



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, November 13, 2023

6:30 PM

Council Chambers

1. **CALL TO ORDER**
2. **INVOCATION - Pastor Aaron DeLong of Simple Church**
3. **PLEDGE OF ALLEGIANCE**
4. **ROLL CALL**
5. **APPROVAL OF AGENDA**
6. **APPROVAL OF MINUTES**

- a. Regular Meeting Minutes for October 23, 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.

- a. Presentation of the Community Survey by Orie Kristel of Illuminology

8. **COMMUNICATIONS**

- a. October Treasury Board Minutes

9. **REPORTS**

- a. **Development, Parks & Recreation Committee**

1. An Ordinance Consenting to the Annexation of Certain Real Property Located at 1769 Lancaster Avenue in Truro Township, Owned by Albert Gyebi, and Declaring an

Emergency

b. Public Safety, Law & Courts Committee

1. A Resolution Authorizing the City Auditor to Remove Equipment from the City's Fixed Asset List for the Reynoldsburg Police Department

c. Public Service & Transportation Committee

1. A Resolution Authorizing the Clerk of Council to Certify Nuisance Costs (2022) for Collection by the Franklin County Auditor
2. A Resolution Authorizing the Clerk of Council to Certify Nuisance Costs (2022) for Collection by the Licking County Auditor
3. A Resolution Authorizing the Clerk of Council to Certify Nuisance Costs (2022) for Collection by the Fairfield County Auditor
4. 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
5. An Ordinance to Amend Chapter 945 Sewer Charges, Section 945.02(c) Rate Schedule of the Codified Ordinances for the City of Reynoldsburg
6. An Ordinance to Authorize the Mayor to Enter into an Agreement to Purchase MXU Meters From Sensus, Waive Competitive Bidding, and Declaring an Emergency
7. An Ordinance Authorizing the Mayor to Enter into an Intergovernmental Working Agreement with Franklin Soil and Water Conservation District to Support the Big Walnut Watershed Coordinator Program Administered by Franklin Soil and Water Conservation District in Coordination with and Support from MORPC and the State Watershed Programs with ODNR and Ohio EPA
8. An Ordinance Appropriating Funds from the Unappropriated Refuse Fund to the Private Hauler Contract for the Service Department, and Declaring an Emergency
9. An Ordinance to Authorize the Mayor to Enter into a Contract with EMH&T for Waggoner Road Phase II Final Engineering Design Services and Appropriate Funds

d. Finance & Administration Committee

1. A Resolution Authorizing the Mayor to Enter into a Contract for Employee Health Insurance Coverage with Medical Mutual of Ohio for the Period from January 1, 2024 through December 31, 2025
2. A Resolution Authorizing the Mayor to Execute a Renewal Contract with Mutual of Omaha for Employee Life, Accidental Death & Dismemberment, Short Term Disability, and Long Term Disability Insurance for the Period of January 1, 2024 through December 31, 2024
3. A Resolution Authorizing the Mayor to Enter into an Agreement with Kirch Group Technologies, LLC, for Information Technology Services for the Period of January 1,

2024 to December 31, 2024 and Waive Competitive Bidding

4. An Ordinance to Make Appropriations for Expenses and Other Expenditures of the City of Reynoldsburg, State of Ohio, During the Fiscal Year Ending December 31, 2023, and Declaring an Emergency

10. RESOLUTIONS - CONSENT AGENDA

- a. A Resolution Authorizing the Clerk of Council to Certify Nuisance Costs (2022) for Collection by the Franklin County Auditor
- b. A Resolution Authorizing the Clerk of Council to Certify Nuisance Costs (2022) for Collection by the Licking County Auditor
- c. A Resolution Authorizing the Clerk of Council to Certify Nuisance Costs (2022) for Collection by the Fairfield County Auditor
- d. A Resolution Authorizing the Mayor to Enter into a Contract for Employee Health Insurance Coverage with Medical Mutual of Ohio for the Period from January 1, 2024 through December 31, 2025
- e. A Resolution Authorizing the Mayor to Execute a Renewal Contract with Mutual of Omaha for Employee Life, Accidental Death & Dismemberment, Short Term Disability, and Long Term Disability Insurance for the Period of January 1, 2024 through December 31, 2024
- f. A Resolution Authorizing the Mayor to Enter into an Agreement with Kirch Group Technologies, LLC, for Information Technology Services for the Period of January 1, 2024 to December 31, 2024 and Waive Competitive Bidding
- g. A Resolution Authorizing the City Auditor to Remove Equipment from the City's Fixed Asset List for the Reynoldsburg Police Department

