Reynoldsburg
OHIO · 1839

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

City Council

Council Meeting

7232 East Main Street
Reynoldsburg, OH 43068
www.reynoldsburg.gov

Mollie Prasher, Clerk of Council
614-322-6836

Monday, October 23, 2023	6:30 PM	Council Chambers

1. **CALL TO ORDER**

2. **INVOCATION - Pastor Renee Russell of the City Church of Reynoldsburg**

3. **PLEDGE OF ALLEGIANCE**

4. **ROLL CALL**

5. **APPROVAL OF AGENDA**

6. **APPROVAL OF MINUTES**

   a. Regular Meeting Minutes of September 25, 2023

   b. Regular Meeting Minutes of October 9, 2023

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 with the exception of legislation scheduled for a public hearing. Comments related to a public hearing may only be made during the Public Hearing portion of the meeting.

   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. **REPORTS**

   a. **West Licking Fire District Report**

   b. **Liquor Permit Request**

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

      1. A Resolution Authorizing the Mayor to Apply for, Accept, and Enter into an Agreement with the Ohio EPA for the 2024 Recycling & Litter Prevention Grant Program

d. **<u>There is no Public Safety, Law & Courts Committee meeting.</u>**

e. **<u>Public Service & Transportation Committee</u>**

1. An Ordinance to Authorize the Mayor to Enter into a Contract with Strawser Paving for the 2023 Water Line Replacement Project, Appropriate Funds, and Declaring an Emergency

2. An Ordinance Authorizing the Mayor to Enter into a Contract with EMH&T for Construction Inspection Services for the 2023 Water Line Project, Appropriate Funds, and Declaring an Emergency

3. An Ordinance Authorizing the Mayor to Enter into a Contract with Inliner Solutions for the 2023 Sewer Improvement Project, Appropriate Funds, and Declaring an Emergency

4. An Ordinance Authorizing the Mayor to Enter into a Contract with EMH&T for Engineering Inspection Services for the 2023 Sewer Line Project, Appropriate Funds, and Declaring an Emergency

5. An Ordinance to Amend Chapter 953 Water Charges, Section 953.01(a) Water Rate Schedule of the Code of Ordinances for the City of Reynoldsburg

6. An Ordinance to Amend Chapter 945 Sewer Charges, Section 945.02(c) Rate Schedule of the Codified Ordinances for the City of Reynoldsburg

7. An Ordinance to Approve Payment of Services Performed to the Auditor's Certificate of Availability of Funds, and Declaring an Emergency

8. An Ordinance Authorizing the Mayor to Purchase the Rights-of-Way Necessary for the Construction of Waggoner Road Phase I, Appropriate Funds, and Declaring an Emergency

f. **<u>Finance & Administration Committee</u>**

1. An Ordinance Authorizing the City Auditor to Fund the Health Savings Accounts for 2024

2. An Ordinance to Amend Chapter 190 Income Tax Effective January 1, 2016, Section 190.03 Imposition of Tax, Section 190.05 Annual Return; Filing, Section 190.18 Interest and Penalties, and Establish Section 190.29 Election to be Subject to R.C. Sections 718.80 and 718.95 of the Codified Ordinances for the City of Reynoldsburg

9. RESOLUTIONS - CONSENT AGENDA

a. A Resolution Authorizing the Mayor to Apply for, Accept, and Enter into an Agreement with the Ohio EPA for the 2024 Recycling & Litter Prevention Grant Program

10. CONSENT AGENDA FOR EMERGENCY ADOPTION

a. An Ordinance to Approve Payment of Services Performed to the Auditor's Certificate of Availability of Funds, and Declaring an Emergency

11. CONSENT AGENDA FOR FIRST READING

a. An Ordinance to Authorize the Mayor to Enter into a Contract with Strawser Paving for the 2023 Water Line Replacement Project, Appropriate Funds, and Declaring an Emergency

b. An Ordinance Authorizing the Mayor to Enter into a Contract with EMH&T for Construction Inspection Services for the 2023 Water Line Project, Appropriate Funds, and Declaring an Emergency

c. An Ordinance Authorizing the Mayor to Enter into a Contract with Inliner Solutions for the 2023 Sewer Improvement Project, Appropriate Funds, and Declaring an Emergency

d. An Ordinance Authorizing the Mayor to Enter into a Contract with EMH&T for Engineering Inspection Services for the 2023 Sewer Line Project, Appropriate Funds, and Declaring an Emergency

e. An Ordinance to Amend Chapter 953 Water Charges, Section 953.01(a) Water Rate Schedule of the Code of Ordinances for the City of Reynoldsburg

f. An Ordinance to Amend Chapter 945 Sewer Charges, Section 945.02(c) Rate Schedule of the Codified Ordinances for the City of Reynoldsburg

g. An Ordinance Authorizing the Mayor to Purchase the Rights-of-Way necessary for the Construction of Waggoner Road Phase I, Appropriate Funds, and Declaring an Emergency

h. An Ordinance Authorizing the City Auditor to Fund the Health Savings Accounts for 2024

i. An Ordinance to Amend Chapter 190 Income Tax Effective January 1, 2016, Section 190.03 Imposition of Tax, Section 190.05 Annual Return; Filing, Section 190.18 Interest and Penalties, and Establish Section 190.29 Election to be Subject to R.C. Sections 718.80 and 718.95 of the Codified Ordinances for the City of Reynoldsburg

12. CONSENT AGENDA FOR SECOND READING

a. An Ordinance to Amend Chapter 958 Stormwater Charges, Section 958.05 Imposition of Charges and Section 958.06 Equivalent Residential Unit (ERU) of the Codified Ordinances for the City of Reynoldsburg

b. An Ordinance to Accept the Agreement from the Ohio Auditor of State for an Independent Public Accountant for 2023-2025

13. OTHER COUNCIL MATTERS

14. UPCOMING MEETINGS

a. October 31, 2023 Trick or Treat
November 2, 2023 Planning & Zoning Board
November 13, 2023 Council
November 16, 2023 Planning & Zoning Board
November 23 & 24, 2023 City Offices Closed for Thanksgiving Holiday
November 27, 2023 Council

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ADJOURNMENT

Reynoldsburg
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MINUTES
REYNOLDSBURG CITY COUNCIL
September 25, 2023

CALL TO ORDER

PRESENT: Cotner, Baker, Johnson, Strickland, Salvati, Pyakurel, Lawson Rowe
ABSENT: Jenkins

INVOCATION - Pastor Renee Russell of City Church of Reynoldsburg

PLEDGE OF ALLEGIANCE

ROLL CALL

PRESENT: Cotner, Baker, Johnson, Strickland, Salvati, Pyakurel, Lawson Rowe
ABSENT: Jenkins

APPROVAL OF AGENDA

The agenda was approved as submitted.

APPROVAL OF MINUTES - There are no minutes for approval.

COMMUNITY COMMENTS

Angela Abram
1075 Starlight Drive

Ms. Abram stated that she wears many hats in the City as she is on 4 boards and volunteers with the City. The first item she would like to mention tonight is Joseph's Coat and would like to invite the community to the first Joseph's Coat Fundraise on October 27 at the Golf Club at Little Turtle in Westerville. The reception will begin at 6pm with the program starting at 6:30. The fundraiser will help supply clothing, furniture, and household goods to those in need at no cost through donations from supporters and generous financial gifts. There is additional information on the website which is www.josephscoatcolumbus.com. She would also like to take the time as the President of the Reynoldsburg City Schools Board of Education to publically thank the Reynoldsburg Police Department for their response to the incident at the Homecoming event on Saturday. She would also like to thank all other law enforcement and emergency response entities that showed up that evening as well as those who supported them throughout the entire Homecoming week. At the Homecoming dance event, multiple fights broke out in quick succession and the use of chemical restraints to disperse the crowd were used as a quick and measured response for getting everything under control. While we know that that is not what Reynoldsburg is, approximately 20 people, who are students, whose families live in our community, disrupted the time-honored fall tradition of Homecoming. This small number of students, which is .15% of students in attendance, do not represent the values of the majority of students that were in attendance and their actions were not representative of all of the amazing families that live around us. This type of behavior will not be tolerated and we will use all means and methods afforded to us to enforce our student code of conduct. She thanked the officers again and the administrative and custodial staff for their assistance that evening.

Tanya Young
8923 Betony Court

Ms. Young stated that she owns a business called Sign Gypsies - East Columbus and is pretty active in the community explaining that she has done signs for the school district and City Hall. She explained that she has a few concerns that she would like to address. She stated that with her business, she is very active at night and has to sneak into yards to install these signs but she does not feel safe in our community. She stated that there is no police presence in the area and has had instances where strange people were walking past her and she felt uncomfortable. She reiterated that her #1 concern is the lack of police presence. Her second concern is traffic control and the safety of our children. She explained that as she has driven around the community, she has noticed that there are missing lines on the road where stop signs are and is worried about the amount of people running stop signs. She is also concerned about speeding in neighborhoods where kids and families are walking.

Debbie Dunlap
9140 McMahon Court

Ms. Dunlap stated that she too wears many hats in the community and wanted to echo the statement from President Abram this evening. She explained that she won't add too much to the statement because she said it very well. She stated that as a school district, they are constantly looking at and evaluating their processes and procedures when it comes to safety and security, because that is their #1 concern. They are very grateful to work in collaboration with the City and the PD. She also added that the Reynoldsburg Education Foundation Gala is coming up on Thursday. To date, this foundation has raised $54,000 and invested $25,000 into the Columbus Foundation to be able to earn them some money and give that back. They have also been able to award $9,700 in mini-grants to teachers for their classrooms. She stated that she is very proud of this and that it has far exceeded her expectations. She extended her invite to Council and to participate in the auction.

Councilmember Strickland

Councilmember Strickland thanked President Abram and Vice President Dunlap for their statements regarding the incidents that occurred over the weekend. She stated that they will continue to partner with the School District to ensure the safety of our community. Councilmember Strickland also thanked Ms. Young for coming to Council and speaking on those issues and voicing her concern. She explained that she appreciated someone coming to Council for the first time to address what needs to be done in our community.

Councilmember Baker

Councilmember Baker stated that he wanted to reiterate what Councilmember Strickland said about the events from this past weekend. He explained that this event does not represent our City or our students. He also thanked Ms. Young for bringing her concerns to Council.

Mayor Begeny

Mayor Begeny read a Proclamation for Childhood Cancer Awareness Month.

Office of the Mayor
Proclamation

WHEREAS, childhood cancer is the leading cause of death by disease in children. 1 in 285 children in the United States will be diagnosed by their 20^{th} birthday, and;

WHEREAS, 46 children per day or 16,790 children are diagnosed with cancer annually in the United States, and;

WHEREAS, there are approximately 40,000 children on active treatment at any given time; and

WHEREAS, the average age of diagnosis is 6 years old, compared to 66 years for adults' cancer diagnosis, and;

WHEREAS, on average there's been a 0.6 percent increase in incidence per year since the mid 1970's resulting in an overall incidence increase of 24 percent over the last 40 years, and;

WHEREAS, two-thirds of childhood cancer patients will have chronic health conditions as a result of their treatment toxicity, with one quarter being classified as severe to life-threatening, and;

WHEREAS, approximately one half of childhood cancer families rate the associated financial toxicity due to out-of-pocket expenses as considerable to severe, and;

WHEREAS, in the last 20 years only four new drugs have been approved by the FDA to specifically treat childhood cancer, and;

WHEREAS, hundreds of non-profit organizations at the local and national level including the Friends of Faith Prudent Foundation are helping children with cancer and their families cope through educational, emotional and financial support, and;

WHEREAS, researchers and healthcare professionals work diligently dedicating their expertise to treat and cure children with cancer, and;

WHEREAS, too many children are affected by this deadly disease and more must be done to raise awareness and find a cure.

NOW, THEREFORE, I, Joe Begeny, Mayor of the City of Reynoldsburg, Ohio proclaim September 2023, as:

CHILDHOOD CANCER AWARENESS MONTH
I encourage all Americans to observe Childhood Cancer Awareness Month and support this cause that so deeply impacts families in every community across our country.

Mayor Begeny thanked President Abram and Vice President Dunlap for their comments. He explained that if you have seen the news you could tell it had been an eventful weekend. He stated that we have seen the best and worst of times in the last 72 hours. He stated that these incidents are concerning and they will continue to find ways to ensure our residents are safe and continue our partnership with the schools. He stated that he also wants to talk about the best of times; Thursday night the community came together for the Homecoming parade and it was a beautiful night with people dressed up as their version of Barbie. He stated that the next morning, Student Council was out cleaning up and you were not even able to tell a parade had happened.

Mayor Begeny stated that the City of Columbus is now discussing potential water rate increases. He explained that they do this every year and normally there is a three-read process but sometimes they do not give us the information with enough time to go through the full process. He further explained that in October we will see the preliminary contracts for the water rates with their proposed increases which could change before the end of the year. The proposed increases are due to things like EPA requirements, new construction for new growth and water plants, and new meters. The proposed increases are a 6% increase for the water department, 5% increase for sewer, and a 2% increase for storm fees.

Councilmember Baker stated that it seems like every year these fees continue to go up and questions why we are having to pay for Columbus to upgrade their own structures and systems. Mayor Begeny stated that many other individuals and municipalities stated similar concerns. Mayor Begeny also explained that they have looked into building their own water and sewer treatment plant but the building alone would be well over $35 million and this was estimated before the more recent price increases.

Presentation by JoJuan Armour Regarding 7 Mindsets Program

Mr. Armour stated that he began working with 7 Mindsets 6 years ago with Columbus Arts Technology Academy and implemented social and emotional learning into the fabric of the schools. He stated that his passions have always guided him and that he is a first generation college graduate. He explained that the common themes in his work include teaching that to succeed, there must be an impact on the individuals thinking, which has an impact on their actions and feelings. There must also be opportunities to demonstrate ad reinforce positive behaviors. He stated that they teach that students should have a response to the events in their lives, not just a reaction.

Mr. Armour stated that they used two different frameworks when creating this program. They used the Toledo Mayor's Initiative to Reduce Gun Violence from the City of Toledo in 2021 which had a goal to decrease gun related homicide and shootings. They also used Cure Violence which identified and treated individuals with the highest risk but this only addressed adults. He stated that when he was younger, they did see a majority of violence happening in the young adult age, around 22 to 23 years old, but now teenagers are committing violence as young as 15. He then contracted 7 Mindsets which had the ability to address and improve the emotional intelligence of young people and help them identify their resources.

Mr. Armour stated that the 7 Mindsets Training does Intentional Summer Programming. This includes 8 weeks of summer programing, community partnerships, meetings and town halls to promote summer programs and transparency, spread knowledge through common languages, and promote positive messaging. Through these programs, they have seen an overall decrease in all types of crime in Toledo. They then found that these same methods can be applied to our students in Reynoldsburg. Through this process they created LIT Studies: Leaders in Training. This is an opportunity for students to be informed of social and emotional learning standards and tools that support healthy growth and development. Programs included in LIT Studies also provided high school students the responsibility to lead, encourage, and motivate middle school students in preparation for their high school experience.

Mr. Armour showed that the portrait of a graduate includes being an innovative problem solver, self-competence, effective communicator, collaborator, and culturally aware and a global citizen. The 7 Mindset alignment: everything is possible, passion first, we are connected, 100% accountable, attitude of gratitude, live to give, and the time is now.

President Pro Temp Lawson-Rowe thanked him for being here and for being part of solving the problem.

Councilmember Pyakurel also thanked him for the work he is doing which he believes is the most important work in our community. He asked if they address social media in their initiative. Mr. Armour stated that they are using social media and creating student-lead podcasts to help them have useful information and informative materials available to them through the new platforms they may be using. He stated that even though it is distracting and even though it can shorten attention spans, this is how our students learn and are engaged.

Councilmember Baker thanked him for bringing this program to our schools and providing something positive for our students to be involved with.

Councilmember Strickland thanked Mr. Armour for his presentation. She stated that a few months ago, a woman attended Council and was asking for something for our young people to be involved in so she was excited to learn more about this program. Councilmember Strickland then asked how we can read students who may not recognize that there even is a problem. Mr. Armour stated that they promote this program by explaining that we all need help and we are all not okay sometimes, but it's not fine to not figure out why we are not okay. He stated that throughout his time in this program he has had to call CPS twice and law enforcement once because they make sure that these children are heard and treat them with respect and that has allowed the students to be vulnerable about what is going on in their lives.

PROCLAMATIONS

A Proclamation of Appreciation for Kristin J. Bryant

Councilmember Baker read the proclamation.

Councilmember Strickland made a motion to approve this Proclamation. Second by Councilmember Pyakurel. Motion carried.

Councilmembers thanked Ms. Bryant for her invaluable contributions to the City.

A Proclamation to Recognize Hindu Heritage Month

Councilmember Pyakurel read the Proclamation. He also extended an invite to the upcoming Diwali Celebration.

Councilmember Pyakurel then invited Kamal Dhimal to speak. Kamal Dhimal is the president of GBHO and grew up in the refugee camp along with Councilmember Pyakurel.

Kamal Dhimal thanked the Council for this opportunity and all those who were there in support. He discussed the love and respect they have received from Reynoldsburg and is honored that they are acknowledging the importance of Hindu heritage. He stated how thankful he is to be able to practice his own religion, culture, and language. He explained that Hindus believe in peace and unity and believe in diversity and encourage individuals to practice compassion and strive for personal growth. He stated that their religion teaches that regardless of differences in religion, culture, language, and tradition, they are to treat everyone as their own family member. They value unity and diversity and love to work with everyone to work towards peace and harmony. He thanked Councilmember Pyakurel, President Jenkins, Mayor Begeny, and all of Council for their support in recognizing October as Hindu Heritage Month. They have demonstrated their commitment to inclusivity and diversity and interfaith dialogue which are cornerstones of our society.

Councilmember Salvati made a motion to approve this Proclamation. Second by Councilmember Baker. Motion carried.

MOTIONS

A Motion to Appoint Mildred Johnson to the Development, Parks & Recreation Committee, Public Safety, Law & Courts Committee, and the Public Service & Transportation Committee

RESULT:	**PASSED (UNANIMOUS)**
MOVER:	Baker
SECONDER:	Strickland
AYES:	Cotner, Baker, Johnson, Strickland, Salvati, Pyakurel, Lawson Rowe

A Motion to Appoint Amanda Jones as the Mayor's Appointment Representative to the Civilian Review Board

RESULT:	**PASSED (UNANIMOUS)**
MOVER:	Pyakurel
SECONDER:	Baker
AYES:	Cotner, Baker, Johnson, Strickland, Salvati, Pyakurel, Lawson Rowe

REPORTS

West Licking Fire District

Councilmember Baker stated that they are moving along with the new firehouse construction and it should be open in spring of 2024.

Development, Parks & Recreation Committee

This is the Development, Parks & Recreation Committee meeting for September 25, 2023.

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

Presentation of Potential Scholarship Program

Director Bauman stated that she has been thinking about this idea for some time and finally found some other communities that have similar programs, Upper Arlington and Gahanna, so she has been able to take a look at their sponsorship programs. She stated that the scholarship is for 50% of the cost of the chosen program. She further explained that through her research, if there is no buy in by the family and the program is completely free, sometimes they choose not to show up. This program is only for Reynoldsburg residents or people who work in Reynoldsburg. They would have to show proof of residency or proof of employment. This program also falls in line with the Reynoldsburg free and reduced lunch program so if they qualify for that program they would also qualify for our scholarship program. They would like to put a line item in the budget for $5000 but that money would be used last. They would like for the scholarship to be funded by field rental fees by allocating 50% of the fees collected to this scholarship. Director Bauman stated that they have collected around $16,000 in field rental fees this year so she is requesting that $8000 be allocated to the scholarship fund. They would also allow donations to this program. There is currently a $150 limit per family per calendar year.

Councilmember Salvati stated that he is surprised they haven't done this sooner. He also asked if residents currently inquire about programs like this. Director Bauman stated that they are asked about this quite frequently. They also have people offer to donate to sponsor individuals who cannot afford the programs on their own and this program would give them a way to do so.

Councilmember Baker thanked her for bringing this program to Council. He then asked if the initial $5,000 was modest. Director Bauman stated that it is just being modest since they requested to allocate the $8,000 to this program as well. These funds will roll over every year.

Councilmember Strickland asked if this scholarship program would be on an ongoing basis for when you are able to apply for a scholarship. Director Bauman stated that applications for the scholarship will open with each season of programs.

President Pro Temp Lawson-Rowe asked if this applies to all programs we offer or just sports programs. Director Bauman stated that it applies to all programs including adult programs but excluding breakfast events and adult team leagues.

Councilmember Cotner stated that he has requested programs like this be created for a long time but does not believe that this is the right approach. He stated that we already have very low fees and already subsidize a lot of programs so he feels as though there are other areas in our parks that we should focus on. He believes that we should not use tax dollars for a program like this when people would be willing to donate and the programs are so successful and fill up as is. Councilmember Cotner stated that since the funds will roll over every year he would like to see a cap in the amount that can sit in that account so we don't end up with a large amount of money not being used. Director Bauman stated that she is open to his ideas.

Councilmember Baker stated that he does not agree with the previous statement and does not believe that there is a limit to how much we can help children in our community.

Councilmember Strickland asked some of the pros and cons of these programs that other cities have faced. Director Bauman stated that many cities do have caps on their programs, for example if they allocated $12,000 to the program that year, once the funds are gone then they are gone. She said that these programs are still relatively new but have seen success.

Public Safety, Law & Courts Committee

This is the Public Safety, Laws & Court Committee meeting for September 25, 2023.

Members in attendance are: Councilmember Baker, Councilmember Cotner, Councilmember Johnson, and President Pro Temp Lawson-Rowe.

A Resolution Authorizing the Mayor to Enter into a Lease Agreement with Modern Office Methods for a Copier for the Police Department and Waive Competitive Bidding

Chief Baker stated that their lease is expiring on the copier they currently have so they would like to renew that. This renewal will be for 60 months with Modern Office Methods and this contract has been made available through the state government.

Councilmember Strickland moved to forward this Resolution to Council for approval. Second by Councilmember Baker. Motion carried.

Public Service & Transportation Committee

This is the Public Service & Transportation Committee meeting for September 25, 2023.

Members in attendance are: Councilmember Baker, Councilmember Cotner, Councilmember Johnson, Chair Strickland, and President Pro Temp Lawson-Rowe.

An Ordinance to Accept a Right-of-Way Grant (0.011 Acres) from Audrey Iles, Authorizing the Mayor to Enter Into a Sale and Purchase Agreement, and Declaring an Emergency

Attorney Shook stated that they are requesting an amendment to accurately reflect the purchase price of $14,000 rather than $8000. The funds for this acquisition were provided by the OPWC grant.

Councilmember Strickland moved to forward this Ordinance to Council for a second read and approval. Second by Councilmember Baker. Motion carried.

An Ordinance Accepting an Unrecorded Right-of-Way Deed from PTM, L.P. (0.114 Acres), and Declaring an Emergency

Attorney Shook stated that they are requesting an amendment to reflect the correct entity that owns this property and making a donation.

Councilmember Strickland moved to amend this Ordinance to show PTM, L.P. (0.114 Acres). Second by Councilmember Baker. Motion carried.

Councilmember Strickland moved to forward this Ordinance to Council as amended for a second read and approval. Second by Councilmember Pyakurel. Motion carried.

An Ordinance to Accept an Unrecorded Sanitary Sewer Easement from PTM, L.P. (0.195 Acres) and from John A. Shepard (0.016 Acres), and Declaring an Emergency

Attorney Shook stated that they are requesting an amendment to reflect the correct entity that purchased a portion of the property for which the sanitary sewer easement is being granted to the City.

Councilmember Strickland moved to amend this Ordinance to show the recorded sanitary sewer easement from PTM, L.P. (0.195 Acres) and John A. Shepard (0.016 Acres). Second by Councilmember Pyakurel. Motion carried.

Councilmember Strickland moved to forward this Ordinance to Council as amended for a second read and approval. Second by Councilmember Pyakurel. Motion carried.

An Ordinance to Accept Multiple Unrecorded Deeds for Rights-of-Way along East Main Street, and Declaring an Emergency

Attorney Shook stated that they are requesting an amendment to add exhibit H which is a right-of-way that has been granted to the City by Old Town East.

Councilmember Strickland moved to amend this Ordinance to include exhibit H. Second by Councilmember Pyakurel. Motion carried.

Councilmember Strickland moved to forward this Ordinance to Council as amended for a second read and approval. Second by Councilmember Pyakurel. Motion carried.

Finance & Administration Committee

This is the Finance & Administration Committee meeting for September 25, 2023.

Members in attendance are: Councilmember Pyakurel, Councilmember Strickland, Chair Salvati, and President Pro Temp Lawson-Rowe.

An Ordinance for the Mayor to Enter into a Contract for the City Liability Insurance with Willis Towers Watson for the Period of October 14, 2023 through October 13, 2024, Waive Competitive Bidding, and Declaring an Emergency

Director Boller stated that this Ordinance is for the renewal of our automobile and property liability insurance. This year's quote came in at 17.5% higher than the previous year with an overall 10% increase. She explained that our budget increased last year so that affected the rate. They were notified that the policy we were quoted with had changed and they are no longer able to get the $10 billion in flood insurance so we are currently working with them to get a second quote. All of the property the City owns sits on a flood plain so we have to carry flood policies on everything we own. They are requesting that $100,000 be allocated to this to cover the extra premium.

Councilmember Salvati moved to forward this Ordinance to Council for a first reading and emergency approval. Second by Councilmember Strickland. Motion carried.

A Resolution Authorizing the Mayor to Enter into a Renewal of the Maintenance Agreement with Andrews Tech

Auditor Cicak stated that these two Resolutions will be financed by the 2024 budget. The first Resolution is for our time keeping system which is a renewal of an agreement plus updated equipment.

Councilmember Salvati moved to forward this Resolution to Council for approval. Second by Councilmember Strickland. Motion carried.

A Resolution Authorizing the Mayor to Enter into an Agreement with Debt

Book for Lease Agreement Consolidation Software

Auditor Cicak stated that this is a requirement from the Government Accounting Standards Bureau but it was delayed during COVID for about 18 months. This software will track all leases and things of that nature and is very involved.

Councilmember Salvati moved to forward this Resolution to Council for approval. Second by Councilmember Pyakurel. Motion carried.

RESOLUTIONS - CONSENT AGENDA

RESULT:	**PASSED (UNANIMOUS)**
MOVER:	Salvati
SECONDER:	Johnson
AYES:	Cotner, Baker, Johnson, Strickland, Salvati, Pyakurel, Lawson Rowe

A Resolution Authorizing the Mayor to Enter into a Lease Agreement with Modern Office Methods for a Copier for the Police Department and Waive Competitive Bidding

A Resolution Authorizing the Mayor to Enter into a Renewal of the Maintenance Agreement with Andrews Tech

A Resolution Authorizing the Mayor to Enter into an Agreement with Debt Book for Lease Agreement Consolidation Software

CONSENT AGENDA FOR EMERGENCY ADOPTION

RESULT:	**PASSED (UNANIMOUS)**
MOVER:	Salvati
SECONDER:	Pyakurel
AYES:	Cotner, Baker, Johnson, Strickland, Salvati, Pyakurel, Lawson Rowe

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An Ordinance Appropriating Funds between Various Accounts within the Street Department, and Declaring an Emergency

An Ordinance to Authorize the Mayor to Enter into a Contract with EMH&T for Engineering Design and Bidding Services Pertaining to the Taylor/Summit Road Sanitary Sewer Extension Project, and Declaring an Emergency

An Ordinance Authorizing the Mayor to Sign the Project Grant/Loan Agreement with the Ohio Public Works Commission (OPWC) for the Construction of Waggoner Road Phase I Improvement Project, and Declaring an Emergency

An Ordinance Authorizing the Mayor to Sign the Project Grant/Loan Agreement with the Ohio Public Works Commission (OPWC) for the Construction of Waggoner Road Phase II Improvement Project, and Declaring an Emergency

An Ordinance Authorizing the Mayor to Accept and Enter into an Agreement with MS Consultants, Inc. for the Development of a Blacklick Creek Watershed Study and Flood Mitigation Analysis, and Declaring an Emergency

An Ordinance to Accept a Right-of-Way Deed (0.004 Acres) from William L. Willis, Sr. and Marilyn McConnell Willis, Trustees of the William L. Willis, Sr. and Marilyn McConnell Willis Trust dated August 10, 2012, Authorizing the Mayor to Enter Into a Sale and Purchase Agreement, and Declaring an Emergency

An Ordinance to Accept a Right-of-Way Grant (0.011 Acres) from Audrey Iles, Authorizing the Mayor to Enter Into a Sale and Purchase Agreement, and Declaring an Emergency

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An Ordinance Accepting an Unrecorded Right-of-Way Deed from PTM, L.P. (0.114 Acres), and Declaring an Emergency

An Ordinance to Accept an Unrecorded Sanitary Sewer Easement from PTM, L.P. (0.195 Acres) and from John A. Shepard (0.016 Acres), and Declaring an Emergency

An Ordinance to Accept Multiple Unrecorded Deeds for Rights-of-Way along East Main Street, and Declaring an Emergency

An Ordinance for the Mayor to Enter into a Contract for the City Liability Insurance with Willis Towers Watson for the Period of October 14, 2023 through October 13, 2024, Waive Competitive Bidding, and Declaring an Emergency

CONSENT AGENDA FOR SECOND READING

An Ordinance to Amend Section 971.15 Personal Conduct of the Codified Ordinances of the City of Reynoldsburg

An Ordinance Appropriating Funds from the Unappropriated General Fund to Accounts in the Community Events Department

An Ordinance Authorizing the Mayor to Enter into an Agreement with Media Promotion Enterprises (MPE) for the 2024 Tomato Festival

An Ordinance Authorizing an Increase in Appropriations for Various JEDD Agreements, and Declaring an Emergency

CONSENT AGENDA FOR THIRD READING

RESULT:	**PASSED (UNANIMOUS)**
MOVER:	Baker
SECONDER:	Strickland
AYES:	Cotner, Baker, Johnson, Strickland, Salvati, Pyakurel, Lawson Rowe

An Ordinance Adopting Provisions of Sections 3735.65 through 3735.70 of the Ohio Revised Code to Establish and Describe the Boundaries of the Eastern Community Reinvestment Area in the City of Reynoldsburg and Designating a Housing Officer to Administer the Program

An Ordinance Adopting Provisions of Sections 3735.65 through 3735.70 of the Ohio Revised Code to Establish and Describe the Boundaries of the Gateway Community Reinvestment Area in the City of Reynoldsburg and Designating a Housing Officer to Administer the Program

An Ordinance to Amend Ordinance No. 59-2022 to Update the Tax Exemptions Available within the East Main Community Reinvestment Area

OTHER COUNCIL MATTERS

Councilmember Baker thanked all those who continue to work hard.

Council was adjourned at 8:18 PM.

UPCOMING MEETINGS

October 5, 2023 Planning & Zoning Board
October 9, 2023 Council
October 19, 2023 Planning & Zoning Board
October 23, 2023 Council
October 31, 2023 Trick or Treat

ADJOURNMENT

As there was no further business, President Jenkins adjourned the meeting at 8:18pm.

____
Meredith Lawson-Rowe, Council President Pro Temp

____
Mollie Prasher, Clerk of Council

Reynoldsburg
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MINUTES
REYNOLDSBURG CITY COUNCIL
October 9, 2023

CALL TO ORDER

INVOCATION - Dr. John Stumbo of The Alliance

PLEDGE OF ALLEGIANCE

ROLL CALL

PRESENT: Cotner, Baker, Johnson, Strickland, Salvati, Pyakurel, Lawson Rowe
ABSENT: Jenkins

APPROVAL OF AGENDA

The agenda was approved as submitted.

Regular Meeting Minutes for September 11, 2023

The regular meeting minutes of September 11, 2023 were approved as submitted.

COMMUNITY COMMENTS

Councilmember Pyakurel

Councilmember Pyakurel wanted to thank everyone for participating in the Diwali event over the weekend, which was very successful and they estimate that over 10,000 people attended. He gave a special thanks to Mayor Begeny and Jennifer Clemens, stating that none of this would be possible without her. He also thanked RPD and the Fire Department for their assistance. Councilmember Baker reiterated how great of an event it was and stated that he looks forward to next year.

Mayor Begeny

Mayor Begeny also reiterated how great the event was and thanked everyone for all of the work that went into it.

Mayor Begeny stated that earlier this year Council approved doing a community survey and they recently received those results. They are working through the information now and will begin to prepare a formal presentation to give at Council. Overall, none of the information was surprising as it kind of goes along with what the City already sees as their strengths and areas of improvement. He explained that 40% of people reported that they have had an interaction with a City employee and out of that 40%, 81% stated that we were friendly or extremely friendly and 69% said that we were helpful or very helpful. Some areas we were high performing overall included our parks system (91% favorable), garbage collection (81% favorable), and community events (80% favorable). Some areas that need to be improved are areas that we are already aware of, which are roads and sidewalks.

Mayor Begeny stated that at the last Council meeting we had a resident express concern about police presence and traffic enforcement within our neighborhoods and they were not the first person to bring up this issue. He explained that the City of Reynoldsburg is about 11 square miles and we currently have 72 officers over three shifts. He explained that we are doing a great job with what we have when it comes to criminal enforcement; however, we do not always have the resources for traffic enforcement. After the last meeting, Mayor Begeny met with Chief Baker and asked him to create a rough idea of what it would take for the City to have a dedicated traffic patrol, about 4 to 5 people per shift, to address this issue. Chief Baker stated that it would take approximately 30 additional officers plus equipment, tools, vehicles. He explained that it is not currently in the budget to add 30 officers, so he wanted to bring this information to Council and allow them to decide what they believe should be done. They discussed that this would mean a police levy for the residents. He also mentioned that if they chose to go through with this, it would mean more tickets for everyone. Mayor Begeny stated that if this is something they choose to do, they would most likely add it to the ballot in March of 2024.

Councilmember Strickland thanked Mayor Begeny and Chief Baker for providing that information. She stated that with the price of everything going up including water and sewer, even groceries, she is not sure if this is what makes sense right now. Of course, safety is always a concern, but so are our residents' finances.

Councilmember Baker stated that he is interested in seeing what the numbers look like because we are growing and we do have to keep up with that growth.

Councilmember Pyakurel asked how they came up with the number 30 for how many more officers we would need. Chief Baker stated that when you look at the number of traffic incidents, they have to look at something called the relief factor. The relief factor is the number of officers you would need that could take care of 40 hours a week which is typically 2 officers for every shift when you include, training time, vacation time, and sick time. Chief Baker stated that this year they have addressed around 4200 traffic incidents and typically address around 6000 a year. He explained that one officer spends about one hour on a priority call but 2 to 3 hours on that call if it ends in an arrest. One officer takes about 30 minutes to deal with a traffic stop. The current call response time is about 6.5 minutes but thet response time will go up if we shift to conducting more traffic stops. We currently have 2 officers that are solely dedicated to traffic stops but they would like for that number to be between 10 and 15.

Councilmember Cotner asked since issue 11 how have the numbers and the budget changed. Chief Baker stated that there has been an increase of around 10 officers since then but our population has increased as well. He explained that there are a lot of stolen cars in Central Ohio and those calls use a lot of resources; there have been around 45 stolen cars in the last quarter. He said that incidents involving stolen cars are priority one calls further adding to the resources being used for these calls. Fortunately, they are able to investigate these crimes quickly thanks to some of the technology they have implemented. He explained that they are maintaining well but if they would like an increase in services then there would need to be an increase in officers. Councilmember Cotner stated that even though traffic violations are a crime and they should be dealt with, it seems as though the safety of our communities is what residents are more concerned about and that does not line up with an increase in traffic stops. Chief Baker stated he believes they would be able to address both issues with the proposed increase in officers.

Councilmember Salvati stated that with this increase in officers that would include an increase in motorcycles, cars, and equipment and would also lead to an increase in traffic citations which would increase the work load for our Mayor's Court and the Clerk of Courts office. Mayor Begeny stated that before they got too far down the rabbit hole of researching how much this all would be, they wanted to bring the idea to Council to see if they were even interested. Councilmember Salvati said that it is not a horrible idea to just put it on the ballot and see how much the residents actually want this. He then asked if he knows of any other communities have passed something similar to this. Chief Baker stated that major cities have things like this but he is not sure of what other communities may do this. He stated that the complaints they are receiving are not unique to Reynoldsburg though.

Councilmember Baker asked if additional officers would help the amount of overtime police officers are currently having to work. Chief Baker stated that more officers will help with this but they would increase the minimum amount of staff per shift to increase traffic control and decrease response time. He explained that their overtime has been pretty consistent over the last few years.

Mayor Begeny stated that they will gather more in depth information about the cost and bring that back to Council for them to review.

Presentation to Joseph's Coat of Funds Collected during the Tomato Festival

Mayor Begeny presented a donation of $336 to a representative from Joseph's Coat. The representative from Joseph's Coat thanked everyone for their donations.

Presentation by Franco Manno of EMH&T regarding landscape walls along

East Main Street

Mr. Manno stated that he is a landscape architect with EMH&T and works with City staff on understanding the renovation from Rosehill to Briarcliff. The first phase will include repairing the brick walls at the Rosehill and Main Street intersection. This would include adding stone to the existing brick walls, plants, and metal accents to match the other areas on Main Street. He stated that all the trees will stay where they are and there will be some reduced landscaping to add more lawn area. He stated that this proposed first phase at the Rosehill intersection would be $300,000. The remainder of the street, from Rosehill to Briarcliff, would be about $600,000. He explained that these are all ballpark numbers.

Councilmember Baker asked how these updates will hold up over 10, 15 years. Mr. Manno stated that the metal they will use will be rust proof and they will recommend that additional stock be purchased and warehoused for repairs over the years. These walls are designed to last on a 30 year cycle and should be easier to repair.

COMMUNICATIONS

Treasury Board September Meeting Minutes

PROCLAMATIONS

A Proclamation Recognizing National Breast Cancer Awareness Month

Councilmember Lawson-Rowe stated that in her article in the Reynoldsburg Connect, she highlighted that October is National Breast Cancer Awareness Month. Sadly, many of us have been affected by breast cancer, whether dealing with it ourselves or someone in our lives. She explained that her children have 5 godmothers and 2 of them are now warrior angels and she does not want her kids or anyone else's kids to lose any more aunties to breast cancer. She stated that if you or anyone you know is in need of a free or reduced mammogram to contact BCCP, Breast and Cervical Cancer Project. She also invited Ms. Anderson to the podium to offer her remarks and receive the Proclamation.

Councilmember Lawson-Rowe read the proclamation.

Ms. Anderson stated that she has been in Reynoldsburg since her son was 1 and he is now a senior. She explained that in October of 2021 she felt lumps in her breasts so she went and got a mammogram and got an ultrasound. She was then told that it was just calcium deposits, not cancer. But within 10 months, that grew to 80% of her breast and in August of 2022 was diagnosed with stage 2 invasive carcinoma breast cancer which spread to her lymph nodes. She had to advocate for herself and keep asking for more tests because she knew something wasn't right. If she had not advocated for herself she doesn't know where she would be today. She said that she is still fighting, she is winning the fight but still fighting. She appreciated everyone in the community as they have helped her through this tough time.

