883.86	19,397.75	62	14,650.00
5351	Liability Insurance Deductible	1,750.00	.00	1,750.00	.00	.00	.00	1,750.00	0	1,750.00
5352	Motor Vehicle Insurance	3,000.00	.00	3,000.00	.00	.00	.00	3,000.00	0	3,000.00
5361	Building Repair/Maintenance	9,000.00	.00	9,000.00	.00	.00	.00	9,000.00	0	400.00
5362	Equipment Maintenance	3,000.00	237.85	3,237.85	67.78	881.17	406.68	1,950.00	40	810.00
5363	MV Repair/Maintenance-External	1,000.00	.00	1,000.00	.00	.00	.00	1,000.00	0	1,000.00
5364	MV Repair/Maintenance-Internal	6,000.00	.00	6,000.00	.00	.00	.00	6,000.00	0	3,080.00
5365	Utility Line Repair/Maintenance	115,000.00	74,550.58	189,550.58	.00	173,665.11	45,283.47	(29,398.00)	116	103,910.00
5366	Computer Maintenance	15,000.00	.00	15,000.00	.00	.00	12,500.00	2,500.00	83	14,060.00
5378	Columbus Contract	5,229,860.00	685,943.98	5,915,803.98	224,146.63	1,177,273.06	2,508,670.92	2,229,860.00	62	5,390,290.00



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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	720 - Wastewater/Sewer Fund									
Department	736 - Wastewater Division									
	EXPENSE									
	<i>Services</i>									
5391	Postage	12,000.00	.00	12,000.00	49.98	.00	2,250.80	9,749.20	19	5,874.00
5399	Other Miscellaneous Services	150,000.00	749.11	150,749.11	562.25	6,080.29	3,436.48	141,232.34	6	113,861.00
	<i>Services Totals</i>	\$5,622,460.00	\$770,033.70	\$6,392,493.70	\$226,196.77	\$1,394,751.65	\$2,581,750.76	\$2,415,991.29	62%	\$5,658,591.00
	<i>Capital Purchases</i>									
5611	Buildings	12,500.00	.00	12,500.00	.00	.00	.00	12,500.00	0	
5631	Furniture and Fixtures	1,000.00	.00	1,000.00	.00	.00	.00	1,000.00	0	
5632	Motor Vehicles	50,000.00	.00	50,000.00	.00	16,686.00	.00	33,314.00	33	19,150.00
5633	Machinery and Equipment	175,000.00	.00	175,000.00	.00	139.00	12,360.00	162,501.00	7	114,910.00
5639	Other Equipment	175,000.00	80,952.50	255,952.50	.00	80,952.50	.00	175,000.00	32	
	<i>Capital Purchases Totals</i>	\$413,500.00	\$80,952.50	\$494,452.50	\$0.00	\$97,777.50	\$12,360.00	\$384,315.00	22%	\$134,060.00
	EXPENSE TOTALS	\$6,696,763.00	\$869,003.18	\$7,565,766.18	\$276,425.48	\$1,553,152.65	\$2,894,497.26	\$3,118,116.27	59%	\$6,376,381.00
Department	736 - Wastewater Division Totals	(\$6,696,763.00)	(\$869,003.18)	(\$7,565,766.18)	(\$276,425.48)	(\$1,553,152.65)	(\$2,894,497.26)	(\$3,118,116.27)	59%	(\$6,376,381.00)

Attachment: Departmental Budget-June, 2021 07 27 2021 11 14 06 AM Joni Crawford 46106JZR



Departmental Budget-June, 2021

10.b.1.b

Fiscal Year to Date 06/30/21

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 720 - Wastewater/Sewer Fund										
Department 991 - Debt Service										
	EXPENSE									
	Debt Service									
5414	G. O. Bond-Principal	38,100.00	.00	38,100.00	.00	.00	.00	38,100.00	0	37,100.00
5424	G. O. Bond-Interest	1,920.00	.00	1,920.00	.00	.00	963.75	956.25	50	2,840.00
	Debt Service Totals	\$40,020.00	\$0.00	\$40,020.00	\$0.00	\$0.00	\$963.75	\$39,056.25	2%	\$39,940.00
	EXPENSE TOTALS	\$40,020.00	\$0.00	\$40,020.00	\$0.00	\$0.00	\$963.75	\$39,056.25	2%	\$39,940.00
	Department 991 - Debt Service Totals	(\$40,020.00)	\$0.00	(\$40,020.00)	\$0.00	\$0.00	(\$963.75)	(\$39,056.25)	2%	(\$39,940.00)
Fund 720 - Wastewater/Sewer Fund Totals		\$6,736,783.00	\$869,003.18	\$7,605,786.18	\$276,425.48	\$1,553,152.65	\$2,895,461.01	\$3,157,172.52		\$6,416,320.00



Departmental Budget-June, 2021

10.b.1.b

Fiscal Year to Date 06/30/21

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									
	Personal Services									
5102	Wages-Staff	213,430.00	.00	213,430.00	17,475.61	.00	98,376.56	115,053.44	46	204,490.00
5105	Overtime	4,900.00	.00	4,900.00	.00	.00	211.78	4,688.22	4	66,000.00
5106	Longevity	1,050.00	.00	1,050.00	.00	.00	.00	1,050.00	0	1,050.00
5109	HSA Employer Funding	11,000.00	.00	11,000.00	.00	.00	11,000.00	.00	100	11,000.00
5151	PERS Contribution	30,363.00	.00	30,363.00	2,271.60	.00	16,088.07	14,274.93	53	27,680.00
5161	Group Insurance	57,470.00	.00	57,470.00	4,794.77	10,582.44	33,226.15	13,661.41	76	54,810.00
5164	Workers Compensation	6,223.00	.00	6,223.00	.00	.00	.00	6,223.00	0	5,950.00
5166	Medicare	3,181.00	.00	3,181.00	242.34	.00	1,368.18	1,812.82	43	2,850.00
	Personal Services Totals	\$327,617.00	\$0.00	\$327,617.00	\$24,784.32	\$10,582.44	\$160,270.74	\$156,763.82	52%	\$308,500.00
	Supplies									
5201	Office Supplies	6,500.00	1,500.00	8,000.00	.00	2,825.69	1,374.31	3,800.00	52	1,230.00
5203	Computer Supplies	750.00	.00	750.00	.00	700.00	.00	50.00	93	750.00
5205	Small Tools/Minor Equipment	1,500.00	.00	1,500.00	.00	500.00	.00	1,000.00	33	3,060.00
5241	Uniforms-Purchased	1,000.00	232.92	1,232.92	.00	500.00	232.92	500.00	59	560.00
5251	MV Gas and Oil	7,000.00	215.00	7,215.00	385.00	2,525.00	1,690.00	3,000.00	58	2,780.00
5252	Aggregates	1,250.00	.00	1,250.00	121.00	379.00	121.00	750.00	40	730.00
5259	Operating Materials and Supplies	42,000.00	869.80	42,869.80	4,714.86	14,758.44	12,111.36	16,000.00	63	32,390.00
	Supplies Totals	\$60,000.00	\$2,817.72	\$62,817.72	\$5,220.86	\$22,188.13	\$15,529.59	\$25,100.00	60%	\$40,790.00
	Services									
5311	Utilities	7,000.00	277.72	7,277.72	435.66	4,182.47	1,755.25	1,340.00	82	2,900.00
5321	Professional Training	400.00	.00	400.00	.00	200.00	.00	200.00	50	180.00
5322	Conference/Reimb	20.00	.00	20.00	.00	20.00	.00	.00	100	10.00
5324	Professional Association Dues	220.00	.00	220.00	.00	200.00	.00	20.00	91	70.00
5331	Engineering/Architecture	8,000.00	.00	8,000.00	.00	5,000.00	.00	3,000.00	62	36,570.00
5339	Misc Contract Services	46,450.00	24,270.12	70,720.12	.00	9,386.29	44,507.71	16,826.12	76	30,980.00
5351	Liability Insurance Deductible	2,250.00	.00	2,250.00	.00	.00	.00	2,250.00	0	2,250.00
5352	Motor Vehicle Insurance	2,750.00	.00	2,750.00	.00	.00	.00	2,750.00	0	2,750.00
5361	Building Repair/Maintenance	4,000.00	.00	4,000.00	.00	3,000.00	.00	1,000.00	75	4,000.00
5364	MV Repair/Maintenance-Internal	3,500.00	.00	3,500.00	.00	.00	.00	3,500.00	0	3,150.00
5365	Utility Line Repair/Maintenance	7,500.00	.00	7,500.00	.00	2,000.00	.00	5,500.00	27	7,500.00
5366	Computer Maintenance	.00	3,200.00	3,200.00	.00	3,200.00	.00	.00	100	.00
5378	Columbus Contract	900,000.00	66,713.92	966,713.92	69,417.81	293,424.02	403,289.90	270,000.00	72	786,270.00
5391	Postage	22,000.00	.00	22,000.00	.00	.00	2,000.51	19,999.49	9	5,370.00
5397	Uniform Rental	2,000.00	.00	2,000.00	.00	.00	.00	2,000.00	0	2,000.00
5399	Other Miscellaneous Services	39,000.00	749.11	39,749.11	351.62	3,371.29	1,277.82	35,100.00	12	34,590.00
	Services Totals	\$1,045,090.00	\$95,210.87	\$1,140,300.87	\$70,205.09	\$323,984.07	\$452,831.19	\$363,485.61	68%	\$905,110.00



Departmental Budget-June, 2021

10.b.1.b

Fiscal Year to Date 06/30/21

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									
	<i>Capital Purchases</i>									
5633	Machinery and Equipment	.00	.00	.00	.00	.00	.00	.00	+++	28,90
	<i>Capital Purchases Totals</i>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$28,90
	EXPENSE TOTALS	\$1,432,707.00	\$98,028.59	\$1,530,735.59	\$100,210.27	\$356,754.64	\$628,631.52	\$545,349.43	64%	\$1,283,31
	Department 737 - Storm Water Division Totals	(\$1,432,707.00)	(\$98,028.59)	(\$1,530,735.59)	(\$100,210.27)	(\$356,754.64)	(\$628,631.52)	(\$545,349.43)	64%	(\$1,283,315

Attachment: Departmental Budget-June, 2021 07 27 2021 11 14 06 AM Joni Crawford 46106JZR



Departmental Budget-June, 2021

10.b.1.b

Fiscal Year to Date 06/30/21

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	991 - Debt Service									
	EXPENSE									
	<i>Debt Service</i>									
5414	G. O. Bond-Principal	110,000.00	.00	110,000.00	.00	.00	.00	110,000.00	0	105,000.00
5424	G. O. Bond-Interest	15,595.00	.00	15,595.00	7,797.00	.00	7,797.00	7,798.00	50	17,960.00
	<i>Debt Service Totals</i>	\$125,595.00	\$0.00	\$125,595.00	\$7,797.00	\$0.00	\$7,797.00	\$117,798.00	6%	\$122,960.00
	EXPENSE TOTALS	\$125,595.00	\$0.00	\$125,595.00	\$7,797.00	\$0.00	\$7,797.00	\$117,798.00	6%	\$122,960.00
	Department 991 - Debt Service Totals	(\$125,595.00)	\$0.00	(\$125,595.00)	(\$7,797.00)	\$0.00	(\$7,797.00)	(\$117,798.00)	6%	(\$122,960.00)
Fund	740 - Storm Water Drainage Fund Totals	\$1,558,302.00	\$98,028.59	\$1,656,330.59	\$108,007.27	\$356,754.64	\$636,428.52	\$663,147.43		\$1,406,280.00

Attachment: Departmental Budget-June, 2021 07 27 2021 11 14 06 AM Joni Crawford 46106JZR



Departmental Budget-June, 2021

10.b.1.b

Fiscal Year to Date 06/30/21

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 750 - Solid Waste Fund										
Department 738 - Refuse Collection										
	EXPENSE									
	Supplies									
5201	Office Supplies	2,000.00	1,500.00	3,500.00	.00	2,125.69	1,374.31	.00	100	1,238.41
	Supplies Totals	\$2,000.00	\$1,500.00	\$3,500.00	\$0.00	\$2,125.69	\$1,374.31	\$0.00	100%	\$1,238.41
	Services									
5315	Private Hauler Contract	2,480,000.00	363,945.51	2,843,945.51	385,307.09	487,917.18	1,355,718.99	1,000,309.34	65	2,228,141.12
5391	Postage	12,000.00	.00	12,000.00	49.98	.00	2,250.79	9,749.21	19	5,874.12
5399	Other Miscellaneous Services	110,000.00	749.11	110,749.11	242.62	3,080.29	1,168.82	106,500.00	4	34,431.12
	Services Totals	\$2,602,000.00	\$364,694.62	\$2,966,694.62	\$385,599.69	\$490,997.47	\$1,359,138.60	\$1,116,558.55	62%	\$2,268,446.36
	EXPENSE TOTALS	\$2,604,000.00	\$366,194.62	\$2,970,194.62	\$385,599.69	\$493,123.16	\$1,360,512.91	\$1,116,558.55	62%	\$2,269,685.88
Department 738 - Refuse Collection Totals		(\$2,604,000.00)	(\$366,194.62)	(\$2,970,194.62)	(\$385,599.69)	(\$493,123.16)	(\$1,360,512.91)	(\$1,116,558.55)	62%	(\$2,269,685.88)
Fund 750 - Solid Waste Fund Totals		\$2,604,000.00	\$366,194.62	\$2,970,194.62	\$385,599.69	\$493,123.16	\$1,360,512.91	\$1,116,558.55		\$2,269,685.88
Grand Totals		\$45,388,801.00	\$3,740,075.42	\$49,128,876.42	\$2,114,283.48	\$10,631,458.12	\$18,672,492.63	\$19,824,925.67		\$38,619,780.12

Attachment: Departmental Budget-June, 2021 07 27 2021 11 14 06 AM Joni Crawford 46106JZR

City Auditor's Office**Stephen Cicak****7232 E. Main Street****Reynoldsburg OHIO 43068****614/322-6858 phone****Memo**

DATE: September 13, 2021**TO:****CC:****RE: State Audit Report**

CITY OF REYNOLDSBURG

FRANKLIN COUNTY

JANUARY 1, 2020 - DECEMBER 31, 2020

THE 2020 AUDIT AS SUBMITTED BY THE STATE OF OHIO

NEW - SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

City of Reynoldsburg

Franklin County

Single Audit

January 1, 2020 - December 31, 2020

City of
Reynoldsburg
OHIO • 1839

Comprehensive Annual Financial Report

ISSUED BY THE OFFICE OF
CITY AUDITOR
STEPHEN M. CICAk

For the Fiscal Year Ended December 31, 2020



Attachment: cover (City of Reynoldsburg Audit 2020)

CITY OF REYNOLDSBURG
FRANKLIN COUNTY
SINGLE AUDIT
JANUARY 1, 2020 – DECEMBER 31, 2020





88 East Broad Street
Columbus, Ohio 43215
IPAReport@ohioauditor.gov
(800) 282-0370

Members of Council
City of Reynoldsburg
7232 East Main Street
Reynoldsburg, Ohio 43068

We have reviewed the *Independent Auditor's Report* of the City of Reynoldsburg, Franklin County, prepared by Wilson, Shannon & Snow, Inc., for the audit period January 1, 2020 through December 31, 2020. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. The City of Reynoldsburg is responsible for compliance with these laws and regulations.

Keith Faber
Auditor of State
Columbus, Ohio

July 30, 2021

Efficient • Effective • Transparent

Attachment: City_of_Reynoldsburg_2020_Franklin_FINAL (City of Reynoldsburg Audit 2020)

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**CITY OF REYNOLDSBURG
FRANKLIN COUNTY**

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**CITY OF REYNOLDSBURG
FRANKLIN COUNTY**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2020**

FEDERAL GRANTOR Pass Through Grantor Program / Cluster Title	Federal CFDA Number	Pass Through Entity Identifying Number	Provided Through to Subrecipients	Total Federal Expenditures
U.S. DEPARTMENT OF TREASURY				
<i>Passed Through Ohio Office of Budget and Management</i>				
COVID-19 Coronavirus Relief Grant	21.019	HB481-CRF-Local	\$ 449,166	\$ 3,181,363
Total U.S. Department of Treasury			<u>449,166</u>	<u>3,181,363</u>
U.S. DEPARTMENT OF JUSTICE				
Equitable Sharing Program (Direct)	16.922	N/A	-	61,912
Total U.S. Department of Justice			<u>-</u>	<u>61,912</u>
Total Expenditures of Federal Awards			<u>\$ 449,166</u>	<u>\$ 3,243,275</u>

The accompanying notes are an integral part of this schedule.

**CITY OF REYNOLDSBURG
FRANKLIN COUNTY**

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
2 CFR 200.510(b)(6)
FOR THE YEAR ENDED DECEMBER 31, 2020**

NOTE A – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of the City of Reynoldsburg, Franklin County (the City) under programs of the federal government for the year ended December 31, 2020. The information on this Schedule is prepared in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the City, it is not intended to and does not present the financial position, changes in net position, or cash flows of the City.

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the cash basis of accounting. Such expenditures are recognized following the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, wherein certain types of expenditures may or may not be allowable or may be limited as to reimbursement. The City has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

NOTE C - SUBRECIPIENTS

The City passes certain federal awards received from the Ohio Office of Budget and Management to other governments or not-for-profit agencies (subrecipients). As Note B describes, the City reports expenditures of Federal awards to subrecipients when paid in cash.

As a subrecipient, the City has certain compliance responsibilities, such as monitoring its subrecipients to help assure they use these subawards as authorized by laws, regulations, and the provisions of contracts or grant agreements, and that subrecipients achieve the award's performance goals.



**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
REQUIRED BY GOVERNMENT AUDITING STANDARDS**

City of Reynoldsburg
Franklin County
7232 East Main Street
Reynoldsburg, Ohio 43068

To the City Council:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Reynoldsburg, Franklin County, (the City) as of and for the year ended December 31, 2020 and the related notes to the financial statements, which collectively comprise the City's basic financial statements and have issued our report thereon dated June 21, 2021, wherein we noted the City restated net position as disclosed in Note 2, and considered the financial impact of COVID-19 as disclosed in Note 15.

Internal Control Over Financial Reporting

As part of our financial statement audit, we considered the City's internal control over financial reporting (internal control) to determine the audit procedures appropriate in the circumstances to the extent necessary to support our opinions on the financial statements, but not to the extent necessary to opine on the effectiveness of the City's internal control. Accordingly, we have not opined on it.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. *A material weakness* is a deficiency, or combination of internal control deficiencies resulting in a reasonable possibility that internal control will not prevent or detect and timely correct a material misstatement of the City's financial statements. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all internal control deficiencies that might be material weaknesses or significant deficiencies. Given these limitations, we did not identify any deficiencies in internal control that we consider material weaknesses. However, unidentified material weaknesses may exist.

City of Reynoldsburg
Franklin County
Independent Auditor's Report on Internal Control
Over Financial Reporting and on Compliance and Other Matters
Required By *Government Auditing Standards*

Compliance and Other Matters

As part of reasonably assuring whether the City's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, opining on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

Purpose of this Report

This report only describes the scope of our internal control and compliance testing and our testing results, and does not opine on the effectiveness of the City's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering the City's internal control and compliance. Accordingly, this report is not suitable for any other purpose.

Wilson, Shuman & Sons, Inc.

Newark, Ohio
June 21, 2021



**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS
APPLICABLE TO THE MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL
OVER COMPLIANCE AND THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
REQUIRED BY UNIFORM GUIDANCE**

City of Reynoldsburg
Franklin County
7232 East Main Street
Reynoldsburg, Ohio 43068

To the City Council:

Report on Compliance for The Major Federal Program

We have audited the City of Reynoldsburg's (the City) compliance with the applicable requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could directly and materially affect the City of Reynoldsburg's major federal program for the year ended December 31, 2020. The *Summary of Auditor's Results* in the accompanying schedule of findings identifies the City's major federal program.

Management's Responsibility

The City's Management is responsible for complying with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to opine on the City's compliance for the City's major federal programs based on our audit of the applicable compliance requirements referred to above. Our compliance audit followed auditing standards generally accepted in the United States of America; the standards for financial audits included in the Comptroller General of the United States' *Government Auditing Standards*; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). These standards and the Uniform Guidance require us to plan and perform the audit to reasonably assure whether noncompliance with the applicable compliance requirements referred to above that could directly and materially affect a major federal program occurred. An audit includes examining, on a test basis, evidence about the City's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe our audit provides a reasonable basis for our compliance opinion on the City's major programs. However, our audit does not provide a legal determination of the City's compliance.

City of Reynoldsburg
 Franklin County
 Independent Auditor's Report on Compliance With Requirements
 Applicable to the Major Federal Program and On Internal Control
 Over Compliance And the Schedule of Expenditures of
 Federal Awards Required by Uniform Guidance
 Page 2

Opinion on The Major Federal Program

In our opinion, the City of Reynoldsburg complied, in all material respects with the compliance requirements referred to above that could directly and materially affect its major federal program for the year ended December 31, 2020.

Report on Internal Control over Compliance

The City's management is responsible for establishing and maintaining effective internal control over compliance with the applicable compliance requirements referred to above. In planning and performing our compliance audit, we considered the City's internal control over compliance with the applicable requirements that could directly and materially affect a major federal program, to determine our auditing procedures appropriate for opining on each major federal program's compliance and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not to the extent needed to opine on the effectiveness of internal control over compliance. Accordingly, we have not opined on the effectiveness of the City's internal control over compliance.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, when performing their assigned functions, to prevent, or to timely detect and correct, noncompliance with a federal program's applicable compliance requirement. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a federal program compliance requirement will not be prevented, or timely detected and corrected. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with federal program's applicable compliance requirement that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

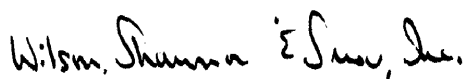
Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

This report only describes the scope of our internal control over compliance tests and the results of this testing based on Uniform Guidance requirements. Accordingly, this report is not suitable for any other purpose.

City of Reynoldsburg
Franklin County
Independent Auditor's Report on Compliance With Requirements
Applicable to the Major Federal Program and On Internal Control
Over Compliance And the Schedule of Expenditures of
Federal Awards Required by Uniform Guidance
Page 3

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have also audited the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the City of Reynoldsburg (the City) as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We issued our unmodified report thereon dated June 21, 2021, wherein we noted the City restated net position as disclosed in Note 2, and considered the financial impact of COVID-19 as disclosed in Note 15. We conducted our audit to opine on the City's basic financial statements as a whole. The accompanying schedule of expenditures of federal awards presents additional analysis required by the Uniform Guidance and is not a required part of the basic financial statements. The schedule is management's responsibility, and was derived from and relates directly to the underlying accounting and other records management used to prepare the basic financial statements. We subjected this schedule to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this schedule directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, this schedule is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.



Newark, Ohio
June 21, 2021

**CITY OF REYNOLDSBURG
FRANKLIN COUNTY**

**SCHEDULE OF FINDINGS
2 CFR § 200.515**

DECEMBER 31, 2020

1. SUMMARY OF AUDITOR'S RESULTS

<i>(d)(1)(i)</i>	Type of Financial Statement Opinion	Unmodified
<i>(d)(1)(ii)</i>	Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(ii)</i>	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(iii)</i>	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
<i>(d)(1)(iv)</i>	Were there any material weaknesses in internal control reported for major federal programs?	No
<i>(d)(1)(iv)</i>	Were there any significant deficiencies in internal control reported for major federal programs?	No
<i>(d)(1)(v)</i>	Type of Major Programs' Compliance Opinion	Unmodified
<i>(d)(1)(vi)</i>	Are there any reportable findings under 2 CFR § 200.516(a)?	No
<i>(d)(1)(vii)</i>	Major Programs (list):	Coronavirus Relief Fund/CFDA #21.019
<i>(d)(1)(viii)</i>	Dollar Threshold: Type A\B Programs	Type A: > \$750,000 Type B: all others
<i>(d)(1)(ix)</i>	Low Risk Auditee under 2 CFR §200.520?	No

**2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS**

None.

3. FINDINGS FOR FEDERAL AWARDS

None.

Attachment: City_of_Reynoldsburg_2020_Franklin_FINAL (City of Reynoldsburg Audit 2020)

City of
Reynoldsburg
OHIO • 1839

Comprehensive Annual Financial Report

ISSUED BY THE OFFICE OF
CITY AUDITOR
STEPHEN M. CICAk

For the Fiscal Year Ended December 31, 2020





CITY OF REYNOLDSBURG, OHIO

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED
DECEMBER 31, 2020

Issued by:
Stephen M. Cicak
City Auditor

CITY OF REYNOLDSBURG, OHIO



CITY OF REYNOLDSBURG, OHIO

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CITY OF REYNOLDSBURG

FRANKLIN, FAIRFIELD AND LICKING COUNTIES, OHIO

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CITY OF REYNOLDSBURG, OHIO

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INTRODUCTORY SECTION





CITY OF REYNOLDSBURG

7232 East Main Street • Reynoldsburg, Ohio 43068

Stephen M. Cicak, City Auditor

phone (614) 322-6858

fax (614)-322-6857

June 21, 2021

Honorable Citizens of Reynoldsburg
and Members of City Council
Reynoldsburg, Ohio:

I am pleased to present the Comprehensive Annual Financial Report for the City of Reynoldsburg for the year ended December 31, 2020. This report has been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) and guidelines recommended by the Government Finance Officers Association of the United States and Canada (GFOA).

INTRODUCTION

While there is no legal requirement for the preparation of this report, it represents a commitment by the City of Reynoldsburg (the "City") to conform to nationally recognized standards of excellence in financial reporting. Responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with the City. To the best of my knowledge and belief, the enclosed data, as presented, is accurate in all material respects, is presented in a manner designed to fairly set forth the financial position and results of operations of the City and includes all disclosures necessary to enable the reader to gain an understanding of the City's financial activity.

Generally Accepted Accounting Principles require that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement MD&A and should be read in conjunction with it. The City of Reynoldsburg's MD&A can be found immediately following the report of the independent auditors.

The Reporting Entity

The accompanying basic financial statements comply with the provisions of accounting principles generally accepted in the United States of America in that the financial statements include all organizations, activities, functions and component units for which the City (the reporting entity) is financially accountable. Financial accountability is defined as the appointment of a voting majority of the component unit's board and either (1) the City's ability to impose its will over the component unit, or (2) the possibility that the component unit will provide a financial benefit to or impose a financial burden on the City.

CITY OF REYNOLDSBURG, OHIO

Letter of Transmittal For the Year Ended December 31, 2020

Based on the foregoing, the reporting entity of the City has no component units but includes the following services as authorized by its Charter: police protection, parks and recreation, planning, zoning, street maintenance and other governmental services. Additionally, the City owns the water distribution system, the wastewater collection system, and the stormwater collection system, each of which is reported as an enterprise fund. Treatment services for both water and wastewater are provided by the City of Columbus on a contractual basis. The City also reports the solid waste collection and disposal operations as an enterprise fund.

Historical Information

The origin of Reynoldsburg can be traced to 1801 when Thomas Jefferson signed an Act of Congress granting land to Lt. Colonel Bradford to be appropriated for refugees from Canada. The first settler was Thomas Palmer, who came from Massachusetts in 1803. The Village of Frenchtown was platted in 1831 on land owned by John D. French. The name was changed in 1839 to Reynoldsburg in honor of John C. Reynolds, the Postmaster and a representative in the Ohio General Assembly. The village was incorporated in 1839 and granted city status in 1960.

Reynoldsburg is noted as "the birthplace of the tomato" because of its famous resident horticulturist Alexander W. Livingston (1821-1898), internationally known for his development of the "Paragon" tomato.

Location

Reynoldsburg is located ten miles east of downtown Columbus and comprises the eastern edge of the Columbus metropolitan area. It was the first Franklin County city to expand into two other counties: Licking County to the east and Fairfield County to the south. Encompassing approximately thirteen square miles, the City lies near the geographic center of the state and is easily accessible from all areas in Ohio. The City is seven miles from Port Columbus International Airport and offers immediate access to interstate highways I-70 and I-270 via three major interchanges. Reynoldsburg is situated 833 feet above sea level and experiences mean temperatures of 71.97 degrees during the summer and 29.8 degrees during the winter.

Form of Government

The City operates under the Charter first adopted by the voters in 1979 and amended by the voters in 1982, 1987, 1992, 1995, 1997, 2007, 2012 and 2017, which provides for a Mayor-Council form of government. The laws of the State of Ohio prevail when conflicts exist between the Charter and the State Constitution and in matters where the Charter is silent. Legislative authority is vested in a seven-member Council of whom three members are elected at-large and four are elected from wards. The presiding officer is the President of Council who is elected at-large.

CITY OF REYNOLDSBURG, OHIO

Letter of Transmittal For the Year Ended December 31, 2020

All members are elected to four-year terms. The City's chief executive and administrative officer is the Mayor who is elected to that full-time office for a four-year term. The Mayor appoints all employees except those of City Council, the City Auditor's office, and the City Attorney's office. The City's chief fiscal officer is the City Auditor, who is elected to that full-time office for a four-year term. The City's legal officer is the City Attorney, who is elected to that full-time office for a four-year term.

ECONOMIC OUTLOOK

Reynoldsburg continued to experience steady growth in the commercial sectors of the community despite the challenges the COVID-19 pandemic presented. The growth came primarily from the health, service and restaurant areas but other industries are interested in our area. The City attracted 34 new or expanded businesses in 2020.

The largest employer in the City is L Brands, Inc. and its subsidiaries, consisting of office, shipping, and distribution facilities on a 360-acre site. The L Brands Inc. specialty shops/facilities at the Reynoldsburg site are Mast Logistic Services Inc., Victoria's Secret Stores, L Brands Services Co. LLC, and Bath and Bodyworks Division. The national retail clothing company has contributed an average of approximately \$7,986,285 dollars a year in income tax receipts since 2010. Other large employers located in the City include Reynoldsburg City Schools, The State of Ohio, Wal-Mart, Target, and Kroger.

The City established the Department of Development in late 1997 to provide business and industry with a point of contact within local government. The department is responsible for business attraction, retention, zoning, and planning. The following are a few businesses that opened locations in Reynoldsburg during 2020:

- Wright-Patt Credit Union constructed and opened a 2,500 square foot building along Main Street in 2020. This is the first location for Wright-Patt Credit Union in the City.
- Mt. Carmel hospital opened a 16,000 square foot medical center and emergency services center in Taylor Square. They expanded and remodeled a vacant building located in the shopping center.
- Ohio Health opened its 15,000 square foot primary care facility in the YMCA building.
- The Christian and Missionary Alliance organization purchased a large vacant property at the intersection of Brice Road and Main Street. They were looking at various locations in the Central Ohio area and eventually decided on the location in Reynoldsburg. They plan to demolish the current building and build a mixed use facility. Demolition will begin in 2021.

CITY OF REYNOLDSBURG, OHIO

Letter of Transmittal For the Year Ended December 31, 2020

Employment Rates

The great diversity of job opportunities in the Central Ohio area has helped the unemployment rate to remain consistently even or lower than the state and national averages. This being said 2020 had many challenges with the COVID-19 pandemic. The unemployment rates rose significantly in 2020, but were on the decline towards the end of the year. It has been estimated that 80% of Reynoldsburg residents work in Columbus and the surrounding area. Therefore, the City's rate of unemployment is influenced to a great extent by that of the metropolitan area. At the end of 2020, when the Federal experienced an average unemployment rate of 8.1% and the State experienced an average unemployment rate of 8.2%, Reynoldsburg experienced an unemployment rate estimated to average 7.4%.

Long-term Financial Planning

The City continually seeks opportunities to increase revenues to fund necessary infrastructure and operating costs. City completed its Comprehensive Master Plan and its Capital Improvement Plan in 2018, the administrative is continually looking for additional improvements that will enhance the infrastructure of the City.

MAJOR INITIATIVES

Capital Improvements

The City is focusing its capital projects on Street Programs, Parks and Utility infrastructure improvements. Sources of funds other than General Fund sources financed many of the projects. Projects begun, completed and/or in the process in 2020 include:

- **JFK Park Improvements-** Improvements to JFK Park included the demolition and replacement of the concession stand, public restrooms and the playground equipment located in the park. The park has the first ADA compliant playground and restrooms in the City. Also, JFK Park has the first Sona YALP system in the State of Ohio. As pictured on our cover, the YALP system allows individuals of all ages to participate in interactive outdoor games and activities. As mentioned the playground equipment is ADA compliant so special care was given to the surfaces and equipment at the park. The recreation department is also updating the skate park. The project is being funded from the Capital Improvement Fund and the General Fund.
- **Davidson Drive Improvements** Upon completion of the YMCA, the City began extensive improvements on the street, parking, sidewalks and storm drainage systems along Davidson Drive. The project will cost approximately \$1.674 million dollars and is being funded from the Capital Improvement and Stormwater Funds. Expected completion date is 2021.
- **Olde Main Street Improvements-**The City is beginning a redesign of the Streetscape in the Olde Reynoldsburg District which is located along Main Street between Davidson Drive and Waggoner Road. The project is being completed in two phases and will last several years. The plan is to increase walkability, add activity space, benches and additional pedestrian amenities. Phase One of the plan will encompass the area between Davidson Drive and Jackson Street and will begin in 2021. The cost of Phase One is expected to be approximately \$3.729 million and will be partially funded with a \$2 million grant/loan from OPWC and the balance from the Capital Improvement, Storm Water Drainage and Permissive Tax funds.

CITY OF REYNOLDSBURG, OHIO

Letter of Transmittal For the Year Ended December 31, 2020

- **2020 Street Program-** The City also began the 2020 Street Program which includes the repairing and repaving of various streets in the City. This project will cost approximately \$2.9 million dollars and will be funded by the Capital Improvement, Storm, Street and Permissive Tax funds.
- **Roselawn Water Project-** The City began replacement of the water main in the Roselawn Avenue area from Stouder to Kaiser Drive. The project is expected to cost approximately \$412,000 and will be paid for from the Water Fund.

Employee Relations

The full-time employee profile, excluding the Police Department, is as follows:

Elected Officials	3
Classified Employees	54
Non-Classified Employees	<u>15</u>
Total	<u>72</u>

The police department profile is as follows:

Sworn Officers	66
Dispatchers	9
Others	<u>8</u>
Total	<u>83</u>

City Council consists of the following:

President of Council	1
Ward Councilpersons	4
At-Large Councilpersons	<u>3</u>
Total	<u>8</u>

The City has the following collective bargaining agreements. The Fraternal Order of Police, Capital City Lodge #9, which represents fifty-five sworn officers, agreement is effective until December 31, 2021. The Ohio Patrolmen's Benevolent Association, which represents the City's nine sergeants and two lieutenants, is effective until December 31, 2021. The Fraternal Order of Police, Ohio Labor Council, which represents the nine dispatchers, is effective until December 31, 2021. All other employees are governed by the legislative action of City Council.

CITY OF REYNOLDSBURG, OHIO

Letter of Transmittal For the Year Ended December 31, 2020

FINANCIAL INFORMATION

Internal Control, Budgetary Control, and the Accounting System

Development of the City's accounting system included substantial consideration of the adequacy of the internal accounting controls. Internal accounting controls are designed to provide reasonable but not absolute assurance of the following:

1. The City's assets are protected against loss and unauthorized use or disposition.
2. Reliable financial reports for preparing financial statements and providing accountability for assets are maintained.

The concept of reasonable assurance states that internal controls should be evaluated applying the following criteria:

1. The expense associated with providing the internal controls should not exceed the benefits likely to be derived from their implementation.
2. The evaluation of the offsetting costs and benefits involves estimates and judgment by the City administration and the Auditor's office.

All internal control evaluations occur within this framework. It is the belief of the administrative and financial management personnel that the City's financial controls adequately safeguard existing assets and provide reasonable assurance of the proper recording of financial transactions.

The Auditor's office is responsible for the auditing and analysis of all purchase orders of the City. Personnel of the Auditor's office carefully review purchase orders to ensure the availability of monies in the proper funds and accounts prior to the certification and subsequent payment of approved invoices. The City utilizes a fully automated accounting system as well as an automated system of controls for capital asset accounting and payroll. These systems, coupled with the review and examination performed by the City Auditor's office, ensure that the financial information generated is both accurate and reliable.

Budgetary control is maintained at the object level for each department within each fund via legislation approved by City Council. The various objects are:

- | | |
|------------------------|--------------------------|
| • Personal services | • Materials and Supplies |
| • Contractual Services | • Capital Outlay |
| • Other Expenditures | • Debt Service: |
| • Transfers | Principal |
| | Interest |

CITY OF REYNOLDSBURG, OHIO

Letter of Transmittal For the Year Ended December 31, 2020

Lower levels within each object are accounted for and reported internally. Such lower levels are referred to as line items of expenditure. Estimated amounts must be encumbered prior to final approval of purchase orders or other contracts to vendors. Encumbrances in excess of the available object level appropriations are not approved unless additional appropriations are authorized. Unencumbered appropriations return (lapse) to the unappropriated balances in the individual funds at the end of each fiscal year, which coincides with the calendar year.

OTHER INFORMATION

Independent Audit

The basic financial statements of the City of Reynoldsburg were audited by Wilson, Shannon and Snow Inc. Certified Public Accountants. The independent auditor's unmodified opinion has been included in this report.

Awards

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of Reynoldsburg, Ohio for its Comprehensive Annual Financial Report for the year ended December 31, 2019. This was the twenty-ninth consecutive year (1991-2019) that the City received this award.

The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards in state and local government financial reporting. To be awarded a Certificate of Achievement, a governmental unit must prepare an easily readable and efficiently organized Comprehensive Annual Financial Report with contents conforming to all program standards. The report must satisfy both accounting principles generally accepted in the United States of America (GAAP) and applicable legal requirements respective to the reporting entity.

A Certificate of Achievement is valid for a period of one year. The City of Reynoldsburg received its first Certificate of Achievement for the fiscal year ended December 31, 1991. I believe this current report continues to conform to the Certificate of Achievement program requirements, and I am submitting the report to the GFOA.

The publication of this Comprehensive Annual Financial Report is indicative of the City's commitment to providing significantly enhanced financial information and accountability to its citizens. In addition to the citizens of Reynoldsburg, the recipients of this report include city, state and federal officials, schools, libraries, newspapers, investment banking firms, banks and rating agencies. The report is made available to any person or organization requesting it. The extensive effort to prepare and distribute this report is indicative of the City Auditor's goal of full disclosure of the City's finances.

CITY OF REYNOLDSBURG, OHIO

***Letter of Transmittal
For the Year Ended December 31, 2020***

Acknowledgments

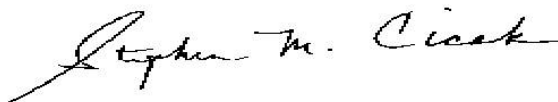
Sincere appreciation is extended to the individuals who have contributed their time and effort in gathering data for this report, particularly the staff of the City Auditor and the offices of the Auditors of Franklin, Licking and Fairfield Counties.

Special acknowledgment is extended to the staff of Donald J. Schonhardt and Associates, Inc. for their continued guidance in the preparation of this report.

Special thanks to the members of City Council and the City Administration whose support is necessary for the City of Reynoldsburg to conform to reporting requirements established for municipal governments to maintain the sound financial position that the City has enjoyed for many years.

Finally, my sincere gratitude to the people of Reynoldsburg for electing me so that I may serve as their City Auditor.

Respectfully,



Stephen M. Cicak
City Auditor

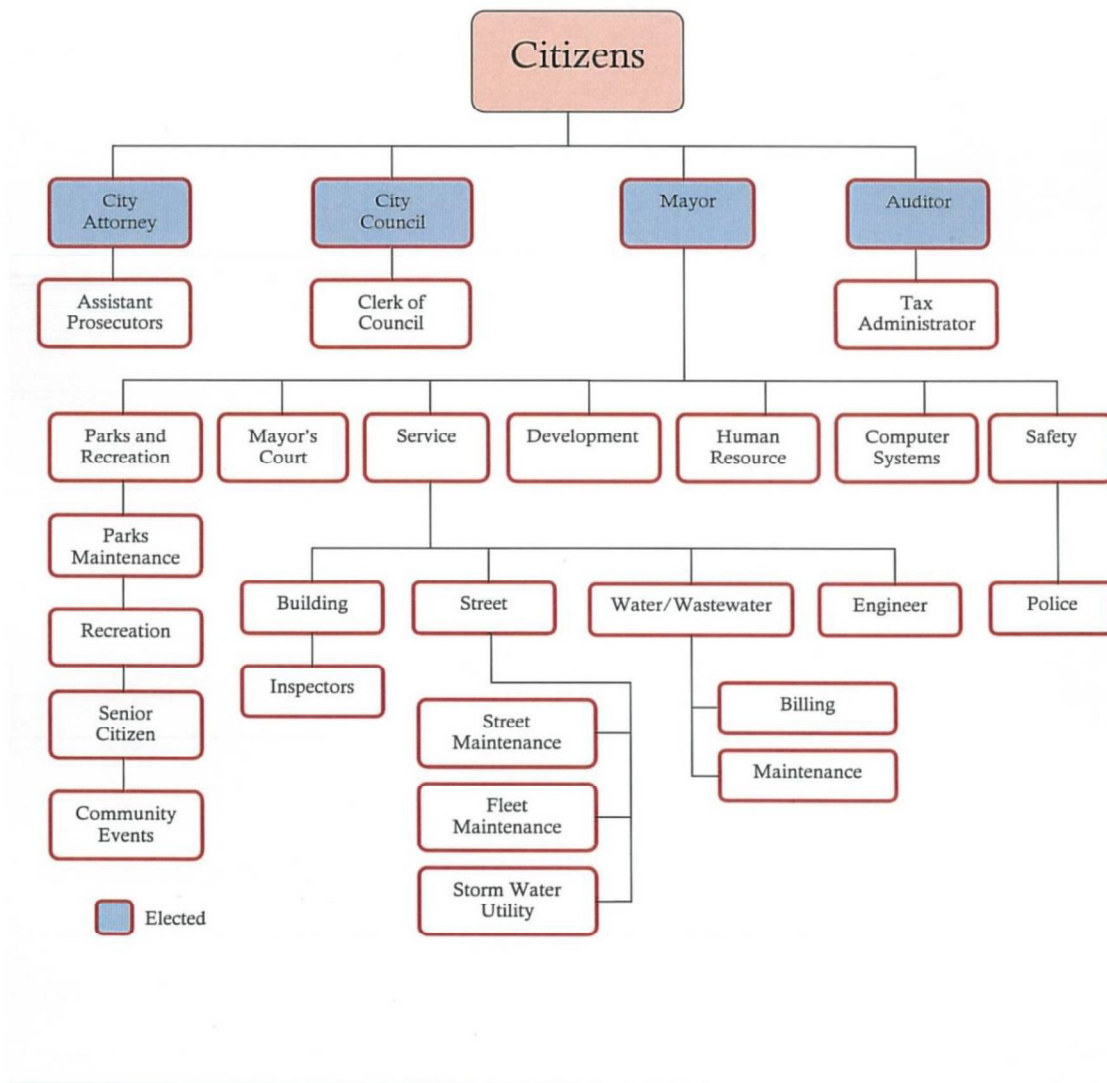
CITY OF REYNOLDSBURG, OHIO

**List of Principal Officials
For the Year Ended December 31, 2020**

Office	Name	Years in Office	Years with the City	Vocation	Term Expires
Mayor	Joseph S. Begeny	1	1		12/31/2023
Auditor	Stephen M. Cicak	3	5		12/31/2021
City Attorney	Christopher M. Shook	1	1		12/31/2023
President of Council	Angie Jenkins	1	1	Retired	12/31/2023
Members of Council	Stacie Baker	2	2	Community Liaison	12/31/2021
	Barth R. Cotner	12	12	Funeral Director	12/31/2021
	Kristen J. Bryant	3	3	Attorney	12/31/2021
	Shanette Stickland	1	1	Database Program Manager	12/31/2023
	Louis Salvati	1	1	Chemist	12/31/2023
	Bhuwan Pyakurel	1	1	Manager	12/31/2023
	Meredith Lawson- Rowe	1	1	Administrative Specialist	12/31/2023

CITY OF REYNOLDSBURG, OHIO

City Organizational Chart For the Year Ended December 31, 2020



CITY OF REYNOLDSBURG, OHIO

***Government Finance Officers Association of the United States and Canada
Certificate of Achievement for Excellence in Financial Reporting***



Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

**City of Reynoldsburg
Ohio**

For its Comprehensive Annual
Financial Report
For the Fiscal Year Ended

December 31, 2019

Christopher P. Morill

Executive Director/CEO

Attachment: City_of_Reynoldsburg_2020_Franklin_FINAL (City of Reynoldsburg Audit 2020)

CITY OF REYNOLDSBURG, OHIO



FINANCIAL SECTION





City of Reynoldsburg
Franklin County
7232 East Main Street
Reynoldsburg, Ohio 43068

INDEPENDENT AUDITOR'S REPORT

To the City Council:

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Reynoldsburg, Franklin County, Ohio (the City), as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for preparing and fairly presenting these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes designing, implementing, and maintaining internal control relevant to preparing and fairly presenting financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to opine on these financial statements based on our audit. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement.

An audit requires obtaining evidence about financial statement amounts and disclosures. The procedures selected depend on our judgment, including assessing the risks of material financial statement misstatement, whether due to fraud or error. In assessing those risks, we consider internal control relevant to the City's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not to the extent needed to opine on the effectiveness of the City's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of management's accounting policies and the reasonableness of their significant accounting estimates, as well as our evaluation of the overall financial statement presentation.

We believe the audit evidence we obtained is sufficient and appropriate to support our audit opinions.

City of Reynoldsburg
Franklin County
Independent Auditor's Report

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Reynoldsburg, Franklin County, Ohio, as of December 31, 2020, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparisons for the General, Permissive Tax, and Street Construction, Maintenance and Repair funds thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 2 to the financial statements, during 2020 the City restated net position to record corrections related to capital assets. As discussed in Note 15 to the financial statements, during 2020, the financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods of the City. We did not modify our opinion regarding these matters.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require this presentation to include management's discussion and analysis, and schedules of net pension and other post-employment benefit liabilities and pension and other post-employment benefit contributions listed in the table of contents, to supplement the basic financial statements. Although this information is not part of the basic financial statements, the Governmental Accounting Standards Board considers it essential for placing the basic financial statements in an appropriate operational, economic, or historical context. We applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, consisting of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, to the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not opine or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to opine or provide any other assurance.

Supplementary and Other Information

Our audit was conducted to opine on the City's basic financial statements taken as a whole.

The introductory section, the financial section's combining statements, individual fund statements and schedules and the statistical section information present additional analysis and are not a required part of the basic financial statements.

The statements and schedules are management's responsibility, and derive from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. We subjected this information to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves in accordance with auditing standards generally accepted in the United States of America. In our opinion, this information is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

City of Reynoldsburg
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Independent Auditor's Report

We did not subject the introductory section and statistical section information to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion or any other assurance on them.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 21, 2021 on our consideration of the City's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

Wilson, Shannon & Sons, Inc.

Newark, Ohio
June 21, 2021

Attachment: City_of_Reynoldsburg_2020_Franklin_FINAL (City of Reynoldsburg Audit 2020)



CITY OF REYNOLDSBURG, OHIO

Management's Discussion and Analysis For the Year Ended December 31, 2020

Unaudited

The Management's Discussion and Analysis of the City of Reynoldsburg's (the City) financial performance provides an overall review of the City's financial activities for the year ended December 31, 2020. The intent of the Management's Discussion and Analysis is to look at the City's financial performance as a whole; readers should also review the transmittal letter, notes to the basic financial statements and financial statements to enhance their understanding of the City's financial performance.

FINANCIAL HIGHLIGHTS

Key financial highlights for 2020 are as follows:

- ❑ In total, net position increased \$9,072,109. Net position of governmental activities increased \$8,322,321 which represents a 14.0% increase from 2019. Net position of business-type activities increased \$749,788 or 0.9% from 2019.
- ❑ General revenues accounted for \$31,857,546 in revenue or 54.6% of all revenues. Program specific revenues in the form of charges for services and sales and grants and contributions accounted for \$26,501,032 or 45.4% of total revenues of \$58,358,578.
- ❑ The City had \$30,861,053 in expenses related to governmental activities; \$7,325,828 of these expenses were offset by program specific charges for services and sales, grants or contributions.
- ❑ Among major funds, the General Fund had \$22,833,058 in revenues and \$16,676,667 in expenditures. The General Fund's fund balance increased from \$11,586,778 to \$17,704,443.

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of four parts – *management's discussion and analysis*, the *basic financial statements*, *required supplemental information*, and an optional section that presents *combining and individual statements and schedules* for non-major governmental funds. The basic financial statements include two kinds of statements that present different views of the City:

These statements are as follows:

1. *The Government-Wide Financial Statements* – These statements provide both long-term and short-term information about the City's overall financial status.
2. *The Fund Financial Statements* – These statements focus on individual parts of the City, reporting the City's operations in more detail than the government-wide statements.

The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data.

CITY OF REYNOLDSBURG, OHIO

Management's Discussion and Analysis For the Year Ended December 31, 2020

Unaudited

Government-wide Statements

The government-wide statements report information about the City as a whole using accounting methods similar to those used by private-sector companies. The Statement of Net Position includes all of the City's assets, deferred outflows of resources, liabilities, and deferred inflows of resources. All of the current year's revenues and expenses are accounted for in the Statement of Activities regardless of when cash is received or paid.

The two government-wide statements report the City's net position and how they have changed. Net position, (the difference between the City's assets and deferred outflows of resources and liabilities and deferred inflows of resources), is one way to measure the City's financial health or position.

- Over time, increases or decreases in the City's net position are an indicator of whether its financial health is improving or deteriorating, respectively.
- To assess the overall health of the City you need to consider additional non-financial factors such as the City's tax base and the condition of the City's capital assets.

The government-wide financial statements of the City are divided into two categories:

- *Governmental Activities* – Most of the City's program's and services are reported here including security of persons and property, public health and welfare services, leisure time activities, community environment, transportation and general government.
- *Business-Type Activities* – These services are provided on a charge for goods or services basis to recover all of the expenses of the goods or services provided. The City's water, sewer, storm water drainage and solid waste removal services are reported as business-type activities.

Fund Financial Statements

Funds are accounting devices that the City uses to keep track of specific sources of funding and spending for particular purposes. The fund financial statements provide more detailed information about the City's most significant funds, not the City as a whole.

Governmental Funds – Most of the City's activities are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end available for spending in future periods. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the City's general government operations and the basic services it provides. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance programs. The City's major funds are the General Fund, Permissive Tax Fund, Street Construction, Maintenance and Repair Fund, Taylor Square TIEF Debt Retirement Fund and the Capital Improvement Fund. The relationship (or differences) between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds is reconciled in the financial statements.

CITY OF REYNOLDSBURG, OHIO
**Management's Discussion and Analysis
For the Year Ended December 31, 2020**
Unaudited

Proprietary Funds – Proprietary funds use the same basis of accounting as business-type activities; therefore, these statements will essentially match. The proprietary fund financial statements provide separate information for the Water, Sewer, Storm Water Drainage and Solid Waste funds, all of which are considered major funds.

Fiduciary Funds – Fiduciary funds are used to account for resources held for the benefit of parties outside the City. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the City's own programs. All of the City's fiduciary activities are reported in a separate Statements of Fiduciary Net Position and Changes in Fiduciary Net Position.

FINANCIAL ANALYSIS OF THE CITY AS A WHOLE

The following table provides a summary of the City's net position for 2020 compared to 2019:

	Governmental Activities		Business-type Activities		Total	
	2020	Restated 2019	2020	2019	2020	Restated 2019
Current and other assets	\$48,462,453	\$46,918,537	\$16,440,279	\$14,766,819	\$64,902,732	\$61,685,356
Capital assets, Net	90,790,544	86,563,752	78,999,552	80,786,862	169,790,096	167,350,614
Total assets	139,252,997	133,482,289	95,439,831	95,553,681	234,692,828	229,035,970
Deferred outflows of resources	7,819,110	10,816,621	277,220	456,104	8,096,330	11,272,725
Long-term liabilities outstanding	38,527,311	40,831,087	2,165,252	2,685,388	40,692,563	43,516,475
Net Pension Liability	21,732,225	26,091,021	1,013,771	1,363,978	22,745,996	27,454,999
Net OPEB Liability	6,386,151	5,800,424	708,214	654,807	7,094,365	6,455,231
Other liabilities	4,262,904	7,190,814	2,588,440	3,110,212	6,851,344	10,301,026
Total liabilities	70,908,591	79,913,346	6,475,677	7,814,385	77,384,268	87,727,731
Deferred inflows of resources	8,359,599	4,903,968	315,873	19,687	8,675,472	4,923,655
Net position:						
Net investment in capital assets	53,874,391	46,807,865	76,944,529	78,197,665	130,818,920	125,005,530
Restricted	12,286,996	12,762,591	0	0	12,286,996	12,762,591
Unrestricted	1,642,530	(88,860)	11,980,972	9,978,048	13,623,502	9,889,188
Total net position	\$67,803,917	\$59,481,596	\$88,925,501	\$88,175,713	\$156,729,418	\$147,657,309

The implementation of GASB Statement 68, "Accounting and Financial Reporting for Pensions—an Amendment of GASB Statement 27" and GASB Statement 75, "Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions," significantly revised accounting for costs and liabilities related to pensions and other postemployment benefits (OPEB). For reasons discussed below, many end users of this financial statement will gain a clearer understanding of the City's actual financial condition by adding deferred inflows of resources related to pension and OPEB, the net pension liability and the net OPEB liability to the reported net position and subtracting deferred outflows of resources related to pension and OPEB.

CITY OF REYNOLDSBURG, OHIO

**Management's Discussion and Analysis
For the Year Ended December 31, 2020**
Unaudited

Governmental Accounting Standards Board standards are national and apply to all government financial reports prepared in accordance with generally accepted accounting principles. Prior accounting for pensions (GASB 27) and postemployment benefits (GASB 45) focused on a funding approach. This approach limited pension and OPEB costs to contributions annually required by law, which may or may not be sufficient to fully fund each plan's net pension liability or net OPEB liability.

GASB 68 and GASB 75 take an earnings approach to pension and OPEB accounting; however, the nature of Ohio's statewide pension/OPEB plans and state law governing those systems requires additional explanation in order to properly understand the information presented in these statements.

GASB 68 and GASB 75 require the net pension liability and the net OPEB liability to equal the City's proportionate share of each plan's collective:

1. Present value of estimated future pension/OPEB benefits attributable to active and inactive employees' past service.
2. Minus plan assets available to pay these benefits.

GASB notes that pension and OPEB obligations, whether funded or unfunded, are part of the "employment exchange" – that is, the employee is trading his or her labor in exchange for wages, benefits, and the promise of a future pension and other postemployment benefits. GASB noted that the unfunded portion of this promise is a present obligation of the government, part of a bargained-for benefit to the employee, and should accordingly be reported by the government as a liability since they received the benefit of the exchange. However, the City is not responsible for certain key factors affecting the balance of these liabilities. In Ohio, the employee shares the obligation of funding pension benefits with the employer. Both employer and employee contribution rates are capped by State statute. A change in these caps requires action of both Houses of the General Assembly and approval of the Governor. Benefit provisions are also determined by State statute. The Ohio Revised Code permits, but does not require the retirement systems to provide healthcare to eligible benefit recipients. The retirement systems may allocate a portion of the employer contributions to provide for these OPEB benefits.

The employee enters the employment exchange with the knowledge that the employer's promise is limited not by contract but by law. The employer enters the exchange also knowing that there is a specific, legal limit to its contribution to the retirement system. In Ohio, there is no legal means to enforce the unfunded liability of the pension/OPEB plan as against the public employer. State law operates to mitigate/lessen the moral obligation of the public employer to the employee, because all parties enter the employment exchange with notice as to the law. The retirement system is responsible for the administration of the pension and OPEB plans.

Most long-term liabilities have set repayment schedules or, in the case of compensated absences (i.e. sick and vacation leave), are satisfied through paid time-off or termination payments. There is no repayment schedule for the net pension liability or the net OPEB liability. As explained above, changes in benefits, contribution rates, and return on investments affect the balance of these liabilities, but are outside the control of the local government. In the event that contributions, investment returns, and other changes are insufficient to keep up with required payments, State statute does not assign/identify the responsible party for the unfunded portion. Due to the unique nature of how the net pension liability and the net OPEB liability are satisfied, these liabilities are separately identified within the long-term liability section of the statement of net position.

CITY OF REYNOLDSBURG, OHIO
**Management's Discussion and Analysis
For the Year Ended December 31, 2020**
Unaudited

In accordance with GASB 68 and GASB 75, the City's statements prepared on an accrual basis of accounting include an annual pension expense and an annual OPEB expense for their proportionate share of each plan's change in net pension liability and net OPEB liability, respectively, not accounted for as deferred inflows/outflows.

Changes in Net Position – The following table shows the changes in net position for 2020 compared to 2019:

	Governmental Activities		Business-type Activities		Total	
	2020	Restated 2019	2020	2019	2020	Restated 2019
Revenues						
Program Revenues:						
Charges for Services and Sales	\$1,523,073	\$1,437,104	\$18,988,111	\$17,401,501	\$20,511,184	\$18,838,605
Operating Grants and Contributions	5,647,393	2,746,604	0	0	5,647,393	2,746,604
Capital Grants and Contributions	155,362	0	187,093	30,506	342,455	30,506
Total Program Revenues	7,325,828	4,183,708	19,175,204	17,432,007	26,501,032	21,615,715
General Revenues:						
Property Taxes	2,414,834	2,512,013	0	0	2,414,834	2,512,013
Income Taxes	25,315,115	25,775,850	0	0	25,315,115	25,775,850
Other Local Taxes	520,882	507,551	0	0	520,882	507,551
Intergovernmental Revenue, Unrestricted	930,662	1,050,590	0	0	930,662	1,050,590
Investment Earnings	952,571	1,520,212	0	0	952,571	1,520,212
Miscellaneous	1,723,482	796,428	0	0	1,723,482	796,428
Total General Revenues	31,857,546	32,162,644	0	0	31,857,546	32,162,644
Total Revenues	39,183,374	36,346,352	19,175,204	17,432,007	58,358,578	53,778,359
Program Expenses						
Security of Persons and Property	13,963,223	3,439,132	0	0	13,963,223	3,439,132
Public Health and Welfare Services	333,255	319,732	0	0	333,255	319,732
Leisure Time Activities	2,052,384	2,533,531	0	0	2,052,384	2,533,531
Community Environment	2,307,454	1,853,200	0	0	2,307,454	1,853,200
Transportation	4,039,257	3,629,693	0	0	4,039,257	3,629,693
General Government	6,887,768	6,847,573	0	0	6,887,768	6,847,573
Interest and Fiscal Charges	1,277,712	1,335,139	0	0	1,277,712	1,335,139
Water	0	0	6,604,822	6,311,331	6,604,822	6,311,331
Sewer	0	0	7,118,859	6,526,921	7,118,859	6,526,921
Storm Water Drainage	0	0	2,403,658	2,337,568	2,403,658	2,337,568
Solid Waste	0	0	2,298,077	2,107,587	2,298,077	2,107,587
Total Expenses	30,861,053	19,958,000	18,425,416	17,283,407	49,286,469	37,241,407
Total Change in Net Position	8,322,321	16,388,352	749,788	148,600	9,072,109	16,536,952
Beginning Net Position, Restated	59,481,596	43,093,244	88,175,713	88,027,113	147,657,309	131,120,357
Ending Net Position	\$67,803,917	\$59,481,596	\$88,925,501	\$88,175,713	\$156,729,418	\$147,657,309

CITY OF REYNOLDSBURG, OHIO

Management's Discussion and Analysis For the Year Ended December 31, 2020

Unaudited

Governmental Activities

The net position of the City's governmental activities increased by \$8,322,321. There were some notable items that attributed to this increase. Operating grants and contributions increased by \$2,900,789. The City received \$3,225,497 in Coronavirus Relief Funds (CRF) in 2020. This grant was awarded to the City to help combat the spread of COVID-19 and to help negate the increased burden COVID-19 has placed on governments, businesses and individuals. The City used these funds to obtain PPE, sanitation supplies, equipment, provide small business grants, reimburse wages paid by the City for employees dedicated to the fight of COVID-19 and assist Reynoldsburg City Schools.

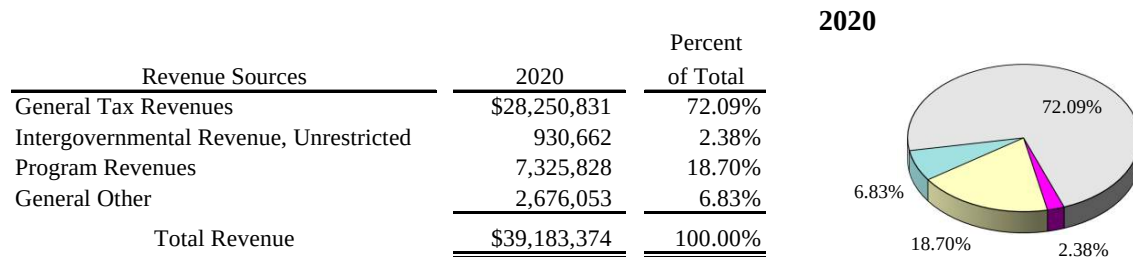
Despite the uncertainty of the economy due to COVID-19, most of the City's revenues continued to be stable. Investment earnings did drop \$567,641 due to the decline in interest rates. Miscellaneous revenue increased \$927,054 primarily due to refunds received from the State of Ohio for prior years worker's compensation premiums.

The increase in Security of Persons and Property is because 2019 expenses were significantly lowered due to a change in Net Pension Liability for OP&F OPEB in the amount of \$10,124,063. Without that adjustment in 2019, the expenses would have minimal differences.

Leisure time expenses are lower from 2019 due to the cancellation of all spring and summer programming events due to COVID-19.

Community environment expenses increased due to the necessity of increasing maintenance of all of the buildings due to COVID-19. The City increased its sanitation protocol, increased telecommuting capabilities and purchased equipment to facilitate hands free use and clean air.

Income taxes and property taxes made up 64.6% and 6.2% respectively of revenues for governmental activities for the City in 2020. The City's reliance upon tax revenues is demonstrated by the following graph indicating 72.09% of total revenues are from general tax revenues:



Business-Type Activities

The net position of the business type activities increased by \$749,788. There were no significant fluctuations in the Water, Sewer, Storm or Sanitation funds. The increases in revenue were directly related to the rate increase. Expenses increased as a result of increased personnel costs and additional contract services.

CITY OF REYNOLDSBURG, OHIO
**Management's Discussion and Analysis
For the Year Ended December 31, 2020**
Unaudited
FINANCIAL ANALYSIS OF THE CITY'S FUNDS

The City's governmental funds reported a combined fund balance of \$39,923,403 which is an increase from last year's balance of \$35,413,781. The schedule below indicates the fund balance and the total change in fund balance by funds as of December 31, 2020 and 2019:

	Fund Balance December 31, 2020	Fund Balance December 31, 2019	Increase (Decrease)
General	\$17,704,443	\$11,586,778	\$6,117,665
Permissive Tax	995,657	1,320,523	(324,866)
Street Construction, Maintenance, and Repair	3,717,926	3,407,067	310,859
Taylor Square TIEF Debt Retirement	490,753	486,028	4,725
Capital Improvement	7,045,317	9,079,596	(2,034,279)
Other Governmental	9,969,307	9,533,789	435,518
Total	<u>\$39,923,403</u>	<u>\$35,413,781</u>	<u>\$4,509,622</u>

General Fund – The City's General Fund balance increased \$6,117,665. After March 20, 2020 the City maintained limited operations due to COVID-19. Many of the programs and events that the City normally provided were cancelled therefore reducing expenses significantly. The City also received \$3,225,497 in CRF grants to offset expenses related to stopping the spread of COVID-19. The City was also reimbursed approximately \$1.2 million dollars from the State of Ohio for previously paid worker's compensation premiums. Fortunately, our other revenues were consistent with the previous year which further contributed to the increase of the fund balances. The Permissive Tax and Capital Improvement funds decreased due to ongoing infrastructure improvements in the City.

	2020 Revenues	2019 Revenues	Increase (Decrease)
Taxes	\$18,568,439	\$19,310,848	(\$742,409)
Intergovernmental Revenue	963,233	975,442	(12,209)
Charges for Services	91,431	204,105	(112,674)
Licenses and Permits	436,921	345,940	90,981
Investment Earnings	718,845	858,879	(140,034)
Fines and Forfeitures	249,466	357,357	(107,891)
All Other Revenue	1,804,723	1,061,601	743,122
Total	<u>\$22,833,058</u>	<u>\$23,114,172</u>	<u>(\$281,114)</u>

CITY OF REYNOLDSBURG, OHIO
**Management's Discussion and Analysis
For the Year Ended December 31, 2020**
Unaudited

The table that follows assists in illustrating the financial activities of the General Fund:

	2020	2019	
	Expenditures	Expenditures	Increase
Security of Persons and Property	\$9,002,114	\$11,372,808	(\$2,370,694)
Public Health and Welfare Services	333,255	319,732	13,523
Leisure Time Activities	1,540,819	2,157,103	(616,284)
Community Environment	1,611,912	1,531,532	80,380
General Government	4,188,567	4,216,571	(28,004)
Total	<u>\$16,676,667</u>	<u>\$19,597,746</u>	<u>(\$2,921,079)</u>

General Fund expenditures decreased by \$2,921,079 or 14.9% compared to the prior year. Security of Persons and Property decreased primarily due to safety personnel costs being reimbursed from the CRF fund (special revenue fund) in the amount of \$2.45 million. Leisure time Activities decreased because of the cancellation of all spring and summer programing and limited fall programing

Street Construction, Maintenance and Repair Fund – The Street Construction, Maintenance and Repair Fund balance increased by \$291,509.

Permissive Tax Fund – The Permissive Tax Fund balance decreased by \$324,866 due to ongoing infrastructure improvements in the City

Taylor Square TIEF Debt Retirement Fund – The Taylor Square TIEF Debt Retirement Fund balance did not change significantly.

Capital Improvement Fund – The Capital Improvement Fund balance decreased by \$2,034,279 to \$7,045,317. This decrease is due to the construction of YMCA Community Recreation Center as well as other infrastructure projects.

Proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail. Factors concerning the finances of the Water, Sewer, Storm Water Drainage and Solid Waste major enterprise funds have been addressed in the discussion of the City's business-type activities.

CITY OF REYNOLDSBURG, OHIO

**Management's Discussion and Analysis
For the Year Ended December 31, 2020**
Unaudited

GENERAL FUND BUDGETARY HIGHLIGHTS

The City's budget is prepared according to Ohio law and is based on accounting for certain transactions on a basis of cash receipts, disbursements and encumbrances. The most significant budgeted fund is the General Fund.

During the course of 2020, the City amended its General Fund budget several times, none of which were significant. Final budgeted expenditures and other financing uses exceeded original budgeted expenditures by \$419,615. The most significant increase from the original budget was in the General Administration. This additional appropriation was due to changing our General Liability policy to include additional coverage for the YMCA after it opened in February, 2020. Additional increases were needed in contractual services in the Building and Service departments due to the increase of permit and building activity.

With regard to expenditures, there was a positive variance with the final budget of \$5,146,746. Every department was under budget for 2020. This was primarily a result of the shut down and reduced operations due to COVID-19.

The General Fund final budget basis revenue of \$20,675,493 did not significantly change over the original budget estimates. The actual revenues and other financing sources of \$21,652,736 on a budgetary basis were over final budgeted amounts by \$977,243. The majority of this increase was from other revenues which included refunds of prior year Worker's Compensation premiums.

CITY OF REYNOLDSBURG, OHIO

Management's Discussion and Analysis
For the Year Ended December 31, 2020

Unaudited

CAPITAL ASSETS AND DEBT ADMINISTRATION**Capital Assets**

At the end of 2020, the City had \$169,790,096 net of accumulated depreciation invested in land, construction in progress, buildings, infrastructure, equipment and vehicles. Of this total, \$90,790,544 was related to governmental activities and \$78,999,552 to the business-type activities. The following tables show 2020 and 2019 balances:

	Governmental Activities		
	2020	Restated 2019	Change
Land	\$17,497,800	\$17,432,481	\$65,319
Buildings	41,686,537	11,712,816	29,973,721
Improvements Other than Buildings	3,308,892	2,558,160	750,732
Infrastructure	68,693,539	65,734,013	2,959,526
Machinery and Equipment	8,422,830	7,688,836	733,994
Construction In Progress	6,291,242	32,293,215	(26,001,973)
Less: Accumulated Depreciation	(55,110,296)	(50,855,769)	(4,254,527)
Totals	<u>\$90,790,544</u>	<u>\$86,563,752</u>	<u>\$4,226,792</u>

The increase in Building and Improvements other than Buildings was due to the completion of the YMCA in February, 2020. Land increased from a purchase of property that allowed additional access to Pine Quarry Park. The City completed the 2019 street program and the Palmer Road infrastructure projects in 2020. The City also began three major projects in 2020; the 2020 street program, Davidson Drive Improvements and the JFK park improvements.

	Business-Type Activities		
	2020	2019	Change
Land	\$3,000	\$3,000	\$0
Buildings and Improvements	186,881	186,881	0
Infrastructure	140,261,698	138,496,309	1,765,389
Machinery and Equipment	1,868,195	1,819,088	49,107
Construction in Progress	1,085,712	1,762,307	(676,595)
Less: Accumulated Depreciation	(64,405,934)	(61,480,723)	(2,925,211)
Totals	<u>\$78,999,552</u>	<u>\$80,786,862</u>	<u>(\$1,787,310)</u>

Business-type capital assets decreased by \$1,787,310. Infrastructure increased due to the completion of the 2019 Waterline replacement; 2019 Street program and the 2018 Sanitary Sewer rehab. Additional information on the City's capital assets can be found in Note 7.

CITY OF REYNOLDSBURG, OHIO
**Management's Discussion and Analysis
For the Year Ended December 31, 2020**
Unaudited
Debt

At December 31, 2020, the City had \$37,185,417 in general obligation bonds outstanding, \$2,688,200 due within one year. The following table summarizes the City's long-term liabilities outstanding as of December 31, 2020 and 2019:

	2020	2019
Governmental Activities:		
General Obligation Bonds	\$35,373,217	\$37,685,653
Ohio Public Works Commission Loans	1,329,519	1,523,076
Compensated Absences	1,824,575	1,622,358
Total Governmental Activities	<u>38,527,311</u>	<u>40,831,087</u>
Business-Type Activities:		
General Obligation Bonds	1,812,200	2,206,800
Ohio Public Works Commission Loans	280,171	420,045
Compensated Absences	72,881	58,543
Total Business-Type Activities	<u>2,165,252</u>	<u>2,685,388</u>
Totals	<u>\$40,692,563</u>	<u>\$43,516,475</u>

Total long-term liabilities decreased \$2,823,912 from 2019 to 2020. There was no new Debt issued in 2020. At December 31, 2020 the City's outstanding debt was below the legal limit. Additional information on the City's long-term debt can be found in Note 10.

REQUESTS FOR INFORMATION

This financial report is designed to provide our citizens, taxpayers, investors and creditors with a general overview of the City's finances and to show the City's accountability for the money it receives. If you have questions about this report or need additional financial information, contact Mr. Stephen M. Cicak, City Auditor of the City of Reynoldsburg.

CITY OF REYNOLDSBURG, OHIO
**Statement of Net Position
December 31, 2020**

	Governmental Activities	Business-Type Activities	Total
Assets:			
Cash and Cash Equivalents	\$ 12,476,298	\$ 3,371,379	\$ 15,847,677
Investments	25,476,933	9,259,409	34,736,342
Receivables:			
Taxes	7,731,429	0	7,731,429
Accounts	128,135	3,435,710	3,563,845
Intergovernmental	1,619,304	0	1,619,304
Interest	58,365	0	58,365
Special Assessments	0	16,198	16,198
Inventory of Supplies, at Cost	351,173	191,381	542,554
Prepaid Items	105,489	19,739	125,228
Restricted Assets:			
Cash and Cash Equivalents	205,170	146,463	351,633
Cash and Cash Equivalents with Fiscal Agent	310,157	0	310,157
Capital Assets Not Being Depreciated	23,789,042	1,088,712	24,877,754
Capital Assets Being Depreciated, Net	67,001,502	77,910,840	144,912,342
Total Assets	139,252,997	95,439,831	234,692,828
Deferred Outflows of Resources:			
Deferred Charge on Refunding	363,519	0	363,519
Pension	4,888,541	165,098	5,053,639
OPEB	2,567,050	112,122	2,679,172
Total Deferred Outflows of Resources	7,819,110	277,220	8,096,330
Liabilities:			
Accounts Payable	2,216,062	841,431	3,057,493
Accrued Wages and Benefits	401,296	24,222	425,518
Intergovernmental Payable	1,197,493	1,181,453	2,378,946
Claims Payable	24,658	0	24,658
Retainage Payable	205,170	0	205,170
Due to Others	119,449	0	119,449
Refundable Deposits	0	146,463	146,463
Unearned Revenue	0	391,421	391,421
Accrued Interest Payable	98,776	3,450	102,226
Long Term Liabilities:			
Due Within One Year	3,470,806	570,639	4,041,445
Due in More Than One Year:			
Net Pension Liability	21,732,225	1,013,771	22,745,996
Net OPEB Liability	6,386,151	708,214	7,094,365
Other Amounts Due in More Than One Year	35,056,505	1,594,613	36,651,118
Total Liabilities	70,908,591	6,475,677	77,384,268

CITY OF REYNOLDSBURG, OHIO

	Governmental Activities	Business-Type Activities	Total
Deferred Inflows of Resources:			
Property Tax	2,368,760	0	2,368,760
Pension	3,696,037	215,042	3,911,079
OPEB	2,294,802	100,831	2,395,633
Total Deferred Inflows of Resources	8,359,599	315,873	8,675,472
Net Position:			
Net Investment in Capital Assets	53,874,391	76,944,529	130,818,920
Restricted For:			
Capital Projects	898,579	0	898,579
Debt Service	3,997,640	0	3,997,640
Security of Persons and Property	636,610	0	636,610
Streets and Highways	6,114,323	0	6,114,323
Leisure Time Activities	390,729	0	390,729
Other Purposes	249,115	0	249,115
Unrestricted	1,642,530	11,980,972	13,623,502
Total Net Position	\$ 67,803,917	\$ 88,925,501	\$ 156,729,418

See accompanying notes to the basic financial statements

CITY OF REYNOLDSBURG, OHIO

**Statement of Activities
For the Year Ended December 31, 2020**

		Program Revenues		
		Charges for	Operating Grants	Capital Grants
	Expenses	Services and	and	and
		Sales	Contributions	Contributions
Governmental Activities:				
Security of Persons and Property	\$ 13,963,223	\$ 441,687	\$ 2,449,911	\$ 0
Public Health and Welfare Services	333,255	0	0	0
Leisure Time Activities	2,052,384	52,828	0	0
Community Environment	2,307,454	709,659	305,289	0
Transportation	4,039,257	1,104	2,421,896	155,362
General Government	6,887,768	317,795	470,297	0
Interest and Fiscal Charges	1,277,712	0	0	0
Total Governmental Activities	30,861,053	1,523,073	5,647,393	155,362
Business-Type Activities:				
Water	6,604,822	7,804,840	0	67,354
Sewer	7,118,859	7,088,148	0	119,739
Storm Water Drainage	2,403,658	1,956,552	0	0
Solid Waste	2,298,077	2,138,571	0	0
Total Business-Type Activities	18,425,416	18,988,111	0	187,093
Totals	\$ 49,286,469	\$ 20,511,184	\$ 5,647,393	\$ 342,455

General Revenues

Property Taxes Levied for:

General Purposes

Special Purposes

Debt Service

Income Taxes

Other Local Taxes

Intergovernmental Revenue, Unrestricted

Investment Earnings

Miscellaneous

Total General Revenues

Change in Net Position

Net Position Beginning of Year, Restated

Net Position End of Year

See accompanying notes to the basic financial statements

CITY OF REYNOLDSBURG, OHIO

Net (Expense) Revenue and Changes in Net Position		
Governmental Activities	Business-Type Activities	Total
\$ (11,071,625)	\$ 0	\$ (11,071,625)
(333,255)	0	(333,255)
(1,999,556)	0	(1,999,556)
(1,292,506)	0	(1,292,506)
(1,460,895)	0	(1,460,895)
(6,099,676)	0	(6,099,676)
(1,277,712)	0	(1,277,712)
(23,535,225)	0	(23,535,225)
0	1,267,372	1,267,372
0	89,028	89,028
0	(447,106)	(447,106)
0	(159,506)	(159,506)
0	749,788	749,788
(23,535,225)	749,788	(22,785,437)
281,758	0	281,758
194,234	0	194,234
1,938,842	0	1,938,842
25,315,115	0	25,315,115
520,882	0	520,882
930,662	0	930,662
952,571	0	952,571
1,723,482	0	1,723,482
31,857,546	0	31,857,546
8,322,321	749,788	9,072,109
59,481,596	88,175,713	147,657,309
<u>\$ 67,803,917</u>	<u>\$ 88,925,501</u>	<u>\$ 156,729,418</u>

CITY OF REYNOLDSBURG, OHIO

Balance Sheet
Governmental Funds
December 31, 2020

	General	Permissive Tax	Street Construction, Maintenance and Repair
Assets:			
Cash and Cash Equivalents	\$ 3,909,559	\$ 584,733	\$ 840,012
Investments	10,884,102	1,671,278	2,400,916
Receivables:			
Taxes	3,956,192	0	0
Accounts	125,858	0	2,277
Intergovernmental	479,634	117,045	934,764
Interest	52,266	1,845	3,670
Inventory of Supplies, at Cost	8,727	0	342,446
Prepaid Items	105,174	0	277
Restricted Assets:			
Cash and Cash Equivalents	0	0	0
Cash and Cash Equivalents with Fiscal Agent	0	310,157	0
Total Assets	\$ 19,521,512	\$ 2,685,058	\$ 4,524,362
Liabilities:			
Accounts Payable	\$ 304,230	\$ 1,300,000	\$ 166,958
Accrued Wages and Benefits Payable	385,122	0	13,888
Intergovernmental Payable	14,439	0	0
Claims Payable	24,658	0	0
Retainage Payable	0	0	0
Due to Others	0	0	0
Total Liabilities	728,449	1,300,000	180,846
Deferred Inflows of Resources:			
Property Tax	335,519	0	0
Unavailable Revenue	753,101	389,401	625,590
Total Deferred Inflows of Resources	1,088,620	389,401	625,590
Fund Balances:			
Nonspendable	113,901	0	342,723
Restricted	0	995,657	3,375,203
Committed	19,149	0	0
Assigned	3,109,023	0	0
Unassigned	14,462,370	0	0
Total Fund Balances	17,704,443	995,657	3,717,926
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 19,521,512	\$ 2,685,058	\$ 4,524,362

See accompanying notes to the basic financial statements

CITY OF REYNOLDSBURG, OHIO

Taylor Square TIEF Debt Retirement	Capital Improvement	Other Governmental Funds	Total Governmental Funds
\$ 1,273,084	\$ 1,644,790	\$ 4,224,120	\$ 12,476,298
0	5,124,406	5,396,231	25,476,933
1,584,000	742,819	1,448,418	7,731,429
0	0	0	128,135
0	0	87,861	1,619,304
0	0	584	58,365
0	0	0	351,173
0	0	38	105,489
0	205,170	0	205,170
0	0	0	310,157
<u>\$ 2,857,084</u>	<u>\$ 7,717,185</u>	<u>\$ 11,157,252</u>	<u>\$ 48,462,453</u>
\$ 0	\$ 371,766	\$ 73,108	\$ 2,216,062
0	0	2,286	401,296
782,331	0	400,723	1,197,493
0	0	0	24,658
0	205,170	0	205,170
0	0	119,449	119,449
<u>782,331</u>	<u>576,936</u>	<u>595,566</u>	<u>4,164,128</u>
1,584,000	0	449,241	2,368,760
0	94,932	143,138	2,006,162
<u>1,584,000</u>	<u>94,932</u>	<u>592,379</u>	<u>4,374,922</u>
0	0	38	456,662
490,753	0	6,118,859	10,980,472
0	4,543,497	3,850,410	8,413,056
0	2,501,820	0	5,610,843
0	0	0	14,462,370
<u>490,753</u>	<u>7,045,317</u>	<u>9,969,307</u>	<u>39,923,403</u>
<u>\$ 2,857,084</u>	<u>\$ 7,717,185</u>	<u>\$ 11,157,252</u>	<u>\$ 48,462,453</u>

CITY OF REYNOLDSBURG, OHIO

Reconciliation Of Total Governmental Fund Balances To Net Position Of Governmental Activities December 31, 2020

Total Governmental Fund Balances		\$	39,923,403
Amounts reported for governmental activities in the Statement of Net Position are different because			
Capital Assets used in governmental activities are not resources and therefore are not reported in the funds.			90,790,544
Other long-term assets are not available to pay for current- period expenditures and therefore are reported as unavailable revenue in the funds.			2,006,162
The net OPEB liability is not due and payable in the current period; therefore, the liability and related deferred inflows/outflows are not reported in governmental funds:			
Deferred Outflows - OPEB	2,567,050		
Deferred Inflows - OPEB	(2,294,802)		
Net OPEB Liability	<u>(6,386,151)</u>		(6,113,903)
The net pension liability is not due and payable in the current period; therefore, the liability and related deferred inflows/outflows are not reported in governmental funds:			
Deferred Outflows - Pension	4,888,541		
Deferred Inflows - Pension	(3,696,037)		
Net Pension Liability	<u>(21,732,225)</u>		(20,539,721)
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.			
General Obligation Bonds Payable	(34,185,000)		
Less: Deferred charge on refunding	363,519		
Plus: Unamortized Premium on Bond Payable	(1,188,217)		
Ohio Public Works Commission Loans Payable	(1,329,519)		
Compensated Absences Payable	(1,824,575)		
Accrued Interest Payable	<u>(98,776)</u>		<u>(38,262,568)</u>
Net Position of Governmental Activities		\$	<u><u>67,803,917</u></u>

See accompanying notes to the basic financial statements

CITY OF REYNOLDSBURG, OHIO



CITY OF REYNOLDSBURG, OHIO

Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2020

	General	Permissive Tax	Street Construction, Maintenance and Repair
Revenues:			
Taxes	\$ 18,568,439	\$ 0	\$ 0
Intergovernmental Revenues	963,233	911,422	1,912,889
Charges for Services	91,431	0	0
Licenses and Permits	436,921	0	0
Investment Earnings	718,845	63,712	96,379
Special Assessments	0	0	0
Fines and Forfeitures	249,466	0	0
All Other Revenue	1,804,723	0	83,089
Total Revenues	22,833,058	975,134	2,092,357
Expenditures:			
Current:			
Security of Persons and Property	9,002,114	0	0
Public Health and Welfare Services	333,255	0	0
Leisure Time Activities	1,540,819	0	0
Community Environment	1,611,912	0	0
Transportation	0	1,300,000	1,800,848
General Government	4,188,567	0	0
Capital Outlay	0	0	0
Debt Service:			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
Total Expenditures	16,676,667	1,300,000	1,800,848
Excess (Deficiency) of Revenues Over (Under) Expenditures	6,156,391	(324,866)	291,509
Other Financing Sources (Uses):			
Insurance Recoveries	1,891	0	0
Transfers In	0	0	0
Transfers Out	(39,722)	0	0
Total Other Financing Sources (Uses)	(37,831)	0	0
Net Change in Fund Balances	6,118,560	(324,866)	291,509
Fund Balances at Beginning of Year	11,586,778	1,320,523	3,407,067
Change in Inventory	(895)	0	19,350
Fund Balances End of Year	\$ 17,704,443	\$ 995,657	\$ 3,717,926

See accompanying notes to the basic financial statements

CITY OF REYNOLDSBURG, OHIO

Taylor Square TIEF Debt Retirement	Capital Improvement	Other Governmental Funds	Total Governmental Funds
\$ 1,798,216	\$ 3,667,511	\$ 4,034,173	\$ 28,068,339
0	0	3,559,953	7,347,497
0	0	234,209	325,640
0	0	1,080	438,001
0	56,985	25,216	961,137
0	0	24	24
0	0	89,703	339,169
0	243,401	10,617	2,141,830
1,798,216	3,967,897	7,954,975	39,621,637
0	0	2,810,490	11,812,604
0	0	0	333,255
0	0	0	1,540,819
0	0	529,179	2,141,091
0	0	76,896	3,177,744
1,221,663	0	1,006,569	6,416,799
0	6,002,176	2	6,002,178
525,000	0	1,938,557	2,463,557
46,828	0	1,197,486	1,244,314
1,793,491	6,002,176	7,559,179	35,132,361
4,725	(2,034,279)	395,796	4,489,276
0	0	0	1,891
0	0	39,722	39,722
0	0	0	(39,722)
0	0	39,722	1,891
4,725	(2,034,279)	435,518	4,491,167
486,028	9,079,596	9,533,789	35,413,781
0	0	0	18,455
\$ 490,753	\$ 7,045,317	\$ 9,969,307	\$ 39,923,403

CITY OF REYNOLDSBURG, OHIO

Reconciliation Of The Statement Of Revenues, Expenditures And Changes In Fund Balances To The Statement Of Activities Governmental Funds For the Year Ended December 31, 2020

Net Change in Fund Balances - Total Governmental Funds \$ 4,491,167

*Amounts reported for governmental activities in the Statement of
Activities are different because*

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlay exceeded depreciation in the current period.

Capital Outlay	8,704,244	
Depreciation Expense	(4,470,023)	4,234,221

The net effect of various miscellaneous transactions involving capital assets (i.e. disposals and donations) is to decrease net position.

The Statement of Activities reports losses arising from the capital assets. Conversely, the governmental funds do not report loss on the disposal of capital assets.	(7,429)
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Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds.	(440,154)
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Contractually required contributions are reported as expenditures in governmental funds; however, the statement of net position reports these amounts as deferred outflows.	1,874,045
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Except for amounts reported as deferred inflows/outflows, changes in the net pension liability are reported as pension expense in the statement of activities.	(3,416,109)
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Except for amounts reported as deferred inflows/outflows, changes in the net OPEB liability are reported as OPEB expense in the statement of activities.	(659,817)
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The issuance of long-term debt (e.g. bonds, leases) provides current financial resources to government funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the Statement of Activities.

General Obligation Bond Principal Payment	2,270,000	
Ohio Public Works Commission Loan Principal Payment	193,557	2,463,557

In the Statement of Activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due.	4,918
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Attachment: City of Reynoldsburg 2020 Franklin FINAL (City of Reynoldsburg Audit 2020)

CITY OF REYNOLDSBURG, OHIO

Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds.

Compensated Absences	(202,217)	
Change in Inventory	18,455	
Amortization of Bond Premium	42,436	
Amortization of Deferred Charge on Refunding	(80,752)	(222,078)
<i>Change in Net Position of Governmental Activities</i>		<u>\$ 8,322,321</u>

See accompanying notes to the basic financial statements

CITY OF REYNOLDSBURG, OHIO

**Statement of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
General Fund
For the Year Ended December 31, 2020**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 17,838,667	\$ 17,838,667	\$ 17,685,324	\$ (153,343)
Intergovernmental Revenue	918,700	918,700	957,371	38,671
Charges for Services	82,163	80,400	91,431	11,031
Licenses and Permits	362,200	362,200	436,921	74,721
Investment Earnings	500,000	500,000	456,874	(43,126)
Fines and Forfeitures	280,000	280,000	268,770	(11,230)
All Other Revenues	690,526	690,526	1,754,154	1,063,628
Total Revenues	20,672,256	20,670,493	21,650,845	980,352
Expenditures:				
Current:				
Security of Persons and Property	12,636,659	12,676,946	9,468,263	3,208,683
Public Health and Welfare Services	333,255	333,255	333,255	0
Leisure Time Activities	2,694,110	2,714,216	1,867,589	846,627
Community Environment	2,003,468	2,092,468	1,845,927	246,541
General Government	5,350,924	5,581,424	4,736,529	844,895
Total Expenditures	23,018,416	23,398,309	18,251,563	5,146,746
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,346,160)	(2,727,816)	3,399,282	6,127,098
Other Financing Sources (Uses):				
Insurance Recoveries	5,000	5,000	1,891	(3,109)
Transfers Out	0	(39,722)	(39,722)	0
Total Other Financing Sources (Uses):	5,000	(34,722)	(37,831)	(3,109)
Net Change in Fund Balance	(2,341,160)	(2,762,538)	3,361,451	6,123,989
Fund Balance at Beginning of Year	8,883,779	8,883,779	8,883,779	0
Prior Year Encumbrances	1,021,472	1,021,472	1,021,472	0
Fund Balance at End of Year	\$ 7,564,091	\$ 7,142,713	\$ 13,266,702	\$ 6,123,989

See accompanying notes to the basic financial statements

Attachment: City of Reynoldsburg 2020 Franklin_FINAL (City of Reynoldsburg Audit 2020)

CITY OF REYNOLDSBURG, OHIO
**Statement of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Special Revenue Fund – Permissive Tax Fund
For the Year Ended December 31, 2020**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenue	\$ 260,000	\$ 898,200	\$ 916,899	\$ 18,699
Investment Earnings	0	0	18,731	18,731
Total Revenues	260,000	898,200	935,630	37,430
Expenditures:				
Current:				
Transportation	88,973	1,388,973	1,388,973	0
Total Expenditures	88,973	1,388,973	1,388,973	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	171,027	(490,773)	(453,343)	37,430
Fund Balance at Beginning of Year	1,179,637	1,179,637	1,179,637	0
Prior Year Encumbrances	88,973	88,973	88,973	0
Fund Balance at End of Year	\$ 1,439,637	\$ 777,837	\$ 815,267	\$ 37,430

See accompanying notes to the basic financial statements

CITY OF REYNOLDSBURG, OHIO

**Statement of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Special Revenue Fund – Street Construction, Maintenance & Repair Fund
For the Year Ended December 31, 2020**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenue	\$ 1,400,000	\$ 1,845,000	\$ 1,940,517	\$ 95,517
Investment Earnings	35,000	35,000	36,831	1,831
All Other Revenues	15,000	20,000	80,812	60,812
Total Revenues	1,450,000	1,900,000	2,058,160	158,160
Expenditures:				
Current:				
Transportation	1,602,880	2,262,880	2,007,313	255,567
Total Expenditures	1,602,880	2,262,880	2,007,313	255,567
Excess (Deficiency) of Revenues Over (Under) Expenditures	(152,880)	(362,880)	50,847	413,727
Fund Balance at Beginning of Year	2,672,862	2,672,862	2,672,862	0
Prior Year Encumbrances	135,166	135,166	135,166	0
Fund Balance at End of Year	\$ 2,655,148	\$ 2,445,148	\$ 2,858,875	\$ 413,727

See accompanying notes to the basic financial statements

CITY OF REYNOLDSBURG, OHIO



CITY OF REYNOLDSBURG, OHIO
**Statement of Net Position
Proprietary Funds
December 31, 2020**

	Business-Type Activities		
	Enterprise Funds		
	Water	Sewer	Storm Water Drainage
Assets:			
<i>Current Assets:</i>			
Cash and Cash Equivalents	\$ 1,444,890	\$ 1,406,943	\$ 292,250
Investments	4,407,502	3,412,945	809,431
Receivables:			
Accounts	1,775,825	1,659,885	0
Special Assessments	0	16,198	0
Inventory of Supplies at Cost	180,503	0	10,878
Prepaid Items	15,702	2,693	1,344
<i>Total Current Assets</i>	<u>7,824,422</u>	<u>6,498,664</u>	<u>1,113,903</u>
<i>Noncurrent Assets:</i>			
Restricted Assets:			
Cash and Cash Equivalents	146,463	0	0
Capital Assets Not Being Depreciated	380,237	34,690	673,785
Capital Assets Being Depreciated, Net	22,523,397	26,751,924	28,635,519
<i>Total Noncurrent Assets</i>	<u>23,050,097</u>	<u>26,786,614</u>	<u>29,309,304</u>
Total Assets	<u>30,874,519</u>	<u>33,285,278</u>	<u>30,423,207</u>
Deferred Outflows of Resources:			
Pension	55,142	69,114	40,842
OPEB	37,448	46,937	27,737
Total Deferred Outflows of Resources	<u>92,590</u>	<u>116,051</u>	<u>68,579</u>
Liabilities:			
<i>Current Liabilities:</i>			
Accounts Payable	168,070	47,552	261,871
Accrued Wages and Benefits	8,146	10,058	6,018
Intergovernmental Payable	442,213	672,526	66,714
Accrued Interest Payable	1,989	161	1,300
Unearned Revenue	0	0	199,017
Compensated Absences Payable - Current	22,316	17,847	15,263
General Obligation Bonds - Current	255,100	38,100	110,000
Ohio Public Works Commission Loan Payable - Current	80,397	31,616	0
<i>Total Current Liabilities</i>	<u>978,231</u>	<u>817,860</u>	<u>660,183</u>

CITY OF REYNOLDSBURG, OHIO

Solid Waste	Total
\$ 227,296	\$ 3,371,379
629,531	9,259,409
0	3,435,710
0	16,198
0	191,381
0	19,739
856,827	16,293,816
0	146,463
0	1,088,712
0	77,910,840
0	79,146,015
856,827	95,439,831
0	165,098
0	112,122
0	277,220
363,938	841,431
0	24,222
0	1,181,453
0	3,450
192,404	391,421
0	55,426
0	403,200
0	112,013
556,342	3,012,616

(Continued)

Attachment: City of Reynoldsburg 2020 Franklin FINAL (City of Reynoldsburg Audit 2020)

CITY OF REYNOLDSBURG, OHIO
**Statement of Net Position
Proprietary Funds
December 31, 2020**

	Business-Type Activities		
	Enterprise Funds		
	Water	Sewer	Storm Water Drainage
<i>Noncurrent Liabilities:</i>			
Refundable Deposits	146,463	0	0
Compensated Absences Payable	6,696	0	10,759
General Obligation Bonds Payable	790,000	39,000	580,000
Ohio Public Works Commission Loan Payable	168,158	0	0
Net Pension Liability	338,596	424,387	250,788
Net OPEB Liability	236,541	296,474	175,199
<i>Total Noncurrent Liabilities</i>	<u>1,686,454</u>	<u>759,861</u>	<u>1,016,746</u>
Total Liabilities	<u>2,664,685</u>	<u>1,577,721</u>	<u>1,676,929</u>
Deferred Inflows of Resources:			
Pension	71,823	90,021	53,198
OPEB	33,677	42,210	24,944
Total Deferred Inflows of Resources	<u>105,500</u>	<u>132,231</u>	<u>78,142</u>
Net Position:			
Net Investment in Capital Assets	21,609,679	26,677,898	28,656,952
Unrestricted	6,587,245	5,013,479	79,763
Total Net Position	<u>\$ 28,196,924</u>	<u>\$ 31,691,377</u>	<u>\$ 28,736,715</u>

See accompanying notes to the basic financial statements

CITY OF REYNOLDSBURG, OHIO

Solid Waste	Total
0	146,463
0	17,455
0	1,409,000
0	168,158
0	1,013,771
0	708,214
0	3,463,061
556,342	6,475,677
0	215,042
0	100,831
0	315,873
0	76,944,529
300,485	11,980,972
\$ 300,485	\$ 88,925,501

CITY OF REYNOLDSBURG, OHIO

Statement of Revenues, Expenses and Changes in Net Position
Proprietary Funds
For the Year Ended December 31, 2020

	Business-Type Activities		
	Enterprise Funds		
	Water	Sewer	Storm Water Drainage
Operating Revenues:			
Charges for Services	\$ 7,703,448	\$ 7,046,293	\$ 1,929,340
Other Operating Revenue	101,392	41,855	27,212
Total Operating Revenues	7,804,840	7,088,148	1,956,552
Operating Expenses:			
Personal Services	493,079	609,065	370,094
Contractual Services	5,129,441	5,306,555	893,180
Materials and Supplies	158,666	163,647	23,277
Depreciation	789,989	1,035,885	1,099,337
Total Operating Expenses	6,571,175	7,115,152	2,385,888
Operating Income (Loss)	1,233,665	(27,004)	(429,336)
Nonoperating Revenue (Expenses):			
Interest Expense	(33,647)	(3,707)	(17,770)
Total Nonoperating Revenues (Expenses)	(33,647)	(3,707)	(17,770)
Income (Loss) Before Contributions	1,200,018	(30,711)	(447,106)
Capital Contributions-Tap Fees	67,354	119,739	0
Change in Net Position	1,267,372	89,028	(447,106)
Net Position Beginning of Year	26,929,552	31,602,349	29,183,821
Net Position End of Year	\$ 28,196,924	\$ 31,691,377	\$ 28,736,715

See accompanying notes to the basic financial statements

CITY OF REYNOLDSBURG, OHIO

Solid Waste	Total
\$ 2,138,571	\$ 18,817,652
0	170,459
2,138,571	18,988,111
0	1,472,238
2,297,848	13,627,024
229	345,819
0	2,925,211
2,298,077	18,370,292
(159,506)	617,819
0	(55,124)
0	(55,124)
(159,506)	562,695
0	187,093
(159,506)	749,788
459,991	88,175,713
\$ 300,485	\$ 88,925,501

CITY OF REYNOLDSBURG, OHIO
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2020

	Business-Type Activities		
	Enterprise Funds		
	Water	Sewer	Storm Water
<u>Cash Flows from Operating Activities:</u>			
Cash Received from Customers	\$7,708,494	\$6,994,169	\$2,017,789
Cash Payments for Goods and Services	(5,871,030)	(5,824,198)	(930,405)
Cash Payments to Employees	(459,233)	(536,829)	(308,508)
Net Cash Provided (Used) by Operating Activities	<u>1,378,231</u>	<u>633,142</u>	<u>778,876</u>
<u>Cash Flows from Capital and Related Financing Activities:</u>			
Cash Received from Tap-in Fees in Excess of Cost	67,354	119,739	0
Receipt of Special Assessments	0	9,493	0
Acquisition and Construction of Assets	(349,226)	(70,509)	(446,601)
Principal Paid on General Obligation Bonds	(252,500)	(37,100)	(105,000)
Principal Paid on Ohio Public Works Commission Loans	(78,039)	(61,835)	0
Interest Paid on All Debt	(34,144)	(3,784)	(17,967)
Net Cash Used by Capital and Related Financing Activities	<u>(646,555)</u>	<u>(43,996)</u>	<u>(569,568)</u>
<u>Cash Flows from Investing Activities:</u>			
Purchase of Investments	<u>(1,561,495)</u>	<u>(1,185,549)</u>	<u>(327,259)</u>
Net Cash Used by Investing Activities	<u>(1,561,495)</u>	<u>(1,185,549)</u>	<u>(327,259)</u>
Net Decrease in Cash and Cash Equivalents	(829,819)	(596,403)	(117,951)
Cash and Cash Equivalents at Beginning of Year	<u>2,421,172</u>	<u>2,003,346</u>	<u>410,201</u>
Cash and Cash Equivalents at End of Year	<u><u>\$1,591,353</u></u>	<u><u>\$1,406,943</u></u>	<u><u>\$292,250</u></u>
<u>Reconciliation of Cash and Cash Equivalents per the Balance Sheet:</u>			
Cash and Cash Equivalents	\$1,444,890	\$1,406,943	\$292,250
Restricted Cash and Cash Equivalents	146,463	0	0
Cash and Cash Equivalents at End of Year	<u><u>\$1,591,353</u></u>	<u><u>\$1,406,943</u></u>	<u><u>\$292,250</u></u>

CITY OF REYNOLDSBURG, OHIO

<u>Solid Waste</u>	<u>Totals</u>
\$2,165,577	\$18,886,029
(2,269,685)	(14,895,318)
0	(1,304,570)
<u>(104,108)</u>	<u>2,686,141</u>
0	187,093
0	9,493
0	(866,336)
0	(394,600)
0	(139,874)
0	<u>(55,895)</u>
<u>0</u>	<u>(1,260,119)</u>
<u>(110,314)</u>	<u>(3,184,617)</u>
<u>(110,314)</u>	<u>(3,184,617)</u>
(214,422)	(1,758,595)
441,718	5,276,437
<u>\$227,296</u>	<u>\$3,517,842</u>
<u>\$227,296</u>	<u>\$3,371,379</u>
0	146,463
<u>\$227,296</u>	<u>\$3,517,842</u>

(Continued)

CITY OF REYNOLDSBURG, OHIO

Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2020

	Business-Type Activities		
	Enterprise Funds		
	Water	Sewer	Storm Water
<u>Reconciliation of Operating Income (Loss) to Net Cash</u>			
<u>Provided (Used) by Operating Activities:</u>			
Operating Income (Loss)	\$1,233,665	(\$27,004)	(\$429,336)
Adjustments to Reconcile Operating Income (Loss) to			
Net Cash Provided (Used) by Operating Activities:			
Depreciation Expense	789,989	1,035,885	1,099,337
Changes in Assets, Deferred Outflows of Resources,			
Liabilities and Deferred Inflows of Resources:			
Increase in Accounts Receivable	(108,071)	(93,979)	0
Increase in Inventory	(54,359)	0	(1,471)
(Increase) Decrease in Prepaid Items	1,039	(83)	(7)
Decrease in Deferred Outflows-Pension	86,542	98,073	55,038
Increase in Deferred Outflows-OPEB	(19,472)	(25,725)	(15,572)
Increase (Decrease) in Accounts Payable	4,442	(9,200)	(14,257)
Decrease in Accrued Wages and Benefits	(8,023)	(11,970)	(4,947)
Increase (Decrease) in Intergovernmental Payable	(534,045)	(344,713)	1,787
Increase in Unearned Revenue	0	0	61,237
Increase in Refundable Deposits	11,725	0	0
Increase in Compensated Absences	7,733	779	5,826
Decrease in Net Pension Liability	(138,867)	(139,019)	(72,321)
Increase in Net OPEB Liability	7,324	25,999	20,084
Increase in Deferred Inflows-Pension	65,554	82,623	48,955
Increase in Deferred Inflows-OPEB	33,055	41,476	24,523
Total Adjustments	144,566	660,146	1,208,212
Net Cash Provided (Used) by Operating Activities	\$1,378,231	\$633,142	\$778,876

Schedule of Noncash Capital and Financing Activities:

At December 31, 2020 the Water, Sewer and Stormwater Funds had outstanding liabilities of \$141,114, \$1,865 and \$259,476 respectively, for certain capital assets.

See accompanying notes to the basic financial statements.

CITY OF REYNOLDSBURG, OHIO

<u>Solid Waste</u>	<u>Totals</u>
(\$159,506)	\$617,819
0	2,925,211
0	(202,050)
0	(55,830)
0	949
0	239,653
0	(60,769)
28,392	9,377
0	(24,940)
0	(876,971)
27,006	88,243
0	11,725
0	14,338
0	(350,207)
0	53,407
0	197,132
0	99,054
<u>55,398</u>	<u>2,068,322</u>
<u>(\$104,108)</u>	<u>\$2,686,141</u>

CITY OF REYNOLDSBURG, OHIO

Statement of Net Position
Fiduciary Funds
December 31, 2020

	Custodial
Assets:	
Cash and Cash Equivalents	\$ 160,893
Receivables:	
Taxes	23,152
Accounts	679
Total Assets	184,724
Liabilities:	
Intergovernmental Payable	167,467
Due to Others	17,257
Total Liabilities	184,724
Net Position:	
Unrestricted	0
Total Net Position	\$ 0

See accompanying notes to the basic financial statements

CITY OF REYNOLDSBURG, OHIO

Statement of Changes in Net Position
Fiduciary Funds
For the Year Ended December 31, 2020

	Custodial
Additions:	
Fines and Forfeitures Collections for Other Governments	\$ 131,207
Charges Collected for Others	128,257
Income Tax Collections for Other Governments	386,944
Total Additions	<u>646,408</u>
Deductions:	
Distribution of Fines and Forfeitures to Other Governments	131,207
Distribution of Charges Collected for Others	128,257
Distribution of Income Taxes to Other Governments	386,944
Total Deductions	<u>646,408</u>
Change in Net Position	0
Net Position at Beginning of Year	<u>0</u>
Net Position End of Year	<u><u>\$ 0</u></u>

See accompanying notes to the basic financial statements

CITY OF REYNOLDSBURG, OHIO

Notes to the Basic Financial Statements For the Year Ended December 31, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The City of Reynoldsburg, Ohio (the City) is a home-rule municipal corporation created under the laws of the State of Ohio. The City was first incorporated in 1839 and currently operates under and is governed by its own Charter. The current City Charter, which provides for a Mayor-Council form of government, was adopted in 1979 and has been amended by the voters in 1982, 1987, 1992, 1995, 1997, 2007, 2012, and 2017.

The financial statements are presented as of December 31, 2020 and for the year then ended, and have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) applicable to local governments. The Governmental Accounting Standards Board (the GASB) is the standard-setting body for establishing governmental accounting and financial reporting principles, which are primarily set forth in the GASB's Codification of Governmental Accounting and Financial Reporting Standards (GASB Codification).

A. Reporting Entity

The accompanying basic financial statements comply with the provisions of accounting principles generally accepted in the United States of America in that the financial statements include all organizations, activities, functions and component units for which the City (the primary government) is financially accountable. Financial accountability is defined as the appointment of a voting majority of a legally separate organization's governing body and either (1) the City's ability to impose its will over the organization, or (2) the potential that the organization will provide a financial benefit to or impose a financial burden on the City.

Based on the foregoing, the City's financial reporting entity has no component units but includes all funds, agencies, boards and commissions that are part of the primary government, including the following services: police protection, parks and recreation, planning, zoning, street maintenance, and other governmental services. In addition, the City owns the water distribution system and the wastewater collection system, each of which is reported as an enterprise fund. Treatment services for both water and wastewater are provided by the City of Columbus on a contractual basis. The City is also associated with a jointly governed organization, the Mid-Ohio Regional Planning Commission. This organization is discussed in Note 14 to the basic financial statements.