11. CONSENT AGENDA FOR EMERGENCY ADOPTION

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

12. CONSENT AGENDA FOR FIRST READING

- a. An Ordinance Consenting to the Annexation of Certain Real Property Located at 1769 Lancaster Avenue in Truro Township, Owned by Albert Gyebi, and Declaring an Emergency
- b. An Ordinance to Authorize the Mayor to Enter into an Agreement to Purchase MXU Meters From Sensus, Waive Competitive Bidding, and Declaring an Emergency
- c. An Ordinance Authorizing the Mayor to Enter into an Intergovernmental Working Agreement with Franklin Soil and Water Conservation District to Support the Big Walnut Watershed Coordinator Program Administered by Franklin Soil and Water Conservation District in Coordination with and Support from MORPC and the State Watershed Programs with ODNR and Ohio EPA
- d. An Ordinance Appropriating Funds from the Unappropriated Refuse Fund to the Private Hauler Contract for the Service Department, and Declaring an Emergency
- e. An Ordinance to Authorize the Mayor to Enter into a Contract with EMH&T for Waggoner Road Phase II Final Engineering Design Services and Appropriate Funds
- f. An Ordinance to Make Appropriations for Expenses and Other Expenditures of the City of Reynoldsburg, State of Ohio, During the Fiscal Year Ending December 31, 2023, and Declaring an Emergency

13. CONSENT AGENDA FOR SECOND READING

- a. 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
- b. An Ordinance to Amend Chapter 945 Sewer Charges, Section 945.02(c) Rate Schedule of the Codified Ordinances for the City of Reynoldsburg
- c. An Ordinance Authorizing the City Auditor to Fund the Health Savings Accounts for 2024
- d. 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