Councilmember Strickland stated that earlier this year she also had a scare and Councilmember Lawson-Rowe continuously told her to go get checked. She went for the 3D mammogram and they saw something so she continued to go for more tests. Everything turned out okay but she wants to make sure that everyone gets checked even when they think everything is okay.

Councilmember Baker stated that breast cancer doesn't only affect the person who has it, it affects everyone around them. He explained that his mother had breast cancer and she fought as long as she could and lived two years longer than they predicted. He commended Ms. Anderson for continuing to fight even when they told her she was fine and that she knew herself well enough to know that something was wrong.

RESULT:	**PASSED (UNANIMOUS)**
MOVER:	Strickland
SECONDER:	Johnson
AYES:	Cotner, Baker, Johnson, Strickland, Salvati, Pyakurel, Lawson Rowe

REPORTS

There is no Development, Parks & Recreation Committee meeting.

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

Public Service & Transportation Committee

This is the Public Service & Transportation Committee meeting for October 9, 2023.

Members in attendance are: Councilmember Baker, Councilmember Cotner, Councilmember Johnson, Chair Strickland, and President Pro Temp Lawson-Rowe.

A Resolution Authorizing the Mayor to Execute a Cooperative Agreement

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Between the City of Reynoldsburg and the Franklin County Engineer for the Improvement, Maintenance, and Operation of the Portions of Waggoner Road Phase I within Truro Township in Franklin County

Director Dorman explained that this is an agreement the City has with the Franklin County Engineer's Office and that Waggoner Road is probably one of the biggest projects we have had. This project involved a lot of collaboration between the City and the County Engineer. He stated that through this project they took a look at the bridge just north of Main Street and the County feels that it is a good time to replace the decking on that bridge and they will take that cost themselves. This agreement now includes the repairs for the bridge.

Councilmember Strickland moved to forward this Resolution to Council for approval. Second by Councilmember Johnson. Motion carried.

An Ordinance to Amend Chapter 958 Stormwater Charges, Section 958.05 Imposition of Charges and Section 958.06 Equivalent Residential Unit (ERU) of the Codified Ordinances for the City of Reynoldsburg

Director Dorman stated that this Ordinance addresses our National Pollution Discharge Elimination System which was implanted by the EPA around 20 years ago for small municipal storm systems. Our storm water goes to a creek rather than a treatment plant, so that is why they have to monitor what goes into the water. Some storm water still goes to the Columbus treatment plant and that fee is added to the water bill. This fee is increasing by around 12 cents.

Councilmember Strickland moved to forward this Ordinance to Council for a first reading. Second by Councilmember Johnson. Motion carried.

Finance & Administration Committee

This is the Finance & Administration Committee meeting for October 9, 2023.

Members in attendance are: Councilmember Pyakurel, Councilmember Strickland, Chair Salvati, and President Pro Temp Lawson-Rowe.

An Ordinance to Accept the Agreement from the Ohio Auditor of State for an Independent Public Accountant for 2023-2025

Auditor Cicak stated that this Ordinance accepts the agreement from the Auditor of State and every three years it must be renewed. He explained that we received two bids and they were evaluated by the state and we then chose Wilson, Shannon, and Snow from those two bids based on those findings. It will cost $25,200 for the first year and $23,100 for the last year.

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Councilmember Salvati moved to forward this Ordinance to Council for a first reading. Second by Councilmember Strickland. Motion carried.

RESOLUTIONS - CONSENT AGENDA

RESULT:	**PASSED (UNANIMOUS)**
MOVER:	Pyakurel
SECONDER:	Baker
AYES:	Cotner, Baker, Johnson, Strickland, Salvati, Pyakurel, Lawson Rowe

A Resolution Authorizing the Mayor to Execute a Cooperative Agreement Between the City of Reynoldsburg and the Franklin County Engineer for the Improvement, Maintenance, and Operation of the Portions of Waggoner Road Phase I within Truro Township in Franklin County

CONSENT AGENDA FOR EMERGENCY ADOPTION

RESULT:	**PASSED (UNANIMOUS)**
MOVER:	Salvati
SECONDER:	Pyakurel
AYES:	Cotner, Baker, Johnson, Jenkins, Strickland, Salvati, Pyakurel, Lawson Rowe

An Ordinance Authorizing an Increase in Appropriations for Various JEDD Agreements, and Declaring an Emergency

CONSENT AGENDA FOR FIRST READING

An Ordinance to Amend Chapter 958 Stormwater Charges, Section 958.05 Imposition of Charges and Section 958.06 Equivalent Residential Unit (ERU) of the Codified Ordinances for the City of Reynoldsburg

An Ordinance to Accept the Agreement from the Ohio Auditor of State for an Independent Public Accountant for 2023-2025

CONSENT AGENDA FOR THIRD READING

RESULT:	**PASSED (UNANIMOUS)**
MOVER:	Salvati
SECONDER:	Pyakurel
AYES:	Cotner, Baker, Johnson, Strickland, Salvati, Pyakurel, Lawson Rowe

An Ordinance to Amend Section 971.15 Personal Conduct of the Codified Ordinances of the City of Reynoldsburg

An Ordinance Appropriating Funds from the Unappropriated General Fund to Accounts in the Community Events Department

An Ordinance Authorizing the Mayor to Enter into an Agreement with Media Promotion Enterprises (MPE) for the 2024 Tomato Festival

OTHER COUNCIL MATTERS

Councilmember Strickland stated that she received a flyer for Veterans Dental Care Day. They want to show appreciation for our Veterans by providing them free dental care on Friday, November 10 at 8am. Free dental care will consist of free dental cleanings, fillings, or tooth extraction. The address is 6504 East Main Street, Reynoldsburg OH 43068 and the email is info@reynoldsburgdentalcenter.com and the number is (614)866-4186.

Councilmember Baker thanked nurses, doctors, RPD, firefighters, teachers, and everyone who works hard.

UPCOMING MEETINGS

October 19, 2023 Planning & Zoning Board
October 23, 2023 Council
October 31, 2023 Trick or Treat

ADJOURNMENT

As there was no further business, President Jenkins adjourned the meeting at

7:42pm.

____
Meredith Lawson-Rowe, Council President Pro Temp

____
Mollie Prasher, Clerk of Council

Reynoldsburg
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STAFF REPORT
REYNOLDSBURG CITY COUNCIL

DATE: October 23, 2023

RE: West Licking Fire District Report

APPROVALS:

Mollie Prasher

EMERGENCY:

REASON FOR EMERGENCY:

STAFF REPORT:

Councilmember Baker has provided the October information for the West Licking Fire District

Payment Listing

September 2023

Payment Advice #	Post Date	Transaction Date	Type	Vendor / Payee	Amount	Status
16630	09/01/2023	08/30/2023	WH	POLICE & FIREMEN'S INSURANCE ASSOCI	$54.00	C
16631	09/01/2023	08/30/2023	WH	SBG-VAA	$275.00	C
16658	09/15/2023	09/12/2023	PR	DOUGLAS R HANKISON	$3,216.41	C
16659	09/15/2023	09/14/2023	WH	MATRIX TRUST CO	$5,625.00	C
16660	09/15/2023	09/14/2023	WH	OH DIVISION OF CHILD SUPPORT	$2,567.73	C
16661	09/15/2023	09/14/2023	WH	POLICE & FIREMEN'S INSURANCE ASSOCI	$54.00	C
16662	09/15/2023	09/14/2023	WH	SBG-VAA	$275.00	C
16704	09/29/2023	09/27/2023	WH	MATRIX TRUST CO	$5,625.00	O
16705	09/29/2023	09/27/2023	WH	OH DIVISION OF CHILD SUPPORT	$2,567.73	O
16706	09/29/2023	09/27/2023	WH	POLICE & FIREMEN'S INSURANCE ASSOCI	$54.00	O
16707	09/29/2023	09/27/2023	WH	SBG-VAA	$275.00	O
				Total Payments:	$1,359,254.38	
				Total Conversion Vouchers:	$0.00	
				Total Less Conversion Vouchers:	$1,359,254.38	

Type: AM - Accounting Manual Warrant, AW - Accounting Warrant, IM - Investment Manual Warrant, IW - Investment Warrant, PM - Payroll Manual Warrant, PR - Payroll Warrant, RW - Reduction of Receipt Warrant, SW - Skipped Warrant, WH - Withholding Warrant, WM - Withholding Manual, WS - Special Warrant, CH - Electronic Payment Advice, IL - Investment Loss, EP - Payroll EFT Voucher, CV - Payroll Conversion Voucher, SV - Payroll Special Voucher, EW - Withholding Voucher, POS ADJ - Positive Adjustment, NEG ADJ - Negative Adjustment, POS REAL - Positive Reallocation, NEG REAL - Negative Reallocation

Status: O - Outstanding, C - Cleared, V - Voided, B - Batch

* Asterisked amounts are not included in report totals. These transactions occurred outside the reported date range but are listed for reference.

OCTOBER BOARD STATS

Total Calls by Township/City	
Etna	90
Harrison	80
Jersey	6
Kirkersville	12
New Albany	14
Pataskala	241
Reynoldsburg	95
Hebron	37
Union	40
Mutual Aid	52
Total	667

Apparatus Name	
45B401	104
45E402	46
45E405	19
45M401	193
45M402	109
45M403	119
45M404	169
45M405	40
45M406	97
45B402/Admin Chiefs	23
45R401	107
45E406	53
45TWR403/E403	80
M407 and UTV's	13

Total Calls by Shift		
Shift		Total
1 Unit		214
2 Unit		215
3 Unit		238
Total		667
Total Calls by Station		
Station		Total
Station 401		196
Station 402		97
Station 403		81
Station 404		153
Station 405		43
Station 406		97
Total		667

Mutual Aid Response	
M/A Received	M/A Given
46	52

District Response Average	
	4:41

Dispatch to On-scene Average	
Etna	6:06
Harrison	4:14
Jersey	4:09
Kirkersville	3:40
New Albany	5:35
Pataskala	4:46
Reynoldsburg	5:06
Hebron	3:24
Union	5:09

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STAFF REPORT
REYNOLDSBURG CITY COUNCIL

DATE: October 23, 2023

RE: Liquor Permit Request

APPROVALS:

Mollie Prasher

EMERGENCY:

REASON FOR EMERGENCY:

STAFF REPORT:

Transfer of a D1, D2, D3, and D6 liquor permits.

NOTICE TO LEGISLATIVE AUTHORITY

OHIO DIVISION OF LIQUOR CONTROL
6606 TUSSING ROAD, P.O. BOX 4005
REYNOLDSBURG, OHIO 43068-9005
(614)644-2360 FAX(614)644-3166

TO

4243222 PERMIT NUMBER		TRFO TYPE	JAYAHO INC DBA JAYAHO 6758 E MAIN ST REYNOLDSBURG OH 43068
04 11 2023 ISSUE DATE			
09 13 2023 FILING DATE			
D1 D2 D3 D6 PERMIT CLASSES			
25 220 TAX DISTRICT	B	F30123 RECEIPT NO.	

FROM 09/27/2023

4179390 PERMIT NUMBER		TYPE	J NEPAL LLC DBA CURRY & KABAB 6758 E MAIN ST REYNOLDSBURG OH 43068
04 11 2023 ISSUE DATE			
09 13 2023 FILING DATE			
D1 D2 D3 D6 PERMIT CLASSES			
25 220 TAX DISTRICT		RECEIPT NO.	

MAILED 09/27/2023 RESPONSES MUST BE POSTMARKED NO LATER THAN. 10/30/2023

IMPORTANT NOTICE

PLEASE COMPLETE AND RETURN THIS FORM TO THE DIVISION OF LIQUOR CONTROL <u>WHETHER OR NOT</u> THERE IS A REQUEST FOR A HEARING.

REFER TO THIS NUMBER IN ALL INQUIRIES B TRFO 4243222
(TRANSACTION & NUMBER)

(<u>MUST MARK ONE</u> OF THE FOLLOWING)

WE REQUEST A HEARING ON THE ADVISABILITY OF ISSUING THE PERMIT AND REQUEST THAT THE HEARING BE HELD ☐ IN OUR COUNTY SEAT. ☐ IN COLUMBUS.

WE DO NOT REQUEST A HEARING. ☐

DID YOU MARK A BOX? IF NOT, THIS WILL BE CONSIDERED A LATE RESPONSE.

PLEASE SIGN BELOW AND MARK THE APPROPRIATE BOX INDICATING YOUR TITLE:

(Signature) (Title)- ☐ Clerk of County Commissioner (Date)

☐ Clerk of City Council

☐ Township Fiscal Officer

CLERK OF REYNOLDSBURG CITY COUNCIL
7232 EAST MAIN STREET
REYNOLDSBURG OHIO 43068

DLC 4052 REV. 03/09

Ohio | Department of Commerce

Division of Liquor Control
Sheryl Maxfield, Director

Mike DeWine, Governor
Jon Husted, Lt. Governor

Dear Local Legislative Authority Official:

Please find enclosed the legislative notice that is being sent to you regarding the applied for liquor permit as captioned on the notice. You **must**, within 30 days from the "mailed" date listed on the notice under the bar code:

- Notify the Division whether you object and want a hearing; or
- Ask for your one-time only, 30-day extension.
  - Any requests for a one-time, 30-day extension will be reviewed by the Division upon timely receipt. If granted, your additional 30-days runs from the expiration of the original 30-day period.

To be considered **timely**, your above response **must** be faxed, emailed, or mailed to the Division no later than the postmark deadline date given on the form. To speed up processing times and reduce paper, the Division respectfully asks that you either fax or email your response. Please send your response to:

FAX: (614) 644 – 3166

EMAIL: LiquorLicensingMailUnit@com.state.oh.us

MAIL: Ohio Division of Liquor Control
Attn: Licensing Unit
6606 Tussing Road
PO Box 4005
Reynoldsburg, Ohio 43068-9005

Please note that the Division is no longer sending ownership information with this legislative notice. If you want to know who owns the applied for permit you can find that information in two ways:

- Go to https://www.comapps.ohio.gov/liqr/liqr_apps/PermitLookup/PermitHolderOwnership.aspx and enter the permit number listed on the legislative notice; or

- Contact your police department or your county sheriff if you are a township fiscal officer or county clerk. The Division sends the applicable law enforcement agency the pertinent ownership information when it notifies them of the permit application.

Thank you in advance for your cooperation,

Division Licensing Section

Licensing Section
6606 Tussing Road
Reynoldsburg, OH 43068-9009

Fax 614-728-1281
TTY/TDD 800-750-0750
com.ohio.gov

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STAFF REPORT
REYNOLDSBURG CITY COUNCIL

DATE: October 23, 2023

RE: A Resolution Authorizing the Mayor to Apply for, Accept, and Enter into an Agreement with the Ohio EPA for the 2024 Recycling & Litter Prevention Grant Program

APPROVALS:

Joe Begeny
Stephen Cicak
Chris Shook
Mollie Prasher

EMERGENCY:

REASON FOR EMERGENCY:

STAFF REPORT:

The Parks & Recreation Department and the Service Department will be applying for two (2) grants.

The Water Bottle Refilling Station Grant with a zero percent (0%) match and the Community and Litter Grant with a 25% match from the City.

If awarded funds for the Water Bottler Refilling Stations, monies will be awarded up front resulting in no out-of-pocket monies from the City.

Grant applications are due by December 1, 2023 with anticipated award announcement made in March of 2024.

A RESOLUTION AUTHORIZING THE MAYOR TO APPLY FOR, ACCEPT, AND ENTER INTO AN AGREEMENT WITH THE OHIO EPA FOR THE 2024 RECYCLING & LITTER PREVENTION GRANT PROGRAM

WHEREAS, the Ohio EPA offers various grants for recycling and litter prevention programs, and

WHEREAS, the City of Reynoldsburg will apply for two grants – a water bottle refilling station grant (with a zero (0%) percent match) and a community and litter grant (with a twenty-five (25%) percent match); and

WHEREAS, these grants, if awarded, to improve the City’s ability to provide a more environmentally friendly community.

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

SECTION 1: That the Mayor is hereby authorized to apply for and accept any awarded grants from the Ohio EPA 2024 Recycling & Litter Prevention grant program.

SECTION 2: The Mayor is authorized to enter into any agreements as may be necessary and appropriate for obtaining this financial assistance.
SECTION 3. That this Resolution shall take effect and be in force immediately following the signature of the Mayor.

Reynoldsburg
OHIO • 1839

STAFF REPORT
REYNOLDSBURG CITY COUNCIL

DATE: October 23, 2023

RE: An Ordinance to Authorize the Mayor to Enter into a Contract with Strawser Paving for the 2023 Water Line Replacement Project, Appropriate Funds, and Declaring an Emergency

APPROVALS:

Joe Begeny
Stephen Cicak
Chris Shook
Mollie Prasher

EMERGENCY:

Asking for two readings and to waive the 30 days

REASON FOR EMERGENCY:

The bid expires November 7th, so in order to meet the bid deadline, we need to pass this ordinance by emergency.

STAFF REPORT:

Strawser Paving to install 2400 linear feet to replace the aged and deteriorated water main. Approximately 9 Fire Hydrants will be replaced as part of the project.
They will finish up in Brookside, making the connection to the tie ends where it was not connected last year, and continue on to Goss Pl where they will replace a deteriorated water line and finish up at Kaiser/Pickering Ct.
We will be funding this project with Water CIP funds 710.000.0196.5621 for a total project cost of $1,071,653.00

AN ORDINANCE AUTHORIZING THE MAYOR TO ENTER INTO A CONTRACT FOR THE 2023 WATERLINE REPLACEMENT PROJECT, APPROIATING FUNDS, AND DECLARING AN EMERGENCY

WHEREAS, the 2023 water line base bid replacement project is for Brookside Park with an alternate bid 1 for Goss Place and alternate bid 2 for Kaiser/Pickering; and

WHEREAS, the upgrading and repair of the water lines would provide added protection against the failure of the existing water distribution system; and

WHEREAS, the upgraded waterlines will serve to satisfy the Ohio EPA Director's Final

Findings and Orders (DFFO).

NOW, THEREFORE, 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 Strawser Paving for a base bid of $474,443.00 for construction services and with a construction contingency cost of $47,444.00.

SECTION 2. That the Mayor be and is hereby authorized to enter into a contract with Strawser Paving for an alternate bid 1 of $104,940.00 with a contingency cost of $10,494.00 and an alternate bid 2 of $394,847.00 with a contingency cost of $39,485.00.

SECTION 3. That the Mayor be and is hereby authorized to enter into a contract with Strawser Paving for the following total contract bid of $974,230.00 with contingency costs of $97,423.00.

SECTION 4. That total project costs in the amount of $1,071,653.00 should be appropriated from the unappropriated CIP Water Fund (710) to account 710.000.0196.5621 2023 Waterline Project.

SECTION 5. That this Ordinance is deemed to be an emergency measure necessary for the financial needs of the City's government and to allow for a 2023 project completion. Wherefore upon adoption by Council, this Ordinance shall be in effect immediately upon signature by the Mayor.

EMH&T

Engineers, Surveyors, Planners, Scientists

November 22, 2022

Mr. William Dorman
Director of Development
City of Reynoldsburg
7232 East Main Street
Reynoldsburg, OH 43068

Subject: **2023 Water Main Replacement for Brookside Park, Goss Pl., and Kaiser Dr.**
Proposal for Survey, Design, and Bidding Services

Dear Mr. Dorman:

EMH&T is pleased to present a proposal for survey, detailed engineering, and bidding services for the Water Main Replacement Project for Brookside Park (Saratoga Avenue, Smithfield Court, Gilmore Drive, and Pleasant Drive), as well as Water Main Replacement Projects on Goss Place and Kaiser Drive including Pickering Court. These projects were identified on the City's Capital Improvement Plan due to the age of pipe (65 years old) and nine water main breaks in the last twenty years. Additionally, these improvements were selected by the City for 2023 during our November 2022 CIP planning meeting. The improvements will include the following:

- Replacement of approximately 2,400 linear feet of aged and deteriorated water main (See Figures 1-3, below).
- Water main tie-ins on the side streets and the replacement / reconnection of private water services within the project corridor.
- Approximately 9 fire hydrants will be replaced as part of the project
- Pavement replacement and yard restoration as needed throughout the project corridor

The anticipated total project cost for the improvements proposed is approximately $926,000.

Figure 1: Saratoga Ave., Smithfield Ct., Gilmore Dr. and Pleasant Dr. Water Main Replacement Area

5500 New Albany Road, Columbus, OH 43054 • Phone 614.775.4500 • Fax 614.775.4800
Columbus • Charlotte

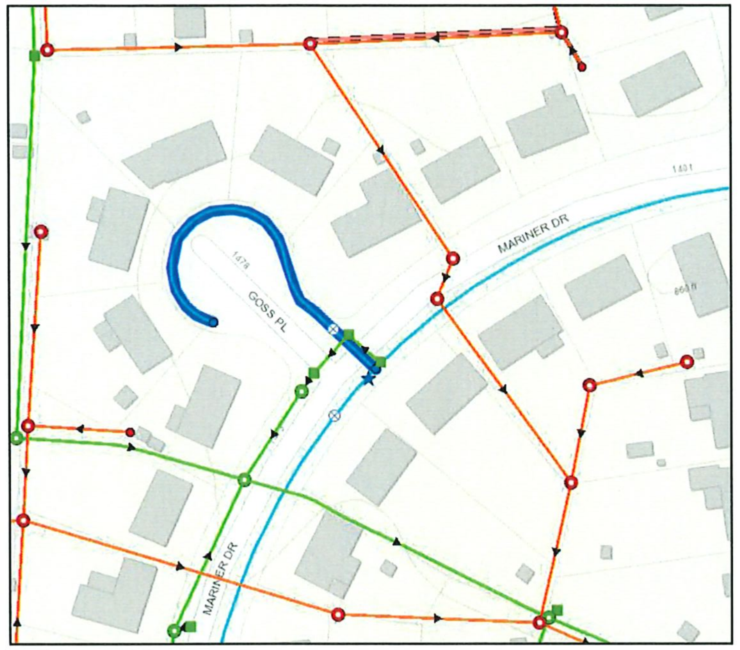

Figure 2: Goss Pl. Water Main Replacement Area

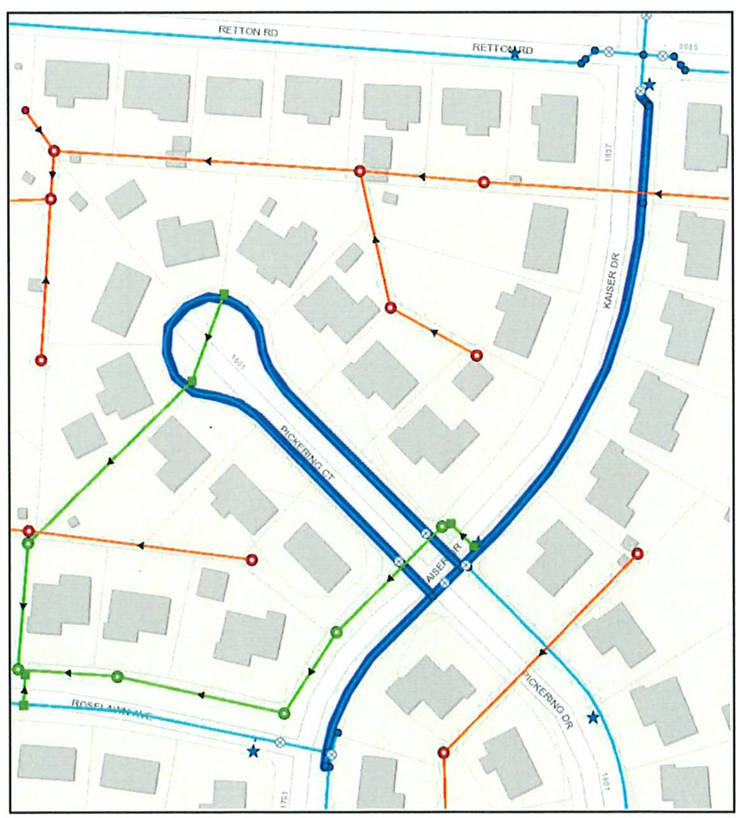

Figure 3: Kaiser Dr. and Pickering Ct. Water Main Replacement Area

SCOPE OF SERVICES

Please note that the Brookside Park improvements located on Saratoga Avenue, Smithfield Court, Gilmore Drive, and Pleasant Drive were previously designed and bid with the 2022 Water Main Replacement Project. Due to the overall cost, these areas were excluded from the construction contract in 2022. Since the improvements in Brookside have been designed, our efforts relative to this portion of the overall improvement is limited to repackaging them into the 2023 project plans and bidding them along with the Goss Place, Kaiser Drive and Pickering Court projects. EMH&T will provide surveying, engineering, and bidding services necessary to prepare construction plans and specifications for the Goss Place, Kaiser Drive, and Pickering Court areas as follows:

1. <u>Survey</u>
   a. Horizontal and vertical control will be established for a basis of design and construction. Topography necessary for the design will be acquired within or directly adjacent to the established right-of-way. Survey will be obtained on the State Plane Coordinate System and NAVD 88 vertical datum.
   b. It is anticipated that full survey of the right-of-way corridor will be necessary to fully characterize all of the underground utilities in the corridor. Additionally, this will allow greater flexibility in design by increasing the number of potential alignments for consideration. This will also allow us to obtain survey coordinates on the existing water services that will be replaced as part of this project.

2. <u>Preliminary Engineering (60% Plans)</u>
   a. Review of existing site conditions, record plans, and GIS information.
   b. Creation of an electronic base map that is developed using topographic survey, GIS, record plan, and OUPS data.
   c. Horizontal Alignment Review – Once the electronic base map is prepared, EMH&T will evaluate feasible alignment alternatives and coordinate with the City to identify a preferred alignment. Several factors will guide the selection of the best alignment alternative including:
      i. Existing public and private utilities
      ii. Right-of-way and easement boundaries
      iii. 10-State Standards for Water Distribution Facilities
      iv. City of Reynoldsburg Standards
      v. Construction and maintenance of traffic considerations

      EMH&T will meet with the Water and Wastewater Department to review / discuss the alignment options and select a preferred alternative, which will be the basis for preliminary plans.
   d. Preliminary Plans (60%) – These plans will illustrate the preliminary overall improvements for the waterline replacement improvement. EMH&T will meet with City staff to present the 60% design and again to discuss comments compiled by City staff upon completion of the review. An opinion of probable construction cost will also be presented. The 60% design will be provided to private utility owners to allow them to determine extent of impact from the proposed improvements. The 60% plans will include the following:
      i. Title sheet and general notes
      ii. Preliminary plan showing proposed horizontal alignment and tie-ins with adjacent water mains
      iii. Preliminary vertical alignment outlining any potential conflicts with existing utilities
      iv. 60% preliminary opinion of probable cost
      v. Identification of any potential easement or land acquisition needs

3. <u>Final Engineering</u>
   a. EMH&T will incorporate City and private utility company comments into the final engineering

design.

b. Develop sedimentation and erosion control details and requirements for the improvement.
c. Prepare final Maintenance of Traffic Plans and construction phasing based on comments received from the City.
d. Pre-Final Plans (90%) – These plans will represent the near completion of the design phase of the project. EMH&T will meet with the City to review the 90% submission and again upon completion of the City's review to discuss comments. Updated plans will be provided to the utility owners to allow for final determination of impact and to allow their relocation design to begin (if required). An updated opinion of probable construction cost will be provided as well. The 90% plans will include:
   i. Title sheet and general notes
   ii. Special item notes and project specific specifications
   iii. Project details
   iv. Estimate of quantities
   v. Water coordinate table
   vi. Water main plan/profile sheets
   vii. Maintenance of traffic plan
   viii. Sedimentation and erosion control plan
   ix. Final opinion of probable cost
e. Final Plans (100%) – Final plans will be provided to the City for signature approval. These will have all comments (from all applicable reviewers) from the 90% submission addressed. A final opinion of probable construction cost will also be provided.

4. <u>Bidding</u>
   a. We will prepare the bidding documents and plan sets necessary to conduct public bidding for the construction of the improvement. It is assumed that we will provide 15 copies of the bid documents to the City. Tasks to be completed in conjunction with the bidding phase will include:
      i. Bid document preparation
      ii. Advertisement preparation
      iii. Issuance of addenda, if necessary
      iv. Bid tabulation
      v. Review of bids and formal recommendation of award

The Scope of Services does not include inspection services during the construction phase or any efforts subsequent to the awarding of the Contract. Items specifically not included within the scope of this proposal include: construction inspection, construction administration, subsurface investigations, land appraisal, land acquisition assistance, private utility relocation design, or environmental permitting. A proposal for construction administration and inspection services will be provided to the City when plans are completed and the project is ready for bidding.

Deliverables:
In conjunction with the services described herein, the following deliverables are planned:

- Alignment Alternative Review
  - Exhibits showing potential alignments with other utilities, critical maintenance of traffic areas, and other decision factors shown
  - Exhibit showing final preferred alignment at the completion of the alignment review with the City
- 60% Plan Submission
  - 2 - Plan Sets
  - Utility Submission (Number TBD)
  - 60% Opinion of Probable Construction Cost
- 90% Plan Submission

 - 2 – Plan Sets
 - Utility Submission (Number TBD)
 - 90% Opinion of Probable Construction Cost
- Final Plan Submission
 - 1- Plan set with mylar cover
 - Utility Submission (Number TBD)
 - Final Opinion of Probable Construction Cost
- Bidding
 - 15 Plan sets and bid document books
 - Addenda, If necessary
 - Formal bid tabulation
 - Letter of award recommendation

SCHEDULE
We are prepared to begin work identified in this proposal immediately upon receipt of Notice to Proceed. Upon receiving authorization, we will develop a detailed project schedule and conduct a kick-off meeting with the City.

FEE
These services will be provided as per the conditions of our Professional Services Agreement and the associated Time Rates for the City. Fees for the work described within the Scope of Services shall not exceed the amount shown in the table, below, without prior authorization from the City. Invoices will be submitted monthly and based on the progress of the work and are payable upon receipt.

Description of Service/Task	Fee
Surveying	$8,500
Preliminary Engineering (60% Plans)	$18,000
Final Engineering (100% Plans)	$14,000
Bidding	$5,000
TOTAL FEE	**$45,500**

If this description and estimated fee meet your approval, please authorize with your signature below. Please contact me at (614) 775-4555 if you have any questions.

Respectfully submitted,

EVANS, MECHWART, HAMBLETON, & TILTON, INC.

Ryan M. Andrews

Ryan M. Andrews, PE

Copy: Mr. Paul Hellman, Water/Wastewater Superintendent

Acceptance and Authorization to Proceed:

APPROVED – CITY OF REYNOLDSBURG, OHIO

______________________________ ______________________________
Authorized Signature PO Number

____
Print Name/Date

City of Reynoldsburg
Bid Opening

Reynoldsburg
OHIO · 1839

PROJECT: - 2023 Water Main Replacement
ADVERTISED DATES:
ESTIMATED PROJECT COSTS:
BID OPENING DATE & TIME: September 8 2023 @ 2pm
BID OPENING LOCATION: 7232 East Main Street, Reynoldsburg, OH 43068

REPRESENTATIVES AT OPENING:

Mayor	Joe Begeny
City Auditor	Stephen Cicak
Engineer of Record	EMH&T
Public Service Director	William Dorman
Public Service Manager	Mark Riley

Bidders	Base Bid	Additional Bid 1	Additional Bid 2
Danbert	$513,853.39	$97,931.27	$420,622.37
Strawser Paving	$474,443.00	$104,940.00	$394,847.00
engineers estimate	$466,630.	$94,330.	$412,125.

Stephen W. Cicak
City Auditor Signature

9.8.23
Date

Bid Opening Recording Sheet

2023 Water Main Replacement

Bid Date: September 8, 2023 at 2:00pm

Contract / Bidder	Base Bid Brookside Park	Additional Bid 1 Goss Place	Additional Bid 2 Kaiser Dr./Pickering Ct.	
Engineer's Estimate (EMH&T)	$ 466,630.00	$ 94,330.00	$ 412,125.00	$
Underground Utilties	$	$	$	$
Danbert Inc.	$ 513,853.39	$ 97,931.27	$ 420 622.37	$
Strawser Paving, Inc.	$ 474,443.00	$ 104,940.00	$ 394,847.00	$
	$	$	$	$
	$	$	$	$
	$	$	$	$
	$	$	$	$
	$	$	$	$
	$	$	$	$

Bids opened in the presence of: Steve Cieak & Mark Riley

on 9-8-23 2 p.m.

EMH&T
Evans, Mechwart, Hambleton & Tilton, Inc.
Engineers, Surveyors, Planners, Scientists

OPINION OF PROBABLE CONSTRUCTION COST
THE CITY OF REYNOLDSBURG, OHIO
WATER MAIN REPLACEMENT PROJECT
FOR
BROOKSIDE PARK PHII, GOSS PL., KAISER DR. & PICKERING CT.
July 25, 2023

Ref	Spec	Item No.	Description	Quantity	Units	Unit Cost	Item Cost
			BROOKSIDE PARK PHII (SARATOGA AVE., SMITHFIELD CT., GILMORE DR., & PLEASANT DR.)				
1	CMSC	259	Permanent Pavement Replacement, Type 2B, Per R-2	730	S.Y.	$130.00	$94,900.00
2	CMSC	608*	Remove and Replace Concrete Sidewalk (Full Panel), Per R-9	338	S.F.	$25.00	$8,450.00
3	CMSC	609	Standard Combined Curb & Gutter (Removal & Replacement), Per R-6	60	L.F.	$60.00	$3,600.00
4	CMSC	801	8-in C-900 Water Main and Appurtenances with Bedding and Granular Backfill, Per WA-1 and CMSC 801.11	955	L.F.	$175.00	$167,125.00
5	CMSC	801	6-in C-900 Water Main and Appurtenances with Bedding and Granular Backfill, Per WA-1 and CMSC 801.12	135	L.F.	$170.00	$22,950.00
6	CMSC	801	6-in Ductile Iron Water Main and Appurtenances with Bedding and Granular Backfill, Per WA-1 and CMSC 801.11, for Fire Hydrant Leads	33	L.F.	$185.00	$6,105.00
7	CMSC	802	8-in Water Valve with HD Box, Per WA-9	5	Ea.	$3,500.00	$17,500.00
8	CMSC	802	6-in Water Valve with HD Box, Per WA-9	4	Ea.	$2,500.00	$10,000.00
9	CMSC	805	3/4-in Water Service, Transferred (Long) w/New Service Box, Per WA-4	12	Ea.	$4,000.00	$48,000.00
10	CMSC	805	3/4-in Water Service, Transferred (Short) w/New Service Box, Per WA-4	5	Ea.	$3,000.00	$15,000.00
11	CMSC	808	6-in Water Main Abandoned	3	Ea.	$3,000.00	$9,000.00
12	CMSC	808	2-in Water Main Abandoned	1	Ea.	$3,000.00	$3,000.00
13	CMSC	809	Fire Hydrant, Type A, Per WA-10	4	Ea.	$5,500.00	$22,000.00
14	CMSC	809	Fire Hydrant, Removed and Delivered to the City	1	Ea.	$1,200.00	$1,200.00
						BROOKSIDE PARK PHII (SARATOGA AVE., SMITHFIELD CT., GILMORE DR., & PLEASANT DR.) SUBTOTAL =	**$428,830.00**
			GOSS PL.				
15	CMSC	259	Permanent Pavement Replacement, Type 2B, Per R-2	94	S.Y.	$130.00	$12,220.00
16	CMSC	608*	Remove and Replace Concrete Sidewalk (Full Panel at Water Service Locations), Per R-9	120	S.F.	$25.00	$3,000.00
17	CMSC	609	Standard Combined Curb & Gutter (Removal & Replacement), Per R-6	20	L.F.	$60.00	$1,200.00
18	CMSC	801	6-in C-900 Water Main and Appurtenances with Bedding and Granular Backfill, Per WA-1 and CMSC 801.12	170	L.F.	$170.00	$28,900.00
19	CMSC	801	6-in Ductile Iron Water Main and Appurtenances with Bedding and Granular Backfill, Per WA-1 and CMSC 801.11, for Fire Hydrant Leads	8	L.F.	$185.00	$1,480.00
20	CMSC	802	6-in Water Valve with HD Box, Per WA-9	1	Ea.	$2,500.00	$2,500.00
21	CMSC	803	6-in x 6-in Tapping Sleeve and Valve and Appurtenances	1	Ea.	$8,000.00	$8,000.00
22	CMSC	805	3/4-in Water Service, Transferred (Long) w/New Service Box, Per WA-4	3	Ea.	$4,000.00	$12,000.00
23	CMSC	805	3/4-in Water Service, Transferred (Short) w/New Service Box, Per WA-4	1	Ea.	$3,000.00	$3,000.00
24	CMSC	808	2-in Water Main Abandoned	1	Ea.	$3,000.00	$3,000.00
25	CMSC	809	Fire Hydrant, Type A, Per WA-10	1	Ea.	$5,500.00	$5,500.00
26	CMSC	809	Fire Hydrant, Removed and Delivered to the City	1	Ea.	$1,200.00	$1,200.00
						GOSS PL. SUBTOTAL =	**$82,000.00**
			KAISER DR. & PICKERING CT.				
27	CMSC	259	Permanent Pavement Replacement, Type 2B, Per R-2	556	S.Y.	$130.00	$72,280.00
28	CMSC	608*	Remove and Replace Concrete Sidewalk (Full Panel at Water Service Locations), Per R-9	475	S.F.	$25.00	$11,875.00
29	CMSC	609	Standard Combined Curb & Gutter (Removal & Replacement), Per R-6	40	L.F.	$60.00	$2,400.00
30	CMSC	801	8-in C-900 Water Main and Appurtenances with Bedding and Granular Backfill, Per WA-1 and CMSC 801.11	927	L.F.	$175.00	$162,225.00
31	CMSC	801	6-in C-900 Water Main and Appurtenances with Bedding and Granular Backfill, Per WA-1 and CMSC 801.12	109	L.F.	$170.00	$18,530.00
32	CMSC	801	6-in Ductile Iron Water Main and Appurtenances with Bedding and Granular Backfill, Per WA-1 and CMSC 801.11, for Fire Hydrant Leads	27	L.F.	$185.00	$4,995.00
33	CMSC	802	8-in Water Valve with HD Box, Per WA-9	4	Ea.	$3,500.00	$14,000.00
34	CMSC	802	6-in Water Valve with HD Box, Per WA-9	3	Ea.	$2,500.00	$7,500.00
35	CMSC	805	3/4-in Water Service, Transferred (Long) w/New Service Box, Per WA-4	10	Ea.	$4,000.00	$40,000.00
36	CMSC	805	3/4-in Water Service, Transferred (Short) w/New Service Box, Per WA-4	7	Ea.	$3,000.00	$21,000.00
37	CMSC	808	6-in Water Main Abandoned	1	Ea.	$3,000.00	$3,000.00
38	CMSC	808	2-in Water Main Abandoned	1	Ea.	$3,000.00	$3,000.00
39	CMSC	809	Fire Hydrant, Type A, Per WA-10	1	Ea.	$5,500.00	$5,500.00
40	CMSC	809	Fire Hydrant, Type B, Per WA-10	2	Ea.	$5,500.00	$11,000.00
41	CMSC	809	Fire Hydrant, Removed and Delivered to the City	1	Ea.	$1,200.00	$1,200.00
						KAISER DR. & PICKERING CT. SUBTOTAL =	**$378,505.00**
			GENERAL ITEMS				
42	CMSC	207	Sedimentation and Erosion Control	1	L.S.	$6,000.00	$6,000.00
43	CMSC	614	Maintenance of Traffic, As Per Plan	1	L.S.	$12,000.00	$12,000.00
44	CMSC	623	Construction Layout Stakes	1	L.S.	$7,500.00	$7,500.00
45	CMSC	653	Topsoil, Furnished and Placed, 3-in	30	C.Y.	$115.00	$3,450.00
46	CMSC	659	Seeding and Mulching, As Per Plan	400	S.Y.	$15.00	$6,000.00
47	CMSC	801*	Ductile Iron Fittings, Increase or Decrease	1,600	Lbs.	$8.00	$12,800.00
48	CMSC	805*	3/4-in Type "K" Copper Tubing, As Per Plan	100	L.F.	$110.00	$11,000.00
49	CMSC	811*	Increase or Decrease in Excavation and Backfill	200	C.Y.	$100.00	$20,000.00
50	CMSC	SPEC	As-built Coordinate Table	1	L.S.	$5,000.00	$5,000.00
						GENERAL ITEMS SUBTOTAL =	**$83,750.00**

*DENOTES CONTINGENCY ITEM

CONSTRUCTION SUBTOTAL =	**$973,000.00**
CONTINGENCY (10%) =	$97,300.00
OPINION OF PROBABLE CONSTRUCTION COST =	**$1,071,000.00**
CONSTRUCTION MANAGEMENT/INSPECTION (10%) =	$97,000.00
OPINION OF PROBABLE PROJECT COST =	**$1,168,000.00**

DISCLAIMER

Pricing reflects probably construction costs obtainable in the project locality on the date of this opinion. EMH&T has no control over the labor, material, equipment market or over the contractor's method of determining prices. This cost opinion is based on industry practice, professional experience and represents EMH&T's best judgement as a consultant familiar with the industry. This is not a guarantee that the proposals or bids will fall within this amount.