B. Basis of Presentation - Fund Accounting

The accounting system is organized and operated on the basis of funds each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, deferred outflows of resources, liabilities, deferred inflows of resources, fund equity, revenues and expenditures or expenses. The following fund types are used by the City:

CITY OF REYNOLDSBURG, OHIO

Notes to the Basic Financial Statements For the Year Ended December 31, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Basis of Presentation - Fund Accounting (Continued)

Governmental Funds

Governmental funds are those funds through which most governmental functions typically are financed. The acquisition, use and balances of the City's expendable financial resources and the related current liabilities (except those accounted for in the proprietary funds) are accounted for through governmental funds. The measurement focus is on determination of "financial flow" (sources and use and balances of financial resources). The following are the City's major governmental funds:

General Fund - This fund is used to account for all financial resources except those accounted for in another fund. The General Fund balance is available to the City for any purpose provided it is expended or transferred according to the general laws of Ohio and the limitations of the City Charter.

Permissive Tax Fund – This fund is used to account for the permissive auto license taxes levied for street construction, maintenance and repair.

Street Construction, Maintenance and Repair Fund – This fund is used to account for State levied and controlled gasoline tax and motor vehicle registration fees restricted for street construction, maintenance and repair.

Taylor Square TIEF Debt Retirement Fund – This fund is used to account for resources that are used for payment of principal, interest and fiscal charges on the Taylor Square Debt.

Capital Improvement Fund – This fund is used to account for resources used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds) of the City.

Other governmental funds of the City are used to account for (a) the accumulation of resources for, and payment of, general long-term debt principal, interest and related costs; (b) financial resources to be used for the acquisition, construction, or improvement of capital facilities other than those financed by proprietary funds; and (c) for grants and other resources whose use is restricted or committed to a particular purpose.

CITY OF REYNOLDSBURG, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2020***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Basis of Presentation - Fund Accounting (Continued)

Proprietary Funds

All proprietary funds are accounted for on an "economic resources" measurement focus. This measurement focus provides that all assets, deferred outflows of resources, liabilities, and deferred inflows of resources associated with the operation of these funds are included on the Statement of Net Position. Proprietary fund type operating statements present increases (i.e., revenues) and decreases (i.e., expenses) in net position.

Enterprise Funds - Enterprise funds may be used to account for any activity for which a fee is charged to external users. The following are the City's major enterprise funds:

Water Fund – This fund is used to account for the operation of the City's water service.

Sewer Fund – This fund is used to account for the operation of the City's sanitary sewer service.

Storm Water Drainage Fund – This fund is used to account for the operation of the City's storm water drainage service.

Solid Waste Fund – This fund is used to account for the operation of the City's solid waste collection and disposal service.

Fiduciary Funds

Custodial Funds - Fiduciary fund reporting focuses on net position and changes in net position. The fiduciary category is split into four classifications: pension trust funds, investment trust funds, private-purpose trust funds and custodial funds. Fiduciary funds are used to account for assets the City holds in a trustee capacity or as an agent for individuals, private organizations, other governments, and other funds. The Custodial funds account for building permit fees collected on behalf of the State, mayor's court collections that are distributed to various local governments, sewer capacity charges distributed to the City of Columbus, and income tax collections that are distributed to Etna Township.

C. Basis of Presentation – Financial Statements

Government-wide Financial Statements – The Statement of Net Position and the Statement of Activities display information about the City as a whole. These statements include the financial activities of the primary government, except for fiduciary funds. The statements distinguish between those activities of the City that are governmental and those that are considered business-type activities.

CITY OF REYNOLDSBURG, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2020***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Basis of Presentation – Financial Statements (Continued)

The government-wide statements are prepared using the economic resources measurement focus. This is the same approach used in the preparation of the proprietary fund financial statements but differs from the manner in which governmental fund financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

The government-wide Statement of Activities presents a comparison between direct expenses and program revenues for each segment of the business-type activities of the City and for each function or program of the City's governmental activities. Direct expenses are those that are specifically associated with a service, program or department and therefore clearly identifiable to a particular function. Program revenues include charges paid by the recipient of the goods or services offered by the program and grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues which are not classified as program revenues are presented as general revenues of the City, with certain limited exceptions. The comparison of direct expenses with program revenues identifies the extent to which each business segment or governmental function is self-financing or draws from the general revenues of the City.

Fund Financial Statements – Fund financial statements report detailed information about the City. The focus of governmental fund financial statements is on major funds rather than reporting funds by type. Each major fund is presented in a separate column. Nonmajor funds are aggregated and presented in a single column. Fiduciary funds are reported by fund type.

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental fund types are accounted for using a flow of current financial resources measurement focus. The financial statements for governmental funds are a Balance Sheet, which generally includes only current assets and deferred outflows of resources and current liabilities and deferred inflows of resources, and a Statement of Revenues, Expenditures and Changes in Fund Balances, which reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources.

All proprietary fund types are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets, deferred outflows of resources, liabilities and deferred inflows of resources associated with the operation of these funds are included on the Statement of Net Position. The Statement of Revenues, Expenses, and Changes in Net Position presents increases (i.e., revenues) and decreases (i.e., expenses) in net position. The Statement of Cash Flows provides information about how the City finances and meets the cash flow needs of its proprietary activities.

Fiduciary funds are reported using the economic resources measurement focus.

CITY OF REYNOLDSBURG, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2020***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Basis of Accounting

Basis of accounting represents the methodology utilized in the recognition of revenues and expenditures or expenses reported in the financial statements. The accounting and reporting treatment applied to a fund is determined by its measurement focus.

The modified accrual basis of accounting is followed by the governmental funds. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual, i.e., both measurable and available. The term "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period, which the City considers to be 60 days after year end. Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest on general long-term debt, which is recognized when due.

Non-exchange transactions, in which the City receives value without directly giving equal value in return, include income taxes, property taxes, grants, entitlements and donations. Revenue from income taxes is recognized in the period in which the income is earned and is available. Revenue from grants, entitlements and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied and the revenue is available. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the City must provide local resources to be used for a specific purpose, and expenditure requirements, in which the resources are provided to the City on a reimbursement basis. Revenues considered susceptible to accrual at year end include income taxes, property taxes, interest on investments, and state levied locally shared taxes, including motor vehicle license fees and local government assistance. Other revenues, including licenses, permits, certain charges for services, and miscellaneous revenues are recorded when received in cash, because generally these revenues are not measurable until received.

The accrual basis of accounting is utilized for reporting purposes by governmental activities, the proprietary funds and fiduciary funds. Revenues are recognized when they are earned and expenses are recognized when they are incurred.

CITY OF REYNOLDSBURG, OHIO

Notes to the Basic Financial Statements For the Year Ended December 31, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Budgetary Process

The budgetary process is prescribed by provisions of the Ohio Revised Code and entails the preparation of budgetary documents within an established timetable. The major documents prepared are the tax budget, the certificate of estimated resources and the appropriation ordinance, all of which are prepared on the budgetary basis of accounting. The certificate of estimated resources and the appropriation ordinance are subject to amendment throughout the year.

1. Tax Budget

All funds, other than Custodial funds, are legally required to be budgeted and appropriated. The legal level of budgetary control is by fund at the major object level (i.e., personal services, materials and supplies, contractual services) by department. Budgetary modifications may only be made by ordinance of the City Council.

By July 15, the Mayor submits an annual tax budget for the following fiscal year to City Council for consideration and passage. The adopted budget is submitted to the County Auditor, as Secretary of the County Budget Commission, by July 20 of each year for the period January 1 to December 31 of the following year.

2. Estimated Resources

The County Budget Commission determines if the budget substantiates a need to levy all or part of previously authorized taxes, and reviews estimated revenue. The Budget Commission then certifies its actions to the City by September 1 of each year. As part of the certification process, the City receives an official certificate of estimated resources stating the projected receipts by fund. Prior to December 31, the City must revise its budget so that the total contemplated expenditures from any fund during the ensuing fiscal year do not exceed the amount available as stated in the certificate of estimated resources. The revised budget then serves as the basis for the annual appropriations measure. On or about January 1, the certificate of estimated resources is amended to include any unencumbered fund balances from the preceding year. The certificate may be further amended during the year if a new source of revenue is identified or actual receipts exceed current estimates. The amounts reported as the original budgeted amounts on the budgetary statements reflect the amounts on the certificate of estimated resources when the original appropriations were adopted. The amounts reported as the final budgeted amounts on the budgetary statements reflect the amounts in the final amended official certificate of estimated resources issued during 2020.

CITY OF REYNOLDSBURG, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2020***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Budgetary Process (Continued)

3. Appropriations

A temporary appropriation ordinance to control expenditures may be passed on or about January 1 of each year for the period January 1 through March 31. An annual appropriation ordinance must be passed by April 1 of each year for the period January 1 through December 31. The appropriation ordinance establishes spending controls at the fund and major object level (i.e. personal services, materials and supplies, contractual services) and may be modified during the year by Ordinance of City Council. Total fund appropriations may not exceed the current estimated resources certified by the County Budget Commission. Expenditures may not legally exceed budgeted appropriations at the object level. During 2020, several supplemental appropriations were necessary to budget for major capital improvement projects that were not originally appropriated. Administrative control is maintained through the establishment of more detailed line-item budgets. Funds may be moved from one line-item account to another within the same object without approval of City Council. The City Auditor maintains an accounting of the line-item expenditures to ensure that the total expenditures within a department by object do not exceed approved appropriations. The allocation of appropriations among departments and objects within a fund may be modified during the year by an ordinance of City Council. The amounts reported as the original budget amounts reflect the first appropriation resolution for that fund that covered the entire year, including amounts automatically carried forward from prior years. The amounts reported as final budget amounts in the statement of budgetary comparison represent the final appropriations amount including all amendments and modifications.

4. Lapsing of Appropriations

At the close of each fiscal year, the unencumbered balance of each appropriation reverts to the respective fund from which it was appropriated and becomes subject to future appropriations. The encumbered appropriation balances are carried forward to the subsequent fiscal year and need not be reappropriated.

5. Budgetary Basis of Accounting

The City's budgetary process accounts for certain transactions on a basis other than accounting principles generally accepted in the United States of America (GAAP). The major differences between the budgetary basis and the GAAP basis lie in the manner in which revenues and expenditures are recorded. Under the budgetary basis, revenues and expenditures are recognized on the cash basis. Utilizing the cash basis, revenues are recorded when received in cash and expenditures recorded when paid. In addition, encumbrances are recorded as the equivalent of expenditures on the budgetary basis as opposed to restricted, committed or assigned fund balance on the GAAP basis. Under the GAAP basis, revenues and expenditures are recorded on the modified accrual basis of accounting. On the budgetary basis investment earnings are recognized when realized, whereas on a GAAP basis unrealized gains and losses are recognized when investments are adjusted to fair value.

CITY OF REYNOLDSBURG, OHIO
**Notes to the Basic Financial Statements
For the Year Ended December 31, 2020**
NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)
E. Budgetary Process (Continued)
5. Budgetary Basis of Accounting (Continued)

The following table summarizes the adjustments necessary to reconcile the GAAP basis statements to the budgetary basis statements for the General Fund, the Permissive Tax Fund, and the Street Construction, Maintenance and Repair Fund:

	Net Change in Fund Balance		
	General Fund	Permissive Tax Fund	Street Construction, Maintenance and Repair Fund
GAAP Basis (as reported)	\$6,118,560	(\$324,866)	\$291,509
Increase (Decrease):			
Accrued Revenues at December 31, 2020 received during 2021	(3,584,415)	(39,646)	(315,121)
Accrued Revenues at December 31, 2019 received during 2020	2,642,999	45,547	341,205
Accrued Expenditures at December 31, 2020 paid during 2021	703,791	1,300,000	180,846
Accrued Expenditures at December 31, 2019 paid during 2020	(1,124,774)	0	(80,617)
2019 Prepaids for 2020	86,745	0	1,263
2020 Prepaids for 2021	(105,174)	0	(277)
Adjustment to Fair Value	(287,448)	(45,405)	(60,281)
Perspective Difference- Budgeted Special Revenue Funds reclassified as General Fund	(175)	0	0
Outstanding Encumbrances	(1,088,658)	(1,388,973)	(307,680)
Budget Basis	<u>\$3,361,451</u>	<u>(\$453,343)</u>	<u>\$50,847</u>

F. Cash and Cash Equivalents

Cash and cash equivalents include amounts in demand deposits, repurchase agreements, the State Treasury Asset Reserve (STAR Ohio) and certificates of deposit with original maturity dates of three months or less.

The City pools its cash for investment and resource management purposes. Each fund's equity in pooled cash and investments represents the balance on hand. See Note 4, "Cash, Cash Equivalents and Investments."

CITY OF REYNOLDSBURG, OHIO

Notes to the Basic Financial Statements For the Year Ended December 31, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

G. Investments

Investment procedures and interest allocations are restricted by provisions of the Ohio Constitution and the Ohio Revised Code. In accordance with GASB Statement No. 31, "Accounting and Financial Reporting for Certain Investments and for External Investment Pools", the City reports its investments at fair value, except for nonparticipating investment contracts (certificates of deposit and repurchase agreements) which are reported at cost, which approximates fair value. The changes in the fair value of investments are netted against investment earnings in the operating statements. Fair value is determined by quoted market prices.

The City's investment in the State Treasury Asset Reserve of Ohio (STAR Ohio) is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company and is recognized as an external investment pool by the City. The City measures their investment in STAR Ohio at the net asset value (NAV) per share provided by STAR Ohio. The NAV per share is calculated on an amortized cost basis that provides a NAV per share that approximates fair value. For 2020, there were no limitations or restrictions on any participant withdrawals due to redemption notice periods, liquidity fees, or redemption gates. However, notice must be given 24 hours in advance of all deposits and withdrawals exceeding \$100 million. STAR Ohio reserves the right to limit the transaction to \$100 million, requiring the excess amount to be transacted the following business day(s), but only to the \$100 million limit. All accounts of the participant will be combined for these purposes. See Note 4, "Cash, Cash Equivalents and Investments."

H. Inventory

Inventory is stated at cost (first-in, first-out) in the governmental funds, and at the lower of cost or market in the proprietary funds. The costs of inventory items are recorded as expenditures in the governmental funds when purchased and as expenses in the governmental activities and proprietary funds when used.

I. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2020, are recorded as prepaid items using the consumption method. A current asset for the prepaid amount is recorded at the time of the purchase and an expenditure/expense is reported in the year in which services are consumed.

J. Capital Assets and Depreciation

Capital assets are defined by the City as assets with an initial, individual cost of more than \$2,500.

CITY OF REYNOLDSBURG, OHIO
**Notes to the Basic Financial Statements
For the Year Ended December 31, 2020**
NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)
J. Capital Assets and Depreciation (Continued)

1. Property, Plant and Equipment - Governmental Activities (Continued)

Governmental activities capital assets are those not directly related to the business-type funds. These generally are acquired or constructed for governmental activities and are recorded as expenditures in the governmental funds and are capitalized at cost (or estimated historical cost for assets not purchased in recent years). These assets are reported in the Governmental Activities column of the Government-wide Statement of Net Position, but they are not reported in the fund financial statements.

Donated capital assets are recorded at acquisition value at the date received. Capital assets include land, buildings, building improvements, machinery, equipment and infrastructure. Infrastructure is defined as long-lived capital assets that normally are stationary in nature and normally can be preserved for a significant number of years. Examples of infrastructure include roads, bridges, curbs and gutters, streets and sidewalks, drainage systems and lighting systems. Estimated historical costs for governmental activities capital asset values were initially determined by identifying historical costs when such information was available. In cases where information supporting original cost was not obtainable, estimated historical costs were developed. For certain capital assets, the estimates were arrived at by indexing estimated current costs back to the estimated year of acquisition.

2. Property, Plant and Equipment – Business-Type Activities

Property, plant and equipment acquired by the proprietary funds are stated at cost (or estimated historical cost), including interest capitalized during construction and architectural and engineering fees where applicable. Donated capital assets are recorded at acquisition value at the date received. These assets are reported in both the Business-Type Activities column of the Government-wide Statement of Net Position and in the respective funds in the fund financial statements.

3. Depreciation

All capital assets are depreciated, excluding land and construction in progress. Depreciation has been provided using the straight-line method over the following estimated useful lives:

Description	Governmental and Business-Type Activities Estimated Lives (in years)
Buildings	15 - 40
Improvements other than Buildings	25
Infrastructure	10-50
Machinery and Equipment	3 - 10

CITY OF REYNOLDSBURG, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2020**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)
K. Long-Term Obligations

Long-term liabilities are being repaid from the following funds:

<u>Obligation</u>	<u>Fund</u>
General Obligation Bonds	General Debt Retirement Fund, Taylor Square TIEF Debt Retirement Fund, Brice Main TIEF Debt Retirement Fund, Water Fund, Sewer Fund, Storm Water Drainage
Ohio Public Works Commission Loans	General Debt Retirement Fund, Water Fund, Sewer Fund
Compensated Absences, Pension, and OPEB Liabilities	General Fund, Income Tax Fund, Street Construction, Maintenance and Repair Fund Water Fund, Sewer Fund, Storm Water Drainage Fund

L. Compensated Absences

Employees earn vacation leave based on length of service and position. Leave time that has been earned but is unavailable for use as paid time off or as some other form of compensation because an employee has not met the minimum service time requirement is accrued to the extent that it is considered probable that the conditions for compensation will be met in the future.

Employees earn 15 days of sick leave per year. After 10 years of service and upon retirement or resignation, full-time employees will be paid 25% of the accumulated sick leave up to a maximum of 880 hours. The payment increases every 5 years of employment.

In accordance with GASB Statement No. 16, "Accounting for Compensated Absences," the City records a liability for vacation time and sick leave when the obligation is attributable to services previously rendered and it is probable that the City will compensate the employees for the benefits at termination or retirement. The City uses the vesting method for determining the liability for sick leave. Compensated absences accumulated by governmental fund type and proprietary fund type employees are reported as an expense when earned in the government-wide financial statements. For governmental fund financial statements, compensated absences are recognized as a liability and expenditure to the extent payments come due each period upon the occurrence of employee resignations and retirements. These amounts are recorded in the fund from which the employees who have accumulated leave are paid. The noncurrent portion of the liability is not recorded. For proprietary funds, the entire compensated absences amount is reported as a fund liability. See Note 1.K. for funds liquidating compensated absences.

CITY OF REYNOLDSBURG, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2020***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

M. Net Position

Net position represents the difference between assets and deferred outflows of resources and liabilities and deferred inflows of resources. Net position - net investment in capital assets, consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction or improvement of those assets. Any unspent capital debt proceeds at December 31, 2020 do not reduce net investment in capital assets. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the City or through external restrictions imposed by creditors, grantors or laws or regulations of other governments.

The City applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted resources are available.

N. Pensions/Other Postemployment Benefits (OPEB)

For purposes of measuring the net pension/OPEB liability, deferred outflows of resources and deferred inflows of resources related to pensions/OPEB, and pension/OPEB expense, information about the fiduciary net position of the pension/OPEB plans and additions to/deductions from their fiduciary net position have been determined on the same basis as they are reported by the pension/OPEB plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. The pension/OPEB plans report investments at fair value.

O. Interfund Activity

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Interfund services provided and used are not eliminated in the process of consolidation. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds and after nonoperating revenues/expenses in proprietary funds. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented on the financial statements.

Transfers between governmental and business-type activities on the government-wide statements are reported in the same manner as general revenues. In addition, interfund transfers between governmental funds are eliminated for reporting on the government-wide financial statements. Only transfers between governmental activities and business-type activities are reported on the Statement of Activities.

CITY OF REYNOLDSBURG, OHIO

Notes to the Basic Financial Statements For the Year Ended December 31, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

P. Fund Balances

In the fund financial statements, fund balance for governmental funds is reported in classifications that comprise a hierarchy based primarily on the extent to which the City is bound to honor constraints on the specific purpose for which amounts in the funds can be spent. Fund balance is reported in five components – nonspendable, restricted, committed, assigned and unassigned.

Nonspendable – Nonspendable fund balance includes amounts that cannot be spent because they are either not in spendable form or legally contractually required to be maintained intact.

Restricted – Restricted fund balance consists of amounts that have constraints placed on them either externally by third parties (creditors, grantors, contributors, or laws or regulations of other governments) or by law through constitutional provisions or enabling legislation. Enabling legislation authorizes the City to assess, levy, charge or otherwise mandate payment of resources (from external resource providers) and includes a legally enforceable requirement (compelled by external parties) that those resources be used only for the specific purposes stipulated in the legislation.

Committed – Committed fund balance consists of amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the City's highest level of decision making authority. For the City, these constraints consist of ordinances passed by City Council. Committed amounts cannot be used for any other purpose unless the City removes or changes the specified use by taking the same type of action (ordinance) it employed previously to commit those amounts.

Assigned – Assigned fund balance consists of amounts that are constrained by the City's intent to be used for specific purposes, but are neither restricted nor committed. The City Charter authorizes the City Auditor to assign fund balance.

Unassigned – Unassigned fund balance consists of amounts that have not been restricted, committed or assigned to specific purposes within the General Fund as well as negative fund balances in all other governmental funds.

When both restricted and unrestricted resources are available for use, it is the City's policy to use unrestricted resources first (committed, assigned and unassigned), then restricted resources as they are needed, except for the Capital Projects and Debt Service Funds in which restricted resources are used first.

Q. Restricted Assets

Customer deposits, retainage payable, and cash with fiscal agent are classified as restricted assets on the Statement of Net Position because these funds are being held for specified purposes.

CITY OF REYNOLDSBURG, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2020**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)
R. Operating Revenues and Expenses

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues are those revenues that are generated directly from the primary activity of the proprietary funds. For the City, these revenues are charges for services for water treatment and distribution, wastewater collection and treatment, maintenance of storm water collection systems and collection of solid waste refuse. Operating expenses are necessary costs incurred to provide the good or service that is the primary activity of the fund. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

S. Estimates

The preparation of the basic financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the amounts reported in the basic financial statements and accompanying notes. Actual results may differ from those estimates.

T. Interfund Balances

On fund financial statements, receivables and payables resulting from short-term interfund loans are classified as “interfund loans receivables/payables.” On fund financial statements, long-term interfund loans are classified as “advances to/from other funds” on the financial statements and are equally offset by a fund balance reserve account which indicates that they do not constitute available expendable resources. These amounts are eliminated in the governmental and business-type activities columns of the Statement of Net Position, except for any net residual amounts due between governmental and business-type activities, which are presented as internal balances. The City did not have outstanding interfund loans at December 31, 2020.

U. Extraordinary and Special Items

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events that are within the control of the City Council and that are either unusual in nature or infrequent in occurrence. Neither type of transaction occurred during 2020.

V. Deferred Outflows/Inflows of Resources

In addition to assets, the Statement of Net Position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/ expenditure) until then. For the City, deferred outflows of resources are reported on the government-wide Statement of Net Position for deferred charges on refunding, pension and OPEB. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. The deferred outflows of resources related to pension and OPEB plans are explained in Notes 8 and 9.

CITY OF REYNOLDSBURG, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2020**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)
V. Deferred Outflows/Inflows of Resources (Continued)

In addition to liabilities, the Statement of Net Position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. For the City, deferred inflows of resources include property taxes, pension, OPEB, and unavailable revenue. On the government-wide Statement of Net Position and governmental funds Balance Sheet, property taxes that are intended to finance future fiscal periods are reported as deferred inflows. In addition, the governmental funds Balance Sheet reports deferred inflows which arise only under a modified accrual basis of accounting. Accordingly, the item, unavailable amounts, is reported only in the governmental funds Balance Sheet. The governmental funds report unavailable amounts for property taxes, income taxes, investment earnings, special assessments, and state levied shared taxes. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. Deferred inflows of resources related to pension and OPEB plans reported on the government-wide Statement of Net Position are explained in Notes 8 and 9.

W. Fair Value

The City categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets. Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

NOTE 2 – CHANGE IN ACCOUNTING PRINCIPLE AND RESTATEMENT OF NET POSITION
A. Change in Accounting Principles

For 2020, the City implemented Governmental Accounting Standards Board (GASB) Statement No. 83, “Certain Asset Retirement Obligations,” Statement No. 84, “Fiduciary Activities,” Statement No. 88, “Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements,” and Statement No. 90, “Majority Equity Interests—an amendment of GASB Statements No. 14 and No. 61.”

GASB Statement No. 83 establishes criteria for determining the timing and pattern of recognition of a liability and a corresponding deferred outflow of resources for asset retirement obligations.

GASB Statement No. 84 establishes criteria for identifying fiduciary activities of all state and local governments.

CITY OF REYNOLDSBURG, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2020**

NOTE 2 – CHANGE IN ACCOUNTING PRINCIPLE AND RESTATEMENT OF NET POSITION (Continued)

A. Change in Accounting Principles (Continued)

GASB Statement No. 88 revises the information that is disclosed in notes to government financial statements related to debt, including direct borrowings and direct placements. This Statement requires that additional essential information related to debt be disclosed in notes to financial statements.

GASB Statement No. 90 establishes criteria for reporting a government's majority equity interest in a legally separate organization.

These changes were incorporated in the City's 2020 financial statements; however, there was no effect on beginning net position/fund balance.

B. Restatement of Net Position

In 2020, the City determined that Construction in Progress was understated. The correction resulted in the restatement of net position as of December 31, 2019 for Governmental Activities as follows:

	Governmental Activities
Net Position as of December 31, 2019	\$57,304,218
Restatement for Construction in Progress	2,177,378
Restated Net Position as of December 31, 2019	<u>\$59,481,596</u>

CITY OF REYNOLDSBURG, OHIO

Notes to the Basic Financial Statements For the Year Ended December 31, 2020

NOTE 3 – FUND BALANCE CLASSIFICATION

Fund balance is classified as nonspendable, restricted, committed, assigned, and unassigned based primarily on the extent to which the City is bound to observe constraints imposed upon the use of the resources in the governmental funds. The constraints placed on fund balance for the major governmental funds and all other governmental funds are presented below:

Fund Balances	General Fund	Permissive Tax Fund	Street Construction, Maintenance and Repair Fund	Taylor Square TIEF Debt Retirement Fund	Capital Improvement Fund	Other Governmental Funds	Total Governmental Funds
Nonspendable:							
Prepaid Items	\$105,174	\$0	\$277	\$0	\$0	\$38	\$105,489
Supplies Inventory	8,727	0	342,446	0	0	0	351,173
Total Nonspendable	113,901	0	342,723	0	0	38	456,662
Restricted:							
Transportation Projects	0	995,657	3,375,203	0	0	430,501	4,801,361
Court Projects	0	0	0	0	0	182,963	182,963
Law Enforcement	0	0	0	0	0	659,940	659,940
Senior Center	0	0	0	0	0	390,729	390,729
Coronavirus Relief	0	0	0	0	0	26,430	26,430
Debt Retirement	0	0	0	490,753	0	3,529,717	4,020,470
Capital Improvements	0	0	0	0	0	898,579	898,579
Total Restricted	0	995,657	3,375,203	490,753	0	6,118,859	10,980,472
Committed:							
Stabilization	0	0	0	0	0	3,320,082	3,320,082
Community Development	0	0	0	0	0	398,227	398,227
Capital Improvements	0	0	0	0	4,543,497	0	4,543,497
Other Purposes	19,149	0	0	0	0	132,101	151,250
Total Committed	19,149	0	0	0	4,543,497	3,850,410	8,413,056
Assigned:							
Projected Budgetary Deficit	2,280,543	0	0	0	0	0	2,280,543
Capital Improvements	0	0	0	0	2,501,820	0	2,501,820
Services and Supplies	828,480	0	0	0	0	0	828,480
Total Assigned	3,109,023	0	0	0	2,501,820	0	5,610,843
Unassigned:	14,462,370	0	0	0	0	0	14,462,370
Total Fund Balances	\$17,704,443	\$995,657	\$3,717,926	\$490,753	\$7,045,317	\$9,969,307	\$39,923,403

Stabilization Agreement - In 1994, the City established, by ordinance, a revenue stabilization reserve in the Income Tax Fund and first deposited income tax monies into that fund in 1995. Effective 2009 earnings from designated investments were the primary source of revenue. As a result of the income tax rate increase which became effective July 1, 2017, Council amended the ordinance to allocate .75% of the income tax monies to the revenue stabilization reserve. This amount is in addition to the earnings from designated investments. Amounts in the revenue stabilization reserve may only be expended to continue the basic City services due to a natural disaster or other catastrophic occurrences. The balance of the revenue stabilization reserve at December 31, 2020 is \$3,320,082.

CITY OF REYNOLDSBURG, OHIO

Notes to the Basic Financial Statements For the Year Ended December 31, 2020

NOTE 4 - CASH, CASH EQUIVALENTS AND INVESTMENTS

Cash resources of several individual funds are combined to form a pool of cash, cash equivalents and investments. The City Auditor, with the guidance of the City's Treasury Investment Board, has the responsibility of investing all cash. The City has adopted an Investment Policy that follows Ohio Revised Code Chapter 135 and applies the prudent person standard. The prudent person standard requires the City Auditor to exercise the care, skill and experience that a prudent person would use to manage his/her personal financial affairs. The main objectives of the Investment Policy are the preservation of capital, maintenance of liquidity, and maximization of return on the portfolio.

Statutes require the classification of funds held by the City into three categories.

Category 1 consists of "active" funds - those funds required to be kept in a "cash" or "near cash" status for immediate use by the City. Such funds must be maintained either as cash in the City Treasury or in depository accounts payable or withdrawable on demand, including negotiable order of withdrawal (NOW) accounts.

Category 2 consists of "inactive" funds - those funds not required for use within the current five year period of designation of depositories. Inactive funds may be deposited or invested only as certificates of deposit maturing not later than the end of the current period of designation of depositories.

Category 3 consists of "interim" funds - those funds which are not needed for immediate use but, which will be needed before the end of the current period of designation of depositories. Interim funds may be invested or deposited in the following securities:

1. United States Treasury bills, bonds, notes, or any other obligation or security issued by the United States Treasury or any other obligation guaranteed as to principal and interest by the United States;
2. Bonds, notes, debentures, or any other obligation or security issued by any federal government agency or instrumentality, including but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, and Government National Mortgage Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. No-load money market mutual funds consisting exclusively of obligations describe in division (1) or (2) and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions;
4. Time certificates of deposit or savings or deposit accounts including, but not limited to, passbook accounts;
5. Bonds and other obligations of the State of Ohio or Ohio; and with certain limitations including a requirement for maturity within ten years from the date of settlement, bonds and other obligations of political subdivisions of the State of Ohio, if training requirements have been met;
6. The State Treasurer's investment pool (STAR Ohio);
7. Certain bankers' acceptances (for a period not to exceed one hundred eighty days) and commercial paper notes (for a period not to exceed two hundred seventy days) in an amount not to exceed 40 percent of the interim monies available for investment at any one time if training requirements have been met; and

CITY OF REYNOLDSBURG, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2020**

NOTE 4 - CASH, CASH EQUIVALENTS AND INVESTMENTS (Continued)

8. Written repurchase agreements in the securities described in (1) or (2) provided the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and the term of the agreement must not exceed thirty days.

Investments in stripped principal or interest obligations, reverse repurchase agreements and derivatives are prohibited. The issuance of taxable notes for the purpose of arbitrage, the use of leverage and short selling are also prohibited.

Investments may only be made through specified dealers and institutions. Payment for investments may be made only upon delivery of the securities representing the investments to the treasurer or, if the securities are not represented by a certificate, upon receipt of confirmation of transfer from the custodian.

A. Deposits

Custodial credit risk is the risk that in the event of bank failure, the City's deposits may not be returned. Protection of City cash and deposits is provided by the Federal Deposit Insurance Corporation as well as qualified securities pledged by the institution holding the assets. The City has no policy on custodial credit risk and is governed by the Ohio Revised Code. Ohio Law requires that deposits be placed in eligible banks or savings and loan associations located in Ohio. Any public depository in which the City places deposits must pledge as collateral eligible securities of aggregate fair value equal to the excess of deposits not insured by the Federal Deposit Insurance Corporation (FDIC). Ohio law requires that deposits be either insured or be protected by eligible securities pledged to the City and deposited with a qualified trustee by the financial institution as security for repayment whose fair value at all times shall be at least 105 percent of the deposits being secured, or participation in the Ohio Pooled Collateral System (OPCS), a collateral pool of eligible securities deposited with a qualified trustee and pledged to the Treasurer of State to secure the repayment of all public monies deposited in the financial institution. OPCS requires the total fair value of the securities pledged to be 102 percent of the deposits being secured or a rate set by the Treasurer of State.

At year end the carrying amount of the City's deposits was \$6,343,651 and the bank balance was \$6,550,091. Federal deposit insurance covered \$282,825 of the bank balance and \$6,267,266 was uninsured. Of the remaining uninsured bank balance, the City was exposed to custodial risk as follows:

	<u>Balance</u>
Uninsured and uncollateralized	\$911
Uninsured and collateralized with securities held in the Ohio Pooled Collateral System.	<u>6,266,355</u>
Total Balance	<u><u>\$6,267,266</u></u>

Investment earnings of \$470,163 earned by other funds were credited to the General Fund as required by state statute.

CITY OF REYNOLDSBURG, OHIO
**Notes to the Basic Financial Statements
For the Year Ended December 31, 2020**
NOTE 4 - CASH, CASH EQUIVALENTS AND INVESTMENTS (Continued)
B. Investments

The City's investments at December 31, 2020 were as follows:

	<u>Fair Value</u>	<u>Credit Rating</u>	<u>Investment Maturities (in Months)</u>			
			<u>less than 6</u>	<u>7-12</u>	<u>13-18</u>	<u>19-+</u>
FHLMC	\$7,894,354	AA+ ¹	\$0	\$0	\$501,465	\$7,392,889
FNMA	3,067,754	AA+ ¹	0	0	0	3,067,754
FHLB-Bonds and Notes	5,068,772	AA+ ¹	0	3,111,063	0	1,957,709
Negotiable CD's	9,776,449	AAA ²	2,361,132	0	1,931,403	5,483,914
FFCB	7,701,146	AA+ ¹	0	99,980	500,980	7,100,186
US Treasury	1,057,288	N/A	145,748	0	0	911,540
Municipal Bonds	170,579	AA+ ¹	0	170,579	0	0
STAR Ohio	10,016,552	AAAm ¹	10,016,552	0	0	0
Total Investments	<u>\$ 44,752,894</u>		<u>\$12,523,432</u>	<u>\$3,381,622</u>	<u>\$2,933,848</u>	<u>\$25,913,992</u>

The City's investments in government agency securities are classified as Level 2 of the fair value hierarchy which are valued using valuation techniques that incorporate market data for similar types of investments, broker quotes and inactive transaction prices. These prices are obtained by our custodian banks from various pricing sources.

1 Standard & Poor's

2 All are fully FDIC insured and therefore have an implied AAA credit rating

Interest Rate Risk – The Ohio Revised Code generally limits security purchases to those that mature within five years of settlement date. The City's Investment Policy does not permit the City Auditor to invest in any security maturing in more than 5 years.

Investment Credit Risk – The City has no investment policy that limits its investment choices other than the limitation of State statute for "interim" funds described previously.

Concentration of Credit Risk – The Investment Policy places no limit on the amount the Auditor may invest in one issuer. The policy limits investments with any one financial institution to 35% of the investment portfolio, with the exception of a 40% limit to investments in STAR Ohio. Of the City's total investments, 7% are FNMA, 22% are negotiable CD's, 11% are FHLB Bonds and Notes, 17% are FFCB, 18% are FHLMC, 2% are US Treasury Bills and 23% are STAR Ohio.

Custodial Credit Risk – For an investment, custodial credit risk is the risk that in the event of the failure of the counterparty, the City will not be able to recover the value of its investment or collateral securities that are in the possession of an outside party. Of the City's investment in repurchase agreements, the entire balance is collateralized by underlying securities pledged by the investment's counterparty, not in the name of the City. The City has no policy on custodial credit risk and is governed by the Ohio Revised Code as described under Deposits.

CITY OF REYNOLDSBURG, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2020**

NOTE 4 - CASH, CASH EQUIVALENTS AND INVESTMENTS (Continued)
C. Cash with Fiscal Agents

In addition to deposits and investments, the City has uninsured and uncollateralized cash in the amount of \$310,157 being held by the Franklin and Licking County Engineers. This cash is restricted in its use for various road improvement projects.

D. Reconciliation of Cash, Cash Equivalents and Investments

The classification of cash, cash equivalents and investments on the combined financial statements were based on criteria set forth in GASB Statement No. 9. Repurchase agreements and certificates of deposit with an original maturity of three months or less were treated as cash equivalents. The classification of cash and cash equivalents (deposits) for purposes of this note were based on criteria set forth in GASB Statement No. 3.

A reconciliation between classifications of cash and investments on the financial statements and classifications per items A and B of this note are as follows:

	Cash and Cash Equivalents *	Investments
Per Financial Statements	\$16,360,203	\$34,736,342
Investments:		
STAR Ohio	(10,016,552)	10,016,552
Per GASB Statement No. 3	<u>\$6,343,651</u>	<u>\$44,752,894</u>

* Does not include cash with fiscal agent.

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CITY OF REYNOLDSBURG, OHIO

Notes to the Basic Financial Statements For the Year Ended December 31, 2020

NOTE 5 - TAXES

A. Property Taxes

Property taxes include amounts levied against all real estate and public utility property located in the City and used in business. Real property taxes (other than public utility) collected during 2020 were levied after October 1, 2019 on assessed values as of January 1, 2019, the lien date. Assessed values are established by the county auditor at 35 percent of appraised market value. All property is required to be reappraised every six years and equalization adjustments made in the third year following reappraisal. The last revaluations were completed in 2020 in Franklin County and Licking County, and in Fairfield County, the last revaluation was completed in 2019. Real property taxes are paid annually or semi-annually. The first payment is due January 20; the remainder payable by June 20.

Public utility real and tangible personal property taxes collected in one calendar year are levied in the preceding calendar year on assessed values determined as of December 31 of the second year preceding the tax collection year, the lien date. Certain public utility tangible personal property is currently assessed at 88 percent of its true value. Public utility property taxes are payable on the same dates as the real property taxes described previously.

The County Treasurers collect property taxes on behalf of all taxing districts in the County including the City of Reynoldsburg. The County Auditors periodically remit to the City its portion of the taxes collected. The full tax rate for all City operations for the year ended December 31, 2020 was \$0.70 per \$1,000 of assessed value. The assessed value upon which the 2020 tax receipts were based was \$770,662,530. This amount constitutes \$750,616,530 in real property assessed value and \$20,046,000 in public utility assessed value.

Ohio law prohibits taxation of property from all taxing authorities in excess of 1% of assessed value without a vote of the people. Under current procedures, the City's share is .07% (0.7 mills) of assessed value.

B. Income Tax

The City levied a tax of 2.5% on all salaries, wages, commissions and other compensation and on net profits earned within the City as well as on incomes of residents earned outside the City. The City allows a credit of 100% of the tax paid to another municipality to a maximum of the total amount assessed.

Employers within the City are required to withhold income tax on employee compensation and remit the tax to the City either monthly or quarterly, as required. Corporations and other individual taxpayers are required to pay their estimated tax quarterly and file a declaration annually.

CITY OF REYNOLDSBURG, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2020**

NOTE 5 – TAXES (Continued)
C. Tax Abatements

As of December 31, 2020, the City provides tax incentives under the Ohio Enterprise Zone Agreement with four entities.

Pursuant to Ohio Revised Code Chapter 5709, the City established an Enterprise Zone area in 2005, which represents a Project site within the boundaries of the City. The City authorizes incentives through the passage of public ordinances, based upon each businesses investment criteria, and through a contractual application process with each business, including proof that the improvements have been made. The abatement equals an agreed upon percentage of the additional property tax resulting from the increase in assessed value as a result of the improvements. The amount of the abatement is deducted from the recipient's property tax bill. The establishment of the Enterprise Zone gave the City the ability to maintain and expand businesses located in the project site and created new jobs by abating or reducing assessed valuation of properties, resulting in abated taxes, from new or improved business real estate and include inventory and personal property. The City also contracts with the Licking Heights Local School District for payments in lieu of taxes when required by Section 5709.61-69 of the Ohio Revised Code. In conjunction with this agreement the City contracted a Revenue Sharing agreement with Licking Heights Local School District. The agreement allows for a percentage of the withholding taxes collected in the Project site be shared with the School district to compensate for the real estate tax abatement. For 2020 the City paid the School District \$1,608,770 in shared withholding tax.

The entities committed to the acquisition of new equipment, expanded inventory and extensive expansion of the current facility. In addition the entities committed to adding over 900 new permanent full time positions and over 90 permanent part-time positions with estimated annual compensation of approximately \$35,000,000.

The total amount of real property taxes abated in 2020 under the City's Enterprise Zone Agreements was \$76,000.

NOTE 6 – RECEIVABLES

Receivables at December 31, 2020 consisted of taxes, interest, accounts receivable, special assessments, and intergovernmental receivables arising from shared revenues. Receivables have been recorded to the extent that they are measurable at December 31, 2020, as well as intended to finance 2020 operations. All receivables have been disaggregated on the face of the basic financial statements. The only receivable not expected to be collected within the subsequent year are the special assessments which are collected over the life of the assessment.

CITY OF REYNOLDSBURG, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

NOTE 7 – CAPITAL ASSETS

A. Governmental- Activities Capital Assets

Summary by category of changes in governmental activities capital assets for year ended December 31, 2020:

Historical Cost:

Class	Restated Balance at December 31, 2019	Additions	Deletions	Balance at December 31, 2020
Capital assets not being depreciated:				
Land	\$17,432,481	\$65,319	\$0	\$17,497,800
Construction in Progress	32,293,215	9,859,384	(35,861,357)	6,291,242
Subtotal	49,725,696	9,924,703	(35,861,357)	23,789,042
Capital assets being depreciated:				
Buildings	11,712,816	29,973,721	0	41,686,537
Improvements Other than Buildings	2,558,160	750,732	0	3,308,892
Infrastructure	65,734,013	2,959,526	0	68,693,539
Machinery and Equipment	7,688,836	956,919	(222,925)	8,422,830
Subtotal	87,693,825	34,640,898	(222,925)	122,111,798
Total Cost	\$137,419,521	\$44,565,601	(\$36,084,282)	\$145,900,840

Accumulated Depreciation:

Class	Balance at December 31, 2019	Additions	Deletions	Balance at December 31, 2020
Buildings	(\$6,745,612)	(\$662,810)	\$0	(\$7,408,422)
Improvements Other than Buildings	(1,590,350)	(96,131)	0	(1,686,481)
Infrastructure	(38,307,216)	(2,860,030)	0	(41,167,246)
Machinery and Equipment	(4,212,591)	(851,052)	215,496	(4,848,147)
Total Depreciation	(\$50,855,769)	(\$4,470,023)	\$215,496	(\$55,110,296)
Net Value:	\$86,563,752			\$90,790,544

* Depreciation expenses were charged to governmental functions as follows:

Security of Persons and Property	\$602,079
Leisure Time Activities	576,475
Community Environment	5,274
Transportation	3,025,814
General Government	260,381
Total Depreciation Expense	<u>\$4,470,023</u>

CITY OF REYNOLDSBURG, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

NOTE 7 – CAPITAL ASSETS (Continued)

B. Business-Type Activities Capital Assets

Summary by category of changes in business-type activities capital assets for year ended December 31, 2020:

Historical Cost:

Class	Balance at December 31, 2019	Additions	Deletions	Balance at December 31, 2020
Capital assets not being depreciated:				
Land	\$3,000	\$0	\$0	\$3,000
Construction in Progress	1,762,307	1,088,794	(1,765,389)	1,085,712
Subtotal	1,765,307	1,088,794	(1,765,389)	1,088,712
Capital assets being depreciated:				
Buildings and Improvements	186,881	0	0	186,881
Infrastructure	138,496,309	1,765,389	0	140,261,698
Machinery and Equipment	1,819,088	49,107	0	1,868,195
Subtotal	140,502,278	1,814,496	0	142,316,774
Total Cost	<u>\$142,267,585</u>	<u>\$2,903,290</u>	<u>(\$1,765,389)</u>	<u>\$143,405,486</u>

Accumulated Depreciation:

Class	Balance at December 31, 2019	Additions	Deletions	Balance at December 31, 2020
Buildings and Improvements	(\$154,423)	(\$1,253)	\$0	(\$155,676)
Infrastructure	(60,333,168)	(2,801,834)	0	(63,135,002)
Machinery and Equipment	(993,132)	(122,124)	0	(1,115,256)
Total Depreciation	<u>(\$61,480,723)</u>	<u>(\$2,925,211)</u>	<u>\$0</u>	<u>(\$64,405,934)</u>
Net Value:	<u>\$80,786,862</u>			<u>\$78,999,552</u>

CITY OF REYNOLDSBURG, OHIO

Notes to the Basic Financial Statements For the Year Ended December 31, 2020

NOTE 8 – DEFINED BENEFIT PENSION PLANS

Net Pension Liability

The net pension liability reported on the statement of net position represents a liability to employees for pensions. Pensions are a component of exchange transactions—between an employer and its employees—of salaries and benefits for employee services. Pensions are provided to an employee—on a deferred-payment basis—as part of the total compensation package offered by an employer for employee services each financial period. The obligation to sacrifice resources for pensions is a present obligation because it was created as a result of employment exchanges that already have occurred.

The net pension liability represents the City’s proportionate share of each pension plan’s collective actuarial present value of projected benefit payments attributable to past periods of service, net of each pension plan’s fiduciary net position. The net pension liability calculation is dependent on critical long-term variables, including estimated average life expectancies, earnings on investments, cost of living adjustments and others. While these estimates use the best information available, unknowable future events require adjusting this estimate annually.

Ohio Revised Code limits the City’s obligation for this liability to annually required payments. The City cannot control benefit terms or the manner in which pensions are financed; however, the City does receive the benefit of employees’ services in exchange for compensation including pension.

GASB 68 assumes the liability is solely the obligation of the employer, because (1) they benefit from employee services; and (2) State statute requires all funding to come from these employers. All contributions to date have come solely from these employers (which also includes costs paid in the form of withholdings from employees). State statute requires the pension plans to amortize unfunded liabilities within 30 years. If the amortization period exceeds 30 years, each pension plan’s board must propose corrective action to the State legislature. Any resulting legislative change to benefits or funding could significantly affect the net pension liability. Resulting adjustments to the net pension liability would be effective when the changes are legally enforceable.

The proportionate share of each plan’s unfunded benefits is presented as a long-term *net pension liability* on the accrual basis of accounting. Any liability for the contractually-required pension contribution outstanding at the end of the year is included in *intergovernmental payable* on both the accrual and modified accrual bases of accounting.

Plan Description – Ohio Public Employees Retirement System (OPERS)

Plan Description - City employees, other than full-time police, participate in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The traditional pension plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan and the combined plan is a cost-sharing, multiple-employer defined benefit pension plan with defined contribution features. While members (e.g. City employees) may elect the member-directed plan and the combined plan, substantially all employee members are in OPERS’ traditional plan; therefore, the following disclosure focuses on the traditional pension plan.

CITY OF REYNOLDSBURG, OHIO

Notes to the Basic Financial Statements For the Year Ended December 31, 2020

NOTE 8 – DEFINED BENEFIT PENSION PLANS (Continued)

OPERS provides retirement, disability, survivor and death benefits, and annual cost of living adjustments to members of the traditional plan. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report that includes financial statements, required supplementary information and detailed information about OPERS' fiduciary net position that may be obtained by visiting <https://www.opers.org/financial/reports.shtml>, by writing to the Ohio Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling 800-222-7377.

Senate Bill (SB) 343 was enacted into law with an effective date of January 7, 2013. In the legislation, members were categorized into three groups with varying provisions of the law applicable to each group. The following table provides age and service requirements for retirement and the retirement formula applied to final average salary (FAS) for the three member groups under the traditional plan as per the reduced benefits adopted by SB 343 (see OPERS Comprehensive Annual Financial Report referenced above for additional information, including requirements for reduced and unreduced benefits):

Group A Eligible to retire prior to January 7, 2013 or five years after January 7, 2013	Group B 20 years of service credit prior to January 7, 2013 or eligible to retire ten years after January 7, 2013	Group C Members not in other Groups and members hired on or after January 7, 2013
State and Local	State and Local	State and Local
Age and Service Requirements: Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	Age and Service Requirements: Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	Age and Service Requirements: Age 57 with 25 years of service credit or Age 62 with 5 years of service credit
Formula: 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	Formula: 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	Formula: 2.2% of FAS multiplied by years of service for the first 35 years and 2.5% for service years in excess of 35

Final average Salary (FAS) represents the average of the three highest years of earnings over a member's career for Groups A and B. Group C is based on the average of the five highest years of earnings over a member's career.

Members who retire before meeting the age and years of service credit requirement for unreduced benefits receive a percentage reduction in the benefit amount.

When a benefit recipient has received benefits for 12 months, an annual cost of living adjustment (COLA) is provided. This COLA is calculated on the base retirement benefit at the date of retirement and is not compounded. For those retiring prior to January 7, 2013, the COLA will continue to be a 3.00% simple annual COLA. For those retiring subsequent to January 7, 2013, beginning in calendar year 2019, the COLA will be based on the average percentage increase in the Consumer Price Index, capped at 3.00%.

Benefits in the Combined Plan consist of both an age-and-service formula benefit (defined benefit) and a defined contribution element. The defined benefit element is calculated on the basis of age, FAS, and years of service. Eligibility regarding age and years of service in the Combined Plan is the same as the Traditional Pension Plan. The benefit formula for the defined benefit component of the plan for State and Local members in transition Groups A and B applies a factor of 1.00% to the member's FAS for the first 30 years of service.

CITY OF REYNOLDSBURG, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2020**

NOTE 8 – DEFINED BENEFIT PENSION PLANS (Continued)

A factor of 1.25% is applied to years of service in excess of 30. The benefit formula for transition Group C applies a factor of 1.0% to the member's FAS and the first 35 years of service and a factor of 1.25% is applied to years in excess of 35. Persons retiring before age 65 with less than 30 years of service credit receive a percentage reduction in benefit. The defined contribution portion of the benefit is based on accumulated member contributions plus or minus any investment gains or losses on those contributions. Members retiring under the Combined Plan receive a 3.00% COLA adjustment on the defined benefit portion of their benefit.

Defined contribution plan benefits are established in the plan documents, which may be amended by the OPERS's Board of Trustees. Member-Directed Plan and Combined Plan members who have met the retirement eligibility requirements may apply for retirement benefits. The amount available for defined contribution benefits in the Combined Plan consists of the member's contributions plus or minus the investment gains or losses resulting from the member's investment selections. The amount available for defined contribution benefits in the Member-Directed Plan consists of the members' contributions, vested employer contributions and investment gains or losses resulting from the members' investment selections. Employer contributions and associated investment earnings vest over a five-year period, at a rate of 20% each year. For additional information, see the Plan Statement in the OPERS Comprehensive Annual Financial Report.

Funding Policy - The Ohio Revised Code (ORC) provides statutory authority for member and employer contributions as follows:

	State and Local
2020 Statutory Maximum Contribution Rates	
Employer	14.0 %
Employee	10.0 %
2020 Actual Contribution Rates	
Employer:	
Pension	14.0 %
Post-employment Health Care Benefits	0.0
Total Employer	<u>14.0 %</u>
Employee	<u>10.0 %</u>

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The City's contractually required contribution was \$745,363 for 2020. Of this amount, \$61,198 is reported as an intergovernmental payable.

CITY OF REYNOLDSBURG, OHIO

Notes to the Basic Financial Statements For the Year Ended December 31, 2020

NOTE 8 – DEFINED BENEFIT PENSION PLANS (Continued)

Plan Description – Ohio Police & Fire Pension Fund (OPF)

Plan Description - City full-time police participate in Ohio Police and Fire Pension Fund (OPF), a cost-sharing, multiple-employer defined benefit pension plan administered by OPF. OPF provides retirement and disability pension benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Benefit provisions are established by the Ohio State Legislature and are codified in Chapter 742 of the Ohio Revised Code. OPF issues a publicly available financial report that includes financial information and required supplementary information and detailed information about OPF fiduciary net position. The report that may be obtained by visiting the OPF website at www.op-f.org or by writing to the Ohio Police and Fire Pension Fund, 140 East Town Street, Columbus, Ohio 43215-5164.

Upon attaining a qualifying age with sufficient years of service, a member of OPF may retire and receive a lifetime monthly pension. OPF offers four types of service retirement: normal, service commuted, age/service commuted and actuarially reduced. Each type has different eligibility guidelines and is calculated using the member's average annual salary. The following discussion of the pension formula relates to normal service retirement.

For members hired after July 1, 2013, the minimum retirement age is 52 for normal service retirement with at least 25 years of service credit. For members hired on or before July 1, 2013, the minimum retirement age is 48 for normal service retirement with at least 25 years of service credit.

The annual pension benefit for normal service retirement is equal to a percentage of the allowable average annual salary. The percentage equals 2.5 percent for each of the first 20 years of service credit, 2.0 percent for each of the next five years of service credit and 1.5 percent for each year of service credit in excess of 25 years. The maximum pension of 72 percent of the allowable average annual salary is paid after 33 years of service credit.

Under normal service retirement, retired members who are at least 55 years old and have been receiving OPF benefits for at least one year may be eligible for a cost-of-living allowance adjustment. The age 55 provision for receiving a COLA does not apply to those who are receiving a permanent and total disability benefit and statutory survivors.

Members retiring under normal service retirement, with less than 15 years of service credit on July 1, 2013, will receive a COLA equal to either 3.00% or the percent increase, if any, in the consumer price index (CPI) over the 12-month period ending on September 30 of the immediately preceding year, whichever is less. The COLA amount for members with at least 15 years of service credit as of July 1, 2013 is equal to 3.00% of their base pension or disability benefit.

CITY OF REYNOLDSBURG, OHIO
**Notes to the Basic Financial Statements
For the Year Ended December 31, 2020**
NOTE 8 – DEFINED BENEFIT PENSION PLANS (Continued)

Funding Policy - The Ohio Revised Code (ORC) provides statutory authority for member and employer contributions as follows:

	<u>Police</u>	<u>Firefighters</u>
2020 Statutory Maximum Contribution Rates		
Employer	19.50 %	24.00 %
Employee:		
January 1, 2020 through December 31, 2020	12.25 %	12.25 %
2020 Actual Contribution Rates		
Employer:		
Pension	19.00 %	23.50 %
Post-employment Health Care Benefits	0.50	0.50
Total Employer	<u>19.50 %</u>	<u>24.00 %</u>
Employee:		
January 1, 2020 through December 31, 2020	12.25 %	12.25 %

Employer contribution rates are expressed as a percentage of covered payroll. The City's contractually required contribution to OPF was \$1,207,848 for 2020. Of this amount, \$94,879 is reported as an intergovernmental payable.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

The net pension liability for OPERS was measured as of December 31, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. OPF's total pension liability was measured as of December 31, 2019, and was determined by rolling forward the total pension liability as of January 1, 2019, to December 31, 2019. The City's proportion of the net pension liability was based on the City's share of contributions to the pension plan relative to the contributions of all participating entities. Following is information related to the proportionate share and pension expense:

	<u>OPERS</u>	<u>OP&F</u>	<u>Total</u>
Proportionate Share of the Net Pension Liability	\$6,810,462	\$15,935,534	\$22,745,996
Proportion of the Net Pension Liability-2020	0.034456%	0.2365539%	
Proportion of the Net Pension Liability-2019	0.033611%	0.2235750%	
Percentage Change	<u>0.000845%</u>	<u>0.0129789%</u>	
Pension Expense	\$1,294,092	\$2,319,549	\$3,613,641

CITY OF REYNOLDSBURG, OHIO
**Notes to the Basic Financial Statements
For the Year Ended December 31, 2020**
NOTE 8 – DEFINED BENEFIT PENSION PLANS (Continued)

At December 31, 2020, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	OPERS	OP&F	Total
Deferred Outflows of Resources			
Changes in assumptions	\$363,758	\$391,177	\$754,935
Differences between expected and actual experience	0	603,210	603,210
Change in proportionate share	171,397	1,570,886	1,742,283
City contributions subsequent to the measurement date	745,363	1,207,848	1,953,211
Total Deferred Outflows of Resources	<u>\$1,280,518</u>	<u>\$3,773,121</u>	<u>\$5,053,639</u>
Deferred Inflows of Resources			
Net difference between projected and actual earnings on pension plan investments	\$1,358,535	\$769,813	\$2,128,348
Differences between expected and actual experience	86,108	821,862	907,970
Change in proportionate share	0	874,761	874,761
Total Deferred Inflows of Resources	<u>\$1,444,643</u>	<u>\$2,466,436</u>	<u>\$3,911,079</u>

\$1,953,211 reported as deferred outflows of resources related to pension resulting from City contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending December 31, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

Year Ending December 31:	OPERS	OP&F	Total
2021	(\$20,324)	\$120,269	\$99,945
2022	(405,996)	218,836	(187,160)
2023	56,258	353,329	409,587
2024	(539,426)	(583,763)	(1,123,189)
2025	0	(9,834)	(9,834)
Total	<u>(\$909,488)</u>	<u>\$98,837</u>	<u>(\$810,651)</u>

Actuarial Assumptions - OPERS

Actuarial valuations of an ongoing plan involve estimates of the values of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and cost trends. Actuarially determined amounts are subject to continual review or modification as actual results are compared with past expectations and new estimates are made about the future.

CITY OF REYNOLDSBURG, OHIO

Notes to the Basic Financial Statements For the Year Ended December 31, 2020

NOTE 8 – DEFINED BENEFIT PENSION PLANS (Continued)

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation. The total pension liability in the December 31, 2019 and December 31, 2018 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

	December 31, 2019
Wage Inflation	3.25 percent
Future Salary Increases, including inflation	3.25 to 10.75 percent including wage inflation
COLA or Ad Hoc COLA (Pre 1/7/13 retirees)	3 percent simple
COLA or Ad Hoc COLA (Post 1/7/13 retirees)	1.4 percent simple through 2020. 2.15 percent simple, thereafter
Investment Rate of Return	7.2 percent
Actuarial Cost Method	Individual Entry Age
	December 31, 2018
Wage Inflation	3.25 percent
Future Salary Increases, including inflation	3.25 to 10.75 percent including wage inflation
COLA or Ad Hoc COLA (Pre 1/7/13 retirees)	3 percent simple
COLA or Ad Hoc COLA (Post 1/7/13 retirees)	3 percent simple through 2018. 2.15 percent simple, thereafter
Investment Rate of Return	7.2 percent
Actuarial Cost Method	Individual Entry Age

Pre-retirement mortality rates are based on the RP-2014 Employees mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates are based on the RP-2014 Healthy Annuitant mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates for disabled retirees are based on the RP-2014 Disabled mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Mortality rates for a particular calendar year are determined by applying the MP-2015 mortality improvement scale to all of the above described tables.

The most recent experience study was completed for the five year period ended December 31, 2015.

The long-term rate of return on defined benefit investment assets was determined using a building-block method in which best-estimate ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected real rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adjusted for inflation.

During 2019, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio, and the Defined Contribution portfolio. The Defined Benefit portfolio contains the investment assets for the Traditional Pension Plan, the defined benefit component of the Combined Plan and the annuitized accounts of the Member-Directed Plan. Within the Defined Benefit portfolio, contributions into the plans are all recorded at the same time, and benefit payments all occur on the first of the month. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Defined Benefit portfolio was 17.2% for 2019.

CITY OF REYNOLDSBURG, OHIO
**Notes to the Basic Financial Statements
For the Year Ended December 31, 2020**
NOTE 8 – DEFINED BENEFIT PENSION PLANS (Continued)

The allocation of investment assets with the Defined Benefit portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plans. The table below displays the Board-approved asset allocation policy for 2019 and the long-term expected real rates of return:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	25.00 %	1.83 %
Domestic Equities	19.00	5.75
Real Estate	10.00	5.20
Private Equity	12.00	10.70
International Equities	21.00	7.66
Other investments	13.00	4.98
Total	100.00 %	5.61 %

Discount Rate The discount rate used to measure the total pension liability was 7.2 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the statutorily required rates. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefits payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the City's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate The following table presents the City's proportionate share of the net pension liability calculated using the current period discount rate assumption of 7.2 percent, as well as what the City's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one-percentage-point lower (6.2 percent) or one-percentage-point higher (8.2 percent) than the current rate:

	1% Decrease (6.20%)	Current Discount Rate (7.20%)	1% Increase (8.20%)
City's proportionate share of the net pension liability	\$11,232,656	\$6,810,462	\$2,835,040

CITY OF REYNOLDSBURG, OHIO
**Notes to the Basic Financial Statements
For the Year Ended December 31, 2020**
NOTE 8 – DEFINED BENEFIT PENSION PLANS (Continued)
Actuarial Assumptions – OPF

OPF's total pension liability as of December 31, 2019 is based on the results of an actuarial valuation date of January 1, 2019, and rolled-forward using generally accepted actuarial procedures. The total pension liability is determined by OPF's actuaries in accordance with GASB Statement No. 67, as part of their annual valuation. Actuarial valuations of an ongoing plan involve estimates of reported amounts and assumptions about probability of occurrence of events far into the future. Examples include assumptions about future employment mortality, salary increases, disabilities, retirements and employment terminations. Actuarially determined amounts are subject to continual review and potential modifications, as actual results are compared with past expectations and new estimates are made about the future. Assumptions considered were: withdrawal rates, disability retirement, service retirement, DROP elections, mortality, percent married and forms of the payment, DROP interest rate, CPI-based COLA, investment returns, salary increases and payroll growth.

Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results, prepared as of January 1, 2019, compared with January 1, 2018, are presented below.

	January 1, 2019	January 1, 2018
Valuation Date	January 1, 2019, with actuarial liabilities rolled forward to December 31, 2019	January 1, 2018, with actuarial liabilities rolled forward to December 31, 2018
Actuarial Cost Method	Entry Age Normal	Entry Age Normal
Investment Rate of Return	8.0 percent	8.0 percent
Projected Salary Increases	3.75 percent to 10.5 percent	3.75 percent to 10.5 percent
Payroll Growth	Inflation rate of 2.75 percent plus productivity increase rate of 0.5	Inflation rate of 2.75 percent plus productivity increase rate of 0.5
Cost of Living Adjustments	3.00 percent simple; 2.2 percent simple for increases based on the lesser of the increase in CPI and 3 percent	3.00 percent simple; 2.2 percent simple for increases based on the lesser of the increase in CPI and 3 percent

For the January 1, 2019 valuation, mortality for non-disabled participants is based on the RP-2014 Total Employee and Healthy Annuitant Mortality Tables rolled back to 2006, adjusted according to the rates in the following table, and projected with the Buck Modified 2016 Improvement Scale. Rates for surviving beneficiaries are adjusted by 120 percent.

Age	Police	Fire
67 or less	77 %	68 %
68-77	105	87
78 and up	115	120

For the January 1, 2019 valuation, mortality for disabled retirees is based on the RP-2014 Disabled Mortality Tables rolled back to 2006, adjusted according to the rates in the following table, and projected with the Buck Modified 2016 Improvement Scale.

CITY OF REYNOLDSBURG, OHIO
**Notes to the Basic Financial Statements
For the Year Ended December 31, 2020**
NOTE 8 – DEFINED BENEFIT PENSION PLANS (Continued)

Age	Police	Fire
59 or less	35 %	35 %
60-69	60	45
70-79	75	70
80 and up	100	90

The long-term expected rate of return on pension plan investments was determined using a building-block approach and assumes a time horizon, as defined in the Statement of Investment Policy. A forecasted rate of inflation serves as the baseline for the return expectation. Various real return premiums over the baseline inflation rate have been established for each asset class. The long-term expected nominal rate of return has been determined by calculating a weighted averaged of the expected real return premiums for each asset class, adding the projected inflation rate and adding the expected return from rebalancing uncorrelated asset classes.

Best estimates of the long-term expected geometric real rates of return for each major asset class included in OPF's target asset allocation as of December 31, 2019 are summarized below:

Asset Class	Target Allocation	Long Term Expected Real Rate of Return
Cash and Cash Equivalents	0.00 %	1.00 %
Domestic Equity	16.00	5.40
Non-US Equity	16.00	5.80
Private Markets	8.00	8.00
Core Fixed Income *	23.00	2.70
High Yield Fixed Income	7.00	4.70
Private Credit	5.00	5.50
U.S. Inflation Linked Bonds*	17.00	2.50
Master Limited Partnerships	8.00	6.60
Real Assets	8.00	7.40
Private Real Estate	12.00	6.40
Total	120.00 %	

* levered 2x

OPF's Board of Trustees has incorporated the "risk parity" concept into OPF's asset liability valuation with the goal of reducing equity risk exposure, which reduces overall Total Portfolio risk without sacrificing return, and creating a more risk-balanced portfolio based on their relationship between asset classes and economic environments. From the notional portfolio perspective above, the Total Portfolio may be levered up to 1.2 times due to the application of leverage in certain fixed income asset classes.

CITY OF REYNOLDSBURG, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

NOTE 8 – DEFINED BENEFIT PENSION PLANS (Continued)

Discount Rate For 2019, the total pension liability was calculated using the discount rate of 8.00 percent. The discount rate used for 2018 was 8.00 percent. The projection of cash flows used to determine the discount rate assumed the contributions from employers and from the members would be computed based on contribution requirements as stipulated by State statute. Projected inflows from investment earning were calculated using the longer-term assumed investment rate of return 8.00 percent. Based on those assumptions, the plan's fiduciary net position was projected to be available to make all future benefit payments of current plan members. Therefore, a long-term expected rate of return on pension plan investments was applied to all periods of projected benefits to determine the total pension liability.

Sensitivity of the City's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate Net pension liability is sensitive to changes in the discount rate, and to illustrate the potential impact the following table presents the net pension liability calculated using the discount rate of 8.00 percent, as well as what the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (7.00 percent), or one percentage point higher (9.00 percent) than the current rate.

	1% Decrease (7.00%)	Current Discount Rate (8.00%)	1% Increase (9.00%)
City's proportionate share of the net pension liability	\$22,086,096	\$15,935,534	\$10,791,199

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CITY OF REYNOLDSBURG, OHIO

Notes to the Basic Financial Statements For the Year Ended December 31, 2020

NOTE 9 - DEFINED BENEFIT OPEB PLANS

Net OPEB Liability

The net OPEB liability reported on the statement of net position represents a liability to employees for OPEB. OPEB is a component of exchange transactions—between an employer and its employees—of salaries and benefits for employee services. OPEB are provided to an employee—on a deferred-payment basis—as part of the total compensation package offered by an employer for employee services each financial period. The obligation to sacrifice resources for OPEB is a present obligation because it was created as a result of employment exchanges that already have occurred.

The net OPEB liability represents the City's proportionate share of each OPEB plan's collective actuarial present value of projected benefit payments attributable to past periods of service, net of each OPEB plan's fiduciary net position. The net OPEB liability calculation is dependent on critical long-term variables, including estimated average life expectancies, earnings on investments, cost of living adjustments and others. While these estimates use the best information available, unknowable future events require adjusting these estimates annually.

Ohio Revised Code limits the City's obligation for this liability to annually required payments. The City cannot control benefit terms or the manner in which OPEB are financed; however, the City does receive the benefit of employees' services in exchange for compensation including OPEB.

GASB 75 assumes the liability is solely the obligation of the employer, because they benefit from employee services. OPEB contributions come from these employers and health care plan enrollees which pay a portion of the health care costs in the form of a monthly premium. The Ohio revised Code permits, but does not require the retirement systems to provide healthcare to eligible benefit recipients. Any change to benefits or funding could significantly affect the net OPEB liability. Resulting adjustments to the net OPEB liability would be effective when the changes are legally enforceable. The retirement systems may allocate a portion of the employer contributions to provide for these OPEB benefits.

The proportionate share of each plan's unfunded benefits is presented as a long-term net OPEB liability on the accrual basis of accounting. Any liability for the contractually-required OPEB contribution outstanding at the end of the year is included in intergovernmental payable on both the accrual and modified accrual bases of accounting.

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CITY OF REYNOLDSBURG, OHIO

Notes to the Basic Financial Statements For the Year Ended December 31, 2020

NOTE 9 - DEFINED BENEFIT OPEB PLANS (Continued)

Plan Description – Ohio Public Employees Retirement System (OPERS)

Plan Description - The Ohio Public Employees Retirement System (OPERS) administers three separate pension plans: the traditional pension plan, a cost-sharing, multiple-employer defined benefit pension plan; the member-directed plan, a defined contribution plan; and the combined plan, a cost-sharing, multiple-employer defined benefit pension plan that has elements of both a defined benefit and defined contribution plan.

OPERS maintains a cost-sharing, multiple-employer defined benefit post-employment health care trust, which funds multiple health care plans including medical coverage, prescription drug coverage and deposits to a Health Reimbursement Arrangement to qualifying benefit recipients of both the traditional pension and the combined plans. This trust is also used to fund health care for member-directed plan participants, in the form of a Retiree Medical Account (RMA). At retirement or refund, member directed plan participants may be eligible for reimbursement of qualified medical expenses from their vested RMA balance.

In order to qualify for postemployment health care coverage, age and service retirees under the traditional pension and combined plans must have 20 or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS meets the definition of an Other Post Employment Benefit (OPEB) as described in GASB Statement 75. See OPERS' Comprehensive Annual Financial Report referenced below for additional information.

The Ohio Revised Code permits, but does not require OPERS to provide health care to its eligible benefit recipients. Authority to establish and amend health care coverage is provided to the Board in Chapter 145 of the Ohio Revised Code.

Disclosures for the health care plan are presented separately in the OPERS financial report. Interested parties may obtain a copy by visiting <https://www.opers.org/financial/reports.shtml>, by writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling (614) 222-5601 or 800-222-7377.

Funding Policy - The Ohio Revised Code provides the statutory authority requiring public employers to fund postemployment health care through their contributions to OPERS. When funding is approved by OPERS' Board of Trustees, a portion of each employer's contribution to OPERS is set aside to fund OPERS health care plans. Beginning in 2018, health care is not being funded.

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2020, state and local employers contributed at a rate of 14.0 percent of earnable salary and public safety and law enforcement employers contributed at 18.1 percent. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

CITY OF REYNOLDSBURG, OHIO

Notes to the Basic Financial Statements For the Year Ended December 31, 2020

NOTE 9 - DEFINED BENEFIT OPEB PLANS (Continued)

Each year, the OPERS Board determines the portion of the employer contribution rate that will be set aside to fund health care plans. The portion of employer contributions allocated to health care for members in the Traditional Pension Plan and Combined Plan was 0 percent during calendar year 2020. The OPERS Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The employer contribution as a percentage of covered payroll deposited into the RMA for participants in the Member-Directed Plan for 2020 was 4.0 percent.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The City's contractually required contribution was \$0 for 2020.

Plan Description – Ohio Police & Fire Pension Fund (OP&F)

Plan Description – The City contributes to the Ohio Police and Fire Pension Fund (OP&F) sponsored healthcare program, a cost-sharing, multiple-employer defined post-employment health care plan administered by a third-party provider. This program is not guaranteed and is subject to change at any time upon action of the Board of Trustees. On January 1, 2019, OP&F implemented a new model for health care. Under this new model, OP&F provides eligible retirees with a fixed stipend earmarked to pay for health care and Medicare Part B reimbursements.

A retiree is eligible for the OP&F health care stipend unless they have access to any other group coverage including employer and retirement coverage. The eligibility of spouses and dependent children could increase the stipend amount. If the spouse or dependents have access to any other group coverage including employer or retirement coverage, they are not eligible for stipend support from OP&F. Even if an OP&F member or their dependents are not eligible for a stipend, they can use the services of the third-party administrator to select and enroll in a plan. The stipend provided by OP&F meets the definition of an Other Post Employment Benefit (OPEB) as described in Governmental Accounting Standards Board (GASB) Statement No. 75.

The Ohio Revised Code allows, but does not mandate, OP&F to provide OPEB benefits. Authority for the OP&F Board of Trustees to provide health care coverage to eligible participants and to establish and amend benefits is codified in Chapter 742 of the Ohio Revised Code.

OP&F issues a publicly available financial report that includes financial information and required supplementary information for the plan. The report may be obtained by visiting the OP&F website at www.op-f.org or by writing to the Ohio Police and Fire Pension Fund, 140 East Town Street, Columbus, Ohio 43215-5164.

Funding Policy – The Ohio Revised Code provides for contribution requirements of the participating employers and of plan members to the OP&F defined benefit pension plan. Participating employers are required to contribute to the pension plan at rates expressed as percentages of the payroll of active pension plan members, currently 19.5 percent and 24 percent of covered payroll for police and fire employer units, respectively. The Ohio Revised Code states that the employer contribution may not exceed 19.5 percent of covered payroll for police employer units and 24 percent of covered payroll for fire employer units. Active members do not make contributions to the OPEB Plan.

CITY OF REYNOLDSBURG, OHIO
**Notes to the Basic Financial Statements
For the Year Ended December 31, 2020**
NOTE 9 - DEFINED BENEFIT OPEB PLANS (Continued)

OP&F maintains funds for health care in two separate accounts. There is one account for health care benefits and one account for Medicare Part B reimbursements. A separate health care trust accrual account is maintained for health care benefits under IRS Code Section 115 trust. An Internal Revenue Code 401(h) account is maintained for Medicare Part B reimbursements.

The Board of Trustees is authorized to allocate a portion of the total employer contributions made into the pension plan to the Section 115 trust and the Section 401(h) account as the employer contribution for retiree health care benefits. For 2020, the portion of employer contributions allocated to health care was 0.5 percent of covered payroll. The amount of employer contributions allocated to the health care plan each year is subject to the Trustees' primary responsibility to ensure that pension benefits are adequately funded and is limited by the provisions of Sections 115 and 401(h).

The OP&F Board of Trustees is also authorized to establish requirements for contributions to the health care plan by retirees and their eligible dependents or their surviving beneficiaries. Payment amounts vary depending on the number of covered dependents and the coverage selected.

The City's contractually required contribution to OP&F was \$31,785 for 2020. Of this amount, \$2,497 is reported as an intergovernmental payable.

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

The net OPEB liability and total OPEB liability for OPERS were determined by an actuarial valuation as of December 31, 2018, rolled forward to the measurement date of December 31, 2019, by incorporating the expected value of health care cost accruals, the actual health care payment, and interest accruals during the year. OP&F's total OPEB liability was measured as of December 31, 2019, and was determined by rolling forward the total OPEB liability as of January 1, 2019, to December 31, 2019. The City's proportion of the net OPEB liability was based on the City's share of contributions to the retirement plan relative to the contributions of all participating entities. Following is information related to the proportionate share and OPEB expense:

	OPERS	OP&F	Total
Proportionate Share of the Net OPEB Liability	\$4,757,749	\$2,336,616	\$7,094,365
Proportion of the Net OPEB Liability-2020	0.034445%	0.2365539%	
Proportion of the Net OPEB Liability-2019	0.033896%	0.2235750%	
Percentage Change	0.000549%	0.0129789%	
OPEB Expense	\$604,532	\$146,977	\$751,509

CITY OF REYNOLDSBURG, OHIO
**Notes to the Basic Financial Statements
For the Year Ended December 31, 2020**
NOTE 9 - DEFINED BENEFIT OPEB PLANS (Continued)

At December 31, 2020, the City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	OPERS	OP&F	Total
Deferred Outflows of Resources			
Changes in assumptions	\$753,102	\$1,366,076	\$2,119,178
Differences between expected and actual experience	127	0	127
Change in proportionate share	79,314	448,768	528,082
City contributions subsequent to the measurement date	0	31,785	31,785
Total Deferred Outflows of Resources	<u>\$832,543</u>	<u>\$1,846,629</u>	<u>\$2,679,172</u>
Deferred Inflows of Resources			
Net difference between projected and actual earnings on OPEB plan investments	\$242,263	\$107,523	\$349,786
Changes in assumptions	0	497,968	497,968
Differences between expected and actual experience	435,118	251,280	686,398
Change in proportionate share	0	861,481	861,481
Total Deferred Inflows of Resources	<u>\$677,381</u>	<u>\$1,718,252</u>	<u>\$2,395,633</u>

\$31,785 reported as deferred outflows of resources related to OPEB resulting from City contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ending December 31:	OPERS	OP&F	Total
2021	\$185,622	(\$2,787)	\$182,835
2022	72,864	(2,787)	70,077
2023	194	19,270	19,464
2024	(103,518)	(15,503)	(119,021)
2025	0	25,900	25,900
2026	0	46,554	46,554
2027	0	25,945	25,945
Total	<u>\$155,162</u>	<u>\$96,592</u>	<u>\$251,754</u>

CITY OF REYNOLDSBURG, OHIO
**Notes to the Basic Financial Statements
For the Year Ended December 31, 2020**
NOTE 9 - DEFINED BENEFIT OPEB PLANS (Continued)
Actuarial Assumptions - OPERS

Actuarial valuations of an ongoing plan involve estimates of the values of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and cost trends. Actuarially determined amounts are subject to continual review or modification as actual results are compared with past expectations and new estimates are made about the future.

Projections of benefits for financial reporting purposes are based on the substantive plan and include the types of coverage provided at the time of each valuation and the historical pattern of sharing of costs between OPERS and plan members. The total OPEB liability was determined by an actuarial valuation as of December 31, 2018, rolled forward to the measurement date of December 31, 2019. The actuarial valuation used the following actuarial assumptions applied to all prior periods included in the measurement in accordance with the requirements of GASB 74:

Wage Inflation	3.25 percent
Projected Salary Increases, including inflation	3.25 to 10.75 percent including wage inflation
Single Discount Rate:	
Current measurement date	3.16 percent
Prior Measurement date	3.96 percent
Investment Rate of Return:	
Current measurement date	6.00 percent
Prior Measurement date	6.00 percent
Municipal Bond Rate:	
Current measurement date	2.75 percent
Prior Measurement date	3.71 percent
Health Care Cost Trend Rate:	
Current measurement date	10.5 percent initial, 3.5 percent ultimate in 2030
Prior Measurement date	10.0 percent, initial 3.25 percent, ultimate in 2029
Actuarial Cost Method	Individual Entry Age Normal

Pre-retirement mortality rates are based on the RP-2014 Employees mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates are based on the RP-2014 Healthy Annuitant mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates for disabled retirees are based on the RP-2014 Disabled mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Mortality rates for a particular calendar year are determined by applying the MP-2015 mortality improvement scale to all of the above described tables.

The most recent experience study was completed for the five year period ended December 31, 2015.

CITY OF REYNOLDSBURG, OHIO
**Notes to the Basic Financial Statements
For the Year Ended December 31, 2020**
NOTE 9 - DEFINED BENEFIT OPEB PLANS (Continued)

The long-term expected rate of return on health care investment assets was determined using a building-block method in which best-estimate ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected real rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adjusted for inflation.

During 2019, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio and the Defined Contribution portfolio. The Health Care portfolio includes the assets for health care expenses for the Traditional Pension Plan, Combined Plan and Member-Directed Plan eligible members. Within the Health Care portfolio, contributions into the plans are assumed to be received continuously throughout the year based on the actual payroll payable at the time contributions are made, and health care-related payments are assumed to occur mid-year. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Health Care portfolio was 19.7 percent for 2019.

The allocation of investment assets with the Health Care portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Assets are managed on a total return basis with a long-term objective of continuing to offer a sustainable health care program for current and future retirees. OPERS' primary goal is to achieve and maintain a fully funded status for the benefits provided through the defined pension plans. Health care is a discretionary benefit. The table below displays the Board-approved asset allocation policy for 2019 and the long-term expected real rates of return:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	36.00 %	1.53 %
Domestic Equities	21.00	5.75
Real Estate Investment Trust	6.00	5.69
International Equities	23.00	7.66
Other investments	14.00	4.90
Total	100.00 %	4.55 %

Discount Rate A single discount rate of 3.16 percent was used to measure the OPEB liability on the measurement date of December 31, 2019. A single discount rate of 3.96 percent was used to measure the OPEB liability on the measurement date of December 31, 2018. Projected benefit payments are required to be discounted to their actuarial present value using a single discount rate that reflects (1) a long-term expected rate of return on OPEB plan investments (to the extent that the health care fiduciary net position is projected to be sufficient to pay benefits), and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate are not met). This single discount rate was based on an expected rate of return on the health care investment portfolio of 6.00 percent and a municipal bond rate of 2.75 percent.

CITY OF REYNOLDSBURG, OHIO
**Notes to the Basic Financial Statements
For the Year Ended December 31, 2020**
NOTE 9 - DEFINED BENEFIT OPEB PLANS (Continued)

The projection of cash flows used to determine this single discount rate assumed that employer contributions will be made at rates equal to the actuarially determined contribution rate. Based on these assumptions, the health care fiduciary net position and future contributions were sufficient to finance health care costs through 2034. As a result, the long-term expected rate of return on health care investments was applied to projected costs through the year 2034, and the municipal bond rate was applied to all health care costs after that date.

Sensitivity of the City's Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate The following table presents the City's proportionate share of the net OPEB liability calculated using the single discount rate of 3.16 percent, as well as what the City's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is one-percentage-point lower (2.16 percent) or one-percentage-point higher (4.16 percent) than the current rate:

	1% Decrease (2.16%)	Current Discount Rate (3.16%)	1% Increase (4.16%)
City's proportionate share of the net OPEB liability	\$6,226,278	\$4,757,749	\$3,581,936

Sensitivity of the City's Proportionate Share of the Net OPEB Liability to Changes in the Health Care Cost Trend Rate Changes in the health care cost trend rate may also have a significant impact on the net OPEB liability. The following table presents the net OPEB liability calculated using the assumed trend rates, and the expected net OPEB liability if it were calculated using a health care cost trend rate that is 1.0 percent lower or 1.0 percent higher than the current rate.

Retiree health care valuations use a health care cost-trend assumption that changes over several years built into the assumption. The near-term rates reflect increases in the current cost of health care; the trend starting in 2020 is 10.50 percent. If this trend continues for future years, the projection indicates that years from now virtually all expenditures will be for health care. A more reasonable alternative is that in the not-too-distant future, the health plan cost trend will decrease to a level at, or near, wage inflation. On this basis, the actuaries project premium rate increases will continue to exceed wage inflation for approximately the next decade, but by less each year, until leveling off at an ultimate rate, assumed to be 3.50 percent in the most recent valuation.

	1% Decrease	Current Health Care Cost Trend Rate Assumption	1% Increase
City's proportionate share of the net OPEB liability	\$4,617,352	\$4,757,749	\$4,896,357

Changes between Measurement Date and Reporting Date

On January 15, 2020, the Board approved several changes to the health care plan offered to Medicare and pre-Medicare retirees in efforts to decrease costs and increase the solvency of the health care plan. These changes are effective January 1, 2022, and include changes to base allowances and eligibility for Medicare retirees, as well as replacing OPERS-sponsored medical plans for pre-Medicare retirees with monthly allowances, similar to the program for Medicare retirees. These changes are not reflected in the current year financial statements but are expected to decrease the associated OPEB liability.

CITY OF REYNOLDSBURG, OHIO
**Notes to the Basic Financial Statements
For the Year Ended December 31, 2020**
NOTE 9 - DEFINED BENEFIT OPEB PLANS (Continued)
Actuarial Assumptions – OP&F

OP&F's total OPEB liability as of December 31, 2019, is based on the results of an actuarial valuation date of January 1, 2019, and rolled-forward using generally accepted actuarial procedures. The total OPEB liability is determined by OP&F's actuaries in accordance with GASB Statement No. 74, as part of their annual valuation. Actuarial valuations of an ongoing plan involve estimates of reported amounts and assumptions about probability of occurrence of events far into the future. Examples include assumptions about future employment mortality, salary increases, disabilities, retirements and employment terminations. Actuarially determined amounts are subject to continual review and potential modifications, as actual results are compared with past expectations and new estimates are made about the future.

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing benefit costs between the employers and plan members to that point. The projection of benefits for financial reporting purposes does not explicitly incorporate the potential effects of legal or contractual funding limitations.

Actuarial calculations reflect a long-term perspective. For a newly hired employee, actuarial calculations will take into account the employee's entire career with the employer and also take into consideration the benefits, if any, paid to the employee after termination of employment until the death of the employee and any applicable contingent annuitant. In many cases, actuarial calculations reflect several decades of service with the employer and the payment of benefits after termination.

Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results, are presented below.

Valuation Date	January 1, 2019, with actuarial liabilities rolled forward to December 31, 2019	January 1, 2018, with actuarial liabilities rolled forward to December 31, 2018
Actuarial Cost Method	Entry Age Normal	Entry Age Normal
Investment Rate of Return	8.0 percent	8.0 percent
Projected Salary Increases	3.75 percent to 10.5 percent	3.75 percent to 10.5 percent
Payroll Growth	Inflation rate of 2.75 percent plus productivity increase rate of 0.5	Inflation rate of 2.75 percent plus productivity increase rate of 0.5
Single discount rate	3.56 percent	4.66 percent
Cost of Living Adjustments	3.00 percent simple; 2.2 percent simple for increases based on the lesser of the increase in CPI and 3 percent	3.00 percent simple; 2.2 percent simple for increases based on the lesser of the increase in CPI and 3 percent

CITY OF REYNOLDSBURG, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

NOTE 9 - DEFINED BENEFIT OPEB PLANS (Continued)

Mortality for non-disabled participants is based on the RP-2014 Total Employee and Healthy Annuitant Mortality Tables rolled back to 2006, adjusted according to the rates in the following table, and projected with the Buck Modified 2016 Improvement Scale. Rates for surviving beneficiaries are adjusted by 120 percent.

Age	Police	Fire
67 or less	77 %	68 %
68-77	105	87
78 and up	115	120

Mortality for disabled retirees is based on the RP-2014 Disabled Mortality Tables rolled back to 2006, adjusted according to the rates in the following table, and projected with the Buck Modified 2016 Improvement Scale.

Age	Police	Fire
59 or less	35 %	35 %
60-69	60	45
70-79	75	70
80 and up	100	90

The most recent experience study was completed for the five year period ended December 31, 2016. The prior experience study was completed December 31, 2011.

The long-term expected rate of return on OPEB plan investments was determined using a building-block approach and assumes a time horizon, as defined in the Statement of Investment Policy. A forecasted rate of inflation serves as the baseline for the return expected. Various real return premiums over the baseline inflation rate have been established for each asset class. The long-term expected nominal rate of return has been determined by calculating a weighted averaged of the expected real return premiums for each asset class, adding the projected inflation rate and adding the expected return from rebalancing uncorrelated asset classes. Best estimates of the long-term expected geometric real rates of return for each major asset class included in OP&F's target asset allocation as of December 31, 2019, are summarized below:

CITY OF REYNOLDSBURG, OHIO
**Notes to the Basic Financial Statements
For the Year Ended December 31, 2020**
NOTE 9 - DEFINED BENEFIT OPEB PLANS (Continued)

Asset Class	Target Allocation	Long Term Expected Real Rate of Return
Cash and Cash Equivalents	0.00 %	1.00 %
Domestic Equity	16.00	5.40
Non-US Equity	16.00	5.80
Private Markets	8.00	8.00
Core Fixed Income *	23.00	2.70
High Yield Fixed Income	7.00	4.70
Private Credit	5.00	5.50
U.S. Inflation Linked Bonds*	17.00	2.50
Master Limited Partnerships	8.00	6.60
Real Assets	8.00	7.40
Private Real Estate	12.00	6.40
Total	120.00 %	

* levered 2x

OP&F's Board of Trustees has incorporated the risk parity concept into OP&F's asset liability valuation with the goal of reducing equity risk exposure, which reduces overall Total Portfolio risk without sacrificing return, and creating a more risk-balanced portfolio based on their relationship between asset classes and economic environments. From the notional portfolio perspective above, the Total Portfolio may be levered up to 1.2 times due to the application of leverage in certain fixed income asset classes.

Discount Rate For 2019, the total OPEB liability was calculated using the discount rate of 3.56 percent. For 2018, the total OPEB liability was calculated using the discount rate of 4.66 percent. The projection of cash flows used to determine the discount rate assumed the contribution from employers and from members would be computed based on contribution requirements as stipulated by State statute. Projected inflows from investment earnings were calculated using the longer-term assumed investment rate of return of 8 percent. Based on those assumptions, OP&F's fiduciary net position was projected to not be able to make all future benefit payments of current plan members. Therefore, a municipal bond rate of 2.75 percent at December 31, 2019 and 4.13 percent at December 31, 2018, was blended with the long-term rate of 8 percent, which resulted in a blended discount rate of 3.56 percent for 2019 and 4.66 percent for 2018. The municipal bond rate was determined using the Bond Buyers General Obligation 20-year Municipal Bond Index Rate. The OPEB plan's fiduciary net position was projected to be available to make all projected OPEB payments until 2034. The long-term expected rate of return on health care investments was applied to projected costs through 2034, and the municipal bond rate was applied to all health care costs after that date.

CITY OF REYNOLDSBURG, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

NOTE 9 - DEFINED BENEFIT OPEB PLANS (Continued)

Sensitivity of the City's Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate The net OPEB liability is sensitive to changes in the discount rate, and to illustrate the potential impact the following table presents the net OPEB liability calculated using the discount rate of 3.56 percent, as well as what the net OPEB liability would be if it were calculated using a discount rate that is one percentage point lower (2.56 percent), or one percentage point higher (4.56 percent) than the current rate.

	1% Decrease (2.56%)	Current Discount Rate (3.56%)	1% Increase (4.56%)
City's proportionate share of the net OPEB liability	\$2,897,253	\$2,336,616	\$1,870,765

Sensitivity of the City's Proportionate Share of the Net OPEB Liability to Changes in the Health Care Cost Trend Rate The total OPEB liability is based on a medical benefit that is a flat dollar amount; therefore, it is unaffected by a health care cost trend rate. An increase or decrease in the trend rate would have no effect on the total OPEB liability.

CITY OF REYNOLDSBURG, OHIO
**Notes to the Basic Financial Statements
For the Year Ended December 31, 2020**
NOTE 10 – LONG-TERM DEBT LIABILITIES

Long-term debt and other long-term liabilities of the City at December 31, 2020 were as follows:

			Balance December 31, 2019	Additions	(Reductions)	Balance December 31, 2020	Due Within One Year
Business-Type Activities Debt:							
General Obligation Bonds:							
2.49%	Water System Improvement	2012-2021	\$217,600	\$0	(\$107,500)	\$110,100	\$110,100
2.49%	Sewer System Improvement	2012-2022	114,200	0	(37,100)	77,100	38,100
2.26%	Storm Water Projects	2017-2026	795,000	0	(105,000)	690,000	110,000
2.26%	Water System Improvement	2017-2026	1,080,000	0	(145,000)	935,000	145,000
Total General Obligation Bonds			2,206,800	0	(394,600)	1,812,200	403,200
Ohio Public Works Commission Loans (OPWC):*							
3.00%	Cobblestone Run/ Windsor Forest Sanitary Sewers	2000-2021	93,451	0	(61,835)	31,616	31,616
3.00%	Old Reynoldsburg North Water Line	2003-2023	95,610	0	(22,846)	72,764	23,536
3.00%	Route 256 Waterline	2003-2023	230,984	0	(55,193)	175,791	56,861
Total OPWC Loans			420,045	0	(139,874)	280,171	112,013
Business-Type Activities Long-Term Obligations:							
Compensated Absences			58,543	63,175	(48,837)	72,881	55,426
Total Business-Type Activities			\$2,685,388	\$63,175	(\$583,311)	\$2,165,252	\$570,639

*The Ohio Public Works Commission Loans are direct borrowings.

				Original Issue
Business-Type Activities				
General Obligation Bonds:				
2.49%	Water System Improvement	2012-2021		\$960,000
2.49%	Sewer System Improvement	2012-2022		350,000
2.26%	Storm Water System Improvement	2017-2026		1,100,000
2.26%	Water System Improvement	2017-2026		1,500,000
Total General Obligation Bonds				\$3,910,000
Ohio Public Works Commission Loans (OPWC):				
3.00%	Cobblestone Run/ Windsor Forest Sanitary Sewers	2000-2021		\$959,964
3.00%	Old Reynoldsburg North Water Line	2003-2023		382,082
3.00%	Route 256 Waterline	2003-2023		923,082
Total OPWC Loans				\$2,265,128

CITY OF REYNOLDSBURG, OHIO

Notes to the Basic Financial Statements For the Year Ended December 31, 2020

NOTE 10 – LONG-TERM DEBT LIABILITIES (Continued)

The City issues general obligation bonds and OPWC promissory notes to provide funds for the acquisition and construction of business-type activity major capital facilities. General obligation bonds are direct obligations and pledge the full faith and credit of the City. The City expects that principal and interest will be paid entirely by user fees from Water, Sewer, and Storm Water Drainage operations.

			Balance December 31, 2019	Additions	(Reductions)	Balance December 31, 2020	Due Within One Year
Governmental Activities Long-Term Debt:							
General Obligation Bonds:							
1.700%	Brice Main Street Refunding	2012-2025	\$4,430,000	\$0	(\$880,000)	\$3,550,000	\$860,000
2.160%	Taylor Square TIF Refunding	2016-2023	2,165,000	0	(525,000)	1,640,000	535,000
2.160%	Police Facilities Refunding	2016-2025	2,330,000	0	(370,000)	1,960,000	370,000
3.6-5%	YMCA Facilities	2018-2048	27,530,000	0	(495,000)	27,035,000	520,000
	Unamortized Premium		1,230,653	0	(42,436)	1,188,217	0
	Total General Obligation Bonds		37,685,653	0	(2,312,436)	35,373,217	2,285,000
Ohio Public Works Commission Loans (OPWC):*							
0.00%	Commercial Corridor Phase 2	2005-2020	371,250	0	(123,750)	247,500	123,750
0.00%	Brice Road Corridor	2015-2036	895,512	0	(54,273)	841,239	54,274
0.00%	Livingston Avenue Resurfacing	2016-2036	256,314	0	(15,534)	240,780	15,534
	Total OPWC Loans		1,523,076	0	(193,557)	1,329,519	193,558
Governmental Activities Other Long-Term Obligations:							
	Compensated Absences		1,622,358	1,437,079	(1,234,862)	1,824,575	992,248
	Total Governmental Activities		\$40,831,087	\$1,437,079	(\$3,740,855)	\$38,527,311	\$3,470,806

*The Ohio Public Works Commission Loans are direct borrowings.

			Original Issue
Governmental Activities Long-Term Debt:			
General Obligation Bonds:			
1.700%	Brice Main Street Refunding	2012-2025	\$7,705,000
2.160%	Taylor Square TIF Refunding	2016-2023	3,735,000
2.160%	Police Facilities Refunding	2016-2025	3,450,000
3.480%	YMCA Facilities	2018-2048	28,000,000
	Total General Obligation Bonds		\$42,890,000
Ohio Public Works Commission Loans (OPWC):			
0.00%	Commercial Corridor Phase 2	2005-2022	\$1,980,000
0.00%	Brice Road Corridor	2015-2036	1,085,468
0.00%	Livingston Avenue Resurfacing	2018-2036	279,615
	Total OPWC Loans		\$3,345,083

CITY OF REYNOLDSBURG, OHIO
**Notes to the Basic Financial Statements
For the Year Ended December 31, 2020**
NOTE 10 – LONG-TERM DEBT LIABILITIES (Continued)

The City issues general obligation bonds and OPWC promissory notes to provide funds for the acquisition and construction of governmental major capital facilities. General obligation bonds are direct obligations and pledge the full faith and credit of the City. The City expects that principal and interest will be paid from revenues of the City's municipal income tax along with TIF proceeds for the Taylor Square and Brice-Main debt. These proceeds apply towards the Taylor Square TIF refunding and the Commercial Corridor Phase I issues.

A. Principal and Interest Requirements

Principal and interest requirements to retire long-term liabilities outstanding at December 31, 2020 are as follows:

Business-Type Activities:			Governmental Activities:		
<u>Years</u>	<u>General Obligation Bonds</u>		<u>General Obligation Bonds</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	
2021	\$403,200	\$41,387	\$2,285,000	\$1,185,246	
2022	299,000	31,934	2,340,000	1,125,050	
2023	270,000	25,086	2,285,000	1,062,957	
2024	275,000	18,984	1,575,000	1,000,925	
2025	280,000	12,769	1,530,000	952,476	
2026-2030	285,000	6,441	3,645,000	4,179,038	
2031-2035	0	0	4,475,000	3,347,348	
2036-2040	0	0	5,330,000	2,498,862	
2041-2045	0	0	6,340,000	1,487,323	
2046-2048	0	0	4,380,000	318,960	
Totals	<u>\$1,812,200</u>	<u>\$136,601</u>	<u>\$34,185,000</u>	<u>\$17,158,185</u>	
<u>Years</u>	<u>Ohio Public Works Commission Loans</u>		<u>Ohio Public Works Commission Loans</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	
2021	\$112,013	\$7,332	\$193,558	\$0	
2022	82,827	4,428	193,557	0	
2023	85,331	1,926	69,807	0	
2024	0	0	69,807	0	
2025	0	0	69,807	0	
2026-2030	0	0	349,035	0	
2031-2035	0	0	349,035	0	
2036	0	0	34,913	0	
Totals	<u>\$280,171</u>	<u>\$13,686</u>	<u>\$1,329,519</u>	<u>\$0</u>	

CITY OF REYNOLDSBURG, OHIO
**Notes to the Basic Financial Statements
For the Year Ended December 31, 2020**
NOTE 11 – RISK MANAGEMENT

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. During 2020, the City contracted with several different insurance providers for various insurance coverages, as follows:

Insurance Provider	Coverage	Deductible
Zurich American	Automobile	\$1,000 Comprehensive; 1,000 Collision
Zurich American	General Liability	0
Zurich American	Property Casualty	5,000
Zurich American	Communication Equipment	1,000
Zurich American	Cyber Coverage	1,000
Zurich American	Fine Arts	500
Zurich American	Difference in Conditions	50,000
Zurich American	Miscellaneous Equipment	500
Zurich American	Boiler and Machinery	5,000
Zurich American	Law Enforcement Liability	25,000/occurrence
Zurich American	Public Officials Liability	25,000/occurrence
Zurich American	Museum	5,000
Zurich American	Employee Benefits Liability	1,000
Zurich American	Umbrella Excess Liability	0
Zurich American	Employment Practices Liability	25,000
Argonaut Insurance Company	Flood Insurance	100,000

There has been no significant reduction in insurance coverages from coverages in the prior year. In addition, settled claims resulting from these risks have not exceeded commercial insurance coverages in any of the past three years.

Workers' compensation claims are covered through the City's participation in the State of Ohio's program. The City pays the State Workers' Compensation System a premium based upon a rate per \$100 of payroll. The rate is determined based on accident history and administrative costs.

CITY OF REYNOLDSBURG, OHIO
**Notes to the Basic Financial Statements
For the Year Ended December 31, 2020**
NOTE 12 – SIGNIFICANT COMMITMENTS

As of December 31, 2020, the City had the following commitments with respect to contractual obligations:

Contractual Commitments	Remaining Contractual Commitments	Projected Date of Completion
2020 Street Program	\$1,648,915	2021
JFK Park	406,762	2021
Davidson Drive	330,012	2021
Recreation Center/YMCA	240,103	2020
Old Reynoldsburg Phase I	179,037	2021
Roselawn Water	159,993	2021
East Main/Rosehill Light	139,947	2021
Lancaster/Main Parking Lot	61,420	2021
2019 Street Program	60,803	2020

Encumbrances are commitments related to unperformed contracts for goods or services. Encumbrance accounting is utilized to the extent necessary to assure effective budgetary control and accountability and to facilitate effective cash planning and control. At year end, the amount of encumbrances expected to honor upon performance by the vendor in the next year were as follows:

Governmental Funds:	
General Fund	\$1,088,658
Permissive Tax Fund	1,388,973
Street Construction, Maintenance and Repair Fund	307,680
Capital Improvement Fund	2,857,574
Other Governmental Funds	429,981
Total Governmental Funds	<u>6,072,866</u>
Enterprise Funds:	
Water Fund	982,627
Sewer Fund	1,356,940
Storm Water Drainage Fund	555,379
Solid Waste Fund	427,860
Total Enterprise Funds	<u>3,322,806</u>
Total	<u><u>\$9,395,672</u></u>

CITY OF REYNOLDSBURG, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2020**

NOTE 13 - CONTINGENCIES

The City may be party to legal proceedings for damages or injunctive relief. The City's legal counsel estimated that the potential uninsured claims against the City resulting from the proceedings would not materially affect the financial statements of the City.

NOTE 14 – JOINTLY GOVERNED ORGANIZATIONS

The City is a participant in the Mid-Ohio Regional Planning Commission (MORPC), a jointly governed organization. MORPC is composed of 74 representatives appointed by member governments who make up the Commission, the policy-making body of MORPC, and the oversight board. MORPC is a voluntary association of local governments in central and south central Ohio and a regional planning agency whose membership includes over 60 political subdivisions in and around Franklin, Ross, Fayette, Delaware, Knox, Marion, Morrow, Union, Pickaway, Madison, Licking, Hocking, Logan, Perry, and Fairfield counties, Ohio. The purpose of the organization is to improve the quality of life for member communities by improving housing conditions, to promote and support livability/sustainability measures as a means of addressing regional growth challenges, and to administer and facilitate the availability of regional environmental infrastructure program funding to the full advantage of MORPC's members.

NOTE 15 – COVID-19

The City continues to navigate through the COVID-19 Pandemic. In 2020, the City did not see any significant negative impacts due to the pandemic and is continuing to monitor the situation. By taking advantage of all available resources, the City feels confident with conservative, well thought out financial management and decisions there will not be any material negative impact to our financial position.

During 2020, the City received Coronavirus Aid, Relief, and Economic Security (CARES) Act funding. Of the amounts received \$449,166 was sub-granted to other organizations. These amounts were reflected as general governmental expenditures in the Coronavirus Relief Special Revenue Fund on the accompanying financial statements.

CITY OF REYNOLDSBURG, OHIO



CITY OF REYNOLDSBURG, OHIO

REQUIRED SUPPLEMENTARY INFORMATION

Attachment: City_of_Reynoldsburg_2020_Franklin_FINAL (City of Reynoldsburg Audit 2020)

CITY OF REYNOLDSBURG, OHIO
***Schedule of City's Proportionate Share of the Net Pension Liability
Last Seven Years***
Ohio Public Employees Retirement System

Year	2014	2015	2016
City's proportion of the net pension liability	0.036135%	0.036135%	0.031197%
City's proportionate share of the net pension liability	\$3,729,354	\$3,815,534	\$5,403,714
City's covered payroll	\$3,866,246	\$3,879,333	\$3,883,208
City's proportionate share of the net pension liability as a percentage of its covered payroll	96.46%	98.36%	139.16%
Plan fiduciary net position as a percentage of the total pension liability	86.36%	86.45%	81.08%

Source: City Auditor's Office and the Ohio Public Employees Retirement System

Ohio Police and Fire Pension Fund

Year	2014	2015	2016
City's proportion of the net pension liability	0.215485%	0.215485%	0.215860%
City's proportionate share of the net pension liability	\$10,494,776	\$11,163,001	\$13,886,440
City's covered payroll	\$4,278,029	\$4,673,384	\$4,941,726
City's proportionate share of the net pension liability as a percentage of its covered payroll	245.32%	238.86%	281.00%
Plan fiduciary net position as a percentage of the total pension liability	73.00%	72.20%	66.77%

Source: City Auditor's Office and the Ohio Police and Fire Pension Fund

Notes: The City implemented GASB Statement 68 in 2015.

Information prior to 2014 is not available.

The schedule is reported as of the measurement date of the Net Pension Liability, which is prior year end.

See accompanying notes to the Required Supplementary Information

CITY OF REYNOLDSBURG, OHIO

2017	2018	2019	2020
0.032770%	0.031946%	0.033611%	0.034456%
\$7,441,510	\$5,011,708	\$9,205,371	\$6,810,462
\$4,239,475	\$4,229,723	\$4,532,393	\$4,860,179

175.53%	118.49%	203.10%	140.13%
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77.25%	84.66%	74.70%	82.17%
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2017	2018	2019	2020
0.242958%	0.213560%	0.223575%	0.2365539%
\$15,388,716	\$13,107,142	\$18,249,628	\$15,935,534
\$5,321,716	\$4,945,153	\$5,837,800	\$6,229,695

289.17%	265.05%	312.61%	255.80%
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68.36%	70.91%	63.07%	69.89%
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CITY OF REYNOLDSBURG, OHIO
**Schedule of City Pension Contributions
Last Ten Years**
Ohio Public Employees Retirement System

Year	2011	2012	2013	2014
Contractually required contribution	N/A	N/A	\$502,612	\$465,520
Contributions in relation to the contractually required contribution	N/A	N/A	502,612	465,520
Contribution deficiency (excess)	N/A	N/A	\$0	\$0
City's covered payroll	N/A	N/A	\$3,866,246	\$3,879,333
Contributions as a percentage of covered payroll	N/A	N/A	13.00%	12.00%

Source: City Auditor's Office and the Ohio Public Employees Retirement System

Ohio Police and Fire Pension Fund

Year	2011	2012	2013	2014
Contractually required contribution	\$536,208	\$550,027	\$681,490	\$887,943
Contributions in relation to the contractually required contribution	536,208	550,027	681,490	887,943
Contribution deficiency (excess)	\$0	\$0	\$0	\$0
City's covered payroll	\$4,205,553	\$4,313,937	\$4,278,029	\$4,673,384
Contributions as a percentage of covered payroll	12.75%	12.75%	15.93%	19.00%

Source: City Auditor's Office and the Ohio Police and Fire Pension Fund

Notes: The City implemented GASB Statement 68 in 2015.

N/A - Information prior to 2013 is not available. Additional years' information will be displayed as it becomes available.