14. CONSENT AGENDA FOR THIRD 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

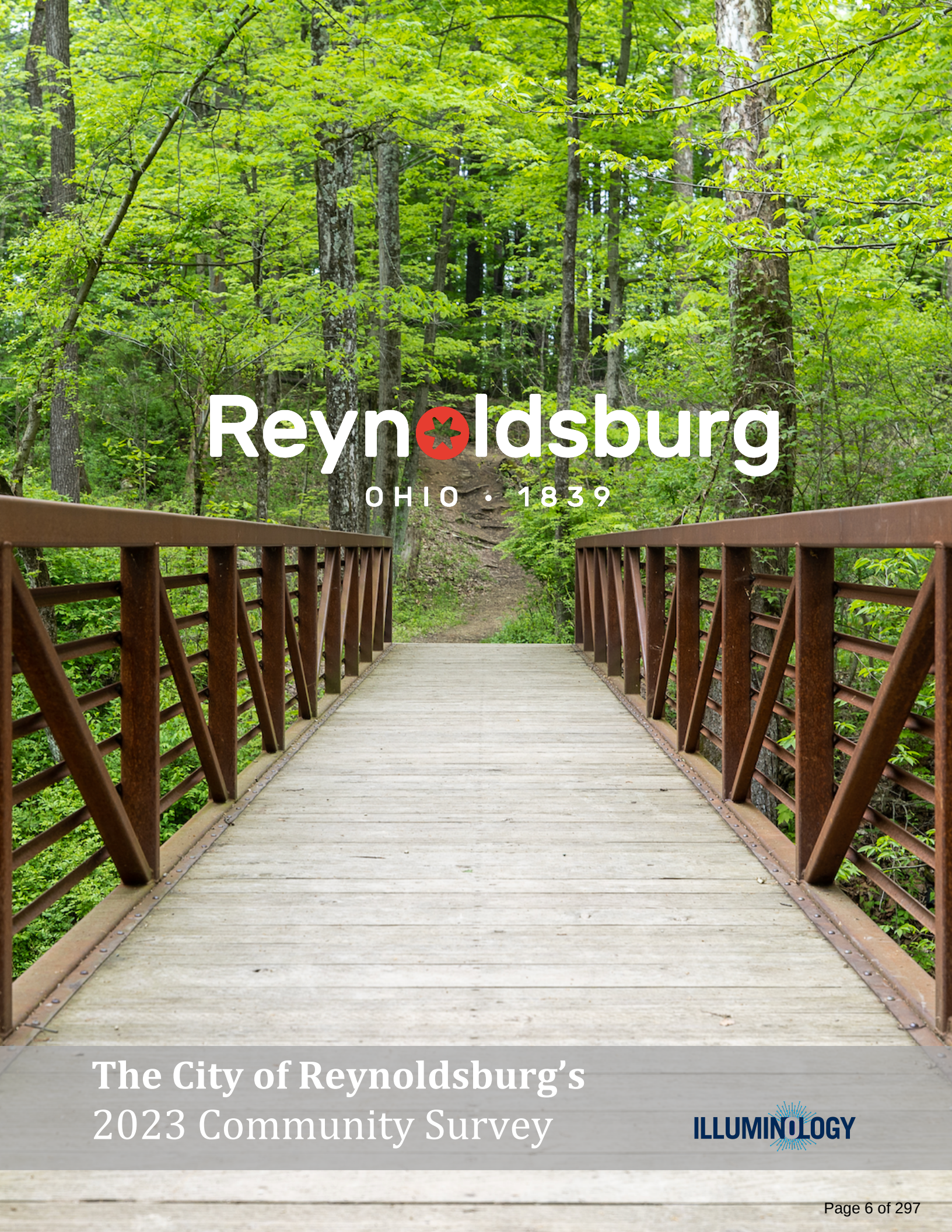
15. OTHER COUNCIL MATTERS

- a. November 16, 2023 Planning & Zoning Board
November 23 & 24, 2023 City Offices Closed for Thanksgiving
November 27, 2023 Council
December 7, 2023 Planning & Zoning Board

December 11, 2023 Council
December 18, 2023 Swearing In of Newly Elected Officials (6:30pm)
December 18, 2023 Council (7:30pm)
December 21, 2023 Planning & Zoning Board

16. UPCOMING MEETINGS

ADJOURNMENT



Reynoldsburg

OHIO • 1839

The City of Reynoldsburg's 2023 Community Survey



Cover image credit: Robb McCormick Photography

EXECUTIVE SUMMARY

The City of Reynoldsburg's 2023 Community Survey, which interviewed a representative sample of over 400 Reynoldsburg residents, revealed the following key research findings.

Overall, residents feel positive about living in Reynoldsburg.

A large majority of residents think Reynoldsburg is an excellent or good place to live. They especially appreciate the civic and commercial amenities available to them, the sense of community that many have, and quiet neighborhoods, among other reasons. Furthermore, most residents feel positive about the City's future.

Residents do see some challenges facing the City.

When asked to identify the most important problems facing Reynoldsburg, residents most often identified crime, school district issues, traffic, and construction/growth. Nearly all residents said traffic on major roads throughout the City is a large or medium-sized problem. And although most residents feel extremely safe or very safe in Reynoldsburg during the day, far fewer feel that way after dark.

Perceptions of City government.

A large majority of residents rate the overall quality of the services provided by the City government as excellent or good, with the highest rated services being emergency medical services, fire services, and city parks.

However, far fewer residents provided similarly high ratings to services relating to the City's streets and roads (e.g., lighting along neighborhood streets, street cleaning, sidewalk maintenance, street repair).

Most residents believe that Reynoldsburg's government officials try to do the right thing most of the time, and most residents also have at least a moderate amount of trust in Reynoldsburg's government officials.

Residents would like the City to provide more information about the services it provides and/or major projects occurring in Reynoldsburg.

Feelings of belonging.

Most residents feel like they belong in Reynoldsburg and that it is relatively easy for new residents to be accepted as members of the community.

METHOD & PARTICIPANTS

Survey Questionnaire Creation

To aid the process of developing the questionnaire to be used for this Community Survey, 10 Reynoldsburg residents participated in a 90-minute focus group held at City Hall on May 8, 2023. The objective of this focus group was to gain a better understanding of the top-of-mind issues that residents are thinking about and to explore a variety of potential question topics. Verbatim comments from these focus group participants are displayed throughout this report.