PREPARED BY: SS
CHECKED BY: RA
CHECKED DATE: 7.25.23

1 / 1

Engineers, Surveyors, Planners, Scientists

October 16, 2023

Mr. William Dorman
Director of Development
City of Reynoldsburg
7232 East Main Street
Reynoldsburg, OH 43068

Subject: 2023 Water Main Replacement for Brookside Park P2, Goss Pl., Kaiser Dr. & Pickering Ct.
Proposal for Construction Phase Engineering Services

Dear Mr. Dorman:

EMH&T is pleased to submit our proposal for construction phase services for the City's upcoming Water Main Replacement Project for Brookside Park P2, Goss Pl. and Kaiser/Pickering. We understand the project will consist of water main installation, replacement of resident services, new fire hydrants, and pavement repairs. The scope and fee are presented herein. The apparent low bidder for the project is Strawser Paving Inc. The base bid value is $474,433.00, additional bid 1 is $104,940.00, and additional bid 2 is $394,847.00. The City has not yet determined what additional bids will be awarded.

SCOPE OF SERVICES

EMH&T will provide construction phase engineering services for the above referenced improvements to include the following tasks:

1. Construction Representation/Contract Administration:
    a. Conduct a preconstruction coordination meeting with the City, Contractor, Utilities, Police, Fire, and other stakeholders requested by the City.
        i. EMH&T will provide the following for the meeting:
            - Meeting agenda
            - Sign-in sheet
            - Submittal log
            - Meeting summary for the City and attendees
    b. Prior to construction, EMH&T will prepare a pre-construction video to document pre-existing conditions.

c. Conduct Progress Meetings (as directed by the City) with the City, Contractor, and other project stakeholders as requested by the City.
   i. EMH&T will provide for the meeting the following:
      - Meeting agenda
      - Sign-in sheet
      - Meeting summary for the City and attendees

d. EMH&T will have weekly meetings with the Contractor onsite to discuss their work plan for the current week and any changes or items which need to be addressed. EMH&T will coordinate with the City's Service Director on the status and content of these discussions.

e. Review initial and monthly schedule updates with respect to general project parameters and provide a copy of the schedules to the City for review and comment.
   i. Review order of construction and work progress schedules submitted by the Contractor, determine acceptability in accordance with the contract documents and monitor that all milestones and dates are shown as being met; and confirm acceptance or non-acceptance in writing to the Contractor
   ii. Make recommendation to the Owner for time extension requests from the Contractor
   iii. Require the Contractor to submit revised schedules when the proposed work is not anticipated to be performed in accordance with the project requirements
   iv. Provide guidance to help minimize delays and regain time lost due to delays

f. EMH&T's project representative will provide a point of contact for residents, businesses, and traveling public. The representative will walk the project corridor prior to construction to introduce themselves and provide contact information to the businesses. EMH&T will coordinate these discussions with the City's Service Director.

g. EMH&T will maintain logs of quantities and prepare/generate pay documentation for City and contractor.
   i. Maintain a log of quantities for payment.
   ii. Generate monthly and final pay estimates.
   iii. Review Contractor's claims and address whether or not Contractor's requests for additional compensation are justified.
   iv. Generate change orders and process the change orders for Contractor and City.
   v. Maintain a record of the work performed to include correspondence and daily observation reports.

h. EMH&T will conduct final project walk through with the City and generate a punchlist.
    i. Prepare punchlists for work performed not in accordance with the contract documents.
    ii. Reassess punchlists until work is completed in accordance with the contract documents
    iii. Submit a recommendation for acceptance of the project.

i. Prepare a 1-Year warranty punchlist and coordinate with the Contractor to address required warranty work. EMH&T will coordinate with the City prior to conducting the 1-Year warranty review to allow the City to provide input and participate in warranty review.

j. Maintain a set of red-line record drawings of the completed work to be used in preparation of final record drawings. EMH&T will prepare and provide record drawings of the completed work.

2. Records/Document Control:
    a. Copies of the correspondence, change orders and pay estimates will be made available for the City to review.
    b. EMH&T will coordinate with the City to provide the following information for the City's review and retention:
        i. Observation Reports
        ii. Submittals
        iii. Meeting Agendas, Sign In Sheets, and Minutes
        iv. Material Testing Results
        v. Project Schedule

3. Design Consultation During Construction:
    a. EMH&T will prepare a Submittal Log to coordinate, track and document submittals throughout the execution of the construction contract.
        i. Review submittals and shop drawings for conformance with the plans and specifications
        ii. Provide to the City those submittals requiring specific comments such as MOT plans and resident/business notifications. EMH&T will meet with the Service Department to discuss these specific submittals and coordinate the comments/approval, as necessary.
        iii. Copies of the shop drawings and submittals will be made available for the City.
    b. The EMH&T design team will be available to attend meetings and respond to requests for information or clarification from the Contractor.

4. Resident Project Representation:
    a. Provide on-site construction observation during the contract duration as required.
    b. EMH&T will monitor construction activities performed by the Contractor and their subs and note whether the work is in conformance with the plans and specifications and measure project quantities for payment
        i. The Resident Project Representative (RPR) will not stop work from being performed for non-conformance, but will notify the project's Senior Construction Representative

immediately. The Senior Construction Representative will notify the City Service Director of non-conforming work items. The City will be responsible for providing notice of work stoppage to the Contractor

c. The RPR will record their observations in a daily observation report and record the quantity of items performed and completed in conformance with the contract on a daily basis in a quantity log.
d. Copies of the daily observation reports will be made available for the City to review.
e. Monitor completed work and provide the City a recommendation for acceptance.
f. Prepare a punchlist(s) for work performed not in accordance with the contract documents for the Engineer to review.
g. Reassess punchlist items until the work is completed in accordance with the contract documents.
h. Perform a 1-year warranty review.

5. Material Testing:
    a. EMH&T will subcontract with DHDC to provide material testing for this project. This testing may include the following:
    b. Nuclear density testing of the upper 3 feet of soil and/or granular water, storm and sewer trench backfill.
    c. Observe a proofroll of prepared roadway subgrade soils.
    d. Observe a proofroll of prepared roadway aggregate base.
    e. Nuclear density testing of roadway aggregate base.
    f. Prepare and test concrete compressive strength cylinders.
    g. Copies of the material testing reports will be made available for the City to review.

EXCLUSIONS:

EMH&T shall not be responsible for:

a. Contractor's means, methods, procedure, or safety precautions.
b. Construction layout staking will be performed by the Contractor.
c. GIS website updates and mapping services.

SCHEDULE

We are prepared to begin work identified in this proposal immediately upon receipt of Authorization to Proceed from the City of Reynoldsburg. The construction duration is 100 days.

FEE

These services will be provided as per the conditions of our Professional Services Agreement. Fees for the work described within the Scope of Services shall not exceed the amount shown in the table below, without prior written authorization from the City. Invoices will be submitted monthly and based on the progress of the work and are payable upon receipt.

Base Bid

Description of Service/Task	Fee
Construction Representation/Contract Administration	$7,619.00
Design Consultation During Construction	$3,322.00
Resident/Standby Representation	$30,134.00
EMH&T Labor Fee	$41,075.00
Reimbursable Expenses (material testing, printing, mileage, etc.)	$4,650.00
BASE BID TOTAL FEE	**$45,725.00**

Additional Bid 1 - Goss Place

Description of Service/Task	Fee
Construction Representation/Contract Administration	$1,220.00
Design Consultation During Construction	$134.00
Resident/Standby Representation	$5,220.00
EMH&T Labor Fee	$6,574.00
Reimbursable Expenses (material testing, printing, mileage, etc.)	$650.00
ADDITIONAL BID 1 TOTAL FEE	**$7,224.00**

Additional Bid 2 - Kaiser Dr. & Pickering Ct.

Description of Service/Task	Fee
Construction Representation/Contract Administration	$4,246.00
Design Consultation During Construction	$467.00
Resident/Standby Representation	$18,179.00
EMH&T Labor Fee	$22,892.00
Reimbursable Expenses (material testing, printing, mileage, etc.)	$1,950.00
ADDITIONAL BID 2 TOTAL FEE	**$24,842.00**

If this description and estimated fee meet with your approval, please authorize with your signature below. If you should have any questions regarding this proposal, please do not hesitate to contact me at (614) 775-4555.

Respectfully submitted,

EMH&T, INC.

Ryan M. Andrews

Ryan M. Andrews, PE

Acceptance and Authorization to Proceed:

APPROVED – CITY OF REYNOLDSBURG, OHIO

____

Authorized Signature

__________________________________ __________________________________

Print Name and Date P.O. Number

Copies: Mark Spears, EMH&T Inc.

Reynoldsburg
OHIO • 1839

STAFF REPORT
REYNOLDSBURG CITY COUNCIL

DATE: October 23, 2023

RE: An Ordinance Authorizing the Mayor to Enter into a Contract with Inliner Solutions for the 2023 Sewer Improvement Project, Appropriate Funds, and Declaring an Emergency

APPROVALS:

Joe Begeny
Stephen Cicak
Chris Shook
Mollie Prasher

EMERGENCY:

two read emergency and waive 30 day

REASON FOR EMERGENCY:

The bid expires November 7th, so in order to meet the bid deadline, we need to pass this ordinance by emergency.

STAFF REPORT:

Request InLiner solutions to complete CIPP

AN ORDINANCE AUTHORIZING THE MAYOR TO ENTER INTO A CONTRACT WITH INLINER SOLUTIONS FOR THE 2023 SEWER IMPROVEMENT PROJECT, APPROPRIATE FUNDS, AND DECLARING AN EMERGENCY

WHEREAS, the Rich/Bryden area sewer mains are in need of maintenance that can only be effectively repaired through the rehabilitation of those lines as priced in the base bid of $338,469.50; and

WHEREAS, additionally an alternate bid 1 of $233,990.50 for the Ludlow area is also requested; and

WHEREAS, the upgrading and repair of the area sewer lines would provide added protection against the failure of the existing sewage collection system; and

WHEREAS, the upgrading and repair of the area will serve to satisfy the Ohio EPA Director's Final Findings and Orders (DFFO).

NOW, THEREFORE, 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 Inliner Solutions for a base bid of $338,469.50 for construction services with a $33,847.00 contingency for the sanitary sewer relining and manhole rehabilitation project.

SECTION 2. That the Mayor be and is hereby authorized to enter into a contract with Inliner Solutions for alternate bid 1 of $233,990.50 with a contingency of $23,399.00..

SECTION 3. That an amount of $415,000.00 be appropriated from the following unappropriated accounts and be appropriated to account number 720.000.0195.5622 Sewer Relining Project:

720.736.5632 Motor Vehicles	$ 70,000.00
720.736.5633 Machinery and Equipment	$295,000.00
720.736.5639 Other Equipment	$ 50,000.00

SECTION 4. That an amount of $270,000.00 be appropriated from the unappropriated CIP Sewer Fund (720) and appropriated to account number 720.000.0195.5622 Sewer Relining Project.

SECTION 5. That this Ordinance is deemed to be an emergency measure necessary for the financial needs of the City and to allow for a 2023 project completion. Wherefore, upon adoption by Council, this Ordinance shall be in effect immediately upon signature by the Mayor.

Engineers, Surveyors, Planners, Scientists

October 16, 2023

Mr. William Dorman
Director of Public Service
City of Reynoldsburg
7232 East Main Street
Reynoldsburg, OH 43068

Subject: **Reynoldsburg – Rich/Bryden, Ludlow, Hammond, and Sunview Sanitary Sewer Rehabilitation Project**
Proposal for Construction Phase Engineering Services

Dear Mr. Dorman,

Evans, Mechwart, Hambleton & Tilton, Inc. (EMH&T) is pleased to submit this proposal for Construction Phase Services to the City of Reynoldsburg for the 2023 Sanitary Sewer Rehabilitation project. We understand the project will consist of pipe lining, pipe replacement, and manhole rehabilitation. The apparent low bid for this project is Inliner Solutions. The duration for the project is 120 calendar days, and is anticipated to commence in December. The base bid is $338,469.50, additional bid 1 is $233,990.50, and additional bid 2 is $59,624.00. The City has not yet determined if any additional bids will be awarded. The scope and fee are presented herein.

SCOPE OF SERVICES

EMH&T will provide construction phase engineering services for the above referenced improvements to include the following tasks:

1. Construction Representation/Contract Administration:
   a. Conduct a preconstruction coordination meeting with the City, Contractor, Utilities, Police, Fire, and other stakeholders requested by the City.
      i. EMH&T will provide the following for the meeting:
         - Meeting agenda
         - Sign-in sheet
         - Submittal log
         - Meeting summary for the City and attendees
   b. Prior to construction, EMH&T will prepare a pre-construction video to document pre-existing conditions.

c. Conduct bi-weekly Progress Meetings (or as otherwise directed by the City) with the City, Contractor, and other project stakeholders as requested by the City.

   i. EMH&T will provide for the meeting the following:

      - Meeting agenda
      - Sign-in sheet
      - Meeting summary for the City and attendees

d. EMH&T will have weekly meetings with the Contractor onsite to discuss their work plan for the current week and any changes or items which need to be addressed. EMH&T will coordinate with the City's Service Director on the status and content of these discussions.

e. Review initial and monthly schedule updates with respect to general project parameters and provide a copy of the schedules to the City for review and comment.

   i. Review order of construction and work progress schedules submitted by the Contractor, determine acceptability in accordance with the contract documents and monitor that all milestones and dates are shown as being met; and confirm acceptance or non-acceptance in writing to the Contractor

   ii. Make recommendation to the Owner for time extension requests from the Contractor

   iii. Require the Contractor to submit revised schedules when the proposed work is not anticipated to be performed in accordance with the project requirements

   iv. Provide guidance to help minimize delays and regain time lost due to delays

f. EMH&T's project representative will provide a point of contact for residents, businesses, and traveling public. The representative will walk the project corridor prior to construction to introduce themselves and provide contact information to the businesses. EMH&T will coordinate these discussions with the City's Service Director.

g. EMH&T will maintain logs of quantities and prepare/generate pay documentation for City and contractor.

   i. Maintain a log of quantities for payment.

   ii. Generate monthly and final pay estimates.

   iii. Review Contractor's claims and address whether or not Contractor's requests for additional compensation are justified.

   iv. Generate change orders and process the change orders for Contractor and City.

   v. Maintain a record of the work performed to include correspondence and daily observation reports.

h. EMH&T will conduct final project walk through with the City and generate a punchlist.
    i. Prepare punchlists for work performed not in accordance with the contract documents.
    ii. Reassess punchlists until work is completed in accordance with the contract documents
    iii. Submit a recommendation for acceptance of the project.

i. Prepare a 1-Year warranty punchlist and coordinate with the Contractor to address required warranty work. EMH&T will coordinate with the City prior to conducting the 1-Year warranty review to allow the City to provide input and participate in warranty review.

2. Records/Document Control:
    a. Copies of the correspondence, change orders and pay estimates will be made available for the City to review.
    b. EMH&T will coordinate with the City to provide the following information for the City's review and retention:
        - Observation Reports
        - Submittals
        - Meeting Agendas, Sign In Sheets, and Minutes
        - Material Testing Results
        - Project Schedule

3. Design Consultation During Construction:
    a. EMH&T will prepare a Submittal Log to coordinate, track and document submittals throughout the execution of the construction contract.
        i. Review submittals and shop drawings for conformance with the plans and specifications
        ii. Provide to the City those submittals requiring specific comments such as MOT plans and resident/business notifications. EMH&T will meet with the Service Department to discuss these specific submittals and coordinate the comments/approval, as necessary.
        iii. Copies of the shop drawings and submittals will be made available for the City.
    b. The EMH&T design team will be available to attend meetings and respond to requests for information or clarification from the Contractor.

4. Resident Project Representation:
    a. Provide on-site construction observation during the contract duration as required.
    b. EMH&T will monitor construction activities performed by the Contractor and their subs and note whether the work is in conformance with the plans and specifications and measure project quantities for payment
        i. The Resident Project Representative (RPR) will not stop work from being performed for non-conformance, but will notify the project's Senior Construction Representative immediately. The Senior Construction Representative will notify the City Service Director of non-conforming work items. The City will be responsible for providing notice of work stoppage to the Contractor
    c. The RPR will record their observations in a daily observation report and record the quantity of items performed and completed in conformance with the contract on a daily basis in a quantity log.
    d. Copies of the daily observation reports will be made available for the City to review.
    e. Monitor completed work and provide the City a recommendation for acceptance.
    f. Prepare a punchlist(s) for work performed not in accordance with the contract documents for the Engineer to review.
    g. Reassess punchlist items until the work is completed in accordance with the contract documents.
    h. Perform a 1-year warranty review.

EXCLUSIONS:

EMH&T shall not be responsible for:

a. Contractor's means, methods, procedure, or safety precautions.
b. Construction layout staking will be performed by the Contractor.
c. GIS website updates and mapping services.

SCHEDULE

We are prepared to begin work identified in this proposal immediately upon receipt of Authorization to Proceed from the City of Reynoldsburg. The construction duration is 120 days.

FEE

These services will be provided as per the conditions of our Professional Services Agreement and the associated Time Rates for the City. Fees for the work described within the Scope of Services shall not exceed the amount shown in the table below, without prior written authorization from the City. Invoices will be submitted monthly and based on the progress of the work and are payable upon receipt.

Base Bid

Description of Service/Task	**Fee**
Construction Representation/Contract Administration	$6,431.00
Design Consultation During Construction	$2,804.00
Resident/Standby Representation	$25,434.00
EMH&T Labor Fee	$34,669.00
Reimbursable Expenses (material testing, printing, mileage, etc.)	$2,050.00
BASE BID TOTAL FEE	**$36,719.00**

Additional Bid 1 – Ludlow Area

Description of Service/Task	**Fee**
Construction Representation/Contract Administration	$3,023.00
Design Consultation During Construction	$333.00
Resident/Standby Representation	$12,943.00
EMH&T Labor Fee	$16,299.00
Reimbursable Expenses (material testing, printing, mileage, etc.)	$1,037.00
ADDITIONAL BID 1 TOTAL FEE	**$17,336.00**

Additional Bid 2 – Hammond and Sunview

Description of Service/Task	**Fee**
Construction Representation/Contract Administration	$608.00
Design Consultation During Construction	$152.00
Resident/Standby Representation	$760.00
EMH&T Labor Fee	$1,520.00
Reimbursable Expenses (material testing, printing, mileage, etc.)	$1,450.00
ADDITIONAL BID 2 TOTAL FEE	**$2,970.00**

Additional Bid 2 is not included in the project

We appreciate the opportunity to submit this proposal to you and look forward to working with you on this project. If this description and estimated fee meet with your approval please authorize with your signature below. Should you have any questions regarding this proposal please do not hesitate to contact me at (614) 775-4555.

Respectfully submitted,

EVANS, MECHWART, HAMBLETON, & TILTON, INC.

Ryan M. Andrews, PE

Acceptance and Authorization to Proceed:

APPROVED – CITY OF REYNOLDSBURG, OHIO

Authorized Signature	PO Number

Print Name/Date

Copies: Mark Spears, EMH&T Inc.

PRELIMINARY OPINION OF PROBABLE PROJECT COST
CITY OF REYNOLDSBURG
2023 SANITARY SEWER REHABILITATION
FOR
LUDLOW, RICH/BRYDEN, AND HAMMOND/IVES
July 11, 2023

Ref	Spec	Item No.	Description	Quantity	Units	Unit Cost	Item Cost
1	COC	201	Clearing and Grubbing	1	L.S.	$10,000.00	$10,000.00
2	COC	207	Sediment and Erosion Control	1	L.S.	$7,500.00	$7,500.00
3	COC	604*	Manhole Frame and Lid Replacement to Grade, As Directed By Engineer, in Grass	16	EA.	$1,500.00	$24,000.00
4	COC	604*	Manhole Frame and Lid Replacement to Grade, As Directed By Engineer, in Pavement	18	EA.	$2,000.00	$36,000.00
5	COC	607*	Fence, Remove and Replace	20	L.F.	$65.00	$1,300.00
6	COC	614	Maintenance of Traffic, As Per Plan	1	L.S.	$25,000.00	$25,000.00
7	SPEC	SS-3	Bypass Pumping	1	L.S.	$15,000.00	$15,000.00
8	SPEC	SS-6*	Chemical Grouting	10	GAL.	$165.00	$1,650.00
9	SPEC	SS-7*	Cementitous Grouting	25	C.F.	$165.00	$4,125.00
10	SPEC	SS-8*	Open Cut Point Repair	20	L.F.	$950.00	$19,000.00
11	SPEC	SS-10	Standard Manhole Rehabilitation, As Per Plan	34	EA.	$380.00	$12,920.00
12	SPEC	SS-11	Lateral Status Determination Report	1	L.S.	$10,000.00	$10,000.00
13	SPEC	SS-12	8-in Cured-In-Place Pipe (Thickness = 6.0mm)	5,915	L.F.	$45.00	$266,175.00
14	SPEC	SS-12	12-in Cured-In-Place-Pipe (Thickness=6.0mm)	320	L.F.	$80.00	$25,600.00
15	SPEC	SS-12	15-in Cured-In-Place-Pipe (Thickness=10.5mm)	320	L.F.	$115.00	$36,800.00
16	SPEC	SS-12	18-in Cured-In-Place-Pipe (Thickness=10.5mm)	245	L.F.	$135.00	$33,075.00
17	SPEC	SS-12	18-in Cured-In-Place-Pipe (Thickness=12.0mm)	500	L.F.	$150.00	$75,000.00
18	SPEC	SS-12*	Trim Protruding Tap	10	EA.	$400.00	$4,000.00
19	SPEC	SS-12*	1.5 mm Incremental Wall Thickness Increase (8-in)	5,915	L.F.	$1.35	$7,985.25
20	SPEC	SS-12*	1.5 mm Incremental Wall Thickness Increase (12-in)	320	L.F.	$1.35	$432.00
21	SPEC	SS-12*	1.5 mm Incremental Wall Thickness Increase (15-in)	320	L.F.	$1.35	$432.00
22	SPEC	SS-12*	1.5 mm Incremental Wall Thickness Increase (18-in)	745	L.F.	$1.35	$1,005.75
23	SPEC	SPEC	Remove and Replace Bench and Channels in Existing Manhole No. 3B0432, Per Detail	1	EA.	$15,000.00	$15,000.00

CONSTRUCTION SUBTOTAL =	**$632,000.00**
CONTINGENCY (10%) =	$63,000.00
OPINION OF PROBABLE CONSTRUCTION COST =	**$695,000.00**
CONSTRUCTION MANAGEMENT/INSPECTION (10%) =	$63,000.00
Probable Project Cost =	**$758,000.00**

*DENOTES CONTINGENCY ITEM, AS DIRECTED BY THE ENGINEER

SPEC - REFER TO PLAN NOTES, DETAILS & SUPP SPECS

PREPARED BY: DCH
CHECKED BY: BMM
CHECKED DATE: 07/11/23

City of Reynoldsburg
Bid Opening

Reynoldsburg
OHIO • 1839

PROJECT: - 2023 Sanitary Sewer Rehabilitation Project
ADVERTISED DATES:
ESTIMATED PROJECT COSTS:
BID OPENING DATE & TIME: September 8 2023 @ 2pm
BID OPENING LOCATION: 7232 East Main Street, Reynoldsburg, OH 43068

REPRESENTATIVES AT OPENING:		
	Mayor	Joe Begeny
	City Auditor	Stephen Cicak
	Engineer of Record	EMH&T
	Public Service Director	William Dorman
	Public Service Manager	Mark Riley

Bidders	Base Bid	Additional Bid 1	Additional Bid 2
Inliner solutions	$338,459.50	$ 233,990.50	$ 59,624.00
Insight Pipe	$ 415,250.75	$ ~~[illegible]~~ 349058.00	$ 84 916.00
engineers estimate	$ 381,307.	$ 284,519.	$ 46,380.

6

Stephen M. Cicak
City Auditor Signature

9.8.23
Date

695,292
476,292 275,000
.681 751,792
275,000

STAFF REPORT
REYNOLDSBURG CITY COUNCIL

DATE: October 23, 2023

RE: An Ordinance Authorizing the Mayor to Enter into a Contract with EMH&T for Engineering Inspection Services for the 2023 Sewer Line Project, Appropriate Funds, and Declaring an Emergency

APPROVALS:

Joe Begeny
Stephen Cicak
Chris Shook
Mollie Prasher

EMERGENCY:

Two Readings and Waive 30 Days

REASON FOR EMERGENCY:

The bid expires November 7th, so in order to meet the bid deadline, we need to pass this ordinance by emergency so the inspection services coincide with the project.

STAFF REPORT:

Inliner Solution will install CIPP 2600 LF of 8", and 300 LF of 15", and 2000 LF of 18" Sewer Mains and Repair and Rehabiliabate 18 Manholes.

AN ORDINANCE AUTHORIZING THE MAYOR TO ENTER INTO A CONTRACT WITH EMH&T FOR CONSTRUCTION INSPECTION SERVICES FOR THE 2023 SEWER LINE REPLACEMENT PROJECT, APPROPRIATE FUNDS, AND DECLARING AN EMERGENCY

WHEREAS, this project is to complete a base bid on sanitary sewer line rehabilitation for the Rich/Bryden Road areas with an alternate bid 1 for the Ludlow Drive area and an alternate bid 2 Removed; and

WHEREAS, the upgrading and repair of the sewer lines would provide added protection against the failure of the existing sewage collection system; and

WHEREAS, the upgrading and repair of these lines will serve to satisfy the Ohio EPA Director's Final Findings and Orders (DFFO).

NOW, THEREFORE, 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 with EMH&T for $54,055.00 for construction inspection services for the sewer line relining and manhole rehabilitation project in the areas listed above.

SECTION 2. That total cost $54,055.00 be appropriated from the unappropriated CIP Sewer Fund (720) to account 720.000.0195.5622 2023 Sewer Relining Project.

SECTION 3. That this Ordinance is deemed to be an emergency measure necessary for the financial needs of the City's government and to allow for completion of the project in 2023. Therefore upon adoption by Council, this Ordinance shall be in effect immediately upon signature by the Mayor

Engineers, Surveyors, Planners, Scientists

October 16, 2023

Mr. William Dorman
Director of Public Service
City of Reynoldsburg
7232 East Main Street
Reynoldsburg, OH 43068

Subject: **Reynoldsburg – Rich/Bryden, Ludlow, Hammond, and Sunview Sanitary Sewer Rehabilitation Project**
Proposal for Construction Phase Engineering Services

Dear Mr. Dorman,

Evans, Mechwart, Hambleton & Tilton, Inc. (EMH&T) is pleased to submit this proposal for Construction Phase Services to the City of Reynoldsburg for the 2023 Sanitary Sewer Rehabilitation project. We understand the project will consist of pipe lining, pipe replacement, and manhole rehabilitation. The apparent low bid for this project is Inliner Solutions. The duration for the project is 120 calendar days, and is anticipated to commence in December. The base bid is $338,469.50, additional bid 1 is $233,990.50, and additional bid 2 is $59,624.00. The City has not yet determined if any additional bids will be awarded. The scope and fee are presented herein.

SCOPE OF SERVICES

EMH&T will provide construction phase engineering services for the above referenced improvements to include the following tasks:

1. Construction Representation/Contract Administration:
   a. Conduct a preconstruction coordination meeting with the City, Contractor, Utilities, Police, Fire, and other stakeholders requested by the City.
      i. EMH&T will provide the following for the meeting:
         - Meeting agenda
         - Sign-in sheet
         - Submittal log
         - Meeting summary for the City and attendees
   b. Prior to construction, EMH&T will prepare a pre-construction video to document pre-existing conditions.

c. Conduct bi-weekly Progress Meetings (or as otherwise directed by the City) with the City, Contractor, and other project stakeholders as requested by the City.

   i. EMH&T will provide for the meeting the following:

      - Meeting agenda
      - Sign-in sheet
      - Meeting summary for the City and attendees

d. EMH&T will have weekly meetings with the Contractor onsite to discuss their work plan for the current week and any changes or items which need to be addressed. EMH&T will coordinate with the City's Service Director on the status and content of these discussions.

e. Review initial and monthly schedule updates with respect to general project parameters and provide a copy of the schedules to the City for review and comment.

   i. Review order of construction and work progress schedules submitted by the Contractor, determine acceptability in accordance with the contract documents and monitor that all milestones and dates are shown as being met; and confirm acceptance or non-acceptance in writing to the Contractor

   ii. Make recommendation to the Owner for time extension requests from the Contractor

   iii. Require the Contractor to submit revised schedules when the proposed work is not anticipated to be performed in accordance with the project requirements

   iv. Provide guidance to help minimize delays and regain time lost due to delays

f. EMH&T's project representative will provide a point of contact for residents, businesses, and traveling public. The representative will walk the project corridor prior to construction to introduce themselves and provide contact information to the businesses. EMH&T will coordinate these discussions with the City's Service Director.

g. EMH&T will maintain logs of quantities and prepare/generate pay documentation for City and contractor.

   i. Maintain a log of quantities for payment.

   ii. Generate monthly and final pay estimates.

   iii. Review Contractor's claims and address whether or not Contractor's requests for additional compensation are justified.

   iv. Generate change orders and process the change orders for Contractor and City.

   v. Maintain a record of the work performed to include correspondence and daily observation reports.

h. EMH&T will conduct final project walk through with the City and generate a punchlist.
   i. Prepare punchlists for work performed not in accordance with the contract documents.
   ii. Reassess punchlists until work is completed in accordance with the contract documents
   iii. Submit a recommendation for acceptance of the project.

i. Prepare a 1-Year warranty punchlist and coordinate with the Contractor to address required warranty work. EMH&T will coordinate with the City prior to conducting the 1-Year warranty review to allow the City to provide input and participate in warranty review.

2. Records/Document Control:
   a. Copies of the correspondence, change orders and pay estimates will be made available for the City to review.
   b. EMH&T will coordinate with the City to provide the following information for the City's review and retention:
      - Observation Reports
      - Submittals
      - Meeting Agendas, Sign In Sheets, and Minutes
      - Material Testing Results
      - Project Schedule

3. Design Consultation During Construction:
   a. EMH&T will prepare a Submittal Log to coordinate, track and document submittals throughout the execution of the construction contract.
      i. Review submittals and shop drawings for conformance with the plans and specifications
      ii. Provide to the City those submittals requiring specific comments such as MOT plans and resident/business notifications. EMH&T will meet with the Service Department to discuss these specific submittals and coordinate the comments/approval, as necessary.
      iii. Copies of the shop drawings and submittals will be made available for the City.
   b. The EMH&T design team will be available to attend meetings and respond to requests for information or clarification from the Contractor.

4. Resident Project Representation:
    a. Provide on-site construction observation during the contract duration as required.
    b. EMH&T will monitor construction activities performed by the Contractor and their subs and note whether the work is in conformance with the plans and specifications and measure project quantities for payment
        i. The Resident Project Representative (RPR) will not stop work from being performed for non-conformance, but will notify the project's Senior Construction Representative immediately. The Senior Construction Representative will notify the City Service Director of non-conforming work items. The City will be responsible for providing notice of work stoppage to the Contractor
    c. The RPR will record their observations in a daily observation report and record the quantity of items performed and completed in conformance with the contract on a daily basis in a quantity log.
    d. Copies of the daily observation reports will be made available for the City to review.
    e. Monitor completed work and provide the City a recommendation for acceptance.
    f. Prepare a punchlist(s) for work performed not in accordance with the contract documents for the Engineer to review.
    g. Reassess punchlist items until the work is completed in accordance with the contract documents.
    h. Perform a 1-year warranty review.

EXCLUSIONS:

EMH&T shall not be responsible for:

a. Contractor's means, methods, procedure, or safety precautions.
b. Construction layout staking will be performed by the Contractor.
c. GIS website updates and mapping services.

SCHEDULE

We are prepared to begin work identified in this proposal immediately upon receipt of Authorization to Proceed from the City of Reynoldsburg. The construction duration is 120 days.

FEE

These services will be provided as per the conditions of our Professional Services Agreement and the associated Time Rates for the City. Fees for the work described within the Scope of Services shall not exceed the amount shown in the table below, without prior written authorization from the City. Invoices will be submitted monthly and based on the progress of the work and are payable upon receipt.

Base Bid

Description of Service/Task	Fee
Construction Representation/Contract Administration	$6,431.00
Design Consultation During Construction	$2,804.00
Resident/Standby Representation	$25,434.00
EMH&T Labor Fee	$34,669.00
Reimbursable Expenses (material testing, printing, mileage, etc.)	$2,050.00
BASE BID TOTAL FEE	**$36,719.00**

Additional Bid 1 – Ludlow Area

Description of Service/Task	Fee
Construction Representation/Contract Administration	$3,023.00
Design Consultation During Construction	$333.00
Resident/Standby Representation	$12,943.00
EMH&T Labor Fee	$16,299.00
Reimbursable Expenses (material testing, printing, mileage, etc.)	$1,037.00
ADDITIONAL BID 1 TOTAL FEE	**$17,336.00**

Additional Bid 2 – Hammond and Sunview

Description of Service/Task	Fee
Construction Representation/Contract Administration	$608.00
Design Consultation During Construction	$152.00
Resident/Standby Representation	$760.00
EMH&T Labor Fee	$1,520.00
Reimbursable Expenses (material testing, printing, mileage, etc.)	$1,450.00
ADDITIONAL BID 2 TOTAL FEE	**$2,970.00**

Additional Bid 2 is not included in the project

We appreciate the opportunity to submit this proposal to you and look forward to working with you on this project. If this description and estimated fee meet with your approval please authorize with your signature below. Should you have any questions regarding this proposal please do not hesitate to contact me at (614) 775-4555.

Respectfully submitted,

EVANS, MECHWART, HAMBLETON, & TILTON, INC.

Ryan M. Andrews, PE

Acceptance and Authorization to Proceed:

APPROVED – CITY OF REYNOLDSBURG, OHIO

Authorized Signature	PO Number

Print Name/Date

Copies: Mark Spears, EMH&T Inc.

Reynoldsburg
OHIO • 1839

STAFF REPORT
REYNOLDSBURG CITY COUNCIL

DATE: October 23, 2023

RE: An Ordinance to Amend Chapter 953 Water Charges, Section 953.01(a) Water Rate Schedule of the Code of Ordinances for the City of Reynoldsburg

APPROVALS:

Joe Begeny
Chris Shook
Mollie Prasher

EMERGENCY:

no language

REASON FOR EMERGENCY:

No emergency

STAFF REPORT:

This increase in the rate is 1% over the City of Columbus at 5% total of 6%

AN ORDINANCE TO AMEND CHAPTER 953 WATER CHARGES

SECTION 1. 953.01(a) Water Rate Schedule of Chapter 953 Water Charges of the Code of Ordinances for the City of Reynoldsburg be and is hereby amended to read as follows:

953.01 Water Rate Schedule
(a) Charges for water furnished by the municipally-owbed water system shall be at the rate of Ten Dollars and eleven cents ($10.02) per 1000 gallons of usage.effective January 01, 2024. A ten percent (10%) discount shall be applied to seniors (65 and older), but only up to the first ten thousand gallons of consumption.

SECTION 2. That existing Section 953.01(a) of Chapter 953 Water Charges be and is hereby repealed and replaced.

SECTION 3. That this Ordinance goes into effect JANUARY 01, 2024, adopted by Council and effective immediately upon signature by the Mayor.

AN ORDINANCE TO AMEND CHAPTER 953 WATER CHARGES, SECTION 953.01(a) WATER RATE SCHEDULE OF THE CODE OF ORDINANCES FOR THE CITY OF REYNOLDSBURG, OHIO

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

SECTION 1. That Section 953.01(a) Water Rate Schedule of Chapter 953 Water Charges of the Code of Ordinances for the City of Reynoldsburg be and is hereby amended to read as follows:

953.01 Water Rate Schedule
(a) Charges for water furnished by the municipally-owned water system shall be at the rate of ten dollars and eleven cents ($10.02) per 1,000 gallon effective January 1, 2024. A ten (10%) percent discount shall be applied to seniors (65 and older), but only up to the first ten thousand gallons of consumption.

SECTION 2. That existing Section 953.01(a) of Chapter 953 Water Charges be and is hereby repealed and replaced.

SECTION 3. That this Ordinance shall be effective as of January 1, 2024 following adoption by Council and the signature by the Mayor.