See accompanying notes to the Required Supplementary Information

CITY OF REYNOLDSBURG, OHIO

<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
\$465,985	\$508,737	\$549,864	\$634,535	\$680,425	\$745,363
<u>465,985</u>	<u>508,737</u>	<u>549,864</u>	<u>634,535</u>	<u>680,425</u>	<u>745,363</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$3,883,208	\$4,239,475	\$4,229,723	\$4,532,393	\$4,860,179	\$5,324,021
12.00%	12.00%	13.00%	14.00%	14.00%	14.00%

<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
\$938,928	\$1,011,126	\$939,579	\$1,109,182	\$1,183,642	\$1,207,848
<u>938,928</u>	<u>1,011,126</u>	<u>939,579</u>	<u>1,109,182</u>	<u>1,183,642</u>	<u>1,207,848</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$4,941,726	\$5,321,716	\$4,945,153	\$5,837,800	\$6,229,695	\$6,357,095
19.00%	19.00%	19.00%	19.00%	19.00%	19.00%

CITY OF REYNOLDSBURG, OHIO



CITY OF REYNOLDSBURG, OHIO
**Schedule of City's Proportionate Share of the Net Other Postemployment Benefits (OPEB) Liability
Last Four Years**
Ohio Public Employees Retirement System

Year	2017	2018	2019	2020
City's proportion of the net OPEB liability	0.033270%	0.032500%	0.033896%	0.034445%
City's proportionate share of the net OPEB liability	\$3,360,383	\$3,529,261	\$4,419,238	\$4,757,749
City's covered payroll	\$4,239,475	\$4,229,723	\$4,532,393	\$4,860,179
City's proportionate share of the net OPEB liability as a percentage of its covered payroll	79.26%	83.44%	97.50%	97.89%
Plan fiduciary net position as a percentage of the total OPEB liability	54.50%	54.14%	46.33%	47.80%

Source: City Auditor's Office and the Ohio Public Employees Retirement System

Ohio Police and Fire Pension Fund

Year	2017	2018	2019	2020
City's proportion of the net OPEB liability	0.242958%	0.213560%	0.223575%	0.2365539%
City's proportionate share of the net OPEB liability	\$11,532,670	\$12,100,011	\$2,035,993	\$2,336,616
City's covered payroll	\$5,321,716	\$4,945,153	\$5,837,800	\$6,229,695
City's proportionate share of the net OPEB liability as a percentage of its covered payroll	216.71%	244.68%	34.88%	37.51%
Plan fiduciary net position as a percentage of the total OPEB liability	15.96%	14.13%	46.57%	47.08%

Source: City Auditor's Office and the Ohio Police and Fire Pension Fund

Notes: The City implemented GASB Statement 75 in 2018.

Information prior to 2017 is not available.

The schedule is reported as of the measurement date of the Net OPEB Liability.

See accompanying notes to the Required Supplementary Information

CITY OF REYNOLDSBURG, OHIO
**Schedule of City's Other Postemployment Benefits (OPEB) Contributions
Last Ten Years**
Ohio Public Employees Retirement System

Year	2011	2012	2013	2014
Contractually required contribution	N/A	N/A	\$38,662	\$77,587
Contributions in relation to the contractually required contribution	N/A	N/A	38,662	77,587
Contribution deficiency (excess)	N/A	N/A	\$0	\$0
City's covered payroll	N/A	N/A	\$3,866,246	\$3,879,333
Contributions as a percentage of covered payroll	N/A	N/A	1.00%	2.00%

Source: City Auditor's Office and the Ohio Public Employees Retirement System

Ohio Police and Fire Pension Fund

Year	2011	2012	2013	2014
Contractually required contribution	\$283,875	\$291,191	\$152,851	\$23,367
Contributions in relation to the contractually required contribution	283,875	291,191	152,851	23,367
Contribution deficiency (excess)	\$0	\$0	\$0	\$0
City's covered payroll	\$4,205,553	\$4,313,937	\$4,278,029	\$4,673,384
Contributions as a percentage of covered payroll	6.75%	6.75%	3.57%	0.50%

Source: City Auditor's Office and the Ohio Police and Fire Pension Fund

Notes: The City implemented GASB Statement 75 in 2018.

N/A - Information prior to 2013 is not available. Additional years' information will be displayed as it becomes available.

See accompanying notes to the Required Supplementary Information

CITY OF REYNOLDSBURG, OHIO

2015	2016	2017	2018	2019	2020
\$77,664	\$84,790	\$42,296	\$0	\$0	\$0
77,664	84,790	42,296	0	0	0
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$3,883,208	\$4,239,475	\$4,229,723	\$4,532,393	\$4,860,179	\$5,324,021
2.00%	2.00%	1.00%	0.00%	0.00%	0.00%

2015	2016	2017	2018	2019	2020
\$24,709	\$26,609	\$24,726	\$29,189	\$31,148	\$31,785
24,709	26,609	24,726	29,189	31,148	31,785
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$4,941,726	\$5,321,716	\$4,945,153	\$5,837,800	\$6,229,695	\$6,357,095
0.50%	0.50%	0.50%	0.50%	0.50%	0.50%

CITY OF REYNOLDSBURG, OHIO

Notes to the Required Supplementary Information For the Year Ended December 31, 2020

NET PENSION LIABILITY

OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM (OPERS)

Changes in benefit terms: There were no changes in benefit terms for the period 2014-2020.

Changes in assumptions:

2014-2016: There were no changes in methods and assumptions used in the calculation of actuarial determined contributions.

2017: The following were the most significant changes of assumptions that affected the total pension liability since the prior measurement date:

- Reduction in actuarial assumed rate of return from 8.00% to 7.50%
- Decrease in wage inflation from 3.75% to 3.25%
- Change in future salary increases from a range of 4.25%-10.02% to 3.25%-10.75%
- Amounts reported beginning in 2017 use mortality rates based on the RP-2014 Healthy Annuitant mortality Table.

2018: There were no changes in methods and assumptions used in the calculation of actuarial determined contributions.

2019: The following were the most significant changes of assumptions that affected the total pension liability since the prior measurement date:

- Reduction in actuarial assumed rate of return from 7.50% to 7.20%

2020: The following were the most significant changes of assumptions that affected the total pension liability since the prior measurement date:

- Change in COLA from 3.00% to 1.4% for post 1/7/13 retirees.

OHIO POLICE AND FIRE (OP&F) PENSION FUND

Changes in benefit terms: There were no changes in benefit terms for the period 2014-2020.

Changes in assumptions:

2014-2017: There were no changes in methods and assumptions used in the calculation of actuarial determined contributions.

CITY OF REYNOLDSBURG, OHIO

***Notes to the Required Supplementary Information
For the Year Ended December 31, 2020***

NET PENSION LIABILITY (Continued)

OHIO POLICE AND FIRE (OP&F) PENSION FUND (Continued)

2018: The following were the most significant changes of assumptions that affected total pension liability since the prior measurement date:

- Reduction in actuarial assumed rate of return from 8.25% to 8.00%
- Decrease salary increases from 3.75% to 3.25%
- Change in payroll growth from 3.75% to 3.25%
- Reduce DROP interest rate from 4.5% to 4.0%
- Reduce CPI-based COLA from 2.6% to 2.2%
- Inflation component reduced from 3.25% to 2.75%
- For the January 1, 2017, valuation, mortality for non-disabled participants is based on the RP-2014 Total Employee and Healthy Annuitant Mortality Tables rolled back to 2006
- For the January 1, 2017, valuation, mortality for disabled retirees is based on the RP-2014 Disabled Mortality Tables rolled back to 2006

2019-2020: There were no changes in methods and assumptions used in the calculation of actuarial determined contributions.

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CITY OF REYNOLDSBURG, OHIO

Notes to the Required Supplementary Information For the Year Ended December 31, 2020

NET OPEB LIABILITY

OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM (OPERS)

Changes in benefit terms: There were no changes in benefit terms for the periods 2018-2020.

Changes in assumptions:

For 2018, the single discount rate changed from 4.23% to 3.85%.

2019: The following were the most significant changes of assumptions that affected the total OPEB liability since the prior measurement date:

- The single discount rate changed from 3.85% to 3.96%.
- Reduction in actuarial assumed rate of return from 6.50% to 6.00%
- Change in health care cost trend rate from 7.5% to 10%
- The Municipal Bond Rate changed from 3.31% to 3.71%

2020: The following were the most significant changes of assumptions that affected the total OPEB liability since the prior measurement date:

- The single discount rate changed from 3.96% to 3.16%.
- Change in health care cost trend rate from 10.0% to 10.5%
- The Municipal Bond Rate changed from 3.71% to 2.75%

OHIO POLICE AND FIRE (OP&F) PENSION FUND

Changes in benefit terms:

2018: There were no changes in benefit terms.

2019: The retiree health care model and the current self-insured health care plan were replaced with a stipend-based health care model.

2020: There were no changes in benefit terms.

Changes in assumptions:

2018: The single discount rate changed from 3.79% to 3.24%.

2019: The following were the most significant changes of assumptions that affected the total OPEB liability since the prior measurement date:

- The single discount rate changed from 3.24% to 4.66%.

2020: The following were the most significant changes of assumptions that affected the total OPEB liability since the prior measurement date:

- The single discount rate changed from 4.66% to 3.56%.

CITY OF REYNOLDSBURG, OHIO

*COMBINING AND INDIVIDUAL FUND
STATEMENTS AND SCHEDULES*

*THE FOLLOWING COMBINING STATEMENTS AND SCHEDULES INCLUDE
THE MAJOR AND NONMAJOR GOVERNMENTAL FUNDS AND FIDUCIARY
FUNDS.*

Attachment: City_of_Reynoldsburg_2020_Franklin_FINAL (City of Reynoldsburg Audit 2020)

CITY OF REYNOLDSBURG, OHIO

Nonmajor Governmental Funds

Special Revenue Funds

Special Revenue funds are used to account for the proceeds of specific revenue sources (other than amounts relating to major capital projects) that are legally restricted or committed to expenditures for specified purposes.

Coronavirus Relief Fund

This fund is used to account for Coronavirus Relief funds received through passage of the CARES Act. These funds can be used for necessary expenditures incurred due to the Covid-19 public health emergency.

Court Computerization Fund

To account for fees collected for the computerization needs of the Clerk of Courts.

Income Tax Fund

This fund is used to account for the portion of income taxes used for the operations of the Income Tax Department and account for the City's Rainy Day reserve.

Police Pension Fund

To account for taxes levied toward partial payment of the current and accrued liability for police disability and pension.

State Highway Fund

To account for the portion of the State gasoline tax and motor vehicle registration fees restricted for the maintenance and repair of State highways within the City.

Endowments and Contributions Fund

To account for Endowments and contributions received for the benefit of Senior Center programs and facilities. The principal and interest of these funds can be spent with the approval of City Council.

Gang Resistance Education and Training (G.R.E.A.T) Grant Fund

To account for federal grant monies restricted for the development of programs to educate youth about the dangers associated with joining street gangs.

Reynoldsburg Recovery Court Fund

To account for the .state grant monies for specialized court programs that focus on recovery from substance use or mental health disorders.

Law Enforcement Fund

To account for the proceeds from the confiscation of contraband.

Drug Enforcement Fund

To account for mandatory fines collected for drug offenses.

Safety Belt Program Fund

To account for monies used for safety belt education programs.

(Continued)

CITY OF REYNOLDSBURG, OHIO

Special Revenue Funds (Continued)

DUI Education/Enforcement Fund

To account for financial resources used to educate the public regarding laws governing the operation of motor vehicles while under the influence of alcohol.

Federal Forfeiture Fund

To account for monies from the United States Marshall allocated to the City based upon the City's participation in the confiscation of contraband.

Law Enforcement Assistance Fund

To account for funds received to reimburse continuing professional training programs for peace officers and troopers as per Ohio Revised Code 109.803.

Edward Byrne Fund

The grant monies are received from the United States Department of Justice for the purpose of funding special enforcement initiatives in areas which have been identified as high crime risk.

Indigent Drivers Interlock Fund

To account for fines to be used for electronic monitoring devices where alcohol was a contributing factor.

Community Environment Fund

To account for funds used by various commissions and to pay the costs of activities intended to enrich the quality of life of the residents. Funds are primarily from gifts and donations (The Balance Sheet and Statement of Revenues, Expenditures and Changes in Fund Balances are not presented because this fund is reported as part of the General Fund on a GAAP basis.).

Supervision and Inspection Fund

To account for fees collected from builders and developers to cover the costs of inspection services required for major capital improvements.

Plot, Grade and Utility Plans Fund

To account for fees collected from builders and developers to cover the costs of engineering reviews of plot, grade and utility plans.

Unclaimed Funds Fund

To account for funds which rightfully belong to the payor and are refunded when the payor provides proof of claim for the funds within the period specified by law. (The Balance Sheet and Statement of Revenues, Expenditures and Changes in Fund Balances are not presented because this fund is reported as part of the General Fund on a GAAP basis.)

Employees Fund

To account for funds collected from the sale of soft drinks and coffee which help fund special events for City employees. (The Balance Sheet and Statement of Revenues, Expenditures and Changes in Fund Balances are not presented because this fund is reported as part of the General Fund on a GAAP basis.)

CITY OF REYNOLDSBURG, OHIO

Special Revenue Funds (Continued)

Visitors Bureau Fund

To account for 60% up to a maximum of \$75,000, of the hotel tax revenues collected by the City which are to be paid to the Reynoldsburg Visitors Bureau. (This fund is not part of the City's appropriated budget; therefore no budgetary schedule is presented.)

Demolition Expense Fund

To account for funds on deposit to insure the clean up or repair of damaged property. (The Statement of Revenues, Expenditures and Changes in Fund Balances is not presented because there was revenues and expenses during the year.) (This fund is not part of the City's appropriated budget; therefore no budgetary schedule is presented.)

Engineering Fees/Plan Review Deposits Fund

To account for fees collected from builders to cover the costs of engineering reviews of plans and specifications.

Debt Service Funds

The Debt Service Funds are used to account for the accumulation of resources and payment of general obligation bond principal and interest from governmental resources and special assessment levies when the government is obligated in some manner for payment.

General Debt Retirement Fund

To account for the accumulation of resources for and the payment of principal and interest on general obligation debt other than those accounted for in the proprietary funds.

Brice-Main Tax Increment Equivalent (TIEF) Debt Retirement Fund

To account for resources that are used for payment of principal, interest and fiscal charges related to the Brice-Main Tax Increment Financing Agreement.

Kroger Tax Increment Equivalent (TIEF) Debt Retirement Fund

To account for resources that are used for payment of fiscal charges related to the Kroger Company Tax Increment Financing Agreement.

Summit Road Tax Increment Equivalent (TIEF) Debt Retirement Fund

To account for resources that are used in the development of public infrastructure improvements.

Taylor Road Tax Increment Equivalent (TIEF) #1 Debt Retirement Fund

To account for resources that are used for public infrastructure improvements related to the development of a housing development.

Taylor Road Tax Increment Equivalent (TIEF) #2 Debt Retirement Fund

To account for resources that are used for public infrastructure improvements related to the development of retail and commercial space.

CITY OF REYNOLDSBURG, OHIO

Capital Projects Fund

The Capital Projects Funds are used to account for the financial resources to be used for the acquisition or construction of major capital facilities, other than those financed by proprietary or trust funds.

Sidewalk Construction Fund

To account for special assessments and fees collected from sidewalk permits used for sidewalk rehabilitation projects.

CITY OF REYNOLDSBURG, OHIO



CITY OF REYNOLDSBURG, OHIO

Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2020

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Fund	Total Nonmajor Governmental Funds
Assets:				
Cash and Cash Equivalents	\$ 2,865,962	\$ 1,119,786	\$ 238,372	\$ 4,224,120
Investments	2,844,403	1,891,621	660,207	5,396,231
Receivables:				
Taxes	653,397	795,021	0	1,448,418
Intergovernmental	87,861	0	0	87,861
Interest	584	0	0	584
Prepaid Items	38	0	0	38
Total Assets	\$ 6,452,245	\$ 3,806,428	\$ 898,579	\$ 11,157,252
Liabilities:				
Accounts Payable	\$ 73,108	\$ 0	\$ 0	\$ 73,108
Accrued Wages and Benefits Payable	2,286	0	0	2,286
Intergovernmental Payable	400,723	0	0	400,723
Due to Others	119,449	0	0	119,449
Total Liabilities	595,566	0	0	595,566
Deferred Inflows of Resources:				
Property Tax	248,476	200,765	0	449,241
Unavailable Revenue	67,192	75,946	0	143,138
Total Deferred Inflows of Resources	315,668	276,711	0	592,379
Fund Balances:				
Nonspendable	38	0	0	38
Restricted	1,690,563	3,529,717	898,579	6,118,859
Committed	3,850,410	0	0	3,850,410
Total Fund Balances	5,541,011	3,529,717	898,579	9,969,307
Total Liabilities, Deferred Inflows of Resources, and Funds Balances	\$ 6,452,245	\$ 3,806,428	\$ 898,579	\$ 11,157,252

CITY OF REYNOLDSBURG, OHIO

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2020

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Fund	Total Nonmajor Governmental Funds
Revenues:				
Taxes	\$ 959,538	\$ 3,074,635	\$ 0	\$ 4,034,173
Intergovernmental Revenues	3,404,591	155,362	0	3,559,953
Charges for Services	234,209	0	0	234,209
Licenses and Permits	0	0	1,080	1,080
Investment Earnings	25,216	0	0	25,216
Special Assessments	0	0	24	24
Fines and Forfeitures	89,703	0	0	89,703
All Other Revenue	10,617	0	0	10,617
Total Revenues	4,723,874	3,229,997	1,104	7,954,975
Expenditures:				
Current:				
Security of Persons and Property	2,810,490	0	0	2,810,490
Community Environment	529,179	0	0	529,179
Transportation	76,896	0	0	76,896
General Government	897,088	109,481	0	1,006,569
Capital Outlay	0	0	2	2
Debt Service:				
Principal Retirement	0	1,938,557	0	1,938,557
Interest and Fiscal Charges	0	1,197,486	0	1,197,486
Total Expenditures	4,313,653	3,245,524	2	7,559,179
Excess (Deficiency) of Revenues Over Expenditures	410,221	(15,527)	1,102	395,796
Other Financing Sources (Uses):				
Transfers In	39,722	0	0	39,722
Total Other Financing Sources (Uses)	39,722	0	0	39,722
Net Change in Fund Balances	449,943	(15,527)	1,102	435,518
Fund Balances at Beginning of Year	5,091,068	3,545,244	897,477	9,533,789
Fund Balances End of Year	\$ 5,541,011	\$ 3,529,717	\$ 898,579	\$ 9,969,307

Attachment: City of Reynoldsburg 2020 Franklin_FINAL (City of Reynoldsburg Audit 2020)

CITY OF REYNOLDSBURG, OHIO

Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2020

	Coronavirus Relief Fund	Court Computerization Fund	Income Tax Fund	Police Pension Fund
Assets:				
Cash and Cash Equivalents	\$ 45,427	\$ 183,001	\$ 916,389	\$ 218,265
Investments	0	0	2,538,080	0
Receivables:				
Taxes	0	0	391,651	252,712
Accounts	0	0	0	0
Intergovernmental	0	0	0	12,044
Interest	0	0	0	0
Prepaid Items	0	0	38	0
Total Assets	\$ 45,427	\$ 183,001	\$ 3,846,158	\$ 483,021
Liabilities:				
Accounts Payable	\$ 18,997	\$ 0	\$ 0	\$ 0
Accrued Wages and Benefits Payable	0	0	2,286	0
Intergovernmental Payable	0	38	391,651	0
Due to Others	0	0	0	0
Total Liabilities	18,997	38	393,937	0
Deferred Inflows of Resources:				
Property Tax	0	0	0	248,476
Unavailable Revenue	0	0	0	16,280
Total Deferred Inflows of Resources	0	0	0	264,756
Fund Balances:				
Nonspendable	0	0	38	0
Restricted	26,430	182,963	0	218,265
Committed	0	0	3,452,183	0
Total Fund Balances	26,430	182,963	3,452,221	218,265
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 45,427	\$ 183,001	\$ 3,846,158	\$ 483,021

(Continued)

Attachment: City of Reynoldsburg 2020 Franklin_FINAL (City of Reynoldsburg Audit 2020)

CITY OF REYNOLDSBURG, OHIO
**Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2020**

	State Highway Fund	Endowments and Contributions Fund	G.R.E.A.T. Grant Fund	Reynoldsburg Recovery Court Fund
Assets:				
Cash and Cash Equivalents	\$ 107,173	\$ 390,729	\$ 550	\$ 39,722
Investments	306,323	0	0	0
Receivables:				
Taxes	0	0	0	0
Accounts	0	0	0	0
Intergovernmental	75,792	0	0	0
Interest	414	0	0	0
Prepaid Items	0	0	0	0
Total Assets	\$ 489,702	\$ 390,729	\$ 550	\$ 39,722
Liabilities:				
Accounts Payable	\$ 8,401	\$ 0	\$ 0	\$ 0
Accrued Wages and Benefits Payable	0	0	0	0
Intergovernmental Payable	0	0	0	0
Due to Others	0	0	0	0
Total Liabilities	8,401	0	0	0
Deferred Inflows of Resources:				
Property Tax	0	0	0	0
Unavailable Revenue	50,800	0	0	0
Total Deferred Inflows of Resources	50,800	0	0	0
Fund Balances:				
Nonspendable	0	0	0	0
Restricted	430,501	390,729	550	39,722
Committed	0	0	0	0
Total Fund Balances	430,501	390,729	550	39,722
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 489,702	\$ 390,729	\$ 550	\$ 39,722

CITY OF REYNOLDSBURG, OHIO

Law Enforcement Fund	Drug Enforcement Fund	Safety Belt Program Fund	DUI Education/ Enforcement Fund	Federal Forfeiture Fund	Law Enforcement Assistance Fund
\$ 106,294	\$ 47,969	\$ 4,376	\$ 18,304	\$ 151,175	\$ 57,122
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	25	0	0
0	0	0	0	170	0
0	0	0	0	0	0
<u>\$ 106,294</u>	<u>\$ 47,969</u>	<u>\$ 4,376</u>	<u>\$ 18,329</u>	<u>\$ 151,345</u>	<u>\$ 57,122</u>
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	0	0	0	0	0
0	0	0	0	112	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>112</u>	<u>0</u>
0	0	0	0	0	0
106,294	47,969	4,376	18,329	151,233	57,122
0	0	0	0	0	0
<u>106,294</u>	<u>47,969</u>	<u>4,376</u>	<u>18,329</u>	<u>151,233</u>	<u>57,122</u>
\$ 106,294	\$ 47,969	\$ 4,376	\$ 18,329	\$ 151,345	\$ 57,122

(Continued)

CITY OF REYNOLDSBURG, OHIO

Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2020

	Edward Byrne Fund	Indigent Drivers Interlock Fund	Supervision and Inspection Fund	Plot, Grade and Utility Plans Fund
Assets:				
Cash and Cash Equivalents	\$ 3	\$ 16,077	\$ 182,857	\$ 153,720
Investments	0	0	0	0
Receivables:				
Taxes	0	0	0	0
Accounts	0	0	0	0
Intergovernmental	0	0	0	0
Interest	0	0	0	0
Prepaid Items	0	0	0	0
Total Assets	\$ 3	\$ 16,077	\$ 182,857	\$ 153,720
Liabilities:				
Accounts Payable	\$ 0	\$ 0	\$ 25,971	\$ 19,739
Accrued Wages and Benefits Payable	0	0	0	0
Intergovernmental Payable	0	0	0	0
Due to Others	0	0	0	0
Total Liabilities	0	0	25,971	19,739
Deferred Inflows of Resources:				
Property Tax	0	0	0	0
Unavailable Revenue	0	0	0	0
Total Deferred Inflows of Resources	0	0	0	0
Fund Balances:				
Nonspendable	0	0	0	0
Restricted	3	16,077	0	0
Committed	0	0	156,886	133,981
Total Fund Balances	3	16,077	156,886	133,981
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 3	\$ 16,077	\$ 182,857	\$ 153,720

CITY OF REYNOLDSBURG, OHIO

Visitors Bureau Fund	Demolition Expense Fund	Engineering Fees/Plan Review Deposits Fund	Total Nonmajor Special Revenue Funds
\$ 0	\$ 119,449	\$ 107,360	\$ 2,865,962
0	0	0	2,844,403
9,034	0	0	653,397
0	0	0	0
0	0	0	87,861
0	0	0	584
0	0	0	38
<u>\$ 9,034</u>	<u>\$ 119,449</u>	<u>\$ 107,360</u>	<u>\$ 6,452,245</u>
\$ 0	\$ 0	\$ 0	\$ 73,108
0	0	0	2,286
9,034	0	0	400,723
0	119,449	0	119,449
<u>9,034</u>	<u>119,449</u>	<u>0</u>	<u>595,566</u>
0	0	0	248,476
0	0	0	67,192
<u>0</u>	<u>0</u>	<u>0</u>	<u>315,668</u>
0	0	0	38
0	0	0	1,690,563
0	0	107,360	3,850,410
<u>0</u>	<u>0</u>	<u>107,360</u>	<u>5,541,011</u>
<u>\$ 9,034</u>	<u>\$ 119,449</u>	<u>\$ 107,360</u>	<u>\$ 6,452,245</u>

CITY OF REYNOLDSBURG, OHIO
**Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2020**

	Coronavirus Relief Fund	Court Computerization Fund	Income Tax Fund	Police Pension Fund
Revenues:				
Taxes	\$ 0	\$ 0	\$ 680,307	\$ 195,197
Intergovernmental Revenues	3,225,497	0	0	23,995
Charges for Services	0	0	0	0
Investment Earnings	1,292	0	10,220	0
Fines and Forfeitures	0	18,814	0	0
All Other Revenue	0	0	8,907	0
Total Revenues	3,226,789	18,814	699,434	219,192
Expenditures:				
Current:				
Security of Persons and Property	2,449,911	0	0	152,949
Community Environment	305,289	0	0	0
Transportation	0	0	0	0
General Government	445,159	14,936	436,993	0
Total Expenditures	3,200,359	14,936	436,993	152,949
Excess (Deficiency) of Revenues Over Expenditures	26,430	3,878	262,441	66,243
Other Financing Sources (Uses):				
Transfers In	0	0	0	0
Total Other Financing Sources (Uses)	0	0	0	0
Net Change in Fund Balances	26,430	3,878	262,441	66,243
Fund Balances at Beginning of Year	0	179,085	3,189,780	152,022
Fund Balances End of Year	\$ 26,430	\$ 182,963	\$ 3,452,221	\$ 218,265

CITY OF REYNOLDSBURG, OHIO

State Highway Fund	Endowments and Contributions Fund	G.R.E.A.T. Grant Fund	Reynoldsburg Recovery Court Fund	Law Enforcement Fund	Drug Enforcement Fund
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
155,099	0	0	0	0	0
0	0	0	0	0	0
12,009	0	0	0	0	0
0	0	0	0	7,579	0
0	0	0	0	1,710	0
<u>167,108</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>9,289</u>	<u>0</u>
0	203,221	0	0	4,409	0
0	0	0	0	0	0
76,896	0	0	0	0	0
0	0	0	0	0	0
<u>76,896</u>	<u>203,221</u>	<u>0</u>	<u>0</u>	<u>4,409</u>	<u>0</u>
90,212	(203,221)	0	0	4,880	0
0	0	0	39,722	0	0
0	0	0	39,722	0	0
90,212	(203,221)	0	39,722	4,880	0
<u>340,289</u>	<u>593,950</u>	<u>550</u>	<u>0</u>	<u>101,414</u>	<u>47,969</u>
<u>\$ 430,501</u>	<u>\$ 390,729</u>	<u>\$ 550</u>	<u>\$ 39,722</u>	<u>\$ 106,294</u>	<u>\$ 47,969</u>

(Continued)

CITY OF REYNOLDSBURG, OHIO

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2020

	Safety Belt Program Fund	DUI Education/ Enforcement Fund	Federal Forfeiture Fund	Law Enforcement Assistance Fund	Edward Byrne Fund
Revenues:					
Taxes	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	0	0	0	0	0
Charges for Services	0	0	0	0	0
Investment Earnings	0	0	1,695	0	0
Fines and Forfeitures	0	1,735	61,575	0	0
All Other Revenue	0	0	0	0	0
Total Revenues	<u>0</u>	<u>1,735</u>	<u>63,270</u>	<u>0</u>	<u>0</u>
Expenditures:					
Current:					
Security of Persons and Property	0	0	0	0	0
Community Environment	0	0	0	0	0
Transportation	0	0	0	0	0
General Government	0	0	0	0	0
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess (Deficiency) of Revenues Over Expenditures	0	1,735	63,270	0	0
Other Financing Sources (Uses):					
Transfers In	0	0	0	0	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balances	0	1,735	63,270	0	0
Fund Balances at Beginning of Year	<u>4,376</u>	<u>16,594</u>	<u>87,963</u>	<u>57,122</u>	<u>3</u>
Fund Balances End of Year	<u>\$ 4,376</u>	<u>\$ 18,329</u>	<u>\$ 151,233</u>	<u>\$ 57,122</u>	<u>\$ 3</u>

CITY OF REYNOLDSBURG, OHIO

Indigent Drivers Interlock Fund	Supervision and Inspection Fund	Plot, Grade and Utility Plans Fund	Visitors Bureau Fund	Engineering Fees/Plan Review Deposits Fund	Total Nonmajor Special Revenue Funds
\$ 0	\$ 0	\$ 0	\$ 84,034	\$ 0	\$ 959,538
0	0	0	0	0	3,404,591
0	100,085	92,925	0	41,199	234,209
0	0	0	0	0	25,216
0	0	0	0	0	89,703
0	0	0	0	0	10,617
0	100,085	92,925	84,034	41,199	4,723,874
0	0	0	0	0	2,810,490
0	49,104	56,374	84,034	34,378	529,179
0	0	0	0	0	76,896
0	0	0	0	0	897,088
0	49,104	56,374	84,034	34,378	4,313,653
0	50,981	36,551	0	6,821	410,221
0	0	0	0	0	39,722
0	0	0	0	0	39,722
0	50,981	36,551	0	6,821	449,943
16,077	105,905	97,430	0	100,539	5,091,068
<u>\$ 16,077</u>	<u>\$ 156,886</u>	<u>\$ 133,981</u>	<u>\$ 0</u>	<u>\$ 107,360</u>	<u>\$ 5,541,011</u>

CITY OF REYNOLDSBURG, OHIO

Combining Balance Sheet
Nonmajor Debt Service Funds
December 31, 2020

	General Debt Retirement Fund	Brice-Main TIEF Debt Retirement Fund	Kroger TIEF Debt Retirement Fund
Assets:			
Cash and Cash Equivalents	\$ 682,981	\$ 13,972	\$ 80,016
Investments	1,891,621	0	0
Receivables:			
Taxes	594,256	154,565	0
Total Assets	\$ 3,168,858	\$ 168,537	\$ 80,016
Liabilities:			
Total Liabilities	\$ 0	\$ 0	\$ 0
Deferred Inflows of Resources:			
Property Tax	0	154,565	0
Unavailable Revenue	75,946	0	0
Total Deferred Inflows of Resources	75,946	154,565	0
Fund Balances:			
Restricted	3,092,912	13,972	80,016
Total Fund Balances	3,092,912	13,972	80,016
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 3,168,858	\$ 168,537	\$ 80,016

CITY OF REYNOLDSBURG, OHIO

Summit Road TIEF Debt Retirement Fund	Taylor Road TIEF #1 Debt Retirement Fund	Taylor Road TIEF #2 Debt Retirement Fund	Total Nonmajor Debt Service Funds
\$ 92,827 0	\$ 231,086 0	\$ 18,904 0	\$ 1,119,786 1,891,621
25,000	20,000	1,200	795,021
<u>\$ 117,827</u>	<u>\$ 251,086</u>	<u>\$ 20,104</u>	<u>\$ 3,806,428</u>
 \$ 0	 \$ 0	 \$ 0	 \$ 0
25,000 0	20,000 0	1,200 0	200,765 75,946
<u>25,000</u>	<u>20,000</u>	<u>1,200</u>	<u>276,711</u>
92,827	231,086	18,904	3,529,717
<u>92,827</u>	<u>231,086</u>	<u>18,904</u>	<u>3,529,717</u>
<u>\$ 117,827</u>	<u>\$ 251,086</u>	<u>\$ 20,104</u>	<u>\$ 3,806,428</u>

CITY OF REYNOLDSBURG, OHIO

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Debt Service Funds
For the Year Ended December 31, 2020

	General Debt Retirement Fund	Brice-Main TIEF Debt Retirement Fund	Kroger TIEF Debt Retirement Fund
Revenues:			
Taxes	\$ 2,934,009	\$ 86,196	\$ 0
Intergovernmental Revenues	155,362	0	0
Total Revenues	3,089,371	86,196	0
Expenditures:			
Current:			
General Government	0	52,970	55,814
Debt Service:			
Principal Retirement	1,863,557	75,000	0
Interest and Fiscal Charges	1,191,961	5,525	0
Total Expenditures	3,055,518	133,495	55,814
Excess (Deficiency) of Revenues Over Expenditures	33,853	(47,299)	(55,814)
Fund Balances at Beginning of Year	3,059,059	61,271	135,830
Fund Balances End of Year	\$ 3,092,912	\$ 13,972	\$ 80,016

CITY OF REYNOLDSBURG, OHIO

Summit Road TIEF Debt Retirement Fund	Taylor Road TIEF #1 Debt Retirement Fund	Taylor Road TIEF #2 Debt Retirement Fund	Total Nonmajor Debt Service Funds
\$ 31,995	\$ 21,166	\$ 1,269	\$ 3,074,635
0	0	0	155,362
31,995	21,166	1,269	3,229,997
410	271	16	109,481
0	0	0	1,938,557
0	0	0	1,197,486
410	271	16	3,245,524
31,585	20,895	1,253	(15,527)
61,242	210,191	17,651	3,545,244
\$ 92,827	\$ 231,086	\$ 18,904	\$ 3,529,717

CITY OF REYNOLDSBURG, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Major Fund – General Fund
For the Year Ended December 31, 2020**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 17,838,667	\$ 17,838,667	\$ 17,685,324	\$ (153,343)
Intergovernmental Revenues	918,700	918,700	957,371	38,671
Charges for Services	82,163	80,400	91,431	11,031
Licenses and Permits	362,200	362,200	436,921	74,721
Investment Earnings	500,000	500,000	456,874	(43,126)
Fines and Forfeitures	280,000	280,000	268,770	(11,230)
All Other Revenues	690,526	690,526	1,754,154	1,063,628
Total Revenues	20,672,256	20,670,493	21,650,845	980,352
Expenditures:				
Security of Persons and Property:				
Police Department:				
Personal Services	11,098,278	11,067,778	8,334,807	2,732,971
Materials and Supplies	396,182	398,267	334,027	64,240
Contractual Services	871,359	871,359	556,372	314,987
Capital Outlay	270,840	339,542	243,057	96,485
Total Security of Persons and Property	12,636,659	12,676,946	9,468,263	3,208,683
Public Health and Welfare Services:				
Miscellaneous:				
Contractual Services	333,255	333,255	333,255	0
Total Public Health and Welfare Services	333,255	333,255	333,255	0
Leisure Time Activities:				
Recreation Department:				
Personal Services	1,397,178	1,397,178	1,141,344	255,834
Materials and Supplies	311,574	330,680	178,883	151,797
Contractual Services	902,101	903,101	501,744	401,357
Capital Outlay	83,257	83,257	45,618	37,639
Total Leisure Time Activities	2,694,110	2,714,216	1,867,589	846,627
Community Environment:				
Building Department:				
Personal Services	484,549	484,549	425,485	59,064
Materials and Supplies	12,713	12,713	7,218	5,495
Contractual Services	99,701	153,701	133,763	19,938
Total Building Department	596,963	650,963	566,466	84,497

(Continued)

CITY OF REYNOLDSBURG, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Major Fund – General Fund
For the Year Ended December 31, 2020**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Service Department:				
Personal Services	716,443	716,443	689,839	26,604
Materials and Supplies	26,275	26,275	14,727	11,548
Contractual Services	663,787	698,787	574,895	123,892
Total Service Department	1,406,505	1,441,505	1,279,461	162,044
Total Community Environment	2,003,468	2,092,468	1,845,927	246,541
General Government:				
Mayor:				
Personal Services	212,059	212,059	206,011	6,048
Materials and Supplies	1,000	1,000	842	158
Contractual Services	44,835	44,835	14,515	30,320
Total Mayor	257,894	257,894	221,368	36,526
City Council:				
Personal Services	196,029	196,029	192,101	3,928
Materials and Supplies	2,000	2,000	1,524	476
Contractual Services	55,880	55,880	18,230	37,650
Total City Council	253,909	253,909	211,855	42,054
Auditor:				
Personal Services	386,552	386,552	378,462	8,090
Materials and Supplies	5,588	5,588	922	4,666
Contractual Services	109,631	109,631	87,174	22,457
Total Auditor	501,771	501,771	466,558	35,213
City Attorney:				
Personal Services	568,000	595,000	589,201	5,799
Materials and Supplies	5,992	5,992	4,115	1,877
Contractual Services	109,899	109,899	78,032	31,867
Total City Attorney	683,891	710,891	671,348	39,543
Development Director:				
Personal Services	315,515	319,390	311,947	7,443
Materials and Supplies	3,331	3,331	1,059	2,272
Contractual Services	220,372	216,497	167,156	49,341
Total Development Director	539,218	539,218	480,162	59,056

(Continued)

Attachment: City of Reynoldsburg 2020 Franklin_FINAL (City of Reynoldsburg Audit 2020)

CITY OF REYNOLDSBURG, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Major Fund – General Fund
For the Year Ended December 31, 2020***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Clerk of Court:				
Personal Services	366,761	366,761	309,505	57,256
Materials and Supplies	5,488	5,488	3,204	2,284
Contractual Services	111,422	111,422	78,108	33,314
Total Clerk of Court	483,671	483,671	390,817	92,854
Human Resources:				
Personal Services	117,489	117,489	116,785	704
Materials and Supplies	19,979	19,979	18,770	1,209
Contractual Services	43,032	43,032	31,798	11,234
Total Human Resources	180,500	180,500	167,353	13,147
Computer Systems:				
Materials and Supplies	13,793	13,793	11,316	2,477
Contractual Services	514,116	514,116	442,106	72,010
Capital Outlay	135,166	135,166	83,314	51,852
Total Computer Systems	663,075	663,075	536,736	126,339
Vehicle Maintenance:				
Personal Services	176,351	179,851	125,731	54,120
Materials and Supplies	154,396	154,396	105,731	48,665
Contractual Services	67,316	67,316	38,491	28,825
Total Vehicle Maintenance	398,063	401,563	269,953	131,610
Commissions:				
Personal Services	66,408	66,408	59,960	6,448
Materials and Supplies	3,683	4,883	4,079	804
Contractual Services	37,458	36,258	23,479	12,779
Total Commissions	107,549	107,549	87,518	20,031

(Continued)

Attachment: City of Reynoldsburg 2020 Franklin_FINAL (City of Reynoldsburg Audit 2020)

CITY OF REYNOLDSBURG, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Major Fund – General Fund
For the Year Ended December 31, 2020**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
General Administrative:				
Personal Services	445,730	445,730	417,705	28,025
Materials and Supplies	4,066	4,066	3,746	320
Contractual Services	776,587	976,587	798,703	177,884
Capital Outlay	55,000	55,000	12,707	42,293
Total General Administrative	1,281,383	1,481,383	1,232,861	248,522
Total General Government	5,350,924	5,581,424	4,736,529	844,895
Total Expenditures	23,018,416	23,398,309	18,251,563	5,146,746
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,346,160)	(2,727,816)	3,399,282	6,127,098
Other Financing Sources (Uses):				
Insurance Recoveries	5,000	5,000	1,891	(3,109)
Transfers Out	0	(39,722)	(39,722)	0
Total Other Financing Sources (Uses)	5,000	(34,722)	(37,831)	(3,109)
Net Change in Fund Balance	(2,341,160)	(2,762,538)	3,361,451	6,123,989
Fund Balance at Beginning of Year	8,883,779	8,883,779	8,883,779	0
Prior Year Encumbrances	1,021,472	1,021,472	1,021,472	0
Fund Balance at End of Year	<u>\$ 7,564,091</u>	<u>\$ 7,142,713</u>	<u>\$ 13,266,702</u>	<u>\$ 6,123,989</u>

Attachment: City of Reynoldsburg 2020 Franklin_FINAL (City of Reynoldsburg Audit 2020)

CITY OF REYNOLDSBURG, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Major Funds – Special Revenue Funds – Permissive Tax Fund
For the Year Ended December 31, 2020**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 280,000	\$ 898,200	\$ 916,899	\$ 18,699
Investment Earnings	0	0	18,731	18,731
Total Revenues	280,000	898,200	935,630	37,430
Expenditures:				
Transportation:				
Capital Outlay	88,973	1,388,973	1,388,973	0
Total Expenditures	88,973	1,388,973	1,388,973	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	191,027	(490,773)	(453,343)	37,430
Fund Balance at Beginning of Year	1,179,637	1,179,637	1,179,637	0
Prior Year Encumbrances	88,973	88,973	88,973	0
Fund Balance at End of Year	\$ 1,459,637	\$ 777,837	\$ 815,267	\$ 37,430

Attachment: City_of_Reynoldsburg_2020_Franklin_FINAL (City of Reynoldsburg Audit 2020)

CITY OF REYNOLDSBURG, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Major Funds – Special Revenue Funds – Street Construction, Maintenance, and Repair Fund
For the Year Ended December 31, 2020**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 1,400,000	\$ 1,845,000	\$ 1,940,517	\$ 95,517
Investment Earnings	35,000	35,000	36,831	1,831
All Other Revenues	15,000	20,000	80,812	60,812
Total Revenues	1,450,000	1,900,000	2,058,160	158,160
Expenditures:				
Transportation:				
Personal Services	715,384	715,384	673,828	41,556
Materials and Supplies	349,534	349,534	212,294	137,240
Contractual Services	185,499	185,499	135,344	50,155
Capital Outlay	352,463	1,012,463	985,847	26,616
Total Expenditures	1,602,880	2,262,880	2,007,313	255,567
Excess (Deficiency) of Revenues Over (Under) Expenditures	(152,880)	(362,880)	50,847	413,727
Fund Balance at Beginning of Year	2,672,862	2,672,862	2,672,862	0
Prior Year Encumbrances	135,166	135,166	135,166	0
Fund Balance at End of Year	\$ 2,655,148	\$ 2,445,148	\$ 2,858,875	\$ 413,727

Attachment: City_of_Reynoldsburg_2020_Franklin_FINAL (City of Reynoldsburg Audit 2020)

CITY OF REYNOLDSBURG, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Major Fund –Debt Service Fund – Taylor Square TIEF Debt Retirement Fund
For the Year Ended December 31, 2020**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 2,000,000	\$ 2,000,000	\$ 1,798,216	\$ (201,784)
Total Revenues	2,000,000	2,000,000	1,798,216	(201,784)
Expenditures:				
General Government:				
Contractual Services	25,000	27,800	27,766	34
Other Operating Expenditures	1,150,000	1,155,000	1,150,000	5,000
Debt Service:				
Principal Retirement	525,000	525,000	525,000	0
Interest and Fiscal Charges	46,829	46,829	46,828	1
Total Expenditures	1,746,829	1,754,629	1,749,594	5,035
Excess (Deficiency) of Revenues Over (Under) Expenditures	253,171	245,371	48,622	(196,749)
Other Financing Sources (Uses):				
Transfers In	572,000	572,000	0	(572,000)
Transfers Out	(571,829)	(571,829)	0	571,829
Total Other Financing Sources (Uses)	171	171	0	(171)
Net Change in Fund Balance	253,342	245,542	48,622	(196,920)
Fund Balance at Beginning of Year	1,224,462	1,224,462	1,224,462	0
Fund Balance at End of Year	\$ 1,477,804	\$ 1,470,004	\$ 1,273,084	\$ (196,920)

CITY OF REYNOLDSBURG, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Major Fund –Capital Projects Fund – Capital Improvement Fund
For the Year Ended December 31, 2020***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 3,435,000	\$ 3,435,000	\$ 3,495,292	\$ 60,292
Investment Earnings	0	0	56,985	56,985
All Other Revenues	0	0	243,401	243,401
Total Revenues	3,435,000	3,435,000	3,795,678	360,678
Expenditures:				
Capital Outlay	8,631,201	15,630,722	13,077,453	2,553,269
Total Expenditures	8,631,201	15,630,722	13,077,453	2,553,269
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,196,201)	(12,195,722)	(9,281,775)	2,913,947
Fund Balance at Beginning of Year	4,767,366	4,767,366	4,767,366	0
Prior Year Encumbrances	8,631,201	8,631,201	8,631,201	0
Fund Balance at End of Year	\$ 8,202,366	\$ 1,202,845	\$ 4,116,792	\$ 2,913,947

CITY OF REYNOLDSBURG, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2020**

CORONAVIRUS RELIEF FUND

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 0	\$ 3,225,497	\$ 3,225,497	\$ 0
Investment Earnings	0	1,005	1,292	287
Total Revenues	0	3,226,502	3,226,789	287
Expenditures:				
General Government:				
Other Expenditures	0	3,225,497	3,225,497	0
Total Expenditures	0	3,225,497	3,225,497	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	1,005	1,292	287
Fund Balance at Beginning of Year	0	0	0	0
Fund Balance at End of Year	\$ 0	\$ 1,005	\$ 1,292	\$ 287

Attachment: City_of_Reynoldsburg_2020_Franklin_FINAL (City of Reynoldsburg Audit 2020)

CITY OF REYNOLDSBURG, OHIO
**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2020**
COURT COMPUTERIZATION FUND

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Fines and Forfeitures	\$ 22,000	\$ 22,000	\$ 20,544	\$ (1,456)
Total Revenues	22,000	22,000	20,544	(1,456)
Expenditures:				
General Government:				
Materials and Supplies	19,663	19,663	9,445	10,218
Contractual Services	42,322	42,322	11,961	30,361
Capital Outlay	15,000	15,000	0	15,000
Total Expenditures	76,985	76,985	21,406	55,579
Excess (Deficiency) of Revenues Over (Under) Expenditures	(54,985)	(54,985)	(862)	54,123
Fund Balance at Beginning of Year	173,952	173,952	173,952	0
Prior Year Encumbrances	6,485	6,485	6,485	0
Fund Balance at End of Year	\$ 125,452	\$ 125,452	\$ 179,575	\$ 54,123

CITY OF REYNOLDSBURG, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2020**

	INCOME TAX FUND			
	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 780,000	\$ 780,000	\$ 589,902	\$ (190,098)
Investment Earnings	15,000	15,000	10,220	(4,780)
All Other Revenues	0	0	8,907	8,907
Total Revenues	795,000	795,000	609,029	(185,971)
Expenditures:				
General Government:				
Personal Services	84,375	84,375	83,495	880
Materials and Supplies	700	700	109	591
Contractual Services	2,501,953	2,501,953	265,120	2,236,833
Total Expenditures	2,587,028	2,587,028	348,724	2,238,304
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,792,028)	(1,792,028)	260,305	2,052,333
Fund Balance at Beginning of Year	3,194,032	3,194,032	3,194,032	0
Prior Year Encumbrances	53	53	53	0
Fund Balance at End of Year	\$ 1,402,057	\$ 1,402,057	\$ 3,454,390	\$ 2,052,333

Attachment: City_of_Reynoldsburg_2020_Franklin_FINAL (City of Reynoldsburg Audit 2020)

CITY OF REYNOLDSBURG, OHIO
**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2020**
POLICE PENSION FUND

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 207,710	\$ 208,032	\$ 195,197	\$ (12,835)
Intergovernmental Revenues	19,926	22,000	23,995	1,995
Total Revenues	227,636	230,032	219,192	(10,840)
Expenditures:				
Security of Persons and Property:				
Personal Services	150,000	150,000	150,000	0
Contractual Services	3,500	3,500	2,949	551
Total Expenditures	153,500	153,500	152,949	551
Excess (Deficiency) of Revenues Over (Under) Expenditures	74,136	76,532	66,243	(10,289)
Fund Balance at Beginning of Year	152,022	152,022	152,022	0
Fund Balance at End of Year	\$ 226,158	\$ 228,554	\$ 218,265	\$ (10,289)

CITY OF REYNOLDSBURG, OHIO
**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2020**
STATE HIGHWAY FUND

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 112,500	\$ 147,500	\$ 157,339	\$ 9,839
Investment Earnings	2,500	2,500	4,157	1,657
Total Revenues	115,000	150,000	161,496	11,496
Expenditures:				
Transportation:				
Materials and Supplies	70,342	70,342	64,701	5,641
Contractual Services	26,133	26,133	21,499	4,634
Total Expenditures	96,475	96,475	86,200	10,275
Excess (Deficiency) of Revenues Over (Under) Expenditures	18,525	53,525	75,296	21,771
Fund Balance at Beginning of Year	308,876	308,876	308,876	0
Prior Year Encumbrances	2,475	2,475	2,475	0
Fund Balance at End of Year	\$ 329,876	\$ 364,876	\$ 386,647	\$ 21,771

CITY OF REYNOLDSBURG, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2020***

ENDOWMENTS AND CONTRIBUTIONS FUND

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Total Revenues	\$ 0	\$ 0	\$ 0	\$ 0
Expenditures:				
Liesure Time Activities:				
Capital Outlay	143,221	203,221	203,221	0
Total Expenditures	143,221	203,221	203,221	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	(143,221)	(203,221)	(203,221)	0
Fund Balance at Beginning of Year	450,729	450,729	450,729	0
Prior Year Encumbrances	143,221	143,221	143,221	0
Fund Balance at End of Year	\$ 450,729	\$ 390,729	\$ 390,729	\$ 0

Attachment: City_of_Reynoldsburg_2020_Franklin_FINAL (City of Reynoldsburg Audit 2020)

CITY OF REYNOLDSBURG, OHIO
**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2020**
G.R.E.A.T. GRANT FUND

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Total Revenues	\$ 0	\$ 0	\$ 0	\$ 0
Expenditures:				
Total Expenditures	0	0	0	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	0	0	0
Fund Balance at Beginning of Year	550	550	550	0
Fund Balance at End of Year	\$ 550	\$ 550	\$ 550	\$ 0

CITY OF REYNOLDSBURG, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2020***

REYNOLDSBURG RECOVERY COURT FUND

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Total Revenues	\$ 0	\$ 0	\$ 0	\$ 0
Expenditures:				
Security of Persons and Property:				
Contractual Services	0	39,722	0	39,722
Total Expenditures	0	39,722	0	39,722
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	(39,722)	0	39,722
Other Financing Sources (Uses):				
Transfers In	0	39,722	39,722	0
Total Other Financing Sources (Uses)	0	39,722	39,722	0
Net Change in Fund Balance	0	0	39,722	39,722
Fund Balance at Beginning of Year	0	0	0	0
Fund Balance at End of Year	\$ 0	\$ 0	\$ 39,722	\$ 39,722

Attachment: City_of_Reynoldsburg_2020_Franklin_FINAL (City of Reynoldsburg Audit 2020)

CITY OF REYNOLDSBURG, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2020***

LAW ENFORCEMENT FUND				Variance with Final Budget Positive (Negative)
	Original Budget	Final Budget	Actual	
Revenues:				
Fines and Forfeitures	\$ 10,000	\$ 10,000	\$ 8,169	\$ (1,831)
All Other Revenues	0	0	1,710	1,710
Total Revenues	10,000	10,000	9,879	(121)
Expenditures:				
Security of Persons and Property:				
Materials and Supplies	0	100,824	4,409	96,415
Total Expenditures	0	100,824	4,409	96,415
Excess (Deficiency) of Revenues Over (Under) Expenditures	10,000	(90,824)	5,470	96,294
Fund Balance at Beginning of Year	100,824	100,824	100,824	0
Fund Balance at End of Year	\$ 110,824	\$ 10,000	\$ 106,294	\$ 96,294

Attachment: City_of_Reynoldsburg_2020_Franklin_FINAL (City of Reynoldsburg Audit 2020)

CITY OF REYNOLDSBURG, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2020**

DRUG ENFORCEMENT FUND

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Fines and Forfeitures	\$ 1,000	\$ 1,000	\$ 25	\$ (975)
Total Revenues	1,000	1,000	25	(975)
Expenditures:				
Security of Persons and Property:				
Materials and Supplies	0	47,944	0	47,944
Total Expenditures	0	47,944	0	47,944
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,000	(46,944)	25	46,969
Fund Balance at Beginning of Year	47,944	47,944	47,944	0
Fund Balance at End of Year	\$ 48,944	\$ 1,000	\$ 47,969	\$ 46,969

Attachment: City_of_Reynoldsburg_2020_Franklin_FINAL (City of Reynoldsburg Audit 2020)

CITY OF REYNOLDSBURG, OHIO
**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2020**
SAFETY BELT PROGRAM FUND

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Total Revenues	\$ 0	\$ 0	\$ 0	\$ 0
Expenditures:				
Security of Persons and Property:				
Materials and Supplies	0	4,376	0	4,376
Total Expenditures	0	4,376	0	4,376
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	(4,376)	0	4,376
Fund Balance at Beginning of Year	4,376	4,376	4,376	0
Fund Balance at End of Year	\$ 4,376	\$ 0	\$ 4,376	\$ 4,376

CITY OF REYNOLDSBURG, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2020**

DUI EDUCATION/ENFORCEMENT FUND

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Fines and Forfeitures	\$ 3,000	\$ 3,000	\$ 1,835	\$ (1,165)
Total Revenues	3,000	3,000	1,835	(1,165)
Expenditures:				
Security of Persons and Property:				
Materials and Supplies	0	16,469	0	16,469
Total Expenditures	0	16,469	0	16,469
Excess (Deficiency) of Revenues Over (Under) Expenditures	3,000	(13,469)	1,835	15,304
Fund Balance at Beginning of Year	16,469	16,469	16,469	0
Fund Balance at End of Year	\$ 19,469	\$ 3,000	\$ 18,304	\$ 15,304

Attachment: City_of_Reynoldsburg_2020_Franklin_FINAL (City of Reynoldsburg Audit 2020)

CITY OF REYNOLDSBURG, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2020**

FEDERAL FORFEITURE FUND

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Investment Earnings	\$ 1,500	\$ 0	\$ 1,708	\$ 1,708
Fines and Forfeitures	0	62,000	61,575	(425)
Total Revenues	1,500	62,000	63,283	1,283
Expenditures:				
Security of Persons and Property:				
Materials and Supplies	0	87,892	0	87,892
Total Expenditures	0	87,892	0	87,892
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,500	(25,892)	63,283	89,175
Fund Balance at Beginning of Year	87,892	87,892	87,892	0
Fund Balance at End of Year	\$ 89,392	\$ 62,000	\$ 151,175	\$ 89,175

CITY OF REYNOLDSBURG, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2020**

LAW ENFORCEMENT ASSISTANCE FUND

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Fines and Forfeitures	\$ 1,000	\$ 1,000	\$ 0	\$ (1,000)
Total Revenues	1,000	1,000	0	(1,000)
Expenditures:				
Security of Persons and Property:				
Materials and Supplies	0	57,122	0	57,122
Total Expenditures	0	57,122	0	57,122
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,000	(56,122)	0	56,122
Fund Balance at Beginning of Year	57,122	57,122	57,122	0
Fund Balance at End of Year	\$ 58,122	\$ 1,000	\$ 57,122	\$ 56,122

Attachment: City_of_Reynoldsburg_2020_Franklin_FINAL (City of Reynoldsburg Audit 2020)

CITY OF REYNOLDSBURG, OHIO
**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2020**
EDWARD BYRNE FUND

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Total Revenues	\$ 0	\$ 0	\$ 0	\$ 0
Expenditures:				
Total Expenditures	0	0	0	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	0	0	0
Fund Balance at Beginning of Year	3	3	3	0
Fund Balance at End of Year	\$ 3	\$ 3	\$ 3	\$ 0

CITY OF REYNOLDSBURG, OHIO
**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2020**
INDIGENT DRIVERS INTERLOCK FUND

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Total Revenues	\$ 0	\$ 0	\$ 0	\$ 0
Expenditures:				
Total Expenditures	0	0	0	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	0	0	0
Fund Balance at Beginning of Year	16,077	16,077	16,077	0
Fund Balance at End of Year	\$ 16,077	\$ 16,077	\$ 16,077	\$ 0

CITY OF REYNOLDSBURG, OHIO
**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2020**
COMMUNITY ENVIRONMENT FUND

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Total Revenues	\$ 0	\$ 0	\$ 0	\$ 0
Expenditures:				
Total Expenditures	0	0	0	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	0	0	0
Fund Balance at Beginning of Year	16,555	16,555	16,555	0
Fund Balance at End of Year	\$ 16,555	\$ 16,555	\$ 16,555	\$ 0

CITY OF REYNOLDSBURG, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2020***

SUPERVISION AND INSPECTION FUND

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	\$ 110,000	\$ 110,000	\$ 100,085	\$ (9,915)
Total Revenues	110,000	110,000	100,085	(9,915)
Expenditures:				
Community Environment:				
Contractual Services	80,252	200,887	180,336	20,551
Total Expenditures	80,252	200,887	180,336	20,551
Excess (Deficiency) of Revenues Over (Under) Expenditures	29,748	(90,887)	(80,251)	10,636
Fund Balance at Beginning of Year	28,625	28,625	28,625	0
Prior Year Encumbrances	80,252	80,252	80,252	0
Fund Balance at End of Year	\$ 138,625	\$ 17,990	\$ 28,626	\$ 10,636

CITY OF REYNOLDSBURG, OHIO
**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2020**
PLOT, GRADE AND UTILITY PLANS FUND

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	\$ 50,000	\$ 125,000	\$ 92,925	\$ (32,075)
Total Revenues	50,000	125,000	92,925	(32,075)
Expenditures:				
Community Environment:				
Contractual Services	82,370	184,304	176,683	7,621
Total Expenditures	82,370	184,304	176,683	7,621
Excess (Deficiency) of Revenues Over (Under) Expenditures	(32,370)	(59,304)	(83,758)	(24,454)
Fund Balance at Beginning of Year	16,560	16,560	16,560	0
Prior Year Encumbrances	82,370	82,370	82,370	0
Fund Balance at End of Year	\$ 66,560	\$ 39,626	\$ 15,172	\$ (24,454)

Attachment: City_of_Reynoldsburg_2020_Franklin_FINAL (City of Reynoldsburg Audit 2020)

CITY OF REYNOLDSBURG, OHIO
**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2020**

UNCLAIMED FUNDS FUND				
	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
All Other Revenues	\$ 5,000	\$ 5,000	\$ 5,255	\$ 255
Total Revenues	5,000	5,000	5,255	255
Expenditures:				
General Government:				
Other Operating Expenditures	0	14,390	14,390	0
Total Expenditures	0	14,390	14,390	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	5,000	(9,390)	(9,135)	255
Fund Balance at Beginning of Year	33,787	33,787	33,787	0
Fund Balance at End of Year	\$ 38,787	\$ 24,397	\$ 24,652	\$ 255

Attachment: City_of_Reynoldsburg_2020_Franklin_FINAL (City of Reynoldsburg Audit 2020)

CITY OF REYNOLDSBURG, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2020***

EMPLOYEES FUND

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
All Other Revenues	\$ 750	\$ 750	\$ 192	\$ (558)
Total Revenues	750	750	192	(558)
Expenditures:				
General Government:				
Materials and Supplies	600	1,237	382	855
Total Expenditures	600	1,237	382	855
Excess (Deficiency) of Revenues Over (Under) Expenditures	150	(487)	(190)	297
Fund Balance at Beginning of Year	445	445	445	0
Prior Year Encumbrances	600	600	600	0
Fund Balance at End of Year	<u>\$ 1,195</u>	<u>\$ 558</u>	<u>\$ 855</u>	<u>\$ 297</u>

CITY OF REYNOLDSBURG, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2020***

ENGINEERING FEES/PLAN REVIEW DEPOSITS FUND

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	\$ 35,000	\$ 35,000	\$ 41,199	\$ 6,199
Total Revenues	35,000	35,000	41,199	6,199
Expenditures:				
Community Environment:				
Contractual Services	11,594	100,539	54,422	46,117
Total Expenditures	11,594	100,539	54,422	46,117
Excess (Deficiency) of Revenues Over (Under) Expenditures	23,406	(65,539)	(13,223)	52,316
Fund Balance at Beginning of Year	88,945	88,945	88,945	0
Prior Year Encumbrances	11,594	11,594	11,594	0
Fund Balance at End of Year	\$ 123,945	\$ 35,000	\$ 87,316	\$ 52,316

CITY OF REYNOLDSBURG, OHIO
**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Debt Service Funds
For the Year Ended December 31, 2020**
GENERAL DEBT RETIREMENT FUND

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 2,746,700	\$ 2,746,700	\$ 2,796,233	\$ 49,533
Intergovernmental Revenues	0	0	155,362	155,362
Total Revenues	2,746,700	2,746,700	2,951,595	204,895
Expenditures:				
Debt Service:				
Principal Retirement	1,863,557	1,863,557	1,863,557	0
Interest and Fiscal Charges	1,191,961	1,191,961	1,191,961	0
Total Expenditures	3,055,518	3,055,518	3,055,518	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	(308,818)	(308,818)	(103,923)	204,895
Fund Balance at Beginning of Year	2,678,525	2,678,525	2,678,525	0
Fund Balance at End of Year	\$ 2,369,707	\$ 2,369,707	\$ 2,574,602	\$ 204,895

Attachment: City_of_Reynoldsburg_2020_Franklin_FINAL (City of Reynoldsburg Audit 2020)

CITY OF REYNOLDSBURG, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Debt Service Funds
For the Year Ended December 31, 2020**

BRICE-MAIN TIEF DEBT RETIREMENT FUND

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 285,000	\$ 87,000	\$ 86,196	\$ (804)
Total Revenues	285,000	87,000	86,196	(804)
Expenditures:				
General Government:				
Contractual Services	4,000	4,000	2,423	1,577
Other Operating Expenditures	175,000	55,000	50,547	4,453
Debt Service:				
Principal Retirement	75,000	75,000	75,000	0
Interest and Fiscal Charges	5,525	5,525	5,525	0
Total Expenditures	259,525	139,525	133,495	6,030
Excess (Deficiency) of Revenues Over (Under) Expenditures	25,475	(52,525)	(47,299)	5,226
Fund Balance at Beginning of Year	61,271	61,271	61,271	0
Fund Balance at End of Year	\$ 86,746	\$ 8,746	\$ 13,972	\$ 5,226

CITY OF REYNOLDSBURG, OHIO
**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Debt Service Funds
For the Year Ended December 31, 2020**
KROGER TIEF DEBT RETIREMENT FUND

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Total Revenues	\$ 0	\$ 0	\$ 0	\$ 0
Expenditures:				
General Government:				
Contractual Services	56,314	56,314	55,814	500
Total Expenditures	56,314	56,314	55,814	500
Excess (Deficiency) of Revenues Over (Under) Expenditures	(56,314)	(56,314)	(55,814)	500
Fund Balance at Beginning of Year	79,516	79,516	79,516	0
Prior Year Encumbrances	56,314	56,314	56,314	0
Fund Balance at End of Year	\$ 79,516	\$ 79,516	\$ 80,016	\$ 500

Attachment: City_of_Reynoldsburg_2020_Franklin_FINAL (City of Reynoldsburg Audit 2020)

CITY OF REYNOLDSBURG, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Debt Service Funds
For the Year Ended December 31, 2020**

SUMMIT ROAD TIEF FUND				
	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 25,000	\$ 25,000	\$ 31,995	\$ 6,995
Total Revenues	25,000	25,000	31,995	6,995
Expenditures:				
General Government:				
Contractual Services	2,000	2,000	410	1,590
Total Expenditures	2,000	2,000	410	1,590
Excess (Deficiency) of Revenues Over (Under) Expenditures	23,000	23,000	31,585	8,585
Fund Balance at Beginning of Year	61,242	61,242	61,242	0
Fund Balance at End of Year	<u>\$ 84,242</u>	<u>\$ 84,242</u>	<u>\$ 92,827</u>	<u>\$ 8,585</u>

Attachment: City_of_Reynoldsburg_2020_Franklin_FINAL (City of Reynoldsburg Audit 2020)

CITY OF REYNOLDSBURG, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Debt Service Funds
For the Year Ended December 31, 2020**

TAYLOR ROAD TIEF #1 DEBT RETIREMENT FUND

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 20,000	\$ 20,000	\$ 21,166	\$ 1,166
Total Revenues	20,000	20,000	21,166	1,166
Expenditures:				
General Government:				
Contractual Services	500	500	271	229
Total Expenditures	500	500	271	229
Excess (Deficiency) of Revenues Over (Under) Expenditures	19,500	19,500	20,895	1,395
Fund Balance at Beginning of Year	210,191	210,191	210,191	0
Fund Balance at End of Year	<u>\$ 229,691</u>	<u>\$ 229,691</u>	<u>\$ 231,086</u>	<u>\$ 1,395</u>

Attachment: City_of_Reynoldsburg_2020_Franklin_FINAL (City of Reynoldsburg Audit 2020)

CITY OF REYNOLDSBURG, OHIO
**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Debt Service Funds
For the Year Ended December 31, 2020**
TAYLOR ROAD TIEF #2 DEBT RETIREMENT FUND

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 1,200	\$ 1,200	\$ 1,269	\$ 69
Total Revenues	1,200	1,200	1,269	69
Expenditures:				
General Government:				
Contractual Services	100	100	16	84
Total Expenditures	100	100	16	84
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,100	1,100	1,253	153
Fund Balance at Beginning of Year	17,651	17,651	17,651	0
Fund Balance at End of Year	<u>\$ 18,751</u>	<u>\$ 18,751</u>	<u>\$ 18,904</u>	<u>\$ 153</u>

Attachment: City_of_Reynoldsburg_2020_Franklin_FINAL (City of Reynoldsburg Audit 2020)

CITY OF REYNOLDSBURG, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Capital Projects Fund
For the Year Ended December 31, 2020***

SIDEWALK CONSTRUCTION FUND

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Licenses and Permits	\$ 35,000	\$ 35,000	\$ 1,080	\$ (33,920)
Special Assessments	5,000	5,000	24	(4,976)
Total Revenues	40,000	40,000	1,104	(38,896)
Expenditures:				
Capital Outlay	53,165	53,167	53,167	0
Total Expenditures	53,165	53,167	53,167	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	(13,165)	(13,167)	(52,063)	(38,896)
Fund Balance at Beginning of Year	844,312	844,312	844,312	0
Prior Year Encumbrances	53,165	53,165	53,165	0
Fund Balance at End of Year	<u>\$ 884,312</u>	<u>\$ 884,310</u>	<u>\$ 845,414</u>	<u>\$ (38,896)</u>

Attachment: City_of_Reynoldsburg_2020_Franklin_FINAL (City of Reynoldsburg Audit 2020)

CITY OF REYNOLDSBURG, OHIO

Fiduciary Funds

Fiduciary fund types are used to account for assets held by the City in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or other funds.

Custodial Funds

Mayor's Court Fund

To account for funds which are held by the Mayor's court.

Board of Building Standards Fund

To account for funds from the three percent (3%) fees as required by Ohio Revised Code.

Columbus Sewer Capacity Fund

To account for one third of all sewer capacity charges which are payable by contract to the City of Columbus.

JEDD 1- Etna Reynoldsburg Fund

To account for receipt and disbursement of income tax revenue pursuant to The Joint Economic Development District Agreement with Etna Township.

JEDD 2- Etna Reynoldsburg Fund

To account for receipt and disbursement of income tax revenue pursuant to The Joint Economic Development District Agreement with Etna Township.

JEDD 3- Etna Reynoldsburg Fund

To account for receipt and disbursement of income tax revenue pursuant to The Joint Economic Development District Agreement with Etna Township.

JEDD 4-Etna Reynoldsburg Fund

To account for receipt and disbursement of income tax revenue pursuant to The Joint Economic Development District Agreement with Etna Township.

CITY OF REYNOLDSBURG, OHIO

**Combining Statement of Net Position
Custodial Funds
December 31, 2020**

	Mayor's Court	Board of Building Standards	Columbus Sewer Capacity
Assets:			
Cash and Cash Equivalents	\$ 20,434	\$ 15,994	\$ 29,133
Receivables:			
Taxes	0	0	0
Accounts	679	0	0
Total Assets	<u>21,113</u>	<u>15,994</u>	<u>29,133</u>
Liabilities:			
Intergovernmental Payable	3,856	15,994	29,133
Due to Others	17,257	0	0
Total Liabilities	<u>21,113</u>	<u>15,994</u>	<u>29,133</u>
Unrestricted	0	0	0
Total Net Position	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

CITY OF REYNOLDSBURG, OHIO

JEDD 1-Etna Reynoldsburg	JEDD 2-Etna Reynoldsburg	JEDD 3-Etna Reynoldsburg	JEDD 4-Etna Reynoldsburg	Total Custodial Funds
\$ 26,488	\$ 41,562	\$ 25,886	\$ 1,396	\$ 160,893
4,738	9,021	8,284	1,109	23,152
0	0	0	0	679
31,226	50,583	34,170	2,505	184,724
31,226	50,583	34,170	2,505	167,467
0	0	0	0	17,257
31,226	50,583	34,170	2,505	184,724
0	0	0	0	0
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

CITY OF REYNOLDSBURG, OHIO
**Combining Statement of Changes in Net Position
Custodial Funds
For the Year Ended December 31, 2020**

	Mayor's Court	Board of Building Standards	Columbus Sewer Capacity
Additions:			
Fines and Forfeiture Collections for Other Governments	\$ 131,207	\$ 0	\$ 0
Charges Collected for Others	0	8,518	119,739
Income Tax Collections for Other Governments	0	0	0
Total Additions	131,207	8,518	119,739
Deductions:			
Distribution of Fines and Forfeitures to Other Governments	131,207	0	0
Distribution of Charges Collected for Others	0	8,518	119,739
Distribution of Income Taxes to Other Governments	0	0	0
Total Deductions	131,207	8,518	119,739
Change in Net Position	0	0	0
Net Position at Beginning of Year	0	0	0
Net Position End of Year	\$ 0	\$ 0	\$ 0

CITY OF REYNOLDSBURG, OHIO

JEDD 1-Etna Reynoldsburg	JEDD 2-Etna Reynoldsburg	JEDD 3-Etna Reynoldsburg	JEDD 4-Etna Reynoldsburg	Total Custodial Funds
\$ 0	\$ 0	\$ 0	\$ 0	\$ 131,207
0	0	0	0	128,257
90,623	85,673	207,617	3,031	386,944
90,623	85,673	207,617	3,031	646,408
0	0	0	0	131,207
0	0	0	0	128,257
90,623	85,673	207,617	3,031	386,944
90,623	85,673	207,617	3,031	646,408
0	0	0	0	0
0	0	0	0	0
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

CITY OF REYNOLDSBURG, OHIO



STATISTICAL SECTION



STATISTICAL TABLES

This part of the City's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the City's overall financial health.

Contents

Financial Trends	S 2 – S 13
These schedules contain trend information to help the reader understand how the City's financial position has changed over time.	
Revenue Capacity	S 14 – S 17
These schedules contain information to help the reader understand and assess the factors affecting the City's ability to generate its most significant local revenue source, which is income tax.	
Debt Capacity	S 18 – S 27
These schedules present information to help the reader assess the affordability of the City's current levels of outstanding debt and the City's ability to issue additional debt in the future.	
Economic and Demographic Information	S 28 – S 31
These schedules offer economic and demographic indicators to help the reader understand the environment within which the City's financial activities take place and to provide information that facilitates comparisons of financial information over time and among governments.	
Operating Information	S 32 – S 39
These schedules contain service and infrastructure data to help the reader understand how the information in the City's financial report relates to the services the City provides and the activities it performs.	
Sources Note:	
Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.	

City of Reynoldsburg, Ohio

Net Position by Component
Last Ten Years
(accrual basis of accounting)

*

	2011	2012	2013	2014
Governmental Activities:				
Net Investment in Capital Assets	\$33,932,566	\$34,412,783	\$35,007,410	\$38,872,600
Restricted for:				
Capital Projects	981,542	897,730	884,385	893,021
Debt Service	1,172,528	1,136,201	1,324,975	1,602,714
Security of Persons and Property	343,295	388,646	525,613	492,779
Streets and Highways	4,278,398	4,240,989	4,482,455	5,120,553
Leisure Time Activities	0	0	0	0
Other Purposes	114,270	122,016	131,335	145,425
Unrestricted	10,907,844	10,475,900	10,387,712	(2,200,397)
Total Governmental Activities Net Position	<u>\$51,730,443</u>	<u>\$51,674,265</u>	<u>\$52,743,885</u>	<u>\$44,926,695</u>
Business-type Activities:				
Net Investment in Capital Assets	\$88,791,438	\$87,196,242	\$85,753,477	\$84,389,000
Unrestricted	4,329,262	4,429,168	4,423,880	4,342,714
Total Business-type Activities Net Position	<u>\$93,120,700</u>	<u>\$91,625,410</u>	<u>\$90,177,357</u>	<u>\$88,731,714</u>
Primary Government:				
Net Investment in Capital Assets	\$122,724,004	\$121,609,025	\$120,760,887	\$123,261,600
Restricted	6,890,033	6,785,582	7,348,763	8,254,492
Unrestricted	15,237,106	14,905,068	14,811,592	2,142,317
Total Primary Government Net Position	<u>\$144,851,143</u>	<u>\$143,299,675</u>	<u>\$142,921,242</u>	<u>\$133,658,409</u>

Source: City Auditor's Office

* Restated for implementation of GASB 68

** Restated for implementation of GASB 75

*** Restated for correction of Construction in Progress

Attachment: City of Reynoldsburg 2020 Franklin FINAL (City of Reynoldsburg Audit 2020)

City of Reynoldsburg, Ohio

**			***		
2015	2016	2017	2018	2019	2020
\$39,450,710	\$41,785,362	\$41,796,522	\$44,334,676	\$46,807,865	\$53,874,391
893,387	894,309	895,757	895,702	897,477	898,579
2,119,685	2,766,923	3,065,758	4,127,633	3,981,356	3,997,640
526,239	578,125	407,245	493,486	501,272	636,610
5,160,589	5,311,589	6,109,572	5,448,994	6,609,451	6,114,323
0	0	0	432,441	593,950	390,729
148,245	147,616	157,693	169,035	179,085	249,115
(1,079,318)	(2,886,393)	(15,506,834)	(12,808,723)	(88,860)	1,642,530
<u>\$47,219,537</u>	<u>\$48,597,531</u>	<u>\$36,925,713</u>	<u>\$43,093,244</u>	<u>\$59,481,596</u>	<u>\$67,803,917</u>
\$83,594,877	\$81,903,106	\$80,053,331	\$78,651,623	\$78,197,665	\$76,944,529
4,405,789	6,295,058	7,737,500	9,375,490	9,978,048	11,980,972
<u>\$88,000,666</u>	<u>\$88,198,164</u>	<u>\$87,790,831</u>	<u>\$88,027,113</u>	<u>\$88,175,713</u>	<u>\$88,925,501</u>
\$123,045,587	\$123,688,468	\$121,849,853	\$122,986,299	\$125,005,530	\$130,818,920
8,848,145	9,698,562	10,636,025	11,567,291	12,762,591	12,286,996
3,326,471	3,408,665	(7,769,334)	(3,433,233)	9,889,188	13,623,502
<u>\$135,220,203</u>	<u>\$136,795,695</u>	<u>\$124,716,544</u>	<u>\$131,120,357</u>	<u>\$147,657,309</u>	<u>\$156,729,418</u>

Attachment: City_of_Reynoldsburg_2020_Franklin_FINAL (City of Reynoldsburg Audit 2020)

City of Reynoldsburg, Ohio

Changes in Net Position
Last Ten Years
(accrual basis of accounting)

	2011	2012	2013	2014
Expenses				
Governmental Activities:				
Security of Persons and Property	\$8,313,332	\$8,652,688	\$8,782,065	\$9,186,177
Public Health and Welfare Services	205,060	205,667	212,964	219,428
Leisure Time Activities	1,072,964	1,034,234	1,013,886	1,045,792
Community Environment	1,296,322	1,262,546	1,312,160	1,322,012
Transportation	3,240,861	3,181,127	2,910,599	3,478,312
General Government	3,940,560	4,812,660	4,684,492	4,304,486
Interest and Fiscal Charges	973,721	1,185,952	699,578	633,862
<i>Total Governmental Activities Expenses</i>	<u>19,042,820</u>	<u>20,334,874</u>	<u>19,615,744</u>	<u>20,190,069</u>
Business-type Activities:				
Water	5,676,863	5,912,386	5,945,395	5,964,630
Sewer	5,560,004	6,425,300	6,506,679	6,530,808
Storm Water Drainage	1,403,284	1,377,501	1,393,983	1,441,474
Solid Waste	1,952,789	1,997,966	1,995,821	2,025,137
<i>Total Business-type Activities Expenses</i>	<u>14,592,940</u>	<u>15,713,153</u>	<u>15,841,878</u>	<u>15,962,049</u>
<i>Total Primary Government Expenses</i>	<u>\$33,635,760</u>	<u>\$36,048,027</u>	<u>\$35,457,622</u>	<u>\$36,152,118</u>
Program Revenues				
Governmental Activities:				
Charges for Services				
Security of Persons and Property	\$165,271	\$257,866	\$417,868	\$410,431
Leisure Time Activities	126,719	133,218	112,363	165,244
Community Environment	378,827	313,762	363,138	359,311
Transportation	542	0	10,481	8,811
General Government	626,789	618,522	617,184	667,806
Operating Grants and Contributions	1,990,530	1,759,520	1,837,908	1,846,136
Capital Grants and Contributions	2,071,639	44,182	895	3,839,701
<i>Total Governmental Activities Program Revenues</i>	<u>5,360,317</u>	<u>3,127,070</u>	<u>3,359,837</u>	<u>7,297,440</u>

Attachment: City of Reynoldsburg 2020 Franklin FINAL (City of Reynoldsburg Audit 2020)

City of Reynoldsburg, Ohio

2015	2016	2017	2018	2019	2020
\$9,542,503	\$10,621,105	\$11,020,195	\$11,557,087	\$3,439,132	\$13,963,223
257,940	271,288	285,500	302,551	319,732	333,255
1,016,476	1,352,885	1,614,852	1,834,154	2,533,531	2,052,384
1,321,144	1,564,651	1,751,419	1,684,015	1,853,200	2,307,454
3,345,017	3,378,528	3,439,342	4,462,061	5,807,071	4,039,257
5,047,592	5,387,345	6,237,449	5,706,903	6,847,573	6,887,768
577,360	376,341	358,220	1,326,652	1,335,139	1,277,712
21,108,032	22,952,143	24,706,977	26,873,423	22,135,378	30,861,053
5,870,265	5,953,712	6,041,428	6,224,960	6,311,331	6,604,822
6,508,626	6,165,127	6,352,196	6,412,549	6,526,921	7,118,859
1,404,871	2,077,419	2,290,746	2,315,012	2,337,568	2,403,658
1,693,932	1,964,252	1,810,471	1,950,363	2,107,587	2,298,077
15,477,694	16,160,510	16,494,841	16,902,884	17,283,407	18,425,416
\$36,585,726	\$39,112,653	\$41,201,818	\$43,776,307	\$39,418,785	\$49,286,469
\$460,927	\$489,901	\$578,108	\$378,681	\$332,334	\$441,687
144,580	170,203	151,525	162,044	163,999	52,828
470,050	578,369	518,814	556,063	455,014	709,659
592	1,371	1,543	152	1,868	1,104
518,626	359,598	531,231	449,705	483,889	317,795
1,841,917	1,890,365	1,930,184	2,336,076	2,746,604	5,647,393
816,035	1,401,570	131,099	264,409	0	155,362
4,252,727	4,891,377	3,842,504	4,147,130	4,183,708	7,325,828

(continued)

City of Reynoldsburg, Ohio

Changes in Net Position Last Ten Years (accrual basis of accounting)

	2011	2012	2013	2014
Business-type Activities:				
Charges for Services				
Water	5,203,135	5,519,628	5,884,315	6,368,630
Sewer	5,045,760	5,501,957	5,449,838	5,677,410
Storm Water Drainage	689,566	644,511	643,083	647,439
Solid Waste	1,824,653	1,962,981	2,028,479	2,109,384
Capital Grants and Contributions	840,751	588,786	388,110	205,603
<i>Total Business-type Activities Program Revenues</i>	<u>13,603,865</u>	<u>14,217,863</u>	<u>14,393,825</u>	<u>15,008,466</u>
<i>Total Primary Government Program Revenues</i>	<u>18,964,182</u>	<u>17,344,933</u>	<u>17,753,662</u>	<u>22,305,906</u>
Net (Expense)/Revenue				
Governmental Activities	(13,682,503)	(17,207,804)	(16,255,907)	(12,892,629)
Business-type Activities	<u>(989,075)</u>	<u>(1,495,290)</u>	<u>(1,448,053)</u>	<u>(953,583)</u>
<i>Total Primary Government</i>				
<i>Net (Expense)/Revenue</i>	<u><u>(\$14,671,578)</u></u>	<u><u>(\$18,703,094)</u></u>	<u><u>(\$17,703,960)</u></u>	<u><u>(\$13,846,212)</u></u>
General Revenues and Other Changes in Net Position				
Governmental Activities:				
Property Taxes Levied for:				
General Purposes	\$281,971	\$246,452	\$244,627	\$245,981
Special Purposes	199,361	173,098	169,057	172,600
Debt Service	1,688,532	2,274,642	2,279,801	1,535,533
Income Taxes	11,747,263	12,509,144	12,467,622	13,454,497
Other Local Taxes	471,836	525,544	541,185	558,430
Intergovernmental Revenue, Unrestricted	1,722,990	1,105,401	1,212,876	806,589
Investment Earnings	236,803	191,617	33,871	173,020
Miscellaneous	438,354	125,728	376,488	507,396
<i>Total Governmental Activities</i>	<u>16,787,110</u>	<u>17,151,626</u>	<u>17,325,527</u>	<u>17,454,046</u>
Business-type Activities:				
<i>Total Business-type Activities</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Total Primary Government</i>	<u><u>\$16,787,110</u></u>	<u><u>\$17,151,626</u></u>	<u><u>\$17,325,527</u></u>	<u><u>\$17,454,046</u></u>
Change in Net Position				
Governmental Activities	\$3,104,607	(\$56,178)	\$1,069,620	\$4,561,417
Business-type Activities	<u>(989,075)</u>	<u>(1,495,290)</u>	<u>(1,448,053)</u>	<u>(953,583)</u>
<i>Total Primary Government Change in Net Position</i>	<u><u>\$2,115,532</u></u>	<u><u>(\$1,551,468)</u></u>	<u><u>(\$378,433)</u></u>	<u><u>\$3,607,834</u></u>

Source: City Auditor's Office

City of Reynoldsburg, Ohio

2015	2016	2017	2018	2019	2020
6,206,417	7,042,818	6,966,937	7,341,919	7,368,081	7,804,840
5,652,119	6,068,364	6,227,459	6,457,926	6,688,347	7,088,148
654,028	1,238,108	1,357,542	1,326,282	1,338,989	1,956,552
2,047,248	1,971,796	1,977,388	1,845,215	2,006,084	2,138,571
186,834	36,922	56,109	167,824	30,506	187,093
14,746,646	16,358,008	16,585,435	17,139,166	17,432,007	19,175,204
18,999,373	21,249,385	20,427,939	21,286,296	21,615,715	26,501,032
(16,855,305)	(18,060,766)	(20,864,473)	(22,726,293)	(17,951,670)	(23,535,225)
(731,048)	197,498	90,594	236,282	148,600	749,788
<u>(\$17,586,353)</u>	<u>(\$17,863,268)</u>	<u>(\$20,773,879)</u>	<u>(\$22,490,011)</u>	<u>(\$17,803,070)</u>	<u>(\$22,785,437)</u>
\$235,032	\$245,644	\$246,479	\$277,044	\$279,004	\$281,758
162,245	168,537	168,912	191,078	192,964	194,234
2,257,142	2,307,527	2,213,318	1,903,187	2,040,045	1,938,842
14,579,880	14,899,503	18,628,466	23,799,351	25,775,850	25,315,115
577,477	611,642	622,451	580,294	507,551	520,882
748,384	768,037	789,996	831,777	1,050,590	930,662
187,726	131,403	285,584	694,709	1,520,212	952,571
400,261	306,467	565,553	616,384	796,428	1,723,482
19,148,147	19,438,760	23,520,759	28,893,824	32,162,644	31,857,546
0	0	0	0	0	0
<u>\$19,148,147</u>	<u>\$19,438,760</u>	<u>\$23,520,759</u>	<u>\$28,893,824</u>	<u>\$32,162,644</u>	<u>\$31,857,546</u>
\$2,292,842	\$1,377,994	\$2,656,286	\$6,167,531	\$14,210,974	\$8,322,321
(731,048)	197,498	90,594	236,282	148,600	749,788
<u>\$1,561,794</u>	<u>\$1,575,492</u>	<u>\$2,746,880</u>	<u>\$6,403,813</u>	<u>\$14,359,574</u>	<u>\$9,072,109</u>

City of Reynoldsburg, Ohio

Fund Balances, Governmental Funds
Last Ten Years
(modified accrual basis of accounting)

	2011	2012	2013	2014
General Fund				
Nonspendable	\$37,126	\$29,187	\$53,079	\$56,706
Restricted	11,265	9,423	214	634
Committed	23,567	23,567	23,567	23,567
Assigned	893,738	1,752,083	328,182	946,237
Unassigned	3,639,068	3,167,880	4,635,045	4,244,269
<i>Total General Fund</i>	<u>4,604,764</u>	<u>4,982,140</u>	<u>5,040,087</u>	<u>5,271,413</u>
All Other Governmental Funds				
Nonspendable	228,208	201,477	179,986	228,867
Restricted	4,701,499	5,603,982	6,012,851	6,869,530
Committed	3,470,235	3,238,036	2,787,851	2,873,150
Assigned	2,798,077	2,832,263	3,054,836	1,871,445
Total All Other Governmental Funds	<u>11,198,019</u>	<u>11,875,758</u>	<u>12,035,524</u>	<u>11,842,992</u>
<i>Total Governmental Funds</i>	<u>\$15,802,783</u>	<u>\$16,857,898</u>	<u>\$17,075,611</u>	<u>\$17,114,405</u>

Source: City Auditor's Office

Attachment: City of Reynoldsburg 2020 Franklin FINAL (City of Reynoldsburg Audit 2020)

City of Reynoldsburg, Ohio

2015	2016	2017	2018	2019	2020
\$53,331	\$66,405	\$90,137	\$65,770	\$96,367	\$113,901
1,385	1,385	1,365	1,365	0	0
22,652	43,305	42,485	42,843	19,653	19,149
2,177,787	1,662,806	2,625,916	2,504,975	1,952,379	3,109,023
4,114,523	4,311,309	4,382,406	5,388,017	9,518,379	14,462,370
6,369,678	6,085,210	7,142,309	8,002,970	11,586,778	17,704,443
326,064	290,958	262,705	250,758	324,397	342,761
7,301,989	8,041,214	8,876,586	31,443,695	12,498,980	10,980,472
2,913,459	2,935,611	5,149,392	8,273,602	8,501,806	8,393,907
3,040,004	2,487,894	2,398,389	2,501,820	2,501,820	2,501,820
13,581,516	13,755,677	16,687,072	42,469,875	23,827,003	22,218,960
\$19,951,194	\$19,840,887	\$23,829,381	\$50,472,845	\$35,413,781	\$39,923,403

City of Reynoldsburg, Ohio

Changes in Fund Balances, Governmental Funds Last Ten Years (modified accrual basis of accounting)

	2011	2012	2013	2014
Revenues:				
Taxes	\$14,546,665	\$15,800,045	\$15,698,348	\$15,827,003
Intergovernmental Revenues	5,796,606	4,106,209	2,740,861	5,817,230
Charges for Services	254,885	257,823	270,523	300,789
Licenses and Permits	272,031	229,833	262,037	278,188
Investment Earnings	245,175	200,992	35,291	168,910
Special Assessments	44,446	39,737	41,037	37,845
Fines and Forfeitures	680,878	584,850	778,974	719,483
Donations	0	0	0	0
All Other Revenue	529,550	378,803	583,905	821,019
Total Revenue	22,370,236	21,598,292	20,410,976	23,970,467
Expenditures:				
Current:				
Security of Persons and Property	8,015,723	8,440,986	8,506,178	9,034,101
Public Health and Welfare Services	205,060	205,667	212,964	219,428
Leisure Time Activities	970,662	956,195	955,065	1,112,254
Community Environment	1,296,538	1,255,097	1,300,919	1,316,623
Transportation	1,407,506	1,697,216	1,475,617	1,120,517
General Government	4,103,538	4,680,351	4,547,022	4,179,397
Capital Outlay	2,011,384	277,912	575,386	4,514,838
Debt Service:				
Principal Retirement	1,944,652	1,906,909	2,040,325	1,903,440
Interest and Fiscal Charges	939,579	958,308	638,536	581,836
Advance Refunding Escrow	0	295,000	0	0
Total Expenditures	20,894,642	20,673,641	20,252,012	23,982,434
Excess (Deficiency) of Revenues Over Expenditures	1,475,594	924,651	158,964	(11,967)

Attachment: City of Reynoldsburg 2020 Franklin FINAL (City of Reynoldsburg Audit 2020)

City of Reynoldsburg, Ohio

2015	2016	2017	2018	2019	2020
\$18,013,799	\$18,128,551	\$21,823,440	\$26,322,016	\$29,158,141	\$28,068,339
4,062,463	3,936,517	2,647,665	2,844,955	3,603,480	7,347,497
375,068	440,678	352,865	362,975	273,412	325,640
298,038	344,709	347,957	355,851	346,876	438,001
178,979	136,254	282,891	684,406	1,509,580	961,137
37,584	34,562	29,944	2,446	932	24
578,985	409,030	488,891	417,917	439,914	339,169
0	0	0	432,441	177,422	0
747,871	710,060	1,143,240	985,112	1,106,303	2,141,830
24,292,787	24,140,361	27,116,893	32,408,119	36,616,060	39,621,637
9,162,851	9,536,047	9,790,404	10,617,286	11,654,256	11,812,604
257,940	271,288	285,500	302,551	319,732	333,255
1,281,626	1,543,411	1,357,137	1,854,622	2,157,103	1,540,819
1,320,360	1,562,831	1,604,436	1,572,748	1,610,918	2,141,091
1,922,056	1,710,564	1,181,782	2,630,068	1,682,382	3,177,744
4,925,668	5,236,961	5,655,128	5,934,780	6,181,222	6,416,799
660,566	3,564,033	1,014,900	8,945,776	24,435,931	6,002,178
1,697,628	1,126,434	1,952,498	2,075,265	2,471,889	2,463,557
523,764	315,947	283,608	1,157,443	1,301,595	1,244,314
0	759,900	0	0	0	0
21,752,459	25,627,416	23,125,393	35,090,539	51,815,028	35,132,361
2,540,328	(1,487,055)	3,991,500	(2,682,420)	(15,198,968)	4,489,276

(Continued)

Attachment: City_of_Reynoldsburg_2020_Franklin_FINAL (City of Reynoldsburg Audit 2020)

City of Reynoldsburg, Ohio

Changes in Fund Balances, Governmental Funds

Last Ten Years

(modified accrual basis of accounting)

	2011	2012	2013	2014
Other Financing Sources (Uses):				
Sale of Capital Assets	0	0	0	0
Ohio Public Works Commission Loan	0	72,803	81,809	0
General Obligation Bonds Issued	0	0	0	0
Premium on General Obligation Bonds	0	0	0	0
Refunding General Obligation Bonds	0	7,705,000	0	0
Payment to Refunded Bond Escrow Agent	0	(7,622,276)	0	0
Insurance Recoveries	0	0	0	0
Transfers In	150,000	150,000	276,329	0
Transfers Out	(150,000)	(150,000)	(276,329)	0
Total Other Financing Sources (Uses)	0	155,527	81,809	0
Net Change in Fund Balance	\$1,475,594	\$1,080,178	\$240,773	(\$11,967)
Debt Service as a Percentage of Noncapital Expenditures	15.71%	14.67%	14.25%	12.99%

Source: City Auditor's Office

Attachment: City_of_Reynoldsburg_2020_Franklin_FINAL (City of Reynoldsburg Audit 2020)

City of Reynoldsburg, Ohio

2015	2016	2017	2018	2019	2020
0	0	0	0	20	0
0	1,331,869	11,389	21,825	0	0
0	0	0	28,000,000	0	0
0	0	0	1,273,089	0	0
0	7,185,000	0	0	0	0
0	(7,108,065)	0	0	0	0
201,295	2,154	13,301	41,592	66,075	1,891
38,735	0	0	0	0	39,722
(38,735)	0	0	0	0	(39,722)
201,295	1,410,958	24,690	29,336,506	66,095	1,891
<u>\$2,741,623</u>	<u>(\$76,097)</u>	<u>\$4,016,190</u>	<u>\$26,654,086</u>	<u>(\$15,132,873)</u>	<u>\$4,491,167</u>
11.17%	6.99%	10.51%	13.74%	13.51%	14.03%

Attachment: City_of_Reynoldsburg_2020_Franklin_FINAL (City of Reynoldsburg Audit 2020)

City of Reynoldsburg, Ohio

Income Tax Revenues by Source, Governmental Funds Last Ten Years

Tax year	2011	2012	2013	2014
Income Tax Rate	1.50%	1.50%	1.50%	1.50%
Estimated Personal Income (in thousands)	\$1,426,067	\$1,546,953	\$1,581,313	\$1,649,441
Total Tax Collected	\$11,622,722	\$12,389,479	\$12,295,534	\$13,136,111
Income Tax Receipts				
Withholding	8,017,488	9,431,349	9,398,752	9,415,885
Percentage	68.98%	76.12%	76.44%	71.68%
Net Profits	2,454,396	1,766,638	1,426,984	2,583,527
Percentage	21.12%	14.26%	11.61%	19.67%
Individuals	1,150,838	1,191,492	1,469,798	1,136,699
Percentage	9.90%	9.62%	11.95%	8.65%
Income Tax by Business Type				
Retail/Grocery	69.34%	69.13%	65.94%	67.06%
Education/Government	13.65%	12.28%	13.50%	12.42%
Service	8.25%	9.84%	10.86%	10.62%
Industrial	2.41%	2.50%	2.42%	3.47%
Construction/Real Estate	0.74%	0.70%	1.17%	0.78%
Medical	2.12%	1.87%	2.43%	1.87%
Financial	1.01%	1.26%	1.13%	1.35%
Restaurants	1.83%	1.90%	1.97%	1.98%
Miscellaneous	0.65%	0.52%	0.58%	0.45%
Total Tax	100.00%	100.00%	100.00%	100.00%

Source: City Income Tax Department

The City's Income Tax rate increased to 2.5% effective July 1, 2017

Note: Amounts are presented on a cash basis.

City of Reynoldsburg, Ohio

2015	2016	2017	2018	2019	2020
1.50%	1.50%	2.50%	2.50%	2.50%	2.50%
\$1,723,545	\$1,789,158	\$1,871,458	\$1,892,771	\$1,933,329	\$1,990,825
\$15,205,327	\$14,555,872	\$18,101,778	\$22,835,683	\$25,879,342	\$23,891,656
10,883,182	10,872,042	13,379,508	18,085,782	19,790,864	19,614,325
71.57%	74.69%	73.91%	79.20%	76.47%	82.10%
3,114,095	2,206,896	3,303,057	2,504,293	3,284,359	1,944,701
20.48%	15.16%	18.25%	10.97%	12.69%	8.14%
1,208,050	1,476,934	1,419,213	2,245,608	2,804,119	2,332,630
7.94%	10.15%	7.84%	9.83%	10.84%	9.76%
71.96%	67.97%	67.38%	62.17%	63.61%	63.69%
10.71%	12.27%	13.21%	14.95%	14.19%	15.08%
8.68%	9.90%	10.14%	11.00%	10.38%	10.18%
2.78%	2.57%	3.03%	3.52%	3.00%	2.98%
0.76%	1.32%	0.71%	1.76%	1.79%	1.43%
1.71%	1.84%	1.88%	2.58%	3.16%	3.20%
1.56%	1.71%	1.58%	1.65%	1.63%	1.79%
1.42%	1.87%	1.48%	1.84%	1.76%	1.17%
0.42%	0.55%	0.59%	0.53%	0.48%	0.48%
100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

City of Reynoldsburg, Ohio



City of Reynoldsburg, Ohio

Income Tax Collections Current Year and Nine Years Ago

Income Tax Year 2019				
Income Level	Number of Filers	Percent of Total	Local Taxable Income	Percent of Income
\$0 - \$24,999	2,642	26.59%	\$32,088,119	5.29%
25,000 - 49,999	2,635	26.52%	97,697,962	16.11%
50,000 - 74,999	1,756	17.67%	107,766,839	17.77%
75,000 - 99,999	1,096	11.03%	95,336,590	15.72%
Over 100,000	1,807	18.19%	273,609,393	45.11%
Total	9,936	100.00%	\$606,498,903	100.00%
Local Taxes Paid by Residents			Tax Dollars	
Taxes Paid to Reynoldsburg			\$4,140,032	
Taxes Credited to Other Municipalities			11,096,363	
			\$15,236,395	
Income Tax Year 2010				
Income Level	Number of Filers	Percent of Total	Local Taxable Income	Percent of Income
\$0 - \$24,999	3,667	33.62%	\$41,649,302	7.29%
25,000 - 49,999	2,733	25.06%	99,842,747	17.47%
50,000 - 74,999	1,778	16.30%	109,750,035	19.20%
75,000 - 99,999	1,244	11.41%	107,167,018	18.75%
Over 100,000	1,484	13.61%	213,100,005	37.29%
Total	10,906	100.00%	\$571,509,107	100.00%
Local Taxes Paid by Residents			Tax Dollars	
Taxes Paid to Reynoldsburg			\$1,674,805	
Taxes Credited to Other Municipalities			6,529,710	
			\$8,204,515	

Source: City Income Tax Department

Note: 2019 is most current data because Income Tax collections for 2020 are not finalized until 2021

City of Reynoldsburg, Ohio

Ratio of Outstanding Debt By Type Last Ten Years

	2011	2012	2013	2014
Governmental Activities ⁽¹⁾				
General Obligation Bonds ⁽¹⁾	\$14,331,448	\$13,799,426	\$12,570,499	\$11,618,068
General Obligation Bonds (TIF supported) ⁽¹⁾	6,565,783	6,175,483	5,682,302	5,205,072
Ohio Public Works Commission Loan	2,551,264	2,327,771	2,113,284	1,662,375
State Infrastructure Bank Loan	127,574	97,091	65,686	33,332
Business-type Activities ⁽¹⁾				
General Obligation Bonds	\$1,904,970	\$2,692,900	\$2,092,424	\$1,612,700
Ohio Public Works Commission Loans	1,400,980	1,290,755	1,177,200	1,060,211
Total Primary Government	<u>\$26,882,019</u>	<u>\$26,383,426</u>	<u>\$23,701,395</u>	<u>\$21,191,758</u>
Population ⁽²⁾				
City of Reynoldsburg	35,970	36,293	36,347	36,526
Outstanding Debt Per Capita	\$747	\$727	\$652	\$580
Income ^{(3) (a)}				
Personal (in thousands)	1,426,067	1,546,953	1,581,313	1,649,441
Percentage of Personal Income	1.89%	1.71%	1.50%	1.28%

Sources:

(1) City Auditor's Office

(2) US Bureau of Census, Population Division

(3) US Department of Commerce, Bureau of Economic Analysis

(a) Per Capita Income is only available by County, Total Personal Income is a calculation

City of Reynoldsburg, Ohio

2015	2016	2017	2018	2019	2020
\$10,732,814	\$9,842,514	\$8,770,000	\$36,873,089	\$35,195,653	\$33,483,217
4,712,842	4,230,000	3,660,000	3,075,000	2,490,000	1,890,000
1,366,079	2,374,514	2,073,405	1,774,965	1,523,076	1,329,519
0	0	0	0	0	0
\$1,165,900	\$804,800	\$2,960,500	\$2,587,900	\$2,206,800	\$1,812,200
939,686	815,520	687,600	555,814	420,045	280,171
<u>\$18,917,321</u>	<u>\$18,067,348</u>	<u>\$18,151,505</u>	<u>\$44,866,768</u>	<u>\$41,835,574</u>	<u>\$38,795,107</u>
36,711	37,158	37,847	38,278	38,327	38,549
\$515	\$486	\$480	\$1,172	\$1,092	\$1,006
1,723,545	1,789,158	1,871,458	1,892,771	1,933,329	1,990,825
1.10%	1.01%	0.97%	2.37%	2.16%	1.95%

City of Reynoldsburg, Ohio

Ratios of General Bonded Debt Outstanding Last Ten Years

Year	2011	2012	2013	2014
Population (1)	35,970	36,293	36,347	36,526
Income (2)				
Personal (in thousands)	\$1,426,067	\$1,546,953	\$1,581,313	\$1,649,441
General Bonded Debt				
General Obligation Bonds	\$22,802,201	\$22,667,809	\$20,345,225	\$18,435,840
Resources Available to Pay Principal (3)	\$354,691	\$381,203	\$522,268	\$722,048
Net General Bonded Debt	\$22,447,510	\$22,286,606	\$19,822,957	\$17,713,792
Ratio of Net Bonded Debt to Personal Income	1.57%	1.44%	1.25%	1.07%
Net Bonded Debt per Capita	\$624.06	\$614.07	\$545.38	\$484.96

Sources:

- (1) US Bureau of Census, Population Division
- (2) US Department of Commerce, Bureau of Economic Analysis
- (3) Includes only Debt Service funds available for general obligation bonded debt supported by property taxes.

City of Reynoldsburg, Ohio

2015	2016	2017	2018	2019	2020
36,711	37,158	37,847	38,278	38,327	38,549
\$1,723,545	\$1,789,158	\$1,871,458	\$1,892,771	\$1,933,329	\$1,990,825
\$16,611,556	\$14,877,314	\$15,390,500	\$42,535,989	\$39,892,453	\$37,185,417
\$1,232,200	\$1,772,880	\$2,140,217	\$3,137,548	\$3,059,059	\$3,092,912
\$15,379,356	\$13,104,434	\$13,250,283	\$39,398,441	\$36,833,394	\$34,092,505
0.89%	0.73%	0.71%	2.08%	1.91%	1.71%
\$418.93	\$352.67	\$350.10	\$1,029.27	\$961.03	\$884.39

Attachment: City_of_Reynoldsburg_2020_Franklin_FINAL (City of Reynoldsburg Audit 2020)

City of Reynoldsburg, Ohio



City of Reynoldsburg, Ohio

Computation of Direct and Overlapping Debt Attributable to Governmental Activities December 31, 2020

<u>Jurisdiction</u>	<u>Net Debt Outstanding</u>	<u>Percentage Applicable to the City of Reynoldsburg (1)</u>	<u>Amount Applicable to the City of Reynoldsburg</u>
Direct:			
City of Reynoldsburg	\$36,702,736	100.00%	\$36,702,736
Overlapping:			
Reynoldsburg City School District	70,764,981	91.11%	64,473,974
Etna Township	2,000,000	39.73%	794,600
Franklin County	178,725,000	1.73%	3,091,943
Gahann-Jefferson City School District	39,431,081	0.01%	3,943
Jefferson Township	125,500	9.81%	12,312
Licking County	27,450,788	4.52%	1,240,776
Licking Heights School District	85,945,000	8.69%	7,468,621
Licking Count Joint Vocational	10,145,000	1.26%	127,827
Eastland JVS	350,000	7.67%	26,845
Fairfield County	31,695,405	0.60%	190,172
Pickerington Local School District	83,580,000	1.64%	1,370,712
SWACO	60,620,000	2.37%	1,436,694
Southwest Licking School District	75,945,000	0.01%	7,595
Violet Township	9,130,000	1.99%	181,687
West Licking Fire District Misc	1,620,000	17.04%	276,048
		Subtotal	80,703,749
		Total	\$117,406,485

Source: Fairfield County Auditor, Franklin County Auditor, Licking County Auditor

- (1) Percentages determined by dividing each overlapping subdivisions' assessed valuation within the City by the subdivisions' total assessed valuation.

Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the City. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of the City. This process recognizes that, when considering the City's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account.

City of Reynoldsburg, Ohio

Debt Limitations Last Ten Years

Tax Year	2011	2012	2013	2014
Total Debt				
Net Assessed Valuation	\$685,603,900	\$687,943,990	\$697,629,000	\$662,673,500
Legal Debt Limitation (%) ⁽¹⁾	10.50%	10.50%	10.50%	10.50%
Legal Debt Limitation (\$) ⁽¹⁾	71,988,410	72,234,119	73,251,045	69,580,718
City Debt Outstanding ⁽²⁾	14,331,448	13,063,447	11,891,364	10,995,779
Less: Applicable Debt Service Fund Amounts	(354,691)	(381,203)	(522,268)	(722,048)
Net Indebtedness Subject to Limitation	13,976,757	12,682,244	11,369,096	10,273,731
Overall Legal Debt Margin	\$58,011,653	\$59,551,875	\$61,881,949	\$59,306,987
Unvoted Debt				
Net Assessed Valuation	\$685,603,900	\$687,943,990	\$697,629,000	\$662,673,500
Legal Debt Limitation (%) ⁽¹⁾	5.50%	5.50%	5.50%	5.50%
Legal Debt Limitation (\$) ⁽¹⁾	37,708,215	37,836,919	38,369,595	36,447,043
City Debt Outstanding ⁽²⁾	14,331,448	13,063,447	11,891,364	10,995,779
Less: Applicable Debt Service Fund Amounts	(354,691)	(381,203)	(522,268)	(722,048)
Net Indebtedness Subject to Limitation	13,976,757	12,682,244	11,369,096	10,273,731
Overall Legal Debt Margin	\$23,731,458	\$25,154,675	\$27,000,499	\$26,173,312

(1) Direct Debt Limitation based upon Section 133, The Uniform Bond Act of the Ohio Revised Code.

(2) City Debt Outstanding includes Non Self-Supporting General Obligation Bonds and Notes only, net of Deferred Charge on Refunding.

Enterprise Debt is not considered in the computation of the Legal Debt Margin.

Taylor Square and Brice Main Tax Increment Equivalent Bonds are not considered in the computation of the Legal Debt Margin.

Source: City Auditor's Office

City of Reynoldsburg, Ohio

2015	2016	2017	2018	2019	2020
\$658,015,460	\$661,787,775	\$739,996,660	\$761,462,560	\$770,662,530	\$911,166,150
10.50%	10.50%	10.50%	10.50%	10.50%	10.50%
69,091,623	69,487,716	77,699,649	79,953,569	80,919,566	95,672,446
10,167,370	9,286,309	8,275,929	35,168,063	33,595,197	31,987,331
(1,232,200)	(1,772,880)	(2,140,217)	(3,137,548)	(3,059,059)	(3,092,912)
8,935,170	7,513,429	6,135,712	32,030,515	30,536,138	28,894,419
\$60,156,453	\$61,974,287	\$71,563,937	\$47,923,054	\$50,383,428	\$66,778,027
\$658,015,460	\$661,787,775	\$739,996,660	\$761,462,560	\$770,662,530	\$911,166,150
5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
36,190,850	36,398,328	40,699,816	41,880,441	42,386,439	50,114,138
10,167,370	9,286,309	8,275,929	35,168,063	33,595,197	31,987,331
(1,232,200)	(1,772,880)	(2,140,217)	(3,137,548)	(3,059,059)	(3,092,912)
8,935,170	7,513,429	6,135,712	32,030,515	30,536,138	28,894,419
\$27,255,680	\$28,884,899	\$34,564,104	\$9,849,926	\$11,850,301	\$21,219,719

City of Reynoldsburg, Ohio

Pledged Revenue Coverage Last Ten Years

	2011	2012	2013	2014	2015
Tax Increment Financing Bonds					
Property Tax Collections	\$1,688,532	\$2,274,642	\$2,279,801	\$1,535,533	\$2,257,142
Debt Service					
Principal	559,589	555,483	480,000	475,000	490,000
Interest	306,963	283,632	237,763	219,692	198,418
Coverage	1.95	2.71	3.18	2.21	3.28

In 2006 the City defeased \$4,755,000 of Tax Increment Financing Bonds through the issue of \$4,960,000 Bonds.