Utility Increase Comparison
2024 Rate Increase

Current Rate						**Recommended Rate**				
Sewer Rate 2023	**$10.02**	over			over	**for 2024**		over		
Water Rate 2023	**$9.45**	Columbus			Columbus			Columbus		
		possible			possible			possible		
		increase			increase			increase		
Increase from 2022 % Sewer		**0.50%**	5.50%	**$10.57**	**1.00%**	6.00%	**$10.62**	**1.50%**	6.50%	**$10.67**
Increase from 2022 % Water		**0.50%**	5.50%	**$9.97**	**1.00%**	6.00%	**$10.02**	**1.50%**	7.50%	**$10.16**
Based On Average Quarterly Usage			**24000**			**24000**			**24000**	
Current Water/Sewer Rate 2023/1000 Gallons			**$19.47**			**$19.47**			**$19.47**	
Average Current Quarterly Bill			$467.28			$467.28			$467.28	
Proposed Water/Sewer Rate2024/1000 gallons			***$20.54***			***$20.64***			***$20.83***	
Propsed Average Quarterly Bill			**$492.98**			**$495.32**			**$499.92**	
Est. total rate increase Water and Sewer 1000 gallon			**$1.07**			**$1.17**			**$1.36**	

$.50 cents raise for Sewer from Columbus is increasing charges too, 0.47 cent raise is what Columbus Portion of the Water.

$0.97 is Columbus $ 1.17 is total Recommended for the total increase to Reynoldsburg That's 0.19 cents total over Columbus

Please note that every one is rasing cost 6% to 8% ours is 5.50% on average.

Proposed Rates - 2024

- Water: **5.0%**
- Sewer: **5.0%**
- Storm: **1.0%**

Overall % Increase To Average Household Bill: 4.72%

- **Quarterly** Residential Bill $ Increase (17 ccf): **$10.16**
- **Annual** Residential Bill $ Increase (17 ccf): **$40.65**

History

- 2021 Rates (2% Water, 3% Sewer, 1% Storm – 2.49%)
- 2022 Rates (4% Water, 5% Sewer, 3% Storm – 4.49%)
- 2023 Rates (4% Water, 5% Sewer, 2% Storm – 4.45%)
- 2024 SWAB Projection in 2022 (5% Water, 6% Sewer, 2% Storm – 5.45%)

Inflation Rates 2023

Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
2023	6.40%	6%	5%	4.90%	4%	3%	3.20%	3.70%	3.70%
Average	4.43%								

Source: BLS

STAFF REPORT
REYNOLDSBURG CITY COUNCIL

DATE: October 23, 2023

RE: An Ordinance to Amend Chapter 945 Sewer Charges, Section 945.02(c) Rate Schedule of the Codified Ordinances for the City of Reynoldsburg

APPROVALS:

Joe Begeny
Chris Shook
Mollie Prasher

EMERGENCY:

no Emergency Language

REASON FOR EMERGENCY:

no emergency

STAFF REPORT:

This is a recommended 6%. There is a 5% increase from the City of Columbus.1% from Reynoldsburg.

an Ordinance to amend the Sewer Code 945.02 Sewer Charges of the Code of Ordinances for the City of Reynoldsburg be and is hereby amended to read as follows:

945.02(c) Sewer Rate Schedule

(a) Sewer charges for any building or premises shall be based on water consumption for the buildings. Sewer rental charges are hereby established for all residential, commercial, and industrial users, effective January 1, 2024 at the rate of ten dollars and Sixty two cents ($10.62) per 1000 gallons of usage.

that existing Section 945.02(c) of Chapter 945 Sewer Charges be and is hereby repealed and replaced.

That this Ordinance is deemed to be in effect January 01,2024

AN ORDINANCE TO AMEND CHAPTER 945 SEWER CHARGES, SECTION 945.02(C) RATE SCHEDULE OF THE CODE OF ORDINANCES FOR THE CITY OF REYNOLDSBURG

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

SECTION 1. That Section 945.02(c) Rate Schedule of Chapter 945 Sewer Charges of the Code of Ordinances for the City of Reynoldsburg be and is hereby amended to read as follows:

945.02 Sewer Rate Schedule

(a) Sewer charges for any building or premises shall be based on water consumption for the buildings. Sewer rental charges are hereby established for all residential, commercial and industrial users, effective January 1, 2024 at the rate of ten dollars and sixty-two cents ($10.62) per 1,000 gallons.

SECTION 2. That existing Section 945.02(c) of Chapter 945 Sewer Charges be and is hereby repealed and replaced.

SECTION 3. That this Ordinance shall be effective as of January 1, 2024 upon adoption by Council and following the signature by the Mayor.

Utility Increase Comparison
2024 Rate Increase

Current Rate						Recommended Rate for 2024				
Sewer Rate 2023	**$10.02**	over			over			over		
Water Rate 2023	**$9.45**	Columbus			Columbus			Columbus		
		possible			possible			possible		
		increase			increase			increase		
Increase from 2022 % Sewer		**0.50%**	5.50%	**$10.57**	**1.00%**	6.00%	**$10.62**	**1.50%**	6.50%	**$10.67**
Increase from 2022 % Water		**0.50%**	5.50%	**$9.97**	**1.00%**	6.00%	**$10.02**	**1.50%**	7.50%	**$10.16**
Based On Average Quarterly Usage			**24000**			**24000**			**24000**	
Current Water/Sewer Rate 2023/1000 Gallons			**$19.47**			**$19.47**			**$19.47**	
Average Current Quarterly Bill			$467.28			$467.28			$467.28	
Proposed Water/Sewer Rate2024/1000 gallons			***$20.54***			***$20.64***			***$20.83***	
Propsed Average Quarterly Bill			**$492.98**			**$495.32**			**$499.92**	
Est. total rate increase Water and Sewer 1000 gallon			**$1.07**			**$1.17**			**$1.36**	

$.50 cents raise for Sewer from Columbus is increasing charges too, 0.47 cent raise is what Columbus Portion of the Water.

$0.97 is Columbus $ 1.17 is total Recommended for the total increase to Reynoldsburg That's 0.19 cents total over Columbus

Please note that every one is rasing cost 6% to 8% ours is 5.50% on average.

Proposed Rates - 2024

- Water: **5.0%**
- Sewer: **5.0%**
- Storm: **1.0%**

<u>Overall % Increase To Average Household</u> Bill: 4.72%

➢ **Quarterly** Residential Bill $ Increase (17 ccf): **$10.16**

➢ **Annual** Residential Bill $ Increase (17 ccf): **$40.65**

<u>History</u>

➢ 2021 Rates (2% Water, 3% Sewer, 1% Storm – 2.49%)

➢ 2022 Rates (4% Water, 5% Sewer, 3% Storm – 4.49%)

➢ 2023 Rates (4% Water, 5% Sewer, 2% Storm – 4.45%)

➢ 2024 SWAB Projection in 2022 (5% Water, 6% Sewer, 2% Storm – 5.45%)

THE CITY OF COLUMBUS
ANDREW J. GINTHER, MAYOR
DEPARTMENT OF PUBLIC UTILITIES

Inflation Rates 2023

Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
2023	6.40%	6%	5%	4.90%	4%	3%	3.20%	3.70%	3.70%
Average	4.43%								

Source: BLS

Reynoldsburg
OHIO • 1839

STAFF REPORT
REYNOLDSBURG CITY COUNCIL

DATE: October 23, 2023

RE: An Ordinance to Approve Payment of Services Performed to the Auditor's Certificate of Availability of Funds, and Declaring an Emergency

APPROVALS:

Joe Begeny
Stephen Cicak
Chris Shook
Mollie Prasher

EMERGENCY:

single-read emergency

REASON FOR EMERGENCY:

As this is a Then and Now, the request is for a single-read emergency in order to pay these overdue invoices.

STAFF REPORT:

The expectation was that there were enough funds in the Local Waste PO account to cover these two months of pick up, but the cost was a little more than anticipated resulting in this Then and Now

---

AN ORDINANCE TO APPROVE PAYMENT OF SERVICES PERFORMED TO THE AUDITORS CERTIFICATE OF AVAILABILITY OF FUNDS, AND DECLARING AN EMERGENCY

WHEREAS, services were rendered by Local Waste for refuse pick-up services for August and September; and

WHEREAS, the City did not have adequate funds on the existing purchase order to cover the full cost of the services rendered; and

WHEREAS, it is necessary to pay for the services rendered in a timely manner; and

WHEREAS, the City Auditor has certified to this Council that at the time the purchase was made, and at the present time, sufficient funds were available or in the process of collection, to the credit of the proper fund, properly appropriated, and free from any previous encumbrances; and

WHEREAS, the Ohio Revised Code (ORC) Section 5705.41 (D) grants to this Council the authority to approve payment for this purchase upon certification from the City's financial representative that both were available at the time of the contract.

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

SECTION 1. That in accordance with ORC 5705.41(D) the following payment for services performed to the Auditor's Certificate shall be and is hereby approved:

Vendor: Local Waste
Description: Monthly Refuse Pick-up Services Invoices
Invoice Date/s: October 3, 2023
Total Amount: $435,023.90
Account: 750.738.5315 Private Hauler Contract

SECTION 2. That this Ordinance is deemed to be an emergency measure necessary for the financial needs of the City in order to pay invoices and ORC 5705.41(D) requires that this Ordinance be passed within thirty days of its presentation to City Council. Therefore, upon adoption by Council, this Ordinance shall be in effect immediately upon signature by the Mayor.

AUDITOR'S CERTIFICATION

"Then and Now"

Section 5705.41 (D) of the Ohio Revised Code states that, when a purchase of goods and services is made prior to the Auditor's certification of available funds, the Auditor shall prepare a certificate stating that funds were available at the time of the purchase and are still available at the time of receipt of the invoice for such purpose. The certificate shall be presented to City Council for its consideration of approval. Resulting legislation shall be passed within 30 days from receipt of the Auditor's certificate.

I do hereby certify that the amount of $ 14,819.37 has been appropriated and was available in the treasury at the date of purchase Ongoing Services July and is still available as of October 2023 for the following purchase:

Purchase Order # 2023-2180 Date of Invoice 10/3/23

Vendor Local Waste Description Trash Services

Invoice # 757025 Account # 750.738.5315

Stephen M. Cicak
City Auditor

10.17.23
Date

Ship To
City of Reynoldsburg-Service Safety Dept
7232 E. Main Street
REYNOLDSBURG, OH 43068

Bill To
City of Reynoldsburg-Service Safety Dept
7232 E. Main Street
REYNOLDSBURG, OH 43068

Purchase Order

No. 2023-00002180

DATE 10/03/2023

PURCHASE ORDER NUMBER MUST APPEAR ON ALL INVOICES, SHIPPERS, BILL OF LADING AND CORRESPONDENCE

VENDOR 11806 - LOCAL WASTE SERVICES, LT

Contact
LOCAL WASTE SERVICES, LTD
1300 S. COLUMBUS AIRPORT RD
COLUMBUS, OH 43207

REYNOLDSBURG OHIO

DELIVER BY
SHIP VIA
FREIGHT TERMS
PAGE **1 of 1**
ORIGINATOR: Kalle Gwilliams

REFERENCE #

QUANTITY	UNIT	DESCRIPTION	UNIT COST	TOTAL COST
1.0000	Each	Private Hauler Contract - Trash services contract 750.738.5315 - Private Hauler Contract 900,000.00	900,000.0000	$900,000.00
10/3/23		757025 July services	$	14,819.37
		Approved For Payment Dept Head [signature] Date 10/4/2023		
			TOTAL DUE	$900,000.00

AUDITOR'S CERTIFICATE
I certify that funds for the above encumbrance have been appropriated and are in the treasury free from any obligation.

Stephen M. Cicak

Special Instructions

locally owned and operated since 1999

LWS

central Ohio's premier waste and recycling hauler

1300 S COLUMBUS AIRPORT R
COLUMBUS, OH 43207
614-409-9375

Invoice Date	10/03/2023
Invoice Number	757025
Customer Number	01-0164218
Due Date	08/31/2023 JULY
For Period	SERVICES

CITY OF REYNOLDSBURG
7232 E MAIN RD
REYNOLDSBURG OH 43068

Service Address
CITY OF REYNOLDSBURG
7232 E MAIN ST
REYNOLDSBURG OH 43068

Date	Description	Quantity	Rate	Total
07/28/23	RESI CURB SERVICE	222.00	20.470	$4,544.34
07/28/23	SENIOR CURB SERVICE	240.00	18.420	$4,420.80
07/28/23	95 SENIOR MEDICAL SVC	21.00	18.420	$386.82
07/28/23	95 MEDICAL SERVICE	10.00	20.470	$204.70
07/28/23	95 RESIDENTIAL CURB S	8109.00	20.470	$165,970.76
07/28/23	95 SENIOR RESIDENTIAL	1782.00	18.420	$32,824.44
07/28/23	FUEL ADJUSTMENT	10384.00	20.470	$1,661.44
	Sub Total 208,351.86			
	Fees 1,661.44			
	Total 210,013.30			
	** SUB ACCT: 01- 162887 REYN - STREET DEP COMPLEX			
	7806 E MAIN ST			
	WORK ORDER#: 751815			
07/07/23	DISP FEE-MSW	1.69		
	WORK ORDER#: 751817			

Current	31-60 Days	61-90 Days	91+ Days	Invoice Total

- = Continued = -

Invoice Date	10/03/2023
Invoice Number	757025
Customer Number	01-0164218
Due Date	08/31/2023

Total Due $210,013.30

Amount Enclosed $ ____ . __

Check# ______

Service Address
CITY OF REYNOLDSBURG
7232 E MAIN ST
REYNOLDSBURG OH 43068

LOCAL WASTE SERVICES, LTD
PO BOX 554747
DETROIT, MI 48255-4747

5547470101642189075702502100133009

locally owned and operated since 1999

LWS

central Ohio's premier waste and recycling hauler

1300 S COLUMBUS AIRPORT R
COLUMBUS, OH 43207
614-409-9375

Invoice Date	10/03/2023
Invoice Number	757025
Customer Number	01-0164218
Due Date	08/31/2023 JULY
For Period	SERVICES

CITY OF REYNOLDSBURG
7232 E MAIN RD
REYNOLDSBURG OH 43068

Service Address
CITY OF REYNOLDSBURG
7232 E MAIN ST
REYNOLDSBURG OH 43068

Date	Description	Quantity	Rate	Total
07/07/23	DISP FEE-C & D	10.27		
	WORK ORDER#: 752942			
07/12/23	DISP FEE-YARD WASTE	3.00		
	WORK ORDER#: 753834			
07/17/23	DISP FEE-MSW	10.86		
	WORK ORDER#: 753835			
07/17/23	DISP FEE-MSW	8.61		
	** SUB ACCT: 01- 189090 REYN - JULY 4TH EVENT			
	6800 DAUGHTERY DR			
	WORK ORDER#: 741282			
06/30/23	30 YD OT DELIVERY			
	WORK ORDER#: 741283			
07/05/23	30 YD OT DNR			
07/06/23	DISP FEE-MSW	0.74		

Current	31-60 Days	61-90 Days	91+ Days	Invoice Total

- = Continued = -

Invoice Date	10/03/2023
Invoice Number	757025
Customer Number	01-0164218
Due Date	08/31/2023

Total Due	$210,013.30
Amount Enclosed	$.
Check#	

Service Address
CITY OF REYNOLDSBURG
7232 E MAIN ST
REYNOLDSBURG OH 43068

LOCAL WASTE SERVICES, LTD
PO BOX 554747
DETROIT, MI 48255-4747

5547470101642189075702502100133O9

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1300 S COLUMBUS AIRPORT R
COLUMBUS, OH 43207
614-409-9375

Invoice Date	10/03/2023
Invoice Number	757025
Customer Number	01-0164218
Due Date	08/31/2023 JULY
For Period	SERVICES

CITY OF REYNOLDSBURG
7232 E MAIN RD
REYNOLDSBURG OH 43068

Service Address

CITY OF REYNOLDSBURG
7232 E MAIN ST
REYNOLDSBURG OH 43068

Date	Description	Quantity	Rate	Total

Sub Total	$208,351.86
Total Fees	$1,661.44
Total Invoice	$210,013.30

THANK YOU FOR YOUR PROMPT PAYMENT Online bill pay is here. Visit www.localwasteservices.com Your ONLINE ACCESS code is 0343496

Current	31-60 Days	61-90 Days	91+ Days	Invoice Total
$210,013.30	$0.00	$0.00	$0.00	$210,013.30

Invoice Date	10/03/2023
Invoice Number	757025
Customer Number	01-0164218
Due Date	08/31/2023

Total Due	$210,013.30
Amount Enclosed	$.
Check#	

Service Address

CITY OF REYNOLDSBURG
7232 E MAIN ST
REYNOLDSBURG OH 43068

LOCAL WASTE SERVICES, LTD
PO BOX 554747
DETROIT, MI 48255-4747

55474701016421890757025021001330 9

AUDITOR'S CERTIFICATION

"Then and Now"

Section 5705.41 (D) of the Ohio Revised Code states that, when a purchase of goods and services is made prior to the Auditor's certification of available funds, the Auditor shall prepare a certificate stating that funds were available at the time of the purchase and are still available at the time of receipt of the invoice for such purpose. The certificate shall be presented to City Council for its consideration of approval. Resulting legislation shall be passed within 30 days from receipt of the Auditor's certificate.

I do hereby certify that the amount of $ 210,083.59 has been

appropriated and was available in the treasury at the date of purchase Ongoing Services August

and is still available as of October 2023 for the following purchase:

Purchase Order # 2023-2180 Date of Invoice 10-3-23

Vendor Local Waste Description Trash services

Invoice # 767864 Account # 750.738.5315

Stephen M. Cecil
City Auditor

10.16.23
Date

Ship To
City of Reynoldsburg-Service Safety Dept
7232 E. Main Street
REYNOLDSBURG, OH 43068

Bill To
City of Reynoldsburg-Service Safety Dept
7232 E. Main Street
REYNOLDSBURG, OH 43068

Purchase Order

No. 2023-00002180

DATE 10/03/2023

VENDOR 11806 - LOCAL WASTE SERVICES, LT

PURCHASE ORDER NUMBER MUST APPEAR ON ALL INVOICES, SHIPPERS, BILL OF LADING AND CORRESPONDENCE

Contact
LOCAL WASTE SERVICES, LTD
1300 S. COLUMBUS AIRPORT RD
COLUMBUS, OH 43207

DELIVER BY
SHIP VIA
FREIGHT TERMS
PAGE **1 of 1**
ORIGINATOR: Kalle Gwilliams

REFERENCE #

QUANTITY	UNIT	DESCRIPTION	UNIT COST	TOTAL COST
1.0000	Each	Private Hauler Contract - Trash services contract 750.738.5315 - Private Hauler Contract 900,000.00	900,000.0000	$900,000.00
10/3/23		767864 August Services	$	210,083.59

Approved For Payment
Dept Head
Date 10/4/2023

RECEIVED
AUDITOR'S OFFICE
OCT - 4 2023

TOTAL DUE $900,000.00

AUDITOR'S CERTIFICATE
I certify that funds for the above encumbrance have been appropriated and are in the treasury free from any obligation.

Stephen M. Cicak

Special Instructions

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1300 S COLUMBUS AIRPORT R
COLUMBUS, OH 43207
614-409-9375

Invoice Date	10/03/2023
Invoice Number	767864
Customer Number	01-0164218
Due Date	09/30/2023
For Period	AUGUST SERVICES

CITY OF REYNOLDSBURG
7232 E MAIN RD
REYNOLDSBURG OH 43068

Service Address

CITY OF REYNOLDSBURG
7232 E MAIN ST
REYNOLDSBURG OH 43068

Date	Description	Quantity	Rate	Total
08/29/23	RESI CURB SERVICE	219.00	20.470	$4,482.93
08/29/23	SENIOR CURB SERVICE	238.00	18.420	$4,383.96
08/29/23	95 SENIOR MEDICAL SVC	21.00	18.420	$386.82
08/29/23	95 MEDICAL SERVICE	10.00	20.470	$204.70
08/29/23	95 RESIDENTIAL CURB S	8104.00	20.470	$165,868.41
08/29/23	95 SENIOR RESIDENTIAL	1797.00	18.420	$33,100.74
08/29/23	FUEL ADJUSTMENT	10389.00	20.470	$1,662.24
	Sub Total 208,427.56			
	Fees 1,662.24			
	Total 210,089.80			
	** SUB ACCT: 01- 162887 REYN - STREET DEP COMPLEX			
	7806 E MAIN ST			
	WORK ORDER#: 757643			
08/02/23	DISP FEE-MSW	8.99		
	WORK ORDER#: 757644			

Current	31-60 Days	61-90 Days	91+ Days	Invoice Total

- = Continued = -

Invoice Date	10/03/2023
Invoice Number	767864
Customer Number	01-0164218
Due Date	09/30/2023

Total Due	$417,298.65
Amount Enclosed	$.
Check#	

Service Address

CITY OF REYNOLDSBURG
7232 E MAIN ST
REYNOLDSBURG OH 43068

LOCAL WASTE SERVICES, LTD
PO BOX 554747
DETROIT, MI 48255-4747

55474701016421890767864021008359 4

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LWS

central Ohio's premier waste and recycling hauler

1300 S COLUMBUS AIRPORT R
COLUMBUS, OH 43207
614-409-9375

Invoice Date	10/03/2023
Invoice Number	767864
Customer Number	01-0164218
Due Date	09/30/2023
For Period	AUGUST SERVICES

CITY OF REYNOLDSBURG
7232 E MAIN RD
REYNOLDSBURG OH 43068

Service Address
CITY OF REYNOLDSBURG
7232 E MAIN ST
REYNOLDSBURG OH 43068

Date	Description	Quantity	Rate	Total
08/02/23	DISP FEE-MSW	9.28		
	WORK ORDER#: 757645			
08/02/23	DISP FEE-YARD WASTE	0.50		
	WORK ORDER#: 763579			
08/09/23	DISP FEE-C & D	16.62		
	** SUB ACCT: 01- 172104 RESIDENT			
	6390 LEXLEIGH RD			
08/24/23	START SERVICE 07/01-08/24			
08/24/23	CART RENTAL	1.00	3.500	($6.21)
	Sub-Account:			
	Total 6.21-			
	** SUB ACCT: 01- 189659 REYN - TOMATO FESTIVAL			
	7080 E LIVINGSTON AVE			
	WORK ORDER#: 763983			
08/10/23	30 YD OT DELIVERY			

Current	31-60 Days	61-90 Days	91+ Days	Invoice Total

- = Continued = -

Invoice Date	10/03/2023
Invoice Number	767864
Customer Number	01-0164218
Due Date	09/30/2023

Total Due	~~$417,298.65~~
Amount Enclosed	$.
Check#	

Service Address
CITY OF REYNOLDSBURG
7232 E MAIN ST
REYNOLDSBURG OH 43068

LOCAL WASTE SERVICES, LTD
PO BOX 554747
DETROIT, MI 48255-4747

554747010164218907678640210083594

locally owned and operated since 1999

LWS

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1300 S COLUMBUS AIRPORT R
COLUMBUS, OH 43207
614-409-9375

Invoice Date	10/03/2023
Invoice Number	767864
Customer Number	01-0164218
Due Date	09/30/2023
For Period	AUGUST SERVICES

CITY OF REYNOLDSBURG
7232 E MAIN RD
REYNOLDSBURG OH 43068

Service Address
CITY OF REYNOLDSBURG
7232 E MAIN ST
REYNOLDSBURG OH 43068

Date	Description	Quantity	Rate	Total
	WORK ORDER#: 763984			
08/10/23	30 YD OT DELIVERY			
	WORK ORDER#: 763985			
08/14/23	30 YD OT DNR			
08/14/23	DISP FEE-MSW	2.56		
	WORK ORDER#: 763986			
08/14/23	30 YD OT DNR			
08/14/23	DISP FEE-MSW	2.09		

Sub Total	$208,421.35
Total Fees	$1,662.24
Total Invoice	$210,083.59

THANK YOU FOR YOUR PROMPT PAYMENT Online bill pay is here. Visit www.localwasteservices.com Your ONLINE ACCESS code is 0343496

Current	31-60 Days	61-90 Days	91+ Days	Invoice Total
$210,083.59	$207,215.06	$0.00	$0.00	$210,083.59

Invoice Date	10/03/2023
Invoice Number	767864
Customer Number	01-0164218
Due Date	09/30/2023

Total Due	$417,298.65
Amount Enclosed	$.
Check#	

Service Address
CITY OF REYNOLDSBURG
7232 E MAIN ST
REYNOLDSBURG OH 43068

LOCAL WASTE SERVICES, LTD
PO BOX 554747
DETROIT, MI 48255-4747

554747010164218907678640210083594

AUDITOR'S CERTIFICATION

"Then and Now"

Section 5705.41 (D) of the Ohio Revised Code states that, when a purchase of goods and services is made prior to the Auditor's certification of available funds, the Auditor shall prepare a certificate stating that funds were available at the time of the purchase and are still available at the time of receipt of the invoice for such purpose. The certificate shall be presented to City Council for its consideration of approval. Resulting legislation shall be passed within 30 days from receipt of the Auditor's certificate.

I do hereby certify that the amount of $ 210,120.94 has been

appropriated and was available in the treasury at the date of purchase ongoing services September

and is still available as of October, 2023 for the following purchase:

Purchase Order # 2023-2180 Date of Invoice 10/3/23

Vendor Local Waste Description Trash services

Invoice # 778927 Account # 750.738.5315

Stephen M. Cucih

City Auditor

10.17.23

Date

Ship To
City of Reynoldsburg-Service Safety Dept
7232 E. Main Street
REYNOLDSBURG, OH 43068

Bill To
City of Reynoldsburg-Service Safety Dept
7232 E. Main Street
REYNOLDSBURG, OH 43068

Purchase Order

No. 2023-00002180

DATE 10/03/2023

VENDOR 11806 - LOCAL WASTE SERVICES, LT

PURCHASE ORDER NUMBER MUST APPEAR ON ALL INVOICES, SHIPPERS, BILL OF LADING AND CORRESPONDENCE

Contact
LOCAL WASTE SERVICES, LTD
1300 S. COLUMBUS AIRPORT RD
COLUMBUS, OH 43207

DELIVER BY
SHIP VIA
FREIGHT TERMS
PAGE **1 of 1**
ORIGINATOR: Kalle Gwilliams

REFERENCE #

QUANTITY	UNIT	DESCRIPTION	UNIT COST	TOTAL COST
1.0000	Each	Private Hauler Contract - Trash services contract 750.738.5315 - Private Hauler Contract 900,000.00	900,000.0000	$900,000.00
10/3/23		778927 September services	$	210,120.94

Approved For Payment
Dept Head
Date 10/4/2023

RECEIVED
AUDITOR'S OFFICE
OCT - 4 2023

TOTAL DUE $900,000.00

AUDITOR'S CERTIFICATE
I certify that funds for the above encumbrance have been appropriated and are in the treasury free from any obligation.

Stephen M. Cicak

Special Instructions

locally owned and operated since 1999

LWS

— central Ohio's premier waste and recycling hauler

1300 S COLUMBUS AIRPORT R
COLUMBUS, OH 43207
614-409-9375

Invoice Date	10/03/2023
Invoice Number	778927
Customer Number	01-0164218
Due Date	10/31/2023
For Period	SEPTEMBER SERVICES

CITY OF REYNOLDSBURG
7232 E MAIN RD
REYNOLDSBURG OH 43068

Service Address

CITY OF REYNOLDSBURG
7232 E MAIN ST
REYNOLDSBURG OH 43068

Date	Description	Quantity	Rate	Total
09/29/23	RESI CURB SERVICE	219.00	20.470	$4,482.93
09/29/23	SENIOR CURB SERVICE	238.00	18.420	$4,383.96
09/29/23	95 SENIOR MEDICAL SVC	20.00	18.420	$368.40
09/29/23	95 MEDICAL SERVICE	11.00	20.470	$225.17
09/29/23	95 RESIDENTIAL CURB S	8091.00	20.470	$165,602.30
09/29/23	95 SENIOR RESIDENTIAL	1813.00	18.420	$33,395.46
09/29/23	FUEL ADJUSTMENT	10392.00	20.470	$1,662.72
	Sub Total 208,458.22			
	Fees 1,662.72			
	Total 210,120.94			
	** SUB ACCT: 01-162887 REYN - STREET DEP COMPLEX			
	7806 E MAIN ST			
	WORK ORDER#: 767617			
08/29/23	DISP FEE-MSW	9.67		
	WORK ORDER#: 767618			

Current	31-60 Days	61-90 Days	91+ Days	Invoice Total

- = Continued = -

Invoice Date	10/03/2023
Invoice Number	778927
Customer Number	01-0164218
Due Date	10/31/2023

Total Due	~~$627,419.50~~
Amount Enclosed	$.
Check#	

Service Address

CITY OF REYNOLDSBURG
7232 E MAIN ST
REYNOLDSBURG OH 43068

LOCAL WASTE SERVICES, LTD
PO BOX 554747
DETROIT, MI 48255-4747

5547470101642189077892702101 20943

locally owned and operated since 1999

LWS

— central Ohio's premier waste and recycling hauler

1300 S COLUMBUS AIRPORT R
COLUMBUS, OH 43207
614-409-9375

Invoice Date	10/03/2023
Invoice Number	778927
Customer Number	01-0164218
Due Date	10/31/2023
For Period	SEPTEMBER SERVICES

CITY OF REYNOLDSBURG
7232 E MAIN RD
REYNOLDSBURG OH 43068

Service Address
CITY OF REYNOLDSBURG
7232 E MAIN ST
REYNOLDSBURG OH 43068

Date	Description	Quantity	Rate	Total
08/29/23	DISP FEE-C & D	9.83		

Sub Total	$208,458.22
Total Fees	$1,662.72
Total Invoice	$210,120.94

THANK YOU FOR YOUR PROMPT PAYMENT Online bill pay is here. Visit www.localwasteservices.com Your ONLINE ACCESS code is 0343496

Current	31-60 Days	61-90 Days	91+ Days	Invoice Total
$210,120.94	$210,083.59	$207,215.06	$0.00	$210,120.94

Invoice Date	10/03/2023
Invoice Number	778927
Customer Number	01-0164218
Due Date	10/31/2023

Total Due	~~$627,419.59~~
Amount Enclosed	$.
Check#	

Service Address
CITY OF REYNOLDSBURG
7232 E MAIN ST
REYNOLDSBURG OH 43068

LOCAL WASTE SERVICES, LTD
PO BOX 554747
DETROIT, MI 48255-4747

5547470101642189077892702101209943

STAFF REPORT
REYNOLDSBURG CITY COUNCIL

DATE: October 23, 2023

RE: An Ordinance Authorizing the Mayor to Purchase the Rights-of-Way Necessary for the Construction of Waggoner Road Phase I, Appropriate Funds, and Declaring an Emergency

APPROVALS:

Joe Begeny
Chris Shook
Stephen Cicak
Mollie Prasher

EMERGENCY:

two-read emergency

REASON FOR EMERGENCY:

to keep the project on timeline and release funds for the purchase of rights-of-way

STAFF REPORT:

AN ORDINANCE AUTHORIZING THE MAYOR TO PURCHASE THE RIGHTS-OF-WAY NECESSARY FOR THE CONSTRUCTION OF WAGGONER ROAD PHASE I, APPROPRIATE FUNDS, AND DECLARING AN EMERGENCY

WHEREAS, the City of Reynoldsburg was awarded Ohio Public Works Commission (OPWC) Funds to design and construct the necessary improvements along Waggoner Road from Priestly Drive to East Main Street; and

WHEREAS, as part of these improvements it may be necessary to purchase additional rights-of-way or easements from property owners along said corridor; and

WHEREAS, as part of the City's application, $321,979.00 was earmarked for potential right-of-way and easement acquisitions.

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

SECTION 1. That the Mayor is hereby authorized to enter in any agreements deemed

necessary for the Waggoner Road Phase I Project as it relates to right-of-way and easement purchases necessary for the overall public safety and welfare of the City.

SECTION 2. That an amount of $321,979.00 be appropriated from the unappropriated General Fund (110) and appropriated to account number 410.000.0198.5659 Miscellaneous Infrastructure.

SECTION 3. That this Ordinance is deemed to be an emergency measure necessary for the financial needs of the City's government in order to move the project forward . Wherefore upon adoption by Council, this Ordinance shall be in effect immediately upon signature by the Mayor.

Ohio Public Works Commission

PROJECT GRANT/LOAN AGREEMENT

STATE CAPITAL IMPROVEMENTS PROGRAM

Pursuant to Ohio Revised Code Chapter 164 and Ohio Administrative Code Chapter 164-1, this Project Loan Agreement ("Agreement") is entered into **July 1, 2022** by and between the State of Ohio, acting by and through the Director of the Ohio Public Works Commission ("Director" or the "OPWC"), and **City of Reynoldsburg** ("Recipient"), in respect of the Project named **Waggoner Road Improvements Phase I** as described in Appendix A of this Agreement ("Project") to provide **46 %** of the total Project cost ("Participation Percentage"), not to exceed **Three Million Five Hundred Thousand Dollars** **($ 3,500,000)**, for the sole and express purpose of financing or reimbursing costs of the Project as more fully set forth in this Agreement and the Appendices as attached.

OPWC Project **CC03Z / CC04Z**

RECITALS

The State Capital Improvements Fund created under Ohio Revised Code Section 164.08 is to benefit local subdivisions for the acquisition, construction, reconstruction, improvement, planning and equipping of roads and bridges, appurtenances to roads and bridges to enhance the safety of animal-drawn vehicles, pedestrians, and bicycles, waste water treatment systems, water supply systems, solid waste disposal facilities, and storm water and sanitary collection, storage, and treatment facilities, including real property, interests in real property, facilities, and equipment related or incidental to those facilities.

Pursuant to Ohio Revised Code Section 164.02, the Ohio General Assembly created the Ohio Public Works Commission (OPWC) to implement the policies set forth in Article VIII of the Ohio Constitution and Ohio Revised Code Chapter 164;

Pursuant to Ohio Revised Code 164.05, the Director is empowered to (i) enter into agreements with Local Subdivisions to provide loans, grants, and local debt support for Capital Improvement Projects; and (ii) authorize payments to Local Subdivisions or their Contractors for costs incurred for Capital Improvement Projects;

Pursuant to Ohio Revised Code Section 164.06, the Director is empowered to review and approve or disapprove requests for financial assistance from the District Public Works Integrating Committees in accordance with the criteria set forth in Ohio Revised Code Sections 164.06(B);

Ohio Revised Code Sections 164.05 and 164.06 permit a grant and loan of funds for such a Capital Improvement Project to be expended or provided only after the District Public Works Integrating Committee has submitted a request to fund the Project to the Director outlining the Recipient's planned use of the funds, and subsequent approval of the request by the Director;

The Recipient desires to engage in the Capital Improvement Project described in Appendix A of this Agreement; and

The Project has been duly recommended to the Director pursuant to Ohio Revised Code 164.06 by the District Committee of which the Recipient is a part.

In consideration of the contained promises and covenants, the undersigned agree as follows:

I. DEFINITIONS AND GENERAL PROVISIONS. The following words and terms as used in this Agreement shall have the following meanings.

"Bond Counsel" means an attorney or firm of attorneys of nationally recognized standing on the subject of municipal bonds satisfactory to the Director.

"Business Day" means a day of the year on which banks located in Columbus, Ohio and in New York, New York are not required or authorized by law to remain closed and on which The New York Stock Exchange is not closed.

"Capital Improvement Project" means the eligible project as defined in Ohio Revised Code Section 164.08 and as described in Appendix A.

"Chief Executive Officer" means the single office or official of the Recipient and as designated in Appendix A pursuant to Section V. A. or authorized designee as per written notification to the Director.

"Chief Fiscal Officer" means the single office or official of the Recipient and as designated in Appendix A, pursuant to Section V. A, or authorized designee as per written notification to the Director.

"Code" means the Internal Revenue Code of 1986, as amended. Each reference to the Code shall be deemed to include the United States Treasury Regulations in effect, whether temporary or final, with respect thereto and applicable to the Infrastructure Bonds or the use of the proceeds thereof.

"Contractor" means a person who has a direct contractual relationship with the Recipient and is the manufacturer of all or a portion of the Project, or the provider of labor, materials or services in connection with the acquisition, improvements, construction, reconstruction, expansion, or engineering of the Project; or both.

"Cost of Project" means the costs of acquiring, constructing, reconstructing, expanding, improving and engineering projects and shall also be deemed to include preliminary costs, including but not limited to, planning costs, design costs, and financing costs.

"District Committee" means the District Public Works Integrating Committees and the Executive Committees created pursuant to Ohio Revised Code Section164.04.

"Effective Date" means the date set forth on Page One of this Agreement.

"Eligible Project Costs" means such portion of the Project costs disbursed from the OPWC to the Recipient for the sole and express purpose of acquiring, constructing, reconstructing, expanding, improving, engineering and equipping the Project, other direct expenses, and related financing costs.

"Governing Body" means the board of county commissioners or a county council if a county, the legislative authority of a municipal corporation, or the board of township trustees if a township, the board of directors if a sanitary district; or the board of trustees if a regional water and sewer district.

"Local Subdivision" means a county, municipal corporation, township, sanitary district or reginal water and sewer district of the State.

"Local Subdivision Contribution" means the Local Subdivision financial share used for the sole and express purpose of paying or reimbursing the costs certified to the Director under this Agreement for the completion of the project. Such funds shall constitute a specified percentage of the total Cost of Project set forth in Appendix B and may consist of money by any person, any Local Subdivision, the State of Ohio, or the federal government or of contributions in-kind by such parties through purchase or donation of equipment, land, easements, labor, or materials necessary to complete the Project.

"Note" means the promissory note provided to the Chief Financial Officer of record.

"Participation Percentage" means the percentage of the total actual Project costs that will be contributed by the OPWC, not to exceed the maximum dollar contribution of the OPWC identified in this Project Agreement, and the percentage of the total actual Project costs that will be contributed by the Recipient. Both percentages are identified in Appendix B. If the total actual Project costs exceed the estimated Project costs identified in Appendix B, the Local Subdivision Participation Percentage will increase to reflect the cost overrun, while the OPWC percentage contribution will decrease recognizing that there is a maximum dollar contribution from the OPWC which is identified in this Project Agreement.

"Private Business Use" means use (directly or indirectly) in a trade or business or activity carried on by any Private Person (other than a Tax-Exempt Organization) other than use as a member of, and on the same basis as, the public.

"Private Person" means any person, firm, entity or individual who or which is other than a governmental unit as defined in Code Section 150 and used in Code Sections 141 and 148.

"Project" means the scope of work specified in Appendix A.

"Project Manager" means the principal employee or agent of the Recipient having administrative authority over the Project designated in Appendix A pursuant to Section V.A., or authorized designee as per written notification to the Director.

"Repayment Amount" means the amount to be paid by the Recipient to the OPWC on each payment date of each year during the Term pursuant to the terms and conditions of the Note.

"State" means the State of Ohio.

"Tax-Exempt Organization" means a governmental unit, as used in Code Sections 141 and 148.

"Utility" means the Project if a facility which generates revenues from fees, charges or taxes associated with the use of the facility.

II. FINANCIAL ASSISTANCE - GRANT. Subject to the terms and conditions contained herein, the Director hereby grants to the Recipient financial assistance, as established in this section, for the sole and express purpose of paying or reimbursing the eligible costs certified to the Director under this Agreement for the completion of the Project. The OPWC hereby agrees to provide financial assistance in the form of a grant, from the State Capital Improvements Fund, which constitutes the proceeds of the Infrastructure Bonds, in an amount not to exceed **Two Million Six Hundred Twenty One Thousand Five Hundred Dollars (\$ 2,621,500).** Once this grant amount is fully expended, the loan amount below will be drawn on for disbursing the remaining OPWC obligations contained in the Agreement, unless otherwise specified in Appendix A. If the loan amount is necessitated for the local share, grant and loan assistance will be disbursed concurrently.

III. FINANCIAL ASSISTANCE – LOAN. Subject to the terms and conditions contained in this Agreement, the Director hereby grants to the Recipient financial assistance, as established in this section, for the sole and express purpose of paying or reimbursing the eligible costs certified to the Director under this Agreement for the completion of the Project. The OPWC shall lend to Recipient and Recipient shall borrow from the OPWC an amount not to exceed **Eight Hundred Seventy Eight Thousand Five Hundred Dollars . (\$ 878,500)**, the proceeds of which shall be utilized solely to finance the Eligible Project Costs and/or reimburse the Recipient for its advance payment of such Eligible Project Costs. The Loan shall be disbursed by the OPWC to the Recipient pursuant to Section V of the Agreement. The terms of repayment of the Loan shall be as set forth in the Note and Recipient shall make all payments required to be made under the Note as and when due.

A. In the event the Project to be constructed is or will be a Utility, the Recipient hereby agrees to the following:

1. It shall always prescribe and charge such rates, fees, charges or taxes as shall result in revenues at least adequate to meet operation, maintenance and all expenses of the Utility and the payment of all amounts required by the Note;

2. It shall permit any authorized agent of the OPWC to inspect all records, accounts and data of the Utility at any reasonable time; and

3. It shall segregate the revenues, funds, properties, costs and expenses of the Utility from all other revenues, funds properties, costs and expenses of the Recipient.

B. The Recipient shall pay to the OPWC an amount equal to the Repayment Amount as and when due as provided in the Note from (i) any source of revenues of the Recipient, or (ii) in the event the Project is or will be a Utility, the Recipient shall make such payments from the revenues of such Utility; provided, however, that if otherwise lawful, nothing in this Agreement shall be deemed to prohibit the Recipient from using, of its own volition, any of its general revenues or other revenue sources for such payments. The obligation of the Recipient to pay the Repayment Amount shall not be assignable, and the Recipient shall not be discharged therefrom, without the prior written consent of the OPWC. During the first 15 days of May and November of each year during the Term, the OPWC shall invoice the Recipient for the sum due and owing the OPWC and the payment of each such invoice shall be made by the Recipient to the OPWC not later than the last Business Day of January or the first day of July. The OPWC may adjust repayment schedules based on the administrative needs of the Lender. Any failure of the OPWC to invoice the Recipient shall not otherwise release the Recipient from its obligations to pay the Repayment Amount as and when due or otherwise fulfilling its obligations.

C. The Recipient shall pay the Local Subdivision Contribution. If the Term commences prior to the determination of the final costs of the Project, the Repayment Amount and the Local Subdivision Contribution shall be based upon the best figures available at the time of execution of the Agreement or as amended. When such final costs of the Project are greater than or less than the estimated costs of the Project as set forth in Appendix B, the amount of the Loan and the Note shall be adjusted in accordance with the terms and conditions of the Note and the Local Subdivision Contribution shall be paid in full by the Recipient as and when due.

D. In the event the final costs of the Project are greater than the estimated costs of the Project, the Recipient shall be responsible for the difference.

E. Prior to the disbursement of the Loan, the Recipient shall demonstrate to the satisfaction of the Director the capability of the Recipient to pay the Repayment Amount and the Local Subdivision Contribution. The Director may withhold any disbursement during the Term if the Director reasonably believes that the Recipient is unable to pay the Repayment Amount or its Local Subdivision Contribution as and when due.

F. Upon completion of the Project, the Recipient shall make a full and complete accounting to the OPWC of the Eligible Project Cost.

G. If prior to the completion of the Term the Project shall be damaged or destroyed, partially or completely, by fire, flood, windstorm or other casualty, there shall be no abatement or reduction of the Repayment Amount or the Local Subdivision Contribution payable by the Recipient, and the Recipient shall at its cost and expense (i) promptly repair, rebuild or restore the property damaged or destroyed in substantially the same condition before such damage or destruction, and (ii) apply for any proceeds from insurance policies for claims for such losses as well as utilizing any additional moneys of the Recipient to repair, rebuild and restore the Project.

H. In the event that title to or the temporary use of the Project, or any part thereof, shall be taken under the exercise of the power of eminent domain by any governmental body or by any person, firm or corporation acting under governmental authority, there shall be no abatement or reduction in the amount of the Repayment Amount or the Local Subdivision Contribution payable by the Recipient, and any net proceeds received from any award made in such eminent domain proceedings shall be paid to and held by the Recipient in a separate condemnation award account and shall be applied by the Recipient in either or both the following ways as shall be determined by the Recipient:

1. The restoration of the improvements located on the Project Site to substantially the same condition as they existed prior to the exercise of said power of eminent domain; or

2. The acquisition of additional real estate, if necessary, and facilities, by construction or otherwise, equivalent to the Project, which real estate and facilities shall be deemed a part of the Project without the payment of any amounts other than provided, to the same extent as if such real estate and facilities were specifically described.

Any balance of the net proceeds of the award in such eminent domain proceedings shall be paid to the Recipient upon delivery to the OPWC of a certificate signed by the Chief Executive Officer that the Recipient has complied with either paragraph (a) or (b), or both, of this Section. The OPWC shall cooperate fully with the Recipient in the handling and conduct of any prospective or pending condemnation proceedings with respect to the Project or any part thereof. In no event will the Recipient voluntarily settle or consent to the settlement of any prospective or pending condemnation proceedings with respect to the Project or any part thereof without the prior written consent of the Director.

I. The Recipient agrees that each of the following shall be an event of default ("Event of Default") under this Agreement:

1. The Recipient fails to make any payment to the OSGCIP of the Repayment Amount required as and when due under the Note and/or the Recipient fails to pay its Local Subdivision Contribution.

2. The Recipient fails to observe and perform any obligations, agreements or provisions of the Agreement and all Appendices thereto, which failure shall continue for 30 days after receipt of written notice thereof from the Administrator.

J. Whenever an Event of Default shall have happened and be subsisting, in addition to any other rights or remedies provided in this Agreement, the Note, by law or otherwise:

1. The amount of such default, in the event the Recipient defaults on the Repayment Amount, shall bear interest at 8% per annum ("Default Interest Rate"), from the date of the default until the date of the payment thereof, and all the costs incurred by the OPWC in curing such default including, but not limited to, court costs all other reasonable costs and expenses (including reasonable attorney's fees) shall be repaid by the Recipient to the OPWC as a part of the Repayment Amount.

2. The Director may in his or her sole discretion, in accordance with Ohio Revised Code 164.05, direct the county treasurer of the county in which the Recipient is located to directly pay the amount of any default from the funds which would otherwise be appropriated to the Recipient from such county's undivided local government fund pursuant to Ohio Revised Code Sections 5747.51 to 5747.53.

3. The OPWC shall be released from all obligations to Recipient.

4. The entire principal amount of the Loan then remaining unpaid, together with all accrued interests and other charges shall, at the OPWC's option, become immediately due and payable.

K. No right or remedy conferred upon the OPWC under Section J above is intended to be exclusive of any other right or remedy given in this Agreement, by law or otherwise. Each right or remedy shall be cumulative and shall be in addition to every other remedy given in this Agreement, by law or otherwise.

L. Notwithstanding any provision contained in this Appendix, the promissory note, or any other provision of this Agreement, should the Repayment Amount equal $5,000 or less, it shall be paid to the OPWC in two equal payments according to the invoice schedule established in this Agreement.

M. *Joint Funded Project with the Ohio Department of Transportation.* For those projects advertised, awarded and administered by the Ohio Department of Transportation (ODOT), the Recipient and the Director hereby assign certain responsibilities to the ODOT, an authorized representative of the State of Ohio. Notwithstanding Sections V.A., V.B., and V.C. of the Project Agreement, the Recipient hereby acknowledges that upon notification by the ODOT, all payments for Eligible Project Costs will be disbursed by the Director and the OPWC directly to the ODOT. A Memorandum of Funds issued by the ODOT shall be used to certify the estimated project costs.

Upon receipt of a Memorandum of Funds from the ODOT, the OPWC shall transfer funds directly to the ODOT via an Intra-State Transfer Voucher. The amount or amounts transferred shall be determined by applying the Participation Percentages defined in Appendix B to those Eligible Project Costs within the Memorandum of Funds.

IV. LOCAL SUBDIVISION CONTRIBUTION. The Recipient shall, at a minimum, contribute to the Project the Local Subdivision Participation Percentage as set forth in Appendix B of this Agreement. In the event that the total actual Project costs exceed the estimated Cost of Project identified in Appendix B, the OPWC shall not be required to increase the maximum amount of the grant and the Recipient shall increase its Local Subdivision Contribution to meet such actual Cost of Project.

V. PROJECT SCHEDULE. Construction of the Project must begin within one year of the Effective Date of this Agreement, or this Agreement may become null and void at the sole discretion of the Director. A preliminary construction schedule is provided in Appendix A. Delays, with reason for the delay(s), must be communicated to the Director as soon as possible. The Director will review written requests for extensions and may extend the construction start date taking into consideration the Project can be completed within a reasonable time frame. Failure to meet the schedule without approval for an extension may cause this Agreement to become null and void at the sole discretion at the Director.

VI. DISBURSEMENTS. All payments made by the OPWC shall be made directly to the contractor that performed the work on the Project and originated the invoice unless the Recipient requests reimbursement. The following provisions apply to Project disbursements:

A. *Project Administration Designation.* Pursuant to Ohio Administrative Code 164-1-21(B) (1-3), the Recipient shall designate its Chief Executive Officer, Chief Fiscal Officer and Project Manager in Appendix A of this Agreement. The Director and OPWC must be notified of changes in these designations in writing including the addition of designees or alternates.

B. *Disbursements to Contractors to Pay Costs of the Project.* The Recipient shall submit to the Director a Disbursement Request together with the information and certifications required by this section, unless otherwise approved by the Director. The dollar amount set forth in the Disbursement Request shall be calculated based on the Participation Percentage set forth on Page One of this Agreement or as amended, to account for changed conditions in the Project financing scheme. If all requirements for disbursement are deemed by the Director to be accurate and completed, the Director shall initiate a voucher in accordance with applicable State requirements for the payment of the amount set forth in the Disbursement Request. The Office of Budget and Management, Ohio Shared Services, will forward the warrant, drawn in connection with the voucher, by regular first-class United States mail or electronic funds transfer to the contractor or other authorized recipient designated in the Disbursement Request.

Prior to any disbursement from the Fund, the following documents shall be submitted to the Director by the Recipient:

1. If the request is for disbursement to a Contractor, an invoice submitted to the Recipient by the Contractor which invoice requests payment of such sums in connection with its performance of the Project;

2. If the request is for disbursement to the Recipient, proof of payment of the invoice such as check, warrant, or other evidence satisfactory to the Director that payment of such sums has been made by the Recipient in connection with the portion of the Project for which payment is requested;

3. A Disbursement Request Form properly certified by the Project Manager, Chief Executive Officer and the Chief Fiscal Officer; and

4. Such other certificates, documents and other information as the Director may reasonably require.

   If the Director finds that the documents comply with the requirements of this Agreement, the Director is authorized to cause the disbursement of moneys from the Fund for payment of the identified Project costs. The Recipient represents that the Project was initially constructed, installed or acquired by the Recipient no earlier than the Effective Date of this Agreement.

C. *Limitations on Use.* No part of the moneys delivered to the Recipient pursuant to Section II is being or will be used to refinance, retire, redeem, or otherwise pay debt service on all or any part of any governmental obligations regardless of whether the interest on such obligations is or was excluded from gross income for federal income tax purposes.

D. *Project Scope.* The physical scope of the Project shall be limited to only those Capital Improvements as described in Appendix A of this Agreement. If circumstances require a change in such physical scope, the change must be approved by the District Committee, recorded in the District Committee's official meeting minutes, and provided to the Director for the execution of an amendment to this Agreement.

E. *Project Cost Overruns.* If the Recipient determines that the moneys provided pursuant to Section II, together with the Local Subdivision Contribution, are insufficient to pay in full the costs of the Project, the Recipient may make a request for supplemental assistance to its District Committee. Pursuant to Ohio Administrative Code Section 164-1-23, the Recipient must demonstrate that such funding is necessary for the completion of the Project and the cost overrun was the result of circumstances beyond the Recipient's control, that it could not have been avoided with the exercise of due care, and that such circumstances could not have been anticipated at the time of the Recipient's initial application. Should the District Committee approve such request, the action shall be recorded in the District Committee's official meeting minutes and provided to the Director for the execution of an amendment to this Agreement.

VII. CONDITIONS TO FINANCIAL ASSISTANCE AND ITS DISBURSEMENT. The Recipient must comply with the following before receiving funds:

A. The Recipient certifies that the Local Subdivision Contribution necessary for the completion of the Project is available or expected to be available through the construction of the Project and must demonstrate its compliance with the provisions of Ohio Revised Code Chapter 164 and Ohio Administrative Code Chapter 164-1. If the local share as certified by the Chief Fiscal Officer at the time of the Project application becomes unavailable, the Recipient is to notify the Director and the OPWC as soon as possible or this Agreement may become null and void at the sole discretion at the Director.

B. The Recipient shall execute all other documents and certificates as deemed necessary by the Director, on the date hereof or at any time hereafter in connection with the financial assistance and disbursement of moneys pursuant to this Agreement, including any amendments to this Agreement.

VIII. REPRESENTATIONS, WARRANTIES AND COVENANTS OF RECIPIENT. The Recipient represents warrants and covenants for the benefit of the Director as follows:

A. The Recipient is a Local Subdivision of the State with all the requisite power and authority to construct, or provide for the construction of, and operate the Project under the laws of the State and to carry on its activities as now conducted.

B. The Recipient has the power to enter into and perform its obligations under this Agreement and has been duly authorized to execute and deliver this Agreement.

C. This Agreement is the legal, valid and binding obligation of the Recipient, subject to certain exceptions in event of bankruptcy and the application of general principles of equity.

D. The Recipient has complied with all procedures, prerequisites and obligations for Project application and approval under Ohio Revised Code Chapter 164 and Ohio Administrative Code Chapter 164-1.

E. The Recipient is not the subject of, or has it initiated any claim or cause of action that would give rise to any liability which would in any way inhibit Recipient's ability to carry out its performance of this Agreement according to its terms.

F. Use of the Project – Qualified Service Contracts.

1. *General*. The Recipient shall not use the Project or suffer or permit the Project to be used for any Private Business Use. For purposes of the preceding sentence, use pursuant to a contract that satisfies the criteria of paragraphs 2 or 3 of this subsection shall not be regarded as a Private Business Use.

2. *Qualified Service Contracts.* A Service Provider includes any person that is a Related Party to the Service Provider and the phrase "Chief Executive Officer" includes a person with equivalent management responsibilities.

a. *Qualified Service Contracts – Rev. Proc. 2017-13*. Unless the Recipient chooses to apply the safe harbors described below in F.2.b. for Service Contracts (defined below) entered into before (and not materially modified after) August 18, 2017, an arrangement under which services are to be provided by a Private Person ("Service Provider") involving the use of all or any portion of, or any function of, the Project (for example, the management services for an entire facility or a specific department of a facility) ("Service Contract") is a "Qualified Service Contract" if either (A) the only compensation provided for in the Service Contract consists of reimbursements of actual and direct expenses paid by the Service Provider to persons other than Related Parties and reasonable related administrative overhead expenses of the Service Provider ("Expense Reimbursement") or (B) all of the following conditions are satisfied:

b. The compensation (including Expense Reimbursement) for services provided pursuant to the Service Contract ("Compensation") is reasonable;

c. None of the Compensation (disregarding reimbursement of actual and direct expenses paid by the Service Provider to persons other than Related Parties, which for this purpose excludes employees of the Service Provider), including the timing of the payment thereof, is based on net profits from the operation of the portion of the Project with respect to which the Service Provider provides services (the "Managed Property") or any portion thereof. Compensation will not be treated as providing a share of net profits if no element of the Compensation considers, or is contingent upon, either the Managed Property's net profits or both the Managed Property's revenues and expenses for any fiscal period. For this purpose, Compensation will not be treated as providing the Service Provider a share of the Managed Property's net profits or requiring the Service Provider to bear a share of Managed Property's net losses if the Compensation is: (i) based solely on a capitation fee, a periodic fixed fee, or a per-unit fee; (ii) incentive compensation that is determined by the Service Provider's performance in meeting one or more standards that measure quality of services, performance, or productivity, and the amount and timing of the payment of the incentive compensation does not take into account (or is contingent upon) the Managed Property's net profits; or (iii) a combination of the types of Compensation set forth in (i) and (ii);

d. The determination of the amount of Compensation and the amount of any expenses to be paid by the Service Provider (and not reimbursed), separately and collectively, do not consider either the Managed Property's net losses or both the Managed Property's revenues and expenses for any fiscal period;

e. The timing of the payment of Compensation is not contingent upon the Managed Property's net losses or net profits. Deferral of the payment of Compensation will not be treated as contingent on the Managed Property's net losses or net profits if the Service Contract includes requirements that: (i) the Compensation is payable at least annually; (ii) the Recipient is subject to reasonable consequences for late payment, such as reasonable interest charges or late payment fees; and (iii) the Recipient will pay such deferred Compensation (with interest or late payment fees) no later than the end of five years after the original due date of the payment of the Compensation;

f. The term of the Service Contract, including all renewal options, is no greater than the lesser of 30 years or 80 percent of the weighted average reasonably expected economic life of the Managed Property;

g. The Recipient must exercise a significant degree of control over the use of the Managed Property. This control requirement is met if the Service Contract requires the Recipient to approve the annual budget of the Managed Property, capital expenditures with respect to the Managed Property, each disposition of property that is part of the Managed Property, rates charged for the use of the Managed Property, and the general nature and type of use of the Managed Property (for example, the type of services);

h. The Recipient must bear the risk of loss upon damage or destruction of the Managed Property;

i. The Service Provider must agree that it is not entitled to and will not take any tax position that is inconsistent with being a Service Provider to the Recipient with respect to the Managed Property (e.g., the Service Provider will not claim depreciation, amortization, or investment tax credit, or deduction for any payment as rent, with respect to the Managed Property); and

j. The Service Provider must have no role or relationship with the Recipient, directly or indirectly, that, in effect, substantially limits the Recipient's ability to exercise its rights under the Service Contract, based on all the facts and circumstances. A Service Provider will not be treated as having a role or relationship that substantially limits the Recipient's ability to exercise its rights under the Service Contract if:

(i) Not more than 20% of the voting power of the Governing Body of the qualified user in the aggregate is vested in the directors, officers, shareholders, partners, members, and employees of the Service Provider;

(ii) The Governing Body of the Recipient does not include the Chief Executive Officer of the Service Provider or the chairperson (or equivalent executive) of the Service Provider's Governing Body; and

(iii) The Chief Executive Officer of the Service Provider is not the Chief Executive Officer of the Recipient or any Related Party to the Recipient.

3. *Qualified Service Contracts – Rev. Proc. 97-13.* A Service Contract is considered to contain termination penalties if the termination limits the Recipient's right to compete with the Service Provider, requires the Recipient to purchase equipment, goods or services from the Service Provider, or requires the Recipient to pay liquidated damages for cancellation of the Service Contract. Another contract between the Service Provider and the Recipient (for example, a loan or guarantee by the Service Provider) is considered to create a contract termination penalty if that contract contains terms that are not customary or arm's length that could operate to prevent the Recipient from terminating the Service Contract. A requirement that the Recipient reimburses the Service Provider for ordinary and necessary expenses, or restrictions on the hiring by the Recipient of key personnel of the Service Provider are not treated as contract termination penalties.

If the Recipient chooses to apply the following safe harbors, a Service Contract is a Qualified Service Contract if entered into before (and not materially modified after) August 18, 2017 and all of the following conditions are satisfied:

a. The compensation for services provided pursuant to the Service Contract is reasonable;

b. None of the compensation for services provided pursuant to the Service Contract is based on net profits from operation of the Project or any portion thereof;

c. The compensation provided in the Service Contract satisfies one of the following subparagraphs:

(i) At least 95% of the compensation for each annual period during the term of the Service Contract is based on a periodic fixed fee and the term of the Service Contract, including all renewal options, does not exceed the lesser of 80% of the reasonably expected useful life of the Project and 15 years. For purposes of Section VII.F., a "periodic fixed fee" means a stated dollar amount for services rendered for a specified period of time that does not increase except for automatic increases pursuant to a specified, objective external standard that is not linked to the output or efficiency of the Project (*e.g.*, the Consumer Price Index) and a "renewal option" means a provision under which the Service Provider has a legally enforceable right to renew the Service Contract but does not include a provision under which a Service Contract is automatically renewed for one-year periods absent cancellation by either party, even if such Service Contract is expected to be renewed; or

(ii) At least 80% of the compensation for each annual period during the term of the Service Contract is based on a periodic fixed fee and the term of the Service Contract, including all renewal options, does not exceed the lesser of 80% of the reasonably expected useful life of the Project and 10 years; or

(iii) At least 50% of the compensation for each annual period during the term of the Service Contract is based on a periodic fixed fee, the term of the Service Contract, including all renewal options, does not exceed five years, and the Service Contract is terminable by the Recipient on reasonable notice, without penalty or cause, at the end of the third year of the Service Contract term; or

(iv) All of the compensation for services is based on a capitation fee or a combination of a capitation fee and a periodic fixed fee, the term of the Service Contract, including all renewal options, does not exceed five years, and the Service Contract is terminable by the Recipient on reasonable notice, without penalty or cause, at the end of the third year of the Service Contract term; a "capitation fee" means a fixed periodic amount for each person for whom the Service Provider assumes the responsibility to provide all needed services for a specified period so long as the quantity and type of service actually provided to covered persons varies substantially; or

(v) All of the compensation for services is based on a per-unit fee or a combination of a per unit fee and a periodic fixed fee, the term of the Service Contract, including all renewal options, does not exceed three years and the Service Contract is terminable by the Recipient on reasonable notice, without penalty or cause, at the end of the second year of the Service Contract term; a "per-unit fee" means a fee based on a unit of service provided (*e.g.*, a stated dollar amount for each specified procedure) and generally includes separate billing arrangements between physicians and hospitals; or

(vi) All of the compensation for services is based on a percentage of fees charged or a combination of a per-unit fee and a percentage of revenue or expense fee, the term of the Service Contract, including all renewal options, does not exceed two years and the Service Contract is terminable by the Recipient on reasonable notice, without penalty or cause, at the end of the first year of the Service Contract term; this subparagraph (vi) applies only to (I) Service Contracts under which the Service Provider primarily provides services to third parties (*e.g.*, health care services) or (II) Service Contracts involving the Project during an initial start-up period for which there has been insufficient operations to establish a reasonable estimate of the amount of the annual gross revenues (or gross expenses in the case of a Service Contract based on a percentage of gross expenses) (*e.g.*, a Service Contract for general management services for the first year of operations), in which case the compensation for services may be based on a percentage of gross revenues, adjusted gross revenues (*i.e.*, gross revenues less allowances for bad debts and contractual and similar allowances), or expenses of the Project, but not more than one of these measures; or

(vii) All the compensation for services is based on a stated amount, a periodic fixed fee, a capitation fee, a per-unit fee, or a combination of the preceding. The compensation for services also may include a percentage of gross revenues, adjusted gross revenues, or expenses of the Project (but not both revenues and expenses). The term of the Service Contract, including all renewal options, does not exceed five years, and the Service Contract need not be terminable by the Recipient prior to the end of the term. For purposes of this section, a tiered productivity award as described in section 5.02(3) of Internal Revenue Service Revenue Procedure 97-13, as amplified by Internal Revenue Service Notice 2014-67, will be treated as a stated amount or a periodic fixed fee, as appropriate.

d. The Service Provider has no role or relationship with the Recipient, directly or indirectly, that, in effect, substantially limits the Recipient's ability to exercise its rights under the Service Contract, including cancellation rights;

e. The Service Provider and its directors, officers, shareholders and employees possess in the aggregate, directly or indirectly, no more than 20% of the voting power of the Governing Body of the Recipient;

f. No individual who is a member of the Governing Body of the Service Provider and the Recipient is the Chief Executive Officer of the Recipient or the Service Provider or the chairperson of the Governing Body of the Recipient or the Service Provider; and

g. The Recipient and the Service Provider are not Related Parties.

4. *Exceptions*. The Recipient may treat a Service Contract that does not comply with one or more of the criteria of Section VII.F. as not resulting in Private Business Use of the Project if it delivers to the Director, at its expense, an opinion of Bond Counsel to the effect that such Service Contract does not result in Private Business Use of the Project and that entering into such Service Contract would not adversely affect the exclusion from gross income of the interest on the bonds that financed the Project or cause the interest on such bonds, or any portion thereof, to become an item of tax preference for purposes of the alternative minimum tax imposed under the Code.

G. *Use of Proceeds.* With respect to the Project to be financed or reimbursed by moneys granted pursuant to Section II:

1. The total cost of the Project shall not and will not include any cost which does not constitute "Costs of Capital Improvements Projects," as defined in Ohio Revised Code Section 164.01(F);

2. All the Project is owned, or will be owned, by the Recipient or another Tax-Exempt Organization, upon providing prior written notice to the Director, for as long as the loan is outstanding;

3. The Recipient shall not use any of the moneys to pay or reimburse the Recipient for the payment of or to refinance costs incurred in connection with the acquisition, construction, improvement and equipping of property that is used or will be used for any Private Business Use; and

4. The Recipient may engage in Private Business Use only if it delivers to the Director, at the Recipient's expense, an opinion of bond counsel that to do so would not adversely affect the exclusion of interest on the Infrastructure Bonds from gross income for federal income tax purposes and such opinion is accepted by the Director.

H. *General Tax Covenant.* The Recipient shall not take any action or fail to take any action which would adversely affect the exclusion of interest on the Infrastructure Bonds from gross income for federal income tax purposes.

I. *Sufficiency of Moneys.* The Recipient has sufficient moneys in addition to those granted to Recipient pursuant to this Agreement to fund the Project to completion, as its Local Subdivision Contribution.

J. *Construction Contract.* If federal funds are included as part of the financing of the non-OPWC portion of the Project, federal law may prevail, including, but not limited to, application of Davis Bacon prevailing wage rates, the Copeland "Anti-Kickback" Act, the Contract Work Hours and Safety Standards Act, and any federal environmental regulations. Recipient is solely responsible for ensuring compliance with federal requirements applicable to its Local Subdivision Contribution. Notwithstanding the above, the following provisions apply to construction contracts under this Agreement:

1. *Ohio Preference.* The Recipient shall, to the extent practicable, use and shall cause all its Contractors and subcontractors to use Ohio products, materials, services and labor in connection with the Project pursuant to Ohio Revised Code 164.05(A)(6);

2. *Domestic Steel.* The Recipient shall use and cause all its Contractors and subcontractors to comply with domestic steel use requirements pursuant to Ohio Revised Code 153.011;

3. *Prevailing Wage.* The Recipient shall require that all Contractors and subcontractors working on the Project comply with the prevailing wage requirements contained in Ohio Revised Code Sections 164.07(B) and 4115.03 through 4115.16;

4. *Equal Employment Opportunity.* The Recipient shall require all Contractors to secure a valid Certificate of Compliance;

5. *Construction Bonds.* In accordance with Ohio Revised Code 153.54, et. seq., the Recipient shall require that each of its Contractors furnish a performance and payment bond in an amount at least equal to 100% of its contract price as security for the faithful performance of its contract;

6. *Insurance.* The Recipient shall require that each of its construction contractors and subcontractors maintain during the life of its contract or subcontract appropriate Workers Compensation Insurance, Commercial General Liability, Public Liability, Property Damage and Vehicle Liability Insurance, and require Professional Liability Insurance for its professional architects and engineers; and

7. *Supervision.* The Recipient shall provide and maintain competent and adequate Project management covering the supervision and inspection of the development and construction of the Project and bear the responsibility of ensuring that construction conforms to the approved surveys, plans, profiles, cross sections and specifications.

IX. PROGRESS REPORTS. The Recipient shall submit to the Director, at the Director's request, summary reports detailing the progress of the Project pursuant to this Agreement and any additional reports containing such information as the Director may reasonably require.

X. AUDIT RIGHTS. The Recipient shall, at all reasonable times, provide the Director access to a right to inspect all sites and facilities involved in the Project and access to and a right to examine or audit any and all books, documents and records, financial or otherwise, relating to the Project or to ensure compliance with the provisions of this Agreement. The Recipient shall maintain all such books, documents and records for a period of six years after the termination of this Agreement, and such shall be kept in a common file to facilitate audits and inspections. All disbursements made pursuant to the terms of this Agreement shall be subject to all audit requirements applicable to State funds. The Recipient shall ensure that a copy of any final report of audit prepared in connection with and specific to the Project, regardless of whether the report was prepared during the pendency of the Project or following its completion, is provided to the Director within 10 days of the issuance of the report. The Recipient simultaneously shall provide the Director with its detailed responses to each negative or adverse finding pertaining to the Project and contained in the report. Such responses shall indicate what steps will be taken by the Recipient in remedying or otherwise satisfactorily resolve each problem identified by any such finding. If the Recipient fails to comply with the requirements of this Section or fails to institute steps designated to remedy or otherwise satisfactorily resolve problems identified by negative audit findings, the Director may bar the Recipient from receiving further financial assistance under Ohio Revised Code Chapter 164 until the Recipient so complies or until the Recipient satisfactorily resolves such findings.

XI. GENERAL ASSEMBLY APPROPRIATION. The Recipient acknowledges and agrees that the financial assistance provided under this Agreement is entirely subject to, and contingent upon, the availability of funds appropriated by the General Assembly for the purposes set forth in this Agreement and in Ohio Revised Code Chapter 164. The Recipient further acknowledges and agrees that none of the duties and obligations imposed by this Agreement on the Director shall be binding until the Recipient has complied with all applicable provisions of Ohio Revised Code Chapter 164 and until the Recipient has acquired and committed all funds necessary for the full payment of the Local Subdivision Contribution applicable to the Project.

XII. THIRD PARTY RIGHTS AND LIABILITY. Nothing in this Agreement shall be construed as conferring any legal rights, privileges, or immunities, or imposing any legal duties or obligations, on any person or persons other that the parties named in this Agreement, whether such rights, privileges, immunities, duties, or obligations be regarded as contractual, equitable, or beneficial in nature as to such other person or persons. Nothing in this Agreement shall be construed as creating any legal relations between the Director and any person performing services or supplying any equipment, materials, good, or supplies of the Project sufficient to impose upon the Director any of the obligations specified in Ohio Revised Code Section 126.30. The Recipient shall be responsible for the Recipient's use or application of the funds being provided by the Director and the Recipient's construction or management of the Project.

XIII. TERMINATION. The Director's and OPWC's obligations under this Agreement shall immediately terminate upon the failure of the Recipient to comply with any of the Agreement's terms or conditions. Upon such termination, the Recipient shall be obligated to return any moneys delivered to the Recipient pursuant to the provisions of this Agreement.

XIV. GOVERNING LAW. This Agreement shall be interpreted and construed in accordance with the laws of the State. In the event any disputes related to this Agreement are to be resolved in a Court of Law, said Court shall be in the courts of Franklin County, State of Ohio.

XV. SEVERABILITY. If any of the provisions or parts of this Agreement are found to be invalid or unenforceable, the remainder of this Agreement and the application of this provision to such other persons or circumstances shall not be affected, but rather shall be enforced to the greatest extent permitted by Law.

XVI. ENTIRE AGREEMENT. This Agreement and its Appendices and Attachments contain the entire understanding between the parties and supersede any prior understandings, agreements, proposals and all other communications between the parties relating to the subject matter of this Agreement, whether such shall be oral or written.

XVII. CAPTIONS. Captions contained in this Agreement are included only for convenience of reference and do not define, limit, explain or modify this Agreement or its interpretation, instruction or meanings and are in no way intended to be construed as part of this Agreement.

XVIII. NOTICES. Except as otherwise provided, any required notices shall be in writing and shall be deemed duly given when deposited in the mail, postage prepaid, return receipt requested, by the sending party to the other party at the addresses set forth below or at such other addresses as party may from time to time designate by written notice to the other party.

XIX. NO WAIVER. A failure of a party to enforce strictly a provision of this Agreement in no event shall be considered a waiver of any part of such provision. No waiver by a party of any breach or default by the other party shall operate as a waiver of any succeeding breach or other default or breach by such other party. No waiver shall have any effect unless it is specific, irrevocable and in writing.

XX. ACCEPTANCE BY RECIPIENT. This Agreement must be signed by the Chief Executive Officer and returned to and received by the Director prior to the acquisition of land and to the disbursement of funds

XXI. ASSIGNMENT. Neither this Agreement or any rights, duties or obligations as described shall be assigned by either party without the prior written consent of the other party.

XXII. ETHICS/CONFLICT OF INTEREST. The Recipient, by signature on this Agreement, certifies that it has reviewed and understands the Ohio ethics and conflict of interest laws, and will take no action inconsistent with those laws.

XXIII. NON-DISCRIMINATION. Pursuant to Ohio Revised Code Section 125.111 the Recipient agrees that the Recipient and any person acting on behalf of the Recipient shall not discriminate, by reason of race, color, religion, sex, sexual orientation, age, disability, military status, national origin, or ancestry against any citizen of this State in the employment of any person qualified and available to perform the work under this Agreement. The Recipient further agrees that the Recipient any person acting on behalf of the Recipient shall not, in any manner, discriminate against, intimidate, or retaliate against any employee hired for the performance of work under this Agreement on account of race, color, religion, sex, sexual orientation, age, disability, military status, national origin, or ancestry.

XXIV. COMPLIANCE WITH LAW. The Recipient, in expending the funds, agrees to comply with all applicable federal, state and local laws, rules, regulations and ordinances.

XXV. FACSIMILE SIGNATURES. This Agreement may be executed in multiple counterparts, each of which may be deemed an original agreement and both of which shall constitute one and the same Agreement. The counterparts of this Agreement may be executed and delivered by facsimile or other electronic signature by either of the parties and the receiving party may rely on the receipt of such document so executed and delivered electronically or by facsimile as if the original had been received.

All the above is agreed to and understood by the parties signed below. This Agreement for Project No. **CC03Z / CC04Z** is effective as of the date first written above.

RECIPIENT
City of Reynoldsburg

E-SIGNED by Joe Begeny
on 2022-09-13 09:14:49 EDT

Joe Begeny, Mayor

STATE OF OHIO
Ohio Public Works Commission

Linda S. Bailiff

Linda S. Bailiff, Director

Appendix A

Project Completion Schedule, Administration Designation, Description

1) *Project Schedule.* Construction must begin within one year of July 1, 2022. Construction is scheduled to begin March 31, 2023 with completion by July 1, 2024. The Recipient may make a written request for an extension of the date to initiate construction, specifying the reasons for the delay and providing new construction start and completion dates. Requests may be approved by the Director providing that the Project can be completed within a reasonable time frame.

2) *Project Administration Designation.* The Project Administration Designation required by Section V.A. of this Agreement is designated by the Recipient as follows:

Joe Begeny, Mayor	to act as the Chief Executive Officer;
Stephen Cicak, Auditor	to act as the Chief Fiscal Officer; and
William Dorman, Public Service Director	to act as the Project Manager.

3) *Project Location & Description.* The Project, for which the provision of financial assistance is the subject of this Agreement, is hereby described as follows:

Location:

The project is located in the City of Reynoldsburg and includes improvements to Waggoner Road. The improvements will begin at the intersection with East Main Street extending approximately 4,600 linear feet to just north of Preistley Drive.

Description:

The improvements include full reconstruction and widening of the roadway pavement to accommodate a center turn lane where significant intersections are present with the addition of curb and gutter, a muti-use path, and sidewalk. The existing non-ADA compliant curb ramps will be replaced to conform to current regulations and added to all intersection crossings. The undersized storm sewer system will be modified and enlarged to improve drainage within the project corridor. The old, deteriorated water main will be replaced, and street lighting will be replaced to improve night time visibility.

Appendix B

Local Subdivision Contribution, Disbursement Ratio, Project Financing and Expenses Scheme

1) *OPWC/Local Subdivision Participation Percentages*: For the sole and express purpose of financing/reimbursing costs of the Project, the estimated costs of which are set forth and described below, the Recipient hereby designates its Local Subdivision Percentage Contribution as amounting to a minimum total value of **54 %** of the total Project Cost. The OPWC Participation Percentage shall be **46 %** not to exceed **$ 3,500,000**.

2) *Project Financing and Expenses Scheme:* The Recipient further designates the Project's estimated financial resources and estimated costs certified to the OPWC under this Agreement for the Project to consist of the following components:

Project Estimated Costs	
a) Engineering	559,895
b) Construction Administration	559,895
c) Right-of-Way	321,979
d) Construction	5,598,945
e) Permits, Advertising, Legal	0
f) Construction Contingencies	559,895
Total Estimated Costs	7,600,609
Project Financial Resources	
a) Local Resources	
In-kind/Force Account	0
Local Revenues	4,100,609
Public Revenue – ODOT/FHWA	0
Public Revenue – OEPA/OWDA	0
Public Revenue – Other	0
Total Local Resources	4,100,609
b) OPWC Funds	
Grant	2,621,500
Loan	878,500
Total OPWC Funds	3,500,000
Total Financial Resources	7,600,609

Ohio Public Works Commission

PROMISSORY NOTE

$ 878,500 **City of Reynoldsburg**

July 1, 2022 **CC04Z**

FOR VALUE RECEIVED, the undersigned (the "Recipient") promises to pay to the order of the Ohio Public Works Commission (hereinafter the "Lender," which term shall include any holder hereof), at its office located at **65 E. State Street, Suite 312, Columbus, OH 43215**, or at such other place as the holder hereof may designate in writing the principal sum of **$ 878,500** or so much thereof as shall be advanced by Lender and remain unpaid, together with all costs herein provided following Project completion and thereon until said amounts have been paid in full at a rate equal to **0%** per annum.

Principal due under this Note shall be payable as follows. The first payment due shall be made on the last business day in January or the first day in July following the date of Project completion, whichever date first occurs. Thereafter, payments are due the last business day in January or the first day in July for the term of the loan. Principal shall be due and payable in equal consecutive semi-annual installments accordingly until maturity. Subject to adjustment as provided herein, the amount of each such semi-annual installment of principal shall be the amount which would fully amortize the unpaid principal balance of the indebtedness evidenced by this Note, such amortization to be based upon (i) an amortization period of **30** years commencing on the date of the first payment. The Recipient acknowledges that if the semi-annual payments set forth above do not fully amortize this Note, the payment due on the Maturity Date will be a final payment, consisting of the entire unpaid principal balance hereof.