In 2012 the City defeased \$885,000 of Tax Increment Financing Bonds through the issue of \$895,950 Bonds.

Source: City Auditor's Office

City of Reynoldsburg, Ohio

2016	2017	2018	2019	2020
\$2,307,527	\$2,213,318	\$1,903,187	\$2,040,045	\$1,938,842
588,800	570,000	585,000	585,000	600,000
142,376	89,295	77,200	66,854	52,353
3.16	3.36	2.87	3.13	2.97

City of Reynoldsburg, Ohio

Demographic and Economic Statistics Last Ten Years

Calendar Year	2011	2012	2013	2014	2015
Population ⁽¹⁾					
City of Reynoldsburg	35,970	36,293	36,347	36,526	36,711
Franklin County	1,163,414	1,195,537	1,212,263	1,231,393	1,231,393
Income ^{(2) (a)}					
Total Personal (in thousands)	1,426,067	1,546,953	1,581,313	1,649,441	1,723,545
Per Capita	39,646	42,624	43,506	45,158	46,949
Unemployment Rate ⁽³⁾					
Federal	8.9%	8.1%	7.4%	5.6%	5.0%
State	8.6%	7.2%	7.4%	4.7%	4.8%
Franklin County	7.4%	6.1%	6.2%	3.6%	3.9%
Civilian Work Force Estimates ⁽³⁾					
State	5,806,000	5,747,900	5,766,000	5,719,000	5,700,000
Franklin County	616,700	625,800	639,300	646,000	654,100
City of Reynoldsburg	19,100	19,400	19,600	20,300	20,300

Sources:

- (1) US Bureau of Census, Population Division for 2011-2020
- (2) US Department of Commerce, Bureau of Economic Analysis information is only available through 2019 for presentation of 2020 statistics, the City is using the latest information available.
- (a) Per Capita Income is only available by County, Total Personal Income is a calculation, 2020 is an estimate
- (3) State Department of Labor Statistics

City of Reynoldsburg, Ohio

2016	2017	2018	2019	2020
37,158	37,847	38,278	38,327	38,549
1,251,722	1,264,518	1,310,300	1,310,300	1,316,756
1,789,158	1,871,458	1,892,771	1,933,329	1,990,825
48,150	49,448	49,448	50,443	51,644
4.7%	4.4%	3.9%	3.7%	8.1%
5.0%	5.0%	4.6%	3.8%	8.2%
3.9%	4.0%	3.8%	3.2%	7.4%
5,713,000	5,780,000	5,755,000	5,807,000	5,763,310
663,600	680,600	685,900	702,350	705,149
20,500	21,000	20,900	21,356	21,441

City of Reynoldsburg, Ohio



City of Reynoldsburg, Ohio

Principal Employers Current Year and Nine Years Ago

Employer	Nature of Business	2020		
		Number of Employees	Rank	Percentage of Total Employment
Mast Logistics Services Inc.	Distribution	3,662	1	15.04%
Reynoldsburg City Schools	Public Education	1,025	2	4.21%
State of Ohio	Government	718	3	2.95%
Walmart Associates	Retail	498	4	2.05%
Bath and Body Works Brand Mgmt	Management	330	5	1.36%
Kroger	Retail	320	6	1.31%
Target	Retail	275	7	1.13%
Victoria Secret Service Company LLC	Management	271	8	1.11%
Bath and Body Works LLC	Retail	266	9	1.09%
Victoria Secret Stores Brand	Management	193	10	0.79%
Total		7,558		
Total Employment within the City		24,347		
Employer	Nature of Business	2011		
		Number of Employees	Rank	Percentage of Total Employment
Mast Global Services	Retail	2,479	1	13.30%
Reynoldsburg City Schools	Education	880	2	4.72%
State of Ohio	Government	583	3	3.13%
Walmart	Retail	385	4	2.07%
Target	Retail	303	5	1.63%
Kroger	Retail	282	6	1.51%
Victoria's Secret Stores	Retail	264	7	1.42%
Limited Brands Service Co	Retail	263	8	1.41%
Dynalab	Manufacturing	236	9	1.27%
Victoria's Secret Stores LLC	Retail	227	10	1.22%
Total		5,902		
Total Employment within the City		18,640		

Attachment: City of Reynoldsburg 2020 Franklin FINAL (City of Reynoldsburg Audit 2020)

Source: City Income Tax Department

City of Reynoldsburg, Ohio

Full Time Equivalent Employees by Function Last Ten Years

	2011	2012	2013	2014	2015
Governmental Activities					
General Government					
Finance	4.50	4.50	4.50	4.50	4.50
City Council	5.50	5.50	5.00	5.50	5.50
Computer Systems	1.00	2.00	2.00	2.00	2.00
Development	2.00	1.00	2.00	1.00	2.50
Civil Service	0.50	0.00	1.00	1.00	1.00
Human Resources	0.50	0.50	0.50	0.50	0.50
Clerk of Courts	3.00	3.00	2.50	3.00	3.50
City Attorney	5.00	5.00	5.00	4.50	5.00
Mayor	1.50	1.50	1.50	1.50	1.50
Vehicle Maintenance	2.00	2.00	2.00	2.00	2.00
Engineer	1.00	1.00	0.00	0.00	0.00
Security of Persons and Property					
Police	69.00	69.00	72.00	72.00	71.00
Transportation					
Street	8.00	8.00	8.00	8.00	8.00
Leisure Time Activities					
Parks and Recreation	10.00	10.00	10.00	10.00	10.00
Senior Citizen Center	2.00	2.00	2.00	2.50	2.50
Community Environment					
Building	2.00	4.00	4.00	3.00	5.00
Service	7.00	7.00	7.00	7.00	7.00
Business-Type Activities					
Utilities					
Water	6.50	6.50	6.50	5.50	5.50
Sewer	4.50	4.50	4.50	5.50	5.50
Storm Water	3.00	3.00	3.00	3.00	3.00
<i>Total Employees</i>	<u>138.50</u>	<u>140.00</u>	<u>143.00</u>	<u>142.00</u>	<u>145.50</u>

Method: 1.00 for each full-time, 0.50 for each part-time and seasonal employees are calculated based on hours paid.

Source: City Auditor's Office

Attachment: City of Reynoldsburg 2020 Franklin FINAL (City of Reynoldsburg Audit 2020)

City of Reynoldsburg, Ohio

2016	2017	2018	2019	2020
4.50	4.50	4.50	4.50	4.50
5.50	5.50	5.50	5.50	5.50
1.00	1.00	0.00	0.00	0.00
2.50	2.50	3.00	3.00	3.00
1.00	1.00	1.00	1.00	1.00
1.00	1.00	1.00	1.00	1.00
3.50	3.50	3.50	3.50	4.50
5.00	5.00	5.00	5.00	5.00
1.00	1.00	1.00	2.00	2.00
2.00	2.00	2.00	2.00	2.00
0.00	0.00	0.00	0.00	0.00
68.00	71.50	79.00	86.50	85.00
8.00	8.00	8.00	8.00	8.00
10.00	10.00	10.00	10.00	10.00
2.50	2.50	2.50	2.50	2.00
5.00	5.00	5.00	5.00	6.00
7.00	7.00	7.00	7.00	8.00
5.50	5.50	5.50	5.50	5.50
5.50	5.50	5.50	6.50	6.50
3.00	3.00	3.00	3.00	4.00
141.50	145.00	152.00	161.50	163.50

Attachment: City_of_Reynoldsburg_2020_Franklin_FINAL (City of Reynoldsburg Audit 2020)

City of Reynoldsburg, Ohio

Operating Indicators by Function Last Ten Years

	2011	2012	2013	2014	2015
Governmental Activities					
General Government					
Court					
Number of Traffic Cases	4,001	3,169	5,607	4,401	2,756
Number of Criminal Cases	636	606	646	797	571
Number of Parking Cases	592	466	343	277	250
Licenses and Permits					
Number of Building Permits	426	436	611	519	542
Number of Other Permits	901	552	681	753	895
Number of Licenses	433	625	597	475	595
Number of Inspections	2,098	1,525	2,229	2,323	2,852
Security of Persons and Property					
Police					
Number of Offense Reports	3,845	4,225	4,114	4,178	4,234
Number of Traffic Accident Reports	791	1,276	798	737	774
Alarm Calls	2,088	2,039	2,149	2,238	2,301
Prisoners through our jails	1,022	773	461	478	321
Speeding citations	2,125	1,511	2,919	3,572	2,931
OMVI arrests	453	298	191	218	172
Narcotic and Weapon Warrants	24	22	16	12	24
Transportation					
Street					
Number of times streets needed snow removed	20	18	27	22	19
Tons of salt used	1,973	1,118	2,676	3,086	1,668
Number of locations marked for OUPS	2,524	2,498	4,043	5,148	1,361
Number of new signs installed	450	258	123	229	145
Number of repairs to city owned street lights	890	882	528	448	861
Number of hours mowing grass	685	493	640	525	541
Leisure Time Activities					
Recreation/Seniors					
Number of Program Participants	2,496	2,029	2,899	3,517	3,633
Community Environment					
Number of Plot Grade Utility reviews	7	5	10	4	5
Number of Project Inspections	7	5	5	3	2
Number of Capital Improvement Projects	3	3	4	3	4

Attachment: City of Reynoldsburg 2020 Franklin FINAL (City of Reynoldsburg Audit 2020)

City of Reynoldsburg, Ohio

2016	2017	2018	2019	2020
2,459	3,143	2,808	3,310	2,168
657	602	512	295	323
256	327	227	244	124
434	460	430	626	652
671	677	858	825	1,027
676	511	687	702	725
2,062	2,033	1,897	2,026	1,972
4,457	4,042	4,022	4,594	3,679
890	940	891	898	834
2,315	2,080	2,044	2,040	1,692
514	379	742	708	630
2,898	3,363	2,416	1,802	1,142
265	232	221	302	206
10	15	6	15	27
19	14	16	18	12
1,597	822	1,521	1,812	1,067
1,147	931	1,216	1,199	864
104	119	390	369	389
710	679	562	550	747
447	558	529	538	454
3,277	3,396	5,645	5,395	2,525
9	9	7	3	6
6	2	0	3	4
3	5	5	7	2

(Continued)

City of Reynoldsburg, Ohio

Operating Indicators by Function Last Ten Years

	2011	2012	2013	2014	2015
Business-Type Activities					
Water / Sewer					
Number of Water accounts	10,968	10,968	10,817	10,961	11,476
Number of Sewer accounts	10,859	10,859	10,704	10,853	11,338
Water Main Breaks	28	60	40	35	22
Daily Average Consumption (1,000 of gallons)	3,468	3,430	3,430	3,252	3,068
Number of work orders	3,029	2,607	2,671	3,252	3,022
Number of fire hydrants painted	600	600	600	200	200
Storm Water Drainage					
Number of work orders	747	728	807	997	761
Solid Waste					
Number of Customers Served	9,824	9,868	9,800	10,198	10,247

Source: Mayor's Annual Reports

City of Reynoldsburg, Ohio

2016	2017	2018	2019	2020
11,322	11,226	11,219	11,247	11,189
10,965	10,965	11,001	11,100	10,992
24	36	40	25	19
2,791	2,868	2,955	2,863	3,001
1,079	2,834	3,118	4,046	3,776
200	200	0	0	0
743	4,301	4,749	6,868	7,397
10,203	10,203	10,276	10,312	10,182

City of Reynoldsburg, Ohio

Capital Asset Statistics by Function Last Ten Years

	2011	2012	2013	2014	2015
Governmental Activities					
General Government					
Public Buildings	1	1	1	1	1
Security of Persons and Property					
Police					
Stations	1	1	2	2	2
Patrol Cruisers	16	16	19	17	17
Transportation					
Street					
Streets (linear miles)	112	112	112	112	112
Street Lights	2,056	2,082	2,090	2,090	2,090
Leisure Time Activities					
Recreation/Seniors					
Land (acres)	285	285	285	285	285
Buildings	1	1	1	1	1
Parks	6	6	6	6	6
Business-Type Activities					
Utilities					
Water					
Waterlines (Miles)	144	145	145	145	145
Number of Hydrants	1,668	1,668	1,668	1,668	1,668
Average Daily Consumption	3,468,000	3,430,180	3,430,180	3,252,012	3,068,316
Sewer					
Sewerlines (Miles)	143	144	144	144	144
Manholes	3,583	3,583	3,583	3,583	3,583
Storm Water Drainage					
Storm Drains (Miles)	115	115	115	115	115

Source: City Auditor's Office

Attachment: City of Reynoldsburg 2020 Franklin FINAL (City of Reynoldsburg Audit 2020)

City of Reynoldsburg, Ohio

2016	2017	2018	2019	2020
1	1	1	1	1
2	3	4	4	4
20	20	39	40	41
112	112	112	112	112
2,144	2,144	2,144	2,144	2,144
298	298	298	298	300
1	1	1	1	1
6	6	6	6	7
145	145	145	145	145
1,682	1,682	1,682	1,682	1,682
2,791,468	2,867,739	2,955,436	2,862,881	3,000,613
144	144	144	144	144
3,583	3,583	3,583	3,583	3,583
115	115	115	115	115

Attachment: City of Reynoldsburg 2020 Franklin FINAL (City of Reynoldsburg Audit 2020)

City of Reynoldsburg, Ohio



OHIO AUDITOR OF STATE KEITH FABER

CITY OF REYNOLDSBURG

FRANKLIN COUNTY

AUDITOR OF STATE OF OHIO CERTIFICATION

This is a true and correct copy of the report, which is required to be filed pursuant to Section 117.26, Revised Code, and which is filed in the Office of the Ohio Auditor of State in Columbus, Ohio.



Certified for Release 8/12/2021

88 East Broad Street, Columbus, Ohio 43215
Phone: 614-466-4514 or 800-282-0370

This report is a matter of public record and is available online at
www.ohioauditor.gov

Clerk of Council**Mollie Prasher****7232 East Main Street****Reynoldsburg OH 43068****614-322-6836 phone****Memo**

DATE: September 13, 2021**TO:****CC:****RE: West Licking Fire District August STATS**

Total Calls by Township/City	
Etna	95
Harrison	75
Jersey	5
Kirkersville	15
New Albany	12
Pataskala	218
Reynoldsburg	106
Mutual Aid	30
Total	556

Apparatus Name	
45B401	120
45E402	28
45E405	58
45M401	191
45M402	75
45M403	131
45M404	154
45R401	155
45SQ404	34
45TWR403/E403	130

Total Calls by Shift	
Shift	Total
1 Unit	185
2 Unit	177
3 Unit	192
Prevention	2
Total	556
Total Calls by Station	
Station	Total
Station 401	209
Station 402	91
Station 403	75
Station 404	144
Station 405	37
Total	556

Mutual Aid Response	
M/A Received	M/A Given
31	30

District Response Average	
	5:07

Dispatch to On scene Average	
Etna	5:50
Harrison	5:04
Jersey	5:57
Kirkersville	5:14
New Albany	4:45
Pataskala	4:32
Reynoldsburg	4:33

Clerk of Council**Mollie Prasher****7232 East Main Street****Reynoldsburg OH 43068****614-322-6836 Phone****ORDINANCE REQUEST**

DATE: September 13, 2021

TO: Development, Parks and Recreation Committee

RE: Rose Hill Townhome Plat Approval

Approval:

Pending Joe Begeny	Pending Chris Shook	Stephen Cicak
-----------------------	------------------------	---------------

**AN ORDINANCE TO APPROVE THE FINAL PLAT PLAN FOR THE ROSE HILL
TOWNHOME DEVELOPMENT**

WHEREAS, John Spagnolo submitted the Rose Hill Townhome final plat consisting of 13.755 acres for approval; and

WHEREAS, the Planning Commission met on August 5, 2021, reviewed and approved the preliminary development plan for Rose hill Townhome development.

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

SECTION 1: That the final plat for Rose Hill Townhomes, particularly described as follows:

Parcel Nos. 060-004558-00 and 060-004557-00

Situated in the State of Ohio, County of Franklin, City of Reynoldsburg,

Clerk of Council**Mollie Prasher****7232 East Main Street****Reynoldsburg OH 43068****614-322-6836 Phone**

and in the Section 16, Township 12, Range 21, containing 13.755 combined acres of land, more or less, said 13.755 acres being comprised of a part of that tract of land conveyed to Rose Hill Ohio LLC.

SECTION 2: That the City Engineer has certified Rose Hill Townhomes will meet all requirements of storm water and design requirements.

SECTION 3: That said the final plat for Rose Hill Townhomes is attached to this Ordinance as Exhibit A and are made a part herein.

SECTION 4: That upon adoption by Council, this Ordinance shall be in effect thirty days following signature by the Mayor.



CITY OF REYNOLDSBURG
Department of Development
Planning & Zoning Division
7232 East Main Street
Reynoldsburg, Ohio

Application/Case#:

2021-3350

Date Submitted:

7/16/21

Fee Amount:

\$4,550

☒ Paid: check

LAND SUBDIVISION/PLAT APPLICATION

II. PROPERTY INFORMATION

Property Address/Name of Plat:

Rose Hill Townhome Development

Description of Location:

Vacant parcel neighboring Rose Hill Elementary School

Parcel ID#(s):

060-004558-00 / 060-004557-00

Number of Lots:

76

Present Zoning:

RM/SR

Present Use:

Vacant Parcel

Complete Where Applicable:

Engineer/Surveyor: Sheffler & Company, Inc.

Builder/Developer: McVoyt Construction Company, Inc.

III. PROPERTY OWNER OF RECORD

Property Owner Name(s):

Rose Hill Ohio LLC

Property Owner Address(s):

257 Grove City Road, Slippery Rock, PA 16057

IV. APPLICANT INFORMATION

Applicant Name:

John Spagnolo

Applicant Address:

257 Grove City Road, Slippery Rock, PA 16057

Applicant Phone Number:

412-841-9657

Applicant Email:

johns@sandyhilldev.com

I. PROJECT TYPE

☐ Subdivision Without Plat
(\$150 Residential/\$250 Non-Residential)

☐ Preliminary Plat
(\$750 + \$50 per lot)

☒ Final Plat
(\$750 + \$50 per lot)

☐ Plat Modification/Vacation
(\$500)

Applicant Signature:

Date:

7/12/2021

By signing this application, I certify that I am the owner of the property or the owner's agent, and that the work is authorized with the full knowledge of the owner.

OFFICE USE ONLY

Additional Notes:

Zoning Information

- ☐ Historic District
☐ CC Overlay

Planning Com. Meeting

Date: 8/5/2021

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

City Council Meeting Date:

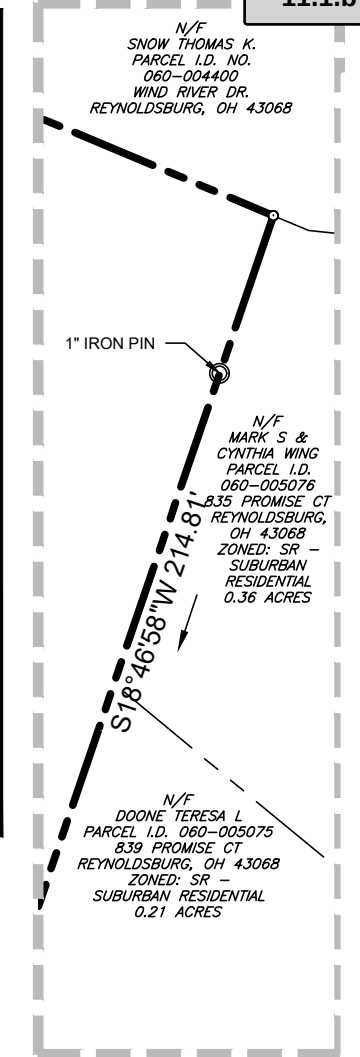
- ☐ Approved as Submitted
☐ Approved w/ Conditions
☐ Tabled
☐ Denied

P&Z Admin.:

Date: _____

Clerk of Council: _____

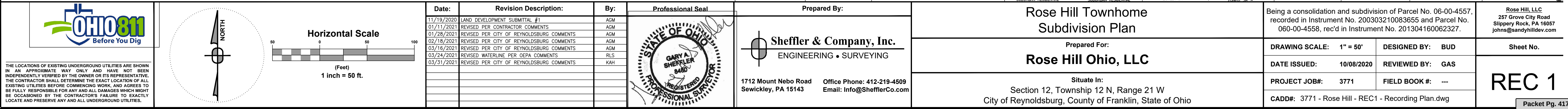
Date: _____

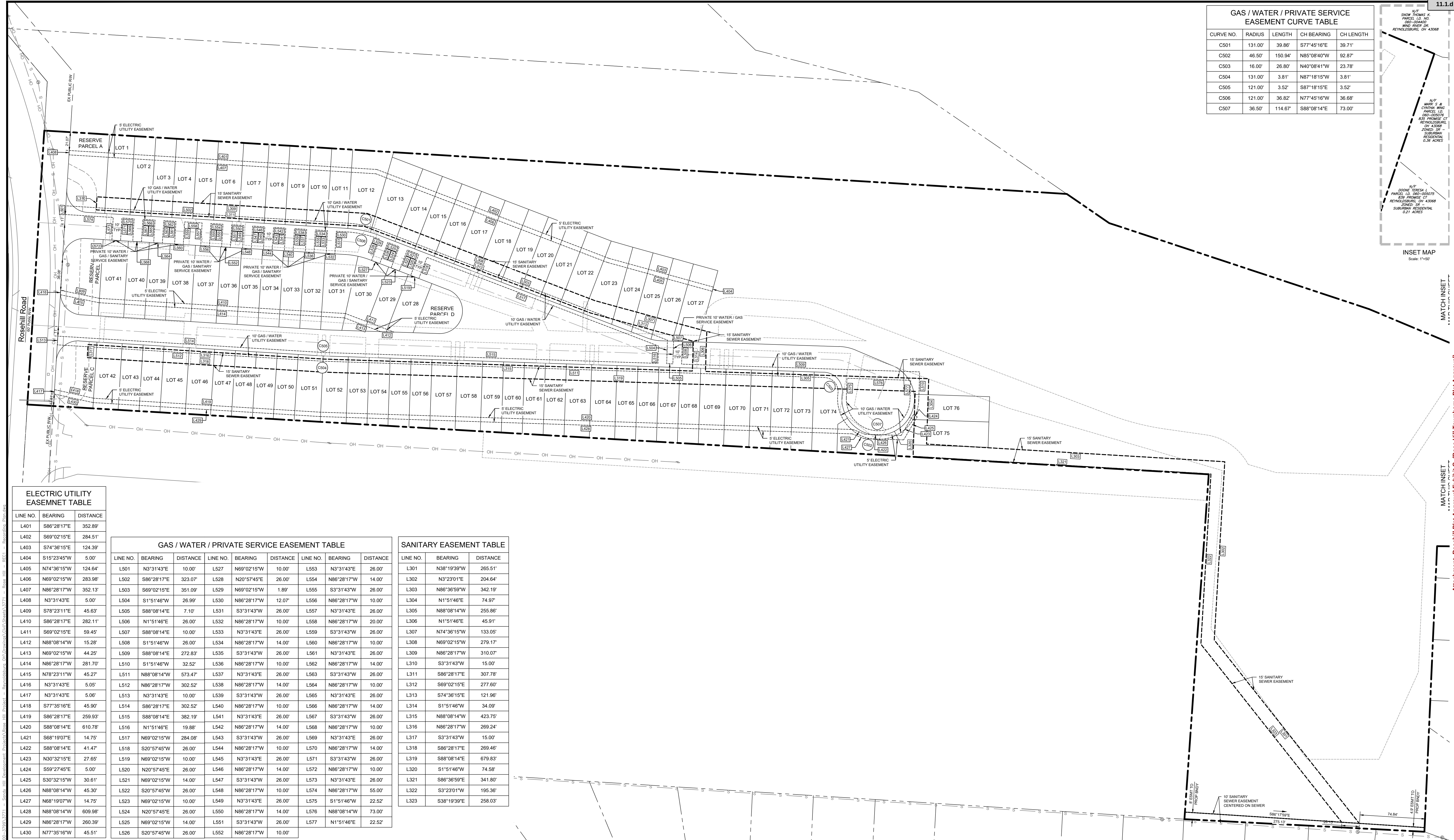


1. BENCHMARK 1 - USGS NAME - HOWELL 2 - ELEVATION 908.13 FT. (NAVD 88)
STANDARD USC-GS DISK STAMPED "HOWELL 2 1963", SET INTO THE TOP OF A ROUND CONCRETE MONUMENT.
LOCATED ABOUT 1.15 MI WEST OF THE JUNCTION OF US ROUTE 40 AND STATE ROUTE 256.

2. BENCHMARK 2 - USGS NAME - FRANK 48 - ELEVATION 1019.67 FT. (NAVD 88)
STANDARD NGS THREE DIMENSIONAL MARK. THE LOGO FLANGE WITH ACCESS COVER IS STAMPED "FRANK 48
1987". LOCATED EAST FOR 0.9 MI ON STATE ROUTE 16 FROM JUNCTION OF STATE ROUTE 16 AND WAGGONER ROAD.

- NOTES:
1. MERIDIAN SHOWN HEREON IS BASED ON GRID NORTH, AS OBSERVED IN OHIO SOUTH STATE PLANE COORDINATE SYSTEM, NAD 83. HORIZONTAL CONTROL SHOWN HEREON IS OHIO SOUTH STATE PLANE NAD 83. VERTICAL CONTROL IS NAVD 88.
 2. ALL PROPOSED LOT CORNERS SHALL BE SET WITH 5/8" CAPPED IRON PINS POST CONSTRUCTION. ALL EXTERIOR BOUNDARY CORNERS SHALL BE SET WITH 5/8" CAPPED IRON PINS PRIOR TO CONSTRUCTION.





GAS / WATER / PRIVATE SERVICE EASEMENT CURVE TABLE				
CURVE NO.	RADIUS	LENGTH	CH BEARING	CH LENGTH
C501	131.00'	39.86'	S77°45'16"E	39.71'
C502	46.50'	150.94'	N85°08'40"W	92.87'
C503	16.00'	26.80'	N40°08'41"W	23.78'
C504	131.00'	3.81'	N87°18'15"W	3.81'
C505	121.00'	3.52'	S87°18'15"E	3.52'
C506	121.00'	36.82'	N77°45'16"W	36.68'
C507	36.50'	114.67'	S88°08'14"E	73.00'

ELECTRIC UTILITY EASEMENT TABLE

LINE NO.	BEARING	DISTANCE
L401	S86°28'17"E	352.89'
L402	S69°02'15"E	284.51'
L403	S74°36'15"E	124.39'
L404	S15°23'45"W	5.00'
L405	N74°36'15"W	124.64'
L406	N69°02'15"W	283.98'
L407	N86°28'17"W	352.13'
L408	N3°31'43"E	5.00'
L409	S78°23'11"E	45.63'
L410	S86°28'17"E	282.11'
L411	S69°02'15"E	59.45'
L412	N88°08'14"W	15.28'
L413	N69°02'15"W	44.25'
L414	N86°28'17"W	281.70'
L415	N78°23'11"W	45.27'
L416	N3°31'43"E	5.05'
L417	N3°31'43"E	5.06'
L418	S77°35'16"E	45.90'
L419	S86°28'17"E	259.93'
L420	S88°08'14"E	610.78'
L421	S68°19'07"E	14.75'
L422	S88°08'14"E	41.47'
L423	N30°32'15"E	27.65'
L424	S59°27'45"E	5.00'
L425	S30°32'15"W	30.61'
L426	N88°08'14"W	45.30'
L427	N68°19'07"W	14.75'
L428	N88°08'14"W	609.98'
L429	N86°28'17"W	260.39'
L430	N77°35'16"W	45.51'

GAS / WATER / PRIVATE SERVICE EASEMENT TABLE

LINE NO.	BEARING	DISTANCE	LINE NO.	BEARING	DISTANCE	LINE NO.	BEARING	DISTANCE
L501	N3°31'43"E	10.00'	L527	N69°02'15"W	10.00'	L553	N3°31'43"E	26.00'
L502	S86°28'17"E	323.07'	L528	N20°57'45"E	26.00'	L554	N86°28'17"W	14.00'
L503	S69°02'15"E	351.09'	L529	N69°02'15"W	1.89'	L555	S3°31'43"W	26.00'
L504	S1°51'46"W	26.99'	L530	N86°28'17"W	12.07'	L556	N86°28'17"W	10.00'
L505	S88°08'14"E	7.10'	L531	S3°31'43"E	26.00'	L557	N3°31'43"E	26.00'
L506	N1°51'46"E	26.00'	L532	N86°28'17"W	10.00'	L558	N86°28'17"W	20.00'
L507	S88°08'14"E	10.00'	L533	N3°31'43"E	26.00'	L559	S3°31'43"W	26.00'
L508	S1°51'46"W	26.00'	L534	N86°28'17"W	14.00'	L560	N86°28'17"W	10.00'
L509	S88°08'14"E	272.83'	L535	S3°31'43"W	26.00'	L561	N3°31'43"E	26.00'
L510	S1°51'46"W	32.52'	L536	N86°28'17"W	10.00'	L562	N86°28'17"W	14.00'
L511	N88°08'14"W	573.47'	L537	N3°31'43"E	26.00'	L563	S3°31'43"W	26.00'
L512	N86°28'17"W	302.52'	L538	N86°28'17"W	14.00'	L564	N86°28'17"W	10.00'
L513	N3°31'43"E	10.00'	L539	S3°31'43"W	26.00'	L565	N3°31'43"E	26.00'
L514	S86°28'17"E	302.52'	L540	N86°28'17"W	10.00'	L566	N86°28'17"W	14.00'
L515	S88°08'14"E	382.19'	L541	N3°31'43"E	26.00'	L567	S3°31'43"W	26.00'
L516	N1°51'46"E	19.88'	L542	N86°28'17"W	14.00'	L568	N86°28'17"W	10.00'
L517	N69°02'15"W	284.08'	L543	S3°31'43"W	26.00'	L569	N3°31'43"E	26.00'
L518	S20°57'45"W	26.00'	L544	N86°28'17"W	10.00'	L570	N86°28'17"W	14.00'
L519	N69°02'15"W	10.00'	L545	N3°31'43"E	26.00'	L571	S3°31'43"W	26.00'
L520	N20°57'45"E	26.00'	L546	N86°28'17"W	14.00'	L572	N86°28'17"W	10.00'
L521	N69°02'15"W	14.00'	L547	S3°31'43"W	26.00'	L573	N3°31'43"E	26.00'
L522	S20°57'45"W	26.00'	L548	N86°28'17"W	10.00'	L574	N86°28'17"W	55.00'
L523	N69°02'15"W	10.00'	L549	N3°31'43"E	26.00'	L575	S1°51'46"W	22.52'
L524	N20°57'45"E	26.00'	L550	N86°28'17"W	14.00'	L576	N88°08'14"W	73.00'
L525	N69°02'15"W	14.00'	L551	S3°31'43"W	26.00'	L577	N1°51'46"E	22.52'
L526	S20°57'45"W	26.00'	L552	N86°28'17"W	10.00'			

SANITARY EASEMENT TABLE

LINE NO.	BEARING	DISTANCE
L301	N38°19'39"W	265.51'
L302	N3°23'01"E	204.64'
L303	N86°36'59"W	342.19'
L304	N1°51'46"E	74.97'
L305	N88°08'14"W	255.86'
L306	N1°51'46"E	45.91'
L307	N74°36'15"W	133.05'
L308	N69°02'15"W	279.17'
L309	N86°28'17"W	310.07'
L310	S3°31'43"W	15.00'
L311	S86°28'17"E	307.78'
L312	S69°02'15"E	277.60'
L313	S74°36'15"E	121.96'
L314	S1°51'46"W	34.09'
L315	N88°08'14"W	423.75'
L316	N86°28'17"W	269.24'
L317	S3°31'43"W	15.00'
L318	S86°28'17"E	269.46'
L319	S88°08'14"E	679.83'
L320	S1°51'46"W	74.58'
L321	S86°36'59"E	341.80'
L322	S3°23'01"W	195.36'
L323	S38°19'39"E	258.03'

THE LOCATIONS OF EXISTING UNDERGROUND UTILITIES ARE SHOWN IN AN APPROXIMATE WAY ONLY AND HAVE NOT BEEN INDEPENDENTLY VERIFIED BY THE OWNER OR ITS REPRESENTATIVE. THE CONTRACTOR SHALL DETERMINE THE EXACT LOCATION OF ALL EXISTING UTILITIES BEFORE COMMENCING WORK AND AGREES TO BE FULLY RESPONSIBLE FOR ANY AND ALL DAMAGES WHICH MIGHT BE OCCASIONED BY THE CONTRACTORS FAILURE TO EXACTLY LOCATE AND PRESERVE ANY AND ALL UNDERGROUND UTILITIES.

NORTH

Horizontal Scale
(Feet)
1 inch = 50 ft.

Date:	Revision Description:	By:
11/19/2020	LAND DEVELOPMENT SUBMITAL #1	AGM
01/11/2021	REVISED PER CONTRACTOR COMMENTS	AGM
01/28/2021	REVISED PER CITY OF REYNOLDSBURG COMMENTS	AGM
02/18/2021	REVISED PER CITY OF REYNOLDSBURG COMMENTS	AGM
03/16/2021	REVISED PER CITY OF REYNOLDSBURG COMMENTS	AGM
03/24/2021	REVISED WATERLINE PER ODEA COMMENTS	RLS
03/31/2021	REVISED PER CITY OF REYNOLDSBURG COMMENTS	KAH

GARY A. SHEFFLER
REGISTERED PROFESSIONAL SURVEYOR

Prepared By:

Sheffler & Company, Inc.
ENGINEERING • SURVEYING

1712 Mount Nebo Road
Sewickley, PA 15143

Office Phone: 412-219-4509
Email: Info@ShefflerCo.com

Rose Hill Townhome Subdivision Plan
(Sanitary and Utility Easement Description)

Prepared For:

Rose Hill Ohio, LLC

Situate In:

Section 12, Township 12 N, Range 21 W
City of Reynoldsburg, County of Franklin, State of Ohio

Being a consolidation and subdivision of Parcel No. 06-00-4557, recorded in Instrument No. 200303210083655 and Parcel No. 060-00-4558, rec'd in Instrument No. 201304160062327.

DRAWING SCALE:	1" = 50'	DESIGNED BY:	BUD
DATE ISSUED:	10/08/2020	REVIEWED BY:	GAS
PROJECT JOB#:	3771	FIELD BOOK #:	---

CADD#: 3771 - Rose Hill - REC1 - Recording Plan.dwg

Rose Hill, LLC
257 Grove City Road
Slippery Rock, PA 16067
johns@sandyhilldev.com

Sheet No.

REC 3

Packet Pg. 419

Development Department

Andrew Bowsher
7232 E. Main Street
Reynoldsburg OHIO 43068
614-322-6831 Phone

ORDINANCE REQUEST

DATE: September 13, 2021

TO: Development, Parks and Recreation Committee

RE: Purchase of Real Property at 0 E Main St, Reynoldsburg, OH 43068

Approval:

Completed Joe Begeny	Pending Chris Shook	Completed Stephen Cicak
-------------------------	------------------------	----------------------------

Emergency/Suspension: Emergency

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

Request is to authorize the appropriation of \$1,150,000.00 from the unappropriated CIP Fund (410).

Statement of necessity for Emergency passage: to acquire the property timely at the agreed upon price

AN ORDINANCE AUTHORIZING THE MAYOR TO ENTER INTO A CONTRACT TO PURCHASE REAL PROPERTY LOCATED ON EAST MAIN STREET TO BE OWNED BY THE CITY OF REYNOLDSBURG FOR A PUBLIC PURPOSE, AND DECLARING AN EMERGENCY

WHEREAS, the City of Reynoldsburg desires to purchase certain real estate located within the corporate limits of the City; and

WHEREAS, the City of Reynoldsburg desires to purchase such land for the purpose of re-development on the land consistent with the Comprehensive Master Plan; and

Development Department

Andrew Bowsher
7232 E. Main Street
Reynoldsburg OHIO 43068
614-322-6831 Phone

WHEREAS, both the Ohio Revised Code Section 715.21 and the Charter of the City of Reynoldsburg allows the City to acquire real property.

NOW THEREFORE BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF REYNOLDSBURG, COUNTIES OF FRANKLIN, LICKING, AND FAIRFIELD, STATE OF OHIO, THAT:

SECTION 1. The Mayor is hereby authorized to purchase the real property located on East Main Street, Reynoldsburg, Ohio, Franklin County Parcel Number 060-003828-00, and Licking County Parcel Number 013-030390-00

SECTION 2. The legal description attached as Exhibit A shall be incorporated by reference.

SECTION 3. The consideration of payment for the property is one-million one-hundred, fifty-thousand dollars (\$1,150,000.00) to be paid upon execution and delivery to the City of Reynoldsburg, a Trustee's Deed accompanied by a title guaranty conveying the property to the City of Reynoldsburg in fee simple, free and clear of all encumbrances, excepting conditions and restrictions of record, zoning ordinances, taxes and assessments levied and assessed subsequent to the date of conveyance. The deed and title guaranty are to be to the satisfaction of the City Attorney.

SECTION 4. The purchase price in connection with the property acquisition of one-million one-hundred, fifty-thousand dollars (\$1,150,000.00) is to be paid by the City after acquiring the property with funds hereby appropriated from the unappropriated CIP Fund (410) and appropriated to account number 410.000.0184.5601 Land Main Street Development. Funds will be reimbursed upon resale of the property.

SECTION 5. In addition to the purchase price, an additional fifteen thousand dollars (\$15,000) shall be appropriated as a contingency from the unappropriated CIP Fund (410) and appropriated to account number 410.000.0184.5601 Land Main Street Development.

Development Department

Andrew Bowsher
7232 E. Main Street
Reynoldsburg OHIO 43068
614-322-6831 Phone

SECTION 6. The purchase contract shall be consummated in such a manner and on such terms as the City Attorney shall approve.

SECTION 7. In accordance with the Charter of the City of Reynoldsburg and Chapter 175 of the Codified Ordinances of the City of Reynoldsburg, competitive bidding is not required and is hereby waived.

SECTION 8. The purchase contract shall be consummated in such a manner and on such terms as the City Attorney shall approve.

SECTION 9. This Ordinance is hereby declared to be an emergency necessary for the immediate preservation of the public health, safety, welfare, and financial needs of the City. The reason for such necessity is to acquire the property timely at the agreed upon price. This Ordinance shall take effect immediately upon the signature of the Mayor.

LETTER OF INTENT
0 E. Main Street, Reynoldsburg, Ohio

The following summarizes the Letter of Intent to purchase between William C. Davis Trust, John C. Lucas, Trustee (hereinafter "Seller") and The City of Reynoldsburg (hereinafter "Buyer") with respect to the Seller's property and parcels located in Franklin and Licking County on East Main Street across from the Glen Rest Cemetery in Reynoldsburg, Ohio.

<u>PROPERTY DESCRIPTION</u>	Real property described as one parcel comprising the address of 0 E. Main Street, Reynoldsburg, OH, on the Northside of Main Street directly across from the Glen Rest Cemetery (Licking County Parcel No. 013-030390-00.00 and Franklin County Parcel No. 060-003828-00.00).
<u>PURCHASE PRICE</u>	\$1,150,000.00 (or another amount to be agreed upon) to be paid at closing in immediately available funds.
<u>SELLER DELIVERABLES</u>	Seller shall provide to Buyer copies of all of its documents, reports, and investigations related to the Property and copies of all environmental report and investigations with respect to the Property.
<u>BUYER DUE DILIGENCE:</u>	Buyer shall have a 30-day period within which to commence a due diligence investigation of the Property, which will include an appraisal, Phase One Environmental Assessment, and a review of any and all copies of environmental reports and investigations with respect to the Property provided by Seller.
<u>REPRESENTATIONS AND WARRANTIES:</u>	Seller shall deliver the Property with standard representations and warranties, including assurance, to the Seller's best of knowledge, that the site is free of hazardous materials, the validity of all leases on the Property, any existing or threatened lawsuits, and notification regarding potential condemnation or other actions that would affect the Property.
<u>TITLE:</u>	Seller shall provide Buyer copies of a current preliminary title commitment from Esquire Title Services, Inc. current title insurance policy, legible copies of all underlying documents, an ALTA survey and any other available survey for the subject property and adjacent property, documentation related to any easements and other encumbrances. Seller shall be responsible for updating preliminary title reports. Buyer may obtain, at Buyer's expense, an ALTA survey of the Property. Buyer shall be responsible for completing its own investigation with appropriate governmental agencies and departments.

Attachment: LOL.counter_ (Purchase of Real Property on East Main Street)

CLOSING

Unless changed as provided herein, the Closing shall be held at **TBD** on or before the date fifteen (15) days after The City of Reynoldsburg City Council has given full authorization to proceed with the transaction ("Closing Date"). Seller shall pay all delinquent real estate taxes due and payable prior to the year of closing and all special assessments due, pending or levied. Current year real estate taxes, rents and other customary prorated items shall be paid by Seller and Buyer according to the usual and customary allocation of same by the escrow agent. Buyer, at the time of closing, shall pay for all typical buyer costs and fees associated with the Closing, including, but not limited to: appraisals, underwriting fees, inspections, closing costs, title costs, and recording fees. Seller to pay typical seller's costs including title insurance.

BROKERAGE

J.R. Kern at Capitol Equities shall be representing the Seller. Seller shall pay the entire amount of any brokerage commission due to Capitol Equities in connection with the sale of the Property and Seller shall indemnify and hold Buyer harmless from any claim or loss, including reasonable attorneys' fees, incurred in connection with any such fee or commission.

It is understood and agreed that this letter and our negotiations are not an offer to purchase the Property and that neither party shall have any obligation or liability to the other, it being understood that only a subsequent Purchase and Sale Agreement executed by Seller and Buyer shall be legally binding.

Joe Begeny, Mayor of Reynoldsburg

APPROVED AS TO FORM:

Chris Shook, City Attorney

REAL ESTATE PURCHASE CONTRACT

THIS REAL ESTATE PURCHASE CONTRACT (the "Contract") is executed, delivered and made effective as of the Effective Date (as defined in Article 12(h)) by and between (i) **City of Reynoldsburg** ("Buyer") and (ii) **William C. Davis Trust, John C. Lucas, Trustee, ,** ("Seller"; Buyer and Seller sometimes referred to individually as a "Party" or collectively as the "Parties").

Preliminary Statements

- A. Seller is the owner of one parcel identified as Franklin County, Ohio Parcel Number 060-003828-00.00 and Licking County Parcel Number 013-030390-00.00, commonly known as 0 East Main Street, Reynoldsburg, Ohio (as shown on Exhibit A, attached hereto and incorporated herein) being an approximate 13.66 acre tract that contains no improvements (hereinafter "the Property").
- B. Seller desires to sell and convey the Property to Buyer upon the terms and conditions hereinafter set forth.
- C. The Parties desire to set forth in this Contract their respective rights, obligations and conditions with respect to the aforementioned transaction.

Statement of the Contract

In consideration of the foregoing Preliminary Statements, which are hereby incorporated herein, and of the mutual promises herein set forth, the Parties do hereby make this Contract on the following terms and conditions, intending to be bound hereby:

Article 1: Purchase Price.

The purchase price (the "Purchase Price") to be paid by Buyer to Seller for the Property shall be Nine Hundred and Seventy-Five Thousand Dollars (\$975,000.00). The Purchase Price shall be due and payable in immediately available funds at the Closing (as hereinafter defined), subject to adjustments for certain charges and credits as provided hereinafter.

Article 2: Closing; Possession; Condition of Property.

- A. **Closing.** Subject to the provisions of Article 5 and satisfaction and/or waiver of Buyer's Contingencies (as hereinafter defined), the transaction for the sale and purchase of the Property shall be closed as provided below by the delivery of the deed and other Closing instruments specified for the Property as provided in Article 7 and by the payment of the Purchase Price for the Property as provided in Article 1 on or before the thirtieth (30th) day after Buyer waives or satisfies the Buyer's Contingencies (the "Closing"). The specific date, time and location of Closing shall be mutually agreed upon Buyer and Seller, unless extended by mutual agreement of the Parties. Upon termination, all Seller's and Buyer's obligations hereunder shall terminate and neither Party shall have any further obligation or liability

hereunder to the other Party thereafter, except those obligations outlined in Article 3.

- B. Possession. Buyer shall be entitled to possession of the Property at the Closing.
- C. Condition. The Property and each building or other improvement thereon shall be sold in "as is" condition as of the Effective Date.

Article 3: Inspection of the Property.

Inspection of Property. As of the Effective Date, Buyer and its representatives, agents, and contractors shall have the right to enter upon and have reasonable access to the Property in order to conduct such examinations, inspections, studies and tests thereof as Buyer may deem necessary or desirable in Buyer's sole discretion including, without limitation, surveys, soil tests, environmental examinations, audits and tests, feasibility studies and appraisals; and after conducting the same, Buyer shall restore the Property to substantially the same condition as it was prior to Buyer's undertaking of tests and examinations described in this Article 3. Buyer agrees to indemnify and hold Seller harmless from any and all third-party liabilities, claims, causes of action, penalties, demands, and expenses of any kind or nature whatsoever arising from Buyer or Buyer's representatives actions while inspecting the Property. Buyer agrees to notify Seller prior to Buyer or Buyer's representatives entering the building on the Property.

Article 4: Delivery of Seller's Information.

Within five (5) business days after the Effective Date, Seller shall deliver to Buyer the following: copies of any title insurance policies; the surveys; soils analysis; environmental studies and audits, and related materials; copies of any and all documents received by Seller from governmental entities; and all other pertinent reports and information related to the Property which are in Seller's or Seller's agents possession or which can be reasonably obtained at no additional cost to Seller. Seller agrees, in good faith, to continue to share other relevant information on the Property throughout the term of this Contract which may be beneficial to the Buyer.

Article 5: Buyer's Contingencies.

- A. Buyer's Contingencies. Buyer's obligations under this Contract are specifically subject to the following conditions precedent and contingencies (individually, a "Buyer's Contingency" and collectively, "Buyer's Contingencies"), which may be satisfied or waived solely by Buyer, in its sole and absolute discretion, and at its expense within the time-period hereinafter specified for each enumerated category of Buyer's Contingencies:
 1. Survey and Title. Within the time period provided in Article 6 of this Contract, Buyer shall have approved the Title to the Property.
 2. General Due Diligence. Within forty five (45) days after the Effective Date, Buyer, in Buyer's sole discretion, shall have satisfied itself in all matters

pertaining to its due diligence on the Property, including, but not limited to the suitability of the soils within the Property for Buyer's intended use; the availability, size, quality and quantity of any utility service or connection; environmental matters (including but not limited to Phase I and Phase II Environmental Assessments); the zoning; any other survey, test, appraisal, examination or inspection described in or permitted by Article 3 of this Contract; review of all documents supplied pursuant to Article 4 of this Contract; the general feasibility, suitability and fitness of the Property; and any and all additional matters or investigations as Buyer deems necessary or appropriate.

3. Governmental Approval. Within thirty (30) days after the Effective Date, Buyer shall have obtained approval for this Contract and to purchase the Property from the Reynoldsburg City Council, the Mayor of Reynoldsburg, and any and all other related governmental entities as are deemed necessary by the Buyer.
- B. Effect of Failure to Satisfy Buyer's Contingencies. If any of Buyer's Contingencies are not satisfied or waived within the applicable time period specified for each in Article 5(a), then Buyer shall have the right, in Buyer's sole and absolute discretion, to terminate this Contract by giving to Seller written notice of such termination within the time period specified herein and the earnest money shall be returned to Buyer. If Buyer should fail to give to Seller such notice on or before the applicable expiration date of each respective Buyer's Contingency in Article 5(a), then Buyer shall be deemed to have satisfied or waived such Buyer's Contingency.

Article 6: Title and Survey.

- A. Issuance of the Title Commitment. Within seven (7) days following the Effective Date, Buyer, at Buyer's sole expense, shall order and obtain an owner's policy of title insurance with respect to the Property on the then current ALTA form authorized for use within the State of Ohio (the "Title Commitment"). The Title Commitment shall show fee simple title to the Property in Seller free and clear of all liens and encumbrances except: (i) the standard exceptions for an owner's policy, unless one or more of such exceptions are waived by the Title Company, (ii) real estate taxes and assessments affecting the Property, and (iii) easements, conditions, restrictions, covenants, reservations, encumbrances, liens and other matters of record or affecting the Property. The Title Commitment shall be issued in favor of Buyer as the proposed insured, in the aggregated dollar amount of the Purchase Price for the Property.
- B. Survey. Within twenty (20) days following Buyer's receipt of the Title Commitment, Buyer, at Buyer's expense, shall have the right to order and obtain a current ALTA Survey of the Property, in form and content acceptable to Buyer (the "Survey").
- C. Objections to Title & Survey. Buyer shall have thirty (30) days from the date that it receives the Title Commitment to review the Title Commitment and Survey. If the Title

Commitment or Survey shows any defect, covenant, agreement, encroachment, easement, encumbrance, lien, restriction, reservation, condition or other title matter or condition which unreasonably interferes with Buyer's proposed use of the Property, as Buyer may determine in its sole and absolute discretion, Buyer shall, within said period, give Seller written notice specifying the specific objection (the "Buyer's Objection").

1. In the event Buyer should timely notify Seller of any such Buyer's Objection, Seller shall have ten (10) business days following receipt of any such notice from Buyer to remedy said Buyer's Objection. The parties agree in good faith to attempt to resolve any and all of Buyer's Objections provided that such are reasonable. In the event Seller does not remedy or obtain title insurance against any such Buyer's Objection within ten (10) business days after the expiration of the aforementioned ten (10) business day period Buyer, at Buyer's option, shall have the right to waive such Buyer's Objection and proceed with the Closing, or (ii) terminate this Contract, whereupon all Seller's and Buyer's obligations hereunder shall terminate and neither Party shall have any further obligation or liability hereunder to the other Party thereafter. Provided, however, if the Buyer's Objection is one which can be removed by the payment of money, to secure the release of a lien or monetary encumbrance not in excess of the Purchase Price (such as a tax lien certificate of judgment or mortgage), Seller shall be required to and hereby agrees to satisfy any such encumbrance from the net proceeds due and payable to Seller at the Closing in order to remove the lien or encumbrance from title to the Property.
 2. Permitted Exceptions. All of the matters set forth on the Survey and Title Commitment, if not constituting a Buyer's Objection, shall be a permitted exception to title to the Property (collectively, the "Permitted Exceptions"). "Permitted Exceptions" shall also include, at Seller's election, the Deed Restrictions (as hereinafter defined).
- D. Title Commitment, Title Policy and Survey Premium and Fees. Buyer shall pay all search, commitment or similar fees for the issuance of the Title Commitment and the premium attributable to the title insurance policy for the owner insuring an amount not in excess of the Purchase Price. Buyer shall be solely responsible for the premiums attributable to its lender's title insurance policy, if any, and any endorsements requested by Buyer and/or its lender.
- Article 7: Closing Costs and Prorations.
- A. Conveyance, Recording and Escrow Fees. Seller shall pay the real property conveyance fee applicable to the sale and conveyance of the Property and any recording fees associated with mortgage or similar lien releases attributable to the Property. Buyer shall pay all other recording fees.
 - B. Real Estate Taxes and Assessments. At Closing, Seller shall pay or credit against the Purchase Price all delinquent taxes, including penalty and interest, all assessments that are

a lien on the date of Closing prorated through the date of Closing. At Closing and based on the Purchase Price, Seller also shall pay or credit on the Purchase Price all other unpaid real estate taxes and assessments that are a lien for years prior to Closing and a portion of such taxes based on a 365-day year and, if undetermined, on most recent available tax rate and valuation, giving effect to applicable exemptions, recently voted millage, change in valuation, etc., whether or not certified. The tax proration determined at Closing shall be final and neither Party shall have the right to contest said amount unless predicated on fraud or intentional misrepresentation.

- C. Other Expenses. Each Party shall be responsible for all other fees, costs and expenses incurred by it in connection with this transaction, including any such expenses for services rendered by accountants, appraisers, architects, attorneys, contractors, engineers and other persons not otherwise expressly provided for herein.

Article 8: Closing Instruments.

- A. Instruments to be Delivered by Seller. At the Closing, Seller shall execute and deliver to Buyer and/or the Title Company the following instruments:
1. Deed. A recordable limited warranty deed (the "Deed") which conveys to Buyer good and marketable title in fee simple to the Property free and clear of all liens, conditions, restrictions, easements, reservations, encumbrances and rights of third parties except the Permitted Exceptions and the following matters which shall be excepted and/or reserved by Seller, as the case may be, in the Deed.
 2. Seller's Affidavit. A seller's affidavit given by Seller to Buyer and the Title Company with respect to the payment of bills for work performed or materials furnished to the Property within ninety (90) days prior to the Closing and with respect to any other off-record matter which is required for the issuance of the owner's policy of title insurance and specifically incorporating the Seller's Warranties contained in Article 10 herein.
 3. Authority. One or more certificates of Seller regarding the authority of the Person or Persons who sign this Contract and the other Closing instruments on behalf of Seller.
 4. Documents. Originals, as available, or copies of all contracts relating to the Property.
 5. Warranties. An assignment of all transferable warranties and guarantees then in effect, if any, with respect to the improvements located on the Property or any repairs or renovations to such improvements being conveyed hereunder in a form that shall be mutually agreed by Buyer and Seller.

6. Other Instruments. A Closing and disbursement statement, an IRS Form 1099-B report of proceeds from a real estate transaction [§6045(e), IRC], and a non-foreign person certificate [§1445, IRC, FIRPTA], if required.
- B. Instruments to be Delivered by Buyer. At the Closing, Buyer shall execute and deliver to Seller and/or the Title Company the following instruments:
1. Authority. One or more certificates of the Buyer regarding the authority of the Person or Persons who sign this Contract and the other Closing instruments on behalf of Buyer.
 2. Other Instruments. A Closing and disbursement statement and a real property conveyance fee statement.

Article 9: Risk of Loss or Damage; Appropriation.

- A. Risk of Loss or Damage. Notwithstanding Buyer's obligations, Seller shall bear the risk of loss or damage to the Property until the Closing and agrees to maintain adequate insurance on the Property with a reputable insurance carrier. If any event should occur prior to the Closing Date which causes a material loss or damage, then Seller shall promptly notify Buyer of such event and Buyer shall have the right, at its option: (i) to proceed with the transaction by giving to Seller written notice thereof in which case Buyer shall be entitled to any and all insurance proceeds, or to terminate this Contract by giving to Seller written notice of such termination. The election of Buyer shall be exercised by written notice given to Seller within twenty (20) days after receipt of notice of such event from Seller. The failure by Buyer to so notify Seller shall constitute an election to proceed with the transaction.
- B. Appropriation. If appropriation proceedings should be commenced against the Property or if any governmental authority should notify Seller of its intention to acquire the same pursuant to the power of eminent domain prior to the Closing, then Seller shall notify Buyer thereof. In such event, Buyer shall have the right, at its option: (i) to proceed with the transaction by giving to Seller written notice that all of Buyer's contingencies of the transaction to be released have been removed subject only to the contingencies which are typically required at Closing, in which event Buyer shall have the right to negotiate with and sell to such governmental authority or to contest such appropriation in litigation proceedings, and shall be entitled to all proceeds thereof, up to the amount of the Purchase Price with all excess being the property of the Seller and Seller shall convey the Property subject to such proceedings and shall receive the Purchase Price specified in this Contract at the Closing; or (ii) to terminate this Contract by giving to Seller written notice of such termination. The election of Buyer shall be exercised by written notice given to Seller within twenty (20) days after Seller has given to Buyer written notice of such governmental action. The failure by Buyer to so notify Seller shall constitute an election to proceed with the transaction.

Article 10: Representations and Indemnification.

A. Seller's Representations. Seller represents and warrants the following as of the Effective Date which said representations and warranties shall survive the Closing:

1. There is no action proceeding, threatened or investigation pending or threatened against Seller relating to the Property or against the Property, or any part thereof before any court or governmental department, commission, ward, agency or instrumentality and Seller does not know of any basis for any such action, proceeding or investigation;
2. There are no adverse or other parties in possession of the Property and no other party has been granted any license, lease or other right relating to the use or possession of the Property, or any part thereof;
3. Seller has not received notice, written or otherwise, from any governmental or quasi- governmental agency requiring correction of any condition with respect to the Property or any part thereof;
4. Seller has not received any notice, written or otherwise, of any pending or contemplated condemnation with respect to the Property, or any part thereof;
5. Seller has not received notice of, or has no other knowledge or information of, any pending or contemplated change in any governmental regulation or private restriction applicable to the Premises, any pending or threatened judicial action or pending or threatened action by adjoining landowners or other persons, parties or entities;
6. On the day of Closing, the Property will be free and clear of liens, encumbrances and encroachments, other than the Permitted Exceptions;
7. There will be no unpaid improvements related to the Property within ninety (90) days immediately preceding the Closing which might constitute the basis of a mechanics' lien;
8. Within twenty (20) days of the Effective Date, Seller shall confirm to Buyer that it has full power and authority to enter into and fully perform and comply with the terms of this Contract. Should Seller fail to secure authority from its Members, this Real Estate Purchase Contract shall be null and void and the Earnest Money shall be returned to Buyer.
9. Neither the execution and delivery of this Contract nor its performance by Seller will conflict with or result in the breach of any mortgage, note, indenture, contract, agreement, law, rule or regulation to which Seller is a party or by which Seller is bound;

10. To the best of Seller's knowledge, the Property is free from any toxic or hazardous material or substance or other pollutant of nature as defined or regulated by applicable federal, state, or local laws and is free from any environmental condition that could give rise to a governmental clean-up. Seller has not received notification, written or otherwise, from any governmental or quasi-governmental entity pertaining to toxic or hazardous material or substance or other pollutant of nature related to the Property;
 11. Seller will not take or omit to take any action that would have the effect of violating any of the representations, warranties or agreements of Seller contained herein nor will Seller enter into any leases which will affect the Property;
 12. Neither the execution and delivery of this Contract nor its performance by Seller will conflict with or result in the breach of any mortgage, note, indenture, contract, agreement, law, rule or regulation to which Seller is a party or by which Seller is bound;
 13. To Seller's knowledge, Seller is not under any legal disability which would impede or void any of Seller's contractual obligations nor is Seller a debtor in any proceeding under the bankruptcy laws of the United States;
 14. Seller has and will convey to Buyer good, marketable and indefeasible fee simple title, free and clear of all conditions, restrictions, exception and reservations, except as specifically permitted herein;
 15. Seller has not entered into any lease, verbal or written agreements, contracts or letters of intent with any third-party pertaining to the Property which have not been disclosed in writing to Buyer in this Contract; and
 16. Seller shall not enter into any verbal or written agreements, contracts or letters of intent with any third-party pertaining to the Property prior to the Closing without Buyer's permission.
 17. At Closing, Seller shall give a certificate to Buyer stating that these representations and warranties are true and accurate as of Closing.
- B. Seller's Indemnification. Seller agrees to indemnify and hold Buyer and its respective nominees, successors, assigns, officers, directors, partners, agents, employees and beneficiaries harmless from any and all third-party liabilities, claims, causes of action, penalties, demands, and expenses of any kind or nature whatsoever related to a breach of the Seller Representations contained in Article 10(A)(1-17), including all expenses related thereto, including without limitation, court costs and attorneys' fees, which said indemnification survive the Closing for a period of one (1) year without the exception of fraud or intentional misrepresentation.

Article 11: General and Miscellaneous Provisions.

- A. Notice. Any notice or other communication required or permitted to be given to a Party under this Contract shall be in writing, unless otherwise specified in this Contract, and shall be given by registered or certified United States mail, return receipt requested and postage prepaid. Notice shall be effective upon receipt of the receiving Party or if the receiving Party refuses service, the date placed in the United States mail system. Either Party may change its address for notice by giving written notice thereof to the other Party. The address of each Party for notice initially is as follows:

Buyer:
City of Reynoldsburg
7232 E. Main Street
Reynoldsburg, Ohio 43068
ATTN: Joe Begeny, Mayor

Seller:
William C. Davis Trust
John C. Lucas, Trustee

ATTN:

With a copy to:
Chris Shook
7232 E. Main Street
Reynoldsburg, Ohio 43068

- B. Complete Agreement, Amendment, Waiver; Counterparts. This Contract, including all exhibits, constitutes the complete agreement between the parties with respect to the subject matter hereof, all previous understandings, if any, between the parties; no oral or implied understandings, representations or warranties shall vary the terms of this Contract; and neither this Contract nor any of its provisions may be amended or waived other than by a written instrument executed by Seller and Buyer. This Contract or any such amendment or waiver may be executed in several counterparts, each of which shall be considered a duplicate original and the same instrument. The Letter of Intent is hereby null and void and is of no force and effect.
- C. Governing Law; Severability. This Contract shall be governed by and construed in accordance with the laws of the State of Ohio. The invalidity or unenforceability of any provision of this Contract in any particular respect shall not affect the validity and enforceability of any other provision of this Contract or of the same provision in any other respect.
- D. Successor and Assigns; Assignment. This Contract shall inure to the benefit of and be binding upon the Parties hereto and their respective heirs, personal representatives, successors and permitted assigns. Notwithstanding the foregoing, Buyer may assign this Contract to any third-party individual or entity, with Seller's prior written consent (and upon written notice to Seller and Title Company), at which time Buyer's assignee will be substituted for Buyer and Buyer shall be relieved of all obligations under this Contract. Seller hereby further agrees to accept all required performance under this Contract from

Buyer's nominee and to render Seller's performance of all of Seller's obligations under this Contract to Buyer's nominee, if requested, in accordance with this paragraph. Seller may assign its rights in this Contract with the prior approval of Buyer.

- E. Survival of the Contract; Survival of Certain Terms. The promises, terms, conditions, representations, warranties and provisions of this Contract shall survive the Closing of the transactions and the delivery and recording of the deed and any other instrument for the conveyance of the Property; and if the deed or any other recorded instrument is or may be construed to be inconsistent with any provision of this Contract, then the applicable provisions of this Contract shall control and shall not be deemed to have been merged into such deed or other recorded instrument, unless otherwise expressly provided in any such instrument.
- F. Real Estate Brokerage Commission. The Seller represents that no real estate broker or other Person has been employed for compensation to represent it in this transaction. The Buyer represents that no real estate broker or other Person has been employed for compensation to represent the Buyer in this transaction. Each Party hereby represents and warrants to the other Party that, except as provided above, it has no knowledge of any agreement, understanding or fact which would entitle any real estate broker, finder or other Person, to any commission, fee or other compensation as a result of the transaction which is the subject of this Contract. Each Party hereby agrees to indemnify, defend and hold harmless the other Party from and against any liability, cost or expense, including attorneys' fees, as a result of any claim for a commission, fee or other compensation made by any real estate broker, finder or other Person and asserted against the other Party by reason of an arrangement made or alleged to have been made by the indemnifying Party.
- G. Certain Defined Terms. For purposes of this Contract, the term: (i) "Person" means a corporation, association, partnership (general or limited), limited liability company, trust, estate, government, governmental agency or other entity as well as an individual or natural person, unless the context otherwise requires, (ii) "Day" or "day" shall mean a calendar day and "Effective Date" means the date that the last Party to execute this Contract delivers this executed Contract to the other Party.
- H. Time. Time is of the essence with respect to the performance of each provision of this Contract. Ownership of Plans. In the event this transaction does not close, all plans, surveys, reports, studies, tests, audits, investigations, designs, drawings and related information and materials (collectively, the "Plans") prepared for or at the request of Buyer and relating to the Property shall, upon the reasonable request of Seller, be promptly delivered to Seller.
- I. Like-Kind Exchange. The Parties acknowledge that either may elect to purchase or sell the Property as part of a tax-free exchange under Section 1031 of the Internal Revenue Code of 1986, as amended ("Code"). As such, the Parties agree to reasonably cooperate in connection therewith. If requested by Buyer or Seller, each will participate in the exchange contemplated by this Article as an accommodation to the other with the express understanding and agreement that:
 - 1. Seller or Buyer shall not be required to take title to any property in order to

effectuate such exchange;

2. Under no circumstance shall Seller be required to postpone or refrain from receiving any of the Purchase Proceeds due Seller hereunder;
3. Neither Party is making any representation or warranty regarding such exchange or whether such exchange qualifies as such under the Code,
4. Each Party shall indemnify and hold the other harmless from and against any cost, expense or liability, including attorneys' fees, incurred by Buyer and/or Seller as the case may be, in connection with the provisions of this §12(j) or any such exchange; and
5. Buyer and/or Seller as the case may be, shall not be required to incur any additional costs, fees or expenses (including, without limitation, attorney fees) to accommodate any proposed like-kind exchange.

J. Defaults and Remedies.

1. Default by Seller. If this transaction is not closed because of Seller's failure to perform hereunder (through no fault of Buyer), or Seller fails to comply with any of its obligations, covenants, warranties or agreements, Buyer may bring any action against Seller for legal or equitable relief.
2. Default by Buyer. If this transaction is not closed because of Buyer's failure to perform hereunder (through no fault of Seller), or Buyer fails to comply with any of its obligations, covenants, warranties or agreements, Seller may bring any action against Buyer for legal or equitable relief.

K. Recording. Neither Party may record this Contract, however, either Party may record a customary Memorandum of Contract, at the recording Parties' expense.

L. Offer & Acceptance. This Contract shall be open for Seller's acceptance until 5:00 p.m. on the third (3rd) business day after Buyer has delivered this Contract to Seller.

Signatures Appear on the Following Page

IN WITNESS WHEREOF, each Party has executed and delivered this Contract to the other Party to be effective as of the Effective Date.

Buyer:

City of Reynoldsburg

By: _____

Its: _____

Date: _____

Approved as to Form:

City of Reynoldsburg – City Attorney

By: _____

Date: _____

Seller:

William C. Davis Trust, John C. Lucas Trustee,

By: _____

Its: _____

Date: _____

Exhibit A

Attachment: Purchase Agreement, William C. Davis Trust (Purchase of Real Property on East Main Street)

REAL ESTATE PURCHASE CONTRACT

THIS REAL ESTATE PURCHASE CONTRACT (the "Contract") is executed, delivered and made effective as of the Effective Date (as defined in Article 12(h)) by and between (i) **City of Reynoldsburg** ("Buyer") and (ii) **William C. Davis Trust, John C. Lucas, Trustee** ("Seller"; Buyer and Seller sometimes referred to individually as a "Party" or collectively as the "Parties").

Preliminary Statements

- A. Seller is the owner of one parcel identified as Franklin County, Ohio Parcel Number 060-003828-00.00 and Licking County Parcel Number 013-030390-00.00, commonly known as 0 East Main Street, Reynoldsburg, Ohio (as shown on Exhibit A, attached hereto and incorporated herein) being an approximate 13.66 acre tract that contains no improvements (hereinafter "the Property").
- B. Seller desires to sell and convey the Property to Buyer upon the terms and conditions hereinafter set forth.
- C. The Parties desire to set forth in this Contract their respective rights, obligations and conditions with respect to the aforementioned transaction.

Statement of the Contract

In consideration of the foregoing Preliminary Statements, which are hereby incorporated herein, and of the mutual promises herein set forth, the Parties do hereby make this Contract on the following terms and conditions, intending to be bound hereby:

Article 1: Purchase Price and Earnest Money Deposit.

- A. **Purchase Price.** The purchase price (the "Purchase Price") to be paid by Buyer to Seller for the Property shall be One Million, One Hundred and Fifty Thousand Dollars (\$1,150,000.00). The Purchase Price shall be due and payable in immediately available funds at the Closing (as hereinafter defined), subject to adjustments for certain charges and credits as provided hereinafter.
- B. **Earnest Money Deposit.** Buyer shall deposit Ten Thousand and 00/100 Dollars (\$10,000.00) cash as Earnest Money with Esquire Title Services, Inc., C/O Karen Lash, 614-783-4540, within five (5) business days of the Effective Date. If the Earnest Money is not deposited by the Effective Date, the Contract shall be null and void.

If Buyer timely terminates the Contract in accordance with Article 5.B., the Earnest Money shall be promptly returned to Buyer.

If the Seller defaults per Article 11.K.1., the Earnest Money shall be delivered to Buyer.

If the Buyer defaults per Article 11.K.2., the Earnest Money shall be delivered to Seller.

At closing, the Earnest Money shall be applied to the Purchase Price.

Article 2: Closing; Possession; Condition of Property.

- A. Closing. Subject to the provisions of Article 5 and satisfaction and/or waiver of Buyer's Contingencies (as hereinafter defined), the transaction for the sale and purchase of the Property shall be closed as provided below by the delivery of the deed and other Closing instruments specified for the Property as provided in Article 7 and by the payment of the Purchase Price for the Property as provided in Article 1 on or before the thirtieth (30th) day after Buyer waives or satisfies the Buyer's Contingencies (the "Closing"). The specific date, time and location of Closing shall be mutually agreed upon Buyer and Seller, unless extended by mutual agreement of the Parties. Upon termination, all Seller's and Buyer's obligations hereunder shall terminate and neither Party shall have any further obligation or liability hereunder to the other Party thereafter, except those obligations outlined in Article 3.
- B. Possession. Buyer shall be entitled to possession of the Property at the Closing.
- C. Condition. The Property and each building or other improvement thereon shall be sold on an "AS-IS, WHERE IS" condition as of the Effective Date with all faults and without any representations or warranties whatsoever, express or implied, as of the closing except as expressly set for the herein.

Article 3: Inspection of the Property.

Inspection of Property. Within forty-five (45) days after the Effective Date ("Inspection Period"), Buyer and its representatives, agents, and contractors shall have the right to enter upon and have reasonable access to the Property in order to conduct such examinations, inspections, studies and tests thereof as Buyer may deem necessary or desirable in Buyer's sole discretion including, without limitation, surveys, soil tests, environmental examinations, audits and tests, feasibility studies and appraisals; and after conducting the same, Buyer shall restore the Property to substantially the same condition as it was prior to Buyer's undertaking of tests and examinations described in this Article 3. Buyer agrees to indemnify and hold Seller harmless from any and all third-party liabilities, claims, causes of action, penalties, demands, and expenses of any kind or nature whatsoever arising from Buyer or Buyer's representatives actions while inspecting the Property. Buyer agrees to notify Seller prior to Buyer or Buyer's representatives entering the building on the Property.

Article 4: Delivery of Seller's Information.

Within five (5) business days after the Effective Date, Seller shall deliver to Buyer the following: copies of any title insurance policies; the surveys; soils analysis; environmental studies and audits, and related materials; copies of any and all documents received by Seller from governmental

entities; and all other pertinent reports and information related to the Property which are in Seller's or Seller's agents possession or which can be reasonably obtained at no additional cost to Seller. Seller agrees, in good faith, to continue to share other relevant information on the Property throughout the term of this Contract which may be beneficial to the Buyer.

Article 5: Buyer's Contingencies.

- A. Buyer's Contingencies. Buyer's obligations under this Contract are specifically subject to the following conditions precedent and contingencies (individually, a "Buyer's Contingency" and collectively, "Buyer's Contingencies"), which may be satisfied or waived solely by Buyer, in its sole and absolute discretion, and at its expense within the time-period hereinafter specified for each enumerated category of Buyer's Contingencies:
1. Survey and Title. Within the time period provided in Article 6 of this Contract, Buyer shall have approved the Title to and survey, if any, of the Property.
 2. General Due Diligence. Within forty five (45) days after the Effective Date, Buyer, in Buyer's sole discretion, shall have satisfied itself in all matters pertaining to its due diligence on the Property, including, but not limited to the suitability of the soils within the Property for Buyer's intended use; the availability, size, quality and quantity of any utility service or connection; environmental matters (including but not limited to Phase I and Phase II Environmental Assessments); the zoning; any other survey, test, appraisal, examination or inspection described in or permitted by Article 3 of this Contract; review of all documents supplied pursuant to Article 4 of this Contract; the general feasibility, suitability and fitness of the Property; and any and all additional matters or investigations as Buyer deems necessary or appropriate.
 3. Governmental Approval. Within thirty (30) days after the Effective Date, Buyer shall have obtained approval for this Contract and to purchase the Property from the Reynoldsburg City Council, the Mayor of Reynoldsburg, and any and all other related governmental entities as are deemed necessary by the Buyer.
- B. Effect of Failure to Satisfy Buyer's Contingencies. If any of Buyer's Contingencies are not satisfied or waived within the applicable time period specified for each in Article 5(A), then Buyer shall have the right, in Buyer's sole and absolute discretion, to terminate this Contract by giving to Seller written notice of such termination within the time period specified herein and the Earnest Money shall be returned to Buyer. If Buyer should fail to give to Seller such notice on or before the applicable expiration date of each respective Buyer's Contingency in Article 5(A), then Buyer shall be deemed to have satisfied or waived such Buyer's Contingency.

Article 6: Title and Survey.

- A. Issuance of the Title Commitment. Within seven (7) days following the Effective Date, Seller, at Seller's sole expense, shall order and obtain an owner's policy of title insurance with respect to the Property on the then current ALTA form authorized for use within the State of Ohio (the "Title Commitment"). The Title Commitment shall show fee simple title to the Property in Seller free and clear of all liens and encumbrances except: (i) the standard exceptions for an owner's policy, unless one or more of such exceptions are waived by the Title Company, (ii) real estate taxes and assessments affecting the Property, and (iii) easements, conditions, restrictions, covenants, reservations, encumbrances, liens and other matters of record or affecting the Property. The Title Commitment shall be issued in favor of Buyer as the proposed insured, in the aggregate dollar amount of the Purchase Price for the Property.
- B. Survey. Within twenty (20) days following Buyer's receipt of the Title Commitment, Buyer, at Buyer's expense, shall have the right to order and obtain a current ALTA Survey of the Property, in form and content acceptable to Buyer (the "Survey").
- C. Objections to Title & Survey. Buyer shall have thirty (30) days from the date that it receives the Title Commitment, but no longer than forty-five (45) days after the Effective Date, to review the Title Commitment and Survey. If the Title Commitment or Survey shows any defect, covenant, agreement, encroachment, easement, encumbrance, lien, restriction, reservation, condition or other title matter or condition which unreasonably interferes with Buyer's proposed use of the Property, as Buyer may determine in its sole and absolute discretion, Buyer shall, within said period, give Seller written notice specifying the specific objection (the "Buyer's Objection").
 - 1. In the event Buyer should timely notify Seller of any such Buyer's Objection, Seller shall have ten (10) business days following receipt of any such notice from Buyer to remedy said Buyer's Objection. The parties agree in good faith to attempt to resolve any and all of Buyer's Objections provided that such are reasonable. In the event Seller does not remedy or obtain title insurance against any such Buyer's Objection within ten (10) business days after the expiration of the aforementioned ten (10) business day period; Buyer, at Buyer's option, shall have the right to waive such Buyer's Objection and proceed with the Closing, or (ii) terminate this Contract, whereupon all Seller's and Buyer's obligations hereunder shall terminate and neither Party shall have any further obligation or liability hereunder to the other Party thereafter.
 - 2. Permitted Exceptions. All of the matters set forth on the Survey and Title Commitment, if not constituting a Buyer's Objection, shall be a permitted exception to title to the Property (collectively, the "Permitted Exceptions"). "Permitted Exceptions" shall also include, at Seller's election, the Deed Restrictions (as hereinafter defined).
- D. Title Commitment, Title Policy and Survey Premium and Fees. Seller shall pay all search, commitment or similar fees for the issuance of the Title Commitment and the premium attributable to the title insurance policy for the owner insuring an amount not in excess of

the Purchase Price. Buyer shall be solely responsible for the premiums attributable to its lender's title insurance policy, if any, and any endorsements requested by Buyer and/or its lender.

Article 7: Closing Costs and Prorations.

- A. Conveyance, Recording and Escrow Fees. Seller shall pay the real property conveyance fee applicable to the sale and conveyance of the Property, unless the Transfer is exempt from the conveyance fee, and any recording fees associated with mortgage or similar lien releases attributable to the Property. Buyer shall pay all other recording fees.
- B. Real Estate Taxes and Assessments. At Closing, Seller shall pay or credit against the Purchase Price all delinquent taxes, including penalty and interest, all assessments that are a lien on the date of Closing prorated through the date of Closing. At Closing and based on the Purchase Price, Seller also shall pay or credit on the Purchase Price all other unpaid real estate taxes and assessments that are a lien for years prior to Closing and a portion of such taxes based on a 365-day year and, if undetermined, on most recent available tax rate and valuation, giving effect to applicable exemptions, recently voted millage, change in valuation, etc., whether or not certified. The tax proration determined at Closing shall be final and neither Party shall have the right to contest said amount unless predicated on fraud or intentional misrepresentation.
- C. Other Expenses. Each Party shall be responsible for all other fees, costs and expenses incurred by it in connection with this transaction, including any such expenses for services rendered by accountants, appraisers, architects, attorneys, contractors, engineers and other persons not otherwise expressly provided for herein.

Article 8: Closing Instruments.

- A. Instruments to be Delivered by Seller. At the Closing, Seller shall execute and deliver to Buyer and/or the Title Company the following instruments:
 - 1. Deed. A recordable limited warranty deed (the "Deed") which conveys to Buyer good and marketable title in fee simple to the Property free and clear of all liens, conditions, restrictions, easements, reservations, encumbrances and rights of third parties except the Permitted Exceptions and the following matters which shall be excepted and/or reserved by Seller, as the case may be, in the Deed.
 - 2. Seller's Affidavit. A seller's affidavit given by Seller to Buyer and the Title Company with respect to the payment of bills for work performed or materials furnished to the Property within ninety (90) days prior to the Closing and with respect to any other off-record matter which is required for the issuance of the

owner's policy of title insurance and specifically incorporating the Seller's Warranties contained in Article 10 herein.

3. Authority. One or more certificates of Seller regarding the authority of the Person or Persons who sign this Contract and the other Closing instruments on behalf of Seller.
 4. Documents. Originals, as available, or copies of all contracts relating to the Property.
 5. Warranties. An assignment of all transferable warranties and guarantees then in effect, if any, with respect to the improvements located on the Property or any repairs or renovations to such improvements being conveyed hereunder in a form that shall be mutually agreed by Buyer and Seller.
 6. Other Instruments. A Closing and disbursement statement, an IRS Form 1099-B report of proceeds from a real estate transaction [§6045(e), IRC], and a non-foreign person certificate [§1445, IRC, FIRPTA], if required.
- B. Instruments to be Delivered by Buyer. At the Closing, Buyer shall execute and deliver to Seller and/or the Title Company the following instruments:
1. Authority. One or more certificates of the Buyer regarding the authority of the Person or Persons who sign this Contract and the other Closing instruments on behalf of Buyer.
 2. Other Instruments. A Closing and disbursement statement and a real property conveyance fee statement.

Article 9: Risk of Loss or Damage; Appropriation.

- A. Risk of Loss or Damage. Notwithstanding Buyer's obligations, Seller shall bear the risk of loss or damage to the Property until the Closing and agrees to maintain adequate insurance on the Property with a reputable insurance carrier. If any event should occur prior to the Closing Date which causes a material loss or damage, then Seller shall promptly notify Buyer of such event and Buyer shall have the right, at its option: (i) to proceed with the transaction by giving to Seller written notice thereof in which case Buyer shall be entitled to any and all insurance proceeds, or to terminate this Contract by giving to Seller written notice of such termination. The election of Buyer shall be exercised by written notice given to Seller within twenty (20) days after receipt of notice of such event from Seller. The failure by Buyer to so notify Seller shall constitute an election to proceed with the transaction.
- B. Appropriation. If appropriation proceedings should be commenced against the Property or if any governmental authority should notify Seller of its intention to acquire the same

pursuant to the power of eminent domain prior to the Closing, then Seller shall notify Buyer thereof. In such event, Buyer shall have the right, at its option: (i) to proceed with the transaction by giving to Seller written notice that all of Buyer's contingencies of the transaction to be released have been removed subject only to the contingencies which are typically required at Closing, in which event Buyer shall have the right to negotiate with and sell to such governmental authority or to contest such appropriation in litigation proceedings, and shall be entitled to all proceeds thereof, up to the amount of the Purchase Price with all excess being the property of the Seller and Seller shall convey the Property subject to such proceedings and shall receive the Purchase Price specified in this Contract at the Closing; or (ii) to terminate this Contract by giving to Seller written notice of such termination. The election of Buyer shall be exercised by written notice given to Seller within twenty (20) days after Seller has given to Buyer written notice of such governmental action. The failure by Buyer to so notify Seller shall constitute an election to proceed with the transaction.

Article 10: Representations and Indemnification.

- A. Seller's Representations. Seller represents and warrants to the best of its knowledge and/or belief and without a duty to investigate that the following as of the Effective Date which said representations and warranties shall survive the Closing:
1. There is no action proceeding, threatened or investigation pending or threatened against Seller relating to the Property or against the Property, or any part thereof before any court or governmental department, commission, ward, agency or instrumentality and Seller does not know of any basis for any such action, proceeding or investigation, other than Property Maintenance Code Violations issued by Buyer from time to time;
 2. There are no adverse or other parties in possession of the Property and no other party has been granted any license, lease or other right relating to the use or possession of the Property, or any part thereof, except as set forth in 10.A.1.;
 3. Seller has not received notice, written or otherwise, from any governmental or quasi- governmental agency requiring correction of any condition with respect to the Property or any part thereof;
 4. Seller has not received any notice, written or otherwise, of any pending or contemplated condemnation with respect to the Property, or any part thereof;
 5. Seller has not received notice of, or has no other knowledge or information of, any pending or contemplated change in any governmental regulation or private restriction applicable to the Premises, any pending or threatened judicial action or pending or threatened action by adjoining landowners or other persons, parties or entities;

6. On the day of Closing, the Property will be free and clear of liens, encumbrances and encroachments, other than the Permitted Exceptions;
7. There will be no unpaid improvements related to the Property within ninety (90) days immediately preceding the Closing which might constitute the basis of a mechanics' lien;
8. Within twenty (20) days of the Effective Date, Seller shall confirm to Buyer that it has full power and authority to enter into and fully perform and comply with the terms of this Contract.
9. Neither the execution and delivery of this Contract nor its performance by Seller will conflict with or result in the breach of any mortgage, note, indenture, contract, agreement, law, rule or regulation to which Seller is a party or by which Seller is bound;
10. To the best of Seller's knowledge, the Property is free from any toxic or hazardous material or substance or other pollutant of nature as defined or regulated by applicable federal, state, or local laws and is free from any environmental condition that could give rise to a governmental clean-up. Seller has not received notification, written or otherwise, from any governmental or quasi-governmental entity pertaining to toxic or hazardous material or substance or other pollutant of nature related to the Property;
11. Seller will not take or omit to take any action that would have the effect of violating any of the representations, warranties or agreements of Seller contained herein nor will Seller enter into any leases which will affect the Property;
12. Neither the execution and delivery of this Contract nor its performance by Seller will conflict with or result in the breach of any mortgage, note, indenture, contract, agreement, law, rule or regulation to which Seller is a party or by which Seller is bound;
13. To Seller's knowledge, Seller is not under any legal disability which would impede or void any of Seller's contractual obligations nor is Seller a debtor in any proceeding under the bankruptcy laws of the United States;
14. Seller has and will convey to Buyer good, marketable and indefeasible fee simple title, free and clear of all conditions, restrictions, exception and reservations, except as specifically permitted herein;
15. Seller has not entered into any lease, verbal or written agreements, contracts or letters of intent with any third-party pertaining to the Property which have not been disclosed in writing to Buyer in this Contract;

16. Seller shall not enter into any verbal or written agreements, contracts or letters of intent with any third-party pertaining to the Property prior to the Closing without Buyer's permission; and
17. At Closing, Seller shall give a certificate to Buyer stating that these representations and warranties are true and accurate as of Closing.
- B. Seller's Indemnification. Seller agrees to indemnify and hold Buyer and its respective nominees, successors, assigns, officers and employees harmless from any and all third-party liabilities, claims, causes of action, penalties, demands, and expenses of any kind or nature whatsoever related to a breach of the Seller Representations contained in Article 10(A)(1-17), including all expenses related thereto, including without limitation, court costs and attorneys' fees, which said indemnification survive the Closing for a period of one (1) year without the exception of fraud or intentional misrepresentation.

Article 11: General and Miscellaneous Provisions.

- A. Notice. Any notice or other communication required or permitted to be given to a Party under this Contract shall be in writing, unless otherwise specified in this Contract, and shall be given by registered or certified United States mail, return receipt requested and postage prepaid or by a national overnight delivery service. Notice shall be effective upon receipt of the receiving Party or if the receiving Party refuses service, the date placed in the United States mail system or the national overnight delivery service. Either Party may change its address for notice by giving written notice thereof to the other Party. The address of each Party for notice initially is as follows:

Buyer:
 City of Reynoldsburg
 7232 E. Main Street
 Reynoldsburg, Ohio 43068
 ATTN: Joe Begeny, Mayor

Seller:
 William C. Davis Trust
 John C. Lucas, Trustee
 Two Miranova Place
 Suite 700
 Columbus, Ohio 43215

With a copy to:
 Chris Shook, Esq., City Attorney
 City of Reynoldsburg
 7232 E. Main Street
 Reynoldsburg, Ohio 43068

Alicia E. Zambelli, attorney for Seller
 Two Miranova Place
 Suite 700
 Columbus, Ohio 43215

- B. Complete Agreement, Amendment, Waiver; Counterparts. This Contract, including all exhibits, constitutes the complete agreement between the parties with respect to the subject matter hereof, all previous understandings, if any, between the parties; no oral or implied understandings, representations or warranties shall vary the terms of this Contract; and neither this Contract nor any of its provisions may be amended or waived other than by a written instrument executed by Seller and Buyer. This Contract or any such amendment or

waiver may be executed in several counterparts, each of which shall be considered a duplicate original and the same instrument. The Letter of Intent is hereby null and void and is of no force and effect.

- C. Governing Law; Severability. This Contract shall be governed by and construed in accordance with the laws of the State of Ohio. The invalidity or unenforceability of any provision of this Contract in any particular respect shall not affect the validity and enforceability of any other provision of this Contract or of the same provision in any other respect.
- D. Successor and Assigns; Assignment. This Contract shall inure to the benefit of and be binding upon the Parties hereto and their respective heirs, personal representatives, successors and permitted assigns. Notwithstanding the foregoing, Buyer may assign this Contract to any third-party individual or entity, with Seller's prior written consent (and upon written notice to Seller and Title Company), at which time Buyer's assignee will be substituted for Buyer and Buyer shall be relieved of all obligations under this Contract. Seller hereby further agrees to accept all required performance under this Contract from Buyer's nominee and to render Seller's performance of all of Seller's obligations under this Contract to Buyer's nominee, if requested, in accordance with this paragraph. Seller may assign its rights in this Contract with the prior approval of Buyer.
- E. Survival of the Contract; Survival of Certain Terms. The promises, terms, conditions, representations, warranties and provisions of this Contract shall survive the Closing of the transactions and the delivery and recording of the deed and any other instrument for the conveyance of the Property; and if the deed or any other recorded instrument is or may be construed to be inconsistent with any provision of this Contract, then the applicable provisions of this Contract shall control and shall not be deemed to have been merged into such deed or other recorded instrument, unless otherwise expressly provided in any such instrument.
- F. Real Estate Brokerage Commission. The Seller represents that J.R. Kern/Capitol Equities, Columbus, Ohio has been employed to represent it in this transaction. The Buyer represents that no real estate broker or other Person has been employed for compensation to represent the Buyer in this transaction. Each Party hereby represents and warrants to the other Party that, except as provided above, it has no knowledge of any agreement, understanding or fact which would entitle any real estate broker, finder or other Person, to any commission, fee or other compensation as a result of the transaction which is the subject of this Contract. Each Party hereby agrees to indemnify, defend and hold harmless the other Party from and against any liability, cost or expense, including attorneys' fees, as a result of any claim for a commission, fee or other compensation made by any real estate broker, finder or other Person and asserted against the other Party by reason of an arrangement made or alleged to have been made by the indemnifying Party.
- G. Certain Defined Terms. For purposes of this Contract, the term: (i) "Person" means a corporation, association, partnership (general or limited), limited liability company, trust, estate, government, governmental agency or other entity as well as an individual or natural

person, unless the context otherwise requires, (ii) "Day" or "day" shall mean a calendar day and "Effective Date" means the date that the last Party to execute this Contract delivers this executed Contract to the other Party.

- H. Time. Time is of the essence with respect to the performance of each provision of this Contract.
- I. Ownership of Plans. In the event this transaction does not close, all plans, surveys, reports, studies, tests, audits, investigations, designs, drawings and related information and materials (collectively, the "Plans") prepared for or at the request of Buyer and relating to the Property shall, upon the reasonable request of Seller, be promptly delivered to Seller.
- J. Like-Kind Exchange. The Parties acknowledge that either may elect to purchase or sell the Property as part of a tax-free exchange under Section 1031 of the Internal Revenue Code of 1986, as amended ("Code"). As such, the Parties agree to reasonably cooperate in connection therewith. If requested by Buyer or Seller, each will participate in the exchange contemplated by this Article as an accommodation to the other with the express understanding and agreement that:
1. Seller or Buyer shall not be required to take title to any property in order to effectuate such exchange;
 2. Under no circumstance shall Seller be required to postpone or refrain from receiving any of the Purchase Proceeds due Seller hereunder;
 3. Neither Party is making any representation or warranty regarding such exchange or whether such exchange qualifies as such under the Code,
 4. Each Party shall indemnify and hold the other harmless from and against any cost, expense or liability, including attorneys' fees, incurred by Buyer and/or Seller as the case may be, in connection with the provisions of this §12(j) or any such exchange; and
 5. Buyer and/or Seller as the case may be, shall not be required to incur any additional costs, fees or expenses (including, without limitation, attorney fees) to accommodate any proposed like-kind exchange.
- K. Defaults and Remedies.
1. Default by Seller. If this transaction is not closed because of Seller's failure to perform hereunder (through no fault of Buyer), or Seller fails to comply with any of its obligations, covenants, warranties or agreements, Buyer may bring any action against Seller for legal or equitable relief.
 2. Default by Buyer. If this transaction is not closed because of Buyer's failure to perform hereunder (through no fault of Seller), or Buyer fails to comply with

any of its obligations, covenants, warranties or agreements, Seller may bring any action against Buyer for legal or equitable relief.

- L. Recording. Neither Party may record this Contract, however, either Party may record a customary Memorandum of Contract, at the recording Parties' expense.
- M. Offer & Acceptance. This Contract shall be open for Seller's acceptance until 5:00 p.m. on the third (3rd) business day after Buyer has delivered this Contract to Seller.

Signatures Appear on the Following Page

IN WITNESS WHEREOF, each Party has executed and delivered this Contract to the other Party to be effective as of the Effective Date.

Buyer:

City of Reynoldsburg

By: _____

Its: _____

Date: _____

Approved as to Form:

City of Reynoldsburg – City Attorney

By: _____

Date: _____

Seller:

William C. Davis Trust, John C. Lucas Trustee,

By: _____

Its: _____

Date: _____

Exhibit A

PARCEL NUMBER ONE: Situated in the County of Franklin, in the State of Ohio, and in the City of Reynoldsburg, and bounded and described as follows:

Being Reserve “D” of LUDLOW SUBDIVISION, as the same is numbered and delineated upon the recorded plat thereof, of record in Plat Book 33, page 72-73, Recorder’s Office, Franklin County, Ohio.

PARCEL NUMBER TWO: Situated in the County of Franklin, in the State of Ohio, and in the City of Reynoldsburg, and bounded and described as follows:

Being Reserve “A” of GLEN CREST AMENDED SUBDIVISION, as the same is numbered and delineated upon the recorded plat thereof, of record in Plat Book 7, page 176, Recorder’s Office, Licking County, Ohio.

Development Department

Andrew Bowsher
7232 E. Main Street
Reynoldsburg OHIO 43068
614-322-6831 Phone

ORDINANCE REQUEST

DATE: September 13, 2021

TO: Development, Parks and Recreation Committee

RE: Eastwood Development TIF

Approval:

Completed Joe Begeny	Pending Chris Shook	Completed Stephen Cicak
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Emergency/Suspension: Emergency

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

AN ORDINANCE DECLARING THE IMPROVEMENT OF CERTAIN REAL PROPERTY LOCATED IN THE CITY OF REYNOLDSBURG, OHIO TO BE A PUBLIC PURPOSE; CREATING SIX INCENTIVE DISTRICTS, THE CITY OF REYNOLDSBURG INCENTIVE DISTRICT #1A, CITY OF REYNOLDSBURG INCENTIVE DISTRICT #1B, CITY OF REYNOLDSBURG INCENTIVE DISTRICT #2, CITY OF REYNOLDSBURG INCENTIVE DISTRICT #3 WITHIN THE CITY, CITY OF REYNOLDSBURG INCENTIVE DISTRICT #4A, AND CITY OF REYNOLDSBURG INCENTIVE DISTRICT #4B WITHIN THE CITY; DECLARING THE IMPROVEMENTS TO REAL PROPERTY WITHIN THE INCENTIVE DISTRICTS TO BE A PUBLIC PURPOSE; DECLARING SUCH PROPERTY WITHIN THE INCENTIVE DISTRICTS TO BE EXEMPT FROM REAL PROPERTY TAXATION; DESCRIBING THE PUBLIC INFRASTRUCTURE IMPROVEMENTS MADE OR TO BE MADE TO DIRECTLY BENEFIT OR SERVE THE PARCELS FOR WHICH IMPROVEMENTS ARE DECLARED TO BE A PUBLIC PURPOSE; REQUIRING ANNUAL SERVICE PAYMENTS IN LIEU OF TAXES DURING THE PERIODS OF EXEMPTION; ESTABLISHING MUNICIPAL PUBLIC IMPROVEMENT TAX INCREMENT EQUIVALENT FUNDS FOR THE DEPOSIT OF SUCH SERVICE PAYMENTS; AUTHORIZING THE EXECUTION OF A TAX INCREMENT FINANCING AGREEMENT; AND APPROVING RELATED MATTERS

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WHEREAS, O.R.C. Section 5709.40(C) authorizes the legislative authority of a municipal corporation, by ordinance, to create an incentive district and to declare the increase in the assessed value of any real property within the incentive district that would first appear on the tax list and duplicate of real and public utility property after the effective date of an ordinance adopted under R.C. Section 5709.40 were it not for the exemption granted by that ordinance (with such increase in assessed value being referred to in this Ordinance, as in R.C. Section 5709.40(A)(4), as the “Incentive District Improvements,” and together with the Public Infrastructure Improvements as defined below, as the “Improvements”) to real property located within the incentive district and the municipal corporation to be a public purpose and exempt from taxation; and

WHEREAS, the City intends to create six incentive districts constituting the real property within the City as described more particularly on Exhibit A attached to and incorporated into this Ordinance (the “City of Reynoldsburg Incentive District #1A”, the “City of Reynoldsburg Incentive District #1B”, the “City of Reynoldsburg Incentive District #2”, the “City of Reynoldsburg Incentive District #3,” the “City of Reynoldsburg Incentive District 4A”, and the “City of Reynoldsburg Incentive District #4B,” and collectively, the “TIF Incentive Districts”), with each parcel within the TIF Incentive Districts referred to herein as a “Parcel”, whether as presently appearing on County tax duplicates or as subdivided or combined and appearing on future tax duplicates; and

WHEREAS, the real property shown in Exhibit A hereto and incorporated herein by reference (the “TIF Area”) is located in the State of Ohio (the “State”), County of Licking (the “County”), and the City, with each parcel within the TIF Area referred to herein as a “Parcel”, whether as presently appearing on County tax duplicates or as subdivided or combined and appearing on future tax duplicates; and

WHEREAS, Ciminello’s, Inc. (the “Developer”), along with the current and future owners of the TIF Area (each an “Owner” and collectively the “Owners”), wish to develop the TIF Area by constructing an estimated 264 multi-family residential units and 159 homes and related improvements thereon and otherwise improving the TIF Area (such improvements being the

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“Public Infrastructure Improvements”), provided that the appropriate development incentives are available to support this development; and

WHEREAS, the City intends to (i) declare the increase in assessed value to the TIF Area as a result of the Public Infrastructure Improvements as a public purpose, (ii) exempt seventy-five percent (75%) of the increase in the assessed value of the real property located within the TIF Districts for a period of 10 years, and (iii) identify the public infrastructure improvements to be made on or in support of the TIF Area by the Developer (the “TIF Public Infrastructure Improvements”), which TIF Public Infrastructure Improvements are set forth in Exhibit B hereto and incorporated herein by reference, and

WHEREAS, as required by R.C. Section 5709.40(A)(5)(f), the City Engineer has certified to this Council that (i) each of the TIF Incentive Districts is each less than 300 acres in size, (ii) each of the TIF Incentive Districts is enclosed by continuous boundaries, and (iii) the public infrastructure serving each of the TIF Incentive Districts is inadequate to meet the development needs of the TIF Incentive Districts; and

WHEREAS, notice of the proposed adoption of the exemption authorized under R.C. Section 5709.40(C) by this Ordinance has been delivered by first class mail to every real property owner whose property is located within the boundaries of the proposed Incentive District not later than 30 days prior to September 27, 2021, and [], this Council conducted a public hearing on this Ordinance; and

WHEREAS, the overlay (within the meaning of R.C. Section 5709.40(A)(6)) for the Incentive District provided in the notice delivered to the owners of real property to be included in the Incentive District included all of the real property included in the Incentive District, and therefore no owners of real property were entitled to submit written responses under R.C. 5709.40(C) and this Council has not received any written responses; and

WHEREAS, this Council has determined to provide for the execution and delivery of an agreement between the City and the Developer (the “TIF Agreement”) by which the Developer shall construct or cause to be constructed certain public infrastructure improvements within the

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TIF Incentive Districts (the portions of the TIF Agreement related to Parcel TIF Area, as defined in the TIF Agreement, is authorized by Ordinance No [J]); and

WHEREAS, pursuant to R.C. Section 5709.42, the City intends to require the Owner or Owners of each Parcel of real property within the TIF Area to make annual service payments in lieu of taxes to the Treasurer of Licking County, Ohio (“County Treasurer”) on or before the final dates for payment of real property taxes, and the annual service payments in lieu of taxes are to be charged and collected in the same manner and in the same amount as the real property taxes that would have been charged and payable against the Improvements with respect to each Parcel if it were not exempt from taxation; and

WHEREAS, pursuant to R.C. Section 5709.43(A), this Council intends to establish a municipal public improvement tax increment equivalent fund for the exemptions authorized by this Ordinance into which service payments in lieu of taxes distributed to the City shall be deposited, and which, from the date of this Ordinance, shall be used as provided in this Ordinance; and

WHEREAS, the City has caused notice of the proposed passage of this Ordinance, including a copy of this Ordinance, to be delivered to both the Board of Education of the Southwest Licking Local School District (the “School District”) and the Board of Education of the Career & Technology Education Centers of Licking County (the “JVSD”) in accordance with O.R.C. Sections 5709.40 and 5709.83, or such notice has been waived;

NOW, THEREFORE, Be It Ordained by the Council of the City of Reynoldsburg, Ohio that:

SECTION I.

In accordance with R.C. Section 5709.40(C), the City hereby designates the TIF Area identified on Exhibit A as exempt from taxation under the terms set forth below and hereby establishes the TIF Incentive Districts as identified on Exhibit A, attached to and incorporated into this Ordinance, and further declares that the Improvements to the Parcels within the TIF Area subsequent to the effective date of this Ordinance are a public purpose. This Council hereby finds and determines, in accordance with R.C. Section 5709.40(C)(3)(b), that the Improvements attributable to the TIF Incentive Districts are expected to result from the construction of an

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estimated 264 multi-family residential units and 159 single family homes, which development this Council hereby finds and determines will place additional demand on the Public Infrastructure Improvements designated in Section VI of this Ordinance.

SECTION II.

Pursuant to R.C. Section 5709.40(C), the City hereby recognizes that the TIF Public Infrastructure Improvements are a public purpose and benefit or serve, or will benefit or serve, the parcels within the TIF Incentive Districts, and the City hereby exempts 75% of the increase in the assessed value of each parcel of real property located within the TIF Incentive Districts from taxation for a period of 10 years, commencing for each TIF Incentive District with the first tax year following the effective date of the TIF Ordinance in which an increase in the assessed valuation of any real property within the TIF Incentive District first appears on the tax list and duplicate of real and public utility property, and ending on the earlier of (a) ten (10) years after such commencement, or (b) the date on which the City can no longer require service payments in lieu of taxes, all in accordance with the requirements of O.R.C. Sections 5709.40, 5709.42 and 5709.43 and this Ordinance (the “TIF Exemptions”). The life of each of the TIF Incentive Districts shall be coextensive with the term of the TIF Exemption applicable to each such TIF Incentive District.

SECTION III.

Pursuant to R.C. Section 5709.42, during the period when the exemption granted by this Ordinance is in effect the Owner or Owners are hereby required to make, and shall make, service payments in lieu of taxes with respect to the Improvements to the County Treasurer on or before the final dates for payment of real property taxes. Each service payment in lieu of taxes shall be charged and collected in the same manner and in the same amount as the real property taxes that would have been charged and payable against the Improvements on each Parcel as if it were not exempt from taxation pursuant to Section II of this Ordinance. Any late payments shall be subject to penalty and bear interest at the then current rate established under Ohio Revised Code Sections 323.121(B)(1) and 5703.47, as the same may be amended from time to time, or any successor provisions thereto, as the same may be amended from time to time (the payment of penalties and interest are collectively referred to herein with the payments in lieu of taxes as the “Service Payments”). The Service Payments, and

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any other payments in connection with the Improvement which are received by the City Fiscal Officer (the “Fiscal Officer”) in connection with any reduction required by R.C. Section 319.302, as the same may be amended from time to time, or any successor provisions thereto as the same may be amended from time to time (the “Property Tax Rollback Payments”) shall be allocated and deposited in accordance with Section IV.

SECTION IV.

At the same times and in the same manner as real property tax distributions, the County Treasurer shall distribute the Service Payments and the Property Tax Rollback Payments as follows: (i) first, a portion of the Service Payments paid with respect to the TIF Exemptions to various taxing agencies for certain protected tax levies in accordance with Ohio Revised Code Section 5709.40(F), and (ii) second, to the City, all remaining amounts for further deposit into the TIF Funds (as hereinafter defined) for payment of costs of the Public Infrastructure Improvements, as defined in Section VI of this Ordinance. The City shall then distribute the Service Payments and any Property Tax Rollback Payments in the TIF Funds after each semiannual settlement of real property taxes and in the following order of priority:

(a) first, to pay or finance the costs associated with the Public Infrastructure constructed by or on behalf of the Developer or by or on behalf of the City (including payment of interest and payment of any bonds, notes, or any other obligations issued to pay such costs), as further described in the TIF Agreement; and

(b) second, after the Developer and the City have been fully reimbursed as provided in the TIF Agreement, to the City for any other public infrastructure constructed by or on behalf of the City or for any lawful purpose under R.C. Section 5709.40, 5709.42, 5709.43, and this Ordinance.

The TIF Funds, as hereinafter defined, shall remain in existence so long as the Service Payments and Property Tax Rollback Payments are collected

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and used for the above purposes, after which the TIF Funds shall be dissolved in accordance with R.C. Sections 5709.40, 5709.42, and 5709.43. Upon such dissolution, any incidental surplus remaining in the Funds shall be transferred to the general fund of the City.

SECTION V.

This Council, pursuant to and in accordance with the provisions of R.C. Section 5709.43, determines to and hereby does establish the City of Reynoldsburg Incentive District #1 Fund (the “Incentive District #1A TIF Fund”), the City of Reynoldsburg Incentive District #1B Fund (the “Incentive District #1B Fund”), the City of Reynoldsburg Incentive District #2 Fund (the “Incentive District #2 Fund”), the City of Reynoldsburg Incentive District #3 Fund (the “Incentive District #3 Fund”) the City of Reynoldsburg Incentive District #4A Fund (the “Incentive District #4A Fund”), and the City of Reynoldsburg Incentive District #4B Fund (the “Incentive District #4B Fund”), and collectively with the Incentive District #1A Fund, the Incentive District #1B Fund, the Incentive District #2 Fund, the Incentive District #3 Fund, the Incentive District #4A Fund, and the Incentive District #4B Fund, the “TIF Funds”) in the custody of the City and shall receive all distributions of Service Payments required to be made to the City pursuant to this Ordinance. The Service Payments and any Property Tax Rollback Payments received by the City shall be deposited into the Funds pursuant to R.C. Section 5709.43 and distributed pursuant to R.C. Section 5709.42 and this Ordinance. The Service Payments and any Property Tax Rollback Payments received by the City shall be used solely for the purposes authorized in R.C. Sections 5709.40, 5709.42, 5709.43, and 5709.82, including, but not limited to, paying the costs of the Public Infrastructure Improvements (as defined in Section VI of this Ordinance), including payment of interest and payment of any bonds, notes, or any other obligations issued to pay such costs, in a manner which is consistent with this Ordinance. The City shall use all Service Payments and any Property Tax Rollback Payments received and deposited into the TIF Funds as provided in this Ordinance. For all purposes of this Ordinance, “costs” of the Public Infrastructure Improvements payable from the Funds also shall include the items of “costs of permanent improvements” set forth in R.C. Section 133.15(B), and incurred with respect to the Public Infrastructure Improvements located within the TIF Area. The TIF Funds shall remain in existence so long as such Service Payments and any Property Tax Rollback Payments are collected and used for the aforesaid purposes, after which

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time the TIF Funds shall be dissolved and any surplus funds remaining therein distributed as set forth in Section IV(b) of this Ordinance.

SECTION VI.