If Recipient shall fail to make any payment when due, and the same is not corrected within 60 days, then the amount of such default shall bear interest thereafter at the rate of 8% per annum (the "Default Rate") from the date of the default until the date of the payment thereof, and the entire principal hereof then remaining unpaid, together with all charges, shall, at the Lender's option, become immediately due and payable and/or the Lender by and through its Director may, in the Director's sole and complete discretion and in accordance with Ohio Revised Code 164.05, direct the county treasurer of the county in which the Recipient is located to pay the amount due from funds which would otherwise be appropriated to the Recipient from such county's undivided local government fund pursuant to Section 5747.51 to 5747.53 of the Revised Code. The Lender may exercise this option to direct the county treasurer to pay the amount due from the local government fund without any notice or demand during any default by Recipient regardless of any prior forbearance. The lender shall be entitled to collect all costs incurred by the Lender in curing such default, including, but not limited to court costs and reasonable attorney fees from a suit brought to collect this Note. In addition, if the Lender exercises its option to direct the county treasurer to pay the amount due from the local government fund, the Lender shall be entitled to collect all reasonable costs and expenses of any efforts by the Lender to collect the amount due from the local government fund, including but not limited to reasonable attorneys' fees. Lender may, at its option, delay in or refrain from exercising some or all its rights and remedies without prejudice thereto and regardless of any prior forbearance.

This Note was executed in **City of Reynoldsburg, Franklin** , Ohio. The Recipient represents that it has received all the necessary approvals from its legislative or authorizing body to execute and deliver this Note to the Lender.

By: E-SIGNED by Stephen Cicak on 2022-09-13 13:26:58 EDT

Stephen Cicak, Auditor

STAFF REPORT
REYNOLDSBURG CITY COUNCIL

DATE: October 23, 2023

RE: An Ordinance Authorizing the City Auditor to Fund the Health Savings Accounts for 2024

APPROVALS:

Joe Begeny
Stephen Cicak
Chris Shook
Mollie Prasher

EMERGENCY:

REASON FOR EMERGENCY:

STAFF REPORT:

This ordinance is an annual housekeeping item to authorize the funding of the employee HSA accounts for 2024

AN ORDINANCE AUTHORIZING THE CITY AUDITOR TO FUND THE HEALTH SAVINGS ACCOUNTS FOR 2024

WHEREAS, the City Council has determined a procedure to establish healthcare insurance costs and benefits for City employees; and

WHEREAS, Council approves a contribution to be made to employees' health savings account and health reimbursement accounts for the employer-sponsored high deductible health plan.

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

Section 1: That the City Auditor is at this moment authorized and directed to fund the Health Savings Accounts that have been established by Chapter 160 Employee Compensation, for City employees and elected officials, in the following amounts for 2024:

	FAMILY	SINGLE
Chapter 160	Up to $4000	Up to $2000
FOP	as negotiated in contract	

FOP-OLC	as negotiated in contract
FOP-POBA	as negotiated in contract

Section 2. That for all those employees who begin employment after the Health Care Savings Accounts have been funded, the City Auditor will determine the amounts and dates applicable to them.

Section 3. This Ordinance shall be in effect on January 1, 2024 upon the signature of the Mayor.

Reynoldsburg
OHIO · 1839

STAFF REPORT
REYNOLDSBURG CITY COUNCIL

DATE: October 23, 2023

RE: An Ordinance to Amend Chapter 190 Income Tax Effective January 1, 2016, Section 190.03 Imposition of Tax, Section 190.05 Annual Return; Filing, Section 190.18 Interest and Penalties, and Establish Section 190.29 Election to be Subject to R.C. Sections 718.80 and 718.95 of the Codified Ordinances for the City of Reynoldsburg

APPROVALS:

Joe Begeny
Chris Shook
Mollie Prasher

EMERGENCY:

REASON FOR EMERGENCY:

STAFF REPORT:

This proposed ordinance would amend Chapter 190 to reflect recent changes to municipal taxation under state law pursuant to House Bill 33. These amendments include changes in state law as it relates to the physical work location of the individual taxpayer and late filing fees. The most significant, and likely impactful, change is that employers are permitted to apportion municipal net profit taxes by designating a physical location for an employee working remotely, which may either be at the employee's remote location or at a reporting location. The other changes include limits on penalties for late filings, automatic extensions for businesses, and prohibited notices and inquiries on extended returns.

An Ordinance to Amend Chapter 190 Income Tax Effective January 1, 2016, Section 190.03 Imposition of Tax, Section 190.05 Annual Return; Filing, Section 190.18 Interest and Penalties, and Establish Section 190.29 Election to be Subject to R.C. Sections 718.80 and 718.95 of the Codified Ordinances for the City of Reynoldsburg

WHEREAS, the Governor of Ohio signed House Bill ("H.B.") 33, which is the biannual appropriations bill for the state of Ohio; and

WHEREAS, H.B. 33 includes modifications to municipal taxation that require various amendments to Chapter 190 of the Codified Ordinances for the City of Reynoldsburg; and

WHEREAS, these modifications include the apportionment of net profit taxes, limits on penalties for late filings, automatic extensions for corporate taxpayers, and prohibited notices and inquiries on extended returns; and

WHEREAS, this Council recognizes the obligations of the City to comply with these recent changes in state law and to reflect the same in our City code.

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

SECTION 1. That Sections 190.03 Imposition of Tax, 190.05 Annual Return; Filing and 190.18 Interest and Penalties of the Codified Ordinances for the City of Reynoldsburg are hereby amended as set forth in the attached Exhibit to this Ordinance.

SECTION 2. That Section 190.29 Election to be Subject to R.C. Sections 718.80 and 718.95 of the Codified Ordinances for the City of Reynoldsburg is hereby established as set forth in the attached Exhibit to this Ordinance.

SECTION 3. That this Ordinance shall be effective thirty days following Council approval and the signature of the Mayor.

190.03 IMPOSITION OF TAX.

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

Individuals.

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

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

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

Refundable Credit for Nonqualified Deferred Compensation Plan.

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

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

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

C. 1. "Qualifying tax rate" means the applicable tax rate for the taxable year for the which the taxpayer paid income tax to the City with respect to any portion of the total amount of compensation the payment of which is deferred pursuant to a nonqualified deferred compensation plan.

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

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

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

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

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

A. The insolvency or bankruptcy of the employer who had established the nonqualified deferred compensation plan; or

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

Domicile.

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

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

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

A. The individual's domicile in other taxable years;

B. The location at which the individual is registered to vote;

C. The address on the individual's driver's license;

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

E. The location and value of abodes owned or leased by the individual;

F. Declarations, written or oral, made by the individual regarding the individual's residency;

G. The primary location at which the individual is employed;

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

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

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

Businesses.

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

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

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

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

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

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

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

1. Separate accounting;

2. The exclusion of one or more of the factors;

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

4. A modification of one or more of the factors.

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

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

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

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

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

1. The employer;

2. A vendor, customer, client, or patient of the employer, or a related member of such a vendor, customer, client, or patient;

3. A vendor, customer, client, or patient of a person described in division (f)(3)A.2. of this section, or a related member of such a vendor, customer, client, or patient.

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

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

(4) For the purposes of division (f)(1)(C), and except as provided in division (g)~~.~~ of this section, receipts from sales and rentals made and services performed shall be sitused to a municipal corporation as follows:

A. Gross receipts from the sale of tangible personal property shall be sitused to the City only if, regardless of where title passes, the property meets either of the following criteria:

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

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

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

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

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

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

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

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

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

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

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

A. "Qualifying remote employee or owner" means an individual who is an employee of a taxpayer or who is a partner or member holding an ownership interest in a taxpayer that is treated as a partnership for federal income tax purposes, provided that the individual meets both of the following criteria:

1. The taxpayer has assigned the individual to a qualifying reporting location.

2. The individual is permitted or required to perform services for the taxpayer at a qualifying remote work location.

B. "Qualifying remote work location" means a permanent or temporary location at which an employee or owner chooses or is required to perform services for the taxpayer, other than a reporting location of the taxpayer or any other location owned or controlled by a customer or client of the taxpayer. "Qualifying remote work location" may include the residence of an employee or owner and may be located outside of a municipal corporation that imposes an income tax in accordance with this chapter. An employee or owner may have more than one qualifying remote work location during a taxable year.

C. "Reporting location" means either of the following:

1. A permanent or temporary place of doing business, such as an office, warehouse, storefront, construction site, or similar location, that is owned or controlled directly or indirectly by the taxpayer;

2. Any location in this state owned or controlled by a customer or client of the taxpayer, provided that the taxpayer is required to withhold taxes under Section 190.04 of this Chapter, on qualifying wages paid to an employee for the performance of personal services at that location.

D. "Qualifying reporting location" means one of the following:

1. The reporting location in this state at which an employee or owner performs services for the taxpayer on a regular or periodic basis during the taxable year;

2. If no reporting location exists in this state for an employee or owner under division (G)(1)(d)(i) of this section, the reporting location in this state at which the employee's or owner's supervisor regularly or periodically reports during the taxable year;

3. If no reporting location exists in this state for an employee or owner under division (g)(1)(D)(1) or (2) of this section, the location that the taxpayer otherwise assigns as the employee's or owner's qualifying reporting location, provided the assignment is made in good faith and is recorded and maintained in the taxpayer's business records. A taxpayer may change the qualifying reporting location designated for an employee or owner under this division at any time.

(2) For tax years ending on or after December 31, 2023, a taxpayer may elect to apply the provisions of this division to the apportionment of its net profit from a business or profession.

For taxpayers that make this election, the provisions of division (F) of this section apply to such apportionment except as otherwise provided in this division.

A taxpayer shall make the election allowed under this division in writing on or with the taxpayer's net profit return or, if applicable, a timely filed amended net profit return or a timely filed appeal of an assessment. The election applies to the taxable year for which that return or appeal is filed and for all subsequent taxable years, until the taxpayer revokes the election.

The taxpayer shall make the initial election with the tax administrator of each municipal corporation with which, after applying the apportionment provisions authorized in this division, the taxpayer is required to file a net profit tax return for that taxable year. A taxpayer shall not be required to notify the tax administrator of a municipal corporation in which a qualifying remote employee's or owner's qualifying remote work location is located, unless the taxpayer is otherwise required to file a net profit return with that municipal corporation due to business operations that are unrelated to the employee's or owner's activity at the qualifying remote work location.

After the taxpayer makes the initial election, the election applies to every municipal corporation in which the taxpayer conducts business. The taxpayer shall not be required to file a net profit return with a municipal corporation solely because a qualifying remote employee's or owner's qualifying remote work location is located in such municipal corporation.

Nothing in this division prohibits a taxpayer from making a new election under this division after properly revoking a prior election.

(3) For the purpose of calculating the ratios described in division (f)(1) of this section, all of the following apply to a taxpayer that has made the election described in division (g)(2):

A. For the purpose of division (f)(1)(A) of this section, the average original cost of any tangible personal property used by a qualifying remote employee or owner at that individual's qualifying remote work location shall be sitused to that individual's qualifying reporting location.

B. For the purpose of division (f)(1)(B) of this section, any wages, salaries, and other compensation paid during the taxable period to a qualifying remote employee or owner for services performed at that individual's qualifying remote work location shall be sitused to that individual's qualifying reporting location.

C. For the purpose of division (f)(1)(C) of this section, and notwithstanding division (f)(4) of this section, any gross receipts of the business or profession from services performed during the taxable period by a qualifying remote employee or owner for services performed at that individual's qualifying remote work location shall be sitused to that individual's qualifying reporting location.

(4) Nothing in this division prevents a taxpayer from requesting, or a tax administrator from requiring, that the taxpayer use, with respect to all or a portion of the income of the taxpayer, an alternative apportionment method as described in division (f)(2) of this section. However, a tax administrator shall not require an alternative apportionment method in such a manner that it

would require a taxpayer to file a net profit return with a municipal corporation solely because a qualifying remote employee's or owner's qualifying remote work location is located in that municipal corporation.

(5) Except as otherwise provided in this division, nothing in this division is intended to affect the withholding of taxes on qualifying wages pursuant to Section 190.04 of this Chapter.

(Ord. 59-17. Passed 6-12-17; Ord. 152-17. Passed 12-18-17.)

190.03 IMPOSITION OF TAX.

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

Individuals.

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

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

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

Refundable Credit for Nonqualified Deferred Compensation Plan.

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

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

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

C. 1. "Qualifying tax rate" means the applicable tax rate for the taxable year for the which the taxpayer paid income tax to the City with respect to any portion of the total amount of compensation the payment of which is deferred pursuant to a nonqualified deferred compensation plan.

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

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

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

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

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

A. The insolvency or bankruptcy of the employer who had established the nonqualified deferred compensation plan; or

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

Domicile.

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

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

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

A. The individual's domicile in other taxable years;

B. The location at which the individual is registered to vote;

C. The address on the individual's driver's license;

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

E. The location and value of abodes owned or leased by the individual;

F. Declarations, written or oral, made by the individual regarding the individual's residency;

G. The primary location at which the individual is employed;

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

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

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

Businesses.

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

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

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

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

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

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

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

1. Separate accounting;

2. The exclusion of one or more of the factors;

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

4. A modification of one or more of the factors.

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

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

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

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

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

1. The employer;

2. A vendor, customer, client, or patient of the employer, or a related member of such a vendor, customer, client, or patient;

3. A vendor, customer, client, or patient of a person described in division (f)(3)A.2. of this section, or a related member of such a vendor, customer, client, or patient.

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

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

(4) For the purposes of division (f)(1)(C), and except as provided in division (g) of this section, receipts from sales and rentals made and services performed shall be sitused to a municipal corporation as follows:

A. Gross receipts from the sale of tangible personal property shall be sitused to the City only if, regardless of where title passes, the property meets either of the following criteria:

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

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

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

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

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

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

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

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

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

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

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

A. "Qualifying remote employee or owner" means an individual who is an employee of a taxpayer or who is a partner or member holding an ownership interest in a taxpayer that is treated as a partnership for federal income tax purposes, provided that the individual meets both of the following criteria:

1. The taxpayer has assigned the individual to a qualifying reporting location.

2. The individual is permitted or required to perform services for the taxpayer at a qualifying remote work location.

B. "Qualifying remote work location" means a permanent or temporary location at which an employee or owner chooses or is required to perform services for the taxpayer, other than a reporting location of the taxpayer or any other location owned or controlled by a customer or client of the taxpayer. "Qualifying remote work location" may include the residence of an employee or owner and may be located outside of a municipal corporation that imposes an income tax in accordance with this chapter. An employee or owner may have more than one qualifying remote work location during a taxable year.

C. "Reporting location" means either of the following:

1. A permanent or temporary place of doing business, such as an office, warehouse, storefront, construction site, or similar location, that is owned or controlled directly or indirectly by the taxpayer;

2. Any location in this state owned or controlled by a customer or client of the taxpayer, provided that the taxpayer is required to withhold taxes under Section 190.04 of this Chapter, on qualifying wages paid to an employee for the performance of personal services at that location.

D. "Qualifying reporting location" means one of the following:

1. The reporting location in this state at which an employee or owner performs services for the taxpayer on a regular or periodic basis during the taxable year;

2. If no reporting location exists in this state for an employee or owner under division (G)(1)(d)(i) of this section, the reporting location in this state at which the employee's or owner's supervisor regularly or periodically reports during the taxable year;

3. If no reporting location exists in this state for an employee or owner under division (g)(1)(D)(1) or (2) of this section, the location that the taxpayer otherwise assigns as the employee's or owner's qualifying reporting location, provided the assignment is made in good faith and is recorded and maintained in the taxpayer's business records. A taxpayer may change the qualifying reporting location designated for an employee or owner under this division at any time.

(2) For tax years ending on or after December 31, 2023, a taxpayer may elect to apply the provisions of this division to the apportionment of its net profit from a business or profession.

For taxpayers that make this election, the provisions of division (F) of this section apply to such apportionment except as otherwise provided in this division.

A taxpayer shall make the election allowed under this division in writing on or with the taxpayer's net profit return or, if applicable, a timely filed amended net profit return or a timely filed appeal of an assessment. The election applies to the taxable year for which that return or appeal is filed and for all subsequent taxable years, until the taxpayer revokes the election.

The taxpayer shall make the initial election with the tax administrator of each municipal corporation with which, after applying the apportionment provisions authorized in this division, the taxpayer is required to file a net profit tax return for that taxable year. A taxpayer shall not be required to notify the tax administrator of a municipal corporation in which a qualifying remote employee's or owner's qualifying remote work location is located, unless the taxpayer is otherwise required to file a net profit return with that municipal corporation due to business operations that are unrelated to the employee's or owner's activity at the qualifying remote work location.

After the taxpayer makes the initial election, the election applies to every municipal corporation in which the taxpayer conducts business. The taxpayer shall not be required to file a net profit return with a municipal corporation solely because a qualifying remote employee's or owner's qualifying remote work location is located in such municipal corporation.

Nothing in this division prohibits a taxpayer from making a new election under this division after properly revoking a prior election.

(3) For the purpose of calculating the ratios described in division (f)(1) of this section, all of the following apply to a taxpayer that has made the election described in division (g)(2):

A. For the purpose of division (f)(1)(A) of this section, the average original cost of any tangible personal property used by a qualifying remote employee or owner at that individual's qualifying remote work location shall be sitused to that individual's qualifying reporting location.

B. For the purpose of division (f)(1)(B) of this section, any wages, salaries, and other compensation paid during the taxable period to a qualifying remote employee or owner for services performed at that individual's qualifying remote work location shall be sitused to that individual's qualifying reporting location.

C. For the purpose of division (f)(1)(C) of this section, and notwithstanding division (f)(4) of this section, any gross receipts of the business or profession from services performed during the taxable period by a qualifying remote employee or owner for services performed at that individual's qualifying remote work location shall be sitused to that individual's qualifying reporting location.

(4) Nothing in this division prevents a taxpayer from requesting, or a tax administrator from requiring, that the taxpayer use, with respect to all or a portion of the income of the taxpayer, an alternative apportionment method as described in division (f)(2) of this section. However, a tax administrator shall not require an alternative apportionment method in such a manner that it

would require a taxpayer to file a net profit return with a municipal corporation solely because a qualifying remote employee's or owner's qualifying remote work location is located in that municipal corporation.

(5) Except as otherwise provided in this division, nothing in this division is intended to affect the withholding of taxes on qualifying wages pursuant to Section 190.04 of this Chapter.

(Ord. 59-17. Passed 6-12-17; Ord. 152-17. Passed 12-18-17.)

190.05 ANNUAL RETURN; FILING.

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

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

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

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

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

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

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

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

(2) The Tax Administrator shall require a taxpayer who is an individual to include, with each annual return and amended return, copies of the following documents: all of the taxpayer's Internal Revenue Service form W-2, "Wage and Tax Statements," including all information reported on the taxpayer's Federal W-2, as well as taxable wages reported or withheld for any municipal corporation; the taxpayer's Internal Revenue Service form 1040 or, in the case of a return or request required by a qualified municipal corporation, Ohio form IT-1040; and, with respect to an amended tax return, any other documentation necessary to support the adjustments made in the amended return. An individual taxpayer who files the annual return required by this section electronically is not required to provide paper copies of any of the foregoing to the Tax Administrator unless the Tax Administrator requests such copies after the return has been filed.

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

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

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

(g) (1) A. Except as otherwise provided in this chapter, each individual income tax return required to be filed under this section shall be completed and filed as required by the Tax Administrator on or before the date prescribed for the filing of State individual income tax returns under division (G) of Ohio R.C. 5747.08. The taxpayer shall complete and file the return or notice on forms prescribed by the Tax Administrator or on generic forms, together with remittance made payable to the City. No remittance is required if the net amount due is ten dollars ($10.00) or less.

B. Except as otherwise provided in this chapter, each annual net profit return required to be filed under this section by a taxpayer that is not an individual shall be completed and filed as required by the Tax Administrator on or before the fifteenth day of the fourth month following the end of the taxpayer's taxable year. The taxpayer shall complete and file the return or notice on forms prescribed by the Tax Administrator or on generic forms, together with remittance made payable to the City. No remittance is required if the net amount due is ten dollars ($10.00) or less.

(2) Any taxpayer that has duly requested an automatic six-month extension for filing the taxpayer's Federal income tax return shall automatically receive an extension for the filing of the City's income tax return. The extended due date of the City's income tax return shall be the fifteenth day of the tenth month after the last day of the taxable year to which the return relates. For the tax years ending on or after January 1, 2023, the extended due date of the City’s income tax return for a taxpayer that is not an individual shall be the fifteenth day of the eleventh month after the last day of the taxable year to which the return relates. An extension of time to file under this division is not an extension of the time to pay any tax due unless the Tax Administrator grants an extension of that date.

A. A copy of the Federal extension request shall be included with the filing of the City's income tax return.

B. A taxpayer that has not requested or received a six (6)-month extension for filing the taxpayer's Federal income tax return may submit a written request that the Tax Administrator grant the taxpayer a six (6)-month extension of the date for filing the taxpayer's City income tax return.

If the request is received by the Tax Administrator on or before the date the City income tax return is due, the Tax Administrator shall giant the taxpayer's requested extension.

(3) If the Tax Commissioner extends for all taxpayers the date for filing State income tax returns under division (G) of Ohio R.C. 5747.08, a taxpayer shall automatically receive an extension for the filing of the City's income tax return. The extended due date of the City's income tax return shall be the same as the extended due date of the State income tax return.

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

(5) If a taxpayer receives an extension for filing of a municipal income tax return under division (g)(2), (3), or (4) of this section, the Tax Administrator shall not make any inquiry or send any notice to the taxpayer with regard to the return on or before the date the taxpayer files the return or on or before the extended due date to file the return, whichever occurs first.

If the Tax Administrator violations division (g)(5) of this section, the City shall reimburse the taxpayer for any reasonable costs incurred to respond to such inquiry or notice, up to $150.

Division (g)(5) of this section does not apply to an extension received under division (g)(2) of this section if the tax administrator has actual knowledge that the taxpayer failed to file for a federal extension as required to receive the extension under division (g)(2) of this section or failed to file for an extension under division (g)(2)(B) of this section.

(6~~5~~) To the extent that any provision in this division (g) of this section conflicts with any provision in divisions (n), (o), (p), or (q) of this section, the provisions in divisions (n), (o), (p), or (q) prevail.

(h) (1) For taxable years beginning after 2015, the City shall not require a taxpayer to remit tax with respect to net profits if the net amount due is ten dollars ($10.00) or less.

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

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

1. The person was required to file a tax return with the City for the immediately preceding taxable year because the person performed services at a worksite location (as defined in Section 190.04(c)(1)G.) within the City.

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

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

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

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

(i) If a payment under this chapter is made by electronic funds transfer, the payment shall be considered to be made on the date of the timestamp assigned by the first electronic system receiving that payment.

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

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

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

Filing via Ohio Business Gateway.

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

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

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

Extension for Service in or for the Armed Forces.

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

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

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

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

(p) (l) Nothing in this division denies to any person described in this division the application of divisions (n) and (o) of this section.

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

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

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

Consolidated Municipal Income Tax Return.

(r) As used in this section:

(1) "Affiliated group of corporations" means an affiliated group as defined in section 1504 of the Internal Revenue Code, except that, if such a group includes at least one (1) incumbent local exchange carrier that is primarily engaged in the business of providing local exchange telephone service in this State, the affiliated group shall not include any incumbent local exchange carrier that would otherwise be included in the group.

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

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

(4) "Incumbent local exchange carrier" has the same meaning as in Ohio R.C. 4927.01.

(5) "Local exchange telephone service" has the same meaning as in Ohio R.C. 5727.01.

(s) (l) For taxable years beginning on or after January 1, 2016, a taxpayer that is a member of an affiliated group of corporations may elect to file a consolidated municipal income tax return for a taxable year if at least one (1) member of the affiliated group of corporations is subject to the City's income tax in that taxable year, and if the affiliated group of corporations filed a consolidated Federal income tax return with respect to that taxable year. The election is binding for a five (5)-year period beginning with the first taxable year of the initial election unless a change in the reporting method is required under Federal law. The election continues to be binding for each subsequent five (5)-year period unless the taxpayer elects to discontinue filing consolidated municipal income tax returns under division (s)(2) of this section or a taxpayer receives permission from the Tax Administrator. The Tax Administrator shall approve such a request for good cause shown.

(2) An election to discontinue filing consolidated municipal income tax returns under this section must be made in the first year following the last year of a five (5)-year consolidated municipal income tax return election period in effect under division (s)(l) of this section. The election to discontinue filing a consolidated municipal income tax return is binding for a five (5)-year period beginning with the first taxable year of the election.

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

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

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

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

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

(3) If the net profit or loss of a pass-through entity having at least eighty percent (80%) of the value of its ownership interest owned or controlled, directly or indirectly, by an affiliated group of corporations is included in that affiliated group's consolidated Federal taxable income for a taxable year, the corporation filing a consolidated City income tax return shall do one (1) of the following with respect to that pass-through entity's net profit or loss for that taxable year:

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

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

(4) If the net profit or loss of a pass-through entity having less than eighty percent (80%) of the value of its ownership interest owned or controlled, directly or indirectly, by an affiliated group of corporations is included in that affiliated group's consolidated Federal taxable income for a taxable year, all of the following shall apply:

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

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

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

(x) Each corporation filing a consolidated City income tax return is jointly and severally liable for any tax, interest, penalties, fines, charges, or other amounts imposed by the City in accordance with this chapter on the corporation, an affiliated group of which the corporation is a member for any portion of the taxable year, or any one (1) or more members of such an affiliated group.

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

(Ord. 97-15. Passed 11-9-15; Ord. 152-17. Passed 12-18-17.)

190.05 ANNUAL RETURN; FILING.

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

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

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

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

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

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

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

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

(2) The Tax Administrator shall require a taxpayer who is an individual to include, with each annual return and amended return, copies of the following documents: all of the taxpayer's Internal Revenue Service form W-2, "Wage and Tax Statements," including all information reported on the taxpayer's Federal W-2, as well as taxable wages reported or withheld for any municipal corporation; the taxpayer's Internal Revenue Service form 1040 or, in the case of a return or request required by a qualified municipal corporation, Ohio form IT-1040; and, with respect to an amended tax return, any other documentation necessary to support the adjustments made in the amended return. An individual taxpayer who files the annual return required by this section electronically is not required to provide paper copies of any of the foregoing to the Tax Administrator unless the Tax Administrator requests such copies after the return has been filed.

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

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

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

(g) (1) A. Except as otherwise provided in this chapter, each individual income tax return required to be filed under this section shall be completed and filed as required by the Tax Administrator on or before the date prescribed for the filing of State individual income tax returns under division (G) of Ohio R.C. 5747.08. The taxpayer shall complete and file the return or notice on forms prescribed by the Tax Administrator or on generic forms, together with remittance made payable to the City. No remittance is required if the net amount due is ten dollars ($10.00) or less.

B. Except as otherwise provided in this chapter, each annual net profit return required to be filed under this section by a taxpayer that is not an individual shall be completed and filed as required by the Tax Administrator on or before the fifteenth day of the fourth month following the end of the taxpayer's taxable year. The taxpayer shall complete and file the return or notice on forms prescribed by the Tax Administrator or on generic forms, together with remittance made payable to the City. No remittance is required if the net amount due is ten dollars ($10.00) or less.

(2) Any taxpayer that has duly requested an automatic six-month extension for filing the taxpayer's Federal income tax return shall automatically receive an extension for the filing of the City's income tax return. The extended due date of the City's income tax return shall be the fifteenth day of the tenth month after the last day of the taxable year to which the return relates. For the tax years ending on or after January 1, 2023, the extended due date of the City’s income tax return for a taxpayer that is not an individual shall be the fifteenth day of the eleventh month after the last day of the taxable year to which the return relates. An extension of time to file under this division is not an extension of the time to pay any tax due unless the Tax Administrator grants an extension of that date.

A. A copy of the Federal extension request shall be included with the filing of the City's income tax return.

B. A taxpayer that has not requested or received a six (6)-month extension for filing the taxpayer's Federal income tax return may submit a written request that the Tax Administrator grant the taxpayer a six (6)-month extension of the date for filing the taxpayer's City income tax return.

If the request is received by the Tax Administrator on or before the date the City income tax return is due, the Tax Administrator shall giant the taxpayer's requested extension.

(3) If the Tax Commissioner extends for all taxpayers the date for filing State income tax returns under division (G) of Ohio R.C. 5747.08, a taxpayer shall automatically receive an extension for the filing of the City's income tax return. The extended due date of the City's income tax return shall be the same as the extended due date of the State income tax return.

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

(5) If a taxpayer receives an extension for filing of a municipal income tax return under division (g)(2), (3), or (4) of this section, the Tax Administrator shall not make any inquiry or send any notice to the taxpayer with regard to the return on or before the date the taxpayer files the return or on or before the extended due date to file the return, whichever occurs first.

If the Tax Administrator violations division (g)(5) of this section, the City shall reimburse the taxpayer for any reasonable costs incurred to respond to such inquiry or notice, up to $150.

Division (g)(5) of this section does not apply to an extension received under division (g)(2) of this section if the tax administrator has actual knowledge that the taxpayer failed to file for a federal extension as required to receive the extension under division (g)(2) of this section or failed to file for an extension under division (g)(2)(B) of this section.

(6) To the extent that any provision in this division (g) of this section conflicts with any provision in divisions (n), (o), (p), or (q) of this section, the provisions in divisions (n), (o), (p), or (q) prevail.

(h) (1) For taxable years beginning after 2015, the City shall not require a taxpayer to remit tax with respect to net profits if the net amount due is ten dollars ($10.00) or less.

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

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

1. The person was required to file a tax return with the City for the immediately preceding taxable year because the person performed services at a worksite location (as defined in Section 190.04(c)(1)G.) within the City.

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

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

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

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

(i) If a payment under this chapter is made by electronic funds transfer, the payment shall be considered to be made on the date of the timestamp assigned by the first electronic system receiving that payment.

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

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

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

Filing via Ohio Business Gateway.

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

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

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

Extension for Service in or for the Armed Forces.

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

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

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

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

(p) (l) Nothing in this division denies to any person described in this division the application of divisions (n) and (o) of this section.

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

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

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

Consolidated Municipal Income Tax Return.

(r) As used in this section:

(1) "Affiliated group of corporations" means an affiliated group as defined in section 1504 of the Internal Revenue Code, except that, if such a group includes at least one (1) incumbent local exchange carrier that is primarily engaged in the business of providing local exchange telephone service in this State, the affiliated group shall not include any incumbent local exchange carrier that would otherwise be included in the group.

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

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

(4) "Incumbent local exchange carrier" has the same meaning as in Ohio R.C. 4927.01.

(5) "Local exchange telephone service" has the same meaning as in Ohio R.C. 5727.01.

(s) (l) For taxable years beginning on or after January 1, 2016, a taxpayer that is a member of an affiliated group of corporations may elect to file a consolidated municipal income tax return for a taxable year if at least one (1) member of the affiliated group of corporations is subject to the City's income tax in that taxable year, and if the affiliated group of corporations filed a consolidated Federal income tax return with respect to that taxable year. The election is binding for a five (5)-year period beginning with the first taxable year of the initial election unless a change in the reporting method is required under Federal law. The election continues to be binding for each subsequent five (5)-year period unless the taxpayer elects to discontinue filing consolidated municipal income tax returns under division (s)(2) of this section or a taxpayer receives permission from the Tax Administrator. The Tax Administrator shall approve such a request for good cause shown.

(2) An election to discontinue filing consolidated municipal income tax returns under this section must be made in the first year following the last year of a five (5)-year consolidated municipal income tax return election period in effect under division (s)(l) of this section. The election to discontinue filing a consolidated municipal income tax return is binding for a five (5)-year period beginning with the first taxable year of the election.

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

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

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

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

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

(3) If the net profit or loss of a pass-through entity having at least eighty percent (80%) of the value of its ownership interest owned or controlled, directly or indirectly, by an affiliated group of corporations is included in that affiliated group's consolidated Federal taxable income for a taxable year, the corporation filing a consolidated City income tax return shall do one (1) of the following with respect to that pass-through entity's net profit or loss for that taxable year:

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

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

(4) If the net profit or loss of a pass-through entity having less than eighty percent (80%) of the value of its ownership interest owned or controlled, directly or indirectly, by an affiliated group of corporations is included in that affiliated group's consolidated Federal taxable income for a taxable year, all of the following shall apply:

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

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

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

(x) Each corporation filing a consolidated City income tax return is jointly and severally liable for any tax, interest, penalties, fines, charges, or other amounts imposed by the City in accordance with this chapter on the corporation, an affiliated group of which the corporation is a member for any portion of the taxable year, or any one (1) or more members of such an affiliated group.

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

(Ord. 97-15. Passed 11-9-15; Ord. 152-17. Passed 12-18-17.)

190.18 INTEREST AND PENALTIES.

(a) As used in this section:

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

(2) "Federal short-term rate" means the rate of the average market yield on outstanding marketable obligations of the United States with remaining periods to maturity of three (3) years or less, as determined under section 1274 of the Internal Revenue Code, for July of the current year.

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

(4) "Interest rate as described in division (a) of this section" means the Federal short-term rate, rounded to the nearest whole number percent, plus five percent (5%). The rate shall apply for the calendar year next following the July of the year in which the Federal short-term rate is determined in accordance with division (a)(2) of this section.

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

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

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

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

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

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

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

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

(2) This section does not apply to returns required to be filed or payments required to be made before January 1, 2016, regardless of the filing or payment date. Returns required to be filed or

payments required to be made before January 1, 2016, but filed or paid after that date shall be subject to the ordinances or rules and regulations, as adopted before January 1, 2016, of the City to which the return is to be filed or the payment is to be made.

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

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

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

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

(3) A. For tax years ending on or before December 31, 2022, w~~W~~ith respect to returns other than estimated income tax returns, the City may impose a penalty of twenty-five dollars ($25.00) for each failure to timely file each return, regardless of the liability shown thereon for each month, or any fraction thereof, during which the return remains unfiled regardless of the liability shown thereon. The penalty shall not exceed one hundred fifty dollars ($150.00) for each failure.

B. For the tax years ending on or after January 1, 2023, with respect to returns other than estimate income tax returns, the City may impose a penalty not exceeding $25 for each failure to timely file each return, regardless of the liability shown thereon, except that the City shall abate or refund the penalty assessed on the taxpayer’s first failure to timely file a return after the taxpayer files that return.

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

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

(f) By the thirty-first day of October of each year the City shall publish the rate described in division (a) of this section applicable to the next succeeding calendar year.

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

(Ord. 97-15. Passed 11-9-15; Ord. 152-17. Passed 12-18-17.)

190.18 INTEREST AND PENALTIES.

(a) As used in this section:

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

(2) "Federal short-term rate" means the rate of the average market yield on outstanding marketable obligations of the United States with remaining periods to maturity of three (3) years or less, as determined under section 1274 of the Internal Revenue Code, for July of the current year.

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

(4) "Interest rate as described in division (a) of this section" means the Federal short-term rate, rounded to the nearest whole number percent, plus five percent (5%). The rate shall apply for the calendar year next following the July of the year in which the Federal short-term rate is determined in accordance with division (a)(2) of this section.

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

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

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

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

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

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

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

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

(2) This section does not apply to returns required to be filed or payments required to be made before January 1, 2016, regardless of the filing or payment date. Returns required to be filed or

payments required to be made before January 1, 2016, but filed or paid after that date shall be subject to the ordinances or rules and regulations, as adopted before January 1, 2016, of the City to which the return is to be filed or the payment is to be made.

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

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

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

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

(3) A. For tax years ending on or before December 31, 2022, with respect to returns other than estimated income tax returns, the City may impose a penalty of twenty-five dollars ($25.00) for each failure to timely file each return, regardless of the liability shown thereon for each month, or any fraction thereof, during which the return remains unfiled regardless of the liability shown thereon. The penalty shall not exceed one hundred fifty dollars ($150.00) for each failure.

B. For the tax years ending on or after January 1, 2023, with respect to returns other than estimate income tax returns, the City may impose a penalty not exceeding $25 for each failure to timely file each return, regardless of the liability shown thereon, except that the City shall abate or refund the penalty assessed on the taxpayer’s first failure to timely file a return after the taxpayer files that return.

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

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

(f) By the thirty-first day of October of each year the City shall publish the rate described in division (a) of this section applicable to the next succeeding calendar year.

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

(Ord. 97-15. Passed 11-9-15; Ord. 152-17. Passed 12-18-17.)

190.29 ELECTION TO BE SUJBECT TO R.C. SECTIONS 718.80 AND 718.95

(A) The City hereby adopts and incorporates herein by reference Sections 718.80 to 718.95 of the Ohio Revised Code ("ORC") for tax years beginning on or after January 1, 2018.

(B) A taxpayer, as defined in division (C) of this section, may elect to be subject to Sections 718.80 to 718.95 of the ORC in lieu of the provisions of this Chapter.

(C) "Taxpayer" has the same meaning as in section 718.01 of the ORC, except that "taxpayer" does not include natural persons or entities subject to the tax imposed under Chapter 5745 of the ORC. "Taxpayer" may include receivers, assignees, or trustees in bankruptcy when such persons are required to assume the role of a taxpayer.

Reynoldsburg
OHIO • 1839

STAFF REPORT
REYNOLDSBURG CITY COUNCIL

DATE: October 23, 2023

RE: An Ordinance to Amend Chapter 958 Stormwater Charges, Section 958.05 Imposition of Charges and Section 958.06 Equivalent Residential Unit (ERU) of the Codified Ordinances for the City of Reynoldsburg

APPROVALS:

Joe Begeny
Chris Shook
Mollie Prasher

EMERGENCY:

REASON FOR EMERGENCY:

STAFF REPORT:

The City of Columbus is raising stormwater rates effective January 1, 2024 by 2%. The City of Reynoldsburg will be following suit to cover costs. Increases will probably be annually and the need to amend ordinance 958.05 is necessary.

AN ORDINANCE TO AMEND CHAPTER 958 STORMWATER CHARGES, SECTION 958.05 IMPOSITION OF CHARGES and SECTION 958.06 EQUIVALENT RESIDENTIAL UNIT (ERU) OF THE CODIFIED ORDINANCES FOR THE CITY OF REYNOLDSBURG

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

SECTION 1. That Section 958.05 Imposition of Charges and Section 958.06 Equivalent Residential Unit Assignment (ERU) of Chapter 958 Stormwater Charges be and is hereby amended.

958.05 IMPOSITION OF CHARGES.
The Utility Service Charges provided for in this chapter are imposed on each and every lot and parcel of land within the City, and the owner thereof, and are deemed reasonable and

necessary to pay for the repair, replacement, planning, improvement, operation, regulation and maintenance of the existing and future stormwater system. The Utility Service Charges shall be established so as to maintain adequate fund reserves to provide for reasonable expected variations in the collection of Utility Service Charges, in the cost of providing services, and in the demand for services.

Subsequent to the initial establishment of Utility Service Charges pursuant to this chapter, the Director in each ~~odd numbered~~ year shall prepare a Utility report with recommended Utility Service Charges. This report shall contain data utilized in the determination of the recommended Utility Service Charges and shall be presented to the Council on or before October 1 of each ~~odd numbered~~ year for referral to the appropriate committee. The committee shall make a recommendation to Council on or before October 15 of each ~~odd numbered~~ year concerning the Utility Service Charges to become effective ~~for a two-year period~~ beginning January 1 of each ~~even numbered~~ year.