The City hereby designates the Public Infrastructure Improvements set forth in Exhibit B for the TIF Incentive Districts, attached to and incorporated into this ordinance by this reference, as the “public infrastructure improvements,” as that term is defined in R.C. Section 5709.40(A)(8), which are made, are to be made, or are in the process of being made, by or on behalf of the City, that benefit or serve, or, once made, will benefit or serve the Parcels, as set forth in R.C. Section 5709.40(C)(3)(a).

The City further determines that all of the Public Infrastructure Improvements set forth in Exhibit B attached hereto, within the TIF Area, are general in nature, and all of the Public Infrastructure Improvements are supportive of and beneficial to the development of the TIF Area.

SECTION VII.

This Council further authorizes and directs the City Manager, the City Law Director, the City Finance Director, or other appropriate officers of the City: (i) to make such arrangements as are necessary and proper for collection of Service Payments from Owners; (ii) to make payment of the Service Payments to the City to be deposited into the TIF Funds; and (iii) to take all other actions as may be appropriate to implement this Ordinance. R.C. Section 5709.911 shall govern the priority status of the exemptions provided under this Ordinance. Under R.C. Sections 5709.40(C) and 5709.911, the City intends to apply for the exemption from real property taxation under this Ordinance. Not later than 30 days prior to September 27, 2021, this Council delivered notice, by first class mail, of a public hearing regarding this Ordinance (the “Residential Notice”). The Residential Notice included an overlay, within the meaning of R.C. Section 5709.40(A)(6), for each of the TIF Incentive Districts, which included all of the real property within the TIF Incentive Districts. On September 27, 2021, this Council conducted a public hearing regarding this Ordinance. No written responses to the Residential Notice were received under R.C. Section 5709.40(C).

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SECTION VIII.

This Council hereby approves the TIF Agreement and authorizes the City to execute, deliver, and perform the TIF Agreement, including without limitation, by applying moneys on deposit in the TIF Funds for the purposes identified in the TIF Agreement. The Mayor is hereby authorized and directed, for and on behalf of the City, to execute and deliver the TIF Agreement, substantially in the form now on file with this Council, with such modifications to the form of the TIF Agreement as shall be approved by the Mayor, shall not be materially adverse to the City, and shall be consistent with this Ordinance, all of which shall be conclusively evidenced by the Mayor's signature on the TIF Agreement. The Mayor is further hereby authorized to execute and deliver any additional agreements or instruments as the Mayor shall deem necessary to carry out the purposes of this Ordinance and the TIF Agreement, and the City is hereby authorized to perform its obligations under any of those agreements or instruments

SECTION IX.

Pursuant to R.C. Section 5709.40(I), the Clerk of Council is hereby directed to deliver a copy of this Ordinance to the Director of the Ohio Development Services Agency ("ODSA") within 15 days after its adoption. On or before March 31 of each year that an exemption set forth in Section II of this Ordinance remains in effect, the officer or officers authorized by Section IX of this Ordinance to take actions necessary to implement this Ordinance shall prepare and submit to the Director of ODSA the status report required under R.C. Section 5709.40(G).

SECTION X.

The City hereby maintains the City of Reynoldsburg Tax Incentive Review Council, the membership of which is and shall remain constituted in accordance with R.C. Section 5709.85. In accordance with R.C. Section 5709.85, the City of Reynoldsburg Tax Incentive Review Council reviews and shall continue to review annually all exemptions from taxation resulting from the declarations set forth in this Ordinance and any other such matters as may properly come before it, all in accordance with R.C. Section 5709.85.

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SECTION XI.

This Council finds and determines that all formal actions of this Council and any of its committees concerning and relating to the passage of this Ordinance were taken in an open meeting of this Council, and that all deliberations of this Council and any of its committees that resulted in those formal actions were in meetings open to the public, all in compliance with the law including R.C. Section 121.22.

SECTION XII.

This Ordinance is hereby declared to be an emergency measure necessary for the immediate preservation of the financial needs of the City. The reason for such necessity is to expeditiously proceed with re-development plans for the Development Site without further delay. This Ordinance shall take effect immediately upon the signature of the Mayor.

TAX INCREMENT FINANCING AGREEMENT

This TAX INCREMENT FINANCING AGREEMENT (this “Agreement”) is made and entered into as of this _____ day of _____, 2021 (the “Effective Date”), by and among CITY OF REYNOLDSBURG, OHIO, a municipal corporation and political subdivision (the “City”), and CIMINELLO’S, INC., an Ohio corporation (the “Company”).

WITNESSETH:

WHEREAS, Company has acquired or will acquire certain real property which is located within the jurisdiction of the City, consisting of [] +/- acres known on the Effective Date as Parcel Numbers 010-017466-00.000, and [] in the records of the Office of the Auditor of Licking County, Ohio (the “Auditor”) (the “Property”), and a depiction and legal description of the Property is attached hereto and incorporated herein by reference as Exhibit A; and

WHEREAS, Company plans to develop the Property as a residential subdivision within which a maximum of [] homes and approximately 264 multi-family units with additional sites available for commercial development are to be constructed (the “Project”); and

WHEREAS, in order to provide for the orderly development of the Property, it is necessary to construct or to cause to be constructed certain public infrastructure improvements as described in Section 4 and in Exhibit B attached hereto and incorporated herein by reference (the “Public Infrastructure Improvements”), which City and Company agree will benefit and serve the Property; and

WHEREAS, City desires to form six tax increment financing districts, as set forth in greater detail in Exhibit A, in accordance with Ohio Revised Code (“O.R.C.”) Section 5709.40(C) and the terms of this Agreement (each a “TIF District” and collectively the “TIF Districts”) for the purpose of providing the means to fund or reimburse the costs of constructing the Public Infrastructure Improvements; and

WHEREAS, by its Ordinance No. 2021-[] passed [], 2021 (the “TIF Ordinance”), the City has declared that seventy-five percent (75%) of the increase in the assessed value of the real property located within the TIF Districts subsequent to the effective date of the TIF Ordinance (such increase, as further defined in O.R.C. Section 5709.40 and the TIF Ordinance, is hereinafter referred to as the “Improvement”), is a public purpose and is exempt from taxation for a period commencing for each TIF District with the earlier of (i) the first tax year following the effective date of the Incentive Ordinance in which an increase in the assessed valuation of any real property attributable to a structure within the TIF District first appears on the tax list and duplicate of real and public utility property, and ending for each TIF District on the earlier of (a) ten (10) years after such commencement, or (b) the date on which the City can no longer require service payments in lieu of taxes, all in accordance with the requirements of O.R.C. Sections 5709.40, 5709.42 and 5709.43 and the TIF Ordinance (the “TIF Exemption”); and

WHEREAS, the City sent notice of the TIF Exemption to both the Board of Education of the Southwest Licking Local School District (the “School District”) and the Board of Education of the Career & Technology Education Centers of Licking County (the “JVSD”) in accordance

with O.R.C. Sections 5709.40(D) and 5709.83, or such notice has been waived; and

WHEREAS, City has determined that it is necessary and appropriate and in the best interest of City to provide for the current owners of each parcel of real property contained within the Property (each such parcel to be referred to herein as a “Parcel”) and any future owners of each Parcel (each such owner referred to herein individually as an “Owner” and collectively as the “Owners”) to make annual service payments in lieu of taxes with respect to any Improvement allocable thereto (the “Service Payments”) to the Licking County Treasurer (the “County Treasurer”), which Service Payments will be used, in part, to pay the costs of Public Infrastructure Improvements, all pursuant to and in accordance with O.R.C. Sections 5709.40, 5709.42 and 5709.43 (collectively, the “TIF Statutes”), the TIF Ordinance, and this Agreement; and

WHEREAS, the City Council of the City in the TIF Ordinance approved the terms of this Agreement and authorized its execution on behalf of the City; and

NOW, THEREFORE, in consideration of the premises and covenants contained herein and to induce the Company to create the Improvements, the parties agree to the foregoing and as follows:

Section 1. Obligation to Make Service Payments.

(a) Service Payments. Each Owner, including the Company, hereby agrees to make the Service Payments due during its period of ownership of one or more Parcels, all pursuant to and in accordance with the requirements of the TIF Statutes, the TIF Ordinance, the provisions of Ohio law relating to real property tax collection, and any subsequent amendments or supplements thereto. Service Payments will be made semiannually to the County Treasurer (or to the County Treasurer’s designated agent for collection of the Service Payments) on or before the final dates for payment of real property taxes for the Parcels in the TIF District, until the respective expirations of the TIF Exemptions. Any late payments will bear penalties and interest at the then current rate established under O.R.C. Sections 323.121 and 5703.47 or any successor provisions thereto, as the same may be amended from time to time. Service Payments will be made in accordance with the requirements of the TIF Statutes and the TIF Ordinance and, for each Parcel, will be in the same amount as the real property taxes that would have been charged and payable against the Improvement to that Parcel (after credit for any other payments received by the City under O.R.C. Sections 319.302, 321.24, 323.152 and 323.156, or any successor provisions thereto, as the same may be amended from time to time, with respect to each Parcel, with such payments referred to herein as the “Property Tax Rollback Payments”) if it were not exempt from taxation pursuant to the TIF Exemption, including any penalties and interest. The City agrees that a City Public Improvement Tax Increment Equivalent Fund shall be created for each TIF District (each an “Incentive District TIF Fund”, the “TIF Funds”), which will receive all applicable Service Payments and Property Tax Rollback Payments made with respect to the Improvement to each Parcel that are payable to the City, together with any investment earnings on money in the TIF Funds.

(b) Priority of Lien. Company acknowledges, for itself and any and all future Owners, that the provisions of O.R.C. Section 5709.91, which specify that the Service Payments for each Parcel will be treated in the same manner as taxes for all purposes of the lien described in O.R.C. Section 323.11, including, but not limited to, the priority of the lien and the collection of Service

Payments, will apply to this Agreement and to the Parcels in the TIF District and any Improvements thereon.

(c) Failure to Make Payments. Should any Owner fail to make any payment required hereunder, that Owner shall pay, in addition to the Service Payments it is required to pay hereunder, such amount as is required to reimburse City and Company for any and all reasonably and actually incurred costs, expenses and amounts (including reasonable attorneys' fees) required by the City or the Company to enforce the provisions of this Agreement against that Owner.

(d) Recordation. Promptly following the date when Company has obtained legal ownership of all or any portion of the Property, it shall, at its sole cost and expense, cause an instrument to be recorded in the Licking County, Ohio real property records for each Parcel in the TIF District that provides evidence of the existence of this Agreement, it being understood and agreed that the lien of this Agreement shall, in accordance with O.R.C. Section 323.11 and O.R.C. Section 5709.91, be prior to any mortgage, assignment, lease or other conveyance by the Owners of any of their part of or interest in the Parcels within the TIF District, and prior to any security instrument encumbering all or any part of or interest in the Parcels within the TIF District; provided, however, that nothing contained in this Agreement shall be construed to permit acceleration of the Service Payments beyond the current year that such Service Payments are due. During the Term of this Agreement, the Owners shall cause all instruments of conveyance of any of their interest in all or any portion of the Parcels within the TIF District, and of any Improvements thereto, to subsequent mortgagees, lessees, lienholders, successors, assigns or transferees, to be made expressly subordinate and subject to this Agreement unless such interest is subordinate to this Agreement by operation of O.R.C. Section 5709.91 or other law. It is intended and agreed, and it shall be so provided by each Owner in any future deed conveying a Parcel or any part thereof, that the covenants provided in this Agreement shall be covenants running with the land and that they shall, in any event and without regard to technical classification or designation, legal or otherwise, be binding to the fullest extent permitted by law and equity for the benefit and in favor of and enforceable by City and Company whether or not such provision is included by the Owner in any succeeding deed to subsequent Owners. It is further intended and agreed that these agreements and covenants shall remain in effect for the full periods of all of the TIF Exemptions enacted pursuant thereto. Each Owner shall only be responsible for making Service Payments that become due and payable during the period of that Owner's ownership of all or any portion of any Parcels within an applicable TIF District and only with respect to the portion of a Parcel within the TIF District which is owned by the Owner. Upon satisfaction of each Owner's obligations under this Agreement and termination of the obligations of the Owners to make the Service Payments, City shall, upon the request of an Owner, execute an instrument in recordable form evidencing such termination and releasing the covenants running with the land set forth in the deed.

Section 2. Establishment of TIF Funds by City. City agrees that it shall establish the TIF Funds as deposit funds to be held in the custody of City for the sole purpose of receiving the Service Payments made from the Owners to the County Treasurer and payable to City. Pursuant to the TIF Ordinance and in accordance with the TIF Statutes, the County Treasurer is to distribute a portion of the Service Payments from the TIF Funds only to various taxing agencies for certain protected tax levies in accordance with O.R.C. Section 5709.40(F). Following such distribution, the County Treasurer is required to make distribution of the Service Payments to City, and any Service Payments received by the City shall be deposited to the TIF Funds. Pursuant to the TIF

Ordinance and in accordance with the TIF Statutes, amounts on deposit in the TIF Funds shall be used by the City to reimburse the Company for costs of the Public Infrastructure Improvements or to pay obligations issued to finance the Public Infrastructure Improvements in the manner and amounts described and permitted herein.

Section 3. Exemption Applications, Withdrawal, Maintenance and Notice. Company, or the Owner if the Company no longer owns a Parcel for which a TIF Exemption is being applied, shall prepare, execute and request that the City file such applications, documents and other information with the appropriate officials of the State, City or other public bodies as may be required to consent to or claim the TIF Exemptions. City agrees to timely file any such applications prepared by the Company or any Owner. City, Company, and the Owners shall cooperate with one another in such preparation and filing, including, without limitation, by executing such applications and documents as may be appropriate in obtaining such exemption. City, Company, and the Owners agree to perform those acts as are reasonably necessary or appropriate to effect, claim, reserve and maintain the TIF Exemptions, and collect the Service Payments, including, without limitation, joining in the execution of all documentation and providing any necessary certificates required in connection with the TIF Exemptions or the Service Payments. Each Owner agrees to cooperate with the City and the Company as necessary for the purpose of filing any Ohio DTE Form 24 exemption application forms or successor forms or replacement forms necessary to claim the TIF Exemptions.

Section 4. Reimbursement for Costs of Public Infrastructure Improvements. The City shall pay to the Company or the Company's designee in accordance with the terms of this Agreement with respect to the Public Infrastructure Improvements, the actual costs of the Public Infrastructure Improvements (with the costs of all the Public Infrastructure Improvements collectively referred to herein as the "Costs"), plus interest on those Costs at the Interest Rate provided for below. The Company shall submit a written requisition to the City, substantially in the form attached hereto as Exhibit C and incorporated herein by this reference (each a "Written Requisition"), in order for the amounts in the TIF Funds to be used as provided in this Section 5. Except as otherwise agreed between the Company and the Mayor, the Company may submit up to four (4) Written Requisitions per calendar year.

The City shall pay all monies on deposit in the TIF Funds to or as directed by the Company on the first business day following each May 31 and November 30 (each, a "Payment Date") until all of the Costs and all interest thereon have been paid in full. In addition to submission of a Written Requisition for the Costs, the Company shall deliver to the City, at least fifteen (15) days prior to each Payment Date, a statement showing the total amount of interest then due to the Company under this Agreement, along with a brief description of the basis and calculations for the same; provided, however, that failure by the Company to deliver this statement shall not excuse the City from its payment obligation on each Payment Date if the City knows or reasonably should know that amounts are due the Company under this Agreement on that Payment Date, and provided further that in all other cases, that failure by the Company shall only delay payment to the same extent delivery of the statement was delayed. Any monies paid pursuant to this Agreement will be applied first to the payment of interest on those Costs at the applicable Interest Rate provided for below and second to the payment of the Costs, so that all interest due shall be paid before the payment of any Costs.

Interest on the portion of Costs of the Public Infrastructure Improvements shall accrue at the Interest Rate from the date on which the Company submits each Written Requisition and shall continue until all Costs of the Public Infrastructure Improvements and all interest on those Costs have been paid in full. Any interest on any Costs that remain unpaid on the date following each Payment Date will itself accrue interest in the same manner as the Costs. As used in this Agreement, “Interest Rate” means the greater of (i) six percent (6%) per annum, or (ii) the interest paid by any governmental issuer of revenue bonds or revenue notes issued to finance or refinance the Costs of the Public Infrastructure Improvements.

For purposes of this Agreement, “costs” of the Public Infrastructure Improvements includable in “Costs” under this Agreement include, without limitation as to other costs properly allocable to Public Infrastructure Improvements, the costs of: acquiring, constructing, reconstructing, rehabilitating, installing, remodeling, renovating, enlarging, equipping, furnishing, or otherwise improving the Public Infrastructure Improvements; site clearance, improvement, and preparation; acquisition of real or personal property; indemnity and surety bonds and premiums on insurance; all related direct administrative expenses and allocable portions of direct costs of the Company, including but not limited to engineering, architectural, legal, management fees and other consulting and professional services; designs, plans, specifications, feasibility or rate studies, appraisals, surveys, and estimates of cost; interest or interest equivalent, whether capitalized or not; financing costs; title work and title commitment, insurance, and guaranties; audits; the reimbursement of moneys advanced or applied by or borrowed from any person, whether to or by the City, any other political subdivision or the Company or others, from whatever source provided, for the payment of any item or items of cost of Public Infrastructure Improvements, including interest or interest equivalent thereon; and all other expenses necessary or incidental to planning (including but not limited to traffic studies) or determining feasibility or practicability with respect to permanent improvements or necessary or incidental to the acquisition, construction, reconstruction, rehabilitation, installation, remodeling, renovating, enlargement, equipping, furnishing, or other improvement of the permanent improvements, including the close-out thereof, the financing of the permanent improvements, and the placing of the permanent improvements in condition for use and operation, and all like or related costs, including any one, part, or combination of, those costs and expenses. As used in this paragraph, “financing costs”, “interest” and “interest equivalent” have the meanings given in R.C. Section 133.01.

All payments to the Company or the Company’s designee hereunder on each Payment Date shall be made pursuant to written instructions provided to the City by the Company.

The Company and City intend that the interest payable by the City under this Agreement shall be exempt from federal income taxation and taxation by the State of Ohio to the extent permitted by law; provided, however, the Company may, by written notice delivered to the City prior to commencement of the City’s obligation to make payments for the Costs under this Agreement, elect to have the interest payable by the City not be exempt from taxation and have the Costs accrue taxable interest. With respect to any portion of that interest so intended to be exempt from federal and Ohio taxation, the City covenants that it will, to the extent possible, (i) comply with all applicable laws to obtain and maintain the Federal and State of Ohio tax exemptions for such interest, including any expenditure requirements, investment limitations, rebate requirements or use restrictions, and (ii) without limiting the generality of the foregoing, that it will restrict the use of any “proceeds” of this Agreement (as defined in the Code, as

defined below) in such manner and to such extent, if any, as may be necessary after taking into account reasonable expectations at the time the City's obligation is incurred, so that this Agreement will not constitute an "arbitrage bond" under Sections 103(b)(2) and 148 of the Code, and will timely file an IRS Form 8038G when applicable. For purposes of this Agreement, "Code" means, collectively the Internal Revenue Code of 1986, as amended, applicable Treasury Regulations, whether temporary or final, under the Internal Revenue Code of 1986 or the statutory predecessor of the Internal Revenue Code of 1986, and any amendments of, or successor provisions to, the foregoing and any official rulings, announcements, notices, procedures and judicial determinations regarding the foregoing, all as and to the extent applicable.

Notwithstanding any other provision of this Agreement, the City's payment obligations hereunder are limited to the monies in the TIF Funds and do not constitute an indebtedness of the City within the provisions and limitations of the laws and the Constitution of the State of Ohio, and the Company does not have the right to have taxes or excises levied by the City for the payment of the Costs and interest thereon.

Section 5. Construction of Project. The Company shall comply with all applicable laws in constructing and developing the Project.

Section 6. Certain Representations and Warranties of City. City represents and warrants as of the date of delivery of this Agreement that:

(a) It is a City and political subdivision duly organized and validly existing under the Constitution and laws of the State of Ohio.

(b) It has duly accomplished all conditions necessary to be accomplished by it prior to the execution and delivery of this Agreement and to constitute this Agreement as a valid and binding obligation of the City enforceable in accordance with its terms.

(c) It is not in violation of or in conflict with any provision of the laws of the State of Ohio or of the United States of America applicable to City that would impair its ability to observe and perform its covenants, agreements and obligations under this Agreement, nor will its execution, delivery and performance of this Agreement (i) result in such a violation or conflict or (ii) conflict with or result in any breach of any provisions of any other agreement or instrument to which City is a party or by which it may be bound.

(d) It has and will have full power and authority (a) to execute, deliver, observe and perform this Agreement and all other instruments and documents executed and delivered by it in connection herewith and (b) to enter into, observe and perform the transactions contemplated by this Agreement and those other instruments and documents.

(e) It has or will have duly authorized the execution, delivery, observance and performance of this Agreement.

(f) The TIF Ordinance has been duly passed by the City, has not been amended, modified, or repealed, and is in full force and effect.

(g) It will deposit into the TIF Funds all Service Payments and Property Tax Rollback Payments received by it.

(h) It will not amend, modify or repeal the TIF Ordinance in any way or pass any other legislation or take any action that would affect the amount of Service Payments and Property Tax Rollback Payments deposited into the TIF Funds except as approved by Company or required by law.

(i) It will not transfer, encumber, spend or use any monies on deposit in the TIF Funds other than as provided in this Agreement and in the assignment and acknowledgement associated with this Agreement.

(j) There is no litigation pending or to its knowledge threatened against or by City wherein an unfavorable ruling or decision would materially and adversely affect City's ability to carry out its obligations under this Agreement.

Section 7. Certain Representations and Warranties of the Company. Company hereby represents and warrants as of the date of delivery of this Agreement that:

(a) It is a corporation duly organized, validly existing and in full force and effect under the laws of the State of Ohio, and it has all requisite power and authority to carry on its business as now being conducted and as presently proposed to be conducted.

(b) It either owns or is affiliated with a party to one or more written contracts to purchase the real property that is located within the TIF District, and such written contract(s) remains effective on the Effective Date.

(c) It has the authority and power to execute and deliver this Agreement and perform its obligations hereunder, and it has duly executed and delivered this Agreement.

(d) The execution and delivery by it of this Agreement and the compliance by it with all of the provisions hereof (i) will not conflict with or result in any breach of any of the provisions of, or constitute a default under, any agreement, its articles of organization or operating agreement, or other instrument to which it is a party or by which it may be bound, or any license, judgment, decree, law, statute, order, rule or regulation of any court or governmental agency or body having jurisdiction over it or any of its activities or properties, and (ii) have been duly authorized by all necessary action on its part.

(e) There are no actions, suits, proceedings, inquiries or investigations pending, or to its knowledge threatened, against or affecting it in any court or before any governmental authority or arbitration board or tribunal that challenges the validity or enforceability of, or seeks to enjoin performance of, this Agreement, or if successful would materially impair its ability to perform its obligations under this Agreement.

(f) It is in compliance with State of Ohio campaign financing laws contained in O.R.C. Chapter 3517 and is not subject to an unresolved finding for recovery issued by the Auditor of State as described in O.R.C. Section 9.24.

Section 8. Provision of Information. Company agrees for itself and all Owners, to (i) cooperate in all reasonable ways with, and provide necessary and reasonable information to, the designated tax incentive review council to enable that tax incentive review council to review and determine annually during the term of this Agreement the compliance of the Owners with the terms of this Agreement; and (ii) to cooperate in all reasonable ways with, and provide necessary and reasonable information to the City to enable the City to submit the status report required by O.R.C. Section 5709.40(I) to the Director of the Ohio Development Services Agency on or before March 31st of each year. The City and the Company agree that the Company shall not have any obligation to provide any reporting under this Agreement if the Company no longer owns any property within any of the TIF District.

Section 9. Estoppel Certificate. Within thirty (30) calendar days after a request from Company or any Owner of a Parcel, City will execute and deliver to Company or Owner or any proposed purchaser, mortgagee or lessee of that Parcel, a certificate stating that, with respect to that Parcel, if the same is true: (i) this Agreement is in full force and effect; (ii) the requesting Company or Owner is not in default under any of the terms, covenants or conditions of this Agreement, or, if Company or Owner is in default, specifying such default; and (iii) such other matters as Company or Owner reasonably requests.

Section 10. Notices. Except as otherwise specifically set forth in this Agreement, all notices, demands, requests, consents or approvals given, required or permitted to be given hereunder must be in writing and will be deemed sufficiently given if actually received or if hand-delivered or sent by recognized, overnight delivery service or by certified mail, postage prepaid and return receipt requested, addressed to the other party at the address set forth in this Agreement or any addendum to or counterpart of this Agreement, or to such other address as the recipient has previously notified the sender of in writing, and will be deemed received upon actual receipt by the parties listed below or by any other person employed at the addresses listed below, unless sent by certified mail, in which event such notice will be deemed to have been received when the return receipt is signed or refused. The parties, by notice given hereunder, may designate any further or different addresses to which subsequent notices, certificates, requests or other communications must be sent. The present addresses of the parties follow:

- | | | |
|-----|-----------------|---|
| (a) | To the City: | City of Reynoldsburg, Ohio
7232 E. Main Street
Reynoldsburg, Ohio 43068
Attention: Mayor
Phone: (614) 322-6800 |
| (b) | To the Company: | Ciminello's, Inc.
567 Lazelle Road
Westerville, Ohio 43081
Attention: Joseph A. Ciminello
Phone: (614) 207-7607 |

With a Copy To:	Bricker & Eckler LLP 100 South Third Street
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Columbus, Ohio 43215
Attention: J. Caleb Bell, Esq.

Section 11. Successors; Amendments; City Consents; Assignments. This Agreement is binding upon the parties hereto and their successors and assigns, and this Agreement inures to the benefit of the Company and its beneficiaries, successors, and assigns. This Agreement may only be amended by written instrument executed by all parties to this Agreement. Any consent of City to be given under this Agreement may be given by its Fiscal Officer and Mayor and must be given in writing.

City and Company may only assign this Agreement with the consent of the other, which consent shall not be unreasonably withheld; provided, however, that Company may, without the consent of the City, (i) assign its rights under this Agreement to an entity controlled by or under common control with the Company, (ii) assign its rights under this Agreement for the purpose of obtaining financing (including any refinancing) for the Public Infrastructure Improvements or the Improvements, (iii) designate an authorized designee to receive all or any portion of the Service Payments payable to the Company pursuant to this Agreement, upon which designation such designee shall receive the portion of Service Payments specified by the Company as if it was the Company under this Agreement, and (iv) assign its right, title, and interest in and to this Agreement as security for the payment of all or any portion of the Service Payments payable to the Company pursuant to this Agreement to a designee. Nothing in this Agreement prevents an Owner from transferring any or all of its interest in one or more Parcels to another person or entity.

City will cooperate with any reasonable assignment request made by the Company in connection with any financing (or refinancing) of the Public Infrastructure Improvements or the Improvements. City agrees upon request of the Company in connection with that financing (or refinancing) to consent to any third-party assignment by Company of its interest in the TIF Funds. In accordance with this Section 10, the City agrees to permit any assignment according to the Assignment of Reimbursement Payments and Other Rights to TIF Funds, a form of which is attached hereto as Exhibit D, to the investors identified therein.

Section 12. Extent of Covenants; No Personal Liability. All covenants, stipulations, obligations and agreements of the parties contained in this Agreement are effective and enforceable to the extent authorized and permitted by applicable law. The obligations of the City may be enforced to the extent permitted by law by mandamus or any suit or proceeding in law or equity. No such covenant, stipulation, obligation or agreement will be deemed a covenant, stipulation, obligation or agreement of any present or future member, officer, agent or employee of any of the parties hereto in their individual capacity. Neither the City, the members of the City's Council or Fiscal Officer, nor any City official executing or approving this Agreement, or any individual person executing this Agreement on behalf of the Company, will be liable personally by reason of the covenants, stipulations, obligations or agreements of the City or the Company contained in this Agreement. The obligation to perform and observe the agreements contained herein on the part of the Company shall be binding and enforceable by City against Company with respect to (and only to) the Company's interest in its portion of the Parcels and the Project, or any parts thereof or any interest therein.

Section 13. Events of Default and Remedies.

Attachment: Ciminello's- Reynoldsburg TIF - TIF Agreement (Residential)(16416050.8) (Eastwood TIF #2)

(a) Any one or more of the following constitutes an “Event of Default” under this Agreement:

(i) Company or City fails to perform or observe any material obligation punctually and as due under this Agreement;

(ii) Company or City makes a representation or warranty in this Agreement that is materially false or misleading at the time it is made.

For the avoidance of doubt, any failure by an Owner other than the Company to perform or observe any material obligation punctually and as due under this Agreement shall not constitute an Event of Default and shall not provide the Company or the City with any right to pursue remedies under law, including any remedies that may otherwise be available under this Agreement.

(b) General Right to Cure. In the event of any Event of Default in or breach of this Agreement, or any of its terms or conditions, by any party hereto, the defaulting party will, upon written notice from the other, proceed, as soon as reasonably possible, to cure or remedy such Event of Default or breach, and, in any event, within thirty (30) calendar days after receipt of such notice. In the event such Event of Default or breach is of such nature that it cannot be cured or remedied within said thirty (30) day period, then in such event the defaulting party will upon written notice from the other commence its actions to cure or remedy said breach within said thirty (30) day period, and proceed diligently thereafter to cure or remedy said breach.

(c) Remedies. If a defaulting party fails to cure any Event of Default pursuant to paragraph (b) of this Section 15, a party may institute such proceedings against the defaulting party as may be necessary or desirable in its opinion to cure and remedy such default or breach. Such remedies include, but are not limited to: (i) instituting proceedings to compel specific performance by the defaulting party, (ii) suspending or terminating the obligations of the non-defaulting party under this Agreement, provided the aggrieved party must provide thirty (30) calendar days’ notice of any termination to the defaulting party and provided further that the aggrieved party must rescind the termination notice and not terminate the Agreement if the defaulting party cures all Events of Default within a reasonable time thereafter, and (iii) any other rights and remedies available at law, in equity or otherwise to collect all amounts then becoming due or to enforce the performance of any obligation under this Agreement. The obligations of the City may be enforced to the extent permitted by law by mandamus or any suit or proceeding in law or equity.

Section 14. Invalidity. This Agreement shall be construed as a whole and not for or against either party. Should any provision of this Agreement be declared or determined to be null, void, inoperative, illegal or invalid for any reason, the validity of the remaining parts, terms or provisions shall not be affected thereby and they shall retain their full force and effect, and said null, void, inoperative, illegal or invalid part, term or provision shall be deemed not to be a part of this Agreement.

Section 15. Separate Counterparts; Captions. This Agreement may be executed by the parties hereto in one or more counterparts or duplicate signature pages, each of which when so executed and delivered will be an original, with the same force and effect as if all required signatures were contained in a single original instrument. Any one or more of such counterparts

or duplicate signature pages may be removed from any one or more original copies of this Agreement and annexed to other counterparts or duplicate signature pages to form a completely executed original instrument. Captions have been provided herein for the convenience of the reader and shall not affect the construction of this Agreement.

Section 16. Entire Agreement. This Agreement constitutes the entire agreement among the parties with respect to the matters covered herein and supersedes prior agreements and understandings among the parties.

Section 17. Governing Law and Choice of Forum. This Agreement will be governed by and construed in accordance with the laws of the State of Ohio. All claims, counterclaims, disputes and other matters in question among the City, its employees, contractors, subcontractors and agents, and the Company, its employees, contractors, subcontractors and agents arising out of or relating to this Agreement or its breach will be decided in a court of competent jurisdiction within the County of Licking, State of Ohio.

Section 18. Additional Documents. City and Company and their respective successors, assigns and transferees, agree to execute any further agreements, documents, or instruments as may be reasonably necessary to fully effectuate the purpose and intent of this Agreement.

Section 19. Release. Upon satisfaction of the Company's obligations under this Agreement and the expiration of the TIF Exemption applicable to the Property under the TIF Ordinance, or the termination of the obligations of the Owners to make the Service Payments by operation of law or otherwise, the City shall, upon request of the Company or of any individual Owner, execute an instrument in recordable form evidencing such satisfaction or termination.

IN WITNESS WHEREOF, City and Company have caused this Agreement to be executed in their respective names by their duly authorized officers as of the date hereinabove written.

CITY OF REYNOLDSBURG, OHIO, as the City

By: _____

Print Name: _____

Title: _____

Date: _____

Approved as to Form:

By: _____

Print Name: _____

Title: _____

CIMINELLO'S, INC., as the Company

By: _____

Print Name: _____

Title: _____

Date: _____

Attachment: Ciminello's- Reynoldsburg TIF - TIF Agreement (Residential)(16416050.8) (Eastwood TIF #2)

FISCAL OFFICER'S CERTIFICATE

As Fiscal Officer for City of Reynoldsburg, Licking County, Ohio, I hereby certify that funds sufficient to meet the obligations of the City in this Agreement (including specifically the funds required to meet the obligation of the City in the year 2021) have been lawfully appropriated for the purposes thereof and are available in the treasury, and/or are in the process of collection to the credit of an appropriate fund, free from any previous encumbrances. The City has no obligation to make payments pursuant to this Agreement except from Service Payments to be collected for deposit into the TIF Funds, which Service Payments are in the process of collection. This certificate is given in compliance with Ohio Revised Code Sections 5705.41 et seq.

Dated: _____, 2021

Fiscal Officer
City of Reynoldsburg, Ohio

Attachment: Ciminello's- Reynoldsburg TIF - TIF Agreement (Residential)(16416050.8) (Eastwood TIF #2)

EXHIBIT A**MAP AND LEGAL DESCRIPTION OF PROPERTY**

The Property is the real estate situated in City of Reynoldsburg, Ohio, identified by the Licking County Auditor as tax year 2021 parcel numbers listed below and depicted on the attached map:

Attachment: Ciminello's- Reynoldsburg TIF - TIF Agreement (Residential)(16416050.8) (Eastwood TIF #2)

EXHIBIT B

PUBLIC INFRASTRUCTURE IMPROVEMENTS

The Public Infrastructure Improvements shall include the infrastructure improvements listed below:

- Construction, reconstruction, extension, opening, improving, widening, grading, draining, curbing or changing of the lines and traffic patterns of, highways, streets, intersections, bridges (both roadway and pedestrian), sidewalks, bikeways, medians and viaducts accessible to and serving the public, and providing signage (including traffic signage and informational/promotional signage), lighting systems, signalization, and traffic controls, and all other appurtenances thereto.
- Signage, artwork, sculpture and other related items that enhance, compliment and beautify the Property and the Public Infrastructure Improvements located in the public right-of-way or within public easements.
- Construction, reconstruction, extension, opening, improving, widening, grading, draining or curbing of walking and/or multipurpose paths.
- Construction, reconstruction or installation of public utility improvements (including any underground municipally owned utilities), storm and sanitary sewers (including necessary site grading therefor), water and fire protection systems, including, but not limited to, tap, capacity and connection improvements for accessing the water, storm and sanitary sewers, or fire protection systems, and all appurtenances thereto.
- Construction, reconstruction or installation of gas, electric and communication service facilities (including any underground lines or other facilities), and all appurtenances thereto.
- Construction, reconstruction and installation of stormwater and flood remediation projects and facilities, including such projects and facilities on private property when determined to be necessary for public health, safety and welfare.
- Continued and ongoing maintenance, paving, repaving, striping, grading and related work on roads, highways, streets, water and sewer lines constructed as part of the Public Infrastructure Improvements.
- Construction or installation of streetscape and landscape improvements including trees, tree grates, signage, curbs, sidewalks, scenic fencing, street and sidewalk lighting, trash receptacles, benches, newspaper racks, burial of overhead utility lines and related improvements, together with all appurtenances thereto, including, but not limited to streetscape improvements in conjunction with and along the roadway improvements described above.
- Acquisition of real estate or interests in real estate (including easements) (a) necessary to accomplish any of the foregoing Public Infrastructure Improvements or (b) in aid of

industry, commerce, distribution or research, including, but not limited to, any acquisition of land in connection with the City's taking title to any Public Infrastructure Improvements.

- The items of "costs of permanent improvements" set forth in Ohio Revised Code Section 133.15(B), and incurred with respect to the Public Infrastructure Improvements, which "costs" specifically include any reimbursement payments for the reimbursement of the costs of the Public Infrastructure Improvements and the debt service on, and other expenses relating to the issuance of, any bonds, notes, or other obligations issued to finance the Public Infrastructure Improvements.
- Any other public infrastructure improvements constructed or maintained by or on behalf of the City that are determined by the City Council to benefit or serve the Property.

EXHIBIT C**FORM OF WRITTEN REQUISITION**

(For Costs of Public Infrastructure Improvements)

To: City of Reynoldsburg (Licking County, Ohio)

Attention: Fiscal Officer

Subject: Request for Reimbursement for Costs of Public Infrastructure Improvements pursuant to the terms of the Tax Increment Financing Agreement dated [] (the "Agreement"), by and between CITY OF REYNOLDSBURG, OHIO (the "City"), and CIMINELLO'S, INC. (the "Company")..

You are hereby requested to approve the amount of \$_____ as Costs for the purposes set forth in Item 1 attached hereto. Unless otherwise defined herein, all capitalized terms set forth but not defined in this Written Requisition have the respective meanings assigned to them in the Agreement.

The undersigned authorized representative of the Company does hereby certify on behalf of the Company that:

- (i) I have read the Agreement and definitions relating thereto and have reviewed appropriate records and documents relating to the matters covered by this Written Requisition;
- (ii) The disbursement herein requested is for an obligation properly incurred, is a proper charge as Costs submitted for reimbursement by the Company, and has not been the basis of any previous reimbursement request;
- (iii) The Company is in material compliance with all provisions and requirements of the Agreement;
- (iv) The reimbursement requested hereby does not include any amount which is being retained under any holdbacks or retainages provided for in any applicable agreement;
- (v) The Company has, or the appropriate parties on the Company's behalf has, asserted its entitlement to all available manufacturer's warranties to date upon acquisition of possession of or title to the Public Infrastructure Improvements or any part thereof which warranties have vested in the Company;

EXECUTED this ____ day of _____, 20__.

By: _____
Printed: _____
Title: _____

Attachment: Ciminello's- Reynoldsburg TIF - TIF Agreement (Residential)(16416050.8) (Eastwood TIF #2)

ITEM 1

Requisition No. _____ for the Costs

Pay to _____

Amount \$ _____

For Account of:
Account Number:
Wiring Instructions:

For the purpose of reimbursing the following payments previously paid by the Company for the Costs:

Name of Vendor	Service Rendered	Time Period	Cost of Service Rendered
1.			
2.			

Attachment: Ciminello's- Reynoldsburg TIF - TIF Agreement (Residential)(16416050.8) (Eastwood TIF #2)

EXHIBIT D**FORM OF ASSIGNMENT OF REIMBURSEMENT PAYMENTS AND OTHER RIGHTS
TO TIF FUNDS AND TIF AGREEMENT**

This ASSIGNMENT OF REIMBURSEMENT PAYMENTS AND OTHER RIGHTS TO TIF FUNDS AND TIF AGREEMENT (this “Assignment”), dated as of this ____ day of _____, 20__, is hereby entered into by CIMINELLO’S, INC., an Ohio corporation (“Assignor”), having an address at [], in favor of _____, a _____ (the “Assignee”). Capitalized terms used herein and not otherwise defined shall have the meanings set forth in the TIF Agreement.

RECITALS

A. Assignor and Reynoldsburg, Ohio (“City”) intend to enter into that certain Tax Increment Financing Agreement (the “TIF Agreement”). Upon the effectiveness of the TIF Agreement, Assignor has agreed to construct the Public Infrastructure Improvements which will directly benefit the Property in consideration for the City’s agreement to pay the actual costs of the Public Infrastructure Improvements (with the costs of all the Public Infrastructure Improvements collectively referred to herein as the “Costs”), plus interest on those Costs at the Interest Rate provided for in the TIF Agreement and other permitted costs.

B. Assignee has agreed to advance to Assignor the amount of _____ Dollars (\$ _____) (the “Investment”), as consideration for the assignment by the Assignor of all rights to receive Reimbursement Payments (defined below), all pursuant to the terms and conditions set forth in this Assignment.

C. As used herein, this Assignment, the TIF Agreement, and any other instrument, affidavit, certificate, or document heretofore, now or hereafter given by Assignor in connection with the Investment shall hereinafter be referred to as the “Investment Documents”.

D. As used herein, the “Reimbursement Payments” shall mean all payments of the Costs, Interest, and all other sums due to the Assignor under the TIF Agreement from the TIF Funds, including but not limited to all Service Payments received by the City from payments made by the owners of any real property within the Property and any Property Tax Rollback Payments deposited in the TIF Funds.

NOW, THEREFORE, in consideration of the matters described in the recitals set forth above and incorporated herein, and for other good and valuable consideration, Assignor and each of the Assignees agree as follows:

1. Provided that (i) Assignor is not in default of this Assignment, (ii) Assignee has received an executed copy of the TIF Agreement, and (iii) Assignee has received certified, executed copies of all City Ordinances necessary in connection with the establishment of the TIF District, Assignee agrees to disburse funds, up to the full amount of the Investment, to Assignor in accordance with the terms of this Assignment. In consideration for the payment of the Investment by Assignee, Assignor hereby assigns to Assignee all the right, title and interest of Assignor in and

to the Reimbursement Payments, as provided for in the TIF Agreement. The Assignor remains liable for all of its obligations under the TIF Agreement and for the performance of all terms and conditions contained therein.

2. Reimbursement Payments shall be payable to the Assignee at the same times, and in the same manner, as the Reimbursement Payments are payable by the City to the Assignor under the TIF Agreement, and the Reimbursement Payments shall be deemed current and not delinquent if the City has performed its obligations under the TIF Agreement. Assignor agrees that all the Reimbursement Payments received from the City shall be transferred by the Assignor directly into the individual account of the Assignee, in accordance with the Investment Documents. The account information for all deposits to the Assignee under the Investment Documents is set forth on Exhibit A attached hereto and incorporated herein. Reimbursement Payments received from the City by the Assignor will be promptly (not later than seven (7) business days after receipt of such funds) transferred to the Assignee without demand. Assignor and Assignee hereby agree and acknowledge that (i) the City's obligation to make Reimbursement Payments to the Assignor is limited to the City's receipt of Service Payments that are deposited into the TIF Funds and (ii) the City makes no representation to the Assignor or the Assignee that sufficient funds will exist in the TIF Funds to pay the amount of the Investment.

3. Assignor agrees to take such actions as may be reasonably necessary to ensure that this Assignment is and remains a valid assignment of the Assignor's right to receive Reimbursement Payments. Assignor and each of the Assignees, by execution of this Assignment, authorize Ciminello's, Inc., as representative of the Assignee (the "Assignee Representative") to record a memorandum of this Assignment with the Licking County, Ohio Recorder's Office and to cause the filing or recording of any documents, including any UCC-1 Financing Statements, that the Assignee Representative deems reasonably necessary to evidence the assignment of the Reimbursement Payments to Assignees. Assignor agrees to pay or reimburse the Assignee Representative for all fees, costs, and expenses relating to such filing or recording.

4. Assignor further agrees that upon an Event of Default (as defined in the Investment Documents), Assignee shall be entitled to enforce, use and enjoy the benefits of the TIF Agreement, to perform any obligations of the Assignor and to do any and all acts in the name of Assignee with the same force and effect as Assignor could do if this Assignment had not been made, under the TIF Agreement which are necessary to protect Assignee's rights to the Reimbursement Payments under this Assignment. Assignor agrees not to modify or amend the terms of the TIF Agreement in a way that would impact or affect the Reimbursement Payments without the express written consent of Assignee, which consent shall not be unreasonably withheld (it being acknowledged that it will not be unreasonable for an Assignee to withhold its consent if Assignee reasonably expects that the modification or amendment may negatively impact or affect the Reimbursement Payments). Assignor irrevocably constitutes and appoints the Assignee Representative as its attorney-in-fact to demand, enforce and receive Assignor's rights to the Reimbursement Payments under the TIF Agreement. Assignor hereby ratifies all actions that such attorney shall lawfully do or cause to be done by virtue of the preceding sentence. This power of attorney is a power coupled with an interest, will be irrevocable and shall terminate only upon indefeasible payment in full of the Reimbursement Payments and the termination of this Assignment. The powers conferred upon the Assignee and the Assignee Representative hereunder are solely to protect the Assignee's rights under this Assignment, and will not impose any duty upon it to exercise any such powers.

5. This Assignment is not effective until the City has executed and delivered to Assignee the attached acknowledgment and consent to this Assignment.

6. The duties and obligations of Assignor under this Assignment shall automatically terminate when all sums due Assignee under the Investment Documents and in connection with the Investment are paid in full. The Investment is an investment made by the Assignee in the Public Infrastructure Improvements identified in the TIF Agreement, and Assignor and Assignee agree that the Investment is not a loan from the Assignee to the Assignor. The Assignor has no obligation to pay the Investment and Interest to the Assignee, and the sole and exclusive recourse of the Assignee for payment of the Investment and Interest shall be Reimbursement Payments or any other amounts from the TIF Funds paid to the Assignor from the City, except that the Assignor has agreed in Section 2 to promptly pay to Assignee without demand any Reimbursement Payments paid by the City to Assignor. Notwithstanding anything to the contrary in this Assignment, Assignor may elect to terminate this Assignment by paying to Assignee an amount equal to the sum of (i) the difference between \$_____ and the portion of all Reimbursement Payments received to date by the Assignee that do not represent Interest, and (ii) any accrued Interest through the date of termination not yet received by Assignee; provided, that in such event Assignee shall provide to Assignor its accounting of all Reimbursement Payments and all portions thereof constituting Interest to enable Assignor to calculate the correct payment to the Assignee.

7. Notwithstanding anything to the contrary in this Assignment, Assignor agrees to indemnify and hold Assignee and the Assignee Representative harmless from and against all obligations, liabilities, losses, costs, expenses, fines, penalties or damages (including reasonable attorneys' fees) which Assignee or the Assignee Representative may incur by reason of Assignor's violation of any of the terms of this Assignment. Further, if Assignor defaults in the performance of any obligations under this Assignment or under the TIF Agreement or if any representation or covenant made by Assignor under this Assignment was untrue or incomplete on the date of this Assignment or thereafter becomes untrue or incomplete and Assignor fails to cure such default or such untrue or incomplete representation or covenant within thirty (30) days after notice of such default or such untrue or incomplete representation or covenant is given to Assignor by the Assignee, the Assignee may terminate this Assignment by providing written notice thereof to Assignor, at which point this Assignment shall be immediately terminated and the sole remedy of the Assignee shall be a payment by Assignor to Assignee of an amount equal to the sum of (i) the difference between \$_____ and the portion of all Reimbursement Payments received to date by the Assignor and transferred to the Assignee that do not represent Interest, and (ii) any accrued Interest through the date of such default not yet received by Assignee; provided, that in such event Assignee shall provide to Assignor its accounting of all Reimbursement Payments and all portions thereof constituting Interest to enable Assignor to calculate the correct payment to the respective Assignee.

This Section 7 shall survive the termination of this Assignment and the TIF Agreement, except that this Section 7 shall not survive any termination elected by Assignor under Section 6 of this Assignment.

8. This Assignment shall be governed by the laws of the State of Ohio.

9. **ASSIGNOR AND ASSIGNEE EACH HEREBY WAIVE ANY RIGHT TO**

HAVE A JURY PARTICIPATE IN RESOLVING ANY DISPUTE, WHETHER SOUNDING IN CONTRACT, TORT, OR OTHERWISE, ARISING OUT OF, IN CONNECTION WITH, RELATED TO, OR INCIDENTAL TO THE AGREEMENT OR THIS ACKNOWLEDGMENT, THE TRANSACTIONS RELATED THERETO OR THE RELATIONSHIP ESTABLISHED THEREBY. THIS PROVISION IS A MATERIAL INDUCEMENT TO ASSIGNOR AND ASSIGNEE TO ENTER INTO THIS TRANSACTION.

10. This Assignment may be executed in one or more counterparts, each of which shall be deemed an original, and all of which when taken together shall constitute one and the same document.

11. All notices expressly provided hereunder to be given by Assignee to Assignor and all notices, demands and other communications of any kind or nature whatever which Assignor may be required or may desire to give to or serve on Assignees shall be in writing and shall be (1) hand-delivered, effective upon receipt, (2) sent by United States Express Mail or by private overnight courier, effective upon receipt, or (3) served by registered or certified mail, return receipt requested, to the appropriate address set forth below, or at such other place as the Assignor or Assignee, as the case may be, may from time to time designate in writing by ten (10) days' prior written notice thereof. Any such notice or demand served by registered or certified mail, return receipt requested, shall be deposited in the United States mail, with postage thereon fully prepaid and addressed to the party so to be served at its address below stated or at such other address of which said party shall have theretofore notified in writing, as provided above, the party giving such notice. Service of any such notice or demand so made shall be deemed effective on the day of actual delivery as shown by the addressee's return receipt or the expiration of three (3) business days after the date of mailing, whichever is the earlier in time. Rejection or other refusal to accept or inability to deliver because of changed address of which no notice has been received shall also constitute receipt.

Assignor hereby requests that any notice, demand, request or other communication desired to be given or required pursuant to the terms hereof be addressed to Assignor as follows:

Ciminello's, Inc.
567 Lazelle Road
Westerville, Ohio 43081
Attention: Joseph A. Ciminello
Phone: (614) 207-7607

With a copy to:

J. Caleb Bell, Esq.
Bricker & Eckler LLP
100 South Third Street
Columbus, Ohio 43215

All notices and other communications to the Assignees shall be addressed to Assignee at its address below:

Attention: _____

With a copy to:

Attention: _____

[Signature Page Immediately Follows]

Attachment: Ciminello's- Reynoldsburg TIF - TIF Agreement (Residential)(16416050.8) (Eastwood TIF #2)

EXECUTED as of the date first written above.

ASSIGNOR:
CIMINELLO'S, INC.,
 an Ohio Corporation

By: _____

Printed: _____

Title: _____

STATE OF _____)
) SS:
 COUNTY OF _____)

BEFORE ME, a Notary Public in and for said County and State, personally appeared the above named Ciminello's, Inc., an Ohio corporation, by _____, its _____, who acknowledged that he did sign the foregoing instrument and the same is his free act and deed as such officer and the free act and deed of corporation and his personally as such officer.

The notarial act certified hereby is an acknowledgement. No oath or affirmation was administered to the signer with regard to the notarial act certified to hereby.

IN TESTIMONY WHEREOF, I have hereunto set my hand and official seal this ____ day of _____, 20__.

 Notary Public

Attachment: Ciminello's- Reynoldsburg TIF - TIF Agreement (Residential)(16416050.8) (Eastwood TIF #2)

ASSIGNEE:

_____,
a _____

By: _____

Printed: _____

Title: _____

STATE OF _____)
) SS:
COUNTY OF _____)

BEFORE ME, a Notary Public in and for said County and State, personally appeared the above named _____ by _____, a _____, its _____, who acknowledged that he or she did sign the foregoing instrument and the same is his or her free act and deed as such officer and the free act and deed of said corporation and his or her personally as such officer.

The notarial act certified hereby is an acknowledgement. No oath or affirmation was administered to the signer with regard to the notarial act certified to hereby.

IN TESTIMONY WHEREOF, I have hereunto set my hand and official seal this ____ day of _____, 20__.

Notary Public

This Instrument was prepared by
J. Caleb Bell, Esq.
Bricker & Eckler LLP
100 South Third Street
Columbus, Ohio 43215
(614) 227-2300

EXHIBIT E

**FORM OF ACKNOWLEDGMENT OF ASSIGNMENT OF REIMBURSEMENT
PAYMENTS AND OTHER RIGHTS TO TIF FUNDS AND TIF AGREEMENT**

CITY OF REYNOLDSBURG, OHIO (“City”) hereby acknowledges and consents to the foregoing Assignment of Reimbursement Payments and Other Rights to TIF Funds and TIF Agreement (the “Assignment”), and agrees that, upon an Event of Default by Assignor under the TIF Agreement, the City shall, upon the written request of the Assignee Representative, continue performance of the City’s obligations under the TIF Agreement, including, but not limited to, disbursing the Reimbursement Payments (as defined in the Assignment) directly into the account specified by the Assignor, to be disbursed to the Assignee in accordance with the Assignment; provided, that as a condition of the City’s continued performance of its obligations under the TIF Agreement, the Assignee shall cure any Event of Default on the part of the Assignor under the TIF Agreement and continue performance (or cause performance) of Assignor’s obligations in accordance with the terms of the TIF Agreement.

The City agrees that no notice to Assignor of any default or Event of Default by Assignor in connection with the TIF Agreement shall be valid or effective unless and until a copy of the notice is given to the Assignee at the address provided in the Assignment (or such other address as Assignee may provide to the City from time to time), that Assignee shall thereafter have the right, but not the obligation, to cure such default or Event of Default, and that the period of time during which Assignee may so cure shall be the period allowed to Assignor, plus thirty (30) additional days; provided, however, that if the default or Event of Default may not be reasonably cured in such additional thirty (30) day period, if Assignee is diligently pursuing the cure of such default or Event of Default, the time period for the Assignee to complete such cure shall be extended by an additional thirty (30) day period.

The City acknowledges the power of attorney granted to Assignee in the Assignment and agrees to accept any reasonable performance of any obligations of Assignor under the TIF Agreement made by Assignee pursuant to such power of attorney, whether done in the name of Assignor or Assignee.

The City agrees to direct all Reimbursement Payments and all other sums to be paid to Assignor under the TIF Agreement directly into the account of the Assignor set forth on Exhibit A attached hereto and incorporated herein.

The City is under no obligation to ensure that the Reimbursement Payments made to the Assignor are subsequently transferred to the Assignees in accordance with the payment provisions of the Assignment. Once the Reimbursement Payments have been disbursed to Assignor, the Assignee’s recourse with respect to such payment will be limited to an enforcement action against the Assignor in accordance with the Assignment.

The City represents and warrants that Ordinance No. 2021-__, adopted by the City Council of the City on _____, 2021 has not been amended since its adoption and remains in full force and effect on the date hereof, that there has been no prior assignment of the TIF Agreement or the Reimbursement Payments of which it has notice, that the City’s agreements in the TIF Agreement

are valid, enforceable agreements of the City which are in full force and effect, that the TIF Agreement is unmodified and un-amended, that neither City nor, to the knowledge of the officers of the City signing this Acknowledgement, the Assignor is in default to the other thereunder and that all covenants, conditions and agreements to be performed by the City have been performed as required therein, except those not due to be performed until after the date hereof. The City agrees not to enter into any material modifications of the TIF Agreement which would impact or affect the Reimbursement Payments without the express written consent of each of the Assignees.

This Acknowledgment shall be governed by and construed in accordance with the laws of the State of Ohio.

ASSIGNEE, BY ACCEPTANCE OF THIS ACKNOWLEDGMENT, AND THE CITY HEREBY MUTUALLY, VOLUNTARILY, IRREVOCABLY AND UNCONDITIONALLY WAIVE FOR THE BENEFIT OF THE OTHER ANY RIGHT TO HAVE A JURY PARTICIPATE IN RESOLVING ANY DISPUTE, WHETHER SOUNDING IN CONTRACT, TORT, OR OTHERWISE, ARISING OUT OF, IN CONNECTION WITH, RELATED TO, OR INCIDENTAL TO THE TIF AGREEMENT OR THIS ACKNOWLEDGMENT, THE TRANSACTIONS RELATED THERETO OR THE RELATIONSHIP ESTABLISHED THEREBY. THIS PROVISION IS A MATERIAL INDUCEMENT TO ASSIGNEES AND THE CITY TO ENTER INTO THIS TRANSACTION.

[Signature Page Immediately Follows]

CITY OF REYNOLDSBURG, OHIO

By: _____

Printed: _____

Title: _____

Approved as to Form:

By: _____

Print Name: _____

Title: _____

STATE OF _____)
) SS:
 COUNTY OF _____)

BEFORE ME, a Notary Public in and for said County and State, personally appeared the above named City of Reynoldsburg, Ohio, by _____, its _____, who acknowledged that he did sign the foregoing instrument and the same is his free act and deed as such officer and the free act and deed of said City and his personally as such officer.

The notarial act certified hereby is an acknowledgement. No oath or affirmation was administered to the signer with regard to the notarial act certified to hereby.

IN TESTIMONY WHEREOF, I have hereunto set my hand and official seal this ____ day of _____, 2021.

 Notary Public

This Instrument was prepared by
 J. Caleb Bell, Esq.
 Bricker & Eckler LLP
 100 South Third Street
 Columbus, Ohio 43215

(614) 227-2300

Attachment: Ciminello's- Reynoldsburg TIF - TIF Agreement (Residential)(16416050.8) (Eastwood TIF #2)

EXHIBIT A

BANK ACCOUNT INFORMATION

(to Assignment of Reimbursement Payments and Other Rights To TIF Funds and TIF Agreement and Acknowledgement of Assignment of Reimbursement Payments and Other Rights to TIF Funds and TIF Agreement)

Assignor Bank Account Information

Bank: _____

ABA Routing No.: _____

Account: _____

Account Number: _____

Attachment: Ciminello's- Reynoldsburg TIF - TIF Agreement (Residential)(16416050.8) (Eastwood TIF #2)

Assignee’s Bank Account Information

[Assignee]:

Bank: _____

ABA Routing No.: _____

Account: _____

Account Number: _____

Attachment: Ciminello's- Reynoldsburg TIF - TIF Agreement (Residential)(16416050.8) (Eastwood TIF #2)

ORDINANCE NO.

AN ORDINANCE DECLARING THE IMPROVEMENT OF CERTAIN REAL PROPERTY LOCATED IN THE CITY OF REYNOLDSBURG, OHIO TO BE A PUBLIC PURPOSE; CREATING SIX INCENTIVE DISTRICTS, THE CITY OF REYNOLDSBURG INCENTIVE DISTRICT #1A, CITY OF REYNOLDSBURG INCENTIVE DISTRICT #1B, CITY OF REYNOLDSBURG INCENTIVE DISTRICT #2, CITY OF REYNOLDSBURG INCENTIVE DISTRICT #3 WITHIN THE CITY, CITY OF REYNOLDSBURG INCENTIVE DISTRICT #4A, AND CITY OF REYNOLDSBURG INCENTIVE DISTRICT #4B WITHIN THE CITY; DECLARING THE IMPROVEMENTS TO REAL PROPERTY WITHIN THE INCENTIVE DISTRICTS TO BE A PUBLIC PURPOSE; DECLARING SUCH PROPERTY WITHIN THE INCENTIVE DISTRICTS TO BE EXEMPT FROM REAL PROPERTY TAXATION; DESCRIBING THE PUBLIC INFRASTRUCTURE IMPROVEMENTS MADE OR TO BE MADE TO DIRECTLY BENEFIT OR SERVE THE PARCELS FOR WHICH IMPROVEMENTS ARE DECLARED TO BE A PUBLIC PURPOSE; REQUIRING ANNUAL SERVICE PAYMENTS IN LIEU OF TAXES DURING THE PERIODS OF EXEMPTION; ESTABLISHING MUNICIPAL PUBLIC IMPROVEMENT TAX INCREMENT EQUIVALENT FUNDS FOR THE DEPOSIT OF SUCH SERVICE PAYMENTS; AUTHORIZING THE EXECUTION OF A TAX INCREMENT FINANCING AGREEMENT; AND APPROVING RELATED MATTERS, AND DECLARING AN EMERGENCY

WHEREAS, O.R.C. Section 5709.40(C) authorizes the legislative authority of a municipal corporation, by ordinance, to create an incentive district and to declare the increase in the assessed value of any real property within the incentive district that would first appear on the tax list and duplicate of real and public utility property after the effective date of an ordinance adopted under R.C. Section 5709.40 were it not for the exemption granted by that ordinance (with such increase in assessed value being referred to in this Ordinance, as in R.C. Section 5709.40(A)(4), as the “Incentive District Improvements,” and together with the Public Infrastructure Improvements as defined below, as the “Improvements”) to real property located within the incentive district and the municipal corporation to be a public purpose and exempt from taxation; and

WHEREAS, the City intends to create six incentive districts constituting the real property within the City as described more particularly on Exhibit A attached to and incorporated into this Ordinance (the “City of Reynoldsburg Incentive District #1A”, the “City of Reynoldsburg Incentive District #1B”, the “City of Reynoldsburg Incentive District #2”, the “City of Reynoldsburg Incentive District #3,” the “City of Reynoldsburg Incentive District 4A”, and the “City of Reynoldsburg Incentive District #4B,” and collectively, the “TIF Incentive Districts”), with each parcel within the TIF Incentive Districts referred to herein as a “Parcel”, whether as presently appearing on County tax duplicates or as subdivided or combined and appearing on future tax duplicates; and

WHEREAS, the real property shown in Exhibit A hereto and incorporated herein by reference (the “TIF Area”) is located in the State of Ohio (the “State”), County of Licking (the “County”), and the City, with each parcel within the TIF Area referred to herein as a “Parcel”, whether as presently

appearing on County tax duplicates or as subdivided or combined and appearing on future tax duplicates; and

WHEREAS, Ciminello's, Inc. (the "Developer"), along with the current and future owners of the TIF Area (each an "Owner" and collectively the "Owners"), wish to develop the TIF Area by constructing an estimated 264 multi-family residential units and 159 homes and related improvements thereon and otherwise improving the TIF Area (such improvements being the "Public Infrastructure Improvements"), provided that the appropriate development incentives are available to support this development; and

WHEREAS, the City intends to (i) declare the increase in assessed value to the TIF Area as a result of the Public Infrastructure Improvements as a public purpose, (ii) exempt seventy-five percent (75%) of the increase in the assessed value of the real property located within the TIF Districts for a period of 10 years, and (iii) identify the public infrastructure improvements to be made on or in support of the TIF Area by the Developer (the "TIF Public Infrastructure Improvements"), which TIF Public Infrastructure Improvements are set forth in Exhibit B hereto and incorporated herein by reference, and

WHEREAS, as required by R.C. Section 5709.40(A)(5)(f), the City Engineer has certified to this Council that (i) each of the TIF Incentive Districts is each less than 300 acres in size, (ii) each of the TIF Incentive Districts is enclosed by continuous boundaries, and (iii) the public infrastructure serving each of the TIF Incentive Districts is inadequate to meet the development needs of the TIF Incentive Districts; and

WHEREAS, notice of the proposed adoption of the exemption authorized under R.C. Section 5709.40(C) by this Ordinance has been delivered by first class mail to every real property owner whose property is located within the boundaries of the proposed Incentive District not later than 30 days prior to September 27, 2021, and [], this Council conducted a public hearing on this Ordinance; and

WHEREAS, the overlay (within the meaning of R.C. Section 5709.40(A)(6)) for the Incentive District provided in the notice delivered to the owners of real property to be included in the Incentive District included all of the real property included in the Incentive District, and therefore no owners of real property were entitled to submit written responses under R.C. 5709.40(C) and this Council has not received any written responses; and

WHEREAS, this Council has determined to provide for the execution and delivery of an agreement between the City and the Developer (the "TIF Agreement") by which the Developer shall construct or cause to be constructed certain public infrastructure improvements within the TIF Incentive Districts (the portions of the TIF Agreement related to Parcel TIF Area, as defined in the TIF Agreement, is authorized by Ordinance No []); and

WHEREAS, pursuant to R.C. Section 5709.42, the City intends to require the Owner or Owners of each Parcel of real property within the TIF Area to make annual service payments in lieu of taxes to the Treasurer of Licking County, Ohio ("County Treasurer") on or before the final dates for payment of real property taxes, and the annual service payments in lieu of taxes are to be

charged and collected in the same manner and in the same amount as the real property taxes that would have been charged and payable against the Improvements with respect to each Parcel if it were not exempt from taxation; and

WHEREAS, pursuant to R.C. Section 5709.43(A), this Council intends to establish a municipal public improvement tax increment equivalent fund for the exemptions authorized by this Ordinance into which service payments in lieu of taxes distributed to the City shall be deposited, and which, from the date of this Ordinance, shall be used as provided in this Ordinance; and

WHEREAS, the City has caused notice of the proposed passage of this Ordinance, including a copy of this Ordinance, to be delivered to both the Board of Education of the Southwest Licking Local School District (the “School District”) and the Board of Education of the Career & Technology Education Centers of Licking County (the “JVSD”) in accordance with O.R.C. Sections 5709.40 and 5709.83, or such notice has been waived;

NOW, THEREFORE, Be It Ordained by the Council of the City of Reynoldsburg, Ohio that:

SECTION I.

In accordance with R.C. Section 5709.40(C), the City hereby designates the TIF Area identified on Exhibit A as exempt from taxation under the terms set forth below and hereby establishes the TIF Incentive Districts as identified on Exhibit A, attached to and incorporated into this Ordinance, and further declares that the Improvements to the Parcels within the TIF Area subsequent to the effective date of this Ordinance are a public purpose. This Council hereby finds and determines, in accordance with R.C. Section 5709.40(C)(3)(b), that the Improvements attributable to the TIF Incentive Districts are expected to result from the construction of an estimated 264 multi-family residential units and 159 single family homes, which development this Council hereby finds and determines will place additional demand on the Public Infrastructure Improvements designated in Section VI of this Ordinance.

SECTION II.

Pursuant to R.C. Section 5709.40(C), the City hereby recognizes that the TIF Public Infrastructure Improvements are a public purpose and benefit or serve, or will benefit or serve, the parcels within the TIF Incentive Districts, and the City hereby exempts 75% of the increase in the assessed value of each parcel of real property located within the TIF Incentive Districts from taxation for a period of 10 years, commencing for each TIF Incentive District with the first tax year following the effective date of the TIF Ordinance in which an increase in the assessed valuation of any real property within the TIF Incentive District first appears on the tax list and duplicate of real and public utility property, and ending on the earlier of (a) ten (10) years after such commencement, or (b) the date on which the City can no longer require service payments in lieu of taxes, all in accordance with the requirements of O.R.C. Sections 5709.40, 5709.42 and 5709.43 and this Ordinance (the “TIF Exemptions”). The life of each of the TIF

Incentive Districts shall be coextensive with the term of the TIF Exemption applicable to each such TIF Incentive District.

SECTION III.

Pursuant to R.C. Section 5709.42, during the period when the exemption granted by this Ordinance is in effect the Owner or Owners are hereby required to make, and shall make, service payments in lieu of taxes with respect to the Improvements to the County Treasurer on or before the final dates for payment of real property taxes. Each service payment in lieu of taxes shall be charged and collected in the same manner and in the same amount as the real property taxes that would have been charged and payable against the Improvements on each Parcel as if it were not exempt from taxation pursuant to Section II of this Ordinance. Any late payments shall be subject to penalty and bear interest at the then current rate established under Ohio Revised Code Sections 323.121(B)(1) and 5703.47, as the same may be amended from time to time, or any successor provisions thereto, as the same may be amended from time to time (the payment of penalties and interest are collectively referred to herein with the payments in lieu of taxes as the "Service Payments"). The Service Payments, and any other payments in connection with the Improvement which are received by the City Fiscal Officer (the "Fiscal Officer") in connection with any reduction required by R.C. Section 319.302, as the same may be amended from time to time, or any successor provisions thereto as the same may be amended from time to time (the "Property Tax Rollback Payments") shall be allocated and deposited in accordance with Section IV.

SECTION IV.

At the same times and in the same manner as real property tax distributions, the County Treasurer shall distribute the Service Payments and the Property Tax Rollback Payments as follows: (i) first, a portion of the Service Payments paid with respect to the TIF Exemptions to various taxing agencies for certain protected tax levies in accordance with Ohio Revised Code Section 5709.40(F), and (ii) second, to the City, all remaining amounts for further deposit into the TIF Funds (as hereinafter defined) for payment of costs of the Public Infrastructure Improvements, as defined in Section VI of this Ordinance. The City shall then distribute the Service Payments and any Property Tax Rollback Payments in the TIF Funds after each semiannual settlement of real property taxes and in the following order of priority:

- (a) first, to pay or finance the costs associated with the Public Infrastructure constructed by or on behalf of the Developer or by or on behalf of the City (including payment of interest and payment of any bonds, notes, or any other obligations issued to pay such costs), as further described in the TIF Agreement; and
- (b) second, after the Developer and the City have been fully reimbursed as provided in the TIF Agreement, to the City for any other public

infrastructure constructed by or on behalf of the City or for any lawful purpose under R.C. Section 5709.40, 5709.42, 5709.43, and this Ordinance.

The TIF Funds, as hereinafter defined, shall remain in existence so long as the Service Payments and Property Tax Rollback Payments are collected and used for the above purposes, after which the TIF Funds shall be dissolved in accordance with R.C. Sections 5709.40, 5709.42, and 5709.43. Upon such dissolution, any incidental surplus remaining in the Funds shall be transferred to the general fund of the City.

SECTION V.

This Council, pursuant to and in accordance with the provisions of R.C. Section 5709.43, determines to and hereby does establish the City of Reynoldsburg Incentive District #1 Fund (the “Incentive District #1A TIF Fund”), the City of Reynoldsburg Incentive District #1B Fund (the “Incentive District #1B Fund”), the City of Reynoldsburg Incentive District #2 Fund (the “Incentive District #2 Fund”), the City of Reynoldsburg Incentive District #3 Fund (the “Incentive District #3 Fund”) the City of Reynoldsburg Incentive District #4A Fund (the “Incentive District #4A Fund”), and the City of Reynoldsburg Incentive District #4B Fund (the “Incentive District #4B Fund”), and collectively with the Incentive District #1A Fund, the Incentive District #1B Fund, the Incentive District #2 Fund, the Incentive District #3 Fund, the Incentive District #4A Fund, and the Incentive District #4B Fund, the “TIF Funds”) in the custody of the City and shall receive all distributions of Service Payments required to be made to the City pursuant to this Ordinance. The Service Payments and any Property Tax Rollback Payments received by the City shall be deposited into the Funds pursuant to R.C. Section 5709.43 and distributed pursuant to R.C. Section 5709.42 and this Ordinance. The Service Payments and any Property Tax Rollback Payments received by the City shall be used solely for the purposes authorized in R.C. Sections 5709.40, 5709.42, 5709.43, and 5709.82, including, but not limited to, paying the costs of the Public Infrastructure Improvements (as defined in Section VI of this Ordinance), including payment of interest and payment of any bonds, notes, or any other obligations issued to pay such costs, in a manner which is consistent with this Ordinance. The City shall use all Service Payments and any Property Tax Rollback Payments received and deposited into the TIF Funds as provided in this Ordinance. For all purposes of this Ordinance, “costs” of the Public Infrastructure Improvements payable from the Funds also shall include the items of “costs of permanent improvements” set forth in R.C. Section 133.15(B), and incurred with respect to the Public Infrastructure Improvements located within the TIF Area. The TIF Funds shall remain in existence so long as such Service Payments and any Property Tax Rollback Payments are collected and used for the aforesaid purposes, after which time the TIF Funds shall be dissolved and any surplus funds remaining therein distributed as set forth in Section IV(b) of this Ordinance.

SECTION VI.

The City hereby designates the Public Infrastructure Improvements set forth in Exhibit B for the TIF Incentive Districts, attached to and incorporated into this ordinance by this reference, as the “public infrastructure improvements,” as that term is defined in R.C. Section 5709.40(A)(8), which are made, are to be made, or are in the process of being made, by or on behalf of the City, that benefit or serve, or, once made, will benefit or serve the Parcels, as set forth in R.C. Section 5709.40(C)(3)(a).

The City further determines that all of the Public Infrastructure Improvements set forth in Exhibit B attached hereto, within the TIF Area, are general in nature, and all of the Public Infrastructure Improvements are supportive of and beneficial to the development of the TIF Area.

SECTION VII.

This Council further authorizes and directs the City Manager, the City Law Director, the City Finance Director, or other appropriate officers of the City: (i) to make such arrangements as are necessary and proper for collection of Service Payments from Owners; (ii) to make payment of the Service Payments to the City to be deposited into the TIF Funds; and (iii) to take all other actions as may be appropriate to implement this Ordinance. R.C. Section 5709.911 shall govern the priority status of the exemptions provided under this Ordinance. Under R.C. Sections 5709.40(C) and 5709.911, the City intends to apply for the exemption from real property taxation under this Ordinance. Not later than 30 days prior to September 27, 2021, this Council delivered notice, by first class mail, of a public hearing regarding this Ordinance (the “Residential Notice”). The Residential Notice included an overlay, within the meaning of R.C. Section 5709.40(A)(6), for each of the TIF Incentive Districts, which included all of the real property within the TIF Incentive Districts. On September 27, 2021, this Council conducted a public hearing regarding this Ordinance. No written responses to the Residential Notice were received under R.C. Section 5709.40(C).

SECTION VIII.

This Council hereby approves the TIF Agreement and authorizes the City to execute, deliver, and perform the TIF Agreement, including without limitation, by applying moneys on deposit in the TIF Funds for the purposes identified in the TIF Agreement. The Mayor is hereby authorized and directed, for and on behalf of the City, to execute and deliver the TIF Agreement, substantially in the form now on file with this Council, with such modifications to the form of the TIF Agreement as shall be approved by the Mayor, shall not be materially adverse to the City, and shall be consistent with this Ordinance, all of which shall be conclusively evidenced by the Mayor's signature on the TIF Agreement. The Mayor is further hereby authorized to execute and deliver any additional agreements or instruments as the Mayor shall deem necessary to carry out the purposes of this Ordinance and the TIF Agreement, and the City is hereby authorized to perform its obligations under any of those agreements or instruments

SECTION IX.

Pursuant to R.C. Section 5709.40(I), the Clerk of Council is hereby directed to deliver a copy of this Ordinance to the Director of the Ohio Development Services Agency (“ODSA”) within 15 days after its adoption. On or before March 31 of each year that an exemption set forth in Section II of this Ordinance remains in effect, the officer or officers authorized by Section IX of this Ordinance to take actions necessary to implement this Ordinance shall prepare and submit to the Director of ODSA the status report required under R.C. Section 5709.40(G).

SECTION X.

The City hereby maintains the City of Reynoldsburg Tax Incentive Review Council, the membership of which is and shall remain constituted in accordance with R.C. Section 5709.85. In accordance with R.C. Section 5709.85, the City of Reynoldsburg Tax Incentive Review Council reviews and shall continue to review annually all exemptions from taxation resulting from the declarations set forth in this Ordinance and any other such matters as may properly come before it, all in accordance with R.C. Section 5709.85.

SECTION XI.

This Council finds and determines that all formal actions of this Council and any of its committees concerning and relating to the passage of this Ordinance were taken in an open meeting of this Council, and that all deliberations of this Council and any of its committees that resulted in those formal actions were in meetings open to the public, all in compliance with the law including R.C. Section 121.22.

SECTION XII.

This Ordinance is hereby declared to be an emergency measure necessary for the immediate preservation of the financial needs of the City. The reason for such necessity is to expeditiously proceed with re-development plans for the Development Site without further delay. This Ordinance shall take effect immediately upon the signature of the Mayor.

Passed this 8th day of November, 2021.

 Leanora Jenkins, Council President

ATTEST: _____
 Mollie Prasher, Clerk of Council

APPROVED: _____ DATE _____
 Joe Begeny, Mayor

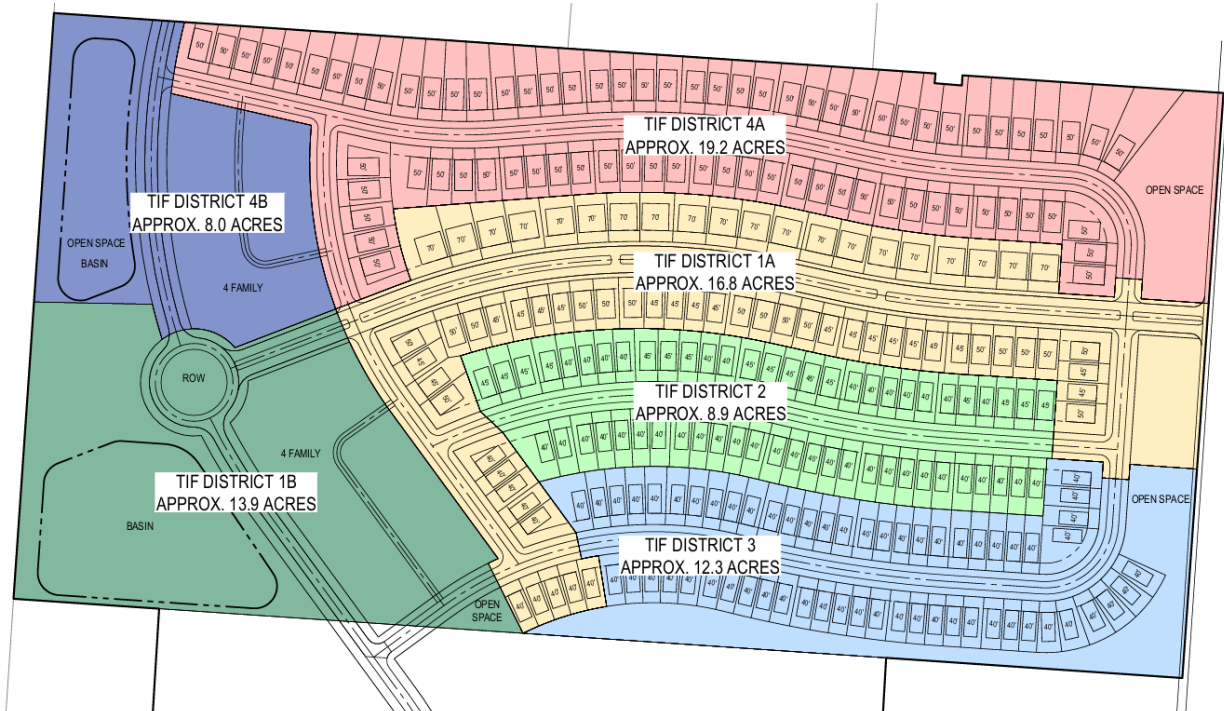
APPROVED AS TO FORM: _____
 Christopher Shook, Attorney

Attachment: Eastwood TIF #2 (Eastwood TIF #2)

EXHIBIT A**TIF AREAS IN WHICH IMPROVEMENTS
HAVE BEEN DESIGNATED A PUBLIC PURPOSE**

	A portion of Licking County Auditor <u>Parcel ID Number(s)</u>	<u>Approximate Acreage</u>
Incentive District #1A	010-017466-00.000	16.8
Incentive District #1B	010-017466-00.000	13.9
Incentive District #2	010-017466-00.000	8.9
Incentive District #3	010-017466-00.000	12.3
Incentive District #4A	010-017466-00.000	19.2
Incentive District #4B	010-017466-00.000	8.0

The portions of the parcels listed above are generally depicted on the map below:



The portions of the parcels referenced above are more particularly described as follows:

[See attached legal descriptions]

EXHIBIT B

PUBLIC INFRASTRUCTURE IMPROVEMENTS **FOR INCENTIVE DISTRICT TIF AREA**

The Public Infrastructure Improvements shall include the infrastructure improvements listed below:

- Construction, reconstruction, extension, opening, improving, widening, grading, draining, curbing or changing of the lines and traffic patterns of, highways, streets, intersections, bridges (both roadway and pedestrian), sidewalks, bikeways, medians and viaducts accessible to and serving the public, and providing signage (including traffic signage and informational/promotional signage), lighting systems, signalization, and traffic controls, and all other appurtenances thereto.
- Signage, artwork, sculpture and other related items that enhance, compliment and beautify the Property and the Public Infrastructure Improvements located in the public right-of-way or within public easements.
- Construction, reconstruction, extension, opening, improving, widening, grading, draining or curbing of walking and/or multipurpose paths.
- Construction, reconstruction or installation of public utility improvements (including any underground municipally owned utilities), storm and sanitary sewers (including necessary site grading therefor), water and fire protection systems, including, but not limited to, tap, capacity and connection improvements for accessing the water, storm and sanitary sewers, or fire protection systems, and all appurtenances thereto.
- Construction, reconstruction or installation of gas, electric and communication service facilities (including any underground lines or other facilities), and all appurtenances thereto.
- Construction, reconstruction and installation of stormwater and flood remediation projects and facilities, including such projects and facilities on private property when determined to be necessary for public health, safety and welfare.
- Continued and ongoing maintenance, paving, repaving, striping, grading and related work on roads, highways, streets, water and sewer lines constructed as part of the Public Infrastructure Improvements.
- Construction or installation of streetscape and landscape improvements including trees, tree grates, signage, curbs, sidewalks, scenic fencing, street and sidewalk lighting, trash receptacles, benches, newspaper racks, burial of overhead utility lines and related improvements, together with all appurtenances thereto, including, but not limited to

streetscape improvements in conjunction with and along the roadway improvements described above.

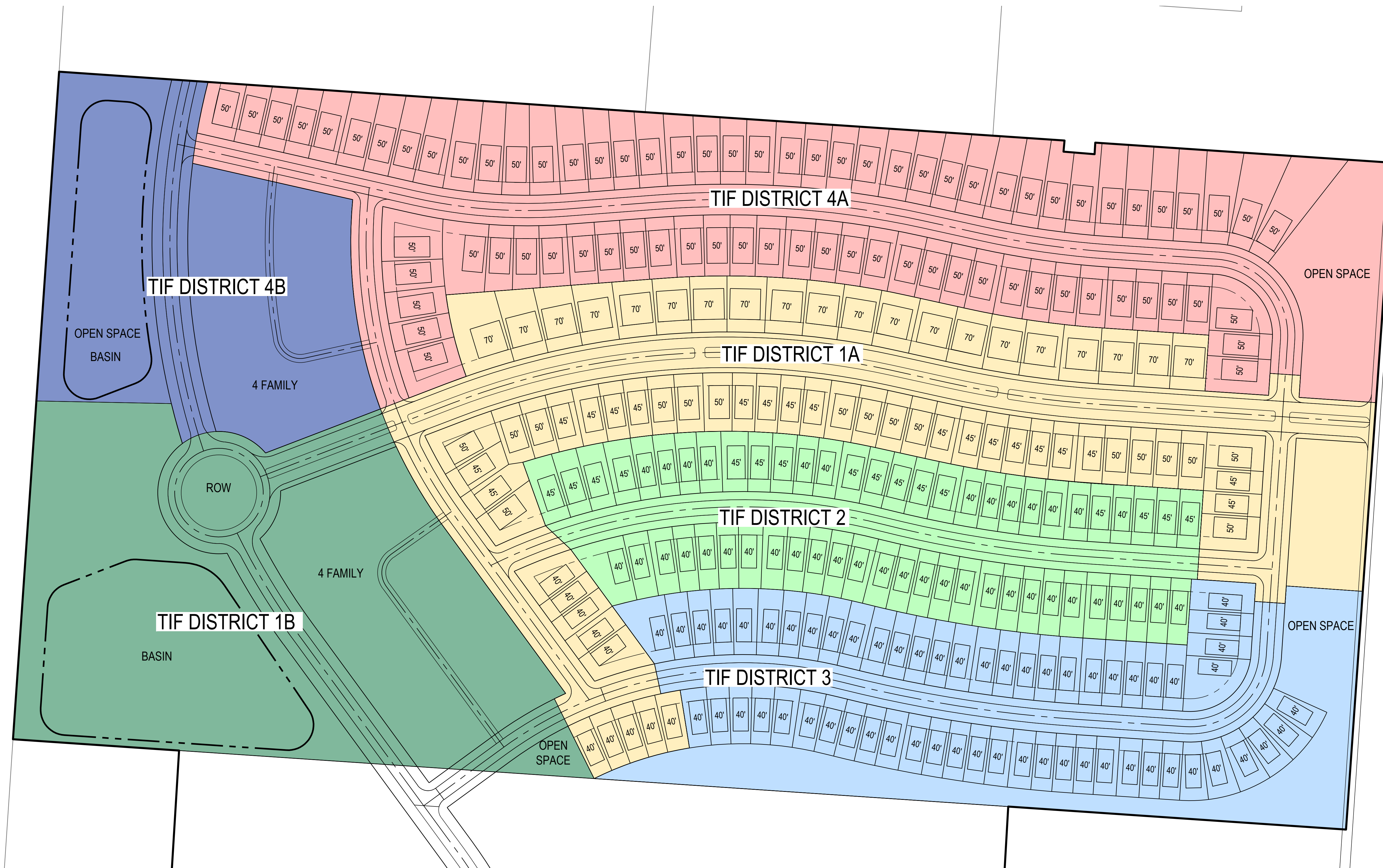
- Acquisition of real estate or interests in real estate (including easements) (a) necessary to accomplish any of the foregoing Public Infrastructure Improvements or (b) in aid of industry, commerce, distribution or research, including, but not limited to, any acquisition of land in connection with the City's taking title to any Public Infrastructure Improvements.
- The items of "costs of permanent improvements" set forth in Ohio Revised Code Section 133.15(B), and incurred with respect to the Public Infrastructure Improvements, which "costs" specifically include any reimbursement payments for the reimbursement of the costs of the Public Infrastructure Improvements and the debt service on, and other expenses relating to the issuance of, any bonds, notes, or other obligations issued to finance the Public Infrastructure Improvements.
- Any other public infrastructure improvements constructed or maintained by or on behalf of the City that are determined by the City Council to benefit or serve the Property.

[illegible]

CIMINELLO'S INC.
EASTWOOD
CITY OF REYNOLDSBURG
LICKING COUNTY, OH

TIF EXHIBIT

ISSUE:	
EXHIBIT	
DATE:	
7.29.2021	
JOB NO.:	P04442-01
DESIGN:	
DRAWN:	ALB
CHECKED:	
SHEET NO.	
1	



[illegible]

LICKING COUNTY, OH

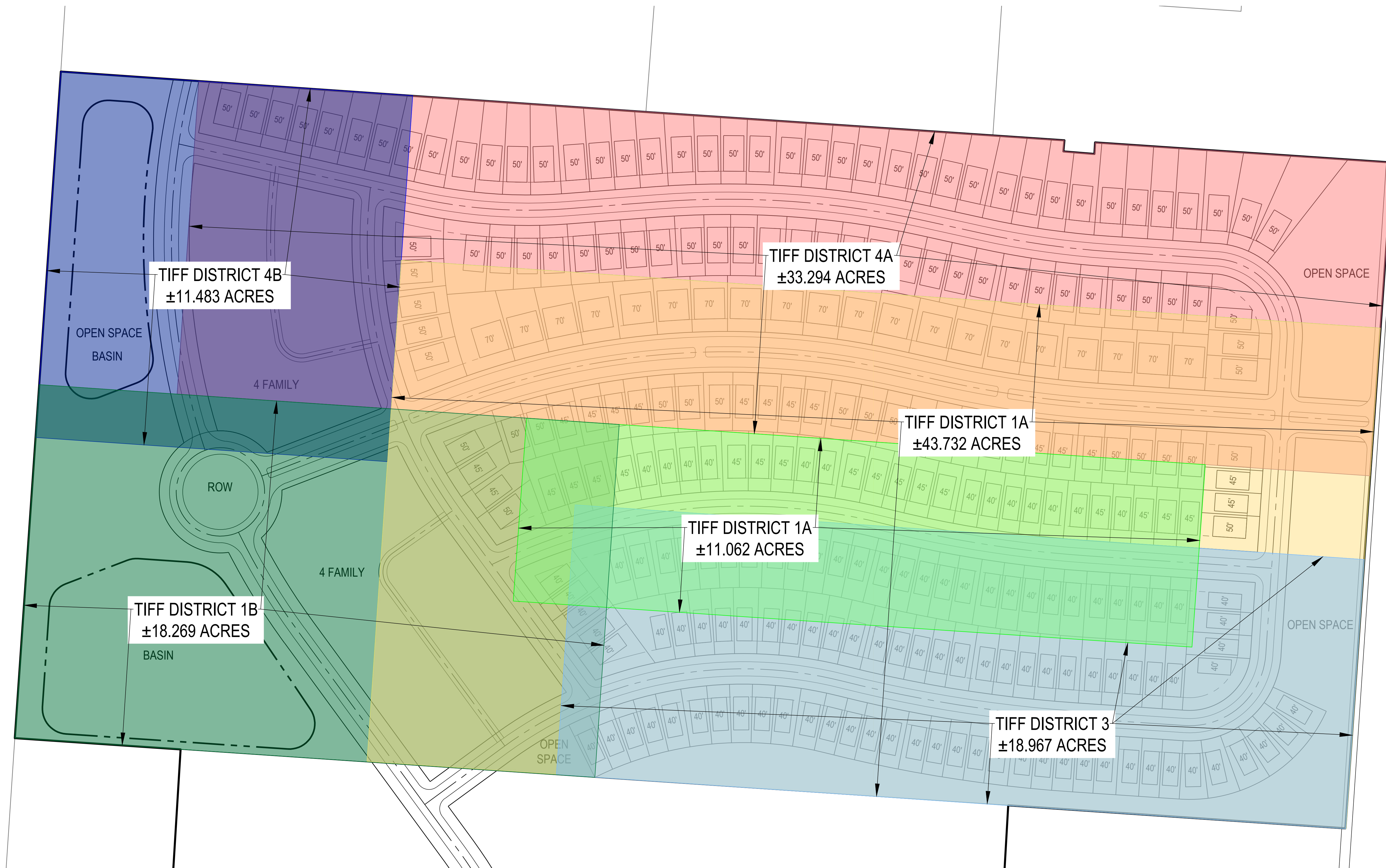
CITY OF REYNOLDSBURG

CIMINELLO'S INC.

EASTWOOD

TIF OVERLAY

ISSUE: EXHIBIT	
DATE: 7.29.2021	
JOB NO.:	P04846-01
DESIGN:	
DRAWN:	
CHECKED:	
SHEET NO.	
1	



GRAPHIC SCALE (IN FEET)
HORIZONTAL
1 inch = 100 ft.

A horizontal graphic scale bar. The bar is divided into segments by vertical lines. The segments are labeled with numbers: 100, 0, 50, 100, and 2. The first segment (100 to 0) is divided into 10 equal sub-segments, each representing 10 feet. The second segment (0 to 50) is divided into 5 equal sub-segments, each representing 10 feet. The third segment (50 to 100) is divided into 10 equal sub-segments, each representing 10 feet. The fourth segment (100 to 200) is divided into 2 equal sub-segments, each representing 100 feet. The segments are filled with alternating black and white colors.

8/19/2021

Board of Education
Career & Technology Education Centers Licking County
150 Price Road
Newark, OH 43055
Attn: Joyce L. Malainy, Eh.D, Superintendent

RE: Ohio Revised Code Sections 5709.40 Notice Regarding Proposed
Tax Increment Financing

Dear Superintendent Malainy:

This letter constitutes notice to the Board of Education of the Career & Technology Education Centers Licking County (the "School District") that the City Council ("Council") of the City of Reynoldsburg, Ohio (the "City") intends to consider and vote upon an ordinance (the "TIF Ordinance") pursuant to Ohio Revised Code Section 5709.40, relating to (i) the creation of six tax increment financing incentive districts (each individually as "Incentive District" and collectively as the "Incentive Districts"); and (ii) the exemption from real property taxation of the increase in the assessed value of certain real property located in the Incentive Districts to pay for public infrastructure improvements, such as the construction of roads and water lines, that will benefit the properties located in the Incentive Districts ("Improvements"). The Improvements attributable to the Incentive Districts are expected to result from the construction of an estimated 264 multi-family residential units and 159 single family homes located within the School District and the City.

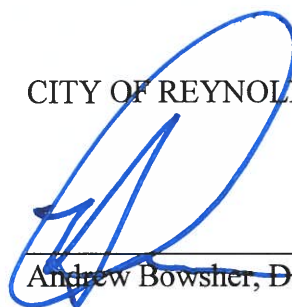
Maps delineating the boundaries of each Incentive District and the overlay for each Incentive District are enclosed. And a description of the real property in question is contained in Exhibit A of the TIF Ordinance attached hereto as **Exhibit A**.

Pursuant to the TIF Ordinance, the TIF exemption will provide improvements to the real property in question a seventy-five percent (75%) exemption from real property taxation for a period of ten (10) years. The Board intends to adopt the TIF Ordinance in substantially the same form as it appears at **Exhibit A** hereto at the Board meeting to be held on September 27, 2021 at 6:30 p.m.

Please be advised that this notice is given pursuant to Ohio Revised Code Section 5709.40. We believe the proposed TIF to be in the best interest of the community and welcome any comments or questions you may have concerning the proposed TIF. Please be sure to submit any such comments or questions to me prior to September 17, 2021.

Attachment: Eastwood CTEC Notice (Eastwood TIF #2)

CITY OF REYNOLDSBURG, OHIO



Andrew Bowsher, Development Director

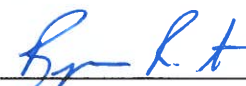
Enclosures

Attachment: Eastwood CTEC Notice (Eastwood TIF #2)

Upon receipt of the foregoing letter, please sign and date one copy of this page and return the signed copy to City of Reynoldsburg, September 23, 2021; Attention Development Director, for the City's files.

REF: Proposed Ciminello Incentive Districts notice.

Received: CAREER & TECHNOLOGY EDUCATION
CENTERS LICKING COUNTY

By: 
Name: Benjamin R. Streby
Title: Treasurer/CFO

Date: August 24, 2021

Attachment: Eastwood CTEC Notice (Eastwood TIF #2)

EXHIBIT A
TIF ORDINANCE

[See Attached]

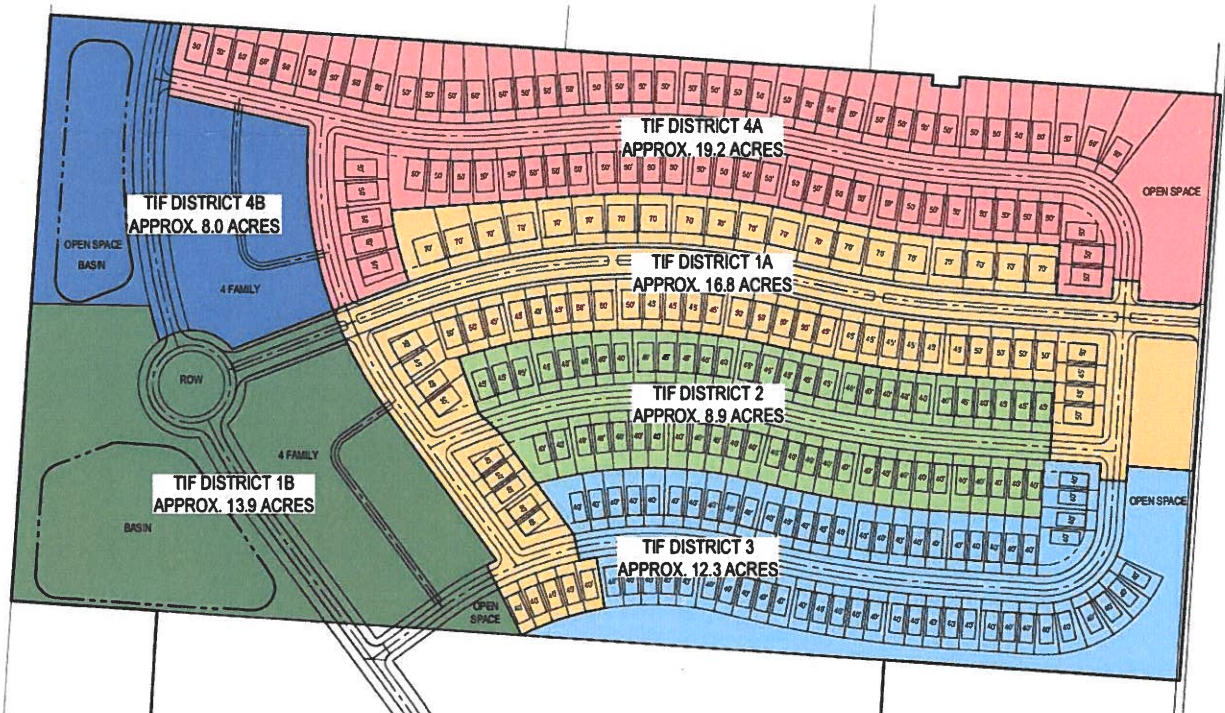
Attachment: Eastwood CTEC Notice (Eastwood TIF #2)

TIF INCENTIVE DISTRICT

The Incentive District to be created consisting of all or a portion of your real property are identified by parcel number and acreage and by a map depicting their boundaries.

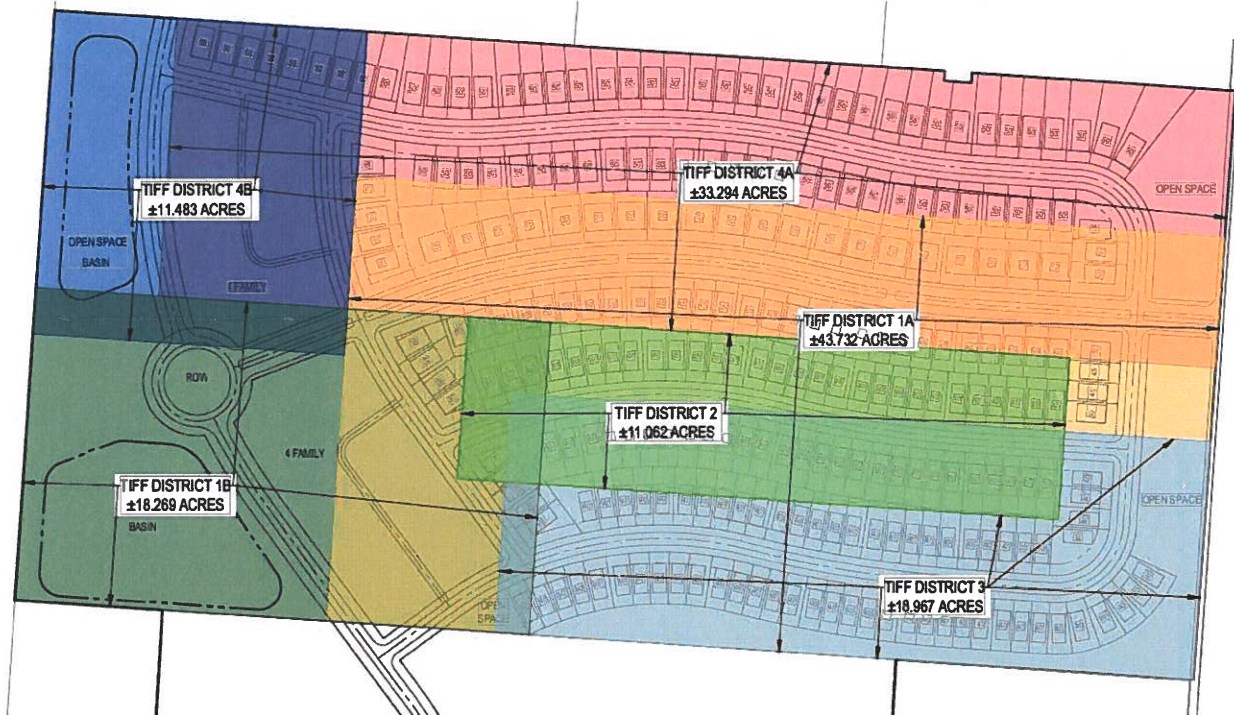
Parcel Number: 010-017466-00.000

This map shows the boundaries of each Incentive District:



Attachment: Eastwood CTEC Notice (Eastwood TIF #2)

This map shows the overlay and the acreage of the overlay for each Incentive District:



Attachment: Eastwood CTEC Notice (Eastwood TIF #2)

August 16, 2021

Board of Education
Licking Heights Local School District
6539 Summit Road Pataskala
Pataskala, OH 43062
Attn: Todd Griffith, Treasurer

RE: Ohio Revised Code Sections 5709.40 and 5709.83 Notice Regarding Proposed
Tax Increment Financing

Dear Superintendent Perkins:

This letter constitutes notice to the Board of Education of the Southwest Licking Local School District (the "School District") that the City of Reynoldsburg, Ohio (the "City") intends to adopt an ordinance establishing a tax increment financing ("TIF") exemption from real property taxation for certain improvements to certain parcels of real property located within the School District and the City under Ohio Revised Code Sections 5709.40(B). A draft of the proposed ordinance (the "TIF Ordinance") in substantially the same form as it will be presented to the Council of the City (the "Council") is enclosed as Exhibit A. The following information is given pursuant to Ohio Revised Code Sections 5709.40 and 5709.83:

Identification of Parcels to Be Exempted: See Exhibit B.

Period for Which the Improvement Will Be Exempted from Taxation: Pursuant to the TIF Ordinance and in accordance with Ohio Revised Code Sections 5709.40(B) and 5709.40(G), the exemption for each parcel subject to the TIF exemption shall terminate on the earlier of (a) 10 years after the Improvement (as defined in the TIF Ordinance) to each parcel first appeared on the tax list and duplicate of real and public utility property, or (b) the date on which the City can no longer require service payments in lieu of taxes, all in accordance with the requirements of Ohio Revised Code Sections 5709.40, 5709.42, and 5709.43.

Percentage of Improvements to Be Exempted: 75%.

The Council intends to adopt the TIF Ordinance on September 27, 2021. Council meetings are held at Council Chambers, 7232 E. Main Street, Reynoldsburg, Ohio 43068 and begin at 6:30 p.m.

Any comments or questions which you may have concerning the proposed TIF Ordinance should be forwarded to Andrew Bowsher, Development Director, prior to September 24, 2021. We believe this project is in the best interests of the City, and that it will benefit the entire community, including the School District.

Attachment: Licking Heights Notice (Eastwood TIF #2)

CITY OF REYNOLDSBURG, OHIO

Andrew Bowsher, Development Director

Enclosures

Attachment: Licking Heights Notice (Eastwood TIF #2)

TAX INCREMENT FINANCING AGREEMENT

This TAX INCREMENT FINANCING AGREEMENT (this “Agreement”) is made and entered into as of this _____ day of _____, 2021 (the “Effective Date”), by and among CITY OF REYNOLDSBURG, OHIO, a municipal corporation and political subdivision (the “City”), and CIMINELLO’S, INC., an Ohio corporation (the “Company”).

WITNESSETH:

WHEREAS, Company has acquired or will acquire certain real property which is located within the jurisdiction of the City, consisting of [] +/- acres known on the Effective Date as Parcel Numbers 010-017466-00.000, and [] in the records of the Office of the Auditor of Licking County, Ohio (the “Auditor”) (the “Property”), and a depiction and legal description of the Property is attached hereto and incorporated herein by reference as Exhibit A; and

WHEREAS, Company plans to develop the Property as a residential subdivision within which a maximum of [] homes and approximately 264 multi-family units with additional sites available for commercial development are to be constructed (the “Project”); and

WHEREAS, in order to provide for the orderly development of the Property, it is necessary to construct or to cause to be constructed certain public infrastructure improvements as described in Section 4 and in Exhibit B attached hereto and incorporated herein by reference (the “Public Infrastructure Improvements”), which City and Company agree will benefit and serve the Property; and

WHEREAS, City desires to form six tax increment financing districts, as set forth in greater detail in Exhibit A, in accordance with Ohio Revised Code (“O.R.C.”) Section 5709.40(C) and the terms of this Agreement (each a “TIF District” and collectively the “TIF Districts”) for the purpose of providing the means to fund or reimburse the costs of constructing the Public Infrastructure Improvements; and

WHEREAS, by its Ordinance No. 2021-[] passed [], 2021 (the “TIF Ordinance”), the City has declared that seventy-five percent (75%) of the increase in the assessed value of the real property located within the TIF Districts subsequent to the effective date of the TIF Ordinance (such increase, as further defined in O.R.C. Section 5709.40 and the TIF Ordinance, is hereinafter referred to as the “Improvement”), is a public purpose and is exempt from taxation for a period commencing for each TIF District with the earlier of (i) the first tax year following the effective date of the Incentive Ordinance in which an increase in the assessed valuation of any real property attributable to a structure within the TIF District first appears on the tax list and duplicate of real and public utility property, and ending for each TIF District on the earlier of (a) ten (10) years after such commencement, or (b) the date on which the City can no longer require service payments in lieu of taxes, all in accordance with the requirements of O.R.C. Sections 5709.40, 5709.42 and 5709.43 and the TIF Ordinance (the “TIF Exemption”); and

WHEREAS, the City sent notice of the TIF Exemption to both the Board of Education of the Southwest Licking Local School District (the “School District”) and the Board of Education of the Career & Technology Education Centers of Licking County (the “JVSD”) in accordance

Attachment: Licking Heights Notice (Eastwood TIF #2)

with O.R.C. Sections 5709.40(D) and 5709.83, or such notice has been waived; and

WHEREAS, City has determined that it is necessary and appropriate and in the best interest of City to provide for the current owners of each parcel of real property contained within the Property (each such parcel to be referred to herein as a “Parcel”) and any future owners of each Parcel (each such owner referred to herein individually as an “Owner” and collectively as the “Owners”) to make annual service payments in lieu of taxes with respect to any Improvement allocable thereto (the “Service Payments”) to the Licking County Treasurer (the “County Treasurer”), which Service Payments will be used, in part, to pay the costs of Public Infrastructure Improvements, all pursuant to and in accordance with O.R.C. Sections 5709.40, 5709.42 and 5709.43 (collectively, the “TIF Statutes”), the TIF Ordinance, and this Agreement; and

WHEREAS, the City Council of the City in the TIF Ordinance approved the terms of this Agreement and authorized its execution on behalf of the City; and

NOW, THEREFORE, in consideration of the premises and covenants contained herein and to induce the Company to create the Improvements, the parties agree to the foregoing and as follows:

Section 1. Obligation to Make Service Payments.

(a) Service Payments. Each Owner, including the Company, hereby agrees to make the Service Payments due during its period of ownership of one or more Parcels, all pursuant to and in accordance with the requirements of the TIF Statutes, the TIF Ordinance, the provisions of Ohio law relating to real property tax collection, and any subsequent amendments or supplements thereto. Service Payments will be made semiannually to the County Treasurer (or to the County Treasurer’s designated agent for collection of the Service Payments) on or before the final dates for payment of real property taxes for the Parcels in the TIF District, until the respective expirations of the TIF Exemptions. Any late payments will bear penalties and interest at the then current rate established under O.R.C. Sections 323.121 and 5703.47 or any successor provisions thereto, as the same may be amended from time to time. Service Payments will be made in accordance with the requirements of the TIF Statutes and the TIF Ordinance and, for each Parcel, will be in the same amount as the real property taxes that would have been charged and payable against the Improvement to that Parcel (after credit for any other payments received by the City under O.R.C. Sections 319.302, 321.24, 323.152 and 323.156, or any successor provisions thereto, as the same may be amended from time to time, with respect to each Parcel, with such payments referred to herein as the “Property Tax Rollback Payments”) if it were not exempt from taxation pursuant to the TIF Exemption, including any penalties and interest. The City agrees that a City Public Improvement Tax Increment Equivalent Fund shall be created for each TIF District (each an “Incentive District TIF Fund”, the “TIF Funds”), which will receive all applicable Service Payments and Property Tax Rollback Payments made with respect to the Improvement to each Parcel that are payable to the City, together with any investment earnings on money in the TIF Funds.

(b) Priority of Lien. Company acknowledges, for itself and any and all future Owners, that the provisions of O.R.C. Section 5709.91, which specify that the Service Payments for each Parcel will be treated in the same manner as taxes for all purposes of the lien described in O.R.C. Section 323.11, including, but not limited to, the priority of the lien and the collection of Service

Payments, will apply to this Agreement and to the Parcels in the TIF District and any Improvements thereon.

(c) Failure to Make Payments. Should any Owner fail to make any payment required hereunder, that Owner shall pay, in addition to the Service Payments it is required to pay hereunder, such amount as is required to reimburse City and Company for any and all reasonably and actually incurred costs, expenses and amounts (including reasonable attorneys' fees) required by the City or the Company to enforce the provisions of this Agreement against that Owner.

(d) Recordation. Promptly following the date when Company has obtained legal ownership of all or any portion of the Property, it shall, at its sole cost and expense, cause an instrument to be recorded in the Licking County, Ohio real property records for each Parcel in the TIF District that provides evidence of the existence of this Agreement, it being understood and agreed that the lien of this Agreement shall, in accordance with O.R.C. Section 323.11 and O.R.C. Section 5709.91, be prior to any mortgage, assignment, lease or other conveyance by the Owners of any of their part of or interest in the Parcels within the TIF District, and prior to any security instrument encumbering all or any part of or interest in the Parcels within the TIF District; provided, however, that nothing contained in this Agreement shall be construed to permit acceleration of the Service Payments beyond the current year that such Service Payments are due. During the Term of this Agreement, the Owners shall cause all instruments of conveyance of any of their interest in all or any portion of the Parcels within the TIF District, and of any Improvements thereto, to subsequent mortgagees, lessees, lienholders, successors, assigns or transferees, to be made expressly subordinate and subject to this Agreement unless such interest is subordinate to this Agreement by operation of O.R.C. Section 5709.91 or other law. It is intended and agreed, and it shall be so provided by each Owner in any future deed conveying a Parcel or any part thereof, that the covenants provided in this Agreement shall be covenants running with the land and that they shall, in any event and without regard to technical classification or designation, legal or otherwise, be binding to the fullest extent permitted by law and equity for the benefit and in favor of and enforceable by City and Company whether or not such provision is included by the Owner in any succeeding deed to subsequent Owners. It is further intended and agreed that these agreements and covenants shall remain in effect for the full periods of all of the TIF Exemptions enacted pursuant thereto. Each Owner shall only be responsible for making Service Payments that become due and payable during the period of that Owner's ownership of all or any portion of any Parcels within an applicable TIF District and only with respect to the portion of a Parcel within the TIF District which is owned by the Owner. Upon satisfaction of each Owner's obligations under this Agreement and termination of the obligations of the Owners to make the Service Payments, City shall, upon the request of an Owner, execute an instrument in recordable form evidencing such termination and releasing the covenants running with the land set forth in the deed.

Section 2. Establishment of TIF Funds by City. City agrees that it shall establish the TIF Funds as deposit funds to be held in the custody of City for the sole purpose of receiving the Service Payments made from the Owners to the County Treasurer and payable to City. Pursuant to the TIF Ordinance and in accordance with the TIF Statutes, the County Treasurer is to distribute a portion of the Service Payments from the TIF Funds only to various taxing agencies for certain protected tax levies in accordance with O.R.C. Section 5709.40(F). Following such distribution, the County Treasurer is required to make distribution of the Service Payments to City, and any Service Payments received by the City shall be deposited to the TIF Funds. Pursuant to the TIF

Ordinance and in accordance with the TIF Statutes, amounts on deposit in the TIF Funds shall be used by the City to reimburse the Company for costs of the Public Infrastructure Improvements or to pay obligations issued to finance the Public Infrastructure Improvements in the manner and amounts described and permitted herein.

Section 3. Exemption Applications, Withdrawal, Maintenance and Notice. Company, or the Owner if the Company no longer owns a Parcel for which a TIF Exemption is being applied, shall prepare, execute and request that the City file such applications, documents and other information with the appropriate officials of the State, City or other public bodies as may be required to consent to or claim the TIF Exemptions. City agrees to timely file any such applications prepared by the Company or any Owner. City, Company, and the Owners shall cooperate with one another in such preparation and filing, including, without limitation, by executing such applications and documents as may be appropriate in obtaining such exemption. City, Company, and the Owners agree to perform those acts as are reasonably necessary or appropriate to effect, claim, reserve and maintain the TIF Exemptions, and collect the Service Payments, including, without limitation, joining in the execution of all documentation and providing any necessary certificates required in connection with the TIF Exemptions or the Service Payments. Each Owner agrees to cooperate with the City and the Company as necessary for the purpose of filing any Ohio DTE Form 24 exemption application forms or successor forms or replacement forms necessary to claim the TIF Exemptions.

Section 4. Reimbursement for Costs of Public Infrastructure Improvements. The City shall pay to the Company or the Company's designee in accordance with the terms of this Agreement with respect to the Public Infrastructure Improvements, the actual costs of the Public Infrastructure Improvements (with the costs of all the Public Infrastructure Improvements collectively referred to herein as the "Costs"), plus interest on those Costs at the Interest Rate provided for below. The Company shall submit a written requisition to the City, substantially in the form attached hereto as Exhibit C and incorporated herein by this reference (each a "Written Requisition"), in order for the amounts in the TIF Funds to be used as provided in this Section 5. Except as otherwise agreed between the Company and the Mayor, the Company may submit up to four (4) Written Requisitions per calendar year.

The City shall pay all monies on deposit in the TIF Funds to or as directed by the Company on the first business day following each May 31 and November 30 (each, a "Payment Date") until all of the Costs and all interest thereon have been paid in full. In addition to submission of a Written Requisition for the Costs, the Company shall deliver to the City, at least fifteen (15) days prior to each Payment Date, a statement showing the total amount of interest then due to the Company under this Agreement, along with a brief description of the basis and calculations for the same; provided, however, that failure by the Company to deliver this statement shall not excuse the City from its payment obligation on each Payment Date if the City knows or reasonably should know that amounts are due the Company under this Agreement on that Payment Date, and provided further that in all other cases, that failure by the Company shall only delay payment to the same extent delivery of the statement was delayed. Any monies paid pursuant to this Agreement will be applied first to the payment of interest on those Costs at the applicable Interest Rate provided for below and second to the payment of the Costs, so that all interest due shall be paid before the payment of any Costs.

Interest on the portion of Costs of the Public Infrastructure Improvements shall accrue at the Interest Rate from the date on which the Company submits each Written Requisition and shall continue until all Costs of the Public Infrastructure Improvements and all interest on those Costs have been paid in full. Any interest on any Costs that remain unpaid on the date following each Payment Date will itself accrue interest in the same manner as the Costs. As used in this Agreement, "Interest Rate" means the greater of (i) six percent (6%) per annum, or (ii) the interest paid by any governmental issuer of revenue bonds or revenue notes issued to finance or refinance the Costs of the Public Infrastructure Improvements.

For purposes of this Agreement, "costs" of the Public Infrastructure Improvements includable in "Costs" under this Agreement include, without limitation as to other costs properly allocable to Public Infrastructure Improvements, the costs of: acquiring, constructing, reconstructing, rehabilitating, installing, remodeling, renovating, enlarging, equipping, furnishing, or otherwise improving the Public Infrastructure Improvements; site clearance, improvement, and preparation; acquisition of real or personal property; indemnity and surety bonds and premiums on insurance; all related direct administrative expenses and allocable portions of direct costs of the Company, including but not limited to engineering, architectural, legal, management fees and other consulting and professional services; designs, plans, specifications, feasibility or rate studies, appraisals, surveys, and estimates of cost; interest or interest equivalent, whether capitalized or not; financing costs; title work and title commitment, insurance, and guaranties; audits; the reimbursement of moneys advanced or applied by or borrowed from any person, whether to or by the City, any other political subdivision or the Company or others, from whatever source provided, for the payment of any item or items of cost of Public Infrastructure Improvements, including interest or interest equivalent thereon; and all other expenses necessary or incidental to planning (including but not limited to traffic studies) or determining feasibility or practicability with respect to permanent improvements or necessary or incidental to the acquisition, construction, reconstruction, rehabilitation, installation, remodeling, enlargement, equipping, furnishing, or other improvement of the permanent improvements, including the close-out thereof, the financing of the permanent improvements, and the placing of the permanent improvements in condition for use and operation, and all like or related costs, including any one, part, or combination of, those costs and expenses. As used in this paragraph, "financing costs", "interest" and "interest equivalent" have the meanings given in R.C. Section 133.01.

All payments to the Company or the Company's designee hereunder on each Payment Date shall be made pursuant to written instructions provided to the City by the Company.

The Company and City intend that the interest payable by the City under this Agreement shall be exempt from federal income taxation and taxation by the State of Ohio to the extent permitted by law; provided, however, the Company may, by written notice delivered to the City prior to commencement of the City's obligation to make payments for the Costs under this Agreement, elect to have the interest payable by the City not be exempt from taxation and have the Costs accrue taxable interest. With respect to any portion of that interest so intended to be exempt from federal and Ohio taxation, the City covenants that it will, to the extent possible, (i) comply with all applicable laws to obtain and maintain the Federal and State of Ohio tax exemptions for such interest, including any expenditure requirements, investment limitations, rebate requirements or use restrictions, and (ii) without limiting the generality of the foregoing, that it will restrict the use of any "proceeds" of this Agreement (as defined in the Code, as

defined below) in such manner and to such extent, if any, as may be necessary after taking into account reasonable expectations at the time the City's obligation is incurred, so that this Agreement will not constitute an "arbitrage bond" under Sections 103(b)(2) and 148 of the Code, and will timely file an IRS Form 8038G when applicable. For purposes of this Agreement, "Code" means, collectively the Internal Revenue Code of 1986, as amended, applicable Treasury Regulations, whether temporary or final, under the Internal Revenue Code of 1986 or the statutory predecessor of the Internal Revenue Code of 1986, and any amendments of, or successor provisions to, the foregoing and any official rulings, announcements, notices, procedures and judicial determinations regarding the foregoing, all as and to the extent applicable.

Notwithstanding any other provision of this Agreement, the City's payment obligations hereunder are limited to the monies in the TIF Funds and do not constitute an indebtedness of the City within the provisions and limitations of the laws and the Constitution of the State of Ohio, and the Company does not have the right to have taxes or excises levied by the City for the payment of the Costs and interest thereon.

Section 5. Construction of Project. The Company shall comply with all applicable laws in constructing and developing the Project.

Section 6. Certain Representations and Warranties of City. City represents and warrants as of the date of delivery of this Agreement that:

(a) It is a City and political subdivision duly organized and validly existing under the Constitution and laws of the State of Ohio.

(b) It has duly accomplished all conditions necessary to be accomplished by it prior to the execution and delivery of this Agreement and to constitute this Agreement as a valid and binding obligation of the City enforceable in accordance with its terms.

(c) It is not in violation of or in conflict with any provision of the laws of the State of Ohio or of the United States of America applicable to City that would impair its ability to observe and perform its covenants, agreements and obligations under this Agreement, nor will its execution, delivery and performance of this Agreement (i) result in such a violation or conflict or (ii) conflict with or result in any breach of any provisions of any other agreement or instrument to which City is a party or by which it may be bound.

(d) It has and will have full power and authority (a) to execute, deliver, observe and perform this Agreement and all other instruments and documents executed and delivered by it in connection herewith and (b) to enter into, observe and perform the transactions contemplated by this Agreement and those other instruments and documents.

(e) It has or will have duly authorized the execution, delivery, observance and performance of this Agreement.

(f) The TIF Ordinance has been duly passed by the City, has not been amended, modified, or repealed, and is in full force and effect.

(g) It will deposit into the TIF Funds all Service Payments and Property Tax Rollback Payments received by it.

(h) It will not amend, modify or repeal the TIF Ordinance in any way or pass any other legislation or take any action that would affect the amount of Service Payments and Property Tax Rollback Payments deposited into the TIF Funds except as approved by Company or required by law.

(i) It will not transfer, encumber, spend or use any monies on deposit in the TIF Funds other than as provided in this Agreement and in the assignment and acknowledgement associated with this Agreement.

(j) There is no litigation pending or to its knowledge threatened against or by City wherein an unfavorable ruling or decision would materially and adversely affect City's ability to carry out its obligations under this Agreement.

Section 7. Certain Representations and Warranties of the Company. Company hereby represents and warrants as of the date of delivery of this Agreement that:

(a) It is a corporation duly organized, validly existing and in full force and effect under the laws of the State of Ohio, and it has all requisite power and authority to carry on its business as now being conducted and as presently proposed to be conducted.

(b) It either owns or is affiliated with a party to one or more written contracts to purchase the real property that is located within the TIF District, and such written contract(s) remains effective on the Effective Date.

(c) It has the authority and power to execute and deliver this Agreement and perform its obligations hereunder, and it has duly executed and delivered this Agreement.

(d) The execution and delivery by it of this Agreement and the compliance by it with all of the provisions hereof (i) will not conflict with or result in any breach of any of the provisions of, or constitute a default under, any agreement, its articles of organization or operating agreement, or other instrument to which it is a party or by which it may be bound, or any license, judgment, decree, law, statute, order, rule or regulation of any court or governmental agency or body having jurisdiction over it or any of its activities or properties, and (ii) have been duly authorized by all necessary action on its part.

(e) There are no actions, suits, proceedings, inquiries or investigations pending, or to its knowledge threatened, against or affecting it in any court or before any governmental authority or arbitration board or tribunal that challenges the validity or enforceability of, or seeks to enjoin performance of, this Agreement, or if successful would materially impair its ability to perform its obligations under this Agreement.

(f) It is in compliance with State of Ohio campaign financing laws contained in O.R.C. Chapter 3517 and is not subject to an unresolved finding for recovery issued by the Auditor of State as described in O.R.C. Section 9.24.

Section 8. Provision of Information. Company agrees for itself and all Owners, to (i) cooperate in all reasonable ways with, and provide necessary and reasonable information to, the designated tax incentive review council to enable that tax incentive review council to review and determine annually during the term of this Agreement the compliance of the Owners with the terms of this Agreement; and (ii) to cooperate in all reasonable ways with, and provide necessary and reasonable information to the City to enable the City to submit the status report required by O.R.C. Section 5709.40(I) to the Director of the Ohio Development Services Agency on or before March 31st of each year. The City and the Company agree that the Company shall not have any obligation to provide any reporting under this Agreement if the Company no longer owns any property within any of the TIF District.

Section 9. Estoppel Certificate. Within thirty (30) calendar days after a request from Company or any Owner of a Parcel, City will execute and deliver to Company or Owner or any proposed purchaser, mortgagee or lessee of that Parcel, a certificate stating that, with respect to that Parcel, if the same is true: (i) this Agreement is in full force and effect; (ii) the requesting Company or Owner is not in default under any of the terms, covenants or conditions of this Agreement, or, if Company or Owner is in default, specifying such default; and (iii) such other matters as Company or Owner reasonably requests.

Section 10. Notices. Except as otherwise specifically set forth in this Agreement, all notices, demands, requests, consents or approvals given, required or permitted to be given hereunder must be in writing and will be deemed sufficiently given if actually received or if hand-delivered or sent by recognized, overnight delivery service or by certified mail, postage prepaid and return receipt requested, addressed to the other party at the address set forth in this Agreement or any addendum to or counterpart of this Agreement, or to such other address as the recipient has previously notified the sender of in writing, and will be deemed received upon actual receipt by the parties listed below or by any other person employed at the addresses listed below, unless sent by certified mail, in which event such notice will be deemed to have been received when the return receipt is signed or refused. The parties, by notice given hereunder, may designate any further or different addresses to which subsequent notices, certificates, requests or other communications must be sent. The present addresses of the parties follow:

- | | | |
|-----|-----------------|---|
| (a) | To the City: | City of Reynoldsburg, Ohio
7232 E. Main Street
Reynoldsburg, Ohio 43068
Attention: Mayor
Phone: (614) 322-6800 |
| (b) | To the Company: | Ciminello's, Inc.
567 Lazelle Road
Westerville, Ohio 43081
Attention: Joseph A. Ciminello
Phone: (614) 207-7607 |
| | With a Copy To: | Bricker & Eckler LLP
100 South Third Street |

Columbus, Ohio 43215
Attention: J. Caleb Bell, Esq.

Section 11. Successors; Amendments; City Consents; Assignments. This Agreement is binding upon the parties hereto and their successors and assigns, and this Agreement inures to the benefit of the Company and its beneficiaries, successors, and assigns. This Agreement may only be amended by written instrument executed by all parties to this Agreement. Any consent of City to be given under this Agreement may be given by its Fiscal Officer and Mayor and must be given in writing.

City and Company may only assign this Agreement with the consent of the other, which consent shall not be unreasonably withheld; provided, however, that Company may, without the consent of the City, (i) assign its rights under this Agreement to an entity controlled by or under common control with the Company, (ii) assign its rights under this Agreement for the purpose of obtaining financing (including any refinancing) for the Public Infrastructure Improvements or the Improvements, (iii) designate an authorized designee to receive all or any portion of the Service Payments payable to the Company pursuant to this Agreement, upon which designation such designee shall receive the portion of Service Payments specified by the Company as if it was the Company under this Agreement, and (iv) assign its right, title, and interest in and to this Agreement as security for the payment of all or any portion of the Service Payments payable to the Company pursuant to this Agreement to a designee. Nothing in this Agreement prevents an Owner from transferring any or all of its interest in one or more Parcels to another person or entity.

City will cooperate with any reasonable assignment request made by the Company in connection with any financing (or refinancing) of the Public Infrastructure Improvements or the Improvements. City agrees upon request of the Company in connection with that financing (or refinancing) to consent to any third-party assignment by Company of its interest in the TIF Funds. In accordance with this Section 10, the City agrees to permit any assignment according to the Assignment of Reimbursement Payments and Other Rights to TIF Funds, a form of which is attached hereto as Exhibit D, to the investors identified therein.

Section 12. Extent of Covenants; No Personal Liability. All covenants, stipulations, obligations and agreements of the parties contained in this Agreement are effective and enforceable to the extent authorized and permitted by applicable law. The obligations of the City may be enforced to the extent permitted by law by mandamus or any suit or proceeding in law or equity. No such covenant, stipulation, obligation or agreement will be deemed a covenant, stipulation, obligation or agreement of any present or future member, officer, agent or employee of any of the parties hereto in their individual capacity. Neither the City, the members of the City's Council or Fiscal Officer, nor any City official executing or approving this Agreement, or any individual person executing this Agreement on behalf of the Company, will be liable personally by reason of the covenants, stipulations, obligations or agreements of the City or the Company contained in this Agreement. The obligation to perform and observe the agreements contained herein on the part of the Company shall be binding and enforceable by City against Company with respect to (and only to) the Company's interest in its portion of the Parcels and the Project, or any parts thereof or any interest therein.

Section 13. Events of Default and Remedies.

Attachment: Licking Heights Notice (Eastwood TIF #2)

(a) Any one or more of the following constitutes an “Event of Default” under this Agreement:

(i) Company or City fails to perform or observe any material obligation punctually and as due under this Agreement;

(ii) Company or City makes a representation or warranty in this Agreement that is materially false or misleading at the time it is made.

For the avoidance of doubt, any failure by an Owner other than the Company to perform or observe any material obligation punctually and as due under this Agreement shall not constitute an Event of Default and shall not provide the Company or the City with any right to pursue remedies under law, including any remedies that may otherwise be available under this Agreement.

(b) General Right to Cure. In the event of any Event of Default in or breach of this Agreement, or any of its terms or conditions, by any party hereto, the defaulting party will, upon written notice from the other, proceed, as soon as reasonably possible, to cure or remedy such Event of Default or breach, and, in any event, within thirty (30) calendar days after receipt of such notice. In the event such Event of Default or breach is of such nature that it cannot be cured or remedied within said thirty (30) day period, then in such event the defaulting party will upon written notice from the other commence its actions to cure or remedy said breach within said thirty (30) day period, and proceed diligently thereafter to cure or remedy said breach.

(c) Remedies. If a defaulting party fails to cure any Event of Default pursuant to paragraph (b) of this Section 15, a party may institute such proceedings against the defaulting party as may be necessary or desirable in its opinion to cure and remedy such default or breach. Such remedies include, but are not limited to: (i) instituting proceedings to compel specific performance by the defaulting party, (ii) suspending or terminating the obligations of the non-defaulting party under this Agreement, provided the aggrieved party must provide thirty (30) calendar days’ notice of any termination to the defaulting party and provided further that the aggrieved party must rescind the termination notice and not terminate the Agreement if the defaulting party cures all Events of Default within a reasonable time thereafter, and (iii) any other rights and remedies available at law, in equity or otherwise to collect all amounts then becoming due or to enforce the performance of any obligation under this Agreement. The obligations of the City may be enforced to the extent permitted by law by mandamus or any suit or proceeding in law or equity.

Section 14. Invalidity. This Agreement shall be construed as a whole and not for or against either party. Should any provision of this Agreement be declared or determined to be null, void, inoperative, illegal or invalid for any reason, the validity of the remaining parts, terms or provisions shall not be affected thereby and they shall retain their full force and effect, and said null, void, inoperative, illegal or invalid part, term or provision shall be deemed not to be a part of this Agreement.

Section 15. Separate Counterparts; Captions. This Agreement may be executed by the parties hereto in one or more counterparts or duplicate signature pages, each of which when so executed and delivered will be an original, with the same force and effect as if all required signatures were contained in a single original instrument. Any one or more of such counterparts

or duplicate signature pages may be removed from any one or more original copies of this Agreement and annexed to other counterparts or duplicate signature pages to form a completely executed original instrument. Captions have been provided herein for the convenience of the reader and shall not affect the construction of this Agreement.

Section 16. Entire Agreement. This Agreement constitutes the entire agreement among the parties with respect to the matters covered herein and supersedes prior agreements and understandings among the parties.

Section 17. Governing Law and Choice of Forum. This Agreement will be governed by and construed in accordance with the laws of the State of Ohio. All claims, counterclaims, disputes and other matters in question among the City, its employees, contractors, subcontractors and agents, and the Company, its employees, contractors, subcontractors and agents arising out of or relating to this Agreement or its breach will be decided in a court of competent jurisdiction within the County of Licking, State of Ohio.

Section 18. Additional Documents. City and Company and their respective successors, assigns and transferees, agree to execute any further agreements, documents, or instruments as may be reasonably necessary to fully effectuate the purpose and intent of this Agreement.

Section 19. Release. Upon satisfaction of the Company's obligations under this Agreement and the expiration of the TIF Exemption applicable to the Property under the TIF Ordinance, or the termination of the obligations of the Owners to make the Service Payments by operation of law or otherwise, the City shall, upon request of the Company or of any individual Owner, execute an instrument in recordable form evidencing such satisfaction or termination.

IN WITNESS WHEREOF, City and Company have caused this Agreement to be executed in their respective names by their duly authorized officers as of the date hereinabove written.

CITY OF REYNOLDSBURG, OHIO, as the City

By: _____

Print Name: _____

Title: _____

Date: _____

Approved as to Form:

By: _____

Print Name: _____

Attachment: Licking Heights Notice (Eastwood TIF #2)

Title: _____

CIMINELLO’S, INC., as the Company

By: _____

Print Name: _____

Title: _____

Date: _____

Attachment: Licking Heights Notice (Eastwood TIF #2)

FISCAL OFFICER'S CERTIFICATE

As Fiscal Officer for City of Reynoldsburg, Licking County, Ohio, I hereby certify that funds sufficient to meet the obligations of the City in this Agreement (including specifically the funds required to meet the obligation of the City in the year 2021) have been lawfully appropriated for the purposes thereof and are available in the treasury, and/or are in the process of collection to the credit of an appropriate fund, free from any previous encumbrances. The City has no obligation to make payments pursuant to this Agreement except from Service Payments to be collected for deposit into the TIF Funds, which Service Payments are in the process of collection. This certificate is given in compliance with Ohio Revised Code Sections 5705.41 et seq.

Dated: _____, 2021

Fiscal Officer
City of Reynoldsburg, Ohio

Attachment: Licking Heights Notice (Eastwood TIF #2)

EXHIBIT A**MAP AND LEGAL DESCRIPTION OF PROPERTY**

The Property is the real estate situated in City of Reynoldsburg, Ohio, identified by the Licking County Auditor as tax year 2021 parcel numbers listed below and depicted on the attached map:

Attachment: Licking Heights Notice (Eastwood TIF #2)

EXHIBIT B

PUBLIC INFRASTRUCTURE IMPROVEMENTS

The Public Infrastructure Improvements shall include the infrastructure improvements listed below:

- Construction, reconstruction, extension, opening, improving, widening, grading, draining, curbing or changing of the lines and traffic patterns of, highways, streets, intersections, bridges (both roadway and pedestrian), sidewalks, bikeways, medians and viaducts accessible to and serving the public, and providing signage (including traffic signage and informational/promotional signage), lighting systems, signalization, and traffic controls, and all other appurtenances thereto.
- Signage, artwork, sculpture and other related items that enhance, compliment and beautify the Property and the Public Infrastructure Improvements located in the public right-of-way or within public easements.
- Construction, reconstruction, extension, opening, improving, widening, grading, draining or curbing of walking and/or multipurpose paths.
- Construction, reconstruction or installation of public utility improvements (including any underground municipally owned utilities), storm and sanitary sewers (including necessary site grading therefor), water and fire protection systems, including, but not limited to, tap, capacity and connection improvements for accessing the water, storm and sanitary sewers, or fire protection systems, and all appurtenances thereto.
- Construction, reconstruction or installation of gas, electric and communication service facilities (including any underground lines or other facilities), and all appurtenances thereto.
- Construction, reconstruction and installation of stormwater and flood remediation projects and facilities, including such projects and facilities on private property when determined to be necessary for public health, safety and welfare.
- Continued and ongoing maintenance, paving, repaving, striping, grading and related work on roads, highways, streets, water and sewer lines constructed as part of the Public Infrastructure Improvements.
- Construction or installation of streetscape and landscape improvements including trees, tree grates, signage, curbs, sidewalks, scenic fencing, street and sidewalk lighting, trash receptacles, benches, newspaper racks, burial of overhead utility lines and related improvements, together with all appurtenances thereto, including, but not limited to streetscape improvements in conjunction with and along the roadway improvements described above.
- Acquisition of real estate or interests in real estate (including easements) (a) necessary to accomplish any of the foregoing Public Infrastructure Improvements or (b) in aid of

industry, commerce, distribution or research, including, but not limited to, any acquisition of land in connection with the City's taking title to any Public Infrastructure Improvements.

- The items of "costs of permanent improvements" set forth in Ohio Revised Code Section 133.15(B), and incurred with respect to the Public Infrastructure Improvements, which "costs" specifically include any reimbursement payments for the reimbursement of the costs of the Public Infrastructure Improvements and the debt service on, and other expenses relating to the issuance of, any bonds, notes, or other obligations issued to finance the Public Infrastructure Improvements.
- Any other public infrastructure improvements constructed or maintained by or on behalf of the City that are determined by the City Council to benefit or serve the Property.

EXHIBIT C**FORM OF WRITTEN REQUISITION**

(For Costs of Public Infrastructure Improvements)

To: City of Reynoldsburg (Licking County, Ohio)

Attention: Fiscal Officer

Subject: Request for Reimbursement for Costs of Public Infrastructure Improvements pursuant to the terms of the Tax Increment Financing Agreement dated [] (the "Agreement"), by and between CITY OF REYNOLDSBURG, OHIO (the "City"), and CIMINELLO'S, INC. (the "Company").

You are hereby requested to approve the amount of \$ _____ as Costs for the purposes set forth in Item 1 attached hereto. Unless otherwise defined herein, all capitalized terms set forth but not defined in this Written Requisition have the respective meanings assigned to them in the Agreement.

The undersigned authorized representative of the Company does hereby certify on behalf of the Company that:

- (i) I have read the Agreement and definitions relating thereto and have reviewed appropriate records and documents relating to the matters covered by this Written Requisition;
- (ii) The disbursement herein requested is for an obligation properly incurred, is a proper charge as Costs submitted for reimbursement by the Company, and has not been the basis of any previous reimbursement request;
- (iii) The Company is in material compliance with all provisions and requirements of the Agreement;
- (iv) The reimbursement requested hereby does not include any amount which is being retained under any holdbacks or retainages provided for in any applicable agreement;
- (v) The Company has, or the appropriate parties on the Company's behalf has, asserted its entitlement to all available manufacturer's warranties to date upon acquisition of possession of or title to the Public Infrastructure Improvements or any part thereof which warranties have vested in the Company;

EXECUTED this ____ day of _____, 20__.

By: _____
Printed: _____
Title: _____

Attachment: Licking Heights Notice (Eastwood TIF #2)

ITEM 1

Requisition No. _____ for the Costs

Pay to _____

Amount \$ _____

For Account of:
Account Number:
Wiring Instructions:

For the purpose of reimbursing the following payments previously paid by the Company for the Costs:

Name of Vendor	Service Rendered	Time Period	Cost of Service Rendered
1.			
2.			

Attachment: Licking Heights Notice (Eastwood TIF #2)

EXHIBIT D

**FORM OF ASSIGNMENT OF REIMBURSEMENT PAYMENTS AND OTHER RIGHTS
TO TIF FUNDS AND TIF AGREEMENT**

This ASSIGNMENT OF REIMBURSEMENT PAYMENTS AND OTHER RIGHTS TO TIF FUNDS AND TIF AGREEMENT (this “Assignment”), dated as of this ____ day of _____, 20__, is hereby entered into by CIMINELLO’S, INC., an Ohio corporation (“Assignor”), having an address at [], in favor of _____, a _____ (the “Assignee”). Capitalized terms used herein and not otherwise defined shall have the meanings set forth in the TIF Agreement.

RECITALS

A. Assignor and Reynoldsburg, Ohio (“City”) intend to enter into that certain Tax Increment Financing Agreement (the “TIF Agreement”). Upon the effectiveness of the TIF Agreement, Assignor has agreed to construct the Public Infrastructure Improvements which will directly benefit the Property in consideration for the City’s agreement to pay the actual costs of the Public Infrastructure Improvements (with the costs of all the Public Infrastructure Improvements collectively referred to herein as the “Costs”), plus interest on those Costs at the Interest Rate provided for in the TIF Agreement and other permitted costs.

B. Assignee has agreed to advance to Assignor the amount of _____ Dollars (\$_____) (the “Investment”), as consideration for the assignment by the Assignor of all rights to receive Reimbursement Payments (defined below), all pursuant to the terms and conditions set forth in this Assignment.

C. As used herein, this Assignment, the TIF Agreement, and any other instrument, affidavit, certificate, or document heretofore, now or hereafter given by Assignor in connection with the Investment shall hereinafter be referred to as the “Investment Documents”.

D. As used herein, the “Reimbursement Payments” shall mean all payments of the Costs, Interest, and all other sums due to the Assignor under the TIF Agreement from the TIF Funds, including but not limited to all Service Payments received by the City from payments made by the owners of any real property within the Property and any Property Tax Rollback Payments deposited in the TIF Funds.

NOW, THEREFORE, in consideration of the matters described in the recitals set forth above and incorporated herein, and for other good and valuable consideration, Assignor and each of the Assignees agree as follows:

1. Provided that (i) Assignor is not in default of this Assignment, (ii) Assignee has received an executed copy of the TIF Agreement, and (iii) Assignee has received certified, executed copies of all City Ordinances necessary in connection with the establishment of the TIF District, Assignee agrees to disburse funds, up to the full amount of the Investment, to Assignor in accordance with the terms of this Assignment. In consideration for the payment of the Investment by Assignee, Assignor hereby assigns to Assignee all the right, title and interest of Assignor in and

to the Reimbursement Payments, as provided for in the TIF Agreement. The Assignor remains liable for all of its obligations under the TIF Agreement and for the performance of all terms and conditions contained therein.

2. Reimbursement Payments shall be payable to the Assignee at the same times, and in the same manner, as the Reimbursement Payments are payable by the City to the Assignor under the TIF Agreement, and the Reimbursement Payments shall be deemed current and not delinquent if the City has performed its obligations under the TIF Agreement. Assignor agrees that all the Reimbursement Payments received from the City shall be transferred by the Assignor directly into the individual account of the Assignee, in accordance with the Investment Documents. The account information for all deposits to the Assignee under the Investment Documents is set forth on Exhibit A attached hereto and incorporated herein. Reimbursement Payments received from the City by the Assignor will be promptly (not later than seven (7) business days after receipt of such funds) transferred to the Assignee without demand. Assignor and Assignee hereby agree and acknowledge that (i) the City's obligation to make Reimbursement Payments to the Assignor is limited to the City's receipt of Service Payments that are deposited into the TIF Funds and (ii) the City makes no representation to the Assignor or the Assignee that sufficient funds will exist in the TIF Funds to pay the amount of the Investment.

3. Assignor agrees to take such actions as may be reasonably necessary to ensure that this Assignment is and remains a valid assignment of the Assignor's right to receive Reimbursement Payments. Assignor and each of the Assignees, by execution of this Assignment, authorize Ciminello's, Inc., as representative of the Assignee (the "Assignee Representative") to record a memorandum of this Assignment with the Licking County, Ohio Recorder's Office and to cause the filing or recording of any documents, including any UCC-1 Financing Statements, that the Assignee Representative deems reasonably necessary to evidence the assignment of the Reimbursement Payments to Assignees. Assignor agrees to pay or reimburse the Assignee Representative for all fees, costs, and expenses relating to such filing or recording.

4. Assignor further agrees that upon an Event of Default (as defined in the Investment Documents), Assignee shall be entitled to enforce, use and enjoy the benefits of the TIF Agreement, to perform any obligations of the Assignor and to do any and all acts in the name of Assignee with the same force and effect as Assignor could do if this Assignment had not been made, under the TIF Agreement which are necessary to protect Assignee's rights to the Reimbursement Payments under this Assignment. Assignor agrees not to modify or amend the terms of the TIF Agreement in a way that would impact or affect the Reimbursement Payments without the express written consent of Assignee, which consent shall not be unreasonably withheld (it being acknowledged that it will not be unreasonable for an Assignee to withhold its consent if Assignee reasonably expects that the modification or amendment may negatively impact or affect the Reimbursement Payments). Assignor irrevocably constitutes and appoints the Assignee Representative as its attorney-in-fact to demand, enforce and receive Assignor's rights to the Reimbursement Payments under the TIF Agreement. Assignor hereby ratifies all actions that such attorney shall lawfully do or cause to be done by virtue of the preceding sentence. This power of attorney is a power coupled with an interest, will be irrevocable and shall terminate only upon indefeasible payment in full of the Reimbursement Payments and the termination of this Assignment. The powers conferred upon the Assignee and the Assignee Representative hereunder are solely to protect the Assignee's rights under this Assignment, and will not impose any duty upon it to exercise any such powers.

5. This Assignment is not effective until the City has executed and delivered to Assignee the attached acknowledgment and consent to this Assignment.

6. The duties and obligations of Assignor under this Assignment shall automatically terminate when all sums due Assignee under the Investment Documents and in connection with the Investment are paid in full. The Investment is an investment made by the Assignee in the Public Infrastructure Improvements identified in the TIF Agreement, and Assignor and Assignee agree that the Investment is not a loan from the Assignee to the Assignor. The Assignor has no obligation to pay the Investment and Interest to the Assignee, and the sole and exclusive recourse of the Assignee for payment of the Investment and Interest shall be Reimbursement Payments or any other amounts from the TIF Funds paid to the Assignor from the City, except that the Assignor has agreed in Section 2 to promptly pay to Assignee without demand any Reimbursement Payments paid by the City to Assignor. Notwithstanding anything to the contrary in this Assignment, Assignor may elect to terminate this Assignment by paying to Assignee an amount equal to the sum of (i) the difference between \$_____ and the portion of all Reimbursement Payments received to date by the Assignee that do not represent Interest, and (ii) any accrued Interest through the date of termination not yet received by Assignee; provided, that in such event Assignee shall provide to Assignor its accounting of all Reimbursement Payments and all portions thereof constituting Interest to enable Assignor to calculate the correct payment to the Assignee.

7. Notwithstanding anything to the contrary in this Assignment, Assignor agrees to indemnify and hold Assignee and the Assignee Representative harmless from and against all obligations, liabilities, losses, costs, expenses, fines, penalties or damages (including reasonable attorneys' fees) which Assignee or the Assignee Representative may incur by reason of Assignor's violation of any of the terms of this Assignment. Further, if Assignor defaults in the performance of any obligations under this Assignment or under the TIF Agreement or if any representation or covenant made by Assignor under this Assignment was untrue or incomplete on the date of this Assignment or thereafter becomes untrue or incomplete and Assignor fails to cure such default or such untrue or incomplete representation or covenant within thirty (30) days after notice of such default or such untrue or incomplete representation or covenant is given to Assignor by the Assignee, the Assignee may terminate this Assignment by providing written notice thereof to Assignor, at which point this Assignment shall be immediately terminated and the sole remedy of the Assignee shall be a payment by Assignor to Assignee of an amount equal to the sum of (i) the difference between \$_____ and the portion of all Reimbursement Payments received to date by the Assignor and transferred to the Assignee that do not represent Interest, and (ii) any accrued Interest through the date of such default not yet received by Assignee; provided, that in such event Assignee shall provide to Assignor its accounting of all Reimbursement Payments and all portions thereof constituting Interest to enable Assignor to calculate the correct payment to the respective Assignee.

This Section 7 shall survive the termination of this Assignment and the TIF Agreement, except that this Section 7 shall not survive any termination elected by Assignor under Section 6 of this Assignment.

8. This Assignment shall be governed by the laws of the State of Ohio.

9. **ASSIGNOR AND ASSIGNEE EACH HEREBY WAIVE ANY RIGHT TO**

HAVE A JURY PARTICIPATE IN RESOLVING ANY DISPUTE, WHETHER SOUNDING IN CONTRACT, TORT, OR OTHERWISE, ARISING OUT OF, IN CONNECTION WITH, RELATED TO, OR INCIDENTAL TO THE AGREEMENT OR THIS ACKNOWLEDGMENT, THE TRANSACTIONS RELATED THERETO OR THE RELATIONSHIP ESTABLISHED THEREBY. THIS PROVISION IS A MATERIAL INDUCEMENT TO ASSIGNOR AND ASSIGNEE TO ENTER INTO THIS TRANSACTION.

10. This Assignment may be executed in one or more counterparts, each of which shall be deemed an original, and all of which when taken together shall constitute one and the same document.

11. All notices expressly provided hereunder to be given by Assignee to Assignor and all notices, demands and other communications of any kind or nature whatever which Assignor may be required or may desire to give to or serve on Assignees shall be in writing and shall be (1) hand-delivered, effective upon receipt, (2) sent by United States Express Mail or by private overnight courier, effective upon receipt, or (3) served by registered or certified mail, return receipt requested, to the appropriate address set forth below, or at such other place as the Assignor or Assignee, as the case may be, may from time to time designate in writing by ten (10) days' prior written notice thereof. Any such notice or demand served by registered or certified mail, return receipt requested, shall be deposited in the United States mail, with postage thereon fully prepaid and addressed to the party so to be served at its address below stated or at such other address of which said party shall have theretofore notified in writing, as provided above, the party giving such notice. Service of any such notice or demand so made shall be deemed effective on the day of actual delivery as shown by the addressee's return receipt or the expiration of three (3) business days after the date of mailing, whichever is the earlier in time. Rejection or other refusal to accept or inability to deliver because of changed address of which no notice has been received shall also constitute receipt.

Assignor hereby requests that any notice, demand, request or other communication desired to be given or required pursuant to the terms hereof be addressed to Assignor as follows:

Ciminello's, Inc.
567 Lazelle Road
Westerville, Ohio 43081
Attention: Joseph A. Ciminello
Phone: (614) 207-7607

With a copy to:

J. Caleb Bell, Esq.
Bricker & Eckler LLP
100 South Third Street
Columbus, Ohio 43215

Attachment: Licking Heights Notice (Eastwood TIF #2)

All notices and other communications to the Assignees shall be addressed to Assignee at its address below:

Attention: _____

With a copy to:

Attention: _____

[Signature Page Immediately Follows]

Attachment: Licking Heights Notice (Eastwood TIF #2)

EXECUTED as of the date first written above.

ASSIGNOR:
CIMINELLO'S, INC.,
 an Ohio Corporation

By: _____

Printed: _____

Title: _____

STATE OF _____)
) SS:
 COUNTY OF _____)

BEFORE ME, a Notary Public in and for said County and State, personally appeared the above named Ciminello's, Inc., an Ohio corporation, by _____, its _____, who acknowledged that he did sign the foregoing instrument and the same is his free act and deed as such officer and the free act and deed of corporation and his personally as such officer.

The notarial act certified hereby is an acknowledgement. No oath or affirmation was administered to the signer with regard to the notarial act certified to hereby.

IN TESTIMONY WHEREOF, I have hereunto set my hand and official seal this ____ day of _____, 20__.

 Notary Public

Attachment: Licking Heights Notice (Eastwood TIF #2)

ASSIGNEE:

_____,
a _____

By: _____

Printed: _____

Title: _____

STATE OF _____)
) SS:
COUNTY OF _____)

BEFORE ME, a Notary Public in and for said County and State, personally appeared the above named _____ by _____, a _____, its _____, who acknowledged that he or she did sign the foregoing instrument and the same is his or her free act and deed as such officer and the free act and deed of said corporation and his or her personally as such officer.

The notarial act certified hereby is an acknowledgement. No oath or affirmation was administered to the signer with regard to the notarial act certified to hereby.

IN TESTIMONY WHEREOF, I have hereunto set my hand and official seal this ____ day of _____, 20__.

Notary Public

This Instrument was prepared by
J. Caleb Bell, Esq.
Bricker & Eckler LLP
100 South Third Street
Columbus, Ohio 43215
(614) 227-2300

EXHIBIT E

**FORM OF ACKNOWLEDGMENT OF ASSIGNMENT OF REIMBURSEMENT
PAYMENTS AND OTHER RIGHTS TO TIF FUNDS AND TIF AGREEMENT**

CITY OF REYNOLDSBURG, OHIO (“City”) hereby acknowledges and consents to the foregoing Assignment of Reimbursement Payments and Other Rights to TIF Funds and TIF Agreement (the “Assignment”), and agrees that, upon an Event of Default by Assignor under the TIF Agreement, the City shall, upon the written request of the Assignee Representative, continue performance of the City’s obligations under the TIF Agreement, including, but not limited to, disbursing the Reimbursement Payments (as defined in the Assignment) directly into the account specified by the Assignor, to be disbursed to the Assignee in accordance with the Assignment; provided, that as a condition of the City’s continued performance of its obligations under the TIF Agreement, the Assignee shall cure any Event of Default on the part of the Assignor under the TIF Agreement and continue performance (or cause performance) of Assignor’s obligations in accordance with the terms of the TIF Agreement.

The City agrees that no notice to Assignor of any default or Event of Default by Assignor in connection with the TIF Agreement shall be valid or effective unless and until a copy of the notice is given to the Assignee at the address provided in the Assignment (or such other address as Assignee may provide to the City from time to time), that Assignee shall thereafter have the right, but not the obligation, to cure such default or Event of Default, and that the period of time during which Assignee may so cure shall be the period allowed to Assignor, plus thirty (30) additional days; provided, however, that if the default or Event of Default may not be reasonably cured in such additional thirty (30) day period, if Assignee is diligently pursuing the cure of such default or Event of Default, the time period for the Assignee to complete such cure shall be extended by an additional thirty (30) day period.

The City acknowledges the power of attorney granted to Assignee in the Assignment and agrees to accept any reasonable performance of any obligations of Assignor under the TIF Agreement made by Assignee pursuant to such power of attorney, whether done in the name of Assignor or Assignee.

The City agrees to direct all Reimbursement Payments and all other sums to be paid to Assignor under the TIF Agreement directly into the account of the Assignor set forth on Exhibit A attached hereto and incorporated herein.

The City is under no obligation to ensure that the Reimbursement Payments made to the Assignor are subsequently transferred to the Assignees in accordance with the payment provisions of the Assignment. Once the Reimbursement Payments have been disbursed to Assignor, the Assignee’s recourse with respect to such payment will be limited to an enforcement action against the Assignor in accordance with the Assignment.

The City represents and warrants that Ordinance No. 2021-___, adopted by the City Council of the City on _____, 2021 has not been amended since its adoption and remains in full force and effect on the date hereof, that there has been no prior assignment of the TIF Agreement or the Reimbursement Payments of which it has notice, that the City’s agreements in the TIF Agreement

are valid, enforceable agreements of the City which are in full force and effect, that the TIF Agreement is unmodified and un-amended, that neither City nor, to the knowledge of the officers of the City signing this Acknowledgement, the Assignor is in default to the other thereunder and that all covenants, conditions and agreements to be performed by the City have been performed as required therein, except those not due to be performed until after the date hereof. The City agrees not to enter into any material modifications of the TIF Agreement which would impact or affect the Reimbursement Payments without the express written consent of each of the Assignees.

This Acknowledgment shall be governed by and construed in accordance with the laws of the State of Ohio.

ASSIGNEE, BY ACCEPTANCE OF THIS ACKNOWLEDGMENT, AND THE CITY HEREBY MUTUALLY, VOLUNTARILY, IRREVOCABLY AND UNCONDITIONALLY WAIVE FOR THE BENEFIT OF THE OTHER ANY RIGHT TO HAVE A JURY PARTICIPATE IN RESOLVING ANY DISPUTE, WHETHER SOUNDING IN CONTRACT, TORT, OR OTHERWISE, ARISING OUT OF, IN CONNECTION WITH, RELATED TO, OR INCIDENTAL TO THE TIF AGREEMENT OR THIS ACKNOWLEDGMENT, THE TRANSACTIONS RELATED THERETO OR THE RELATIONSHIP ESTABLISHED THEREBY. THIS PROVISION IS A MATERIAL INDUCEMENT TO ASSIGNEES AND THE CITY TO ENTER INTO THIS TRANSACTION.

[Signature Page Immediately Follows]

Attachment: Licking Heights Notice (Eastwood TIF #2)

CITY OF REYNOLDSBURG, OHIO

By: _____

Printed: _____

Title: _____

Approved as to Form:

By: _____

Print Name: _____

Title: _____

STATE OF _____)
) SS:
 COUNTY OF _____)

BEFORE ME, a Notary Public in and for said County and State, personally appeared the above named City of Reynoldsburg, Ohio, by _____, its _____, who acknowledged that he did sign the foregoing instrument and the same is his free act and deed as such officer and the free act and deed of said City and his personally as such officer.

The notarial act certified hereby is an acknowledgement. No oath or affirmation was administered to the signer with regard to the notarial act certified to hereby.

IN TESTIMONY WHEREOF, I have hereunto set my hand and official seal this ____ day of _____, 2021.

 Notary Public

This Instrument was prepared by
 J. Caleb Bell, Esq.
 Bricker & Eckler LLP
 100 South Third Street
 Columbus, Ohio 43215

(614) 227-2300

Attachment: Licking Heights Notice (Eastwood TIF #2)

EXHIBIT A**BANK ACCOUNT INFORMATION**

(to Assignment of Reimbursement Payments and Other Rights To TIF Funds and TIF Agreement and Acknowledgement of Assignment of Reimbursement Payments and Other Rights to TIF Funds and TIF Agreement)

Assignor Bank Account Information

Bank: _____

ABA Routing No.: _____

Account: _____

Account Number: _____

Attachment: Licking Heights Notice (Eastwood TIF #2)

Assignee’s Bank Account Information

[Assignee]:

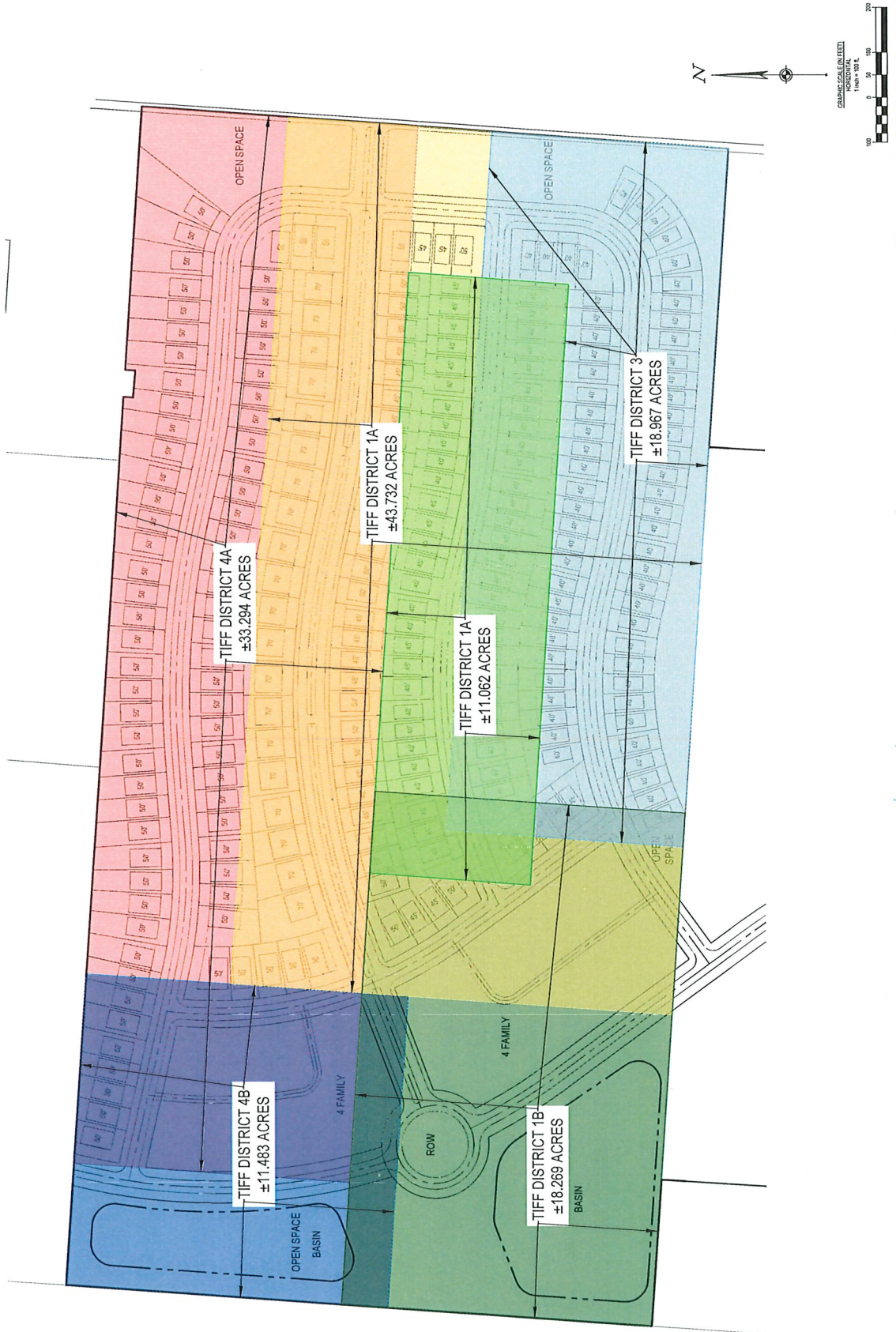
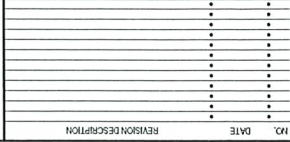
Bank: _____

ABA Routing No.: _____

Account: _____

Account Number: _____

Attachment: Licking Heights Notice (Eastwood TIF #2)

TIF OVERLAYCITY OF REYNOLDSBURG
LICKING COUNTY, OH

Service Department**Bill Dorman****7232 E. Main Street****Reynoldsburg OH 43068****Phone****ORDINANCE REQUEST**

DATE: September 13, 2021

TO: Public Service and Transportation Committee

RE: 2022 Street and Sidewalk Maintenance and Repair Program

Approval:

Completed Joe Begeny	Completed Chris Shook	Pending Stephen Cicak
-------------------------	--------------------------	--------------------------

AN ORDINANCE AUTHORIZING THE MAYOR TO ENTER INTO A CONTRACT WITH EMH&T FOR THE ENGINEERING, PLANS, AND PREPARATION OF BID DOCUMENTS FOR THE 2022 STREET AND SIDEWALK MAINTENANCE AND REPAIR PROGRAM AND APPROPRIATING FUNDS THEREFORE

WHEREAS, the Street Department is requesting authorization to request EMH&T to complete surveying, engineering design and bid documents in preparation of the 2022 Street and Sidewalk Maintenance and Repair Program; and

WHEREAS, the Director of Public Service is requesting that \$119,574.00 be unappropriated from the Capital Improvements Fund (410) for the survey, engineering design and assistance with bidding of the City's 2022 Street Maintenance and Repair Program to account number 410.000.0189.5651 Street Resurfacing; and

WHEREAS, the Director of Public Service is requesting that \$29,468.00 be unappropriated from the Sidewalk Improvements Fund (420) for the survey, engineering design and assistance with bidding of the City's 2022 Sidewalk Maintenance and Repair Program with appropriation to account number 420.000.0008.5653 Sidewalk Program Phase VIII.

Service Department**Bill Dorman****7232 E. Main Street****Reynoldsburg OH 43068****Phone**

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

SECTION 1. That EMH&T is hereby authorized and directed to conduct surveying, design engineering and bidding services for the 2022 Street and Sidewalk Maintenance and Repair Program.

SECTION 2. That an amount of \$119,574.00 in unappropriated Capital Improvements (CIP) Fund (410) be and is hereby appropriated to account number 410.000.0189.5651 Street Resurfacing.

SECTION 3. That an amount of \$29,468.00 is hereby unappropriated from the Sidewalk Improvements Fund (420) and appropriated to account number 420.000.0008.5653 Sidewalk Program Phase VIII.

SECTION 4. That upon adoption by Council, this Ordinance shall be in effect thirty days following signature by the Mayor.

PASSED this 11th day of October, 2021.



Engineers, Surveyors, Planners, Scientists

May 26, 2021

Mr. William Dorman
Director of Public Service
City of Reynoldsburg
7232 East Main Street
Reynoldsburg, OH 43068

Subject: Proposal for Professional Services – Waggoner Road Survey & Preliminary Engineering

Dear Mr. Dorman,

EMH&T is pleased to present this proposal for professional services related to survey and design of improvements to Waggoner Road between Main Street and Broad Street. Our recommended scope and fee are outlined below. This work will be performed in accordance with the terms and conditions of our current Master Service Agreement with the City.

A. PROJECT UNDERSTANDING

1. Scope of Improvements to be Designed

- a. Waggoner Road will be widened and reconstructed from Main Street to Broad Street (approximately 11,000 linear feet). One through lane will be provided in each direction, along with center turn lanes as generally shown on the enclosed Schematic Exhibit;
- b. The roadside will feature curb and gutter, with a closed-conduit stormwater drainage system;
- c. A shared-use path will be constructed on one side of the road and a sidewalk will be constructed on the other side. The location (side) of each will be determined during design.
- d. Crosswalks will be provided at intersections and other strategic locations. Enhanced traffic control (Rectangular Rapid Flashing Beacons, or similar) will be considered for crossings of Waggoner Road at un-signalized intersections;
- e. Street lighting will be installed along the roadway.
- f. Existing overhead utilities will remain overhead, relocated where necessary in coordination with the roadway design;
- g. The existing Bridge over French Run will be widened/extended to accommodate the proposed road section;
- h. Approximately five stormwater drainage pipe/box culverts will be extended throughout the corridor where required;
- i. The existing traffic signals at both Rodebaugh Road and Ross Way (Waggoner Road Jr. High School) will be modified or replaced to accommodate the pavement widening and pedestrian facilities;
- j. Traffic signals at Main Street and Broad Street will remain undisturbed by the project.

2. Phasing

We understand that the City intends to construct the Waggoner Road Improvements in two phases. Phase 1 will extend from Main Street to just north of Priestly Drive. The second phase will extend from Priestly Drive to Broad Street. The survey and preliminary engineering tasks outlined below will cover both Phase 1 and Phase 2 project limits.

B. SCOPE OF SERVICES

EMH&T's professional services will include documentation, design, and coordination to successfully advance the project. The following tasks are anticipated:

1. Survey & Basemapping

EMH&T will perform topographic and boundary survey of the project area to support design activities. This will include the following services:

- a. Research available public records such as deeds, plats, and right-of-way plans (easement research will not be performed as part of this task but be appropriate as part of a future task);
- b. Recover existing monumentation (fee includes up to 24 hours of law enforcement officer time to assist the recovery of centerline monuments within the roadway).
 - i. Property pins will be recovered along the right-of-way but not in rear property corners. Property lines will be plotted based upon record information. Rear property corners will be recovered to confirm property lines as part of a future phase of work when the specific right-of-way needs of the project are better understood;
- c. Establish control network including up to eight horizontal control points using GPS and up to eight benchmarks;
- d. Request plans and markings of underground utilities through the Ohio Utilities Protection Service;
- e. Perform topographic survey of the project corridor;
- f. Gather record plan information from the City and County;
- g. Prepare topographic and boundary basemaps in AutoCAD for use in design and plan production.

2. Preliminary Geometrics Design

The conceptual geometrics shown on the enclosed Schematic Exhibit will be refined to a level commensurate with detailed design activities.

- a. Refine horizontal geometrics;
- b. Geometric design of proposed cross street intersections / driveway locations (8 intersections, 14 commercial driveways, 50 residential driveways). AutoTurn analysis will be performed for intersections and commercial driveways where appropriate;
- c. Design vertical alignment (profile);
- d. Design typical sections;
- e. Develop preliminary cross sections and design roadside grading;
- f. Identify locations and limits of retaining walls;
- g. Develop schematic layouts for utility features such as water mains and street lighting;
- h. Develop preliminary traffic signal layout;
- i. Develop preliminary construction limits;
- j. Prepare and submit a Preliminary Geometrics Plan (scroll plot) for review by the City.

3. Preliminary Stormwater & BMP Design

Preliminary stormwater drainage and BMP design will be prepared in accordance with City of Reynoldsburg standards and ODOT's Location and Design Manual Volume 2 to support preliminary engineering and cost estimate development.

- a. Identify outfalls and develop tributary area mapping;
- b. Preliminary inlet spacing design;
- c. Preliminary storm sewer calculations;
- d. Post-Construction Stormwater BMP concept development;

- e. Perform preliminary culvert analysis
 - i. Preliminary hydrology to determine approximate peak flow rates;
 - ii. Preliminary hydraulics analysis of impact of roadway reconstruction on culvert performance and flood routing conditions;

4. Preliminary Construction Plans

Preliminary construction plans (approx. 30% complete) will be developed in general accordance with City of Reynoldsburg and ODOT standards. The following plan elements will be included:

- a. Title Sheet;
- b. Schematic Plan with Survey Control;
- c. Typical Sections;
- d. Plan & Profile;
- e. Cross Sections;
- f. Traffic Control Plan (Striping Only);
- g. Right-of-Way Exhibits depicting the type and location of permanent and temporary right-of-way needed along the corridor.

Plans will be submitted electronically to the City and Franklin County Engineer's Office for review upon completion of 30% complete plans. Comments received will be addressed as part of final engineering. Plans will also be submitted to private utility companies for verification that their facilities are shown completely and accurately.

5. Opinions of Cost

EMH&T will prepare detailed project cost opinions including design, construction, and right-of-way acquisition costs. Quantities will be based on preliminary construction plans. Unit pricing will be based upon historical bid information. Right-of-way costs will be generally based upon Franklin County Auditor valuations and should be verified by a real estate professional.

6. Project Advocacy, Coordination, and Meetings

We anticipate the following services related to project advocacy, coordination, and management.

- a. Attend progress meetings with the City and other stakeholders (assume two staff at six meetings).
- b. Prepare exhibits for meetings and coordination;
- c. General project coordination and oversight.

C. COMPENSATION

EMH&T proposes to provide our professional services as described in the above Scope of Services for the following prices.

Scope Item #	Description	Price
1	Survey & Basemapping	\$143,000
2.	Preliminary Geometrics Design	\$67,000
3.	Preliminary Stormwater & BMP Design	\$38,000
4.	Preliminary Construction Plans	\$94,000
5.	Opinions of Cost	\$9,000
6.	Project Advocacy, Coordination, and Meetings	\$19,000
	Total (Items 1 through 6) =	\$370,000

The fees listed above includes labor, direct costs, and reimbursable expenses. Invoices will be submitted monthly based on the progress of work and are payable upon receipt. Invoices will be prepared in a time and materials format based upon the progress of work and accrued fees. Labor rates will be in accordance with our current Master Services Agreement with the City.

D. SCHEDULE

EMH&T will begin work upon notice to proceed. Upon authorization, we will prepare a detailed Gantt chart schedule for the project. We will review the schedule with the City for approval. We will update the schedule throughout the design phase of the project.

E. CLARIFICATIONS AND EXCLUSIONS

The scope of work identified in this document is based on EMH&T's knowledge of the project requirements at the time when the document was prepared, and serves as the basis for the price proposal and agreed fee. However, changes in work may be required as the project develops and more complete information becomes available. Such changes also may be dictated by revisions to written procedures included in manuals or decisions made by, the Client, the City, or other reviewing agencies. Although EMH&T routinely incorporates minor design changes in our work, we will notify the Client in writing of any significant changes in the work that may require modification of the agreement, and will maintain separate cost accounting for each specific issue.

The following services are specifically excluded from our proposal:

1. Traffic Studies;
2. Geotechnical investigations;
3. Detailed design and final engineering;
4. Floodplain analysis and permitting;
5. Environmental services and permitting;

6. Detailed bridge surveys;
7. Legal descriptions and exhibits;
8. Easement or title research;
9. ODOT-style right-of-way plans;
10. Funding applications;
11. Valuation and acquisition of right-of-way and easement parcels including appraisal, offer letter preparation and delivery, negotiation, preparation of transfer documents, recording of documents, etc.

Should any of these services or other additional services become necessary, they can be performed on an hourly basis in accordance with our standard rate schedule or under separate contract as warranted. Additional services shall be performed only upon receipt of written authorization by the City.

We look forward to working with you in the successful advancement of this project. If you approve of our proposal, please authorize with your signature below. If you have any questions or require additional information, please do not hesitate to contact me at 614-775-4555 or randrews@emht.com.

Respectfully submitted,

EVANS, MECHWART, HAMBLETON & TILTON, INC.



Ryan M. Andrews, PE

Enclosures: 1 (Project Schematic Exhibit)

Copies: Michael Brehm, PE (EMH&T)

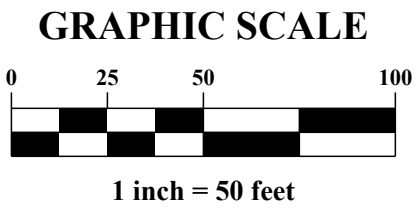
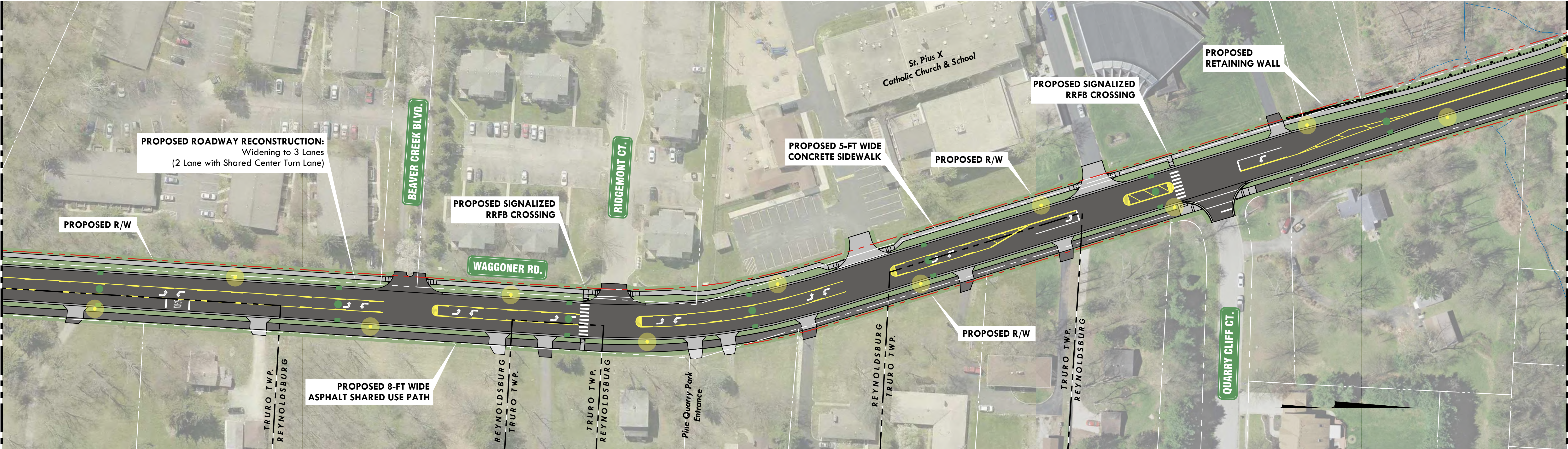
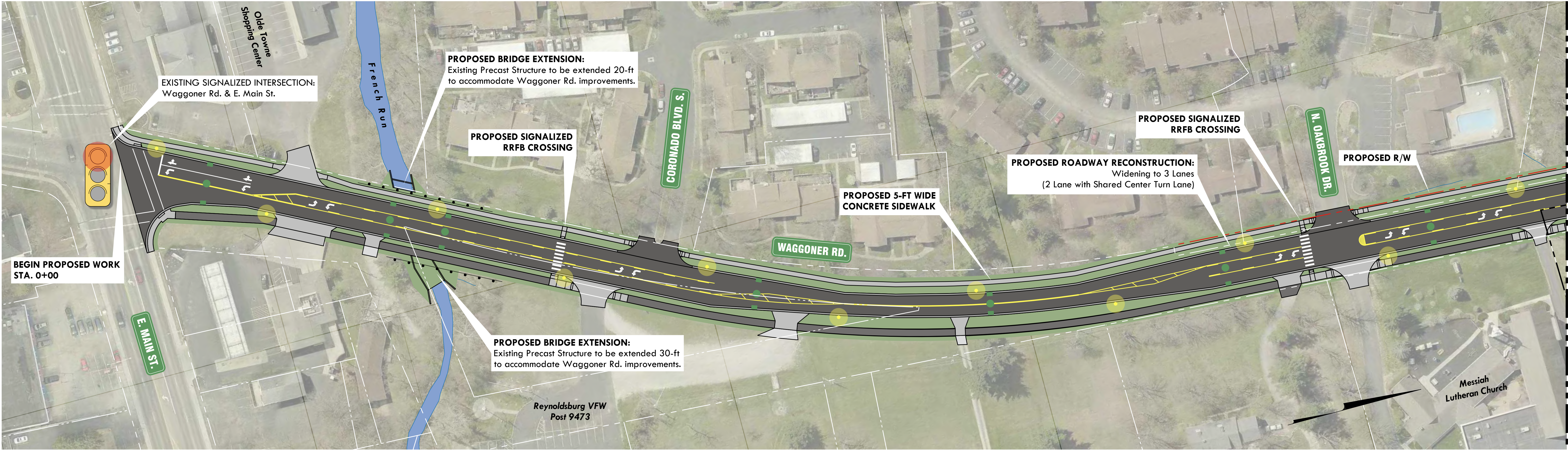
Acceptance and Authorization to Proceed

APPROVED – CITY OF REYNOLDSBURG, OHIO

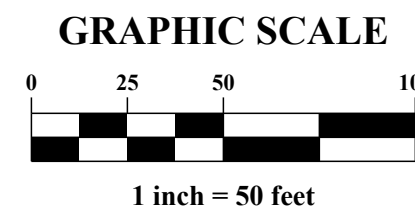
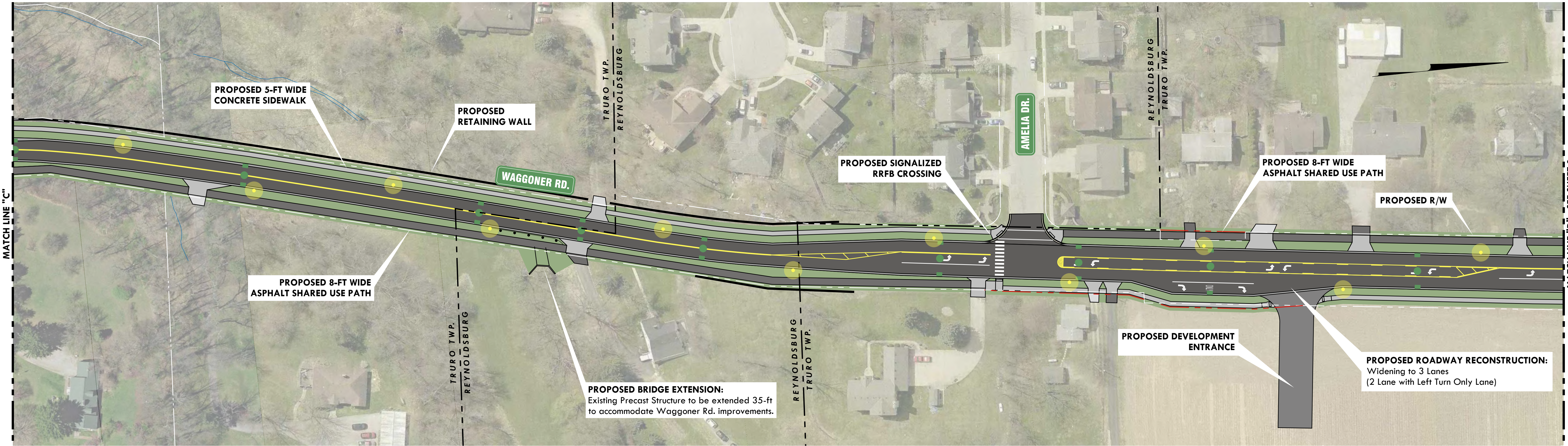
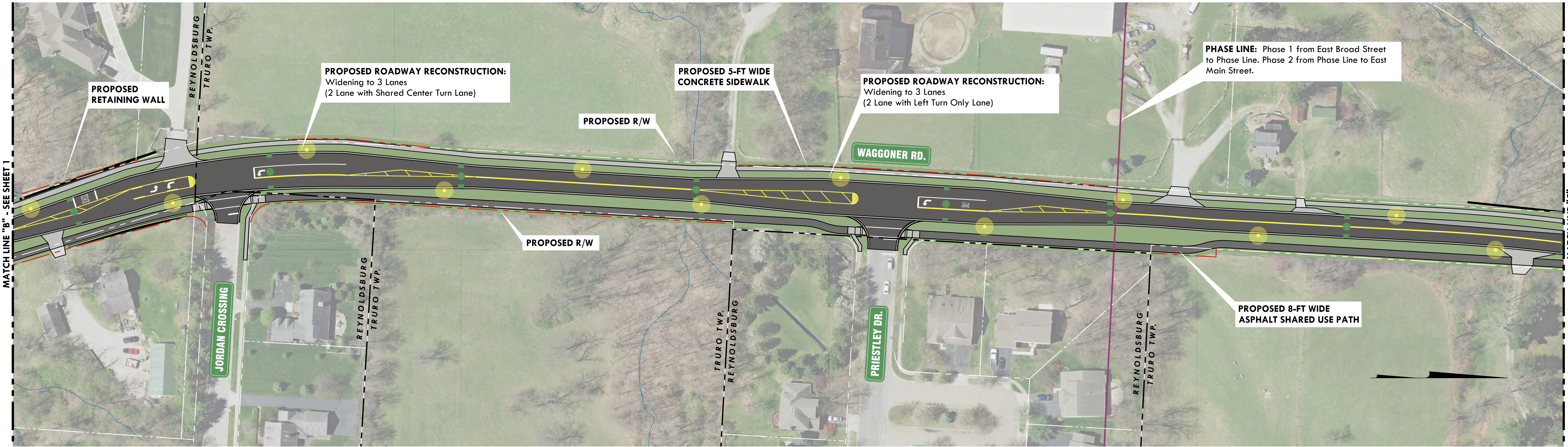
Authorized Signature

Print Name / Date

Title



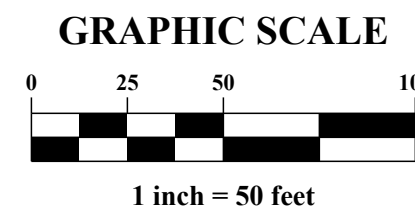
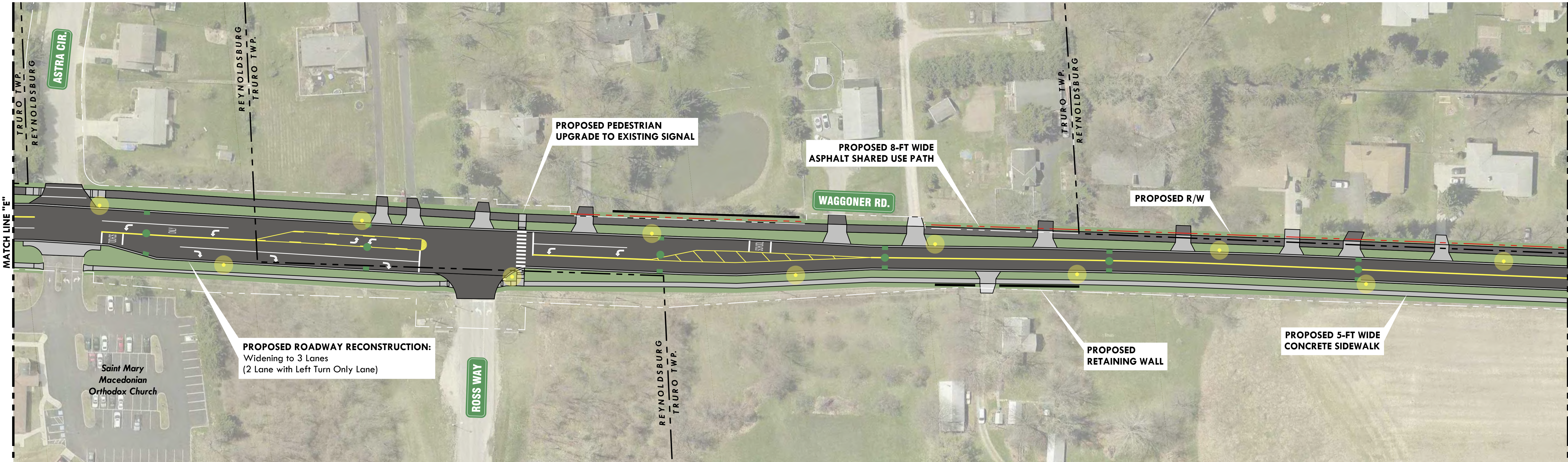
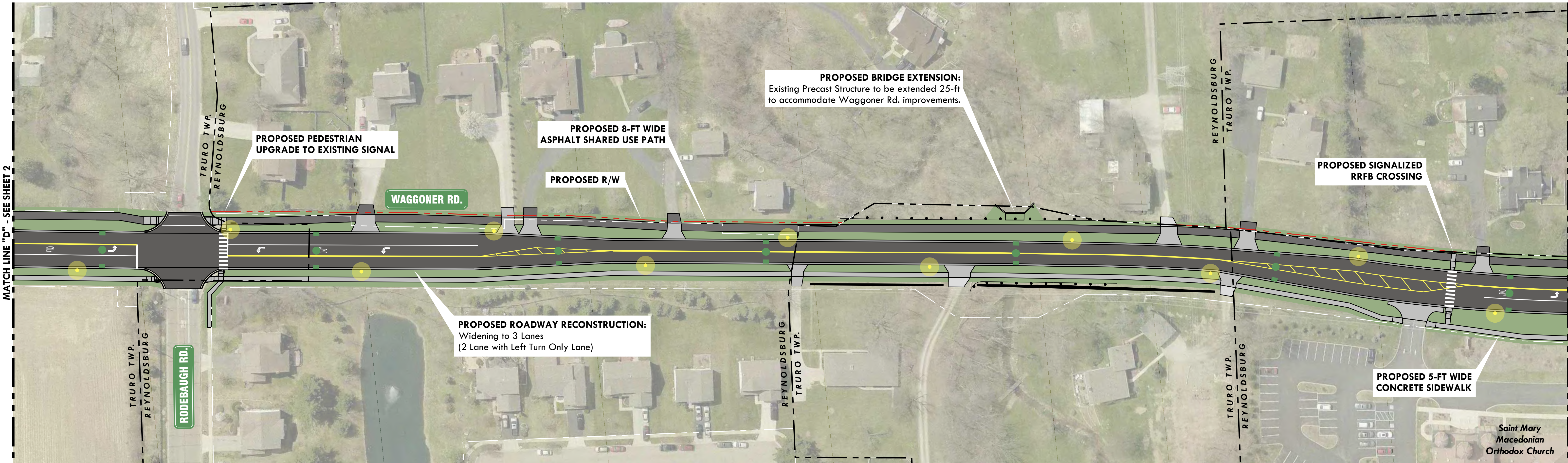
DATE	March 2020	JOB NO.	20200050
SCALE	1" = 50'	SHEET	1 / 4



DATE	March 2020	JOB NO.	20200050
SCALE	1" = 50'	SHEET	2 / 4

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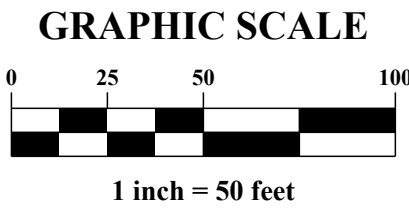
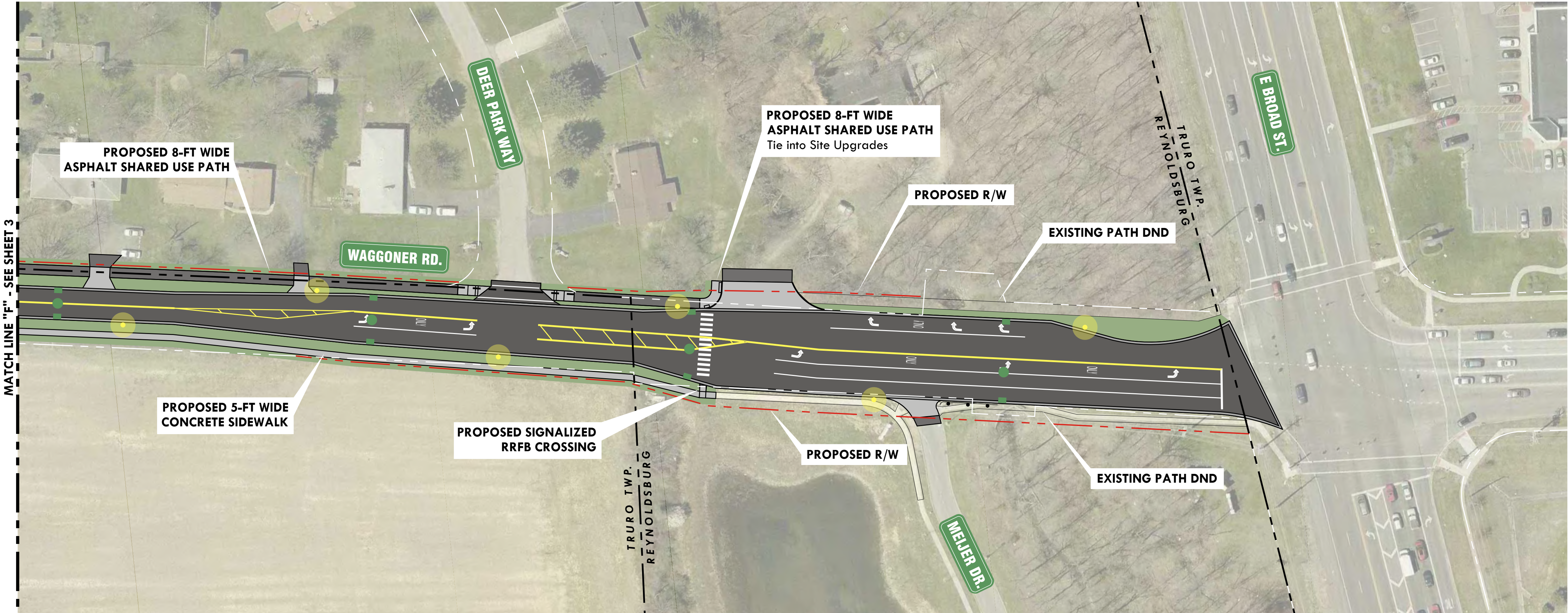
Attachment: Waggoner Road - Survey and Preliminary Engineering Design Proposal (EMH&T) (2022 Street and Sidewalk Maintenance and Repair Program)



DATE	March 2020	JOB NO.	20200050
SCALE	1" = 50'	SHEET	3 / 4

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Attachment: Waggoner Road - Survey and Preliminary Engineering Design Proposal (EMH&T) (2022 Street and Sidewalk Maintenance and Repair Program)



DATE	March 2020	JOB NO.	20200050
SCALE	1" = 50'	SHEET	4 / 4

Service Department**Bill Dorman****7232 E. Main Street****Reynoldsburg OH 43068****Phone****ORDINANCE REQUEST**

DATE: September 13, 2021

TO: Public Service and Transportation Committee

RE: Survey and Preliminary Engineering Design Services for Waggoner Road Improvements

Approval:

Completed Joe Begeny	Completed Chris Shook	Completed Stephen Cicak
-------------------------	--------------------------	----------------------------

**AN ORDINANCE AUTHORIZING EMH&T TO CONDUCT SURVEY AND
PRELIMINARY ENGINEERING DESIGN SERVICES FOR WAGGONER ROAD
IMPROVEMENTS, AND APPROPRIATING FUNDS THEREFOR**

Whereas, EMH&T will provide survey and preliminary engineering design services for the Waggoner Road Improvements; and

Whereas, the preliminary design will address current safety concerns for vehicular and pedestrians traffic along the corridor including storm sewer improvements, addition of concrete curb and gutter, street lighting, separated leisure path and sidewalk system and signalized intersection at Priestly Drive; and

Whereas, the City has applied for Ohio Public Works Commission (OPWC) funds to help offset future construction costs; and

Whereas, the total cost for the survey and preliminary engineering design services is \$370,000.00 and funded through the America Recovery Act.

Service Department**Bill Dorman****7232 E. Main Street****Reynoldsburg OH 43068****Phone**

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

Section 1. That the Mayor authorize EMH&T to conduct Preliminary Engineering Design Services for Waggoner Road Improvements.

Section 2. That an amount of \$370,000.00 be approved and taken from the unappropriated American Rescue Plan Fund (206) and be appropriated to account number 206.000.5659 Miscellaneous Infrastructure.

Section 3. That upon adoption by Council, this Ordinance shall be in effect thirty days following the signature of the Mayor.



Engineers, Surveyors, Planners, Scientists

May 26, 2021

Mr. William Dorman
Director of Public Service
City of Reynoldsburg
7232 East Main Street
Reynoldsburg, OH 43068

Subject: Proposal for Professional Services – Waggoner Road Survey & Preliminary Engineering

Dear Mr. Dorman,

EMH&T is pleased to present this proposal for professional services related to survey and design of improvements to Waggoner Road between Main Street and Broad Street. Our recommended scope and fee are outlined below. This work will be performed in accordance with the terms and conditions of our current Master Service Agreement with the City.

A. PROJECT UNDERSTANDING

1. Scope of Improvements to be Designed

- a. Waggoner Road will be widened and reconstructed from Main Street to Broad Street (approximately 11,000 linear feet). One through lane will be provided in each direction, along with center turn lanes as generally shown on the enclosed Schematic Exhibit;
- b. The roadside will feature curb and gutter, with a closed-conduit stormwater drainage system;
- c. A shared-use path will be constructed on one side of the road and a sidewalk will be constructed on the other side. The location (side) of each will be determined during design.
- d. Crosswalks will be provided at intersections and other strategic locations. Enhanced traffic control (Rectangular Rapid Flashing Beacons, or similar) will be considered for crossings of Waggoner Road at un-signalized intersections;
- e. Street lighting will be installed along the roadway.
- f. Existing overhead utilities will remain overhead, relocated where necessary in coordination with the roadway design;
- g. The existing Bridge over French Run will be widened/extended to accommodate the proposed road section;
- h. Approximately five stormwater drainage pipe/box culverts will be extended throughout the corridor where required;
- i. The existing traffic signals at both Rodebaugh Road and Ross Way (Waggoner Road Jr. High School) will be modified or replaced to accommodate the pavement widening and pedestrian facilities;
- j. Traffic signals at Main Street and Broad Street will remain undisturbed by the project.

2. Phasing

We understand that the City intends to construct the Waggoner Road Improvements in two phases. Phase 1 will extend from Main Street to just north of Priestly Drive. The second phase will extend from Priestly Drive to Broad Street. The survey and preliminary engineering tasks outlined below will cover both Phase 1 and Phase 2 project limits.

B. SCOPE OF SERVICES

EMH&T's professional services will include documentation, design, and coordination to successfully advance the project. The following tasks are anticipated:

1. Survey & Basemapping

EMH&T will perform topographic and boundary survey of the project area to support design activities. This will include the following services:

- a. Research available public records such as deeds, plats, and right-of-way plans (easement research will not be performed as part of this task but be appropriate as part of a future task);
- b. Recover existing monumentation (fee includes up to 24 hours of law enforcement officer time to assist the recovery of centerline monuments within the roadway).
 - i. Property pins will be recovered along the right-of-way but not in rear property corners. Property lines will be plotted based upon record information. Rear property corners will be recovered to confirm property lines as part of a future phase of work when the specific right-of-way needs of the project are better understood;
- c. Establish control network including up to eight horizontal control points using GPS and up to eight benchmarks;
- d. Request plans and markings of underground utilities through the Ohio Utilities Protection Service;
- e. Perform topographic survey of the project corridor;
- f. Gather record plan information from the City and County;
- g. Prepare topographic and boundary basemaps in AutoCAD for use in design and plan production.

2. Preliminary Geometrics Design

The conceptual geometrics shown on the enclosed Schematic Exhibit will be refined to a level commensurate with detailed design activities.

- a. Refine horizontal geometrics;
- b. Geometric design of proposed cross street intersections / driveway locations (8 intersections, 14 commercial driveways, 50 residential driveways). AutoTurn analysis will be performed for intersections and commercial driveways where appropriate;
- c. Design vertical alignment (profile);
- d. Design typical sections;
- e. Develop preliminary cross sections and design roadside grading;
- f. Identify locations and limits of retaining walls;
- g. Develop schematic layouts for utility features such as water mains and street lighting;
- h. Develop preliminary traffic signal layout;
- i. Develop preliminary construction limits;
- j. Prepare and submit a Preliminary Geometrics Plan (scroll plot) for review by the City.

3. Preliminary Stormwater & BMP Design

Preliminary stormwater drainage and BMP design will be prepared in accordance with City of Reynoldsburg standards and ODOT's Location and Design Manual Volume 2 to support preliminary engineering and cost estimate development.

- a. Identify outfalls and develop tributary area mapping;
- b. Preliminary inlet spacing design;
- c. Preliminary storm sewer calculations;
- d. Post-Construction Stormwater BMP concept development;

- e. Perform preliminary culvert analysis
 - i. Preliminary hydrology to determine approximate peak flow rates;
 - ii. Preliminary hydraulics analysis of impact of roadway reconstruction on culvert performance and flood routing conditions;

4. Preliminary Construction Plans

Preliminary construction plans (approx. 30% complete) will be developed in general accordance with City of Reynoldsburg and ODOT standards. The following plan elements will be included:

- a. Title Sheet;
- b. Schematic Plan with Survey Control;
- c. Typical Sections;
- d. Plan & Profile;
- e. Cross Sections;
- f. Traffic Control Plan (Striping Only);
- g. Right-of-Way Exhibits depicting the type and location of permanent and temporary right-of-way needed along the corridor.

Plans will be submitted electronically to the City and Franklin County Engineer's Office for review upon completion of 30% complete plans. Comments received will be addressed as part of final engineering. Plans will also be submitted to private utility companies for verification that their facilities are shown completely and accurately.

5. Opinions of Cost

EMH&T will prepare detailed project cost opinions including design, construction, and right-of-way acquisition costs. Quantities will be based on preliminary construction plans. Unit pricing will be based upon historical bid information. Right-of-way costs will be generally based upon Franklin County Auditor valuations and should be verified by a real estate professional.

6. Project Advocacy, Coordination, and Meetings

We anticipate the following services related to project advocacy, coordination, and management.

- a. Attend progress meetings with the City and other stakeholders (assume two staff at six meetings).
- b. Prepare exhibits for meetings and coordination;
- c. General project coordination and oversight.

C. COMPENSATION

EMH&T proposes to provide our professional services as described in the above Scope of Services for the following prices.

Scope Item #	Description	Price
1	Survey & Basemapping	\$143,000
2.	Preliminary Geometrics Design	\$67,000
3.	Preliminary Stormwater & BMP Design	\$38,000
4.	Preliminary Construction Plans	\$94,000
5.	Opinions of Cost	\$9,000
6.	Project Advocacy, Coordination, and Meetings	\$19,000
	Total (Items 1 through 6) =	\$370,000

The fees listed above includes labor, direct costs, and reimbursable expenses. Invoices will be submitted monthly based on the progress of work and are payable upon receipt. Invoices will be prepared in a time and materials format based upon the progress of work and accrued fees. Labor rates will be in accordance with our current Master Services Agreement with the City.

D. SCHEDULE

EMH&T will begin work upon notice to proceed. Upon authorization, we will prepare a detailed Gantt chart schedule for the project. We will review the schedule with the City for approval. We will update the schedule throughout the design phase of the project.

E. CLARIFICATIONS AND EXCLUSIONS

The scope of work identified in this document is based on EMH&T's knowledge of the project requirements at the time when the document was prepared, and serves as the basis for the price proposal and agreed fee. However, changes in work may be required as the project develops and more complete information becomes available. Such changes also may be dictated by revisions to written procedures included in manuals or decisions made by, the Client, the City, or other reviewing agencies. Although EMH&T routinely incorporates minor design changes in our work, we will notify the Client in writing of any significant changes in the work that may require modification of the agreement, and will maintain separate cost accounting for each specific issue.

The following services are specifically excluded from our proposal:

1. Traffic Studies;
2. Geotechnical investigations;
3. Detailed design and final engineering;
4. Floodplain analysis and permitting;
5. Environmental services and permitting;

6. Detailed bridge surveys;
7. Legal descriptions and exhibits;
8. Easement or title research;
9. ODOT-style right-of-way plans;
10. Funding applications;
11. Valuation and acquisition of right-of-way and easement parcels including appraisal, offer letter preparation and delivery, negotiation, preparation of transfer documents, recording of documents, etc.

Should any of these services or other additional services become necessary, they can be performed on an hourly basis in accordance with our standard rate schedule or under separate contract as warranted. Additional services shall be performed only upon receipt of written authorization by the City.

We look forward to working with you in the successful advancement of this project. If you approve of our proposal, please authorize with your signature below. If you have any questions or require additional information, please do not hesitate to contact me at 614-775-4555 or randrews@emht.com.

Respectfully submitted,

EVANS, MECHWART, HAMBLETON & TILTON, INC.



Ryan M. Andrews, PE

Enclosures: 1 (Project Schematic Exhibit)

Copies: Michael Brehm, PE (EMH&T)

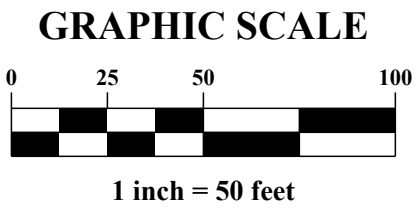
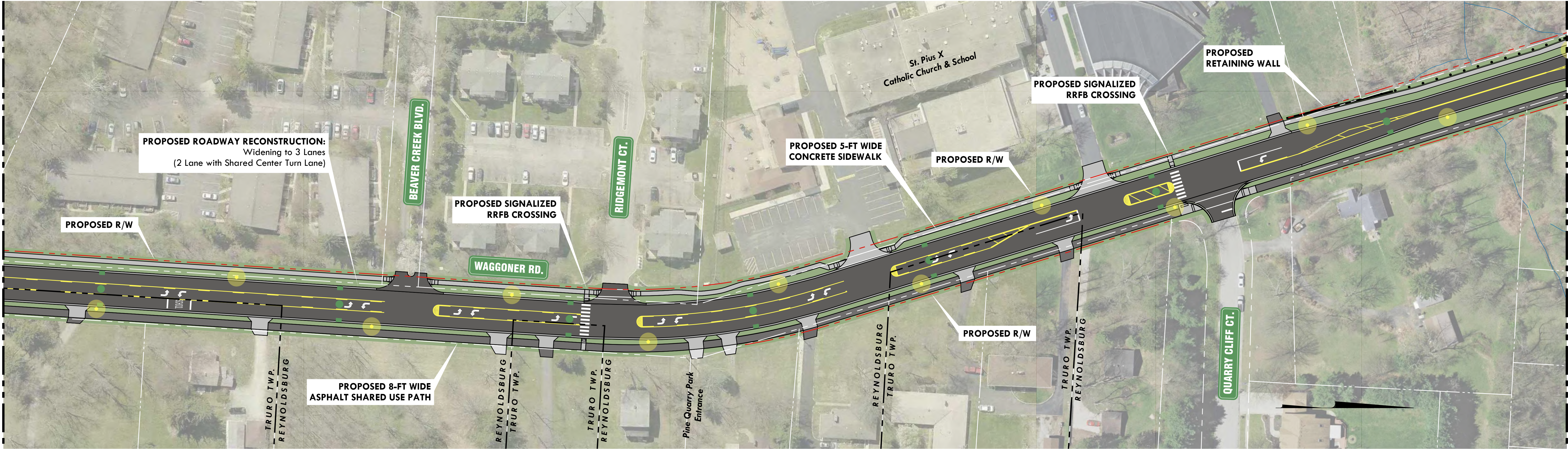
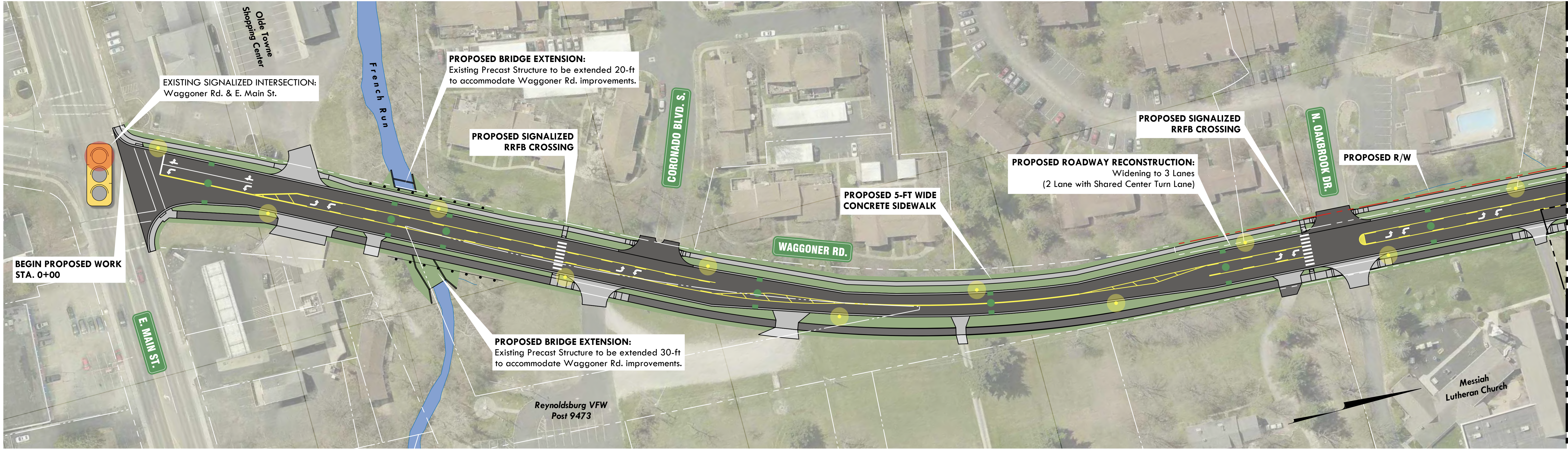
Acceptance and Authorization to Proceed

APPROVED – CITY OF REYNOLDSBURG, OHIO

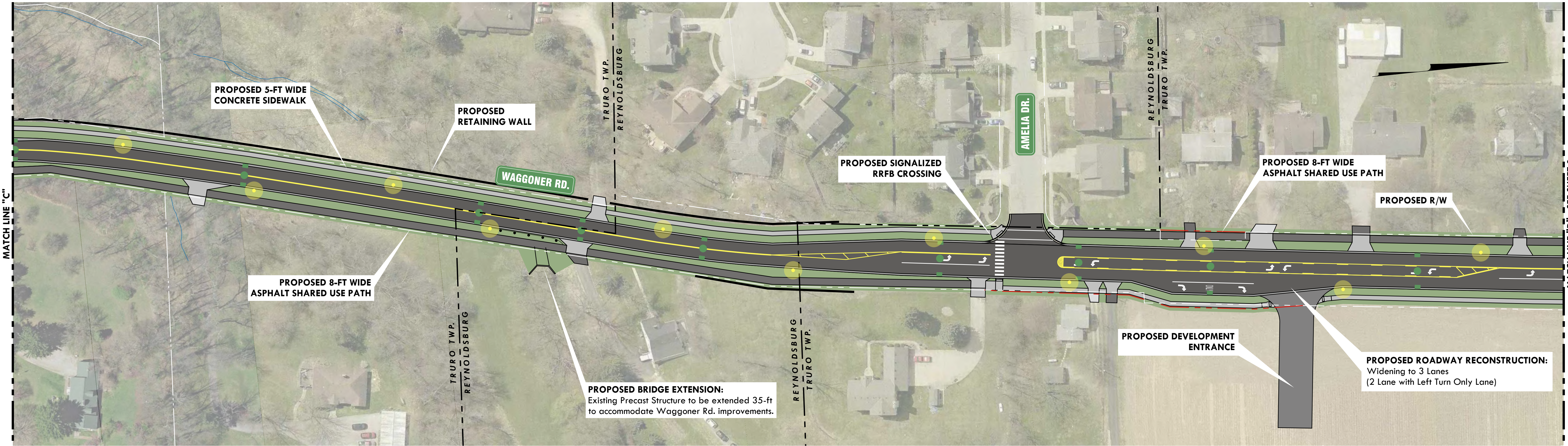
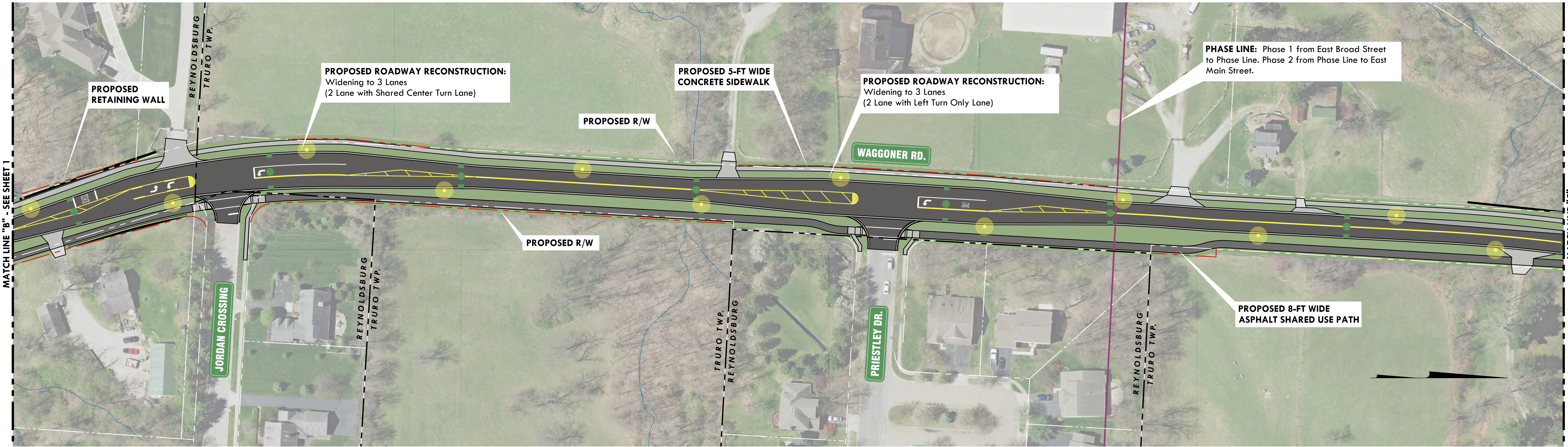
Authorized Signature

Print Name / Date

Title



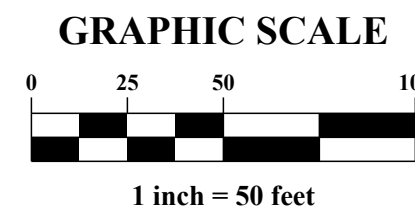
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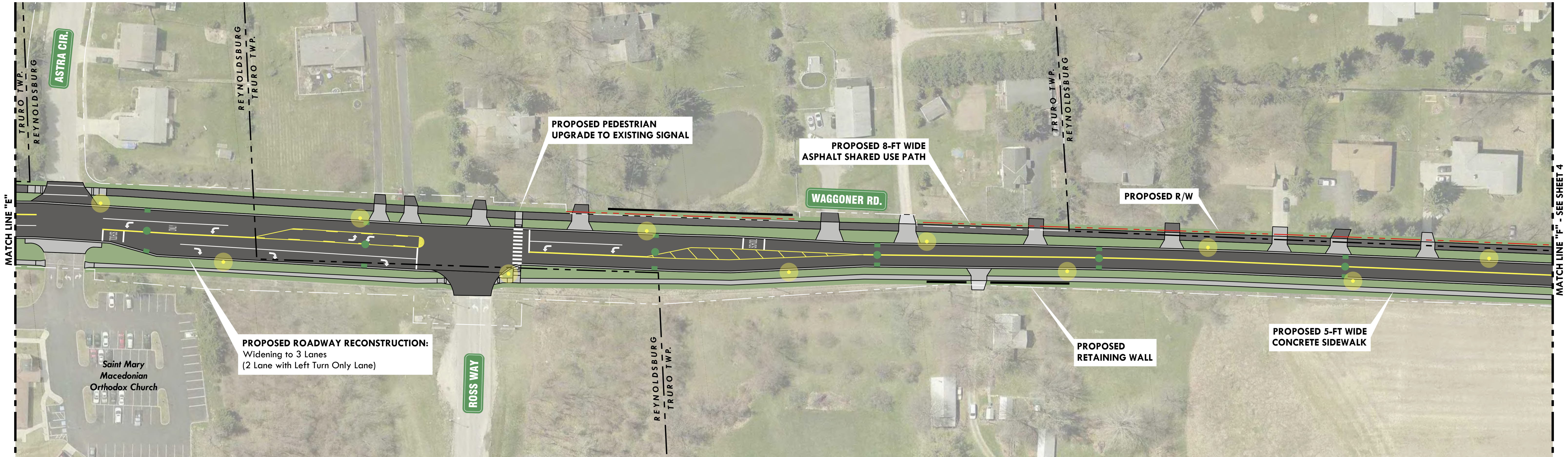
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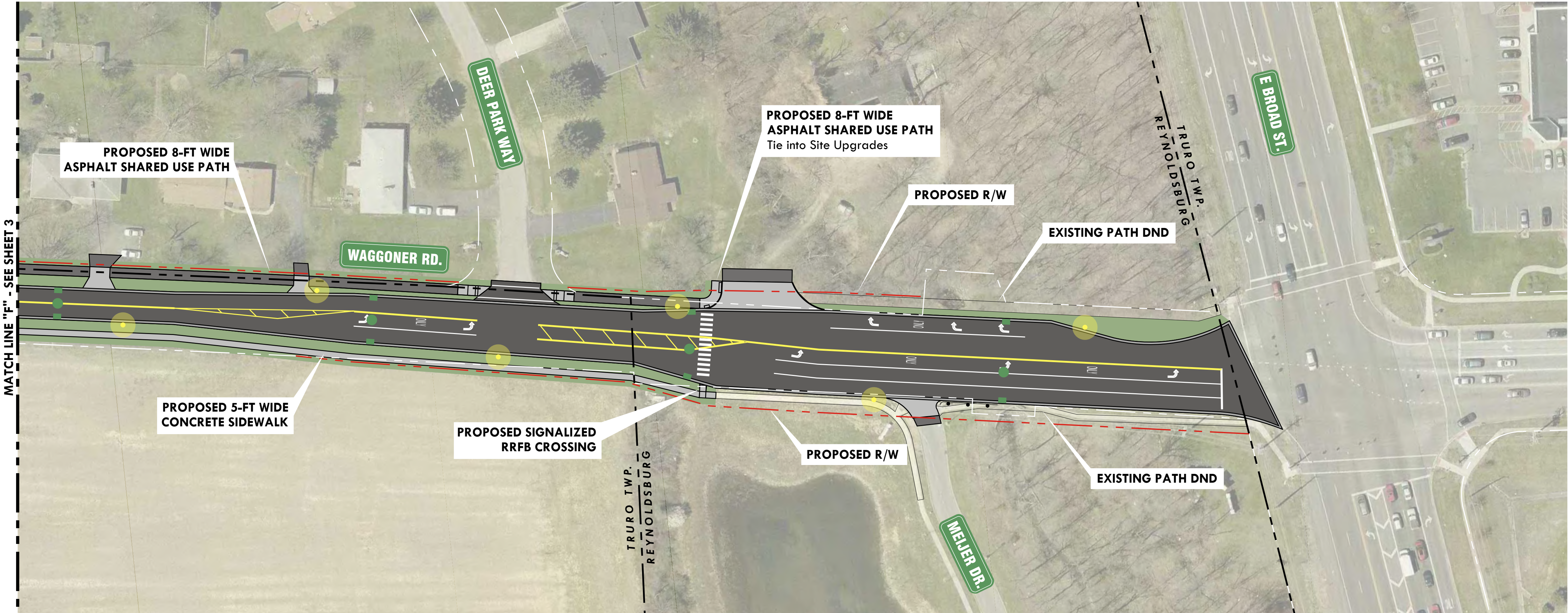


CITY OF REYNOLDSBURG, OHIO
PROPOSED ROADWAY IMPROVEMENTS
CURB & GUTTER, STORM SEWER, FULL DEPTH RECONSTRUCTION
WAGGONER ROAD
FROM E. MAIN STREET TO E. BROAD STREET

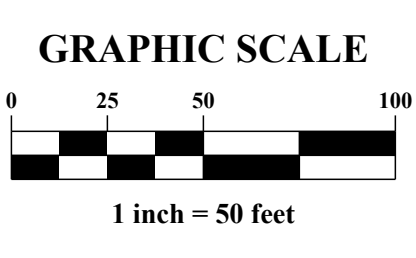


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SCALE	1" = 50'	SHEET	2 / 4





CITY OF REYNOLDSBURG, OHIO
PROPOSED ROADWAY IMPROVEMENTS
CURB & GUTTER, STORM SEWER, FULL DEPTH RECONSTRUCTION
WAGGONER ROAD
FROM E. MAIN STREET TO E. BROAD STREET



DATE	March 2020	JOB NO.	20200050
SCALE	1" = 50'	SHEET	4 / 4

Service Department**Bill Dorman****7232 E. Main Street****Reynoldsburg OH 43068****Phone****ORDINANCE REQUEST**

DATE: September 13, 2021

TO: Public Service and Transportation Committee

RE: Main Street Utility Relocation Project (Main Street and Lancaster Avenue Intersection)

Approval:

Completed Joe Begeny	Pending Chris Shook	Pending Stephen Cicak
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Emergency/Suspension: Emergency

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

AN ORDINANCE AUTHORIZING THE MAYOR TO ENTER INTO A CONTRACT WITH COMPLETE GENERAL CONSTRUCTION PERTAINING TO THE MAIN STREET UTILITY RELOCATION PROJECT (MAIN STREET AND LANCASTER AVENUE), APPROPRIATING FUNDS, WAIVE COMPETITIVE BIDDING, AND DECLARING AN EMERGENCY

WHEREAS, it is in the City of Reynoldsburg best interest to relocate all aerial facilities on the north side of East Main Street from Blacklick Creek to Lancaster Avenue and across East Main Street from Apple Alley north to French Drive; and

WHEREAS, the City Engineer has reviewed the proposal submitted by Complete General, who is our general contractor for the Main Street Phase I Project improvements; and

WHEREAS, given the sequence of construction this work will need to be completed in the coming weeks to accommodate the original Main Street Phase I Project improvements; and

Service Department

Bill Dorman

7232 E. Main Street

Reynoldsburg OH 43068

Phone

WHEREAS, relocating these facilities will allow the area to be consistent, aesthetically, with the other portions of Main Street that are to the West all the way to Brice Road and to the East throughout the Olde Reynoldsburg Commercial District; and

WHEREAS, relocating these facilities further promotes public safety at a heavily traveled intersection where traffic accident often occur, substantially reducing the risk that an overhead power line could be struck and fall upon a pedestrian or motorists; and

WHEREAS, the City Engineer has also concluded that Complete General Construction has the ability, the resources, and the experience to properly complete the project, and given time constraints, has recommended that this project be awarded to Complete General Construction at a base bid of \$1,127,812.00; and

WHEREAS, this contract shall be considered a “change order” to the original construction contract awarded to Complete General for the Main Street Phase I Project improvements and does not require competitive bidding; and

WHEREAS, in the alternative, pursuant to Reynoldsburg City Charter Section 8.04, the Ohio Revised Code Section 735.051, and Reynoldsburg Code of Ordinances Section 175.01(j) competitive bidding may be waived for a real and present emergency that affects public safety and the welfare of the community.