The Director shall ~~biannially~~ annually notify, in conjunction with the billing process, all persons subject to these charges of the Utility Service Charge being charged.

(Ord. 32-96. Passed 2-12-96.)

958.06 EQUIVALENT RESIDENTIAL UNIT ASSIGNMENT.

For the purpose stated in this Chapter there is hereby charged to each utility user and property, lot, parcel of land, building or premises (collectively, "properties") situated within the corporate limits of the City, that is tributary directly or indirectly to the stormwater system, Utility Service Charges determined as provided in this section.

All properties having impervious area within the City shall be assigned an ERU, or a multiple thereof, which will be at a minimum one ERU.

All improved single-family residential properties are assigned one ERU. A flat rate will apply to all single-family residential properties. All improved single-family residential properties are determined to include impervious area typical of a single-family residence.

All properties having an impervious area which are not improved single-family residential properties are to be assigned by the City Engineer an ERU multiple based upon the properties' estimated impervious area (in square feet) divided by 2,530 square feet (one ERU). This division will be calculated to the second decimal place and rounded according to mathematical convention to the nearest whole ERU.

The Utility Service Charge is ~~$6.36~~ $6.48 per month per ERU, which shall be effective from and after January 1, 2024

SECTION 2. That this Ordinance, upon approval of Council, shall be effective thirty days following the signature of the Mayor.

City of Reynoldsburg
Storm Water Utility
Bi-Annual Report
2023

Background

Ordinance No. 32-96, Passed 2/12/1996.
AN ORDINANCE TO ESTABLISH STORM WATER CHARGES AND AN ADMINISTRATIVE PROCESS STRUCTURE WHICH WILL PROVIDE FOR THE FUNDING OF THE OPERATIONS, MAINTENANCE, AND IMPROVEMENTS OF THE CITY'S STORM WATER UTILITY.

Section 5.
Subsequent to the initial establishment of Utility Service Charges pursuant to this Ordinance, the Director in each odd numbered year shall prepare a Utility report with recommended Utility Service Charges. This report shall contain data utilized in the determination of the recommended Utility Service Charges and shall be presented to the Council on or before October 1 of each odd numbered year for the referral to the appropriate committee. The committee shall make a recommendation to Council on or before October 15 of each odd numbered year concerning the Utility Service Charges to become effective for a two year period beginning January 1 of each even numbered year.

Storm water Management

Storm water management systems represent valuable public assets that provide a number of benefits too many users. By controlling floodwaters and preventing pollutants from reaching our rivers and lakes, Storm water management systems can protect the health and safety of the public and the environment. In so doing, clean and healthy water resources support public drinking water supplies and can attract local investment through increased land values.

Funding

A storm water rate is a funding mechanism that has been successfully implemented throughout the United States. The goal of the study is to develop and implement an equitable, self-supporting, and dedicated funding source for storm water management in Reynoldsburg.

Monthly user fees were introduced when the Storm Water Utility was established in 1997. These fees were intended to cover operations, maintenance and replacement costs of the existing system and construction of new storm drainage and flood management facilities. In creating the utility, the City declared its intention to impose just and equitable charges on storm water drainage utility users. Impervious surface area plays the single largest role in determining the amount of storm water runoff from a property. Impervious area leads directly to storm water runoff. All single-family residential properties are proposed to be defined as being equal to each other, and form the basis for all other comparisons.

The typical single-family residential property for the City of Reynoldsburg contains 2,530 square feet of impervious surface area. The units to be used in determining the appropriate user fee is the "Equivalent Residential Unit" (ERU). Therefore, all single-family residential properties will have an ERU rating of 1.0. An example of a non-residential property with 25,300 square feet of impervious surface area would have an ERU rating of 10.0.

An increase was necessary to provide personnel, equipment and supplies in developing the Storm Water Management Plan as required by Federal and State Law. In 2004, the ERU rate was increased from $1.25 to $2.00. This provided funds for additional personnel and several CIP projects.

In 2015 we implemented a neutral revenue move of an additional $2.00 per month for storm water fees. This fee is for the Clean Rivers Surcharge that was previously collected through sewage charges. Since 2006, residents in Reynoldsburg and elsewhere have been required to pay a Clean Rivers Surcharge. This fee is used to support various improvements related to the Project Clean Rivers initiative, which is designed to reduce pollution in waterways. The City of Columbus is charged with managing a 40 year, $2.5 billion Wet Weather Management Plan and this fee supports that effort. The fee was created and mandated by a consent order from Environmental Protection Agency and the State of Ohio. The bottom line of our residents' water bill remained the same.

December 9th 2019 We had a large rate increase from $2 to $6 monthly total.

November 2021 rates were raised 4% totaling $6.24 per month, per ERU. New rates to be effective January 1st 2022

November 12th, 2022 rates were raised 2% to $6.36 per month, per ERU. New rates to be effective January 1, 2023.

2024 Projected Columbus rates to increase, water 6%, sewer 5%, and storm water 2%. To cover Columbus costs and City of Reynoldsburg projects a minimum of 2% should be increased from $6.36 to $6.48 effective January 1st 2024.

City of Reynoldsburg
Storm Water Utility
Bi-Annual Report
2023

STORM WATER

	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
																							4	6	6	6.24	6.36			
	Actual																													
REVENUES																														
STORM WATER CHARGES	289,215	284,371	290,616	323,929	327,363	334,110	340,351	491,177	568,598	582,440	592,679	638,009	632,022	623,062	693,661	675,409	659,152	648,302	654,785	1,309,934	1,357,783	1,326,923	1,334,183	1,990,577	2,018,279	2,087,048	2,128,789	2,128,789	2,128,789	2,128,789
CLEAN RIVER CHARGE																														
OTHER (BOND PROCEEDS)	396	303	280	270	70	60	179,714	220	792,630	100	2,425	0	289,737	340,397	306,365	0	0	0	0	0	1,100,000	0	0	27,212	239	1,116				
TOTAL REV	289,610	284,674	290,896	324,199	327,433	334,170	520,066	491,397	1,361,228	582,540	595,104	638,009	921,759	963,459	1,000,026	675,409	659,152	648,302	657,642	1,309,934	2,457,783	1,326,923	1,334,183	2,017,789	2,018,518	2,088,164	2,128,789	2,128,789	2,128,789	2,128,789
																								per budget						
PERSONAL	103,114	112,004	115,339	118,235	127,021	133,708	135,787	181,028	190,471	192,845	197,394	202,384	226,572	240,522	239,085	238,786	250,095	255,323	253,700	260,059	290,813	281,647	274,207	308,508	304,782	319,870	335,278	341,984	348,823	355,800
SUPPLIES	14,910	14,366	15,425	12,740	11,146	11,247	10,189	10,589	12,618	14,372	9,849	14,291	16,170	14,670	15,755	23,079	22,417	22,279	24,473	20,025	22,848	33,214	32,438	40,791	33,953	23,641	40,000	40,800	41,616	42,448
SERVICES	52,612	107,322	49,352	33,116	38,391	48,934	23,773	43,138	83,865	32,953	38,442	43,113	39,965	50,414	38,935	54,907	46,047	70,319	45,529	60,637	50,571	132,520	44,680	87,284	69,007	83,705	85,000	83,705	83,705	83,705
CLEAN RIVER CHARGE																				642,874	721,828	736,909	760,504	786,271	813,486	856,255	992,000	1,011,840	1,032,077	1,052,718
TRANSFERS OUT	109,699	21,683	17,075	19,787	210,578	210,633	143,717	154,302	25,577	25,577	25,577	25,577	25,977	31,560	31,560	31,568	31,560	31,560	31,560	31,560	31,560	39,282	31,560	31,560	31,560	31,560	31,560	31,560	31,560	31,560
EQUIPMENT	84,735	37,452	22,084	6,477	0	0	0	1,200	14,515	0	0	0	0	1,472	7,312	64,538	18,955	34,716	178,145	29,624	0	0	74,502	28,902						
BRICE/MAIN									121,870	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
BARTLETT ROAD										698,356	2,452	1,836	143,332	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
BLACKLICK CREEK										114,720	383	0	148,126	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
MAIN/GRAHAM											76,289																			
OTHER PROJECTS											55,752	32,110	364,052	446,074	527,752	80,236	139,877	5,495		286,208	790,310	271,949	620,452	402,199	259,476	746,165	1,227,939	0	0	0
DEBT										93,071	99,319	99,485	98,617	98,656	98,490	99,328	98,945	99,443	98,781	0	132,300	122,487	120,227	122,967	125,594	123,108	125,650	123,023	125,424	122,712
TOTAL EXP	365,070	292,828	219,275	190,354	387,136	404,521	313,466	390,257	448,915	1,171,895	505,457	418,796	1,062,811	883,368	958,889	592,442	607,896	519,135	632,188	1,330,987	2,040,230	1,618,008	1,958,570	1,808,482	1,637,858	2,184,304	2,837,427	1,632,912	1,663,205	1,688,943
NET OP. INCOME	-75,460	-8,154	71,621	133,845	-59,702	-70,352	206,599	101,140	912,312	-589,355	89,647	219,213	-141,052	80,091	41,137	82,967	51,256	129,167	25,454	-21,053	417,553	-291,084	-624,387	209,307	380,660	-96,140	-708,638	495,877	465,584	439,846
FUND BALANCE	135,510	127,356	198,977	332,822	273,120	202,768	409,368	510,507	1,422,820	833,465	923,112	1,142,325	1,001,272	1,081,363	1,122,500	1,205,467	1,256,723	1,385,890	1,411,344	1,390,291	1,807,844	1,516,760	892,373	1,101,680	1,482,340	1,386,200	677,562	1,173,440	1,639,024	2,078,869
																										368297	c/o PO			

OTHER PROJECTS-2007	
FRENCH RUN	18223
WIND RIVER	13280
GLEN REST	15189
BARTLETT COURT	9060
	55752
OTHER PROJECTS-2008	
FRENCH RUN	12565
WIND RIVER	4520
GLEN REST	2911
BARTLETT COURT	12113.98
	32109.98
OTHER PROJECTS-2009	
Blacklick Sewer	148,126
Rosehill Rd	286,241 reimb by OPWC grant
2009 Street	77,811
BARTLETT COURT	143,332
	655,510
OTHER PROJECTS-2010	
Blacklick Sewer	0
Rosehill Rd	314,916 reimb by OPWC grant
2009 Street	47,189
2010 Storm Project	66,700
	428,805
OTHER PROJECTS-2011	
summit road	302,167
Rosehill Rd	4,138
2010 stormwater	192,158
2011 Storm Project	29,289
	527,752
Projects 2019	
Palmer Road	234816
2019 Street Program	373526
Davidson Dr	12110
	620452
Projects 2021	
stormwater projects	
	0

OTHER PROJECTS-2012	
summit road	31,522
2010 stormwater	
2011 Street Project	
2012 Street-Lancaster	48,714
	80,236
Other Projects-2013	
Summit Rd	14,186
2011 Street Project	1,331
2012 Street-Lancaster	4,701
2013 Street Program	119,659
	139,877
Other Projects-2014	
2013 Street Program	5,422
2012 street	73
	5,495
Other Projects-2016	
2015 Street Program	167,208.00
2016 Street Program	119,000.00
	286,208.00
Other Projects-2017	
Storm water rehab	790,310.00
	790,310.00
Projects 2018	
2017 Street program	28,209
2018 Street Program	$243,740
2018	271,949
Projects 2020	
2020 Street Program	211,249
Davidson Dr	190,950
carryover from 2019:	
2017 Street Program	
2017 Storm Water proj	
	402,199

STAFF REPORT
REYNOLDSBURG CITY COUNCIL

DATE: October 23, 2023

RE: An Ordinance to Accept the Agreement from the Ohio Auditor of State for an Independent Public Accountant for 2023-2025

APPROVALS:

Joe Begeny
Stephen Cicak
Chris Shook
Mollie Prasher

EMERGENCY:

REASON FOR EMERGENCY:

STAFF REPORT:

Reynoldsburg, Franklin County (the City) for the period January 1, 2023 through December 31, 2025. Wilson, Shannon and Snow, Inc. will perform an audit for each of the years listed in the Request for Proposal at the following fees:
City of Reynoldsburg
2023 $ 25,200
2024 $ 25,200
2025* $ 23,100
Total $ 73,500
* - Hours/Cost reduced in 2025 based on City not anticipating requiring a single audit to be performed under Uniform Guidance.

An Ordinance to Accept the Agreement from the Ohio Auditor of State for an Independent Public Accountant for 2023-2025

WHEREAS, the Auditor of State has audited public offices' compliance with legal requirements since 1902. Audits of Ohio public offices have been subject to Ohio Revised Code Chapter 117, or its predecessor, since that time. Section 117.11 (A) states in part that when auditing Ohio public offices: ...Inquiry shall be made into ... whether the laws, rules, ordinances, and orders pertaining to the office have been observed, and whether the requirements and rules of the auditor of the state have been complied with; and

WHEREAS,the state of Ohio performed open and competitively held an RFP included MBE businesses and held a meeting to review the submitted proposals.

WHEREAS, the Auditor of the State of Ohio has bid for this contract and has the authority to grant the contract to Wilson Shannon and Snow for the years 2023, 2024, and 2025.

NOW, THEREFORE, be it ordained by the Council of the City of Reynoldsburg, Ohio, that:

Section 1: The City of Reynoldsburg shall enter into this contract for a total of $73,500 with terms specified in the contract submitted by the Ohio Auditor of State Keith Faber, the City of Reynoldsburg, and Wilson, Shannon and Snow as attached in Exhibit A.

Section 2: That upon adoption by Council, this Ordinance shall be in effect thirty days following signature by the Mayor.

TECHNICAL PROPOSAL – AUDIT SERVICES
WILSON, SHANNON & SNOW, INC.

FOR THE

CITY OF REYNOLDSBURG
FRANKLIN COUNTY

FOR THE PERIOD JANUARY 1, 2023 – DECEMBER 31, 2025

CONTRACT NUMBER:
74B61-FD667
TIER 2

WILSON, SHANNON & SNOW INC. CPAs & ADVISORS

Contact Person

Meghan Poth, CPA
Shareholder
Ten West Locust Street
Newark, Ohio 43055
740-345-6611

mpoth@wssinc.cpa

DATE OF PROPOSAL:

September 21, 2023

September 21, 2023

Joni Crawford, Finance Manager
City of Reynoldsburg
7232 E. Main Street
Reynoldsburg, Ohio 43068

and

Stacie L. Scholl, CPA, Chief Auditor
IPA Contracting-Central Region
Auditor of State
88 East Broad Street, 5th Floor
Columbus, Ohio 43215

In accordance with the Auditor of State of Ohio and the City of Reynoldsburg's (the City) request for proposal dated August 22, 2023, Wilson, Shannon & Snow Inc. is pleased to submit our proposal for the period January 1, 2023 through December 31, 2025. We have familiarized ourselves with the City through review of your website, review of prior year audits, and also recent newspaper articles. In addition, Wilson, Shannon & Snow, Inc. performed the City's audits for the periods January 1, 2017–December 31, 2022 so we are familiar with operational cycles of the City. We feel our technical proposal is tailored specific to meet your audit needs as outlined in the Request for Proposal.

We understand that our client's time is valuable. Therefore, Wilson, Shannon & Snow Inc. has developed an efficient and effective audit process which assures that our clients are satisfied not only with the procedures we have performed but also that our promised timelines have been met. We will prioritize your audit for the term of the contract ensuring your audit is complete and the final report is delivered by your specific terms and requirements outlined within the Request for Proposal. Please review our timeliness score currently with the Auditor of State of Ohio and consider contacting our references included in this proposal.

Since 1954 Wilson, Shannon & Snow, Inc. has built a solid reputation as business advisors and certified public accountants. We measure our success in the success and satisfaction of our clients and we are proud of the longstanding business relationships we have with many individuals and organizations throughout Ohio. Whether your need is traditional public accounting or more complex planning and consulting services, the professionals at Wilson, Shannon & Snow, Inc. have the training, the experience, and the commitment to provide the personal attention you expect.

Wilson, Shannon & Snow Inc. employees identified in this proposal have well over 50 years of experience performing audits of charter and statutory cities throughout Ohio. These audits were performed in accordance with *Generally Accepted Auditing Standards, Generally Accepted Government Auditing Standards* (GAGAS) and the requirements set forth by the Office of Management and Budget (OMB) Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, when applicable. We believe this valuable experience provides us with a background that makes us best qualified to provide the proposed auditing services to your City.

10 West Locust Street | Newark, Ohio 43055 | Phone: 740-345-6611 | Fax: 740-345-5635 | wssinc.net

Our firm's philosophy is one of commitment to our clients and to always remain focused on identifying opportunities for the best utilization of funds received by the public entity. We also believe in putting experienced professionals in the field. Myself (Meghan Poth) and 1-2 staff members will be on-site performing fieldwork, reviewing workpapers, supervising staff and also available for general consultations or questions. We have the experience and expertise to perform your audit and will provide a detailed listing of audit items needed prior to working on-site. Any reports or information that can be sent electronically will allow us to perform audit procedures in Wilson, Shannon & Snow's offices and allow us to be more effective and efficient with our on-site work. This is what makes Wilson, Shannon & Snow Inc. unique and committed to providing the service you would expect.

We appreciate this opportunity to submit our proposal and believe that our audit approach and technical accounting and auditing expertise make us best qualified to serve your City as independent auditors. We will tailor your audit engagement specific to your City ensuring an efficient and effective audits.

Feel free to contact our references listed in our proposal should you have any additional questions about our audit approach or the wonderful people at our Firm.

Very truly yours,

Meghan Poth

Meghan Poth, CPA
Shareholder

TABLE OF CONTENTS

MANDATORY ELEMENTS
Required Affirmations

PUBLIC OFFICE: City of Reynoldsburg COUNTY: Franklin

CONTRACT NUMBER: 74B61-FD667 CONTRACT PERIOD: January 1, 2023 through December 31, 2025

To be considered, **the proposal must address every one of the elements**. When these are not fully addressed, proposals will be considered non-responsive to the RFP and will not be evaluated further. Please ensure these affirmations are the first element of your firm's proposal and indicate your firm's agreement with the affirmation by checking the respective box for each affirmation.

1.	**CPA Licensure Laws** Our firm is licensed by the Ohio Accountancy Board to do business in Ohio and will remain in compliance with Ohio CPA licensure laws and rules.	☑ Affirmed
2.	**CPE requirements** Our firm and all assigned key professional staff are, and will remain, in compliance with governmental qualification standards, including governmental continuing education requirements.	☑ Affirmed
3.a.	**Peer Review (Opt. 1)** Our firm has undergone an external quality control peer review, conducted in accordance with generally accepted government auditing standards, within the last three years and received a pass rating. The current report is on file with the Auditor of State's Office.	☑ Affirmed ☐ N/A
3.b.	**Peer Review (Opt. 2)** In accordance with GAGAS 3.97, our firm is not yet required to have an external quality control peer review, conducted in accordance with generally accepted government auditing standards. When required, our firm will have the appropriate peer review conducted and provide a copy of the report to the Auditor of State's Office.	☐ Affirmed ☑ N/A
4.	**Ohio Ethics Laws** Our firm and all assigned key professional staff are, and will remain, in compliance with the requirements of Ohio's Ethics Law, as applicable and found at § 2921.42 and in Chapter 102 of the Ohio Revised Code.	☑ Affirmed
5.	**Rules and Laws Regarding Conflicts of Interest** Our firm and all assigned key professional staff are, and will remain, in compliance with laws and rules regarding conflicts of interest.	☑ Affirmed
6.	**Unresolved Findings for Recovery** Our firm is not subject to any unresolved finding for recovery issued by the Auditor of State under Ohio Rev. Code § 9.24, or our firm has taken appropriate remedial steps required under R.C. § 9.24. Our firm agrees that if this statement is deemed to be false, the contract shall be declared "void ab initio" between the parties, and City of Reynoldsburg will not be obligated to pay for goods or services rendered under the contract. Any funds paid under the contract shall be remitted by our firm to City of Reynoldsburg or an action for recovery of such payments may result.	☑ Affirmed
7.a.	**Independence - Nonaudit Services Provided (Opt. 1)** ➢ Our firm has listed and described in our proposal any and all nonaudit services that have been provided to City of Reynoldsburg over the previous five (5) years from the date of our proposal or are expected to be provided during the contract term; ➢ Our firm and all assigned key professional staff are independent of City of Reynoldsburg as defined by U.S. Government Accountability Office's *Government Auditing Standards*; ➢ Our firm and all assigned key professional staff are, and will remain, in compliance with GAO rules relating to auditor independence; and ➢ In providing such nonaudit services, our firm did not perform management functions, make management decisions for City of Reynoldsburg nor led reasonable third parties, with knowledge of the relevant facts and circumstances, to conclude our firm would be auditing our own work.	☐ Affirmed ☑ N/A
7.b.	**Independence - Nonaudit Services NOT Provided (Opt. 2)** ➢ Our firm and all assigned key professional staff are independent of City of Reynoldsburg as defined by U.S. Government Accountability Office's *Government Auditing Standards*; ➢ Our firm **has not provided** nonaudit services affecting the audit periods that involved performing management functions or making management decisions for City of Reynoldsburg; and ➢ If selected, our firm **will not provide** nonaudit services to City of Reynoldsburg during the term of the contract that would require our firm to perform management functions or make management decisions for the entity, or would lead reasonable third parties, with knowledge of the relevant facts and circumstances, to conclude that our firm would be auditing our own work.	☑ Affirmed ☐ N/A
8.	**Independence - Entity's Components** ➢ Our firm and all assigned key professional staff are independent of the entity's components listed in Section III (G); of the Request for Proposal.	☐ Affirmed ☑ N/A

9.a.	**Independence - Entity's Components - Nonaudit Services Provided (Opt. 1)** ➢ Our firm has listed and described in our proposal any and all nonaudit services that have been provided to City of Reynoldsburg's components listed in Section III(G) of the Request for Proposal over the previous five (5) years from the date of our proposal, or are expected to be provided during the contract term; ➢ Our firm and all assigned key professional staff are independent of City of Reynoldsburg's components as defined by U.S. Government Accountability Office's *Government Auditing Standards*; ➢ Our firm and all assigned key professional staff are, and will remain, in compliance with GAO rules relating to auditor independence; and ➢ In providing such nonaudit services, our firm did not perform management functions, make management decisions for City of Reynoldsburg's components nor led reasonable third parties, with knowledge of the relevant facts and circumstances, to conclude our firm would be auditing our own work.	☐ Affirmed ☑ N/A
9.b.	**Independence - Entity's Components - Nonaudit Services NOT Provided (Opt. 2)** ➢ Our firm and all assigned key professional staff are independent of City of Reynoldsburg's components as defined by U.S. Government Accountability Office's *Government Auditing Standards*; ➢ Our firm **has not provided** nonaudit services affecting the audit periods that involved performing management functions or making management decisions for City of Reynoldsburg's components; and ➢ If selected, our firm **will not provide** nonaudit services to City of Reynoldsburg's components during the term of the contract that would require our firm to perform management functions or make management decisions for City of Reynoldsburg's components, or would lead reasonable third parties, with knowledge of the relevant facts and circumstances, to conclude that our firm would be auditing our own work.	☐ Affirmed ☑ N/A
10.	**Personal and External Impairments** ➢ Our firm and all assigned key professional staff have no personal or external impairments to independence due to relationships with City of Reynoldsburg, and have listed and described in our proposal all our firm's professional relationships that could affect our impartiality or the appearance of impartiality involving the City of Reynoldsburg or any of its agencies/agencies or components /agencies, components or oversight unit, as applicable for the past five (5) years from the date of the proposal; ➢ If appropriate, our proposal has included a statement explaining why such relationships do not constitute an independence issue relative to performing the proposed audit. ➢ Our firm shall give City of Reynoldsburg and the Auditor of State written notice of any professional relationships entered into during the period of this agreement, relative to parties connected to this proposed engagement that could affect our impartiality or the appearance of impartiality. ➢ Prior to entering into any new agreement to provide any nonaudit service to City of Reynoldsburg during the term of the contract, our firm will notify the Auditor of State through completion of the IPA Nonaudit Service GAO Independence Notification/Evaluation (Exhibit E of the RFP). By filing this form, our firm asserts the non-audit service does not impair our firm's independence.	☑ Affirmed
11.	**Inappropriate Public Office Contact** Our firm and all assigned key professional staff have not made, and will not make, any contact with personnel of the City of Reynoldsburg regarding this request for proposal other than allowed by Section I. C. of the RFP.	☑ Affirmed
12.	**Subcontractors** If subcontractors are engaged, our firm will ensure the subcontractor(s) have met all applicable elements listed in the affirmations above.	☐ Affirmed ☑ N/A
13.	**Irrevocable Offer** Our firm's proposal is a firm and irrevocable offer for 90 days.	☑ Affirmed

Understanding the City of Reynoldsburg

The City of Reynoldsburg (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 throughout the years with the most recent amendments approved in 2022.

Financial Reporting Framework: The City follows generally accepted accounting principles (GAAP).
Financial Reporting Functions: Centralized.
Budgetary Basis: The City prepares their budgets on a cash basis.
Pension Plans: City employees participate in OPERS and OP&F.
Component Units: The City has no component units.
Computer Systems: New World Systems for financial transactions.
Service Organizations: RITA is used as a third-party administrator for income tax processing (a SOC-1 report is available for this organization).
Financial Overview: Municipal services the City provides to its citizens include: utilities (water/sewer/storm water/solid waste collection), police protection, parks and recreation, street maintenance, planning, zoning, courts and other governmental services. The City has approximate total payroll of $11 million covering 166 full-time, 13 part-time, and 40 seasonal employees as well as 11 elected officials.

Basic Financial Statements and Reporting Requirements

For the period January 1, 2023-December 31, 2025, we will audit each year's basic financial statements which include the governmental activities, each major fund and the aggregate remaining fund information of the City. The City's basic financial statements include the following:

→ Management's Discussion and Analysis
→ Government-wide Financial Statements
  Statement of Net Position
  Statement of Activities
→ Fund Financial Statements
  Balance Sheet – Governmental Funds
  Reconciliation of Total Governmental Fund Balances to Net Position of Governmental Activities
  Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds
  Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities
  Statement of Revenues, Expenditures and Changes in Fund Balance Budget and Actual
    General Fund
    Major Special Revenue Funds
  Statement of Net Position – Proprietary Funds
  Statement of Revenues, Expenses and Changes in Net Position – Proprietary Funds
  Statement of Cash Flows – Proprietary Funds
  Statement of Net Position – Fiduciary Funds
  Statement of Changes in Net Position – Fiduciary Funds
→ Notes to the Basic Financial Statements
→ Required Supplementary Information
  → Schedule of City's Proportionate Share of the Net Pension Liability (OPERS and OP&F)
  → Schedule of City's Pension Contributions (OPERS and OP&F)
  → Schedule of City's Proportionate Share of the Net OPEB Liability/(Asset) (OPERS and OP&F)
  → Schedule of City's OPEB Contributions (OPERS and OP&F)
  → Notes to the Required Supplementary Information

Based on review of the 2022 basic financial statements, we have identified the City's *major funds* as the General, American Rescue Plan Act, Permissive Tax, Street Construction, Maintenance & Repair, General Debt Retirement, Taylor Square TIEF Debt Retirement, Capital Improvement, Water, Sewer, Storm Water Drainage and Solid Waste funds.

The City will continue to prepare the Annual Comprehensive Financial Report (ACFR), therefore, we will also perform procedures over 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 will subject these statements and schedules to the auditing procedures we will apply to the basic financial statements.

During the audit engagement period, as applicable, the City will be required to implement various statements issued by the Governmental Accounting Standard Board (GASB); we will work with the City as they evaluate and implement these standards effective during the engagement period.

As it relates to the City, the audits shall be performed in accordance with auditing standards generally accepted in the United States of America as set forth by the American Institute of Certified Public Accountants and the standards for financial audits set forth in the U.S. General Accounting Office's *Government Auditing Standards* and the requirements set forth by the Office of Management and Budget (OMB) Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, the City believes they will meet the federal expenditures threshold to require a single audit for years 2023 and 2024 during the engagement, however, a single audit is not anticipated for year 2025. Based on information provided in the pre-proposal materials and prior experience with the City, it is anticipated that one federal program will be tested for each of the years a single audit is required.

Required Reports

Following the completion of the audit of the financial statements of the applicable fiscal period, we shall issue the following for the City:

1. A report on the fair presentation of the financial statements in conformity with the applicable financial reporting framework, including required and other supplementary information.
2. A combined report on compliance and internal control required by *Government Auditing Standards*.
3. A management letter, separate from other electronically submitted reports.
4. A combined report on compliance with requirements applicable to each major federal program and internal control over compliance in accordance with the Uniform Administrative Requirements, Cost Principles, and Audit requirements for Federal Awards (including, as applicable, a report on the supplementary schedule of expenditures of federal awards).
5. A schedule of findings and questioned costs.
6. In conjunction with the Public Office, OMB form SF-SAC, the Data Collection Form.

Wilson, Shannon & Snow, Inc. has implemented a proven quality control system and will apply financial reporting checklists provided through PPC Reporting Checklists; audit report guides provided by the Auditor of State of Ohio and also and also internally developed financial reporting checklists. These quality control procedures include reviews by a concurring shareholder or independent contractors as considered necessary.

Engagement Timetable

See page 28 for proposed engagement timetable.

Communication

We will be in continuous communication with management regarding the planning, performance and finalization of the audit. Prior to the end of fieldwork we will request a formal meeting with management to discuss the results of our audit which may include any noncompliance citations, suggestions for improving operations, audit adjustments, concerns from the audit and any other items you would like to discuss. We will also finalize a timetable to determine final submission of the audit report package to all required parties. This meeting will allow for any issues to be resolved prior to leaving the field and possibly re-address any areas of concern from our planning meeting. At this time we will also address all required communications with the governing board in the form of a post audit conference.

Firm Contacts

Since 1954, Wilson, Shannon & Snow, Inc. has built a solid reputation as business advisors and certified public accountants. We measure our success in the success and satisfaction of our clients and we are proud of the longstanding business relationships we have with many individuals and organizations throughout Ohio. Whether your need is traditional public accounting or more complex planning and consulting services, the professionals at Wilson, Shannon & Snow, Inc. have the training, the experience, and the commitment to provide the personal attention you expect.

We are registered with the American Institute of Certificate Public Accountants, Ohio State Accountancy Board, Auditor of State of Ohio, and members of the AICPA Governmental Audit Quality and the Employee Benefit Plan Audit Quality Center. As registrants and members of these organizations our firm is provided with technical resources on a state and national level.

Wilson, Shannon & Snow Inc. is also a member of Firm Foundation which provides a network of technical and industry leading best practices to member firms throughout the United States. Examples include Accounting and Auditing consultations, human resources, marketing, and continuing professional education classes.

Wilson, Shannon & Snow Inc. is comprised of six shareholders who provide a facet of services. The Shareholders and key staff who have government and not-for-profit experience assigned to your audit will be as follows:

NAME		POSITION		ENGAGEMENT RESPONSIBILITIES
Meghan Poth, CPA		Engagement Partner		Responsible for the overall quality of audit process. She will be on-site, responsible for managing daily activities and performing difficult audit sections and report preparation. She will also act as your liaison between members of management and staff.
Aden Hardesty, CPA		Review Partner		He will provide internal review over the audit engagement.
Jason Carr, CPA		Technical Review Resource (Senior)		He will be available for consultations by the audit team and provide audit and accounting references as considered necessary.
Savannah Frost, Laura Buena, and Brandon Baker		Auditor		They will be responsible for performing testing over audit workpaper sections.

Our Commitment to You

Wilson, Shannon & Snow Inc. pledges that the key members assigned to your audit will not change thus ensuring an efficient and effective audit process. However, we are aware that opportunities do present themselves and members of your audit team may change. Our commitment to you is Wilson, Shannon & Snow Inc. will always have an experienced team member on-site to manage the audit and answer any questions of new staff members working on your audit.

Audit Methodology

Wilson, Shannon & Snow, Inc. (WSS) engages each audit in a manner that will ensure the audit is properly planned to provide for an efficient and effective audit. Through inquiry of personnel, review of operations, and inspection of supporting documents, WSS will obtain a full understanding of the City's operations. Our audit strategy is a comprehensive, yet an extremely efficient approach. We pride ourselves in communicating with the client throughout the audit process. During all phases of the audit, WSS will keep management informed of the audit progress and communicate any findings and recommendations prior to completing the audit. If during the course of the audit, we become aware of abuse that could be quantitatively or qualitatively material to the financial statements, we will apply procedures specifically directed to ascertain the potential effect on the financial statements or other data significant to the audit objectives. Abuse involves behavior that is deficient or improper when compared with behavior that a prudent person would consider reasonable and necessary business practice given the facts and circumstances.

WSS staff assigned to your audit have over 50 years of experience performing audits of charter and statutory cities throughout the State of Ohio as well as performing prior audits of the City of Reynoldsburg. We have the knowledge and expertise to design your audit in an effective and efficient manner. We will utilize a technology driven audit approach which allows us to evaluate your IT control environment and determine that the financial information is accurate and processes are in place to support the amounts reported in the basic financial statements.

Many independent accounting firms employ the same audit approach and do not provide services that your City may expect. Our attention to detail and constant communication will provide the results your City would expect from the audit process. We will communicate to you, regardless of audit significance; any areas we feel that may improve your operations and that reduce the risk of theft and misappropriation as well as cost-saving operational efficiency recommendations.

Our audit methodology tailored specific to your City will include, but is not limited to, the following:

→ Prior to the start of the audit we will determine any unique nuances specific to your operations enabling us to tailor our approach accordingly. This meeting, either at the City or by telephone, will include the City's short and long-term goals, information reported in monthly financial reports and forecasts, budget modifications, legal issues or significant personnel changes. We will also discuss difficult accounting areas which comprise your basic financial statements, for example capital assets or debt.

→ Assignment of WSS governmental audit experienced personnel who will provide audit services to your City. If at any time there are changes to the original staffing assignments this will be timely communicated to you and how WSS will properly supervise and manage new staff to your audit.

These preliminary meetings will allow WSS to determine the proper audit approach and utilize proper analytical review techniques allowing us to focus on significant (any possibly insignificant) testing areas. Our commitment to technology during the audit process will also determine the nature of non-statistical or statistical sampling techniques or areas which may require 100% testing or are subject to confirmation.

Based on our experience performing governmental audits we have designed a successful audit approach which allow us to perform an efficient, effective and timely audit. We encourage you to ask questions about the audit process and are happy to explain "why" and "how" of our audit approach. This developed and proven approach is based on our clear understanding of your City and enables us to deliver the services you desire.

Key Testing Areas Appropriate for the City

Our audit methodology and approach can be broken down into specific stages as it relates to how our services are provided to your City. These stages are broken down into the following areas; 1) Planning; 2) Internal Control; 3) Substantive Testing, and; 4) Financial Reporting. Wilson, Shannon & Snow, Inc. uses a combination of Practitioners Publishing Company (PPC), other audit guides, bulletins, and supplements issued by the Auditor of State of Ohio. Our approach is in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

1) Planning Stage:

The Planning stage of the audit is monumental in determining the nature, timing and extent of procedures to be performed. Wilson, Shannon & Snow Inc. dedicates a significant amount of audit hours confirming that the audit approach is tailored specifically to your City. Communication with City personnel is vital during this stage in order for our approach to be properly implemented. However, based on our ability to be flexible and aware that City personnel (and members of your Finance/Audit Committee) time is valuable planning meetings may be performed on-site or through other communication means conducive to your schedule. The following is a summary of items you should expect during the planning stage of the audit:

→ *Entrance Conference Meeting*

As noted previously, we will hold an audit conference either at the City or teleconference with management and Finance/Audit Committee to discuss the audit. Items which may be discussed, but are not limited to, the following: 1) Timelines; 2) Key staff or personnel we will interview/obtain testing information; 3) Status of prior year citations and recommendations, and 4) Management/Committee expectations and any areas for concern.

→ *Key Personnel Meeting*

These meetings may be held on-site or via teleconference focusing on, but not limited to, the following areas of audit concern: 1) General audit concerns; 2) Knowledge of new or existing fraud as well as areas where fraud may be occurring; 3) Status of prior year recommendations, citations or audit adjustments; 4) Areas which may impact the financial statements, such as new accounting principles, changes in accounting methods, major funds, changes in key personnel or changes in the reporting entity.

From these meetings and review of the financial reports/statements provided by the City we will design an audit approach tailored specifically for your City and will include the following:

- Determine planning materiality.
- Apply and document preliminary analytical procedures by comparing account balances between years to assist in identifying unusual or unexpected balances/relationships.
- Evaluate single audit determination further determining completeness of federal receipts and expenditures to ensure all federal programs and related expenditures are property reflected on the schedule (regardless if subject to Single Audit requirements).
- Tailor the Ohio Compliance Supplement for sections applicable to cities.
- Determine significant ordinances and resolutions adopted by the City which may impact the basic financial statements.
- Review of minutes for meetings held during the audit period, through the end of fieldwork.
- Prepare fraud and related party questionnaires and confirmations for cash and investments, debt, legal matters and contingencies, and other related confirmation requests.
- Tailor audit programs specific to each significant revenue, expenditure, and balance sheet sections.
- Determining if service organizations exist and determining if a Service Organization Control (SOC) may be secured. We will also review the applicable User Entity Controls listed in the SOC Report, as applicable, to determine how this impacts our inherent risk assessments.
- Status of new or existing component units, joint ventures, related organizations or related organizations.

Fraud and Illegal Act Procedures

As stated within the Planning Stage procedures section, Wilson, Shannon & Snow, Inc. will specifically assess the risk of material misstatement of the financial statements and or loss due to fraud and will consider that assessment in designing Fraud Risk Analysis procedures to be performed. In making this assessment, Wilson, Shannon & Snow, Inc. will consider the fraud risk factors that relate to both (a) misstatements arising from fraudulent financial reporting and (b) misstatements arising from misappropriation of assets. We will not only inquire with the City's Finance/Audit Committee, management and key personnel as we will design audit procedures for common areas of fraud or illegal acts related to charter and statutory cities. We will incorporate *"The Fraud Diamond"* and develop fraud and related party questionnaires for management in order to determine the related risks surrounding the City. The Fraud Diamond describes four factors that are present in every situation of fraud:

→ Incentive (or pressure) – the need for committing fraud (need for money, etc.);
→ Rationalization – the mindset of the fraudster that justifies them to commit fraud;
→ Opportunity – the situation that enables fraud to occur (often when internal controls are weak or nonexistent),
→ Capability – the necessary traits and abilities that a person(s) may have to commit fraud.

Wilson, Shannon & Snow, Inc. will also incorporate the COSO "Internal Control – Integrated Framework," (COSO Model) which describes five interrelated components of internal control that provide the foundation for fraud deterrence. These elements of internal control are the means for which the 'Opportunity' factors in the Fraud Diamond can be removed to most effectively limit instances of fraud.

Assessment of Internal Control and Related Risks

To understand the City and its internal control, WSS will utilize guidance provided by SAS No. 109, "Understanding the Entity and its Environment and Assessing the Risks of Material Misstatement." The five interrelated components of internal control as listed in SAS No. 109 are: 1) control environment, 2) entity's risk assessment, 3) information and communications systems, 4) control activities, and 5) monitoring. We will evaluate the design of your controls related to the risks for which we decide if it is possible or practical to gather sufficient audit evidence from substantive testing only. Based on review of your most recent basic financial statements as listed on the Auditor of State of Ohio website, we have identified significant account cycles which may be subject to testing. ***Our planning procedures will be specifically tailored to address the unique risks related to your City***. Based on our extensive knowledge auditing charter and statutory cities we will consider the following inherent risks for the following significant account cycles:

Based on our extensive knowledge auditing charter and statutory cities we will consider the following inherent risks for the following significant account cycles:

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Account Cycle		Transaction Nature		Common Risks
Property Taxes		Confirmable, small number of high dollar receipt transactions related to property taxes and payments in lieu of taxes.		● Improper posting to required fund or revenue account. ● Proper/timely deposit of collections.
Income Taxes		Monthly receipts from RITA (income tax collection service provider) processed by the City's finance department.		● Improper posting to required fund or revenue account. ● Proper/timely deposit of collections.
Intergovernmental		Confirmable, moderate number of varying dollar receipt transactions.		● Improper posting to required fund or revenue account. ● Proper/timely deposit of receipts.
Charges for Services – Utilities		Large number of receipt transactions received via credit card, check, web payment or cash based on monthly billing of customers.		● Improper posting to required fund or revenue account. ● Improper application of rates. ● Improper customer account adjustments. ● Proper/timely deposit of collections.
Non-payroll Disbursements		Large number of varying dollar transactions paid via check or wire transfer.		● Improper posting to required fund or expenditure account. ● Improper cut-off. ● Improper expenditure documentation.
Payroll Disbursements		Large number of varying dollar transactions paid via check or wire transfer.		● Improper posting to required fund or expenditure account. ● Improper cut-off. ● Improper compensation.
Debt		Payments - Small number of moderate to high dollar payments paid via check or wire transfer. Proceeds - Confirmable, small number of high dollar receipt transactions.		● Improper posting to required fund or account. ● Improper expenditure documentation. ● Transactions don't agree to debt agreements.
Budgetary Transfers & Advances		Small number of moderate to high dollar transactions.		● Improper posting to required fund or expenditure account. ● Lacking proper approval.
GAAP Accounts		Accrual journal entries posted by consultant.		● Improper application of accounting principle. ● Completeness of account balances.

Other revenue cycles (such as Fines & Forfeitures, Licenses & Permits, Charges for Services, or Other Revenue) will be tested based on evaluation of materiality and risk assessment.

Development and Implementation of the Audit Plan

We will formally document the results of the planning stage which will be recorded within our Audit Strategy Memorandum, specifically tailored to your City. This will summarize the engagement scope, reporting entity analysis; information systems audit approach, major fund determinations, audit strategy risk assessments, use of service organizations, documentation of laws and regulations, and planned testing for major federal programs (if applicable). Based on our tailored Audit Strategy Memorandum we will develop the following:

→ **Understanding of the Entity -** This provides us a background of the City and provides a summarized engagement approach. This information is documented within our Audit Strategy Memorandum and includes our understanding of the engagement scope, the reporting entity, discussions amongst audit staff members, use of other auditors, major fund identification, use of estimates, the impact of accounting and engagement issues, laws and regulations, and matters to include from previous audits.

→ **Audit Strategy Risk Assessments** – We have developed a table which identifies our benchmarks and tolerable error for the City which easily assists us in identifying significant accounts subject to testing and analysis. Also, at this time we identify "trivial" accounts which may not be considered significant for testing but require us to document our understanding of the account cycle.

This allows us to identify accounting cycles subject to testing as it relates to the financial statement account line item. The analysis of significant accounts will be performed at the preliminary stages of the audit and updated, if necessary, once current year basic financial statements are provided.

Our comprehensive matrix also will bridge the internal control procedures to the substantive procedures in a narrative and table format. This document will identify, by account or financial statement line item, the relationship between identified internal control risks and the planned substantive procedures and assertions.

→ **Control Documentation and Testing Summary** – As further explained within the Internal Control Stage of our proposal, we will identify the cycle transactions, each significant accounting application, and each significant financial management system included in the cycle. This workpaper will summarize significant and trivial accounts subject to testing and related control risks assessed and bridge our understanding of the operating control environment to the processing of cycle transactions and major internal controls. This form summarizes our evaluation of the effectiveness of the design and operation of specific control techniques for each significant accounting application or significant line item, including EDP controls.

Use of this worksheet is imperative to our overall engagement plan which further allows the determination sample sizes through statistical and non-statistical samples.

After we will finalize our audit plan the Wilson, Shannon & Snow Inc. audit team assigned to your audit we will formally discuss the nature, timing and scope of the procedures to be performed including the development of audit programs for substantive testing. This audit team meeting will discuss key management and elected officials, results of prior year audits, account cycles that may be considered "high risk", Ohio Compliance Supplement procedures and if applicable federal programs subject to testing. We will also communicate any concerns brought to our attention from management of the City and resolution of issues which may be identified during the course of the audit.

2) Internal Control Stage:

Our thorough approach to planning the City's audit provides for our audit team to easily identify and develop procedures to document and record the City's internal controls. Based on each significant account we will develop a narrative working with management and key personnel to understand how a transaction is processed from initiation to completion. This internal control narrative will further our understanding of internal controls and procedures identifying significant internal controls necessary for the transaction to be properly recorded and compliant with established policies and procedures.

Understanding and Documentation of Internal Controls

Our understanding of the City's internal control environment will also include EDP internal controls used by the City to process its financial transactions. The City utilizes New World Systems to process financial transactions and therefore we will obtain an understanding on how the system is utilized to process and compile financial data and ultimately prepare the basic financial statements. We will document our understanding of the computer control environment addressing: 1) Key Applications and Background; 2) Computer Environment; 3) General Controls for Basic IT Environment; 4) Overall Operations of the IT Function; 5) Development of New Applications and Systems; 6) Changes to Existing Applications and Systems, and; 7) IT Security and Operations.

We will also determine the reliance placed on Service Organizations to process financial transactions for the City. A service organization is an entity (or segment of an entity) that provides services to a user organization that are part of the user organization's information system. Service Organization Control Report (SOC) reports are generally accepted method of communicating information and assurance about the controls that of interest to the City and their auditors as they relate to the City's audit. The City utilizes RITA as a third-party administrator for income tax processing. SOC-1 Reports will be available for both of these organizations. We will obtain and review the required

SOC-1 Reports which would be relevant to the City's internal control over financial reporting, as applicable. We will also test the User Control Considerations as identified in the SOC report specific to these control cycles.

After developing detailed narratives for each significant account cycle, we will document significant internal controls and based upon the assessed control risk, determine if controls are implemented (maximum control risk) or operating effectively (low control risk). For each significant account cycle we will develop a *Control Documentation and Testing Summary* documenting significant internal control procedures related to the account cycle.

Based on our assessed control risk controls may be documented and determined to be implemented (maximum control risk) or tested and determined to be operating effectively (low control risk). We will evaluate each internal control in order to determine if it has been properly designed and implemented in to determine whether it meets the objectives of the control procedure and whether it is likely to be effective when properly performed (i.e., whether it would prevent or detect errors in financial date). We will inform management of controls and procedures that have not been properly designed or implemented and controls determined to be ineffective even when properly performed.

Documentation of internal control procedures will be specific to your City and will not be based on an audit questionnaire utilized by other Independent Accounting Firms. In obtaining an understanding of the City's internal controls, we will focus and direct our questions to the following areas:

→ How are transactions authorized, reviewed, and processed?
→ How and where does the City maintain source documentation to support transactions?
→ How does the City safeguard assets against loss from unauthorized acquisition, use, or disposition?
→ How does the City ensure that transactions are recorded properly, including budgetary transactions?
→ What is management's procedures to review the basic financial statements compiled in accordance with GAAP prior submission to the auditor for testing?
→ How does the City develop monitor and integrate controls for Ohio Revised Code provisions?

Testing of Internal Controls

We will determine the nature, timing, and extent of control testing necessary to ensure that controls are implemented and operating effectively as designed. We will test internal controls using a combination of inquiry and observation and sampling control tests. We will determine appropriate sample sizes for internal control tests by considering the expected rate of error in the population, the desired confidence levels, and the desired precision limits in determining sample sizes following the guidance set forth by the Practitioners Public Company (PPC):

	Control Risk Assessment & Population Size					
	Low			Moderate		
No. of Deviations	< 100	100–200	> 200	< 100	100–200	> 200
0	30	35	40	20	22	25
1	45	50	60	30	35	40
2	65	75	90	45	50	60

Throughout our testing of internal controls ***we will be in constant communication*** with management and key personnel related to any findings identified based on testing performed. This will include the nature of any deficiencies identified and possible reporting as a control deficiency, significant deficiency or material weakness. Our evaluation is based on the following:

→ *Control Deficiency*: A deficiency in internal control when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, detect or detect and correct misstatements on a timely basis.

→ *Significant Deficiency*: A deficiency, or 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.

→ *Material Weakness*: A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the City's financial statements will not be prevented, or detected and corrected on a timely basis.

We will also communicate to you areas which may not be considered a deficiency but a means of improving operational efficiencies and "best practice ideas" that may come to our attention.

3) Substantive Testing Stage:

We will assess the results of internal control testing performed and then will design appropriate substantive tests to corroborate the evidence provided supporting the basic financial statement audit assertions. Tests will be designed to specifically address the relevant audit assertions when assessing the risk which will then be integrated into our audit approach. The assertions are: 1) existence or occurrence, 2) completeness, 3) rights or obligations, 4) valuation or allocation, 5) accuracy or classification, and 6) cutoff.

In order to address the related basic financial statement assertions while incorporating the results of internal control testing performed, we will tailor audit program guides for significant account balances in order to determine the validity of corroborating evidence supporting the basic financial statements. Substantive testing over significant account balances will include the following: 1) Sampling; 2) Third-party confirmation; 3) Reasonableness/ recalculation tests; 4) analytical reviews and scanning, and 5) Individually significant items or 100% test of transactions.

→ *Analytical Procedures*

We will utilize analytical procedures throughout the City's audit. This will assist us in identifying relationships and individual items that appear unusual as well as a means of performing direct tests of account balances. The nature and type of analytical procedures to be performed for the City's audit will include the following:

- Trend Analysis – This involves the study of the change in accounts over a given period of time, for example, comparing financial amounts for a current and previous period. These tests do not provide a high level of assurance but are useful in identifying unusual fluctuations when considering several other factors.
- Reasonableness Tests – These tests generally provide a moderate to high level of assurance and often are considered direct tests of account balances. These tests often take into consideration financial and non-financial data to arrive at an estimate of what the expected balance should be at a given period of time. For example, reasonableness tests are generally useful for tests of utility charges for services revenues.
- Ratio Analysis – Ratio analysis is based on line items in financial statements such as the balance sheet, income statement and cash flow statement. The ratios of one item (or combination of items) to another item (or combination) are then calculated. Ratio analysis is used to evaluate various aspects of an entity's operating and financial performance such as efficiency, liquidity, and solvency. The trend of these ratios over time is studied to check whether they are improving or deteriorating.

The effectiveness of analytical procedures is contingent on expectations developed prior to the performance of such tests. We will inquire with management and key personnel in order to obtain an understanding of changes and items impacting account balances prior to testing performed. If the results of our testing are not within our intended precision, we will perform additional procedures to satisfy ourselves, accordingly.

→ *Sampling Procedures*

In determining the extent of audit sampling, we will follow the requirements of AU-C Section 350 *"Audit Sampling"*. Audit sampling is the application of an audit procedure to less than 100 percent of the items within an account balance or class of transactions for the purpose of evaluating some characteristic of the balance or class.

There are two general approaches to audit sampling: non-statistical and statistical. Both approaches require that the auditor use professional judgment in planning, performing, and evaluating a sample and in relating the evidential matter produced by the sample to other evidential matter when forming a conclusion about the related account balance or class of transactions. Either approach to audit sampling can provide sufficient evidential matter when applied properly. When planning and evaluating a particular sample for a substantive test of details, we will consider:

- The relationship of the sample to the relevant audit objective.
- Tolerable misstatement.
- The auditor's allowable risk of incorrect acceptance.
- Characteristics of the population, that is, the items comprising the account balance or class of transactions of interest.
- Sample items should be selected in such a way that the sample can be expected to be representative of the population. Therefore, all items in the population should have an opportunity to be selected.
- Projected misstatement results for all audit sampling applications and all known misstatements from non-sampling applications should be considered in the aggregate along with other relevant audit evidence when the auditor evaluates whether the financial statements taken as a whole may be materially misstated.

After consideration of the sampling factors listed and the results of our sampling testing performed, we will evaluate and document our conclusions to determine if additional procedures are necessary when considering our tolerable error and basic financial statement materiality.

Our overall audit plan in relation to the financial statements will consist of the following:

Revenues

→ *Property Taxes*
Confirm revenue with County and State agencies where applicable. Verify proper and timely posting to correct funds and revenue line items. Timely deposit of money received.

→ *Income Taxes*
Analytical calculations; obtain monthly and annual reports from RITA and verifying proper posting to income tax account and pay-in to the Finance Department.

→ *Intergovernmental*
Confirm revenue with County, State, and Federal agencies where applicable. Verify proper and timely posting to correct funds and revenue line items. Timely deposit of money received.

→ *Charges for Services – Utilities (Water, Sewer, Storm Water and Solid Waste)*
Reasonableness test to determine expected annual receipts collected are in accordance with developed expectations when considering non-financial data. Scan account balance and perform additional procedures, if necessary, if expectations are not met. Employ sampling as considered necessary for testing over controls and substantive test procedures related to individual transactions.

Other revenue cycles will be tested based on evaluation of materiality and risk assessment. Testing over the other revenue cycles will consist of sampling and reasonableness tests.

Non-Payroll Expenditures

Based on our assessed risk and tolerable error for each opinion unit, we will select individually significant items to test and then sample the remaining population verifying that proper documentation support the expenditure, proper approvals exist for expenditures paid, compliant with the requirements of the Ohio Revised Code and checks appear unaltered/wire transfers authorized. We will also scan vendor listings as well as perform trend analysis on selected accounts to determine if unusual fluctuations exist.

Salary and Benefit Expenditures

We will perform tests of individual transactions to determine amounts paid to employees are supported by contracts, salary notices, or related wage schedules. We will perform tests over the withholding process to verify amounts are being properly withheld and remitted based on federal, state, and retirement system guidelines. We will perform tests over policies related to sick leave and vacation accrual, usage, and termination benefits. Substantive testing consists of analytics and sampling of remaining transactions. Finally, we will reconcile all payroll related expenditures charged to payroll accounts within the general ledger to filed 941 Federal Forms, insurance payments and withholdings of retirement obligations.

Debt Service and Determination of Compliance with Debt Covenants

We will obtain an understanding of all of the City's new and outstanding debt through inquiry, review of prior year audits, review of minutes, and testing transactions. For debt proceeds, we will confirm revenues to underwriter statement/third-party government (i.e. OPWC, OWDA, etc.) and bank statements and verify proper posting of proceeds and premium to correct funds, as applicable. We have significant experience working with and understanding various types of debt covenants, general obligation bonds, refunding bonds, bond anticipation notes and loans through the Ohio Public Works Commission and Ohio Water Development Authority, and designing procedures to ensure compliance.

Balance Sheet and Statement of Net Position

We will obtain an understanding of internal controls related to the preparation of the financial statements in accordance with accounting principles generally accepted in the United States of America (GAAP) and perform testing as deemed appropriate for effectiveness and efficiency. Analytical procedures will be performed on account balances by comparing amounts to prior year account balances. Testing of significant account balances will incorporate tests of adjusting journal entries to determine amounts recorded agree to underlying documentation and if the existence of "aggressive accounting" exists. Completeness of the balance sheet will be determined by performing searches for unrecorded liabilities, receivables, and capital assets. We will also test for proper reporting of deferred inflows and outflows of resources which may relate to the City.

Finally, we will determine the presentation of the financial statements presented for audit by comparing to prior year audits combined with the completion of financial reporting checklists. Based on review of your basic financial statements, the following accounts appeared to be significant and procedures we would perform over these accounts would include the following:

→ *Cash and Investments (includes Restricted Cash and Cash Equivalents)*
Confirm balances, test reconciling items and bank transfers. Verify proper recording of cash balances within each fund and opinion unit.

→ *Property Taxes Receivables and Intergovernmental Receivables*
Obtain supporting documentation for all account balances through County Auditor or other unaltered documentation. Determine property tax related receivables are properly allocated to the correct funds through testing of supporting documentation. Analyze receivables in accordance with GASB No. 33 determining proper reimbursable or non-reimbursable type grant. Perform search for unrecorded receivables.

→ *Income Tax Receivables*
We will obtain supporting documentation for all account balances and determine income tax receivables are properly allocated based on City Ordinances and/or Resolutions and recorded within period of availability. Perform search for unrecorded receivables.

→ *Leases Receivable and related Deferred Inflows of Resources*
Verify proper roll-forward of balances from prior year and perform tests over payments received by City during the year based on agreements in place; as well as determine any new agreements or modifications that impact reporting under GASB 87.

→ *Capital Assets and Real Estate Held for Resale*
Verify proper roll-forward of balances from prior years and perform vouching of additions and disposals/sales. Test depreciation expense to determine compliant with City policy and also reasonable estimates for useful life.

→ *Accrued Wages/Compensated Absences/Net Pension and OPEB Liabilities/(Assets)*
Analytical calculation to determine proper accruals while identifying reasonableness of payroll adjustments for workers compensation, retirement plans, etc. Perform a sample of employees to determine they meet long-term severance requirements in accordance with City policy following GASB Interpretation No. 6. Obtain supporting documentation used to calculate the amounts reported and determine compliance with GASB No. 68 and No. 75 for the unfunded retirement system and postemployment benefit liabilities/assets.

→ *Accounts, Contracts, Retainage, and Intergovernmental Payables*
High dollar test of details to determine the existence of recorded payables ensuring proper documentation and cut-off. Review of project related invoices related to timing of services and payments made. Search for unrecorded payables based on our planned materiality levels comparing payables selected during our search to those recorded by the City.

→ *Unearned Revenue*
Analyze accruals and revenue collections compared to unspent funds at year end along with availability period for revenue recognition on modified and full accrual basis.

→ *Deferred Inflows of Resources (Property Tax and Unavailable Revenue)*
Analyze accruals and revenue collections subsequent to year end when compared to availability period for revenue recognition on modified and full accrual basis.

→ *Due More than One Year/Due Within One Year*
Test roll forward of long term debt balances from prior years. Confirm debt outstanding balances at year end to unaltered confirmations or other sources. Reconcile debt proceeds and payments to other respective tests performed during cash basis testing of the audit. Determine amortization schedules are accurate and agree to schedules maintained in the permanent file.

→ *Deferred Outflows of Resources - Pensions and OPEB*
Obtain supporting documentation used to calculate the amounts reported and determine compliance with GASB No. 68 and No. 75 for determining net pension and postemployment benefits liability/asset and subsequent contributions.

→ *Fund Balances/Net Position*
Determine fund balances properly presented in accordance with GASB Statement No. 54 and Auditor of State Audit Bulletin 2011-04. Recalculate net investment in capital assets and test restricted net position balances for proper classification and application of accruals.

Ohio Compliance Supplement Testing Procedures

We will design our audit to provide reasonable assurance of detecting material misstatements resulting from noncompliance with provision of contracts or grant agreements that have a direct and material effect of the determination of financial statement amounts. Compliance with laws, regulations, contracts, debt, and grants applicable to the City is the responsibility of the City's management. As part of reasonably assuring whether the financial statements are free of material misstatement, we will test the City's compliance with certain provisions of laws, regulations, contracts, debt, and grants through inquiries of management and staff as well as direct testing of transactions and agreements. We will utilize the ***Ohio Compliance Supplement***, issued by the Auditor of the State of Ohio as our source document and a practice aid; however, we do realize it is not considered a comprehensive list of compliance requirements.

Single Audit Testing

Following the United States Office of Management and Budget (OMB) issued comprehensive grant reform rules titled *"Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards"* ("Uniform Guidance"), we will determine the major federal program(s) for single audit testing. We will review the compliance supplement for the major federal program(s) and structure our audit approach to test internal controls and compliance over the applicable and significant compliance requirements.

We will perform assessments of inherent risk and materiality over the applicable and significant compliance requirements related to the major federal program(s). We will test the accuracy and completeness of the federal schedule of awards expenditures provided by the City. We will interview management and departments responsible for managing federal funds to determine controls governing the federal programs subject to testing. Internal controls will be documented, tested, and evaluated to determine operating effectiveness. We will also design and test compliance procedures over the applicable and significant single audit compliance requirements for each applicable federal program which will include utilizing testing resources provided by the Auditor of State of Ohio related to the applicable federal program. Based on the prior year Schedule of Expenditures of Federal Awards, determination of Type A and Type B programs will be considered for any program with more than $750,000 and $187,500 in federal expenditures, accordingly.

Upon review of the City's two most recent a and performance of recent audits, we noted the City did not have single audits performed, therefore the City is considered to be a not low risk auditee and we will need to obtain 40% coverage over federal award expenditures. Based on guidance provided in the Request for Proposal and pre-proposal meeting information provided, we will plan to perform single audit testing for year 2023 and 2024 under the engagement contract. It is anticipated a significant portion of federal expenditures will relate to American Rescue Plan Act funding (2023) and FEMA funding (2024). It is anticipated that one program would be sufficient to obtain the desired coverage in each applicable year. We will perform the necessary evaluation and risk assessments of the federal programs for each year of the engagement and select a major program for testing accordingly (if additional programs are required to be tested in a year under the engagement, we will request a contract modification).

Finalizing the Audit

Wilson, Shannon & Snow Inc. will perform a final review of the working papers to determine that all proper conclusions have been reached prior to preparation of the required reports to management and that any modifications to the original audit plan have been documented. We will also perform final analytical reviews, obtain all required management representations, determine the status of audit adjustments and reclassifications based on revised financial statement materiality assessments and perform a final fraud risk assessment. We will reconcile our lead schedules for all revenue, expenditure and balance sheet accounts to the financial statements supporting our procedures performed.

We will also test the accuracy of the financial statements by tracing each opinion unit to the respective combining and individual trial balances further footing and cross-footing significant trial balances accordingly. After we have satisfied ourselves regarding the nature of the work performed we will begin the financial reporting procedures.

4) Financial Reporting Stage:

After completion of the first three stages of our comprehensive audit approach we will finalize your audit with our Financial Reporting Stage. This stage will summarize all of our conclusions reached and ensure that your audit is completed timely based on the City, the Auditor of State of Ohio, Uniform Guidance and the Government Finance Officers Association filing requirements.

As it relates to Single Audits performed, we will work with the City on preparing and submitting the Data Collection Form to the Federal Audit Clearinghouse as required by Uniform Guidance within nine months of the year end.

Post Audit Conference

In accordance with SAS No. 114 *"Communication with Audit Committees"* we will provide to the City Council and management our required communication setting forth significant matters as a result of our audit. A formal post audit conference may be held and include the City Council and management to discuss the results of the audit. Should the City Council not desire a formal post audit meeting, a post audit waiver shall be signed to acknowledge that a formal meeting was declined.

NAME: Meghan J. Poth, CPA

POSITION: Partner/Shareholder

EDUCATION: Wittenberg University, 2001

OTHER QUALIFICATIONS

Certified Public Accountant, Ohio (Issued in 2007, Current)
School District Treasurer's License (Expired)

Practice of Public Accounting since August 2000

1. Meghan is a shareholder in the Firm. She joined the firm in August 2000 and has experience in performing a variety of government audits, including cities, school districts, and metropolitan housing authorities. She has experience supervising the audit staff and reviewing audit work as well as performing testing and compiling reports.

2. Meghan is a member of the Ohio Society of Certified Public Accountants and the American Institute of Certified Public Accountants.

3. Meghan has met the required continuing education requirements as required under *Government Auditing Standards*. This includes specific training related to a governmental accounting and auditing, internal controls, Ohio Laws, technical updates, and supervisory training. Below is a list of recent government CPE that she attended:

Year	Course Description	CPE Hours
2023	Auditor of State of Ohio IPA Conference	7.6
2023	Wolters Kluwer Continuing Education – Accounting & Auditing	10.0
2022	Wolters Kluwer Continuing Education – Accounting, Auditing & Uniform Guidance	25.0
2022	Central Ohio AGA – ARPA & Uniform Guidance Updates	2.0
2022	Ohio GFOA Conference	4.8
2022	Auditor of State of Ohio IPA Conference	6.9
2021	Ohio GFOA Conference	8.0
2021	BDO – COVID-19 Accounting & Reporting Update - HUD	2.0
2021	Central Ohio AGA - COVID-19 Single Audit Update	2.0
2021	Wolters Kluwer Continuing Education - 2021 Single Audit Update	2.0
2021	Central Ohio AGA – OCS Update and Ohio Budgetary Law Review	2.0
2020	Government Auditing Update: Yellow Book and Uniform Guidance	5.0
2020	AICPA – Single Audit COVID-19 Updates	2.0
2020	Wolters Kluwer Continuing Education – Accounting, Auditing & Uniform Guidance	2.0
2020	Ohio GFOA Conference	11.8
2020	COVID-19 & the Impact on Single Audits – AOS IPA Webinar	1.5
2020	Smart Professionals Government Training – Accounting, Auditing & Uniform Guidance	8.0
2019	Ohio GFOA Conference	4.0
2019	Smart Professionals Government Training – Accounting & Auditing	8.0
2019	Auditor of State of Ohio IPA Conference	8.0
2019	Wolters Kluwer Continuing Education – Accounting, Auditing & Uniform Guidance	6.0
2019	GAQC Annual Update Webcast – Data Collection Form Updates	2.0
2018	Smart Professionals Government Training – Accounting, Auditing & Uniform Guidance	16.0
2018	Auditor of State of Ohio IPA Conference	8.0

NAME: J. Aden Hardesty, CPA

POSITION: Partner/Shareholder

EDUCATION: Mt. Vernon Nazarene University, 1997

OTHER QUALIFICATIONS

Certified Public Accountant, Ohio (Issued in 1999, Current)

Practice of Public Accounting since 1997

1. Aden is a shareholder in the firm. He has over 20 years of experience in performing audits, including supervision of the audit staff and review of audit work.
2. Aden is a member of the Ohio Society of Certified Public Accountants, and the American Institute of Certified Public Accountants.
3. Aden has met the required continuing education requirements as required under *Government Auditing Standards*. This includes specific training related to a governmental accounting and auditing, internal controls, Ohio Laws, technical updates, and supervisory training. He will complete at least 24 hours of governmental CPE every two years, and an additional 20 to 40 hours in other related auditing and tax subjects. Below is a list of recent government CPE that he attended:

Year	Course Description	CPE Hours
2022	Becker Continuing Education – Accounting & Auditing	20.0
2022	Wolters Kluwer Continuing Education – Accounting & Auditing	8.0
2021	Wolters Kluwer Continuing Education – Accounting, Auditing & Uniform Guidance	6.0
2020	Kaplan/Smart Professionals Government Training – Accounting and Auditing	16.0
2019	Smart Professionals Government Training – Accounting and Auditing	8.0
2018	McGladrey Quarter 2 Emerging Topics in Auditing	2.0
2018	Smart Professionals Government Training – Accounting and Auditing	8.0
2018	McGladrey Quarter 2 & 4 Current Accounting Topics Update	3.0

NAME: Jason A. Carr, CPA

POSITION: Technical Reviewer/Senior Auditor

EDUCATION: Walsh University, 1997

OTHER QUALIFICATIONS AND EXPERIENCE

- Certified Public Accountant, Ohio (Issued in 2003, Current)
- Part-Time Finance Director, City of Pataskala (April 1, 2007 – June 30, 2012)
- Fiscal Officer, Heath-Newark-Licking County Port Authority (Current)
- Contractual Financial Consultant for the City of Groveport and CIC, Franklin County (Current)
- Contractual Accountant – Licking County Transportation Improvement District (Current)

1. Jason has 20 years of experience in governmental auditing and accounting, six years as an employee of the Auditor of State. He has planned, supervised, and finalized the financial reporting process for various governmental audits throughout the State of Ohio.
2. Jason is a member of the following organizations: The Ohio Society of Certified Public Accountants, the American Institute of Certified Public Accountants, and the Government Finance Officers Association. He is also a former member of the Government Finance Officers Association Special Review Committee.
4. Jason has conducted training sessions for school district treasurers in conjunction with the Ohio Association of School Business Officials and Township Clerks via the Ohio Township Association.
5. Jason has met the required continuing education requirements as required under *Government Auditing Standards*. This includes specific training related to a governmental accounting and auditing, internal controls, Ohio Laws, technical updates, and supervisory training. Below is a list of recent government CPE that he attended:

Year	Course Description	CPE Hours
2023	Auditor of State of Ohio IPA Conference	7.6
2022	Wolters Kluwer Continuing Education – Accounting, Auditing & Uniform Guidance	14.0
2022	Ohio GFOA Conference	19.0
2022	GFOA – Annual GAAP Updates	8.0
2021	Ohio GFOA Conference	17.2
2020	Wolters Kluwer Continuing Education – Audits of State and Local Governments	8.0
2020	Ohio GFOA Conference	11.8
2019	Ohio GFOA Conference	14.2
2019	Wolters Kluwer Continuing Education – Accounting, Auditing & Uniform Guidance	12.0
2018	Smart Professionals Government Training – Accounting, Auditing & Uniform Guidance	16.0
2018	Auditor of State of Ohio IPA Conference	8.0
2018	Wolters Kluwer Continuing Education – Accounting, Auditing & Uniform Guidance	16.0

NAME: Brandon Baker

POSITION: Senior Auditor

EDUCATION: Muskingum College, 2014

OTHER QUALIFICATIONS

1. Brandon joined the Firm's auditing team in October 2014.
2. Brandon is currently studying to obtain his license as a Certified Public Accountant.
3. Brandon will complete at least 24 hours of governmental CPE every two years, and an additional 20 to 40 hours in other related accounting and auditing subjects.

Year	Course Description	CPE Hours
2023	Wolters Kluwer Continuing Education – Accounting, Auditing & Uniform Guidance	12.0
2022	Wolters Kluwer Continuing Education – Accounting, Auditing & Uniform Guidance	12.0
2021	Wolters Kluwer Continuing Education – Various A&A and Single Audit Updates	24.0
2020	Kaplan/Smart Professionals Government Training – Accounting and Auditing	32.0
2019	Auditor of State IPA Conference	8.0
2019	Smart Professionals Government Training – Accounting and Auditing	8.0
2018	McGladrey Quarter 1, 2 & 4 Current Accounting Topics Update	4.5
2018	Smart Professionals Government Training – Accounting and Auditing	18.0
2018	McGladrey Quarter 2 Emerging Topics in Auditing	2.0

NAME: Savannah Frost

POSITION: Auditor

EDUCATION: Central Ohio Technical College, Associates of Business Management, 2018

OTHER QUALIFICATIONS

1. Savannah joined the Firm's audit team in October 2019 with the focus on performing governmental audits, including cities, community schools, and metropolitan housing authorities.
2. Savannah will complete at least 24 hours of governmental CPE every two years, and an additional 20 to 40 hours in other related accounting and auditing subjects.

Year	Course Description	CPE Hours
2023	Auditor of State of Ohio IPA Conference	7.6
2023	Wolters Kluwer Continuing Education – Accounting, Auditing & Uniform Guidance	27.0
2022	Ohio GFOA Conference	4.8
2022	Auditor of State of Ohio IPA Conference	6.9
2022	Wolters Kluwer Continuing Education – Accounting, Auditing & Uniform Guidance	33.0
2021	Central Ohio AGA - COVID-19 Single Audit Update	2.0
2021	Wolters Kluwer Continuing Education – A&A Update for Governmental Entities	5.0
2021	Wolters Kluwer Continuing Education – Reporting in a Single Audit	2.0
2021	Central Ohio AGA – OCS Update and Ohio Budgetary Law Review	2.0
2020	Smart Professionals Government Training – Accounting and Auditing	8.0
2020	COVID-19 & the Impact on Single Audits – AOS IPA Webinar	1.5
2019	Smart Professionals Government Training – Accounting and Auditing	16.0

NAME: Laura Buena

POSITION: Auditor

EDUCATION: Trident International University, 2022; currently pursuing Masters of Science in Accounting at Franklin University

OTHER QUALIFICATIONS

1. Laura joined the Firm's auditing team in November 2022 with the focus on performing governmental audits, including cities, community schools, and metropolitan housing authorities.
2. Laura is currently taking courses to obtain additional college credits in order to meet the educational requirements to take the Certified Public Accountant exam.
3. Laura will complete at least 24 hours of governmental CPE every two years, and an additional 20 to 40 hours in other related accounting and auditing subjects.

Year	Course Description	CPE Hours
2023	Auditor of State of Ohio IPA Conference	7.6
2023	Wolters Kluwer Continuing Education – Various A&A and Single Audit Courses	32.0

Key members of the Wilson, Shannon & Snow Inc. audit team have had experience with the following municipal audits:

Current and Former Clients

Name		County		Approx Hours		Financial Statement		Single Audit
City of Reynoldsburg	*	Franklin		300		GAAP		No
City of Upper Arlington	*	Franklin		400		GAAP		Yes
City of Upper Arlington CIC		Franklin		25		GAAP		No
City of Mount Vernon	*	Knox		450		GAAP		Yes
City of Heath	*	Licking		400		GAAP		No
City of Delaware	*	Delaware		400		GAAP		Yes
Delaware Northern New Community Authority		Delaware		25		GAAP		No
Delaware South New Community Authority		Delaware		25		GAAP		No
Berkshire Township-City of Delaware JEDD		Delaware		40		GAAP		No
City of Springboro	*	Warren		400		GAAP		No
City of Lebanon	*	Warren		400		GAAP		No
City of Pickerington	*	Fairfield		400		GAAP		No
City of Circleville		Pickaway		400		GAAP		Yes
City of Canal Winchester		Franklin		300		GAAP		No
City of Norwalk		Huron		300		GAAP		No
City of Cambridge		Guernsey		500		GAAP		Yes
City of New Albany	*	Franklin		200		GAAP		No
New Albany CIC		Franklin		20		GAAP		No
City of Hilliard	*	Franklin		400		GAAP		No

*- Annual Comprehensive Financial Report prepared.

References

References for Wilson, Shannon & Snow, Inc. can be obtained from:

Name	Title	Entity	Phone Number
Bethany Staats	Finance Director	City of New Albany	614-939-2243
Brent Lewis	Finance Director	City of Upper Arlington	614-583-5280
Chris Schornack	Finance Director	City of Pickerington	614-837-3974
Jonathan Hudson	Finance Director	City of Springboro	937-748-4353
Jay Morrow	Auditor	City of Heath	740-522-1420

Specific Hours Assigned to Each Proposed Segment

The following is the proposed budget for the 2023 audit which provides hours assigned to significant revenue and disbursement cycles along with our approach for testing the City’s balance sheet, revenues, expenditures, compliance with the Ohio Revised Code, Single Audit, and financial reporting. Our budget is based on review and analysis of your most recent basic financial statements, and comparing your City to other comparable entities. We feel the hours assigned to each section are proper for a City of your size based on information contained in the Request for Proposal, and results of prior year audits.

Initial Year Budget for the City of Reynoldsburg, Franklin County

	Partners	Senior/ Staff	Total Hours
General and Administrative			
Planning and Risk Assessment	10	5	15
Reporting	20	10	30
Internal Controls			
Property Taxes	-	3	3
Income Taxes	-	5	5
Intergovernmental	5	-	5
Charges for Services – Utilities	-	8	8
Other Revenue Cycles (as deemed material)	-	5	5
Payroll	-	10	10
Non-Payroll	-	10	10
Debt	5	-	5
Computer Environment/Service Organizations	-	5	5
Revenues			
Property Taxes	-	5	5
Income Taxes	-	8	8
Intergovernmental	10	-	10
Charges for Services – Utilities	-	8	8
Other Revenue Cycles (as deemed material)	-	8	8
Expenditures			
Payroll	-	8	8
Non-Payroll	-	8	8
Debt	15	-	15
Ohio Compliance	20	20	40
Single Audit	30	-	30
Assets			
Cash and Investments	-	10	10
Receivables	10	-	10
Capital Assets	15	-	15
Deferred Outflows of Resources – Pension & OPEB	5	-	5
Other Assets	-	5	5
Liabilities			
Payables	-	8	8
Accrued Wages & Compensated Absences	-	8	8
Net Pension & Net OPEB Liabilities/(Assets)	15	-	15
Deferred Inflow of Resources	5	-	5
Due within and More Than One Year/Fund Liabilities	5	-	5
Other Liabilities	-	8	8
Fund Balances/Net Position	10	-	10
Trial Balances, Program Revenues and Cash Flows	-	15	15
TOTAL HOURS	**180**	**180**	**360**

CLIENT LISTING, PROPOSED BUDGET & ENGAGEMENT TIMETABLE

Public Office: City of Reynoldsburg, Franklin County

Engagement Period: January 1, 2023 – December 31, 2025

Accounting Firm: Wilson, Shannon & Snow, Inc.

Contact Person: Meghan Poth

Note: This represents a tentative timeline for the initial year audit of the period January 1, 2023– December 31, 2023 based on information provided in the Request for Proposal. We will work with you to set times conducive to the City's needs and work schedules. Our goal is perform and complete the audit in a timely, efficient and effective manner allowing for the least disruption to the client's daily operations. When information can be provided by the City electronically, we will perform planning (including sampling) and some testing in our office (based on information sent electronically by the City) to reduce the time required on-site. For the subsequent year audits, the timetable will follow similar dates of the schedule submitted.

		Date
1.	IPA and representative of Public Office hold interim entrance conference	Upon Contract Approval
2.	IPA completes interim fieldwork	Not Applicable
3.	IPA and representatives of Public Office hold progress conference	As Needed
4.	IPA provides detailed audit plan and list of schedules to be prepared	February 5, 2024
5.	IPA and representatives of Public Office hold fieldwork entrance conference	February 5, 2024
6.	Public Office finalizes accounting records	February 1, 2024
7.	IPA begins fieldwork at Public Office	*
8.	Public Office completes draft of financial statements (to extent needed by IPA)	May 29, 2024
9.	IPA completes fieldwork	June 12, 2024
10.	IPA provides draft of reports and recommendations to management	June 19, 2024
11.	Public Office submits in writing final responses to IPA draft documents	June 21, 2024
12.	IPA and representatives of Public Office hold exit conference	June 21, 2024
13.	IPA delivers final report to Auditor of State, Center for Audit Excellence, Columbus, Ohio. This date shall be no later than six (6) months past the Public Office's fiscal period end of the period under audit.	June 30, 2024^

* - We will work with the City to obtain ledgers, registers, and other information electronically to begin fieldwork off-site in February and set on-site fieldwork dates as needed for testing efficiency and client preferences.

^ - Reports will be submitted no later than June 30th as prescribed by AOS; if ready before this date, the submission will be made sooner.