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

SECTION 1. That the Mayor be and is hereby authorized and directed to enter into contract with Complete General Construction for the Main Street Utility Relocation Project (Main Street and Lancaster Avenue intersection) for a base bid of \$1,127,812.00 plus an additional \$56,390.60 (5%) for contingency purposes.

SECTION 2. That an amount of \$1,184,202.60 from the unappropriated Capital Improvement

Service Department**Bill Dorman****7232 E. Main Street****Reynoldsburg OH 43068****Phone**

Fund (410) be appropriated to the Capital Improvement Project Fund 410.000.0170.5659 Old Reynoldsburg-Davidson-Jackson Miscellaneous Infrastructure.

SECTION 3. That pursuant to Reynoldsburg City Charter Section 8.04, the Ohio Revised Code Section 735.051, and Reynoldsburg Code of Ordinances Section 175.01(j) competitive bidding may be waived for a real and present emergency.

SECTION 4. That this Ordinance is deemed to be an emergency measure necessary for the financial needs of the city to meet contract deadlines and meet OPWC timelines; wherefore upon adoption by Council, this Ordinance shall be in effect immediately upon signature by the Mayor.

CITY OF REYNOLDSBURG ELECTRICAL AND COMMUNICATION DUCTBANK CONSTRUCTION FOR EAST MAIN STREET August 5, 2021							
Ref	Spec	Item No.	Description	Quantity	Units	Unit Cost	Item Cost
Roadway							
1	CMSC	202	Existing Pipe Removed (2-in to 1.5-in)	225	L.F.	\$ 15.00	\$ 3,375.00
2	CMSC	202	Concrete Curb, Removed	65	L.F.	\$ 6.00	\$ 390.00
3	CMSC	202	Trees Removed	1	Ea.	\$ 500.00	\$ 500.00
4	CMSC	253	Full Depth Pavement Repair, Over Utility Trench	342	S.Y.	\$ 120.00	\$ 41,040.00
5	CMSC	253	Alley Pavement Replacement (Per Plan)	37	S.Y.	\$ 100.00	\$ 3,700.00
6	CMSC	253	Driveway Replacement, Type 3C (Gravel)	4	S.Y.	\$ 425.00	\$ 1,700.00
7	CMSC	253	Commercial Concrete Drive Approach Replacement, Class "COC MS", (T=8 in)	42	S.Y.	\$ 75.00	\$ 3,150.00
8	CMSC	608	Concrete Walk (4") with 4" Aggregate Base, Class "COC 5", Buff Wash	95	S.F.	\$ 7.00	\$ 665.00
9	CMSC	609	Combination Curb and Gutter, T=6-inch	30	L.F.	\$ 26.00	\$ 780.00
10	CMSC	609	18" Straight Concrete Curb, Per R-8	35	L.F.	\$ 35.00	\$ 1,225.00
11	CMSC	659	Seeding and Mulching	178	S.Y.	\$ 4.00	\$ 712.00
12	CMSC	661	Plantings, As Per Plan	0	Ea.	\$ -	\$ -
13	SS	SPEC	Electrical Panel To be Removed and Replaced	1	Ea.	\$ 1,200.00	\$ 1,200.00
14	SS	SPEC	Park Bench To Be Removed and Relocated	1	Ea.	\$ 750.00	\$ 750.00
Roadway Subtotal=							\$ 59,187.00
Electrical Duct Bank							
15	SS	SPEC	AEP Manhole, (12"x7")	3	Ea.	\$ 46,000.00	\$ 138,000.00
16	SS	SPEC	(2)-5-Inch PVC. Schedule 40 Conduit, Concrete Encased in Trench with Low Strength Mortar Backfill	55	LF	\$ 425.00	\$ 23,375.00
17	SS	SPEC	(7)-5-Inch PVC. Schedule 40 Conduit, Concrete Encased in Trench with Low Strength Mortar Backfill	370	LF	\$ 475.00	\$ 175,750.00
18	SS	SPEC	(12)-5-Inch PVC. Schedule 40 Conduit, Concrete Encased in Trench with Low Strength Mortar Backfill	400	LF	\$ 650.00	\$ 260,000.00
19	SS	SPEC	(14)-5-Inch PVC. Schedule 40 Conduit, Concrete Encased in Trench with Low Strength Mortar Backfill	90	LF	\$ 675.00	\$ 60,750.00
Electrical Duct Bank Subtotal=							\$ 657,875.00

CITY OF REYNOLDSBURG ELECTRICAL AND COMMUNICATION DUCTBANK CONSTRUCTION FOR EAST MAIN STREET August 5, 2021							
Ref	Spec	Item No.	Description	Quantity	Units	Unit Cost	Item Cost
Communication Duct Bank							
20	ODOT	621	Communication Manhole (4'x4')	6	Ea.	\$ 16,000.00	\$ 96,000.00
21	SS	SPEC	(4)-4-Inch PVC. Schedule 40 Conduit, Concrete Encased in Trench with Low Strength Mortar Backfill	290	LF	\$ 325.00	\$ 94,250.00
22	SS	SPEC	(8)-4-Inch PVC. Schedule 40 Conduit, Concrete Encased in Trench with Low Strength Mortar Backfill	490	LF	\$ 450.00	\$ 220,500.00
Communication Duct Bank Subtotal =							\$ 410,750.00
Construction Subtotal =							\$1,127,812.00

Mayor's Office

Joe Begeny
7232 E. Main Street
Reynoldsburg OHIO 43068
6143226867 Phone

ORDINANCE REQUEST

DATE: September 13, 2021
TO: Finance and Administration Committee
RE: Website Redesign

Approval:

Completed Joe Begeny	Completed Chris Shook	Completed Stephen Cicak
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We have selected Civicengage Central to facilitate website improvements. The base cost of this service is \$24,949 however the two year annual service fee will increase total cost beyond the \$25,000 so for transparency we are bringing this before Council.

After a lengthy search process we have selected Civicengage to redesign our website. The base cost is \$24,949 with a two year service agreement that totals \$4,725 for a grand total of \$29,674.

I am requesting appropriation of funds in the amount of \$6,000 from the Franklin County Cares Act, account number 203.000.5529 and \$7,000 from the Licking County Cares Act, account number 204.000.5529 with the remaining funds in the amount of \$16,674 appropriated from the Miscellaneous Contracts from the Computer account number 110.584.5339

**AN ORDINANCE TO AUTHORIZE THE MAYOR TO ENTER INTO A
 CONTRACT WITH CIVICENGAGE CENTRAL FOR WEBSITE DESIGN AND
 APPROPRIATE FUNDS**

WHEREAS, it has been determined that the City's website is in need of a redesign in order to accommodate the additional digital and graphic information for use by the community; and

Mayor's Office

Joe Begeny
7232 E. Main Street
Reynoldsburg OHIO 43068
6143226867 Phone

WHEREAS, the cost of the website redesign is \$24,949 with an additional \$4,725.00 for a two-year service contract; and

WHEREAS, after reviewing several proposals by multiple vendors, CivicEngage Central provided the most comprehensive and best proposal.

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

SECTION 1. That the Mayor be and is hereby authorized to enter into a contract with CivicEngage Central for a redesign of the City's website.

SECTION 2. That \$6,000.00 be unappropriated from account number 203.000.5529 Franklin County Cares Act Fund and \$7,000.00 unappropriated from account number 204.000.5529 Licking County Cares Act Fund with the balance of \$16,674 unappropriated from account number 110.5843.5339 Miscellaneous Contracts Computer for a total of \$29,674.00.

SECTION 3. That upon adoption by Council this ordinance shall be in effect thirty days following signature by the Mayor.

Clerk of Council**Mollie Prasher****7232 East Main Street****Reynoldsburg OH 43068****614-322-6836 Phone****ORDINANCE REQUEST**

DATE: September 13, 2021

TO: Finance and Administration Committee

RE: Appropriation of Funds for Property Purchase

Approval:

Completed Joe Begeny	Pending Chris Shook	Completed Stephen Cicak
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Emergency/Suspension: Emergency

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

This ordinance will transfer the necessary funds to cover the cost of the property purchases of two parcels on East Main Street across from Glen Rest Cemetery

**AN ORDINANCE TO TRANSFER FUNDS FOR THE PURCHASE OF REAL
PROPERTIES TO BE USED BY THE CITY OF REYNOLDSBURG, AND DECLARING
AN EMERGENCY**

WHEREAS, the City of Reynoldsburg desires to purchase certain real estate located within the corporate limits for the public purpose of commercial redevelopment in the City that will create jobs and improve the quality of life for residents of the City, and

WHEREAS, the proposed properties are located as two parcels on East Main Street across from Glen Rest Cemetery; and

WHEREAS, funds for the purchase of these properties needs to be transferred from the General Fund (110) to the Capital Improvement Fund (410); and

Clerk of Council

Mollie Prasher

7232 East Main Street

Reynoldsburg OH 43068

614-322-6836 Phone

WHEREAS, both Ohio Revised Code Section 715.21 and the Charter of the City of Reynoldsburg allow the City to acquire real property.

NOW THEREFORE BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF REYNOLDSBURG, COUNTIES OF FRANKLIN, LICKING AND FAIRFIELD, STATE OF OHIO, THAT:

Section 1. The consideration to be paid for the parcels is one million, one hundred fifty thousand (\$1,150,000.00), to be paid upon execution and delivery to the City of Reynoldsburg, a General Warranty Deed accompanied by a title guaranty conveying the premises to the City of Reynoldsburg in fee simple, free and clear of all encumbrances, excepting conditions and restrictions of record, zoning ordinances, taxes and assessments levied and assessed subsequent to the date of conveyance. The deed and title guaranty are to be to the satisfaction of the City Attorney.

Section 2. To purchase the properties, an amount one million, one hundred sixty-five thousand (\$1,165,000.00), purchase price plus closing and contingency costs, is directed to be appropriated from the unappropriated General Fund (110), account number 110.000.5501 to the unappropriated Capital Improvements Fund (410) to account number 410.000.4990.

Section 3. The purchase contract shall be consummated in such manner and on such terms as the City Attorney shall approve.

Section 4. This Ordinance is hereby declared to be an emergency measure necessary for the immediate preservation of the public health, safety, welfare, and financial needs of the City. Further, the reason for such necessity is to acquire the property timely at the agreed upon price; therefore, this Ordinance shall take effect immediately upon passage and the Mayor's signature.

Clerk of Council**Mollie Prasher****7232 East Main Street****Reynoldsburg OH 43068****614-322-6836 Phone****RESOLUTION REQUEST**

DATE: September 13, 2021

TO: Finance and Administration Committee

RE: Franklin County Tax Rates for 2022

Approval:

Completed Joe Begeny	Chris Shook	Pending Stephen Cicak
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Emergency/Suspension: Emergency

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

Resolution Accepting the Amounts and Rates as Determined by the Budget Commission and Authorizing the Necessary Tax Levies and Certifying Them to the Franklin County Auditor due October 1st

**A RESOLUTION ACCEPTING THE AMOUNTS AND RATES AS DETERMINED BY
THE BUDGET COMMISSION AND AUTHORIZING THE NECESSARY TAX LEVIES
AND CERTIFYING THEM TO THE FRANKLIN COUNTY AUDITOR, AND
DECLARING AN EMERGENCY**

WHEREAS, the Council of the City of Reynoldsburg in accordance with the provisions of law is required to adopt a Tax Budget for the next succeeding fiscal year commencing January 1, 2022; and

WHEREAS, the Budget Commission of Franklin County, Ohio, has certified its action thereon to the Council for the City of Reynoldsburg together with an estimate by Franklin 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 limitation; and

Clerk of Council**Mollie Prasher****7232 East Main Street****Reynoldsburg OH 43068****614-322-6836 Phone**

THEREFORE BE IT RESOLVED BY THE COUNCIL OF THE CITY OF REYNOLDSBURG, 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:

Section 1: The City Auditor is hereby authorized, on behalf of the City of Reynoldsburg to file “Schedule A” with the Franklin County Auditor.

Section 2: It is hereby levied on the tax duplicate of the City of Reynoldsburg the rate of each tax necessary to be levied within and without the ten mill limitation.

Section 3: This Resolution is hereby declared to be an emergency measure necessary for the immediate preservation of the public peace, health, safety and financial needs of the City of Reynoldsburg, wherefore this Resolution shall take effect immediately upon its passage by Council and the Mayor’s signature.

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	Outside 10 Mill Limit
General		\$363,185.09	0.40	
General Fund Charter				
Bond Retirement				
Bond Retirement Charter				
Police Pension		268,715.93	0.30	
Police Operating				
Fire Pension				
Fire Operating				
Police/Fire Pension				
Capital Improvement Charter				
Road & Sidewalk Fund				
TOTAL		\$631,901.02	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 _____, 2021.

Attest:

Clerk of Council

President of Council

REYNOLDSBURG

Franklin County, Ohio.

Attachment: Franklin County Tax Rates Exhibit (Franklin County Tax Rates for 2022)

Clerk of Council**Mollie Prasher****7232 East Main Street****Reynoldsburg OH 43068****614-322-6836 Phone****RESOLUTION REQUEST**

DATE: September 13, 2021

TO: Finance and Administration Committee

RE: Licking County Tax Rates for 2022

Approval:

Completed Joe Begeny	Chris Shook	Completed Stephen Cicak
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Emergency/Suspension: Emergency

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

Resolution Accepting the Amounts and Rates as Determined by the Budget Commission and Authorizing the Necessary Tax Levies and Certifying Them to the Licking County Auditor due October 1st

**A RESOLUTION ACCEPTING THE AMOUNTS AND RATES AS DETERMINED BY
THE BUDGET COMMISSION AND AUTHORIZING THE NECESSARY TAX LEVIES
AND CERTIFYING THEM TO THE LICKING COUNTY AUDITOR, AND
DECLARING AN EMERGENCY**

WHEREAS, the Council of the City of Reynoldsburg in accordance with the provisions of law is required to adopt a Tax Budget for the next succeeding fiscal year commencing January 1, 2022; and

WHEREAS, the Budget Commission of Licking County, Ohio, has certified its action thereon to the Council for the City of Reynoldsburg together with an estimate by the Licking 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 limitation; and

Clerk of Council**Mollie Prasher****7232 East Main Street****Reynoldsburg OH 43068****614-322-6836 Phone**

THEREFORE BE IT RESOLVED BY THE COUNCIL OF THE CITY OF REYNOLDSBURG, 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:

Section 1: The City Auditor is hereby authorized, on behalf of the City of Reynoldsburg to file “Schedule A” with the Licking County Auditor.

Section 2: It is hereby levied on the tax duplicate of the City of Reynoldsburg the rate of each tax necessary to be levied within and without the ten mill limitation.

Section 3: This Resolution is hereby declared to be an emergency measure necessary for the immediate preservation of the public peace, health, safety and financial needs of the City of Reynoldsburg, wherefore this Resolution shall take effect immediately upon its passage by Council and the Mayor’s signature.

REYNOLDSBURG CITY

SUMMARY OF AMOUNTS REQUIRED FROM GENERAL PROPERTY TAX APPROVED BY BUDGET
COMMISSION AND COUNTY AUDITOR'S ESTIMATED TAX RATES
2021 TAX YEAR COLLECTED IN 2022
(LICKING COUNTY PORTION ONLY)

SCHEDULE A

FUND	Amount Approved by Budget Com- mission Inside <u>10m. Limitation</u> Column I	Amount to Be Derived from Levies Outside <u>10M. Limitation</u> Column II	County Auditor's Estimate of Tax Rate to be Levied	
			Inside 10M <u>Limit</u>	Outside 10M <u>Limit</u>
			III	IV
General Fund	101,137		0.400	
Police Pension	75,853		0.300	
TOTAL	176,990	0	0.700	0.000
GRAND TOTALS	176,990	0.700		

Attachment: Licking County Tax Rate Exhibit (Licking County Tax Rates for 2022)

SCHEDULE B

LEVIES OUTSIDE 10 MILL LIMITATION, EXCLUSIVE OF DEBT LEVIES

FUND	Co. Auditor's Est. of Yield of Levy
TOTALS	0

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

DATE: September 13, 2021

TO: Finance and Administration Committee

RE: Contract for Property, Liability, Auto, and Terrorism Coverage with Willis Tower Watson

Approval:

Completed Joe Begeny	Completed Chris Shook	Completed Stephen Cicak
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Emergency/Suspension: Emergency

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

This is an emergency measure in order to ensure the City has the full coverage for property, liability, auto and terrorism.

Authorization for the Mayor to enter into a contract with Willis Tower Watson for the City's Property, Liability, Auto and Terrorism Coverage beginning October 14, 2021 through October 13, 2022 with an estimated cost of \$285,000. (Actual cost will be available prior to final vote).

AN ORDINANCE AUTHORIZING THE MAYOR TO ENTER INTO A CONTRACT FOR CITY INSURANCE FOR 2021-2022, WAIVE COMPETITIVE BIDDING, AND DECLARING AN EMERGENCY

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

SECTION 1. That the Mayor be and is hereby authorized to enter into contract for the City property, liability, automobile and terror insurance coverage for a one year period beginning

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

October 14, 2021 through October 13, 2022 with Willis of Ohio, Inc. and its related companies in the amount not to exceed two hundred fifty-two thousand seven hundred seven dollars (\$252,707.00).

SECTION 2. That pursuant to Reynoldsburg City Code Section 175, competitive bidding for said insurance is hereby waived.

SECTION 3. That this Ordinance is deemed to be an emergency measure necessary for the financial needs of the city; wherefore upon adoption by Council, this Ordinance shall be in effect immediately upon signature by the Mayor.

Development Department

Andrew Bowsher
7232 E. Main Street
Reynoldsburg OHIO 43068
614-322-6831 Phone

ORDINANCE REQUEST

DATE: September 13, 2021

TO: Development, Parks and Recreation Committee

RE: Renewal of Multiple City TIFs

Approval:

Completed Joe Begeny	Completed Chris Shook	Completed Stephen Cicak
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AN ORDINANCE ACCEPTING, APPROVING, AND RATIFYING THE SUBMITTED RECOMMENDATIONS OF SEVERAL CITY OF REYNOLDSBURG TAX INCENTIVE REVIEW COUNCILS

WHEREAS, the City of Reynoldsburg, Ohio has the statutory authority to create various zones that provide economic development incentives, which include Community Reinvestment Areas and Tax Increment Financing Districts; and

WHEREAS, upon their creation of such zones, the City may consider entering into agreements with private sector entities engages in economic development, which divert or abate tax revenues as an incentive to encourage particular economic projects to occur; and

WHEREAS, in the creation of these zones, ORC 5709.85 provides that a Tax Incentive Review Council (TIRC) shall be as required to review these agreements between the City and the private sector entities to establish compliance to the terms of the agreements; and

WHEREAS, each TIRC is mandated to review and make a formal recommendation as to the compliance of the terms of each agreement in its zone on an annual basis for the preceding year concluding on December 31st; and

Development Department

Andrew Bowsher

7232 E. Main Street

Reynoldsburg OHIO 43068

614-322-6831 Phone

WHEREAS, the recommendation of each TIRC is required to be acted on by Council within 60-days of receiving the recommendation.

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF REYNOLDSBURG, OHIO OF FRANKLIN, LICKING, AND FAIRFIELD COUNTIES, OHIO:

SECTION 1. That the Tax Incentive Review Councils required to review agreements as of December 31, 2020 have done so and have forwarded their recommendations to City Council.

SECTION 2. That Council hereby accepts, approves, and ratifies the TIRCs' recommendations from the following TIRCs listed below:

- a. Brice Road and Main Street TIF - accept report and continue agreement
- b. Taylor Square TIF - accept report (TIF ended in 2019)
- c. Taylor Road TIF #1 - accept report and continue agreement
- d. Taylor Road TIF #2 - accept report and continue agreement
- e. Kroger TIF - accept report (TIF ended in 2017)
- f. Summit Road TIF - accept report and continue agreement

SECTION 3. That upon adoption by Council, this ordinance shall be in effect thirty days following signature by the Mayor.

Reynoldsburg

MINUTES

2021 FRANKLIN COUNTY; BRICE ROAD TIRC WEDNESDAY, JUNE 30, 2021

PLACE: Virtual Zoom Meeting

1. Michael Stinziano, Franklin County Auditor

Michael Stinziano called the meeting to order at 2:03 pm.

Present: Michael Stinziano, Kelan Craig, Christine Boucher, Carlie Boss, Lane Newcome, Julio Orr, Chris Long, Jason Nicodemus, Joni Crawford, Chris Shook, Stephen Cicak, and Andrew Bowsher

2. Approval of 2020 Minutes

Andrew Bowsher made a motion to approve the Minutes, seconded by Carlie Boss; eleven affirmative votes, Julie Orr abstained, no negative votes; Minutes stand approved as submitted

3. Brice Road TIF

Mr. Bowsher: The total gross collected was \$171,171.02. Reynoldsburg has upheld its commitment to plow some streets including the Glen Meadows Neighborhood. This continues to be a well-functioning TIF. The city voted on a few new TIF's that we will discuss at next year's meeting.

Carlie Boss made a motion to accept the report of the Brice Road TIF, seconded by Andrew Bowsher; eleven affirmative votes, no negative votes; the Motion carried.

4. Comments and Closing

Mr. Stinziano adjourned the meeting at 2:13 pm

TIF Form

Municipality Reynoldsburg
TIF Name BRICE RD (WALGREENS) TIF
TIF Ordinance 30-1999
TIF Type
First Year 2001 **Last Year** 2029
Levy Sharing N
School or Non-School TIF Non-School
JVSD EASTLAND JVSD

TIRC Date
Percent of TIF 100
TIF Ordinance Date
TIF ORC Code 5709.40 (B)
Number of years total 29
Revenue Sharing N
School District REYNOLDSBURG CSD
Project History

This TIF includes the Walgreens, and Home Depot locations. All TIF areas are still generating.

Fund Balance \$44,263.29
Funds Received this Year \$44,263.29
Encumbered Amount 0
Expenditures \$2,690,491.33

Balance Owed \$337,096.35
Funds Received Total \$1,160,487.6
Total Cost of Finished Infrastructure \$337,096.35
Expenditure Details

2003 Infrastructure Bonds

Attachment: BRICE RD (WALGREENS) TIF Form (TIRC Renewals)

TIF Form

Municipality Reynoldsburg
TIF Name HOME DEPOT TIF
TIF Ordinance 32-1999
TIF Type
First Year 1999 **Last Year** 2028
Levy Sharing N
School or Non-School TIF Non-School
JVSD EASTLAND JVSD

TIRC Date June 30th 2021
Percent of TIF 100
TIF Ordinance Date
TIF ORC Code 5709.40 (B)
Number of years total 30
Revenue Sharing N
School District REYNOLDSBURG CSD
Project History

Fund Balance \$136,138.42
Funds Received this Year \$13,138.42
Encumbered Amount 0
Expenditures \$80,525

Balance Owed \$0
Funds Received Total \$3,176,873.49
Total Cost of Finished Infrastructure \$3,027,587.68
Expenditure Details

2003 Bond

Reynoldsburg

MINUTES

2021 LICKING COUNTY TIRC WEDNESDAY, JUNE 30, 2021

PLACE: Virtual Zoom Meeting

1. Michael Smith, Licking County Auditor

Michael Smith called the meeting to order at 2:48 pm

Present: Michael Smith, Brad Mercer, Chris Harkness, Christine Boucher, Joni Crawford, Stephen Cicak, Andrew Bowsher, and Chris Shook

2. Approval of 2020 Minutes

Chris Harkness made a motion to approve the Minutes, seconded by Andrew Bowsher; eight affirmative votes, no negative votes; Minutes stand approved as submitted.

3. Taylor Road TIF #1

Mr. Bowsher: For 2020 \$12,726.15 was collected the first half and for the second half \$8,439.47 was collected. This was for the Taylor Chase Condominiums. This should increase this year as the developer has built out eight more buildings to finish out this development and we should start collecting on that soon. TIF 2 will have an increase as the ranch apartments to this development will be completed as well.

Andrew Bowsher made a motion to accept the report of Taylor Road TIF#1 and continue the TIF, seconded by Chris Harkness; eight affirmative votes, no negative votes; the Motion carried.

4. Taylor Road TIF #2

Mr. Bowsher: This is the second portion of Taylor Road. Due to the apartments being built in this TIF we will see the largest increase as in 2020 this was vacant land. This year's amounts are \$634.67 the first half and \$634.67 for the second half.

Chris Shook made a motion to accept the report of Taylor Road TIF #2, seconded by Chris Harkness; eight affirmative votes, no negative votes; the Motion carried.

5. Summit Road TIF

Mr. Bowsher: No new changes on this TIF. This has been vacant farm land with the exception of The Inn at Summit. We do have a proposal for Eastwood that's about three years out. That development will significantly increase this TIF. The first half collections are \$15,997.70 and the second half is \$15,997.70.

Chris Shook made a motion to accept the report of the Summit Road TIF, seconded by Andrew Bowsher; eight affirmative votes, no negative votes; the Motion carried.

6. Comments and Closing

Michael Smith adjourned the meeting at 2:57 pm

Summit Rd #1**Fund 973**

	1st half	2nd half
	2020	2020
Total Net TIF Collections		
Summit Rd #1	15,997.70	15,997.70
Summit Rd #1 10% Rollback		
Maple Woods Farms		
Maple Woods Farms-10% Rollback		
Gross Collection	15,997.70	15,997.70
Less:		
Aud/Treas Fees	202.29	207.76
Delinquent Tax Collection (5%)		
Net Distribution	15,795.41	15,789.94

Fund 973 Summit Rd #1 Tif	1st half	2nd half
	2020	2020
Fund 973 Beginning Balance	61,242.13	77,037.54
Total Collected	15,795.41	15,789.94
Debt Service		
Fund 973 Ending Balance	77,037.54	92,827.48

Taylor Rd Tif #1**Fund 974**

	1st half	2nd half
	2020	2020
Total Net TIF Collections		
Taylor Chase	12,726.15	8,439.47
	0.00	0.00
Gross Collection	12,726.15	8,439.47
Less:		
Aud/Treas Fees	161.21	109.49
Delinquent Tax Collection (5%)		
Net Distribution	12,564.94	8,329.98

Fund 974 Taylor Rd-1 Tif	1st half	2nd half
	2020	2020
Fund 974 Beginning Balance	210,191.16	222,756.10
Total Collected	12,564.94	8,329.98
Debt Service		
Fund 974 Ending Balance	222,756.10	231,086.08

Taylor Rd Tif #2
Fund 975

	1st half 2020	2nd half 2020
Total Net TIF Collections		
Park National Bank	0.00	
Glen O Bard	634.67	634.67
	0.00	0.00
Gross Collection	634.67	634.67
Less:		
Aud/Treas Fees	8.02	8.22
Delinquent Tax Collection (5%)		
Net Distribution	626.65	626.45

Fund 975 Taylor Rd-2 Tif	1st half 2020	2nd half 2020
Fund 975 Beginning Balance	17,651.28	18,277.93
Total Collected	626.65	626.45
Debt Service		
Fund 975 Ending Balance	18,277.93	18,904.38

Reynoldsburg

MINUTES

**2021 FAIRFIELD COUNTY; TAYLOR SQ. TIRC
WEDNESDAY, JUNE 30, 2021**

PLACE: Virtual Zoom Meeting

1. Jon Slater, Fairfield County Auditor

Mr. Slater called the meeting to order at 3:03pm

Present: Jon Slater, Ed Laramée, Carri Brown, James Mako, Rick Szabrak, Christine Boucher, Robin Duffee, Ed Drobina, Joni Crawford, Stephen Cicak, Chris Shook, and Andrew Bowsher

2. Approval of 2020 Minutes

Andrew Bowsher made a motion to approve the Minutes, seconded by Stephen Cicak; twelve affirmative votes, no negative votes; Minutes stand approved as submitted.

3. Taylor Square TIF

Mr. Bowsher: For the first half we collected \$697,663.44 and the second half was \$1,072,786.84 for a grand total of \$1,770,420.82. Updates from last year are a new Starbucks as well as the corner lot being a Mount Carmel facility with emergency and primary care. Drury has looked to divest its interest in the parcel they currently own. I have been told that is going to be pushed into two outparcels with restaurant spaces. Additionally, we have the Chick-fil-A with a planned opening of August of this year and Caliber Automotive is being constructed next to Big Sandy. Caliber will have a payroll of a few million. Casto has been working with a Gabes to potentially fill the Babies-R-US location. We have seen a lot of interest in this area and continue to receive inquiries and fill some of the vacancies.

Mr. Slater: Any questions from members of the city or members of the TIRC? There's been some good activity there and I think this is a good example of a TIF. I'm not sure how much debt is left on that project.

Ms. Crawford: The final debt payment will be December 2023. Our principal balance at the end of 2020 was \$1,640,000.00.

Mr. Slater: So the collections is supporting that, that's great.

Carri Brown made a motion to accept the report of the Taylor Square TIF, seconded by Chris Shook; twelve affirmative votes, no negative votes; the Motion carried.

4. Comments and Closing

Mr. Slater adjourned the meeting at 3:15 pm.

TAYLOR SQUARE TAX INCREMENT FINANCING

Phase I and II	1st Half 2020	2nd Half 2020
Total Phase I Collected	389,929.75	740,073.49
Total Phase II Collected	307,733.69	332,713.35
TOTAL COLLECTED	697,663.44	1,072,786.84

Effective Class II % to School	65.00%	65.00%
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Subaccounts	1st Half 2020	2nd Half 2020
Phase I Reserve		
Phase I Debt Service	389,929.75	740,073.49
Phase II School Revenue	200,026.90	216,263.68
Phase II Debt Service	107,706.79	116,449.67
	697,663.44	1,072,786.84

Fund 970 (TIF)	1st Half 2020	2nd Half 2020
Fund 970 Beginning Balance	933,814.06	893,043.12
Total Collected	697,663.44	1,072,786.84
Paid To Schools	-738,434.38	-411,565.62
Transferred to Debt Service		-571,829.00
Debt Payments paid from Tax Revenues	0.00	0.00
Fund 970 Ending Balance	893,043.12	982,435.35
Fund 970 reserve		

Payments to School District	1st Half 2020	2nd Half 2020
Phase II School Revenue (30 days after receipt)	200,026.90	216,263.68
Annual Balance (30 days after calendar year)		782,330.70

Service Payment Deficiencies	2020
Phase I Owner's Parcel (i)	684,455.81
Phase I Property (ii)	1,130,003.24
Credited Payments (iii)	1,354,159.70
Debt Payment Required	571,829.00
Debt Service Deficiency	0.00
Target Deficiency	0.00
Amount Due From Owner	0.00

1 770 420.28

Attachment: Reports (TIRC Renewals)

Development Department

Andrew Bowsher
7232 E. Main Street
Reynoldsburg OHIO 43068
614-322-6831 Phone

ORDINANCE REQUEST

DATE: September 13, 2021
TO: Development, Parks and Recreation Committee
RE: Purchase of Real Property on Priestly Drive

Approval:

Completed Joe Begeny	Skipped Chris Shook	Skipped Stephen Cicak
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**AN ORDINANCE AUTHORIZING THE MAYOR TO ENTER INTO A CONTRACT
TO PURCHASE REAL PROPERTY TO BE USED BY THE CITY OF
REYNOLDSBURG**

WHEREAS, the City of Reynoldsburg desires to purchase certain real estate located within the corporate limits of the City; and

WHEREAS, the City of Reynoldsburg desires to use the land for a public purpose; and

WHEREAS, the City maintains and operates the adjacent Pine Quarry Park; and

WHEREAS, This new parcel will act as a neighborhood entrance into the park; and

WHEREAS, both the Ohio Revised Code Section 715.21 and the Charter of the City of Reynoldsburg allows the City to acquire real property.

Development Department

**Andrew Bowsher
7232 E. Main Street
Reynoldsburg OHIO 43068
614-322-6831 Phone**

NOW THEREFORE BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF REYNOLDSBURG, COUNTIES OF FRANKLIN, LICKING, AND FAIRFIELD, STATE OF OHIO, THAT:

SECTION 1. The Mayor is hereby authorized to purchase the real property located on Priestly Drive, Reynoldsburg, Ohio, Franklin County, Ohio Parcel Number 060-008445-00.

SECTION 2. The legal description attached as Exhibit A shall be incorporated by reference.

SECTION 3. The consideration of payment for the property is twenty-five hundred dollars (\$2,500.00) to be paid upon execution and delivery to the City of Reynoldsburg, a Trustee's Deed accompanied by a title guaranty conveying the property to the City of Reynoldsburg in fee simple, free and clear of all encumbrances, excepting conditions and restrictions of record, zoning ordinances, taxes and assessments levied and assessed subsequent to the date of conveyance. The deed and title guaranty are to be to the satisfaction of the City Attorney.

SECTION 4. The purchase price in connection with the property acquisition of twenty-five hundred dollars (\$2,500.00) is to be paid by the City after acquiring the property with funds hereby appropriated from the unappropriated General Fund (110) to account number 110.340.5601 Land Parks and Recreation.

SECTION 5. In addition to the purchase price, an additional one thousand dollars (\$1,000) shall be appropriated as a contingency from the unappropriated General Fund (110) to account number 110.340.5601 Land Parks and Recreation.

SECTION 6. The purchase contract shall be consummated in such a manner and on such terms as the City Attorney shall approve.

SECTION 7. In accordance with the Charter of the City of Reynoldsburg and Chapter 175 of the

Development Department**Andrew Bowsher****7232 E. Main Street****Reynoldsburg OHIO 43068****614-322-6831 Phone**

Codified Ordinances of the City of Reynoldsburg, competitive bidding is not required and is hereby waived.

SECTION 8. The purchase contract shall be consummated in such a manner and on such terms as the City Attorney shall approve.

SECTION 9. This Ordinance shall take effect thirty days after the approval of Council and the signature of the Mayor.

REAL ESTATE PURCHASE CONTRACT

THIS REAL ESTATE PURCHASE CONTRACT (the "Contract") is executed, delivered and made effective as of the Effective Date (as defined in Article 12(h)) by and between (i) **City of Reynoldsburg** ("Buyer") and (ii) **Quarry Park Homeowners Association Inc**, an Ohio limited liability company ("Seller"; Buyer and Seller sometimes referred to individually as a "Party" or collectively as the "Parties").

Preliminary Statements

A. Seller is the owner of one (1) Franklin County, Ohio Parcel Number 060-008445-00, commonly known as Priestly Drive, Reynoldsburg, Ohio (as shown on Exhibit A, attached hereto and incorporated herein) being an approximate .38 acre tract improved with a nature trail, together with all improvements thereon, and all easements and other rights and privileges appurtenant thereto (hereinafter "the Property").

B. Seller desires to (i) sell and convey the Property to Buyer upon the terms and conditions hereinafter set forth.

C. The Parties desire to set forth in this Contract their respective rights, obligations and conditions with respect to the aforementioned transaction.

Statement of the Contract

In consideration of the foregoing Preliminary Statements, which are hereby incorporated herein, and of the mutual promises herein set forth, the Parties do hereby make this Contract on the following terms and conditions, intending to be bound hereby:

Article 1: Purchase Price.

The purchase price (the "Purchase Price") to be paid by Buyer to Seller for the Property shall be Twenty Five Hundred Dollars (\$2,500.00). The Purchase Price shall be due and payable in immediately available funds at the Closing (as hereinafter defined), subject to adjustments for certain charges and credits as provided hereinafter.

In the event title company requires the parties to execute an addendum or other agreement with respect to the title company serving as Holder, then the parties agree to execute such addendum or other agreement.

Article 2: Closing; Possession; Condition of Property.

a. Closing. Subject to the provisions of Article 5 and satisfaction and/or waiver of Buyer's Contingencies (as hereinafter defined), the transaction for the sale and purchase of the Property shall be closed as provided below by the delivery of the deed and other Closing instruments specified for the Property as provided in Article 7 and by the payment of the Purchase Price for the Property as provided in Article 1 on or before the thirtieth (30th) day after Buyer waives or satisfies the Buyer's Contingencies (the "Closing"). The specific date, time and location of Closing shall be mutually agreed upon Buyer and Seller, but shall be no later than June 15, 2021, unless extended by mutual agreement of the Parties. Upon termination, all Seller's and Buyer's obligations hereunder shall terminate and neither Party shall have any further obligation or liability hereunder to the other Party thereafter, except those obligations outlined in Article 3.

b. Possession. Buyer shall be entitled to possession of the Property at the Closing.

c. Condition. The Property and each building or other improvement thereon shall be sold in "as is" condition as of the Effective Date.

Article 3: Inspection of the Property.

a. Inspection of Property. As of the Effective Date, Buyer and its representatives, agents, and contractors shall have the right to enter upon and have reasonable access to the Property in order to conduct such examinations, inspections, studies and tests thereof as Buyer may deem necessary or desirable in Buyer's sole discretion including, without limitation, surveys, soil tests, environmental examinations, audits and tests, feasibility studies and appraisals; and after conducting the same, Buyer shall restore the Property to substantially the same condition as it was prior to Buyer's undertaking of tests and examinations described in this Article 3. Buyer agrees to indemnify and hold Seller harmless from any and all third-party liabilities, claims, causes of action, penalties, demands, and expenses of any kind or nature whatsoever arising from Buyer or Buyer's representative's actions while inspecting the Property. Buyer agrees to notify Seller prior to Buyer or Buyer's representatives entering the building on the Property.

Article 4: Delivery of Seller's Information.

Within five (5) business days after the Effective Date, Seller shall deliver to Buyer the following: copies of any title insurance policies; the surveys; soils analysis; environmental studies and audits, and related materials; copies of any and all documents received by Seller from governmental entities; and all other pertinent reports and information related to the Property which are in Seller's or Seller's agents possession or which can be reasonably obtained at no additional cost to Seller. Seller agrees, in good faith, to continue to share other relevant information on the Property throughout the term of this Contract which may be beneficial to the Buyer.

Article 5: Buyer's Contingencies.

a. Buyer's Contingencies. Buyer's obligations under this Contract are specifically subject to the following conditions precedent and contingencies (individually, a "Buyer's Contingency" and collectively, "Buyer's Contingencies"), which may be satisfied or waived solely by Buyer, in its sole and absolute discretion, and at its expense within the time-period hereinafter specified for each enumerated category of Buyer's Contingencies:

- i. Survey and Title. Within the time period provided in Article 6 of this Contract, Buyer shall have approved the Title to the Property.
- ii. General Due Diligence. Within forty five (45) days after the Effective Date, Buyer, in Buyer's sole discretion, shall have satisfied itself in all matters pertaining to its due diligence on the Property, including, but not limited to the suitability of the soils within the Property for Buyer's intended use; the availability, size, quality and quantity of any utility service or connection; environmental matters (including but not limited to Phase I and Phase II Environmental Assessments); the zoning; any other survey, test, appraisal, examination or inspection described in or permitted by Article 3 of this Contract; review of all documents supplied pursuant to Article 4 of this Contract; the general feasibility, suitability and fitness of the Property; and any and all additional matters or investigations as Buyer deems necessary or appropriate.
- iii. Governmental Approval. Within thirty (30) days after the Effective Date, Buyer shall have obtained approval for this Contract and to purchase the Property from the Reynoldsburg City Council, the Mayor of Reynoldsburg, and any and all other related governmental entities as are deemed necessary by the Buyer.

b. Effect of Failure to Satisfy Buyer's Contingencies. If any of Buyer's Contingencies are not satisfied or waived within the applicable time period specified for each in Article 5(a), then Buyer shall have the right, in Buyer's sole and absolute discretion, to terminate this Contract by giving to Seller written notice of such termination within the time period specified herein and the earnest money shall be returned to Buyer. If Buyer should fail to give to Seller such notice on or before the applicable expiration date of each respective Buyer's Contingency in Article 5(a), then Buyer shall be deemed to have satisfied or waived such Buyer's Contingency.

Article 6: Title and Survey.

a. Issuance of the Title Commitment. Within seven (7) days following the Effective Date, Buyer, at Buyer's sole expense, shall order and obtain an owner's policy of title insurance with respect to the Property on the then current ALTA form authorized for use within the State of Ohio (the "Title Commitment"). The Title Commitment shall show fee simple title to the Property in Seller free and clear of all liens and encumbrances except: (i) the standard exceptions for an owner's policy, unless one or more of such exceptions are waived by the Title Company, (ii) real estate taxes and assessments affecting the Property, and (iii) easements, conditions, restrictions, covenants, reservations, encumbrances, liens and other matters of record or affecting the Property. The Title Commitment shall be issued in favor of Buyer as the proposed insured, in the aggregate dollar amount of the Purchase Price for the Property.

b. Survey. Within twenty (20) days following Buyer's receipt of the Title Commitment, Buyer, at Buyer's expense, shall have the right to order and obtain a current ALTA Survey of the Property, in form and content acceptable to Buyer (the "Survey").

c. Objections to Title & Survey. Buyer shall have thirty (30) days from the date that it receives the Title Commitment to review the Title Commitment and Survey. If the Title Commitment or Survey shows any defect, covenant, agreement, encroachment, easement, encumbrance, lien, restriction, reservation, condition or other title matter or condition which unreasonably interferes with Buyer's proposed use of the Property, as Buyer may determine in its sole and absolute discretion, Buyer shall, within said period, give Seller written notice specifying the specific objection (the "Buyer's Objection").

In the event Buyer should timely notify Seller of any such Buyer's Objection, Seller shall have ten (10) business days following receipt of any such notice from Buyer to remedy said Buyer's Objection. The parties agree in good faith to attempt to resolve any and all of Buyer's Objections provided that such are reasonable. In the event Seller does not remedy or obtain title insurance against any such Buyer's Objection within ten (10) business days after the expiration of the aforementioned ten (10) business day period Buyer, at Buyer's option, shall have the right to (i) waive such Buyer's Objection and proceed with the Closing, or (ii) terminate this Contract, whereupon all Seller's and Buyer's obligations hereunder shall terminate and neither Party shall have any further obligation or liability hereunder to the other Party thereafter. Provided, however, if the Buyer's Objection is one which can be removed by the payment of money, to secure the release of a lien or monetary encumbrance not in excess of the Purchase Price (such as a tax lien certificate of judgment or mortgage), Seller shall be required to and hereby agrees to satisfy any such encumbrance from the net proceeds due and payable to Seller at the Closing in order to remove the lien or encumbrance from title to the Property

d. Permitted Exceptions. All of the matters set forth on the Survey and Title Commitment, if not constituting a Buyer's Objection, shall be a permitted exception to title to the Property (collectively, the "Permitted Exceptions"). "Permitted Exceptions" shall also include, at Seller's election, the Deed Restrictions (as hereinafter defined).

e. Title Commitment, Title Policy and Survey Premium and Fees. Buyer shall pay all search, commitment or similar fees for the issuance of the Title Commitment and the premium attributable to the title insurance policy for the owner insuring an amount not in excess of the Purchase Price. Buyer shall be solely responsible for the premiums attributable to its lender's title insurance policy, if any, and any endorsements requested by Buyer and/or its lender.

Article 7: Closing Costs and Prorations.

a. Conveyance, Recording and Escrow Fees. Seller shall pay the real property conveyance fee applicable to the sale and conveyance of the Property and any recording fees associated with mortgage or similar lien releases attributable to the Property. Buyer shall pay all other recording fees.

b. Real Estate Taxes and Assessments. At Closing, Seller shall pay or credit against the Purchase Price all delinquent taxes, including penalty and interest, all assessments that are a lien on the date of Closing prorated through the date of Closing. At Closing and based on the Purchase Price, Seller also shall pay or credit on the Purchase Price all other unpaid real estate taxes and assessments that are a lien for years prior to Closing and a portion of such taxes based on a 365-day year and, if undetermined, on most recent available tax rate and valuation, giving effect to applicable exemptions, recently voted millage, change in valuation, etc., whether or not certified. The tax proration determined at Closing shall be final and neither Party shall have the right to contest said amount unless predicated on fraud or intentional misrepresentation.

c. Other Expenses. Each Party shall be responsible for all other fees, costs and expenses incurred by it in connection with this transaction, including any such expenses for services rendered by accountants, appraisers, architects, attorneys, contractors, engineers and other persons not otherwise expressly provided for herein.

Article 8: Closing Instruments.

a. Instruments to be Delivered by Seller. At the Closing, Seller shall execute and deliver to Buyer and/or the Title Company the following instruments:

(i) Deed. A recordable limited warranty deed (the "Deed") which conveys to Buyer good and marketable title in fee simple to the Property free and clear of all liens, conditions, restrictions, easements, reservations, encumbrances and rights of third parties except the Permitted Exceptions and the following matters which shall be excepted and/or reserved by Seller, as the case may be, in the Deed.

(ii) Seller's Affidavit. A seller's affidavit given by Seller to Buyer and the Title Company with respect to the payment of bills for work performed or materials furnished to the Property within ninety (90) days prior to the Closing and with respect to any other off-record matter which is required for the issuance of the owner's policy of title insurance and specifically incorporating the Seller's Warranties contained in Article 10 herein.

(iii) Authority. One or more certificates of Seller regarding the authority of the

Person or Persons who sign this Contract and the other Closing instruments on behalf of Seller.

(iv) Documents. Originals, as available, or copies of all contracts relating to the Property.

(v) Warranties. An assignment of all transferable warranties and guarantees then in effect, if any, with respect to the improvements located on the Property or any repairs or renovations to such improvements being conveyed hereunder in a form that shall be mutually agreed by Buyer and Seller.

(vi) Intentionally Deleted

(vii) Other Instruments. A Closing and disbursement statement, an IRS Form 1099-B report of proceeds from a real estate transaction [§6045(e), IRC], and a non- foreign person certificate [§1445, IRC, FIRPTA], if required.

b. Instruments to be Delivered by Buyer. At the Closing, Buyer shall execute and deliver to Seller and/or the Title Company the following instruments:

(i) Authority. One or more certificates of the Buyer regarding the authority of the Person or Persons who sign this Contract and the other Closing instruments on behalf of Buyer.

(ii) Other Instruments. A Closing and disbursement statement and a real property conveyance fee statement.

Article 9: Risk of Loss or Damage; Appropriation.

a Risk of Loss or Damage. Notwithstanding Buyer's obligations, Seller shall bear the risk of loss or damage to the Property until the Closing and agrees to maintain adequate insurance on the Property with a reputable insurance carrier. If any event should occur prior to the Closing Date which causes a material loss or damage, then Seller shall promptly notify Buyer of such event and Buyer shall have the right, at its option: (i) to proceed with the transaction by giving to Seller written notice thereof in which case Buyer shall be entitled to any and all insurance proceeds, or (ii) to terminate this Contract by giving to Seller written notice of such termination. The election of Buyer shall be exercised by written notice given to Seller within twenty (20) days after receipt of notice of such event from Seller. The failure by Buyer to so notify Seller shall constitute an election to proceed with the transaction.

Appropriation. If appropriation proceedings should be commenced against the Property or if any governmental authority should notify Seller of its intention to acquire the same pursuant to the power of eminent domain prior to the Closing, then Seller shall notify Buyer thereof. In such event, Buyer shall have the right, at its option: (i) to proceed with the transaction by giving to Seller written notice that all of Buyer's contingencies of the transaction to be released

have been removed subject only to the contingencies which are typically required at Closing in which event Buyer shall have the right to negotiate with and sell to such

governmental authority or to contest such appropriation in litigation proceedings, and shall be entitled to all proceeds thereof, up to the amount of the Purchase Price with all excess being the property of the Seller and Seller shall convey the Property subject to such proceedings and shall receive the Purchase Price specified in this Contract at the Closing; or (ii) to terminate this Contract by giving to Seller written notice of such termination. The election of Buyer shall be exercised by written notice given to Seller within twenty (20) days after Seller has given to Buyer written notice of such governmental action. The failure by Buyer to so notify Seller shall constitute an election to proceed with the transaction.

Article 10: Representations and Indemnification.

a Seller's Representations. Seller represents and warrants the following as of the Effective Date which said representations and warranties shall survive the Closing:

- (i) There is no action proceeding, threatened or investigation pending or threatened against Seller relating to the Property or against the Property, or any part thereof before any court or governmental department, commission, ward, agency or instrumentality and Seller does not know of any basis for any such action, proceeding or investigation;
- (ii) There are no adverse or other parties in possession of the Property and no other party has been granted any license, lease or other right relating to the use or possession of the Property, or any part thereof;
- (iii) Seller has not received notice, written or otherwise, from any governmental or quasi-governmental agency requiring correction of any condition with respect to the Property or any part thereof;
- (iv) Seller has not received any notice, written or otherwise, of any pending or contemplated condemnation with respect to the Property, or any part thereof;
- (v) Seller has not received notice of, or has no other knowledge or information of, any pending or contemplated change in any governmental regulation or private restriction applicable to the Premises, any pending or threatened judicial action or pending or threatened action by adjoining landowners or other persons, parties or entities;
- (vi) On the day of Closing, the Property will be free and clear of liens, encumbrances and encroachments, other than the Permitted Exceptions;
- (vii) There will be no unpaid improvements related to the Property within ninety (90) days immediately preceding the Closing which might constitute the basis of a mechanics' lien;
- (viii) Within twenty (20) days of the Effective Date, Seller shall confirm to Buyer that it has full power and authority to enter into and fully perform and comply with the terms of this Contract. Should Seller fail to secure authority from its Members, this Real Estate Purchase Contract shall be null and void and the Earnest Money shall be returned to Buyer.
- (ix) Neither the execution and delivery of this Contract nor its performance by Seller will conflict with or result in the breach of any mortgage, note, indenture, contract, agreement, law, rule or regulation to which Seller

is a party or by which Seller is bound;

- (x) To the best of Seller's knowledge, the Property is free from any toxic or hazardous material or substance or other pollutant of nature as defined or regulated by applicable federal, state, or local laws and is free from any environmental condition that could give rise to a governmental clean-up. Seller has not received notification, written or otherwise, from any governmental or quasi-governmental entity pertaining to toxic or hazardous material or substance or other pollutant of nature related to the Property;
- (xi) Seller will not take or omit to take any action that would have the effect of violating any of the representations, warranties or agreements of Seller contained herein nor will Seller enter into any leases which will effect the Property;
- (xii) Neither the execution and delivery of this Contract nor its performance by Seller will conflict with or result in the breach of any mortgage, note, indenture, contract, agreement, law, rule or regulation to which Seller is a party or by which Seller is bound;
- (xiii) To Seller's knowledge, Seller is not under any legal disability which would impede or void any of Seller's contractual obligations nor is Seller a debtor in any proceeding under the bankruptcy laws of the United States;
- (xiv) Seller has and will convey to Buyer good, marketable and indefeasible fee simple title, free and clear of all conditions, restrictions, exception and reservations, except as specifically permitted herein;
- (xv) Seller has not entered into any lease, verbal or written agreements, contracts or letters of intent with any third-party pertaining to the Property which have not been disclosed in writing to Buyer in this Contract; and
- (xvi) Seller shall not enter into any verbal or written agreements, contracts or letters of intent with any third-party pertaining to the Property prior to the Closing without Buyer's permission.

At Closing, Seller shall give a certificate to Buyer stating that these representations and warranties are true and accurate as of Closing.

b. Seller's Indemnification. Seller agrees to indemnify and hold Buyer and its respective nominees, successors, assigns, officers, directors, partners, agents, employees and beneficiaries harmless from any and all third-party liabilities, claims, causes of action, penalties, demands, and expenses of any kind or nature whatsoever related to a breach of the Seller Representations contained in Article 10(a)(i)-(xv), including all expenses related thereto, including without limitation, court costs and attorneys' fees, which said indemnification survive the Closing for a period of one (1) year without the exception of fraud or intentional misrepresentation.

Article 12: General and Miscellaneous Provisions.

a. Notice. Any notice or other communication required or permitted to be given to a Party under this Contract shall be in writing, unless otherwise specified in this Contract, and shall be given by registered or certified United States mail, return receipt requested and postage prepaid. Notice shall be effective upon receipt of the receiving Party or if the receiving Party refuses service, the date placed in the United States mail system. Either Party may change its address for notice by giving written notice thereof to the other Party. The address of each Party for notice initially is as follows:

Buyer:
City of Reynoldsburg
7232 E. Main Street
Reynoldsburg, Ohio 43068
ATTN: Joe Begeny, Mayor

Seller:
Quarry Park Homeowners Association Inc.
PO Box 395,
Columbus, Ohio 43213
ATTN: Andrew F. Meinert, Esq.

With a copy to:
Chris Shook
7232 E. Main Street
Reynoldsburg, Ohio
43068

b. Complete Agreement, Amendment, Waiver; Counterparts. This Contract, including all exhibits, constitutes the complete agreement between the parties with respect to the subject matter hereof, all previous understandings, if any, between the parties; no oral or implied understandings, representations or warranties shall vary the terms of this Contract; and neither this Contract nor any of its provisions may be amended or waived other than by a written instrument executed by Seller and Buyer. This Contract or any such amendment or waiver may be executed in several counterparts, each of which shall be considered a duplicate original and the same instrument. The Letter of Intent is hereby null and void and is of no force and effect.

c. Governing Law; Severability. This Contract shall be governed by and construed in accordance with the laws of the State of Ohio. The invalidity or unenforceability of any provision of this Contract in any particular respect shall not affect the validity and enforceability of any other provision of this Contract or of the same provision in any other respect.

d. Successor and Assigns; Assignment. This Contract shall inure to the benefit of and be binding upon the Parties hereto and their respective heirs, personal representatives, successors and permitted assigns. Notwithstanding the foregoing, Buyer may assign this Contract to any third-party individual or entity, with Seller's prior written consent (and upon written notice to Seller and Title Company), at which time Buyer's assignee will be substituted for Buyer and Buyer shall be relieved of all obligations under this Contract. Seller hereby further agrees to accept all required performance under this Contract from Buyer's nominee and to render Seller's performance of all of Seller's obligations under this

Contract to Buyer's nominee, if requested, in accordance with this paragraph. Seller may assign its rights in this Contract with the prior approval of Buyer.

e. Survival of the Contract; Survival of Certain Terms. The promises, terms, conditions, representations, warranties and provisions of this Contract shall survive the Closing of the transactions and the delivery and recording of the deed and any other instrument for the conveyance of the Property; and if the deed or any other recorded instrument is or may be construed to be inconsistent with any provision of this Contract, then the applicable provisions of this Contract shall control and shall not be deemed to have been merged into such deed or other recorded instrument, unless otherwise expressly provided in any such instrument.

f. Real Estate Brokerage Commission. The Seller represents that no real estate broker or other Person has been employed for compensation to represent it in this transaction, except Hadler Realty Co., representing the Seller. The Buyer represents that no real estate broker or other Person has been employed for compensation to represent the Buyer in this transaction. Each Party hereby represents and warrants to the other Party that, except as provided above, it has no knowledge of any agreement, understanding or fact which would entitle any real estate broker, finder or other Person, to any commission, fee or other compensation as a result of the transaction which is the subject of this Contract. Each Party hereby agrees to indemnify, defend and hold harmless the other Party from and against any liability, cost or expense, including attorneys' fees, as a result of any claim for a commission, fee or other compensation made by any real estate broker, finder or other Person and asserted against the other Party by reason of an arrangement made or alleged to have been made by the indemnifying Party. Seller is responsible for any brokerage fees to Hadler Realty.

g. Certain Defined Terms. For purposes of this Contract, the term: (i) "Person" means a corporation, association, partnership (general or limited), limited liability company, trust, estate, government, governmental agency or other entity as well as an individual or natural person, unless the context otherwise requires, (ii) "Day" or "day" shall mean a calendar day and "Effective Date" means the date that the last Party to execute this Contract delivers this executed Contract to the other Party.

h. Time. Time is of the essence with respect to the performance of each provision of this Contract. Ownership of Plans. In the event this transaction does not close, all plans, surveys, reports, studies, tests, audits, investigations, designs, drawings and related information and materials (collectively, the "Plans") prepared for or at the request of Buyer and relating to the Property shall, upon the reasonable request of Seller, be promptly delivered to Seller.

i. Like-Kind Exchange. The Parties acknowledge that either may elect to purchase or sell the Property as part of a tax-free exchange under Section 1031 of the Internal Revenue Code of 1986, as amended ("Code"). As such, the Parties agree to reasonably cooperate in connection therewith. If requested by Buyer or Seller, each will participate in the exchange contemplated by this Article as an accommodation to the other with the express understanding and agreement that:

(i) Seller or Buyer shall not be required to take title to any property in order to effectuate such exchange, (ii) under no circumstance shall Seller be required to postpone or refrain from receiving any of the Purchase Proceeds due Seller hereunder, (iii) neither Party is making any representation or warranty regarding such exchange or whether such exchange qualifies as such under the Code, (iv) each Party shall indemnify and hold the other harmless from and against any cost, expense or liability, including attorneys' fees, incurred by Buyer and/or Seller as the case may be, in connection with the provisions of this §12(j) or any such exchange and (v) Buyer and/or Seller as the case may be, shall not be required to incur any additional costs, fees or expenses (including, without limitation, attorney fees) to accommodate any proposed like-kind exchange.

l. Defaults and Remedies.

- Default by Seller. If this transaction is not closed because of Seller's failure to perform hereunder (through no fault of Buyer), or Seller fails to comply with any of its obligations, covenants, warranties or agreements, Buyer may bring any action against Seller for legal or equitable relief.
- Default by Buyer. If this transaction is not closed because of Buyer's failure to perform hereunder (through no fault of Seller), or Buyer fails to comply with any of its obligations, covenants, warranties or agreements, Seller may bring any action against Buyer for legal or equitable relief.

m. Recording. Neither Party may record this Contract, however, either Party may record a customary Memorandum of Contract, at the recording Parties' expense.

n. Offer & Acceptance. This Contract shall be open for Seller's acceptance until 5:00 p.m. on the third (3rd) business day after Buyer has delivered this Contract to Seller.

Signatures Appear on the Following Page

IN WITNESS WHEREOF, each Party has executed and delivered this Contract to the other Party to be effective as of the Effective Date.

Buyer:

City of Reynoldsburg

By: _____

Its: _____

Date: _____

Approved as to Form:

City of Reynoldsburg – City Attorney

By: _____

Date: _____

Seller:

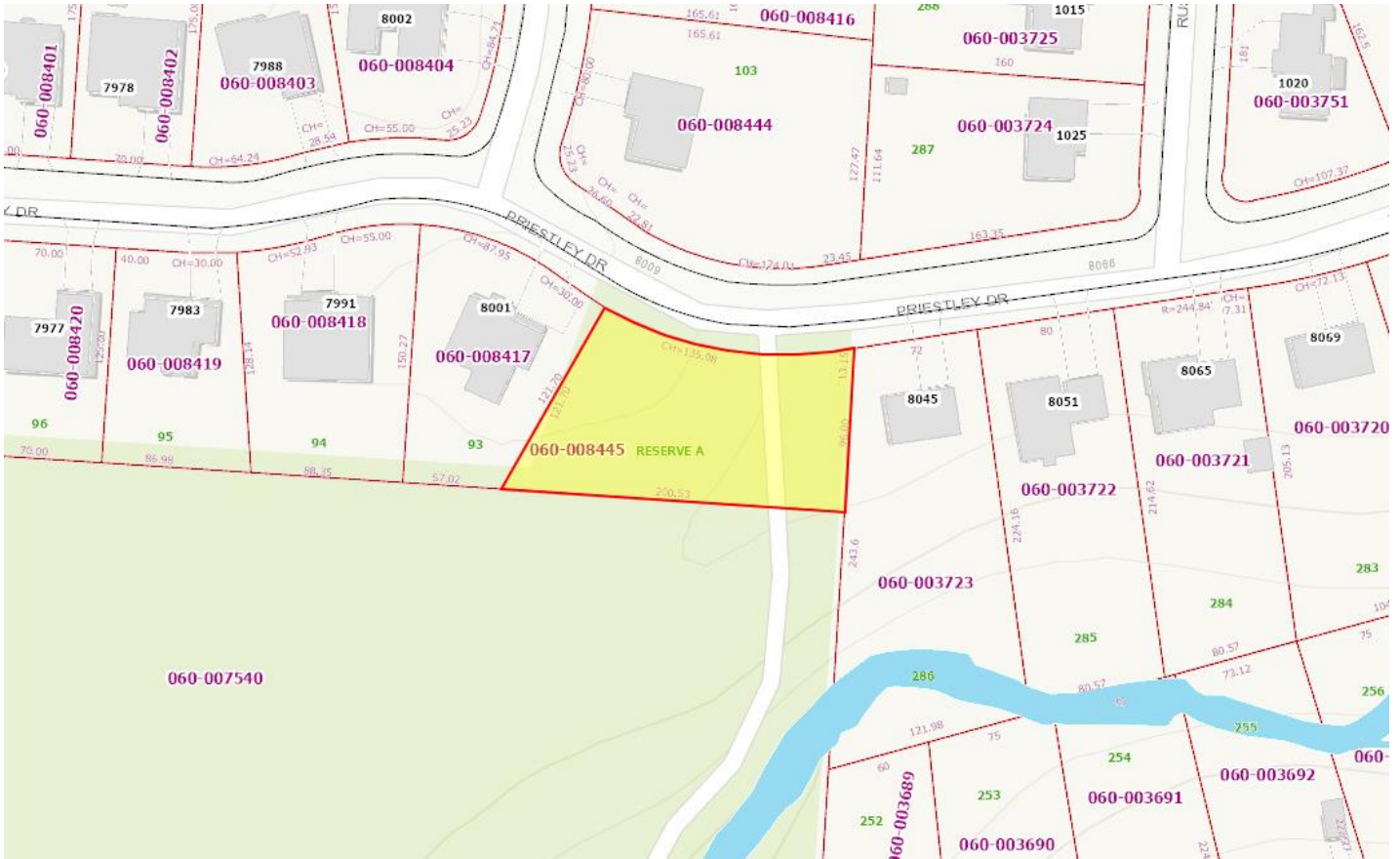
Nance Family LLC,
an Ohio limited liability company

By: _____

Its: _____

Date: _____

Attachment: Prestly Draft Purchase Agreement.7.12.21 (Purchase of Real Property on Priestly Drive)

Exhibit A

Attachment: Prestly Draft Purchase Agreement.7.12.21 (Purchase of Real Property on Priestly Drive)

Service Department**Bill Dorman****7232 E. Main Street****Reynoldsburg OH 43068****Phone****ORDINANCE REQUEST**

DATE: September 13, 2021

TO: Public Service and Transportation Committee

RE: Community Consortium Recycling Processing Bid Award

Approval:

Completed Joe Begeny	Completed Chris Shook	Completed Stephen Cicak
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Upon review of the bids received the City has determined Rumpke Trash and Recycling to be the lowest and best, and

Whereas the bid price is \$35.00 for per ton for years 2022, 2023 and 2024, and

Whereas the contract includes two (2) one (1) year extensions for 2025 and 2026 at the same rate.

**AN ORDINANCE AUTHORIZING THE MAYOR TO ENTER INTO A
CONTRACT WITH RUMPKE TRASH AND RECYCLING FOR RECYCLING
PROCESSING GENERATED BY RESIDENTIAL, MUNICIPAL, AND SPECIAL
EVENTS IN THE CITY OF REYNOLDSBURG, OHIO**

WHEREAS, the Consortium received bids from one (1) company interested in providing services related to the processing of recyclable material; and

WHEREAS, after a review of the proposals, it was determined that the lowest and best bidder for such services is Rumpke Trash and Recycling; and

Service Department**Bill Dorman****7232 E. Main Street****Reynoldsburg OH 43068****Phone**

WHEREAS, the Consortium has also concluded that Rumpke Trash and Recycling has the ability, resources, and experience to provide those services; and

WHEREAS, the Consortium has recommended that the primary bid of \$35.00 per ton for three years from Rumpke Trash and Recycling be awarded.

NOW THEREFORE, BE IT RESOLVED by the Council of Reynoldsburg, Ohio that:

Section 1: The exclusive contract for the recycling processing be awarded to Rumpke Trash and Recycling in accordance with the bid specifications and the bid proposal received.

Section 2: The Mayor is hereby authorized on behalf of the City of Reynoldsburg to enter into an contract with Rumpke Trash and Recycling for the processing of recyclable material.

Section 3: The contract amount shall be based on the primary bid submitted by Rumpke Trash and Recycling for a three-year price of \$35.00 per ton to commence January 1, 2022 through December 31, 2024. The contract also allows for two one-year extensions for 2025 and 2026.

Section 4: This Ordinance is hereby adopted by Council and shall be in effect thirty days following the signature by the Mayor.

**AGREEMENT FOR THE ACCEPTANCE AND PROCESSING OF
RECYCLABLE MATERIALS GENERATED IN AND COLLECTED
FROM THE CITY OF REYNOLDSBURG, OHIO**

THIS AGREEMENT for the acceptance and processing of Recyclable Materials generated in and collected from within the City of Reynoldsburg, Ohio (“Agreement” or “Recycling Services Agreement”) entered into this ____ day of _____ 2021, is by and between the community of City of Reynoldsburg, Ohio (“Participating Community”), with its offices located at 7232 E. Main Street, Reynoldsburg, Ohio 43068, and Rumpke of Ohio, Inc. (“Contractor”), a corporation with an office located at 10795 Hughes Road, Cincinnati, Ohio 45251.

RECITALS

WHEREAS, pursuant to Section 715.43 and Section 3707.43 of the Ohio Revised Code, the Participating Community may establish such collection systems and Solid Waste facilities as may be necessary or appropriate to provide for the safe and sanitary management of Solid Waste, including Recyclable Materials, generated within the Participating Community; and

WHEREAS, the Participating Community has determined that it is in the best interests of the Participating Community and its residents that the Participating Community arrange for the guaranteed acceptance and processing of all Recyclable Materials generated at Residential Units, Residential Unit Equivalents and Municipal Facilities and during Special Events located within the Participating Community from a single Contractor on an exclusive basis (“Recycling Services”); and

WHEREAS, on February 18, 2021 and on February 25, 2021, the Participating Community, as part of a Joint Bidding Process with several communities located within the jurisdiction of the Solid Waste Authority of Central Ohio (“2021 Solid Waste Consortium”), invited through advertisement in the Daily Reporter qualified providers of the Recycling Services to submit bids to provide Recycling Services on the terms and conditions contained herein; and

WHEREAS, the Contractor owns, operates or has reserved capacity available at a properly licensed and permitted material recovery facility or Legitimate Recycling Facility for the processing of Recyclable Materials, known as Rumpke Recycling and located at 1191 Field Road, Columbus, Ohio 43201 (“Identified Facility”); and

WHEREAS, the Contractor submitted a Bid to become the sole provider of Recycling Services for Recyclable Materials generated at Residential Units and Municipal Facilities and during Special Events located within the Participating Community; and

WHEREAS, the Participating Community has accepted and awarded a separate contract to a Collection Contractor, for the collection, transportation and delivery of all Recyclable Materials generated at Residential Units and Municipal Facilities and during Special Events located within the Participating Community; and

WHEREAS, in reliance upon the Contractor's Bid, the Participating Community requires that the Collection Contractor deliver all Recyclable Materials to the Contractor's Identified Facility for processing by the Contractor; and

WHEREAS, the Participating Community desires to accept the Contractor's Recycling Services Bid and engage the Contractor to be the sole provider of Recycling Services; and

WHEREAS, the Participating Community and the Contractor each represents that it has the authority to execute this Agreement for the Recycling Services.

NOW, THEREFORE, in consideration of the promises and mutual covenants below, the parties incorporate the foregoing recitals and agree as follows:

ARTICLE I - DEFINITIONS

The capitalized terms used herein shall be defined in Exhibit A, which is attached and incorporated.

ARTICLE II - TERM

- 2.1. Term of Agreement.** The term of this Agreement shall commence on January 1, 2021, upon its execution by both parties hereto and shall continue for two (2) years. The Agreement shall automatically renew for three additional one-year term(s) unless, at the sole discretion of the Participating Community, the Participating Community provides notice of termination within thirty (30) days of the renewal date. The Participating Community shall have a right to terminate at any time for cause. Cause includes but is not limited to violation of the terms of this Agreement, substantial non-performance, or as set forth in in paragraph 3.5 herein.

ARTICLE III – CONTRACTOR'S OBLIGATIONS

- 3.1. Recycling Services.** The Contractor agrees to accept any and all Recyclable Materials identified on the Bid Form, attached hereto and incorporated herein as Exhibit C, generated and collected from within the Participating Community and delivered to the Contractor's Identified Facility by the Participating Community's Collection Contractor, the Participating Community or its Residents during the term and any renewal term of this Agreement. The Contractor shall make such Recycling Services available to the Collection Contractor between the hours of 7:00 a.m. and 7:00 p.m., Monday through Friday, and between the hours of 7:00 am and 12:00 p.m. on Saturdays, exclusive of the following holidays: New Year's Day, Memorial Day, Fourth of July, Labor Day, Thanksgiving Day and Christmas Day.
- 3.2. Charges for Recycling Services.** The Contractor agrees that it shall charge the Participating Community or pay to the Participating Community a price in accordance with the amount provided in the Bid Form, attached hereto and incorporated herein as Exhibit C, measured on a per ton basis or fraction thereof of Recyclable Materials delivered to the Identified Facility by Collection Contractor, the Participating Community or its Residents ("Contractor Charge").

- 3.3. Recyclable Materials.** The Successful Bidder shall accept and process for recycling not less than the following Recyclable Materials: steel cans, aluminum cans (including empty aerosol containers), plastic bottles and jugs (all colors and resin types), cartons and aseptic containers, newspapers, magazines and other residential mixed paper, cardboard, glass bottles and glass jars (all colors). The processor may identify other material types accepted.
- 3.4. Performance Bond.** Within ten (10) days after receiving the Notice of Award, the Contractor shall furnish and maintain for the term and any renewal term of this Agreement, a Performance Bond, substantially in the form attached hereto and incorporated herein as Exhibit B, executed by a duly authorized surety, acceptable to the Participating Community in all respects, or such other security acceptable to the Participating Community, in the amount of twenty-five thousand dollars (\$25,000.00).
- 3.5. Performance Assurance.** The Contractor shall immediately report to the Participating Community any notice or order from any governmental agency or court or any event, circumstance or condition which may adversely affect the ability of the Contractor to fulfill its obligations. If upon receipt of such report or upon the Participating Community's own determination that any such notice, order, event, circumstance or condition adversely affects the ability of the Contractor to fulfill its obligations, the Participating Community shall have the right to demand adequate assurances from the Contractor that the Contractor is able to continue to perform. Within fourteen (14) days of reading such demand, the contractor shall submit to the Participating Community its written response. In the event that the Participating Community, in good faith, does not agree that the Contractor's response provides adequate assurance of future performance to the Participating Community and its Residents, the Participating Community may, in the exercise of its sole discretion, seek substitute or additional sources for the delivery of all or a portion of the Recycling Services, declare the Contractor is in default of its obligations under this Agreement and terminate the Agreement or take such other action the Participating Community deems necessary to assure that the Recycling Services will be provided to the Participating Community and its Residents.
- 3.6. Notice Requirement.** The Contractor shall immediately notify the Participating Community of any problem or dispute, including payment, which the Contractor has with the Collection Contractor. The Contractor shall not refuse to accept any Recyclable Materials collected from within the Participating Community delivered by the Collection Contractor for processing unless and until the Participating Community has been notified and has had a reasonable opportunity to investigate and correct any violation and resolve the dispute.
- 3.7. Environmental Indemnification.** The Contractor shall save, indemnify and hold the Participating Community, its members of council, employees, agents, officers and consultants (each a "Participating Community Indemnatee") harmless from and against any and all liabilities, claims, demands, causes of action, penalties, judgments, forfeitures, liens, suits, costs and expenses whatsoever (including those arising out of death, injury to persons, or damage to or destruction of property), and the cost and expenses incident thereto (including reasonable attorneys' fees), which any Participating Community Indemnatee may incur, become responsible for, or pay out for or resulting from

contamination of or adverse effects on the environment, or any violation of governmental laws, regulations, or orders, in each case, to the extent caused by the Contractor's negligence or willful misconduct relating to the operation of the Identified Facility, including the processing of Recyclable Materials within said Identified Facility. Any Participating Community Indemnitee shall promptly notify Contractor of any assertion of any claim against it for which it is entitled to be indemnified, shall give the Contractor the opportunity to defend such claim and shall not settle such claim without the approval of the Contractor. This Section 3.7 shall survive expiration or earlier termination of this Agreement.

- 3.8. Employment Practices.** The Contractor agrees that the Contractor and its agents and subcontractors shall not discriminate, by reason of race, color, religion, sex, military status, national origin, disability, age, or ancestry against any person with respect to hire, tenure, terms, conditions, or privileges of employment, or any matter directly or indirectly related to employment in the performance of the Recycling Services.
- 3.9. Compliance with Applicable Laws.** The Contractor agrees that it will provide the Recycling Services and operate and maintain its Identified Facility in strict compliance with all applicable federal, state, and local laws, ordinances, rules and regulations, including but not limited to the rules and regulations of the Solid Waste Authority of Central Ohio (including Rule 4-2017) and the Franklin County District Board of Health, which may apply to the performance of the Recycling Services.
- 3.10. Volume of Generation.** The Contractor acknowledges that the Participating Community makes no commitment that any specific amount of Recyclable Materials will be available for processing.
- 3.11. Records and Inspections.** The Recycling Services Contractor shall permit representatives of the Participating Community, at the Participating Community's sole expense, to inspect the Designated Facility and obtain copies of Recyclable Materials log sheets, weight tickets, gate receipts, and any documents relevant to processing fees and rebates that are maintained by the Designated Facility for incoming, outgoing, delivery to market, or sale of Recyclable Materials and residual Solid Waste attributable to the Participating Community. Any such inspection or copying requested by the Participating Community shall be conducted during the Designated Facility's normal business hours and the Participating Community shall give the Recycling Services Contractor at least twenty-four (24) hours prior notice of any such inspection or copying. In the event that the Participating Community requests copies of log sheets, weight tickets, gate receipts, or any documents relevant to processing fees and rebates, the Recycling Services Contractor agrees to make such copies available to the Participating Community within a reasonable time.

ARTICLE IV – MISCELLANEOUS

- 4.1. Bid Forms.** The Bid Form attached as Exhibit C is hereby incorporated. In the event of any conflict between the Bid Forms and a provision of this Agreement, this Agreement shall control.

- 4.2. **Entire Agreement.** This Agreement and the incorporated Bid Form represent the entire agreement of the parties and supersedes all other prior written or oral understandings. This Agreement may be modified or amended only by a writing signed by both parties.
- 4.3. **Notices.** Written notice required to be given under this Agreement shall be sufficient if delivered personally or mailed by certified mail, return receipt requested to the Contractor, attention _____, and to the Participating Community, attention _____, at their respective addresses set forth above. Any change in address must be given in like manner.
- 4.4. **Waiver.** No waiver, discharge, or renunciation of any claim or right of the Participating Community or the Contractor arising out of a breach of this Agreement by the Participating Community or the Contractor shall be effective unless in writing signed by the Participating Community and Contractor.
- 4.5. **Applicable Law.** This Agreement shall be governed by, and construed in accordance with, the laws of the State of Ohio. Venue is proper in Franklin County, Ohio.
- 4.6. **Unenforceable Provision.** If any provision of this Agreement is determined by a court of law to be unenforceable, such provision shall be deemed stricken. The parties agree to remain bound by all remaining provisions and to negotiate in good faith a replacement for any stricken provision.
- 4.7. **Binding Effect.** This Agreement shall be binding upon and shall inure to the benefit of, and be enforceable by and against, the respective successors and assigns of each party, provided, however, that the Contractor may not assign this Agreement or any of the Contractor's rights or obligations without the express written consent of the Participating Community, which consent may be withheld for any reason or for no reason.
- 4.8. **Rights or Benefits.** Nothing herein shall be construed to give any rights or benefits in this Agreement to anyone other than the Participating Community and the Contractor and all duties and responsibilities undertaken are for the sole and exclusive benefit of the Participating Community and the Contractor and not for the benefit of any other party

IN WITNESS WHEREOF, the parties by their duly authorized officers, trustees or partners, have executed this Agreement on the date set forth above.

THE CITY OF REYNOLDSBURG, OHIO

(Signature)

(Printed Name)

(Title)

Contractor must indicate whether Corporation, Partnership, Limited Liability Company or Individual. THE PERSON SIGNING SHALL, IN OWN HANDWRITING, SIGN THE PRINCIPAL'S NAME, HIS OWN NAME, AND HIS TITLE. WHERE THE PERSON SIGNING FOR A CORPORATION IS OTHER THAN PRESIDENT OR VICE PRESIDENT, HE MUST SHOW AUTHORITY TO BIND THE CORPORATION BY AFFIDAVIT.

[CONTRACTOR]

(Signature)

(Printed Name)

(Title)

(Street Address)

(City/State/Zip)

EXHIBIT A

DEFINED TERMS

The 2021 Consortium I and 2021 Consortium III (“2021 Consortiums”): collectively, the Cities of Bexley, Dublin, Gahanna, Grove City, New Albany, Reynoldsburg, and Westerville; Blendon, Hamilton, Jackson, Mifflin, Norwich, Plain, and Washington Townships; and the Villages of Lockbourne and Urbancrest, each located within the jurisdiction of the Solid Waste Authority of Central Ohio and participating in a Joint Bid Process to obtain the Recycling Services.

Bid Bond: a bond insuring the Participating Communities that the Successful Bidder will execute the agreements for the Recycling Services substantially in the form provided in the Bid Documents.

Bidder: a person, partnership, joint venture, corporation or limited liability company submitting a Bid in response to the Invitation to Bid or requests for proposals by the Participating Communities.

Bid Documents: the documents prepared and furnished by the Participating Communities inviting bids to obtain the Recycling Services; including the Legal Notice to Bidders, Instructions to Bidders, Bid Forms, forms of agreement and any and all attachments and exhibits.

Bid Form: the exhibit to the Recycling Services Agreement included in the Bid Documents upon which a Bidder shall submit its bid price for the acceptance and processing of Recyclable Materials.

Bid Process: the bidding process for the Recycling Services designed by the Participating Communities.

Collection Contractor: an individual or entity selected by the Participating Communities for the collection of Solid Waste, Recyclable Materials and/or Yard Waste at Residential Units, Municipal Facilities and during Special Events within the Participating Communities, if any.

Effective Date: the date of last execution of the Recycling Services Agreement.

Identified Facility or Designated Facility: the facility or location where all Recyclable Materials generated in the Participating Communities must be delivered upon commencement of Recyclable Services Agreement.

Invitation to Bid: the request of the Participating Communities to secure the Recycling Services.

Legitimate Recycling Facility: an engineered facility or site where Recycling of material other than scrap tires is the primary objective of the facility, including: (a) Facilities that accept only Source-Separated Recyclable Materials, except scrap tires, and/or commingled Recyclables which are currently recoverable utilizing existing technology; and (b) Facilities that: (i) accept mixed or

Source-Separated Solid Waste; (ii) recover for beneficial use not less than sixty per cent (60%) of the weight of Solid Waste brought to the facility each month (as averaged monthly) for not less than eight (8) months in each calendar year, and (iii) dispose of not more than forty per cent (40%) of the total weight of Solid Waste brought to the facility each month (as averaged monthly) for not less than eight (8) months in each calendar year.

Multi-Family: Municipal Facility pricing options for collection of recyclable materials will also be offered to local commercial business and multi-family housing developments by the Collection Contractor, although neither will be required to use the service. The Collection Contractor is required to provide recycling to local business and multi-family developments at the bid prices and contract directly with those business and multi-family developments that voluntarily choose to participate in the program. The Successful Bidder shall accept the recyclable materials generated from Multi-Family collected by the Collection Contractor.

Municipal Facilities: Participating Community-owned buildings, parks, and/or other locations which may be a source of Participating Community-generated Recyclable Materials.

Notice of Award: written notification that a Bid has been accepted for the Recycling Services.

Participating Community: the City of Reynoldsburg, Ohio.

Participating Communities: the following political subdivisions, located within the jurisdiction of the Solid Waste Authority of Central Ohio and participating in a Joint Bid Process to obtain the Recycling Services, including the Cities of Bexley, Dublin, Gahanna, Grove City, New Albany, Reynoldsburg, and Westerville; Blendon, Hamilton, Jackson, Mifflin, Norwich, Plain, and Washington Townships; and the Villages of Lockbourne and Urbancrest.

Performance Bond: the bond insuring performance of the Recycling Services, to be submitted in substantially the same form as that included in the Bid Documents.

Recyclable Material: means not less than the following Recyclable Materials: steel cans, aluminum cans (including empty aerosol containers), plastic bottles and jugs (all colors and resin types), cartons and aseptic containers, newspapers, magazines and other residential mixed paper, cardboard, glass bottles and glass jars (all colors). The processor may identify other material types accepted.

Recycling Services Agreement, Recycling Agreement, or Agreement: agreement establishing where all Source-Separated Recyclable Materials, except for Food Waste, shall be delivered for Recycling Services by and between the provider of Recycling Services and the Participating Communities.

Recycling Services: the acceptance of Source-Separated Recyclable Materials at the location where Source-Separated Recyclable Materials are to be delivered, and the processing of Source-Separated Recyclable Materials at the location where Source-Separated Recyclable Materials are to be processed, pursuant to the Recycling Services Agreement.

Residential Unit or Units: all residential dwellings within the corporate limits of each Participating Community occupied by a family unit, and considered by that Participating

Community to qualify as a Residential Unit; including but not limited to residences of three (3) units or less and single-family condominiums. A Residential Unit shall be deemed “occupied” when either water or power services have been established.

Residential Unit Equivalent: a commercial establishment that receives Collection Services in the same manner as a Residential Unit by agreement of the Participating Community.

Solid Waste: unwanted residual solid or semisolid material as results from industrial, commercial, agricultural, and community operations, excluding earth or material from construction, mining or demolition operations, or other waste materials of the type that would normally be included in demolition debris, nontoxic fly ash, spent nontoxic foundry sand, and slag and other substances that are not harmful or inimical to public health, and includes, but is not limited to, garbage, tires, combustible and non-combustible material, street dirt, and debris. Solid Waste does not include any material that is an infectious waste or a hazardous waste.

Solid Waste Authority of Central Ohio, or SWACO: the Board of Trustees of the Solid Waste Authority of Central Ohio with its principal offices located at 4239 London-Groveport Road, Grove City, Ohio 43123.

Source-Separated Recyclable Materials: Solid Waste Recyclable Materials that are separated from other Solid Waste at the location where such materials are generated for the purpose of recycling.

Special Events: services provided to Municipal Facilities and during Participating Community - identified events listed on Exhibit E, attached to each Participating Community’s Collection Agreement and included in the Bid Documents, including but not limited to Participating Community -wide designated clean-up weeks.

Successful Bidder: the Bidder that the Participating Communities conclude has submitted the lowest price and best bid for the Recycling Services, receiving a final Notice of Award.

EXHIBIT B**PERFORMANCE BOND FOR THE PROVISION OF RECYCLING SERVICES**

KNOW ALL MEN BY THESE PRESENTS, that we, the undersigned Recycling Services Provider ("Principal") and _____ [insert name of surety] ("Surety"), a corporation organized and doing business under and by virtue of the laws of the State of Ohio, and duly licensed for the purpose of making, guaranteeing, or becoming sole surety upon bonds or undertakings required or authorized under the laws of the State of Ohio, and that the liability incurred is within the limits of section 3929.02 of the Revised Code are held and firmly bound unto the community of _____, Ohio ("Beneficiary") Beneficiary in the sum of **twenty-five thousand dollars (\$25,000.00)**, in lawful money of the United States, of such sum to be made, the Principal and Surety bind ourselves, and each of our administrators, successors, and assigns, jointly and severally, firmly by this Performance Bond.

THE CONDITION OF THIS OBLIGATION is such that whereas, the Principal entered into a certain Recycling Services Agreement by and between Principal and Beneficiary, dated the ____ day of _____, 2021, a copy of which is hereto attached and made a part hereof, for the acceptance and processing of Source-Separated Recyclable Materials generated within and by Residential Units and Municipal Facilities within the municipal boundaries of the Beneficiary and during certain Special Events conducted within the Beneficiary.

NOW, THEREFORE, if the Principal shall well, truly and faithfully perform its duties, all the undertakings, covenants, terms, conditions, and agreements of said Recycling Services Agreement during the original term thereof, and any extensions thereof which may be granted by the Beneficiary, with or without notice to the Surety and during the one year guaranty period, and if Principal shall satisfy all claims and demands incurred under such Recycling Services Agreement, and shall fully indemnify and save harmless the Beneficiary from all costs and damages which it may suffer by reason of failure to do so, and shall reimburse and repay the Beneficiary all outlay and expense which the Beneficiary may incur in making good any default, then this obligation shall be void; otherwise, to remain in full force and effect.

PROVIDED FURTHER, that said Surety, for value received, hereby stipulates and agrees that no change, extension of time, alteration or addition to the terms of the Recycling Services Agreement to be performed thereunder or the specifications accompanying the same shall in any way affect Surety's obligation on the Performance Bond, and Surety does hereby waive notice of any such change, extension of time, alteration or addition to the terms of the Recycling Services Agreement.

IN WITNESS WHEREOF, the Principal and Surety have executed this Performance Bond under their several seals, if any, this ____ day of _____, 2021, by their respective representatives, pursuant to authority of their respective governing bodies.

ATTEST:

(Principal)

(Surety)

(Principal Secretary) By: _____

(Surety Secretary) By: _____

(SEAL)

(SEAL)

(Witness as to Principal)

(Address)

(Witness as to Surety)

(Attorney-In-Fact)

(Address)

(Address)

(Address)

(Address)

(Address)

(Address)

Legal Status of the Principal

A CORPORATION duly organized and doing business under the laws of the State of _____, for whom _____, bearing the official title of _____, whose signature is affixed to this Performance Bond, is duly authorized to execute contracts.

A PARTNERSHIP trading and doing business under the firm name and style of _____, all the members of which with addresses are: _____.

An INDIVIDUAL whose signature is affixed to this Performance Bond, doing business under the firm name and style of _____.

CERTIFICATE AS TO PRINCIPAL

I, _____, certify that I am the _____ Secretary of the corporation named as the Principal in the within Performance Bond; that _____, who signed the Performance Bond on behalf of the Principal was then _____ of the corporation; that I know his/her signature, and his/her signature thereto is genuine; and that the Performance Bond was duly signed, sealed, and attested to for and on behalf of the corporation by authority of its governing body.

(Corporate Seal)

EXHIBIT C**BID FORM FOR PROCESSING OF RECYCLABLE MATERIALS FOR
CONSORTIUM I, CONSORTIUM III AND THE CITY OF COLUMBUS****Two (2)-Year Initial Term
+ Three (3) Separate One (1)-Year Extensions**

Not to exceed per ton bid price for processing of Recyclable
Materials*

Initial two-year term (Consortium I & III 1/1/2022-
12/31/2023; Columbus 4/1/2022-3/31/2024)

\$ 35.00**

First One-Year Extension (Consortium I & III 1/1/2024-
12/31/2024; Columbus 4/1/2024-3/31/2025)

\$ 35.00**

Second One-Year Extension (Consortium I & III 1/1/2025-
12/31/2025; Columbus 4/1/2025-3/31/2026)

\$ 35.00**

Third One-Year Extension (Consortium I & III 1/1/2026-
12/31/2026; Columbus 4/1/2026-3/31/2027)

\$ 35.00**

* Revenue-sharing proposal shall include complete details of such proposal on a separate page.

**See attached REVENUE-SHARING MODEL and CLARIFICATIONS for information related
to pricing and additional terms.

Bids for Processing of Recyclable Materials are due April 15, 2021.

Revenue-Sharing Model

The State of Recycling

The past several years have brought with them many unforeseen changes in recycling and commodity markets have become more unpredictable. Despite this, Rumpke's longstanding regional partnerships and reputation for quality ensure Ohio's recyclables continue to be reused. More than 98% of Rumpke's collected recyclables go to domestic end users, with 80% destined for end users in Ohio and the Midwest. Rumpke has cultivated these regional opportunities by supplying bales of high-quality uncontaminated recyclables that manufacturers can turn into new products.

About the Recycling Processing Adjustment

Rumpke's goal is to support recycling in communities by offering a reliable processing solution at a fair, consistent and sustainable price. In the new state of recycling, collaborative pricing models have become a common practice for doing so. These models adjust price commensurate with recycling markets to help both communities and recyclers sustain their recycling programs.

Rumpke's Recycling Processing Adjustment uses a standard calculation to derive a per ton rebate or charge based on verifiable commodity indexes. The adjustment proposed herein offers communities price protection by setting a maximum charge of \$35 per ton while rebates may reach up to \$20 per ton.

Service Description

The included prices and terms are for the and acceptance of source-separated Single Stream Recyclable Materials generated by the communities listed below, collected by the Collection Contractor and delivered to Rumpke's Material Recovery Facility at 1191 Fields Avenue, Columbus, Ohio 43201. All fees shall be paid by the community and, if not paid directly by the community, all fees for Recycling Services shall be paid by the community's Collection Contractor.

Communities:

- | | | |
|------------------------|-----------------------|-------------------------|
| • City of Bexley | • Blendon Township | • Jackson Township |
| • City of Dublin | • Mifflin Township | • Norwich Township |
| • City of Gahanna | • Plain Township | • Village of Lockbourne |
| • City of New Albany | • Washington Township | • Village of Urbancrest |
| • City of Reynoldsburg | • Grove City | |
| • City of Westerville | • Hamilton Township | |

Recyclable Materials

Recyclable Materials will include all steel cans, aluminum cans, plastic bottles/jugs/tubs, cartons and aseptic containers, newspapers, magazines and other residential mixed paper, cardboard, and glass bottles/jars combined. If excessive Residuals (materials that are not permitted and/or processable as single stream recyclables at Rumpke's Columbus MRF) impede processing, charges may apply to properly manage the material stream.



Calculating the Recycling Processing Adjustment

Allocation Percentage

Allocation Percentage of each commodity category will be adjusted every 6 months based on the actual volume (by weight) of residential recyclables processed and sold during a 6-month time period. The Allocation Percentage provided in the sample is for demonstration purposes only.

Index Price Formula

The Index Price Formula Rate will be based on the monthly published value of the index associated with the Recyclable Material, as described below.

Fiber

Set forth by Pulp & Paper Week, the category listed below, shall be used.

Sorted Residential News	P&PW/OBM High SRP #56 News
Cardboard	P&PW/OBM High Side OCC #11 Corrugated
Mixed Paper	P&PW/OBM High Side Mixed Paper #54
Aseptic Containers	P&PW/OBM High Side, (SOP) Sort Office Paper @ 50%

Non-Fiber

Set forth at www.SecondaryMaterialsPricing.com, the first published "Current Average" price for each month, Chicago (Midwest/Central) Region shall be used. Prices shall be retroactive to the first published price of the month and shall be applied to the month delivery.

Grade	Description	Average
PET Bottles	Baled, .lb, picked up	Average
HDPE Natural	Baled, .lb, picked up	Average
HDPE Color	Baled, .lb, picked up	Average
Aluminum Cans (UBC)	Baled, .lb, picked up	Average
Steel Cans	Baled, .lb, picked up	Average
#3-#7 Plastic Mixed	Baled, .lb, picked up	Average
Glass (3 Mix)	Baled, .lb, picked up	Average

Residuals Cost

The Residuals Cost shall be \$59 per ton.

Processing Fee

The Processing Fee shall be \$90 per ton.

Fee Adjustments

Rumpke reserves the right to adjust the Processing Fee annually based on Federal, State or local laws, regulations, environmental mandates imposed or other factors that affect the cost of fulfilling services; or by the Consumer Price Index for All Urban Consumers (CPI-U): U.S. city average, Garbage and Trash Collection expenditure category as announced by the United States Department of Labor; or by five percent (5%). Federal, State or local laws, regulations, environmental mandates imposed, or other factors may include, but are not limited to, tipping fees, disposal fees, additional fuel costs, or new or increased surcharges, fees or taxes that regulate the type of material collected, the location for disposition of such material, or the payment of fees for disposing of such materials.

Net Value

The Net Value per ton will be derived by summing the value (positive or negative) of the Commodity Categories, Residuals Cost and Processing Fee. If the calculation derives a positive (+) Net Value per ton, Rumpke will share evenly (50/50) in the difference between \$0 and the Net Value, up to \$20 per ton. If the calculation derives a negative (-) Net Value per ton, the difference between \$0 and the Net Value will be charged in full, up to \$35 per ton.

Revenue-Sharing Model



Sample of the Recycling Processing Adjustment

Sorted Resi Newspaper	0.00%	PP&W - Midwest, High Side	\$	65.00	\$	-
Cardboard # 11	18.76%	PP&W - Midwest, High Side	\$	90.00	\$	16.88
Mixed Paper	38.80%	PP&W - Midwest, High Side	\$	45.00	\$	17.46
Steel Cans	1.86%	SMP.Com- Chicago Average	\$	95.00	\$	1.77
Aluminum Cans	1.45%	SMP.Com- Chicago Average	\$	1,210.00	\$	17.58
HDPE (Color)	1.81%	SMP.Com- Chicago Average	\$	1,010.00	\$	18.30
PET	4.40%	SMP.Com- Chicago Average	\$	200.00	\$	8.80
#3 - #7 Plastic Mixed	1.29%	SMP.Com- Chicago Average	\$	-	\$	-
Aseptic Containers	0.03%	PPI-SOP, Midwest High Side less 50%	\$	52.50	\$	0.01
Mixed Glass	16.20%	Actual & Transport	\$	(18.75)	\$	(3.04)
Residuals	15.39%	Cost	\$	(59.00)	\$	(9.08)
Processing Fee:				\$		(90.00)
Net Value				\$		(21.31)

* In the sample above, the charge would be \$21.31 per ton.

Revenue-Sharing Model

RUMPK

Recycle These

PAPER



Cardboard should fit
inside cart.

GLASS BOTTLES & JARS



Any color. Reattach lid.

PLASTIC BOTTLES



Lids OK if
reattached to bottle.

METAL CANS



Non-hazardous, non-flammable
material only.

CARTONS



No egg or ice cream cartons.
Remove caps and straws.

DON'T RECYCLE

- Plastic bags
- Hazardous material such as batteries
- Tanglers such as clothing, dog leashes & garden hoses
- Scrap metal, including pots & pans

Visit www.rumpke.com to learn more about
our recycling program. Visit your local Solid
Waste District to find where you can dispose
of hazardous material.



www.rumpke.com | 1-800-828-8171

RUMPKÉ

RECYCLE THESE



PLASTIC BOTTLES,
JUGS & TUBS



GLASS BOTTLES
& JARS



PAPER &
CARDBOARD



CARTONS



METAL CANS

HOW RUMPKE RECYCLING WORKS

RUMPKE RECYCLING FACILITIES



- | | | |
|--------------------|----------------------|-------------------|
| 1. St. Bernard, OH | 5. Mansfield, OH | 9. Medora, IN |
| 2. Columbus, OH | 6. Elmwood Place, OH | 10. Medina, OH |
| 3. Dayton, OH (2) | 7. New Miami, OH | 11. Lexington, KY |
| 4. Chillicothe, OH | 8. Louisville, KY | |

HOW ARE RECYCLABLES SORTED?



DRUM FEEDER

Creates a consistent flow of material from the tipping floor to the pre-sort line.



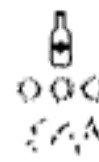
PRE-SORT AREAS

Trash is removed.



CARDBOARD SCREENER

Rotating discs remove the cardboard from the stream.



GLASS BREAKER

Glass is broken on the screen, conveyed to a bunker and sent to Rumpke's Dayton Glass Processing Facility.



PAPER SCREENER

Rotating discs separate the paper from the containers.



OPTICAL SCANNER

Infrared light shines on the conveyor belt. The designated material (paper, cartons or plastic) is identified by a scanner and separated using bursts of air.



OVERHEAD MAGNET

Attracts the steel cans.



EDDY CURRENT

Rare earth magnet repels the aluminum cans and causes them to "jump" onto the designated belt.



BALER

Compacts the material into bales to be sold and made into something new.

WHY RECYCLE?



- Saves natural resources and energy
- Reduces amount of waste going into landfills
- Reduces pollution
- Creates jobs and helps the economy
- Recyclables are made into new products
- Protects wildlife habitat

JOBS



- Drivers
- Sorters
- Safety
- Heavy Equipment Operators
- Mechanics
- Engineering
- Industrial Maintenance Technicians
- Housekeeping
- Finance
- Customer Service
- Commercial Recycling Sales Reps
- Commodity Marketing

www.MyRumpke.com



Clarifications

The prices, terms and other items submitted are applicable and specific to the costs, resources and requirements for processing Source-Separated Recyclable Materials generated by Residential Units and City/Township/Village-owned buildings and parks of the communities listed below, collected by the Collection Contractor and delivered to Rumpke's Material Recovery Facility at 1191 Fields Avenue, Columbus, Ohio 43201. They are therefore extended only to the listed communities by way of this submission.

Communities:

- | | | |
|------------------------|-----------------------|-------------------------|
| • City of Bexley | • Blendon Township | • Jackson Township |
| • City of Dublin | • Mifflin Township | • Norwich Township |
| • City of Gahanna | • Plain Township | • Village of Lockbourne |
| • City of New Albany | • Washington Township | • Village of Urbancrest |
| • City of Reynoldsburg | • Grove City | |
| • City of Westerville | • Hamilton Township | |

The City of Columbus is excluded from this bid as they are subject to a separate contract with Rumpke. While Rumpke will consider extending the same prices and/or terms and/or services to other municipalities or townships located within or adjacent to SWACO's district should they wish to opt in at a later date, Rumpke reserves the right to accept or deny their participation altogether or under the same prices, terms and services, in accordance with Ohio Revised Code Section 9.48. Rumpke will also consider extending the same prices and/or terms and/or services to Source-Separated Recyclable Materials collected from a local commercial business, multi-family housing development, Special Event or other location which may be a source of the communities' generated Recyclable Materials but Rumpke reserves the right to address pricing and terms on a case by case basis, which will be available separately upon a hauler's individual request.

Excessive Residual: For the benefit of most entities who generate material with acceptable residual percentages, stated prices are for processing Source Separated Recyclable Materials collected from the communities' Residential Units and City/Township/Village-owned buildings and parks by its Collection Contractor and delivered to Rumpke's MRF (Fields Avenue) by its Collection Contractor. Pricing does not include services required to properly manage delivered materials that are not accepted as Recyclable Materials or are not processable at Rumpke's MRF (Fields Avenue). When the percentage of residuals hinders, prohibits or damages the process or processing of delivered materials, Rumpke reserves the right to charge the Collection Contractor or hauler for transportation, disposal, material handling and other costs incurred as a result of the materials obtained.

Billing & Reporting: No agreements will be executed, nor material accepted for processing unless the Collection Contractor can (1) abide by acceptable processes for quantifying delivered material by community and/or entity for accurate billing and reporting and (2) meet material quality, reporting, compliance and regulatory requirements enforced by Rumpke.

Rumpke reserves the right to annually adjust the per ton price for processing Recyclable Materials (Base Bid) or the Processing Fee (Alternate Proposal) based on Federal, State or local laws, regulations, environmental mandates imposed or other factors that affect the cost of fulfilling services; or by the Consumer Price Index for All Urban Consumers (CPI-U): U.S. city average, Garbage and Trash Collection expenditure category as announced by the United States Department of Labor; or by five percent (5%). Federal, State or local laws, regulations, environmental mandates imposed, or other factors may include, but are not limited to, tipping fees, disposal fees, additional fuel costs, or new or increased surcharges, fees or taxes that regulate the type of material collected, the location for disposition of such material, or the payment of fees for disposing of such materials.

Hours of Acceptance: Recyclable Materials will be accepted at Rumpke's Columbus MRF Monday through Friday between the hours of 7:00 a.m. and 5:00 p.m., exclusive of the following holidays: New Year's Day, Memorial Day, Fourth of July, Labor Day, Thanksgiving Day and Christmas Day. Hours are subject to change. Rumpke will accommodate additional hours of delivery when feasible and practicable.



Police Department**Curtis Baker****7240 E. Main Street****Reynoldsburg OHIO 43068****614-322-6907 Phone****ORDINANCE REQUEST**

DATE: September 13, 2021

TO: Public Safety, Law and Courts Committee

RE: Fixed Asset Removal PD

Approval:

Completed Joe Begeny	Chris Shook	Completed Stephen Cicak
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*Removal of Cruiser 250 from the Fixed Asset List

2010 Ford Explorer XLT

Vin #: 1 FMEU7DE2AUA48808

Reason: (See email from the mechanics along with quote to repair). Vehicle will cost too much to repair. Vehicle will be placed on govdeals.com

*Removal of Fixed Asset 1846, Apex Data Collection Equipment No longer is operational.

Item will be destroyed due to potential sensitive information

**AN ORDINANCE AUTHORIZING THE CITY AUDITOR TO REMOVE EQUIPMENT
FROM THE CITY'S FIXED ASSET LIST FOR THE POLICE DEPARTMENT**

WHEREAS, the City of Reynoldsburg Police Department is requesting the removal of one (1) police cruiser and an Apex Data Collection equipment from the department's fixed assets; and

WHEREAS, this vehicle is no longer functional and not fiscally responsible to make the necessary repairs. The vehicle will be auctioned with proceeds returning to the General Fund.

Police Department**Curtis Baker****7240 E. Main Street****Reynoldsburg OHIO 43068****614-322-6907 Phone**

WHEREAS, the Apex Data Collection equipment is no longer operational and will be destroyed due to the potential sensitive information in the system.

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

SECTION 1. That the City Auditor be and is hereby authorized to remove the following item from the City's fixed asset list:

<u>Tag #</u>	<u>Description of Item</u>	
1904	2010 Ford Explorer XLT	VIN # 1FMEU7DE2AUA48808
1846	Apex Data Collection Equipment	

SECTION 2. This Ordinance is hereby adopted by Council and shall be in effect thirty days following the signature by the Mayor.

Cruiser 250

2010 Ford Explorer XLT AWD 6 cylinders E 4.0L FI SOHC 245 CID

VIN: 1FMEU7DE2AUA48808



Attachment: ID3095 Fixed Asset Removal (Fixed Asset Removal PD)



Cheryl Kristy

From: Kevin McDonnell
Sent: Friday, June 25, 2021 7:55 AM
To: Cheryl Kristy
Subject: FW: Cruiser 250 Evaluation
Attachments: 250 auto zone parts quote.pdf

Cheryl,
 Here you go.

Kevin McDonnell

Sergeant

Reynoldsburg Division of Police

7240 East Main Street | Reynoldsburg, OH 43068

T 614-866-6622 | F 614-322-6962

Email: kmcdonnell@reypd.com

www.ci.reynoldsburg.oh.us



From: Curtis Baker <CBaker@reypd.com>
Sent: Tuesday, June 22, 2021 3:24 PM
To: Kevin McDonnell <kmcdonnell@reypd.com>
Subject: RE: Cruiser 250 Evaluation

Kevin,

Thank you. Go ahead and take the vehicle out of service and get with Cheryl to have the vehicle removed from our inventory.

Curtis Baker, Esq.

Chief of Police

Reynoldsburg Division of Police

7240 East Main Street | Reynoldsburg, OH 43068

T 614-322-6907 | F 614-322-6926

www.ci.reynoldsburg.oh.us



From: Kevin McDonnell <kmcdonnell@reypd.com>
Sent: Tuesday, June 22, 2021 2:38 PM
To: Curtis Baker <CBaker@reypd.com>
Subject: FW: Cruiser 250 Evaluation

Attachment: ID3095 Fixed Asset Removal (Fixed Asset Removal PD)

Current Quote

PO NUMBER	NAME YOUR QUOTE	TOTALS FOR YOUR QUOTE	
Ex: PO Number	Ex: Quote Name	QTY	LIST
		12	\$1,762.91
		TOTAL:	\$1,762.91

MESSAGE TO AUTOZONE STORE	SHOP NOTES
<u>Enter Message</u>	<u>Enter Notes</u>

2010 FORD EXPLORER LIMITED 4WD 6 CYLINDERS E 4.0L FI SOHC 245 CID						
DESCRIPTION	PART #	AVAILABILITY	QTY	CORE	LIST	LIST TOTAL
Duralast / Alternator	DL2456-6-3	1 in Warehouse <u>1 total available</u>	1	\$35.00	\$561.58	\$561.58
TYC / Fog Light Assembly	19-5946-00	<u>43 total available</u>	1	\$0.00	\$108.28	\$108.28
Spectra Premium / Fuel Pump	D2377M	1 in Warehouse <u>1 total available</u>	1	\$0.00	\$371.24	\$371.24
Duralast Gold / CV Axle	B14401N	1 in Store <u>3 total available</u>	1	\$0.00	\$188.55	\$188.55
Duralast / U-Joint	1-0153DL	2 in Store <u>26 total available</u>	1	\$0.00	\$22.25	\$22.25
Duralast Gold / Brake Pads - Rear Additional Savings Available	DG964	1 in Store <u>12 total available</u>	1	\$0.00	\$58.38	\$58.38
Duralast Gold / Brake Rotor - Rear Additional Savings Available	54098DG	2 in Store <u>18 total available</u>	2	\$0.00	\$70.38	\$140.76
National / Pinion Seal - Rear	3604	3 in Store <u>17 total available</u>	1	\$0.00	\$13.47	\$13.47
Duralast / Control Arm - Upper	CA10385	3 in Store <u>11 total available</u>	1	\$0.00	\$134.76	\$134.76
Duralast UnBracketed / Brake Caliper - Rear	97-17962B	1 in Warehouse <u>1 total available</u>	1	\$45.00	\$81.82	\$81.82
Duralast UnBracketed / Brake Caliper - Rear	97-17962A	<u>29 total available</u>	1	\$45.00	\$81.82	\$81.82
TOTAL FOR THIS VEHICLE:			12	\$0.00		\$1,762.91

Attachment: ID3095 Fixed Asset Removal (Fixed Asset Removal PD)

Chief,
Here is the response from Justin Jones.

Kevin McDonnell

Sergeant

Reynoldsburg Division of Police

7240 East Main Street | Reynoldsburg, OH 43068

T 614-866-6622 | F 614-322-6962

Email: kmcdonnell@reypd.com

www.ci.reynoldsburg.oh.us



From: Street Mechanic <SMechanic@ci.reynoldsburg.oh.us>

Sent: Tuesday, June 22, 2021 2:34 PM

To: Kevin McDonnell <kmcdonnell@reypd.com>

Subject: RE: Cruiser 250 Evaluation

Kevin, Parts cost from AutoZone is attached.

- 1) This does not include the cost of a Dash Cluster from Ford. There is no ETA on shipment for that part. Its cost is \$338.
- 2) The AM/FM stereo does not work in the car and there is not factory part available for it.
- 3) The car needs new rear pads, rotors and calipers.
- 4) The car needs the rear pinion seal replaced which entails tearing apart the rear axle housing.
- 5) Needs a right rear CV axle replaced.
- 6) Left front fog light assembly is busted and missing the lens
- 7) Fuel pump assembly needs replaced
- 8) Alternator charging is intermittent
- 9) Front driveshaft has a bad U-Joint

This car is 12 years old. Once a vehicle gets to a certain point, parts become tough to get. Especially when it comes to the factory electronic type parts. We just put \$1800 in engine/steering parts into cruiser 263 which is a 7 year old car. If we were to get the cars on a constant life cycle rotation these types of repairs and downtime can be avoided. If you have any more questions, feel free to reach out.

Thanks,

Justin H Jones

FLEET MAINTENANCE SUPERVISOR

City of Reynoldsburg

7806 East Main Street | Reynoldsburg, OH 43068

T 614-322-5805 | F 614-575-4583

www.ci.reynoldsburg.oh.us

Attachment: ID3095 Fixed Asset Removal (Fixed Asset Removal PD)

From: Kevin McDonnell <kmcdonnell@reypd.com>
Sent: Tuesday, June 22, 2021 1:37 PM
To: Street Mechanic <SMechanic@ci.reynoldsburg.oh.us>
Subject: RE: Cruiser 250 Evaluation

Justin,

The Chief wanted to know the specifics on what exactly needed to be repaired on 250 and the approximate cost of repairs.

Thank you,

Sgt. McDonnell

From: Street Mechanic <SMechanic@ci.reynoldsburg.oh.us>
Sent: Tuesday, June 22, 2021 9:30 AM
To: Kevin McDonnell <kmcdonnell@reypd.com>
Subject: Cruiser 250 Evaluation

Kevin,

Please see the attached memo regarding cruiser 250. Please reach out if you have any questions.

Thanks,

Justin H Jones
FLEET MAINTENANCE SUPERVISOR

—
City of Reynoldsburg
7806 East Main Street | Reynoldsburg, OH 43068
T 614-322-5805 | F 614-575-4583

www.ci.reynoldsburg.oh.us

Attachment: ID3095 Fixed Asset Removal (Fixed Asset Removal PD)

Service Department**Bill Dorman****7232 E. Main Street****Reynoldsburg OH 43068****Phone****ORDINANCE REQUEST**

DATE: September 13, 2021

TO: Public Service and Transportation Committee

RE: Community Consortium Refuse Bid Award

Approval:

Completed Joe Begeny	Completed Chris Shook	Completed Stephen Cicak
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Upon review of the bids received the City has determined Local Waste Service Ltd. to be the lowest and best, and

Whereas the price for each residential unit shall be \$20.97 per household (includes a \$0.50 recycling processing fee), per month for the years 2022, 2023 and 2024, and \$18.87 for senior citizens (sixty and over)

Whereas the contract includes two (2) one (1) year extensions for 2025 and 2026 at the same rate.

AN ORDINANCE AUTHORIZING THE MAYOR TO ENTER INTO A CONTRACT WITH LOCAL WASTE SERVICES LTD. TO BE THE SOLE PROVIDER OF SOLID WASTE, RECYCLABLE, AND YARD WASTE COLLECTION SERVICES FOR RESIDENTIAL, MUNICIPAL, AND SPECIAL EVENTS IN THE CITY OF REYNOLDSBURG, OHIO

WHEREAS, the Consortium received proposals from two companies interested in providing services related to the collection, transportation, and processing of residential refuse, recyclable's and yard waste; and

Service Department

Bill Dorman

7232 E. Main Street

Reynoldsburg OH 43068

Phone

WHEREAS, after a review of the proposals, it was determined that the lowest, and best bidder for such services is Local Waste Services LTD.; and

WHEREAS, the Consortium has also concluded that Local Waste Services LTD. has the ability, resources, and experience to provide those services; and

WHEREAS, the Local Waste Services LTD. has recommended that the primary bid from Local Waste Services LTD for a three-year fixed monthly amount of \$20.47 per household, per month for the contract period be awarded.

NOW THEREFORE, BE IT RESOLVED by the Council of Reynoldsburg, Ohio that:

Section 1: The exclusive contract for the collection, transportation, and processing of residential refuse, recyclables, and yard waste be awarded to Local Waste Services LTD. in accordance with the bid specifications and the bid proposal received.

Section 2: The Mayor is hereby authorized on behalf of the City of Reynoldsburg to enter into an agreement with Local Waste Services LTD. for the collection, transportation, and processing of residential refuse, recyclables, and yard waste, with the services under the contract.

Section 3: The contract amount shall be based on the primary bid submitted by Local Waste Services LTD. for a three-year fixed monthly price in the amount of \$20.47 per household, per month to commence January 1, 2022 through December 31, 2024. The contract also allows for two one-year extensions for 2025 and 2026.

Section 4: Whereas the price for each residential unit shall be billed at \$20.97, and \$18.87 for senior citizens (sixty and over) per household (includes a \$0.50 recycling processing fee), per month for the years 2022, 2023 and 2024,

Service Department**Bill Dorman****7232 E. Main Street****Reynoldsburg OH 43068****Phone**

Section 5: This Ordinance is hereby adopted by Council and shall be in effect thirty days following the signature by the Mayor.

Reynoldsburg

OHIO • 1839

Attention: Mayor, City Council President Jenkins
and Reynoldsburg City Council Members

Date: July 5th, 2021

All,

On June 10th, 2021 The City of Reynoldsburg received bids for the collection and transportation of solid waste and recycling materials. Based on an evaluation of all bids received (Local Waste Services and Rumpke Waste and Recycling) by the consortium, the City has determined Local Waste Services Alternative Bid to be the lowest and best bid received. As outlined in the Alternative Bid the following shall apply:

- Collection days will be Wednesday and Thursday of each week. All items (solid waste, recycling, yard waste and bulk pick-up) will be serviced on the selected day. Maps will be provided to the City outlining what areas will be serviced on what day in the weeks to come.
- Each resident will receive a ninety-five (95) gallon solid waste cart at no additional cost. Sixty-five (65) and thirty-five (35) gallon solid waste carts would be available to those customers whose condition deems such modification necessary.
- Fleet will be use Compressed Natural Gas (CNG).

The consortium received only one bid for the process of recycling materials which was from Rumpke Waste and Recycling. The cost for this service is \$35.00 per ton which has been included (\$0.50) in the proposed monthly fee of \$20.97 per household:

Company	Monthly Cost			Current Price
	Three Year Term (2022-24)	First One-Year Extension (2025)	Second One-Year Extension (2026)	
Rumpke Waste and Recycling	\$22.31	\$23.09	\$23.90	\$19.13
Local Waste Services	\$20.47	\$20.47	\$20.47	

Senior citizen discount of ten (10) percent offered.

Thank you,


William Dorman
Public Service Director

**AGREEMENT FOR THE COLLECTION, TRANSPORTATION AND DELIVERY
FOR DISPOSAL OR PROCESSING OF RESIDENTIAL SOLID WASTE,
RECYCLABLE MATERIALS AND YARD WASTE GENERATED WITHIN THE
CITY OF REYNOLDSBURG, FRANKLIN COUNTY, OHIO**

THIS AGREEMENT for the collection, transportation and delivery for disposal or processing of Solid Waste, Recyclable Materials and Yard Waste (“Collection Services”) generated within the City of Reynoldsburg, Ohio (the “Collection Agreement”) entered into this ____ day of _____, 2021, is by and between the City of Reynoldsburg, Ohio, with its principal office located at 7232 E. Main Street, Reynoldsburg, Ohio 43068 (“Participating Community”), and Local Waste Services, LLC, a limited liability company an office located at 1300 S. Columbus Airport Road, Columbus, Ohio 43207 (“Collection Contractor”).

RECITALS

WHEREAS, pursuant to Sections 715.43 and 3707.43 of the Ohio Revised Code, the Participating Community may enter into written contracts with independent contractors to establish such collection systems and designate solid waste facilities as may be necessary or appropriate to provide for the safe and sanitary management of Solid Waste, including Recyclable Materials and Yard Waste, generated within the Participating Community; and

WHEREAS, the Participating Community has determined that it is in the best interests of the Participating Community and its Residents that the Participating Community arrange for the collection, transportation and delivery for disposal or processing of all Solid Waste, Recyclable Materials and Yard Waste generated at Residential Units, Residential Unit Equivalents, Participating Community Facilities and during Special Events located within the Participating Community from a single Collection Contractor on an exclusive basis (“Collection Services”); and

WHEREAS, on May 6, 2021, the Participating Community, as part of a Joint Bid Process with several communities located within the jurisdiction of the Solid Waste Authority of Central Ohio (“2021 Solid Waste Consortium”), invited through advertisement in The Daily Reporter qualified providers of the Collection Services to submit bids to provide such Collection Services on the terms and conditions contained herein; and

WHEREAS, the Collection Contractor submitted a bid to become the exclusive provider of Collection Services for the benefit of the Participating Community and its Residents; and

WHEREAS, following the June 10, 2021 official opening of the bids by the 2021 Solid Waste Consortium and consideration of bids for Collection Services, the Participating Community determined that the Collection Contractor is qualified to provide the Collection Services to the Participating Community and approved the award of the Collection Agreement to the Collection Contractor; and

WHEREAS, Solid Waste shall be delivered to the Franklin County Sanitary Landfill or an in-district transfer station owned and operated by the Solid Waste Authority of Central Ohio (“SWACO”); the Participating Community has selected Rumpke of Ohio, Inc. to provide Recycling Services, so Recyclable Materials shall be delivered to 1191 Fields Avenue, Columbus, Ohio 43201 unless otherwise required and approved by the Participating Community; and Yard

Waste shall be delivered to any Yard Waste Services provider that has a contract with SWACO or is otherwise approved by the Participating Community; and

WHEREAS, the above-enumerated facilities are the only Designated Facilities that the Collection Contractor may use for the delivery of Solid Waste, Recyclable Materials and Yard Waste collected by the Collection Contractor pursuant to this Collection Agreement; and

WHEREAS, the Participating Community and the Collection Contractor have agreed on terms and conditions for the Collection Services in conformance with the Bid Documents, incorporated herein by reference, at the bid prices as stated on the Bid Forms, which are attached hereto as Exhibit G and incorporated by reference; and

WHEREAS, the Participating Community and the Collection Contractor each represents that it has the authority to execute this Collection Agreement for the Collection Services identified herein.

NOW, THEREFORE, in consideration of the mutual promises, covenants and agreements below, the parties incorporate the foregoing recitals and agree as follows:

ARTICLE I – DEFINED TERMS

The capitalized terms used in this Collection Agreement are defined in Exhibit A, Defined Terms, which is attached and incorporated by reference.

ARTICLE II – AGREEMENT, TERM & RENEWAL TERMS

- 2.1** Community hereby authorizes the Collection Contractor, and the Collection Contractor hereby accepts such authorization, on an exclusive basis and as an independent Collection Contractor, to collect, transport, and deliver for disposal or processing, Solid Waste, Recyclable Materials and Yard Waste generated at Residential Units, Residential Unit Equivalents, Participating Community Facilities and during certain Special Events within the Participating Community to the Designated Facilities. Except in the event a Participating Community implements a Food Waste, Textile or other reusable items diversion, recycling, or source reduction program, no other independent Collection Contractor or other person or entity shall provide the services agreed to in this Collection Agreement during the term of this Collection Agreement.
- 2.2 Effective Date and Term.** This Collection Services Agreement shall be effective on the date of last execution.

The term of the Collection Services Agreement shall commence 12:01 a.m. on the 1st day of January, 2022 and expire at midnight on the 31st day of December, 2024. The Agreement shall be automatically renewed, and the term extended, for two additional consecutive one-year periods (commencing at 12:01 a.m. on the 1st day of January, 2025 and expiring at midnight on the 31st day of December, 2025, and commencing at 12:01 a.m. on the 1st day of January, 2026 and expiring at midnight on the 31st day of December, 2026, respectively).

The Participating Community has the option, at its sole discretion, to not renew this Agreement. To exercise this option, the Participating Community must provide notification of non-renewal to the Collection Contractor in accordance with Section 8.2 herein no later than June 1st of the year immediately preceding the commencement of the applicable one-year term. Any extensions to this Collection Agreement shall be sequential and continuous.

Additionally, the Participating Community agrees not to issue an invitation to bid for Collection Services to be provided during a period of time contemporaneous to any one-year extension term under this Collection Agreement, unless the Participating Community has already issued a notice of non-renewal to the Collection Contractor in accordance with this Section.

- 2.3 Implementation Plan.** On or before October 1, 2021, the Collection Contractor shall submit proof that the benchmarks identified in the implementation plan, which is attached as Exhibit C and incorporated by reference, have been met. The Collection Contractor shall provide to the Participating Community and SWACO the total number of miles traveled by the Collection Contractor in one month for the Participating Community, (including miles traveled on the Collection Route, and average number of round trips to the Franklin County Sanitary Landfill, Participating Community-Designated Recyclable Materials Facility, and Participating Community-Designated Yard Waste Facility). The Collection Contractor shall submit to the Participating Community and SWACO certification of the following: (a) compliance with the benchmarks which include, but are not limited to, the identification of the number of vehicles and type of vehicle (diesel, CNG), sufficient number of drivers/employees, collection containers and equipment to perform; (b) that Collection Contractor's employees have been identified and completed training relating to the Participating Community-approved Collection Routes (required to be submitted the Participating Community for approval). The Participating Community may incorporate additional time restrictions, notwithstanding Section 4.3, such as for major roads during rush hour; (c) that Participating Community-approved written notices to Residents were sent to each Resident by U.S. mail explaining the procedures and obligations of each owner or occupant of a Residential Unit to receive Collection Services, and detailing the requirements for placement of collection containers; (d) a plan detailing how the delivery of collection containers will be completed and when; (e) that the Collection Contractor will deliver the Recyclable Materials to the Participating Community's Designated Facility for processing; and (f) that the Collection Contractor has delivered to the proof of insurance, proof of workers' compensation coverage and the required Performance Bond, which are attached as Exhibits B, D and F, and incorporated by reference. Finally, the Collection Contractor shall certify that all conditions precedent to the commencement of performance of the Collection Services have been satisfied by the dates stated on the implementation plan submitted by the Collection Contractor.

ARTICLE III – GENERAL REQUIREMENTS OF THE COLLECTION CONTRACTOR

- 3.1 Collection and Delivery Services.** The Collection Contractor shall provide regular weekly collection of Solid Waste, Recyclable Materials and Yard Waste from each

Residential Unit, Residential Unit Equivalent, Participating Community Facilities and during Special Events located within the Participating Community.

All Solid Waste, Recyclable Materials and Yard Waste generated at each Residential Unit shall be collected by the Collection Contractor on the same day, provided the Resident places such items in the manner specified in the Participating Community-approved written notice specified in Section 2.3 and Section 4.4.

The Collection Contractor shall collect, transport and deliver all: (a) Solid Waste to the Franklin County Sanitary Landfill or to an in-district Transfer Station operated by SWACO; (b) Recyclable Materials to the Participating Community Designated Facility for Recyclable Materials; and (c) Yard Waste to any facility that has a contract to process Yard Waste with SWACO or is otherwise approved by the Participating Community. The Collection Contractor shall pay to the owner or operator of the Participating Community-Designated Facilities all charges, costs, fees and expenses incurred for the disposal or processing of the Solid Waste and Yard Waste collected by the Collection Contractor and delivered to the Participating Community-Designated Facilities. The Participating Community shall pay the Recycling Processing fees unless otherwise indicated in Exhibit E. The charge by the Participating Community-Designated Facilities shall be limited to the charges approved by SWACO for the receipt of Solid Waste at the Franklin County Sanitary Landfill or Transfer Station operated by SWACO, and rates and charges approved by SWACO at any SWACO-contracted Yard Waste facility or such rates and charges applicable at Yard Waste facility otherwise approved by the Participating Community, and the rates and charges for Recycling Processing at the Participating Community's Designated Facility. Source-Separated Recyclable Materials and Yard Waste shall not be delivered to any landfill. All Collection Services performed by the Collection Contractor pursuant to this Collection Agreement shall be performed in a competent and workmanlike manner.

- 3.2 Vehicles and Equipment.** The Collection Contractor shall furnish all vehicles and equipment necessary to provide the Collection Services required under this Collection Agreement, as well as the necessary facilities for the thorough cleaning and maintenance of the vehicles and equipment. All vehicles shall be painted uniformly, and shall bear the Collection Contractor's name, vehicle number and Collection Contractor's telephone number. The Collection Contractor shall install, if not already installed, and use equipment capable of reading information on the Radio Frequency Identification (RFID) tag in collection vehicles used by the Collection Contractor. The Collection Contractor shall keep all vehicles and equipment in a clean, sanitary and safe operating condition at all times. All vehicles used by the Collection Contractor for the collection of Solid Waste, Recyclable Materials and Yard Waste shall be enclosed, washed and cleaned, leak proof, rust-free, packer-type trucks equipped with a broom, shovel and rake. Other types of vehicles may be used only as approved by the Participating Community.

The Collection Contractor shall be responsible for cleanup of all hydraulic or other fluids which leak from collection vehicles. All such cleanups are required to be performed as soon as possible, but in no case longer than eight (8) hours after the spilled leak, or the end of the collection day. In the event the Collection Contractor fails to adequately perform a

cleanup required pursuant to this Section, the Participating Community shall have the right to perform such cleanup services using Participating Community employees or other Collection Contractors and withhold release of quarterly payment in accordance with Section 6.2.

All vehicles and equipment may be inspected from time to time by the Participating Community to determine that same are clean, sanitary and in safe operating condition; however, such an inspection shall not constitute a representation by the Participating Community that the vehicles and equipment are safe. Any vehicles or equipment that, in the opinion of the Participating Community, are not clean, sanitary or in a safe operating condition shall be removed from service by the Collection Contractor until such vehicles have been cleaned and/or repaired to the satisfaction of the Participating Community. Failure to comply with these standards constitutes grounds for termination of this Collection Agreement by the Participating Community.

- 3.3 **Collection Contractor's Office and Telephone.** The Collection Contractor shall maintain an office in Franklin County, Ohio, or in an adjacent county, and telephone service with a non-toll telephone number from the Participating Community, which shall be manned by a live operator and a supervisor on working days from 8:00 a.m. to 5:00 p.m. to receive any complaints or calls regarding the Collection Services from a Resident or the Participating Community. Provided that the Participating Community approves, email may also be utilized to address complaints. The Collection Contractor shall also maintain an emergency contact number which is available 24 hours per day, seven (7) days per week.
- 3.4 **Collection Contractor Ability to Communicate with Vehicles in the Field.** The Collection Contractor shall maintain two-way radio or cellular telephone or other means of communication service with the drivers of all vehicles used to provide Collection Services within the Participating Community, so that the Collection Contractor may communicate with the drivers in order to expedite the Collection Contractor's response to complaints regarding the Collection Services.
- 3.5 **Employee Training.** The Collection Contractor shall provide training in operations, approved Collection Routes, safety practices, use of employee uniforms and conduct for all employees involved in providing the Collection Services.
- 3.6 **Recyclable Materials Collection Containers.** The Participating Community may provide Residential Units with Recyclable Material collection containers, including but not limited to 65- or 95-gallon, wheeled collection container for Recyclable Materials, in which case the Collection Contractor shall collect all Recyclable Materials from each Residential Unit placed at the point of collection. In the event a Resident chooses to rent an additional collection container(s) for Recyclable Materials, the Collection Contractor shall bill the Resident directly for the use of such Contractor-provided collection container(s) at the price stated in Exhibit G. In no event shall the Participating Community be responsible for the costs of such Contractor-provided collection container(s) for Recyclable Materials.
- 3.7 **Solid Waste and Yard Waste Collection Containers.** Unless otherwise provided by the Participating Community, the Collection Contractor shall provide, on or before the date

identified by the Collection Contractor in the implementation plan, but in no event later than _____, 202_, a 95-gallon, wheeled collection container for Solid Waste (or 35 or 65 gallon if requested by the Resident) and Residents shall provide containers for Yard Waste. The volume of Solid Waste and Yard Waste placed curbside for collection by each Residential Unit or Residential Unit Equivalent shall be unlimited, and the Collection Contractor shall collect such Solid Waste and Yard Waste. A Residential Unit may request a different size Solid Waste collection container at any time after April 1, 2022, and the Contractor shall provide such collection container to the Residential Unit and may charge for additional delivery at the bid price stated in Exhibit G. The Collection Contractor may offer to rent additional green, grey, brown, black, or a color approved by the Participating Community collection containers to the Residents at the price stated on Exhibit G. In the event a Resident chooses to rent an additional collection container, or requests a different sized container after April 1, 2022, from the Collection Contractor, the Collection Contractor shall bill the Resident directly for the delivery or use of such Collection Contractor-provided collection containers at the price and in the manner stated on the Exhibit G. Cardboard containers shall be acceptable for bulk or loose materials. The Collection Contractor may refuse to collect collection containers that are in excess of 50 pounds or cardboard containers that become wet, with the exception of Participating Community or Collection Contractor-provided collection containers. Yard Waste shall be placed for collection in Yard Waste bags or containers approved by the Participating Community and SWACO. Any containers shall be clearly identified as containing Yard Waste.

- 3.8 Collection of Bulk Items Included.** The Collection Contractor shall collect all Bulk Items, including but not limited to larger household objects such as furniture, appliances, carpet and padding, mattresses and box springs, child play equipment, fencing and Christmas trees, in one piece, on the regularly scheduled collection day from the usual point of pickup at a Residential Unit. Bulk Items are defined in Exhibit A. Bulk Item collection does not include collection of a Judicial Set-Out Order/Eviction. The Owner of a Residential Unit may contract with any private hauler for collection of Solid Waste resulting from a Judicial Set-Out Order/Eviction or if collected by the Collection Contractor, the Collection Contractor may directly bill the Owner of the Residential Unit at the bid price stated in Exhibit G. Any appliances containing chlorofluorocarbon gas (CFC or freon) shall be subject to the requirements of Section 3.9. Annually, or more frequently upon request of the Participating Community, the Collection Contractor shall provide a written report to the Participating Community of the Bulk Items collected by the Collection Contractor, including the number of individual Bulk Items or an estimated volume/tonnage.
- 3.9 Collection of Chlorofluorocarbon (CFC) Appliances.** Appliances containing chlorofluorocarbon (CFC) shall be collected by the Collection Contractor on the same day as the Participating Community-approved day for the collection of Solid Waste. In the event a CFC-containing appliance is placed for collection without proper certification of CFC removal attached, the Collection Contractor shall arrange for the proper removal of all CFCs from such appliances in compliance with all applicable laws and regulations. Annually, or more frequently upon request of the Participating Community, the Collection Contractor shall provide a written report to the Participating Community of the number of

CFC-containing appliances collected by the Collection Contractor, including the Collection Contractor's certification and documentation that the removal of CFC was performed in compliance with all applicable laws and regulations. The Collection Contractor shall invoice each Resident who places an appliance containing CFC for the cost and proper removal of CFC. The Participating Community shall not be responsible for the cost of CFC removal. In no event shall the Collection Contractor's invoice to a Resident for the removal of CFC exceed the per appliance price as stated on Exhibit G. Annually, or more frequently upon request of the Participating Community, the Collection Contractor shall provide a written report to the Participating Community of the Appliances containing CFCs collected by the Collection Contractor.

- 3.10 Collection of Home Remodeling Construction and Demolition Debris.** The Collection Contractor may limit the collection to minor home remodeling projects only. If such a limit is to be imposed, the Collection Contractor shall include such limitation in the Resident obligation notice mailed to the Residents of the Participating Community.
- 3.11 Services at Participating Community Facilities.** The Collection Contractor shall provide collection containers to the Participating Community at the location, number, container type, container size and day of collection as stated on Exhibit E, which is attached hereto and incorporated by reference. The Collection Contractor shall collect all Solid Waste and Recyclable Materials deposited in the collection containers on the collection day stated in Exhibit E. In the event that additional collections of the collection containers shown on Exhibit E are necessary, the Collection Contractor shall collect such containers as requested by the Participating Community at no additional charge, unless otherwise indicated in Exhibit E, provided that the Participating Community's requests for additional collection are not greater than four (4) in a calendar month. Within reason, the number, sizes and locations of the collection containers are subject to change in the discretion of the Participating Community upon written notice to the Collection Contractor. Unless otherwise stated in Exhibit E, the Collection Contractor shall provide Recyclable Material collection containers at any location identified on Exhibit E and provide collection and delivery to the Participating Community-Designated Facility for Recyclable Materials at no additional charge.
- 3.12 Collection at Special Events and Minor Remodeling Projects of Participating Community Buildings.** The Collection Contractor shall provide open top roll-off containers of up to forty (40) yards capacity and disposal for Solid Waste and Recyclable Materials upon request of the Participating Community for Special Events, in the amount of containers and number of pulls included on attached Exhibit E. In addition, the Collection Contractor will provide up to two (2) open top roll-off containers of up to thirty (30) yards capacity for two (2) additional special events per year for no more than two (2) pulls as requested by the Participating Community, and collect and dispose the Solid Waste in such additional containers without additional charge, unless otherwise indicated in Exhibit E. The Collection Contractor shall provide open top roll-off containers and of up to thirty (30) yards capacity for the minor remodeling of any Participating Community Facility, up to five (5) pulls per year without additional charge, unless otherwise indicated by Exhibit E.

The Collection Contractor shall provide up to four 30-yard solid waste collection containers, twice per year, for an annual total of eight 30-yard solid waste containers, at no cost to the Participating Community for community cleanups. The length of time for a community cleanup may last up to five days. For all of the above services, the Collection Contractor is responsible for the delivery of the containers, pickup of containers after event, transportation of containers to an approved disposal facility, and the costs associated with disposal of the material within the containers. Unless indicated otherwise in Exhibit E, there shall be no costs for the community for this service and the bid price shall include this service.

Additional pulls may be requested at the price indicated on Exhibit G. Unless otherwise indicated in Exhibit E or otherwise agreed in writing, no additional fee shall be charged to the Participating Community for these services notwithstanding the frequency of collections that may be required at Participating Community Facilities or the volume or nature of the Solid Waste or Recyclable Materials collected.

- 3.13 Commercial Establishments Excluded.** This Collection Agreement does not require the Collection Contractor to provide any services to commercial establishments within the Participating Community, unless the Participating Community has made the determination that the commercial establishment is a Residential Unit Equivalent, or except as provided for under Exhibit G hereto. The Collection Contractor may, in its sole discretion, enter into private contracts to provide services to commercial establishments, not defined as Participating Community Facilities, Residential Units, or Residential Unit Equivalents.
- 3.14 Multi-Family Collection.** The Participating Communities desire to provide recycling opportunities for Multi-Family, as defined in Exhibit A. Pricing options for collection of Recyclable Materials shall be offered to local Multi-Family housing developments. The Collection Contractor is required to provide recycling to Multi-Family housing developments at the bid prices in Bid Form G, or lower, and contract directly with those Multi-Family housing developments that voluntarily choose to participate in the program.

ARTICLE IV – COLLECTION CONTRACTOR’S CONDITIONS OF RESIDENTIAL UNIT COLLECTION

- 4.1 Collection Routes and Day of Collection.** In addition to the route information provided pursuant to Section 2.3, above, on or before October 1, 2021, the Collection Contractor shall furnish the following to the Participating Community, for approval: (a) collection routes consisting of a route map, showing the individual routes for the collection of Solid Waste, Recyclable Materials and Yard Waste, their beginning and ending points, identification of any route not made pursuant to this Collection Agreement that is combined with a route under this Collection Agreement prior to transporting Solid Waste, Recyclable Materials, or Yard Waste to a Participating Community-Designated Facility, the number of Residential Units and Residential Unit Equivalents per route, the total number of Residential Units under the Contract, including currently unoccupied and vacant Residential Units that could receive service in the future, the total number of Residential Unit Equivalents under the Contract, and the addresses of all Residential Units and Residential Unit Equivalents under the Contract; (b) confirming the weekday on which all

Residential Solid Waste, Recyclable Materials and Yard Waste will be collected within the Participating Community (collection of Residential Solid Waste, Recyclable Materials, and Yard Waste shall be on the same day of collection for each Residential Unit or Residential Unit Equivalent whether the day of the week by **Wednesday or Thursday**, as set forth in the collection day and route schedule provided by the Collection Contractor and approved by the Participating Community.) The Collection Contractor shall not change the day of collection without written approval by the Participating Community. In the event such a change is approved by the Participating Community, written notice of such approved change must be provided to each affected Residential Unit at least ten (10) days prior to the new collection day. The Participating Community retains the right to adjust the collection routes submitted by the Collection Contractor to provide for public convenience and safety. The Collection Contractor shall perform the Collection Services using the final Participating Community-approved Collection Routes.

- 4.2 Holidays.** Holidays that may be observed by the Collection Contractor include New Year's Day, Memorial Day, Fourth of July, Labor Day, Thanksgiving Day and Christmas Day. In any week containing an observed holiday, the day of collection may be moved to the day immediately following the regular day of collection. The Collection Contractor shall resume the regular schedule the following week.
- 4.3 Starting and Ending Time.** Collection of Solid Waste, Recyclable Materials and Yard Waste shall occur between 7:00 a.m. and 7:00 p.m. on the day designated for collection. In the event the Participating Community notifies the Collection Contractor that the Collection Contractor has violated the permissible hours of collection three or more times in any ninety (90) day period, except for the purposes of picking up missed collections as set forth above, the Participating Community may, at the Participating Community's discretion, withhold or invoice two hundred dollars (\$200.00) per occasion from the quarterly payment due to Collection Contractor, including the first three occasions, from the quarterly release of funds held by the Collection Contractor as provided in 6.1.
- 4.4 Notice to Residential Units.** No later than ten (10) days prior to the first date of the Collection Services and semi-annually thereafter during the term, the Collection Contractor, at the Collection Contractor's expense, shall provide written notice to each Residential Unit by letter delivered by U.S. mail or, if preferred by the Residential Unit owner or tenant, by electronic means, listing the procedures and obligations of the owner or tenant of each Residential Unit receiving Collection Services, including the obligation to place only accepted Recyclable Materials and Yard Waste in the appropriate containers. Notice shall identify the Recyclable Materials and Yard Waste acceptable for processing, a contact telephone number for the Participating Community and the Collection Contractor, and each Residential Unit's collection schedule including holidays to be observed pursuant to Section 4.2. The notice may include notification of any fuel price adjustments implemented pursuant to Section 6.5. The initial notice, including the procedures and obligations, shall be submitted to the Participating Community for approval. Subsequent notices shall be submitted to the Participating Community for approval not later than twenty (20) days prior to mailing to the Residential Units. The bid price shall include all costs associated with development and distribution of the written notice.

- 4.5 Procedure for Curbside Collection Service.** Except as provided in Section 4.6, collection of Solid Waste, Recyclable Materials and Yard Waste shall be made for each Residential Unit at one point of pick-up at the curbside of the Residential Unit or other identified location for non-curbed Residential Units.
- 4.6 Procedure for Carry-out Collection Service.** The Collection Contractor shall provide Carry-out Collection Service at the same rate as the Curbside Collection Service to any Resident with a physical disability which limits or impairs the ability to walk, in accordance with Ohio Revised Code Section 4503.44(A)(1). By agreement, either the Participating Community or the Collection Contractor may maintain the list of Residents who are eligible to receive Carry-out Collection Service at no additional charge, and notify the other party of any changes to that list. The Collection Contractor shall provide Optional Carry-out Collection Service to any Residential Unit requesting such service, in accordance with the Bid Price as stated on Exhibit G. In the event the Collection Contractor directly bills the Residents, the Participating Community shall not be responsible for the cost of Optional Carry-out Collection Service.
- 4.7 Handling of Collection Containers.** All re-usable collection containers used by a Resident shall be returned to the location from which they were removed, erect and with lids in place. If a collection container has no lid, such collection container shall be placed upside down at the location from which it was removed. Notwithstanding the foregoing requirements, all re-usable collection containers shall be returned in a manner and to a location such that the container does not create a hazard to pedestrians or motor vehicles. The Collection Contractor shall immediately pick up or sweep up any materials that the Collection Contractor spills during collection. In the event the Participating Community notifies the Collection Contractor that the Collection Contractor has violated the requirements set forth in this section three or more times in any ninety (90) day period, the Participating Community may, at the Participating Community's discretion, withhold or invoice two hundred dollars (\$200.00) per occasion, including the first three occasions, from the quarterly payment due to Collection Contractor or from the quarterly release of funds held by the Collection Contractor as provided in 6.1.
- 4.8 Damage to Collection Containers.** The Collection Contractor shall exercise due care to avoid damaging collection containers. The Collection Contractor shall make a like kind replacement of collection containers that it has substantially damaged through the negligence of the Collection Contractor. The Collection Contractor shall warrant that any Collection Contractor-provided collection container shall be free from defects and engineered to last for not less than ten (10) years. Any damaged or broken Collection Contractor-provided collection containers shall be maintained, repaired, and replaced by the Collection Contractor, at the sole cost and expense of the Collection Contractor.
- 4.9 Violation of Resident Obligations; Refusal to Collect.** Upon the first instance that a Resident places Solid Waste, Recyclable Materials or Yard Waste for collection in a manner that violates the Resident's obligations as contained in the original notice mailed by the Collection Contractor to each Residential Unit, the Collection Contractor shall, except where prohibited pursuant to Section 4.11, collect such items and leave a tag advising the Resident of the reasons why such placement is unacceptable. Upon any subsequent

instance that a Resident places Solid Waste, Recyclable Materials or Yard Waste for collection in a manner that violates the Resident's obligations, the Collection Contractor may refuse to pick up such materials provided that at the time of refusal, the Collection Contractor leaves a tag advising the Resident of the reasons for the Collection Contractor's refusal to collect the materials. The Collection Contractor shall provide the Participating Community with copies of all tags left at each Residential Unit pursuant to this Section or may provide photographic evidence of the tagging and uncollected materials, or other such notification as agreed to between the Participating Community and the Collection Contractor. The Collection Contractor shall not take undue measures to determine compliance with specified weight or size restrictions, but shall act, in good faith, in favor of the Participating Community and the Residents receiving the Collection Services.

- 4.10 Conduct of Collection Contractor and Its Employees.** The Collection Contractor shall perform all Collection Services in compliance with federal, state and local laws and ordinances, specifically including, but not limited to, applicable traffic laws as well as rules and regulations adopted by SWACO and the Franklin County District Board of Health. This includes, but is not limited to, SWACO's rules prohibiting Source Separated Recyclable Materials or Source Separated Yard Waste from being comingled with Solid Waste for delivery to the Franklin County Sanitary Landfill. Notwithstanding any deduction pursuant to Section 6.2, any and all violations may be enforced in accordance with Ohio Revised Code Section 343.99.

The Collection Contractor's employees shall conduct themselves in a polite, courteous and helpful manner at all times and shall refrain from the use of loud or profane language. All employees shall wear a shirt or other appropriate clothing bearing the Collection Contractor's company name in large type. When performing the Collection Services, the Collection Contractor's employees shall operate the Collection Contractor vehicles with due regard for the safety of all persons and property. The Participating Community may request transfer of any employee who performs his or her duties in a manner that is unsatisfactory to the Participating Community.

- 4.11 Daily Reports.** The Collection Contractor shall report any Residential Units not placing collection containers on the collection day to the Participating Community. This report shall be provided to the Participating Community at the end of each collection day to avoid disputes regarding whether collection containers were placed for collection by the Resident. The Collection Contractor and the Participating Community may agree to utilize a different procedure, provided such agreement is in writing.
- 4.12 Collection Contractor's Response to Complaints.** The Participating Community shall notify the Collection Contractor of any complaints received regarding the Collection Contractor's services or performance and suggest corrective measures. The Collection Contractor shall contact the Participating Community to determine if any complaints have been received at least once before 5:00 p.m., and once again before the last collection vehicle leaves the Participating Community at the end of the day of collection. The Collection Contractor shall give prompt and courteous attention to all complaints, and in the case of missed collections, shall arrange for collection on the same day.

- 4.13 Biannual Residential Recycling Participation Survey.** The Collection Contractor shall conduct a residential recycling participation survey in April and October of each contract year or other dates as indicated by the Participating Community and provide the survey results to the Participating Community and the Solid Waste Authority of Central Ohio no later than May 31st and November 30th of the survey year. The participation survey shall delineate the total number of households that participate in the recycling program by documenting whether a Recyclable Materials container is placed out for collection on a regularly scheduled collection day. The Collection Contractor shall conduct the survey for all Residential Units and Residential Unit Equivalents in the Participating Community during the same collection week and shall report the total number of participants, and the total number of non-participants, which collective total shall equal the total number of Residential Units and Residential Unit Equivalents eligible for service under the Contract. The participation survey shall be conducted during a collection week with regularly scheduled collection days, and shall not be conducted on a holiday collection week or any other week where collection days are different from the normal collection schedule.

**ARTICLE V – PERFORMANCE ASSURANCE, BOND, INSURANCE
AND INDEMNIFICATION**

- 5.1 Performance Assurance.** The Collection Contractor shall immediately report to the Participating Community any notice or order from any governmental agency or court or any event, circumstance or condition, including Force Majeure, which may adversely affect the ability of the Collection Contractor to fulfill any of its obligations hereunder. If, upon receipt of such report, or upon the Participating Community's own determination that any such notice, order, event, circumstance or condition adversely affects the ability of the Collection Contractor to fulfill its obligations, the Participating Community shall have the right to demand adequate assurances from the Collection Contractor that the Collection Contractor is able to fulfill its obligations. Upon receipt by the Collection Contractor of any such demand, the Collection Contractor, within fourteen (14) days of such demand, shall submit to the Participating Community its written response to any such demand. In the event that the Participating Community does not agree that the Collection Contractor's response will provide adequate assurance of future performance to the Participating Community and its Residents, the Participating Community may, in the exercise of its sole and reasonable discretion, seek substitute or additional sources for the delivery of all or a portion of the Collection Services, declare that the Collection Contractor is in default of its obligations under this Collection Agreement, or take such other action the Participating Community deems necessary to assure that the Collection Services will be provided including the right to terminate the Collection Agreement.
- 5.2 Performance Bond.** Within ten (10) days after receiving the Notice of Award, the Collection Contractor shall furnish and maintain for the duration of this Collection Agreement, including any renewal terms, a Performance Bond executed by a duly authorized surety, acceptable to the Participating Community in all respects, or such other security acceptable to the Participating Community, in the amount of two million four hundred seventy five thousand, seven hundred and ninety-two dollars (\$2,475,792.00). The Performance Bond is attached as Exhibit D and may be renewed by a substitute surety acceptable to the Participating Community, provided that the terms and conditions of this

Performance Bond obligate the surety to honor the Performance Bond until the Participating Community accepts, in writing, a substitute surety.

- 5.3 Liability Insurance.** The Collection Contractor, at the Collection Contractor's sole cost and expense, agrees that it shall at all times during the term and any renewal term of this Collection Agreement carry and maintain in full force and effect, for the mutual benefit of the Participating Community and the Collection Contractor, commercial general public liability insurance against claims for personal injury, death or property damage, occurring as a result of the performance of the Collection Services. The insurance coverage to be purchased and maintained by Collection Contractor as required by this paragraph shall be primary to any insurance, self-insurance, or self-funding arrangement maintained by the Participating Community. The coverage and limits of such insurance are listed on Exhibit F, which is attached and incorporated by reference. The Collection Contractor shall be responsible for payment of any and all deductible(s) or retention(s) under the policies of insurance purchased and maintained by it pursuant to this Contract.
- 5.4 Proof of Insurance.** All insurance required by this Collection Agreement shall be obtained from a responsible insurance company or companies reasonably satisfactory to the Participating Community and authorized to do business in the State of Ohio. The Participating Community shall be named as an additional insured in such insurance policies. Originals of the insurance policies or certificates shall be delivered to the Participating Community promptly upon commencement of the term of this Collection Agreement, and insurance policy renewals or certificates shall be delivered to the Participating Community not less than thirty (30) days prior to the expiration dates of any policy. Each policy shall provide that the insurance company shall give notice to the Participating Community at least thirty (30) days prior to the effective date of any cancellation or expiration of any such insurance policy.
- 5.5 Workers' Compensation Coverage.** Prior to commencing work under this Collection Agreement, the Collection Contractor shall furnish to the Participating Community satisfactory proof that the Collection Contractor has paid current premiums for workers' compensation coverage for all persons employed in carrying out the work covered by this Collection Agreement. Such proof must be included as Exhibit B, which is attached and incorporated by reference. The Collection Contractor is responsible for forwarding updated proof of payment for workers' compensation coverage on an on-going basis, as such proofs expire. The Collection Contractor shall hold the Participating Community free and harmless for any and all personal injuries of all persons performing work for the Collection Contractor under this Collection Agreement.
- 5.6 Indemnification.** The Collection Contractor shall save, indemnify and hold the Participating Community, its Council, its Board of Trustees, employees, agents, officers and consultants (each an indemnitee) harmless from and against any and all liabilities, claims, demands, causes of action, penalties, judgments, forfeitures, liens, suits, costs and expenses whatsoever (including those arising out of death, injury to persons, or damage to or destruction of property), and the cost and expenses incident thereto (including reasonable attorneys' fees), which any indemnitee may hereafter incur, become responsible

for, or pay out for or resulting from the performance of the Collection Services under this Collection Agreement, provided that any such claim, damage, loss, or expense:

- (a) is attributable to bodily injury, sickness, disease, or death, or to injury to or destruction of tangible property, including any resulting loss of use; and
- (b) is caused in whole or in part by any intentional, reckless or negligent act or omission of the Collection Contractor, anyone directly or indirectly employed by the Collection Contractor, or anyone for whose acts any of them may be liable, regardless of whether or not it is caused in part by a party indemnified hereunder. Such obligation shall not be construed to negate, abridge, or otherwise reduce any other right or obligation of indemnity which would otherwise exist as to any party or person described in this Section.

- 5.7 Environmental Indemnification.** The Collection Contractor shall save, indemnify and hold the Participating Community, its Board of Trustees, employees, agents, officers and consultants (each an indemnitee) harmless from and against any and all liabilities, claims, demands, causes of action, penalties, judgments, forfeitures, liens, suits, costs and expenses whatsoever (including those arising out of death, injury to persons, or damage to or destruction of property), and the cost and expenses incident thereto (including reasonable attorneys' fees), which any indemnitee may hereafter incur, become responsible for, or pay out for or resulting from contamination of or adverse effects on the environment, or any violation of governmental laws, regulations, or orders, in each case, to the extent caused by the Collection Contractor's negligent, reckless, or willful misconduct relating to the Collection Services. Any indemnitee shall promptly notify the Collection Contractor of any assertion of any claim against it for which it is entitled to be indemnified, shall give the Collection Contractor the opportunity to defend such claim and shall not settle such claim without the approval of the Collection Contractor. This Section shall survive expiration or earlier termination of this Agreement.
- 5.8 Indemnity Not Limited.** In any and all claims against the Participating Community, its employees, agents, officers and consultants, by any employee of the Collection Contractor or anyone for whose acts any of them may be liable, the indemnification obligation under this Section shall not be limited in any way by any limitation on the amount or type of damages, compensation, or benefits payable by or for the Collection Contractor under workers' compensation acts, disability benefit acts, or other employees' benefit acts.
- 5.9 Personal Liability.** Nothing herein shall be construed as creating any personal liability on the part of any employee, agent, officer or consultant of the Participating Community.
- 5.10 Covenant Not to Sue.** During the term or any renewal term of the Collection Agreement, the Collection Contractor shall not challenge, directly or indirectly, the Participating Community or SWACO's designation of one or more facilities to provide processing and/or Disposal Services for Solid Waste, Recyclable Materials or Yard Waste generated within the Participating Community.

**ARTICLE VI – BILLING, PAYMENT, ADJUSTMENTS
OR REDUCTIONS TO PAYMENT**

- 6.1 Collection Contractor Billings to the Participating Community for Payment.** The Collection Contractor shall bill the Participating Community for the Collection Services within ten (10) days following the end of the month, and the Participating Community shall pay the Collection Contractor on or before the thirtieth (30th) day following the end of such month. Such billing and payment shall be based on the prices and charges stated in the Exhibit G, increased for additional services requested and approved by the Participating Community or reduced by the Participating Community as provided in this Collection Agreement. In the event the Participating Community reduces payment to the Collection Contractor, in good faith and at its sole discretion, the Participating Community will provide a written explanation and reference to the authorizing provision of the Collection Agreement, including paragraphs 4.3, 4.7, and 6.2. In the event that the Collection Contractor disputes the basis for the reduction in payment, the Participating shall consider the basis for the dispute and may refund any such deduction to the Collection Contractor. However, the Participating Community is under no obligation to accept the validity of any such dispute.

The Collection Contractor shall be paid for the number of Residential Units within the Participating Community based on the records maintained and provided by the Participating Community or by the Franklin County Auditor as those parcels are listed on the real property tax duplicate for Franklin County, subject to Section 6.3. As the number of Residential Units being serviced in the Participating Community increases or decreases, the Collection Contractor and the Participating Community may adjust the number of Residential Units accordingly. Any Optional Services Service Charges must be billed to the Owner directly, unless the Participating Community has otherwise agreed to be responsible for such charges in writing.

- 6.2 Deductions from Collection Contractor's Invoice for Non-performance.** If the Collection Contractor misses or fails to make a collection on the regularly scheduled day from any Residential Unit(s), even if corrected within twenty-four (24) hours, the Participating Community may withhold Twenty-Five Dollars (\$25.00) per Residential Unit from payment or the quarterly release of funds held by the Collection Contractor as provided in 6.1, or invoice the Collection Contractor. If the miss or failed collection is not corrected by the Collection Contractor within twenty-four (24) hours after receiving a report of such miss, by the Participating Community or the owner or occupant of the Residential Unit, the Participating Community may withhold Fifty Dollars (\$50.00) per Residential Unit from payment or the quarterly release of funds held by the Collection Contractor as provided in 6.1, or invoice the Collection Contractor. In the event that the Participating Community performs cleanup services pursuant to Section 4.7, or collects a missed pickup more than twenty-four (24) hours after reporting such miss to the Collection Contractor, the Participating Community may withhold from payment or the quarterly release of funds held by the Collection Contractor, or invoice the Collection Contractor, one hundred dollars (\$100.00) per service call plus fifty dollars (\$50.00) per hour for cleanup services performed by the Participating Community. If the Collection Contractor has violated the container handling requirements set forth in Section 4.7 three or more

times in any ninety (90) day period, the Participating Community may, at the Participating Community's discretion, withhold or invoice two hundred dollars (\$200.00) per occasion, including the first three occasions, from the quarterly payment due to Collection Contractor or from the quarterly release of funds held by the Collection Contractor. If the Collection Contractor commingles Source Separated Recyclable Materials or Yard Waste with Solid Waste for Disposal, the Participating Community may withhold from payment or the quarterly release of funds held by the Collection Contractor as provided in Section 6.1, or invoice the Collection Contractor the amount of one hundred dollars (\$100.00) per Residential Unit. In the event the Participating Community is charged by the Recyclable Materials processing designated facility for contaminated loads or excessive residuals, the Participating Community may withhold from payment or the quarterly release of funds held by the Collection Contractor as provided in Section 6.1, or invoice the Collection Contractor the amount of the charge.

The remedies available pursuant to this Section are in addition to any other remedies available to the Participating Community pursuant to this Collection Agreement, and the Participating Community's determination not to use any remedy in response to a failure to perform shall not constitute a waiver by the Participating Community of the right to exercise any remedy in response to subsequent failures to perform. In addition, the Participating Community may direct that any of the above deductions apply to the invoice for Service Charges for the Owner of a Residential Unit or Residential Unit Equivalent impacted by the Collection Contractor's non-performance.

- 6.3 Unoccupied or Vacant Residential Units.** Residents shall be permitted to discontinue Collection Services on a temporary basis while unoccupied because of extended vacations of three (3) months or more, or when the Residential Unit is vacant, upon notification provided to the Participating Community. Residential Units that are unoccupied or vacant shall not be charged for Collection Service. The owner of the unoccupied or vacant Residential Unit shall notify the Participating Community that Collection Services is not required at the unoccupied or vacant Residential Unit. The Participating Community shall notify the Collection Contractor of the addresses of unoccupied or vacant Residential Units. The Collection Contractor shall not invoice the Participating Community or the Residential Unit for Collection Services during the period of time when a Residential Unit is unoccupied or vacant, and the Collection Contractor has been duly notified.
- 6.4 Annual Review and Report.** The Collection Contractor shall prepare and report the following data on the Collection Services provided by the Collection Contractor on forms provided or approved by the Participating Community:
- (a) Records regarding Bulk Item as required by Section 3.8 herein;
 - (b) Records regarding appliances containing CFCs as required by Section 3.9 herein;
 - (c) Records of all notifications of refusal to collect left at a Residential Unit or Residential Unit Equivalent pursuant to Section 4.9 herein;

- (d) Records regarding any Residential Units or Residential Unit Equivalents not placing out collection containers on the collection day as required by Section 4.11 herein;
- (e) Results of the two residential recycling participation surveys and respective numbers of participants and non-participants, as required by Section 4.13 herein;
- (f) Records regarding addresses of all Residential Units and Residential Unit Equivalents which are delinquent in payment of Services Charges, as required by Section 6.1 herein;
- (g) Records regarding any charge assessed to the Collection Contractor for contaminated loads or excessive residuals by the Recyclable Materials processing designated facility or yard waste processing facility, as provided for by Section 6.6 herein;
- (h) A record of the number and addresses of Residential Units and Residential Unit Equivalents within the Participating Community collected by the Collection Contractor on each regular collection day, as required by Section 6.8 herein;
- (i) A record of the number of collection container types by volume and address within the Participating Community and collected by the Collection Contractor on each regular collection day, as required by Section 6.8 herein;
- (j) A record of the total amount of Solid Waste, Recyclable Materials and Yard Waste collected within the Participating Community pursuant to this Collection Agreement that the Collection Contractor delivers to the Participating Community-Designated Facilities specified in tons, for each day that such Solid Waste, Recyclable Material or Yard Waste is delivered to the Participating Community-Designated Facilities, as required by Section 6.8 herein; and
- (k) Copies of weight receipts and invoices that the Collection Contractor obtains from the Participating Community-Designated Facilities, as required by Section 6.8 herein.

The Collection Contractor shall prepare such records and provide them to the Participating Community and SWACO on an annual basis. Following the first year of the Term, the annual report containing data for the preceding calendar year shall be submitted no later than January 30th each remaining year of the Term.

Annually, the Collection Contractor and the Participating Community shall meet to establish, if needed, an updated number of Residential Units eligible under the Contract, including currently unoccupied and vacant Residential Units pursuant to Section 6.3 that could receive service in the future, an updated number of Residential Unit Equivalents, and an updated address list. The Collection Contractor and Participating Community shall also review the volumes of Solid Waste, Recyclable Materials and Yard Waste collected from the Participating Community and its Residents and delivered to the Participating Community-Designated Facilities. If based on a review of the volumes collected, and

based on the average per household generation figures available from the prior year, there is a decrease in the average per household generation of Solid Waste of more than ten percent (10%), the per Residential Unit base-line charge included in Exhibit G, not including any-fuel price adjustments, collection container rental charges, or other fees, shall be reduced as follows:

$$\text{Per Residential Unit base-line charge} - \frac{\text{Tonnage Decrease} \times \text{Tipping Fee}}{\text{\# of Households}}$$

- 6.5 Adjustment for Changes in Cost of Fuel.** Either the Collection Contractor or the Participating Community may request a quarterly per Residential Unit fuel price adjustment for Collection Services in a form approved by the Participating Community. For purposes of this provision, a request for fuel price adjustment, upon approval by the Participating Community or Collection Contractor, as applicable, will result in an adjustment to the Collection Contractor's invoice received by the Participating Community or Residential Units. All fuel price adjustment requests and approvals shall be in writing and a copy shall be provided to SWACO. The form of invoice shall include a fuel price adjustment as an increase or decrease in the quarterly price per Residential Unit for the collection of Solid Waste, Recyclable Materials or Yard Waste.

The invoice shall include the base bid price per Residential Unit, and a separate fuel price adjustment amount to be added or subtracted for each Residential Unit. The price may be adjusted when the price of fuel has changed during the preceding period in increments of at least twenty-five cents (\$.25) per gallon. (For example: an increase or decrease in the price per gallon of fuel between \$.25 and \$.49 shall be equal to \$.25 per gallon for purposes of the fuel price adjustment formula provided; an increase or decrease in the price per gallon of fuel between \$.50 and \$.74 shall be equal to \$.50 per gallon for purposes of the fuel price adjustment formula, etc.).

The base price for fuel to be utilized in determining whether a fuel price adjustment is appropriate shall be the average gasoline gallon equivalent of **CNG fuel** on June 9, 2021 (\$2.459) as determined by the IGS CNG fueling station located at 3909 Alum Creek Dr., Obetz, Ohio.

The per Residential Unit fuel price adjustment may first be adjusted, if necessary, on the Collection Services commencement date contained in the Notice to Proceed. Thereafter, the per Residential Unit fuel price adjustment may be made at the end of each quarter (quarters being January through March, April through June, July through September, and October through December) of the contract period, when the price per gallon of fuel, as reported by the Collection Contractor, has changed by an average amount during the preceding quarter of at least twenty-five cents more or less (\$0.25) per gallon from the base price. Each twenty-five cent incremental (\$0.25) change in the average price per gallon of fuel, when compared with the base price per gallon for fuel, shall adjust the per Residential Unit fee as follows:

M = total number of miles traveled by the Collection Contractor in one month for the Participating Community, (including miles traveled on the Collection Route, and average

number of round trips to: the Franklin County Sanitary Landfill, Participating Community-Designated Recyclable Materials Facility, and Participating Community-Designated Yard Waste Facility), divided by three (3) (the average number of miles per gallon for collection vehicles) multiplied by P, where P = fuel price adjustment in \$.25 per gallon increments, divided by RU plus RUE, where RU = the number of Residential Units and RUE = the number of Residential Unit Equivalents .

$$\text{Per Residential Unit base-line charge} + \frac{M/3 \times P}{RU+RUE}$$

The Collection Contractor shall notify owners and/or tenants of Residential Units or Residential Unit Equivalents of any fuel price adjustment made pursuant to this Section. Such notification shall be given no later than 30 days following approval of the fuel price adjustment and may be included in the notice required by Section 4.4 herein.

6.6 Permissible Pass-Through Charges. The following fees, rates, or charges shall be passed on by the Collection Contractor:

- (a) Any and all governmental fee increases or decreases for disposal or processing of Solid Waste at the Franklin County Sanitary Landfill or at the Participating Community-Designated Recycling Services and Yard Waste Services Facilities. A governmental fee is a fee applied to the disposal or processing of Solid Waste levied by the United States Federal Government, State of Ohio, Franklin County, or SWACO;
- (b) Any increase or decrease in a rate or charge for the disposal of Solid Waste at the Franklin County Sanitary Landfill; and
- (c) Any increase or decrease in a rate or charge incurred for disposal or processing of organics, Food Waste, or Yard Waste at a Designated Facility or SWACO-approved facility.

The Collection Contractor shall give the Participating Community and Residents as much notice as is practicable before adjusting for governmental fee, rate or charge modifications. In the event an adjustment is necessary, the Collection Contractor charge per Residential Unit shall be adjusted by an amount to be determined as follows:

For Solid Waste Disposal: per ton price difference ÷ 12

For Yard Waste Composting: (1/5) (per ton price difference) ÷ 12

Any charge for contaminated loads or excessive residuals by the Recyclable Materials processing designated facility or yard waste processing facility shall be the sole responsibility of the Collection Contractor. If any such charges are assessed to the Collection Contractor, the Collection Contractor shall notify the Participating Community within 48 hours of receiving the charge.

6.7 Data Collection and Monthly Reporting. The Collection Contractor shall prepare and report the following data on the Collection Services provided by the Collection Contractor on forms provided or approved by the Participating Community:

- (a) record of the number and addresses of Residential Units and Residential Unit Equivalents within the Participating Community collected by the Collection Contractor on each regular collection day;
- (b) A record of the number of collection container types by volume and address within the Participating Community collected by the Collection Contractor on each regular collection day;
- (c) A record of the total amount of Solid Waste, Recyclable Materials and Yard Waste collected within the Participating Community pursuant to this Collection Agreement that the Collection Contractor delivers to the Participating Community-Designated Facilities specified in tons, for each day that such Solid Waste, Recyclable Material or Yard Waste is delivered to the Participating Community-Designated Facilities;
- (d) Copies of weight receipts and invoices that the Collection Contractor obtains from the Participating Community-Designated Facilities;
- (e) Records regarding Bulk Item as required by Section 3.8 herein;
- (f) Records regarding appliances containing CFCs as required by Section 3.9 herein;
- (g) Records of all notifications of refusal to collect left at a Residential Unit or Residential Unit Equivalent pursuant to Section 4.9 herein;
- (h) Records regarding any Residential Units or Residential Unit Equivalents not placing out collection containers on the collection day as required by Section 4.11 herein; and
- (i) Records regarding any charge assessed to the Collection Contractor for contaminated loads or excessive residuals by the Recyclable Materials processing designated facility or yard waste processing facility, as provided for by Section 6.6 herein.
- (j) **The monthly average gasoline gallon equivalent price of CNG fuel as determined by the IGS CNG fueling station located at 3909 Alum Creek Dr., Obetz, Ohio.**

The Collection Contractor shall prepare such records and provide them to the Participating Community and SWACO on a monthly basis within thirty (30) days of the close of each month.

The Collection Contractor shall also utilize the data management system selected by the Participating Community and report volumes in tons collected of Solid Waste, Yard Waste

and Recyclable Materials for the Participating Community for as long as the Solid Waste Authority of Central Ohio pays any required dues or annual subscription fees for use of the system. The Collection Contractor shall input such data and provide such data to the Participating Community and to SWACO on a monthly basis within thirty (30) days of the close of each month.

- 6.8 Senior Citizen Discount.** The Collection Contractor shall provide Residents who are sixty (60) years of age or older and the head of household a discount of ten percent (10%) or one dollar and fifty cents (\$1.50), whichever is greater, off the per Residential Unit charge contained in attached Exhibit G. By agreement, either the Participating Community or the Collection Contractor will maintain a list of Residents entitled to this discount, which list shall be provided upon request to the other party.

ARTICLE VII – BREACH, CURE, AND TERMINATION

- 7.1 Breach of Contract; Termination.** Upon the material failure of the Collection Contractor to comply with the terms or conditions of this Collection Agreement, the Participating Community may terminate the Collection Agreement in the following manner: the Participating Community shall provide notice to the Collection Contractor, by certified mail, return receipt requested, of the alleged material failure of the Collection Contractor to comply with the Collection Agreement. The Collection Contractor shall have ten (10) days to provide the Participating Community with written assurance, which can be substantiated by reasonable proof, that the material failure(s) issues identified in the notice have been corrected. In the event that the Collection Contractor fails to provide such written assurance and substantiating proof within the ten (10) day period for corrective action, or there are ongoing or continuing failures to perform the Collection Services, the Participating Community may terminate this Collection Agreement. Any such termination shall not take effect until the Participating Community is able to secure alternate or substitute performance for the Collection Services. The Participating Community may commence the process to obtain an alternate or substitute service provider for the Collection Services following the failure of the Collection Contractor to cure the alleged material failure to the satisfaction of the Participating Community, in the exercise of the reasonable discretion of the Participating Community.
- 7.2 Surety or Participating Community Cover in the Event of a Material Failure.** In the event of termination, the Collection Contractor's surety shall have the right to take over and perform under the Collection Agreement. However, if the surety does not commence performance, the Participating Community shall take over performance by contract or otherwise at the expense of the surety. In the event there is no surety-provided cover, or the Participating Community is unable to provide or obtain cover, the effective termination date may be delayed by the Participating Community until the Participating Community completes the process of obtaining a substitute service provider of the Collection Services. In such event, the Collection Contractor shall continue to perform its responsibilities under this Collection Agreement until the effective date of termination. Material failure includes, but is not limited to, the Participating Community's receipt of more than twenty (20) bona fide complaints in any given month regarding the Collection Services. A bona fide complaint is a complaint that the Participating Community has investigated and determined

that the complaints represent failures of the Collection Contractor to provide the required Collection Services. Material failure also includes the failure of the Collection Contractor to provide the Performance Bond and proof of insurance as required, or payment of the Participating Community income taxes.

- 7.3 Termination for Change of Control of Collection Contractor.** The award of this Collection Agreement is based on the ownership and control of the Collection Contractor as of the time of the award. Such ownership and control is a material term in such award. If during the term of this Collection Agreement, the Collection Contractor shall be merged or sold, the Participating Community shall have the right, in its sole discretion, to terminate this Collection Agreement upon thirty (30) days written notice of termination to the Collection Contractor. In the event of such notice of termination, the Collection Contractor shall continue to perform under the terms of this Collection Agreement until such time as the Participating Community is able to obtain alternate or substitute service.
- 7.4 Termination for Excessive Fuel Price Adjustment.** In the event that the fuel price adjustment provision results in a twenty percent (20%) increase in the price per Residential Unit per month for the Collection Services from the initial price per Residential Unit per month accepted by the Participating Community, the Participating Community may, in the exercise of its sole discretion and without liability to the Collection Contractor, terminate this Agreement and issue a replacement Invitation to Bid. In the event of termination by the Participating Community as provided herein, the effective date of any such termination shall be the date of the Notice to Proceed in the replacement Invitation to Bid.
- 7.5 Expiration/Termination of Participating Community-Designated Facility Agreements.** The Collection Contractor is required to deliver materials collected pursuant to the Collection Services to certain Participating Community-Designated Facilities. In the event of expiration or termination of an agreement with a Participating Community-Designated Facility, and until notification by the Participating Community of an alternative facility selected by the Participating Community, the Collection Contractor shall be excused from delivering materials to the Participating Community-Designated Facility, and may deliver such materials to an alternate facility selected by the Collection Contractor. Upon the Participating Community's designation of an alternate facility, the Collection Contractor shall deliver all applicable materials to the alternate Participating Community-Designated Facility. Any increase or decrease in the cost of providing Collection Services as a result of utilizing an alternate facility due to the expiration or termination of a Participating Community-Designated Facility agreement shall be documented and provided to the Participating Community. Any additional reasonable costs as determined by the Participating Community incurred by the Collection Contractor may be invoiced as an authorized increase in the price for that service on a per Residential Unit basis. In the event that any such increase in price requires that the Participating Community obtain competitive bids for the Collection Services, the Collection Contractor shall continue to provide the Collection Services at the increased price as authorized until the Participating Community is able to issue a replacement Invitation to Bid. In the event of termination by the Participating Community as provided herein, the effective date of any such termination shall be the date of the Notice to Proceed in the replacement Invitation to Bid.

ARTICLE VIII - MISCELLANEOUS PROVISIONS

- 8.1 Entire Agreement.** This Collection Agreement, Bid Forms and other attachments and exhibits incorporated herein represent the entire agreement of the parties, and supersede all other prior written or oral understandings. This Collection Agreement may be modified or amended only by a writing signed by both parties.
- 8.2 Notices.** Unless stated otherwise herein, written notice required to be given under this Collection Agreement shall be sufficient if delivered personally or mailed by certified mail, return receipt requested, to the Collection Contractor, attention Rick Cattran, and to the Participating Community, attention Grant Crawford, at their respective addresses set forth above. Any change in address must be given in like manner.
- 8.3 Waiver.** No waiver, discharge, or renunciation of any claim or right of the Participating Community or the Collection Contractor arising out of a breach of this Collection Agreement by the Participating Community or the Collection Contractor shall be effective unless in writing signed by the Participating Community and the Collection Contractor.
- 8.4 Applicable Law.** This Collection Agreement shall be governed by, and construed in accordance with, the laws of the State of Ohio. Venue is proper in Franklin County, Ohio.
- 8.5 Unenforceable Provision.** If any provision of this Collection Agreement is in any way unenforceable, such provision shall be deemed stricken from this Collection Agreement and the parties agree to remain bound by all remaining provisions. The parties agree to negotiate in good faith a replacement provision for any provision so stricken.
- 8.6 Binding Effect.** This Collection Agreement shall be binding upon and shall inure to the benefit of, and be enforceable by and against, each party's successors and assigns. Provided, however, that the Collection Contractor may not assign this Collection Agreement or any of the Collection Contractor's rights or obligations without the express written consent of the Participating Community, which consent may be withheld for any reason or for no reason.
- 8.7 Rights or Benefits.** Nothing herein shall be construed to give any rights or benefits in this Collection Agreement to anyone other than the Participating Community and the Collection Contractor. All duties and responsibilities undertaken pursuant to this Collection Agreement will be for the sole and exclusive benefit of the Participating Community and the Collection Contractor and not for the benefit of any other party.

IN WITNESS WHEREOF, the parties by their duly authorized officers, trustees or partners, have executed this Collection Agreement on the date set forth above.

_____, Ohio

(Signature)

(Printed Name)

(Title)

(Date)

The Collection Contractor must indicate whether it is a Corporation, Limited Liability Company, Partnership, Company or Individual. THE INDIVIDUAL SIGNING SHALL, IN HIS OR HER OWN HANDWRITING, SIGN THE PRINCIPAL'S NAME, THE SIGNATORY'S OWN NAME, AND THE SIGNATORY'S TITLE. WHERE THE PERSON SIGNING FOR A CORPORATION IS OTHER THAN PRESIDENT OR VICE PRESIDENT, THE SIGNATORY MUST SHOW AUTHORITY TO BIND THE CORPORATION BY AFFIDAVIT.

(Signature)

(Printed Name)

(Title)

(Street Address)

(City/State/Zip)

(Date)

EXHIBIT A

Defined Terms

2021 Consortium or 2021 Community Consortium: collectively the Cities of Bexley, Dublin, Gahanna, New Albany, Reynoldsburg, Westerville, and Blendon, Mifflin, Plain, and Washington Townships, each located within the jurisdiction of the Solid Waste Authority of Central Ohio and participating in a Joint Bid Process to obtain the Collection Services.

Bid Bond: a bond ensuring the Participating Communities that the Successful Bidder will execute the agreements for the Collection Services substantially in the form provided in the Bid Documents.

Bidder: a person, partnership, joint venture, corporation or limited liability company submitting a Bid in response to the Joint Bid Process.

Bid Documents: the documents prepared and furnished by the Participating Communities inviting bids to obtain the Collection Services, including the Legal Notice to Bidders, Overview and Instructions to Bidders, Bid Forms, forms of Agreement and any and all attachments and exhibits contained therein.

Bid Form: the exhibit(s) to each of the agreements included in the Bid Documents upon which a Bidder shall submit its bid price for the Collection Services and related services.

Bulk Items: any single item of Solid Waste that is too large to be contained in a single collection container utilized by a Resident, either by weight or by volume (up to and including a 96 gallon sized collection container); examples include, but are not limited to: stoves, water tanks, washing machines, furniture, mattresses, other household items and non-Freon containing appliances.

Carry-out Collection Services: the collection of Solid Waste, Recyclable Materials and Yard Waste from any location other than that defined as Curbside.

Collection Agreement, Collection Services Agreement, or Agreement: agreement for collection of Solid Waste, Recyclable Materials and/or Yard Waste by and between the Collection Contractor and a Participating Community.

Collection Contractor or Contractor: the individual or entity selected by the Participating Community for the collection of Solid Waste, Recyclable Materials and Yard Waste at Residential Units, Municipal Facilities and during Special Events within the Participating Community.

Collection Routes: the Wednesday and Thursday routes identified by the Collection Contractor pursuant to Section 4.1 of the Collection Agreement and approved by the Participating Community as per the Implementation Plan and identifies the mileage for purposes of Section 6.5 of the Collection Agreement.

Collection Services: the collection, transportation and delivery for disposal or processing of Solid Waste, Recyclable Materials and Yard Waste generated at Residential Units, Residential Unit Equivalents, Municipal Facilities and during Special Events within the Participating Community.

Curbside Collection Service: the collection of Solid Waste, Recyclable Materials or Yard Waste placed by the Resident at a single point of pick-up at the curbside; or if there is no curb, at any other single location appropriate for each Residential Unit contiguous to a municipal street, as determined by the Participating Community.

Disposal Service: the delivery and acceptance of Solid Waste at the Franklin County Sanitary Landfill (or any in-district transfer station owned and operated by SWACO).

Effective Date: the date of last execution of the Agreement for the Collection Services.

Food Waste: means (i) waste material of plant or animal origin, or a combination thereof, that results from the preparation or processing of food for animal or human consumption, (ii) that is separated by the generator from the municipal solid waste stream, and (iii) managed separately from other solid waste materials, including, but not limited to materials not capable of decomposing to compost. Food wastes may also include packaging, utensils, and food containers composed of readily biodegradable material capable of decomposition in accordance with the ASTM D6400 standard required for use. During the term of this Agreement, the Participating Community may require collection of organics or Food Waste with Yard Waste. In the event the Participating Community implements a program for the collection of organics or Food Waste and requires the Collection Contractor to perform collection services of such materials, Food Waste shall be included in the definition of Yard Waste or Source-Separated Yard Waste for purposes of this Agreement.

Force Majeure: Any failure or delay in performance under this Agreement due to circumstances beyond a party's reasonable control that could not have been prevented or avoided if such party had exercised reasonable diligence, including, without limitation, Acts of God, war, terrorist acts, and official, governmental and judicial action not the fault of the party failing or delaying in performance.

Franklin County Sanitary Landfill: the location where all Solid Waste must be ultimately delivered according to SWACO Rules, located at 3851 London Groveport Road, Grove City, Ohio, 43123.

Governmental Fee: a fee applied to the disposal or processing of Solid Waste, Recyclable Materials or Yard Waste levied by the United States Federal Government, State of Ohio, Franklin County, the Solid Waste Authority of Central Ohio or other public entity. A Governmental Fee does not include any charge by a private corporation.

Identified Facility or Designated Facility: the location or facility, within SWACO's jurisdiction or an associated SWACO facility, to which the Collection Contractor shall deliver all Solid Waste, Recyclable Materials or Yard Waste based upon agreements between the Participating Communities and such facilities, or SWACO Rules.

Invitation to Bid: the request of the Participating Communities to secure the Collection Services.

Joint Bid Process: the bidding process for the Collection Services and other optional services of the Participating Communities.

Judicial Set-Out Order/Eviction: When a court or landlord authorizes an eviction, the Residential Unit Owner is responsible for the clean-up of any remaining debris from the street following the eviction or court-ordered twenty-four (24) hour period. The Residential Unit Owner may contract with a private hauler or if collected by the Collection Contractor, the Collection Contractor may directly bill the Residential Unit Owner at the bid price on Exhibit G(II).

Multi-Family: A residential dwelling consisting of four (4) or more units, unless otherwise defined as a Residential Unit Equivalent by the Participating Community.

Municipal Facilities: Participating Community-owned buildings, parks, and other locations specifically identified on Exhibit E, attached to the Collection Agreement.

Notice of Award: written notification that a Bid has been accepted by the Participating Community for the Collection Contractor to provide the Collection Services.

Optional Services: any services provided by the Collection Contractor at the request of an individual Resident other than basic Collection Services, for which the Participating Community is not responsible for the charge, including but not limited to Optional Carry-Out Collection Services; chlorofluorocarbon (CFC) removal; and rental or purchase of additional 95-, 65-, or 35-gallon collection containers.

Owner: the legal titleholder(s) of record of any Residential Unit or Residential Unit Equivalent within the Participating Community, according to the property roll of the Franklin County Auditor or deed filed with the Franklin County Recorder.

Participating Communities: the following political subdivisions, located within the jurisdiction of the Solid Waste Authority of Central Ohio and participating in a Joint Bid Process to obtain the Collection Services, including the Cities of Bexley, Dublin, Gahanna, New Albany, Reynoldsburg, and Westerville, as well as Blendon, Mifflin, Plain, and Washington Townships.

Participating Community: the City of Reynoldsburg, Ohio, with its principal office located at 7232 E. Main Street, Reynoldsburg, Ohio 43068, which is a party to this Collection Agreement.

Participating Community-Approved Collection Route(s): the route showing the starting and ending points of collection within the Participating Community as approved by the Participating Community and the collection routes that the Collection Contractor shall use to provide the Collection Services.

Participating Community-Designated Facilities: the facilities where all Participating Community-generated Solid Waste, Recyclable Materials and Yard Waste must be delivered; for Solid Waste, the Franklin County Sanitary Landfill located at 3851 London-Groveport Road, Grove City, Ohio, 43123, or to any transfer station owned and operated by SWACO; for Recyclable Materials, Rumpke of Ohio, Inc. at 1191 Fields Avenue, Columbus, Ohio 43201; and for Yard Waste, any facility that has entered into an agreement with SWACO to provide Yard Waste Services, or any other facility designated by the Participating Community.

Performance Bond: the bond insuring performance of the Collection Services, to be submitted in substantially the same form as that included in the Bid Documents.

Recyclable Materials or Recyclables: not less than the following: steel cans, aluminum cans (including empty aerosol containers), plastic bottles, jugs, and polypropylene tubs (all colors and resin types), cartons and aseptic containers, newspapers, magazines and other residential mixed paper, cardboard, glass bottles and glass jars (all colors). Any other materials identified as acceptable by the Recycling Services processor shall also be included.

Recycling Services: the acceptance and processing of Source-Separated Recyclable Materials at the Participating Community-Designated Facility.

Resident: an adult occupant, Owner or tenant of a Residential Unit or Residential Unit Equivalent.

Residential Unit or Units: all residential dwellings within the corporate limits of the Participating Community occupied by a family unit, and considered by the Participating Community to qualify as a Residential Unit; including but not limited to residences of three (3) units or less and single-family condominiums. A Residential Unit shall be deemed “occupied” when either water or power services have been established.

Residential Unit Equivalent: a commercial establishment that receives Collection Services in the same manner as a Residential Unit by agreement of the Participating Community.

Service Charges: the fee charged by the Collection Contractor to an Owner or to a Participating Community for the provision of Collection Services and Optional Services, which may not exceed the prices contained on the Bid Form; may also include any applicable fuel surcharge, pass through charges permitted by this Collection Agreement. No other charges shall be included. A Collection Contractor may not charge multiple Owners for the shared use of the same Curbside Collection Services if each Residential Unit is not provided with a separate collection container.

Solid Waste: unwanted residual solid or semisolid material as results from industrial, commercial, agricultural, and community operations, excluding earth or material from construction, mining or demolition operations, or other waste materials of the type that would normally be included in demolition debris, nontoxic fly ash, spent nontoxic foundry sand, and slag and other substances that are not harmful or inimical to public health, and includes, but is not limited to, garbage, tires, combustible and non-combustible material, street dirt, and debris. Solid Waste does not include any material that is an infectious waste or a hazardous waste.

Solid Waste Authority of Central Ohio, or SWACO: the Board of Trustees of the Solid Waste Authority of Central Ohio with its principal offices located at 4239 London-Groveport Road, Grove City, Ohio 43123.

Source-Separated Recyclable Materials: Solid Waste Recyclable Materials that are separated from other Solid Waste at the location where such materials are generated for the purpose of recycling.

Special Events: services provided to Municipal Facilities and during Participating Community-identified events listed on Exhibit E, attached to each Participating Community’s Collection Agreement and included in the Bid Documents, including but not limited to Participating Community-wide designated clean-up weeks.

Successful Bidder: the Bidder the Participating Community concludes has submitted the lowest price and best Bid for the Collection Services, receiving a final Notice of Award.

Textiles or Other Reusable Items: materials, including but not limited to clothing and other household items, frequently donated or collected for reuse by governmental, non-profit or other private entities.

Transfer Station: either of the two in-district transfer stations operated by the Solid Waste Authority of Central Ohio, located at 4262 Morse Road, Gahanna, Ohio 43230 and 2566 Jackson Pike, Columbus, Ohio 43223; or any subsequent in-district transfer station owned or operated by the Solid Waste Authority of Central Ohio.

Yard Waste or Source-Separated Yard Waste: Solid Waste consisting of all garden residues, leaves, grass clippings, shrubbery and tree prunings less than a fourth (1/4) of an inch in diameter, and similar material as meets the requirements for acceptance by the Yard Waste processing facility utilized by the Collection Contractor. During the term of this Agreement, the Participating Community may require collection of organics or Food Waste with Yard Waste. In the event the Participating Community implements a program for the collection of organics or Food Waste and requires the Collection Contractor to perform collection services of such materials, Food Waste shall be included in the definition of Yard Waste or Source-Separated Yard Waste for purposes of this Agreement.

Yard Waste Services: the acceptance and processing of Yard Waste by composting at a Participating Community-Designated Facility.

EXHIBIT B**Workers' Compensation Coverage**

Please attach a current "Certificate of Premium Payment" establishing workers' compensation coverage. Contractor is responsible for forwarding updated Certificates to the Participating Community on a going-forward basis as Certificates expire.

EXHIBIT C**Implementation Plan Forms**

Please attach “Certificate of Good Standing” (authorization to do business in the State of Ohio) and Implementation Plan details.

EXHIBIT D**PERFORMANCE BOND FOR THE PROVISION OF COLLECTION SERVICES**

KNOW ALL MEN BY THESE PRESENTS, that we, the undersigned Collection Services Provider ("Principal") and _____ [insert name of surety] ("Surety"), a corporation organized and doing business under and by virtue of the laws of the State of Ohio, and duly licensed for the purpose of making, guaranteeing, or becoming sole surety upon bonds or undertakings required or authorized under the laws of the State of Ohio, and that the liability incurred is within the limits of Section 3929.02 of the Revised Code are held and firmly bound unto the community of _____, Ohio ("Beneficiary") in the sum of _____, in lawful money of the United States, of such sum to be made, the Principal and Surety bind ourselves, and each of our administrators, successors, and assigns, jointly and severally, firmly by this Performance Bond.

THE CONDITION OF THIS OBLIGATION is such that whereas, the Principal entered into a certain Collection Services Agreement by and between Principal and Beneficiary, dated the ____ day of _____, 20__, a copy of which is hereto attached and made a part hereof, for the collection, transportation and delivery for disposal or processing of Solid Waste, Recyclable Materials and Yard Waste generated by Residential Units, Municipal Facilities and during Special Events to Participating Community-Designated Facilities ("Collection Services").

NOW, THEREFORE, if the Principal shall well, truly and faithfully perform its duties, all the undertakings, covenants, terms, conditions, and agreements of said Collection Services Agreement during the original term thereof, and any extensions thereof which may be granted by the Beneficiary, with or without notice to the Surety and during the one year guaranty period, and if Principal shall satisfy all claims and demands incurred under such Collection Services Agreement, and shall fully indemnify and save harmless the Beneficiary from all costs and damages which it may suffer by reason of failure to do so, and shall reimburse and repay the Beneficiary all outlay and expense which the Beneficiary may incur in making good any default, then this obligation shall be void; otherwise, to remain in full force and effect.

PROVIDED FURTHER, that said Surety, for value received, hereby stipulates and agrees that no change, extension of time, alteration or addition to the terms of the Collection Services Agreement to be performed thereunder or the specifications accompanying the same shall in any way affect Surety's obligation on the Performance Bond, and Surety does hereby waive notice of any such change, extension of time, alteration or addition to the terms of the Collection Services Agreement.

IN WITNESS WHEREOF, the Principal and Surety have executed this Performance Bond under their several seals, if any, this ____ day of _____, 20__, by their respective representatives, pursuant to authority of their respective governing bodies.

ATTEST:

(Principal)

(Surety)

(Principal Secretary)

By: _____

(Surety Secretary)

By: _____

(SEAL)

(SEAL)

(Witness as to Principal)

(Address)

(Witness as to Surety)

(Attorney-In-Fact)

(Address)

(Address)

(Address)

(Address)

(Address)

Legal Status of the Principal

A CORPORATION duly organized and doing business under the laws of the State of _____, for whom _____, bearing the official title of _____, whose signature is affixed to this Performance Bond, is duly authorized to execute contracts.

A PARTNERSHIP trading and doing business under the firm name and style of _____, all the members of which with addresses are: _____.

An INDIVIDUAL whose signature is affixed to this Performance Bond, doing business under the firm name and style of _____.

CERTIFICATE AS TO PRINCIPAL

I, _____, certify that I am the _____ Secretary of the corporation named as the Principal in the within Performance Bond; that _____, who signed the Performance Bond on behalf of the Principal was then _____ of the corporation; that I know his/her signature, and his/her signature thereto is genuine; and that the Performance Bond was duly signed, sealed, and attested to for and on behalf of the corporation by authority of its governing body.

(Corporate Seal)

EXHIBIT E**City of Reynoldsburg, Ohio**

Number of Residential Units:

- 9,950

Approximate annual volume (by ton) of:

- Solid Waste = 9,607
- Recyclable Materials = 1,906
- Yard Waste = 2,009

Current Collection Day: Thursday for all

Entity that performs billing services: City of Reynoldsburg

Entity that pays Recycling Processing Fees: City of Reynoldsburg

Reynoldsburg provides 64-gallon Recycling Containers to its residents.

Governmental Facilities and Community Events requiring service:

The Contractor shall provide the City's Street Department with two twenty (20) cubic yard containers for solid waste, and one thirty (30) yard container for yard waste with service twice a week at no charge. The Contractor shall also provide four (4) cubic yard containers with service to the City's other facilities below twice a week at the following locations at no charge:

- a) City Municipal Building/Police Station Complex
- b) Senior Citizen Center
- c) Street Department Complex
 - Two twenty (20) cubic yard containers
 - One thirty (30) cubic yard container
- d) Water/Wastewater Complex
- e) Parks and Recreation Complex

The Contractor shall provide the City's Parks and Recreation Department with an eight (8) cubic yard container for Recyclable Materials. The contractor shall also provide four (4) cubic yard containers with service to the City's other facilities below:

- a) City Municipal Building/Police Station Complex (four (4) cubic yard)
- b) Street Department Complex (four (4) cubic yard)
- c) Water/Wastewater Complex (four (4) cubic yard)
- d) Parks and Recreation Complex (eight (8) cubic yard)

Collection of the containers at the City Municipal Building/Police Station Complex shall be twice per week, and once per week at all other facilities.

The contractor shall provide collection service on the same day as the Residential Collection within the City for the City-owned collection containers located on Main Street, between Waggoner Road and the City's western corporation limit at no charge.

The Contractor shall provide open top roll-off containers of up to thirty (30) yards capacity annually at no charge upon request of the Public Service Director for the following Special Events:

- Tomato Festival
- Spring Clean-up Week (six (6) open top roll-off containers provided for one week)
- 4th of July
- Two (2) sports tournaments, or other special events

The Contractor shall provide Collection Services up to five (8) pulls per Special Event. Additional pulls may be requested at the price, if any, indicated on the Bid Form.

The Contractor shall provide open top roll-off containers and Collection Services for the minor remodeling of any Municipal Facility, include up to five (5) pulls per year. Additional pulls may be requested at the price, if any, indicated on the Bid Form.

No additional fee shall be charged to the City for these services notwithstanding the size, number and location of Collection Containers, the frequency of collections that may be required, or the volume or nature of the waste collected.

EXHIBIT F

Insurance Coverage Requirements
(please attach proof of insurance coverage consistent with below requirements)

Coverage	Minimum limits of liability, terms and coverage
Commercial General Liability	\$1,000,000 bodily injury and property damage each occurrence, including advertising and personal injury, products and completed operations \$2,000,000 products/completed operations annual aggregate \$2,000,000 general annual aggregate
Auto Liability Insurance	\$1,000,000 each person, bodily injury and property damage, including owned, non-owned and hired auto liability ISO Form CA 9948, or a substitute form providing equivalent coverage, is required
Employer's Liability	\$1,000,000 bodily injury by accident, each accident \$1,000,000 bodily injury by disease, each employee \$1,000,000 bodily injury by disease, policy aggregate
Umbrella/Excess Liability	\$5,000,000 each occurrence and annual aggregate Underlying coverage shall include General Liability, Auto Liability, and Employers Liability
Pollution Legal Liability	\$1,000,000 per claim \$1,000,000 annual aggregate covering damages or liability arising or resulting from Contractor's services rendered, or which should have been rendered, pursuant to this Contract
Property	Contractor shall purchase and maintain property insurance covering machinery, equipment, mobile equipment, and tools used or owned by Contractor in the performance of services hereunder. The Participating Community shall in no circumstance be responsible or liable for the loss or damage to, or disappearance of, any machinery, equipment, mobile equipment and tools used or owned by Contractor in the performance of services hereunder.

ALTERNATE BID**EXHIBIT G – BID FORMS – PART I(B)****ALTERNATE COLLECTION BID
Gahanna and Reynoldsburg**

Residential Unit per month bid price for collection, transportation and delivery
of Solid Waste, Recyclable Materials, and Yard Waste.
Including unlimited curbside collection with a 95 gallon contractor provided trash cart

Cities of Gahanna and Reynoldsburg	
\$ 20.47	TRASH CART INCLUDED - INITIAL THREE-YEAR TERM (1/1/22 - 12/31/24)
\$ 20.47	TRASH CART INCLUDED - OPTIONAL ONE-YEAR EXTENSIONS (1/1/25 - 12/31/25)
\$ 20.47	TRASH CART INCLUDED - OPTIONAL ONE-YEAR EXTENSIONS (1/1/26 - 12/31/26)

*Gahanna residents to be serviced Monday and Tuesday. Reynoldsburg residents to be serviced Wednesday and Thursday.

**Each resident will have Solid Waste, Recycling, and Yard Waste collected on their service day.

***Each resident will receive a 95-gallon trash cart at no additional cost. Local Waste Services also has 65 and 35 gallon carts available for customers whose medical condition requires a more manageable cart size.

****Local Waste Services will be purchasing new CNG powered collection vehicles to operate in your communities.

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EXHIBIT G – BID FORMS – PART II**ADDITIONAL MANDATORY COLLECTION SERVICES**

(Contractors are advised that they **shall** provide a bid price for the below additional services)

Per Residential Unit <u>quarterly</u> surcharge to provide <u>quarterly</u> billing services	\$ <u>1.95</u>
Per Residential Unit <u>monthly</u> surcharge to provide <u>monthly</u> billing services	\$ <u>1.95</u>
Per Residential Unit per month surcharge for performing Carry-Out Collection Services²	\$ <u>25.00</u>
Per appliance surcharge for Chlorofluorocarbon (CFC) removal	\$ <u>100.00</u>
Provision of and each per pull charge for an additional container of up to four (4) cubic yards capacity (over and above the specified number provided per the agreement)	\$ <u>125.00</u>
Provision of and each per pull charge for an additional container of up to six (6) cubic yards capacity (over and above the specified number provided per the agreement)	\$ <u>150.00</u>
Provision of and each per pull charge for an additional container of up to eight (8) cubic yards capacity (over and above the specified number provided per the agreement)	\$ <u>175.00</u>
Per pull charge for each additional pull of an open top roll-off container of up to twenty (20) yards capacity (over and above the specified number of pulls provided per the agreement)	\$ <u>425.00</u>

² The Contractor is required to provide an **optional** add-on price to provide Carry-out Collection Service to any Residential Unit that individually requests such service.

Per pull charge for each additional pull of an open top roll-off container of up to thirty (30) yards capacity (over and above the specified number of pulls provided per the agreement)	\$ <u>450.00</u>
Per pull charge for each additional pull of an open top roll-off container of up to forty (40) yards capacity (over and above the specified number of pulls provided per the agreement)	\$ <u>500.00</u>
Per Residential Unit per month surcharge for the Rental of 95 gal., 65 gal., and 35 gal. Solid Waste or Recyclable Materials collection container	\$ <u>3.50</u> (95)
	\$ <u>3.50</u> (65)
	\$ <u>3.50</u> (35)
Per Residential Unit surcharge for collection, transportation and delivery for disposal of residential tenant's belongings per Judicial Set-Out Order/Eviction.	\$ <u>450.00</u>
Per Residential Unit surcharge for delivery of a smaller or larger collection container at Resident request after implementation plan expires	\$ <u>10.00</u>

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<u>Additional Recyclable Materials Collection for Municipal Facilities and Special Events</u>	Pulls/Collections Per Week*					
	1	2	3	4	5	6
Container Size						
Cart/tote up to ½ cubic Yard or ≈ 96 gallon	\$ 20.00	\$ 40.00	\$ 60.00	\$ 80.00	\$ 100.00	\$ 120.00
2 to 3 cubic yards	\$ 85.00	\$ 170.00	\$ 255.00	\$ 340.00	\$ 425.00	\$ 510.00
4 cubic yards	\$ 95.00	\$ 190.00	\$ 285.00	\$ 380.00	\$ 475.00	\$ 570.00
6 cubic yards	\$ 125.00	\$ 250.00	\$ 375.00	\$ 500.00	\$ 625.00	\$ 750.00
8 cubic yards	\$ 150.00	\$ 300.00	\$ 450.00	\$ 600.00	\$ 750.00	\$ 900.00
10 cubic yards	\$ 190.00	\$ 380.00	\$ 570.00	\$ 760.00	\$ 950.00	\$ 1,140.00
6-cubic yd. compactors	\$300.00	\$ 600.00	\$ 900.00	\$ 1,200.00	\$ 1,500.00	\$ 1,800.00
8-cubic yd. compactors	\$ 400.00	\$ 800.00	\$ 1,200.00	\$ 1,600.00	\$2,000.00	\$ 2,400.00
30-cubic yd compactors	\$ 1,000.00	\$ 2,000.00	\$ 3,000.00	\$ 4,000.00	\$ 5,000.00	\$ 6,000.00
35-cubic yd compactors	\$ 1,500.00	\$ 3,000.00	\$ 4,500.00	\$ 6,000.00	\$ 7,500.00	\$ 9,000.00

Note: All bids shall be submitted in dollar amounts and include any and all costs of disposal and/or processing. There shall be no rental fee or any charge for provision of the container or compactor.

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EXHIBIT G – BID FORMS – PART III**ADDITIONAL ELECTIVE COLLECTION SERVICES**

<u>Recyclable Materials Collection for Multi-Family*</u>	Pulls/Collections Per Week*					
Container Size	1	2	3	4	5	6
Cart/tote up to ½ cubic Yard or ≈ 96 gallon	\$ 20.00	\$ 40.00	\$ 60.00	\$ 80.00	\$ 100.00	\$ 120.00
2 to 3 cubic yards	\$ 85.00	\$ 170.00	\$ 255.00	\$ 340.00	\$ 425.00	\$ 510.00
4 cubic yards	\$ 95.00	\$ 190.00	\$ 285.00	\$ 380.00	\$ 475.00	\$ 570.00
6 cubic yards	\$ 125.00	\$ 250.00	\$ 375.00	\$ 500.00	\$ 625.00	\$ 750.00
8 cubic yards	\$ 150.00	\$ 300.00	\$ 450.00	\$ 600.00	\$ 750.00	\$ 900.00
10 cubic yards	\$ 190.00	\$ 380.00	\$ 570.00	\$ 760.00	\$ 950.00	\$ 1,140.00
6-cubic yd. compactors	\$ 300.00	\$ 600.00	\$ 900.00	\$ 1,200.00	\$ 1,500.00	\$ 1,800.00
8-cubic yd. compactors	\$ 400.00	\$ 800.00	\$ 1,200.00	\$ 1,600.00	\$ 2,000.00	\$ 2,400.00
30-cubic yd compactors	\$ 1,000.00	\$ 2,000.00	\$ 3,000.00	\$ 4,000.00	\$ 5,000.00	\$ 6,000.00
35-cubic yd compactors	\$ 1,500.00	\$ 3,000.00	\$ 4,500.00	\$ 6,000.00	\$ 7,500.00	\$ 9,000.00

* While not as an exclusive hauler, such pricing shall be made available to Multi-Family, as defined in Exhibit A.

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Service Guidelines

- + Please have your materials out by 7:00 a.m. on your scheduled pick-up day.
- + Please place materials in bags or containers – do not exceed 50 lbs.
- + Bulk items and additional material will be collected at the same time as all other items.
- + Bush must be tied in bundles not exceeding 4ft. x 2ft.
- + Please have yard waste in biodegradable brown paper bags or in containers that are clearly marked 'Yard Waste Only' – stickers are available at the municipal building
- + Please contact our office for collection of Freon based appliances (\$100 disposal fee per item).
- + "Missed" materials may only be returned for within 24-hour notice.
- + Please wrap mattresses and box springs in plastic as well as any upholstered furniture that may be infested with bugs.

Uncollectable Items

- Tires
- Lead Acid Batteries
- Large Automobile Parts
- Household Hazardous Waste
- Liquid Paints / Oil
- Move In/Out & Large Bulk & Construction Debris Set Outs

Recycling Policy

- + All recyclable materials are collected by same truck & separated at recycling center.
- + Do not bundle or bag materials – place loosely in bins.
- + Plastic grocery bags are NOT accepted – please return to grocery store.
- + Window glass and glass dishes are NOT recyclable.

Recyclable Items

- + See attached

Holiday Schedule

- + If a holiday falls on or before your collection day, service is delayed one day, that week only.
- + If the holiday falls on a Saturday or Sunday there will be NO change in your scheduled pick up day.

Holiday	2021	2022	2023
New Year's Day	Friday 1/1/21	Saturday – No delay	Sunday – No delay
Memorial Day	Monday 5/31/21	Monday 5/30/22	Monday – 5/29/23
Independence Day	Sunday – No delay	Monday 7/4/22	Tuesday – 7/4/23
Labor Day	Monday 9/6/21	Monday 9/5/22	Monday – 9/4/23
Thanksgiving Day	Thursday 11/25/21	Thursday 11/24/22	Thursday – 11/23/23
Christmas Day	Saturday – No delay	Sunday – No delay	Monday – 12/25/23

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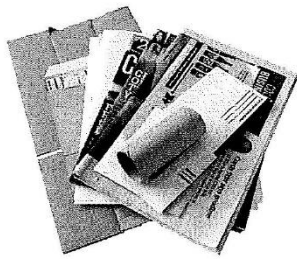
1300 S. Columbus Airport Rd.
Columbus, OH 43207



SWACO
FROM WASTE TO RESOURCES

SWACO has teamed up with your community because we know we can do better. Tell a neighbor or share with your kids—if we work as a community, we can lessen the impact on our landfills. Let's make a difference.

Recycle



Paper & Cardboard

Break-down and flatten cardboard boxes.



Plastic Bottles, Jugs & Tubs

Lids and labels accepted..



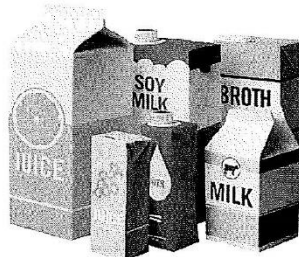
Glass Bottles & Jars

All colors of glass are accepted.



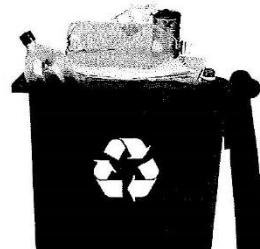
Metal Cans

Labels are accepted. Remove aerosol tips.



Cartons

Please rinse and remove lids.



Keep them loose

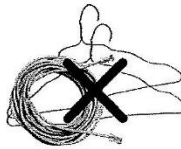
Don't bag items.

Not Accepted



No Plastic Bags

These may be returned to retail stores.



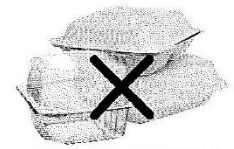
No Tangles

Hoses, wires, chains, clothing or electronics.



No Cups

Coffee or Party.



No Plastic or Foam Food Containers

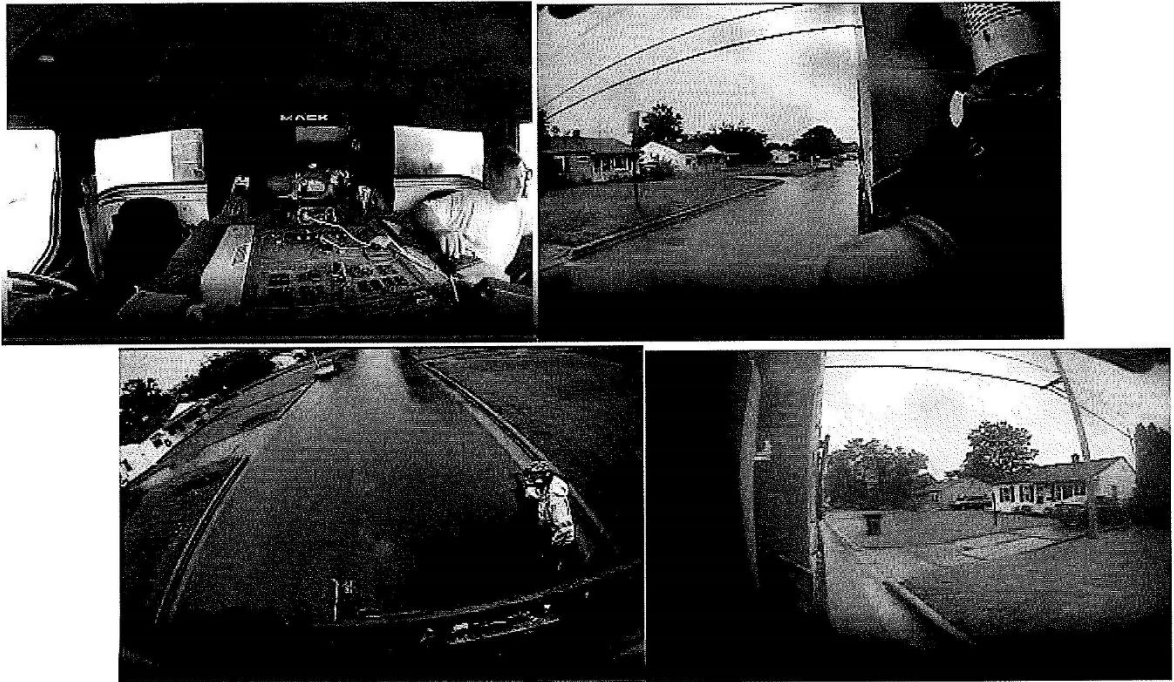
For questions, resources, and info on how and where to recycle, donate, or dispose of items, visit RecycleRight.org



Technology

Local Waste Services is committed to utilizing technology to continuously improve our processes. Over the last several years, Local Waste Services has made countless investments in technology by implementing:

- Routing Software
 - Real-time updates linked to customer service
 - Route pictures attached to customer's accounts
 - GPS tracking features
 - On board computer
- Fleet Camera System
 - Each truck has been outfitted with at least 5 cameras allowing us to monitor our drivers and ensure collection is completed to our standards.
 - Building upon our culture of safety



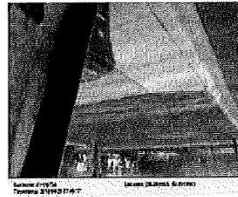
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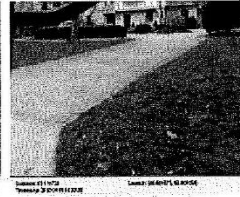
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Columbus, OH 43207



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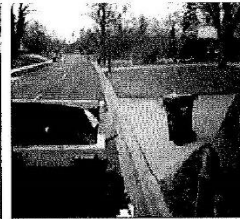
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1300 S. Columbus Airport Rd.
Columbus, OH 43207



Customer #	Customer Name / Address		Monthly Charge	Balance Due
01-0116724	RESIDENT / 2387 TREMONT RD		17.75	.00
Customer Profile	Notepad	Work Orders	Services [2]	Contract Price
			A/R History	Sales History
			Open Inv	Sales & Adj
				Variables
Contact	Phone		000 000-0000	
Limit Code	*ALL		Click to mark active	
Note Entry				
Date	Time	Code	Note	Added by
Mon 05/07/18	8:58	NTD	NO TRASH OUT	MOBILEPAK
Mon 04/23/18	7:41	NTD	NO TRASH OUT	MOBILEPAK
Mon 04/09/18	8:30	NTD	NO TRASH OUT	MOBILEPAK
Mon 03/19/18	7:41	NTD	NO TRASH OUT	MOBILEPAK
Mon 03/12/18	7:47	NRO	NO RECYCLE OUT	MOBILEPAK
Mon 03/12/18	9:14	NTD	NO TRASH OUT	MOBILEPAK
Tue 02/20/18	9:17	SUPV	TWRIGHT NOTICED REC SET OUT DAY LATE. SRVD	LBLUCAS
Mon 02/19/18	8:20	NRO	NO RECYCLE OUT	MOBILEPAK
Mon 02/12/18	7:59	NTD	NO TRASH OUT	MOBILEPAK
Mon 02/12/18	8:04	NRO	NO RECYCLE OUT	MOBILEPAK
First Previous				

Cust#	Name	Service Address											
01-0116724	RESIDENT	2387 TREMONT RD											
Scan Date													
More info													
Date	Day	Time Arr	Time Dep	Service/Delay	Weight	Bin#	Sz/Cg	Load#	Route	Truck	Driver	W/O#	Qty
8/13/18	MON	8:35	8:35	COMPLETE	.00	1			T156	256	CCATT		1.00
8/13/18	MON	7:40	7:40	COMPLETE	.00	2			R154	254	FMURP		1.00
8/06/18	MON	8:25	8:25	SKIP	.00	1			T156	256	DGOIN		1.00
8/06/18	MON	7:56	7:56	COMPLETE	.00	2			R154	254	FMURP		1.00
7/30/18	MON	8:27	8:27	COMPLETE	.00	1			T156	256	DGOIN		1.00
7/30/18	MON	7:40	7:40	COMPLETE	.00	2			R154	254	FMURP		1.00
7/23/18	MON	8:26	8:26	SKIP	.00	1			T156	256	DGOIN		1.00
7/23/18	MON	7:50	7:50	COMPLETE	.00	2			R154	254	FMURP		1.00
7/16/18	MON	8:38	8:38	COMPLETE	.00	1			T156	256	DGOIN		1.00
7/16/18	MON	7:44	7:44	COMPLETE	.00	2			R154	254	FMURP		1.00
7/09/18	MON	9:22	9:22	COMPLETE	.00	1			T156	256	DGOIN		1.00
7/09/18	MON	7:46	7:46	COMPLETE	.00	2			R154	254	FMURP		1.00
7/02/18	MON	8:03	8:03	COMPLETE	.00	1			T156	256	DGOIN		1.00
7/02/18	MON	7:55	7:55	COMPLETE	.00	2			R154	254	FMURP		1.00
6/25/18	MON	7:50	7:50	COMPLETE	.00	1			T156	256	DGOIN		1.00
6/25/18	MON	7:49	7:49	COMPLETE	.00	2			R154	254	DMOOR		1.00

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