Survey Administration

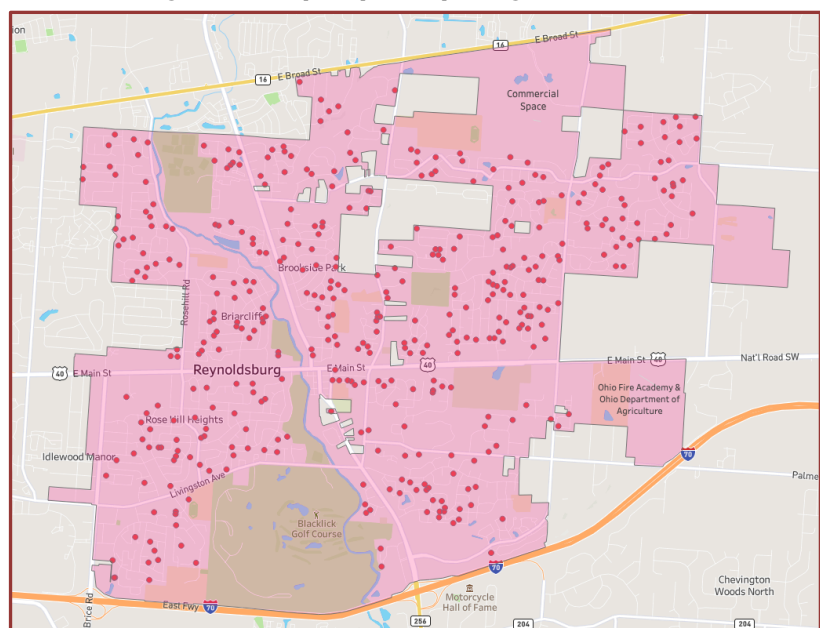
A total of 2,783 addresses were randomly selected from the universe of occupied residential household addresses in the City of Reynoldsburg. A notification letter was sent to each household, asking the adult in the household who most recently had a birthday to complete the survey online. Approximately 20 days after the initial mailing, a questionnaire was sent to those households who had not yet completed the survey online. This mailing included a cover letter and a Business Reply Mail envelope so they could complete the questionnaire and send it back at no cost to them. See Appendix A for a copy of the survey questionnaire.

In total, 419 residents completed the questionnaire, or 16% of the total number of valid addresses (i.e., occupied and deliverable) that were invited to participate.

Figure 1 shows the households that completed the questionnaire.

Overall, 252 Reynoldsburg households completed the online version of the questionnaire and 167 completed and returned the hard copy version. With a random sample of this size, the margin of error is $\pm 4.8\%$ at the 95% confidence level.

Figure 1: Map of participating households



Survey Respondents

Respondents' demographics were weighted to match the U.S. Census Bureau's population estimates for the City of Reynoldsburg. An overview of key demographics is provided in Table 1.

Table 1: Survey Sample Demographics

Gender		<i>n</i> =414	Educational Attainment		<i>n</i> =414
	Male	46%		Some college/Associate's degree or less	71%
	Female	53%		Bachelor's degree	18%
	Other	1%		Graduate or professional degree	11%
Age		<i>n</i> =403	Household income		<i>n</i> =396
	18-34	30%		Less than \$50,000	26%
	35-44	17%		\$50,000 - \$99,999	40%
	45-54	17%		\$100,000 - \$149,999	20%
	55-64	17%		\$150,000 - \$199,999	10%
	65+	20%		\$200,000 or more	4%
	Median age	46	Years lived in Reynoldsburg		<i>n</i> =412
Race/Ethnicity		<i>n</i> =419		Years (average)	17
	White only, non-Hispanic	55%		Years (median)	13
	Black only, non-Hispanic	26%	Children under 18 in household		<i>n</i> =419
	Asian only, non-Hispanic	9%		No children in household	66%
	Hispanic	4%		1 child or more	34%
	Other	5%			

Due to rounding error, percentages may not sum to 100%.

Supplemental Information

Many Nepali-Bhutanese individuals have chosen to make Reynoldsburg their home over the past few years. Rather than assume that members of that racial/ethnic group would complete the Community Survey questionnaire at a rate similar to other racial/ethnic groups in Reynoldsburg, two additional actions were taken to ensure that Nepali-Bhutanese individuals were included in this process. Firstly, a shortened version of the survey questionnaire was created and shared with Nepali-Bhutanese residents, who either answered it themselves and/or translated the questions for other residents to answer. Secondly, the researchers conducted interviews with a handful of Nepali-Bhutanese residents.

Statistical Analyses

Weighting. Data were weighted to adjust for households' unequal probabilities of selection into the survey sample as well as to adjust for residents' unequal probability of completing the questionnaire due to multiple adults living within households. An iterative proportional fitting or "raking" procedure was then used to compute a post-stratification weight, which allowed the survey sample to resemble the underlying population more closely. To calculate this weight, the U.S. Census Bureau's 2021 5-year population estimates for the City of Reynoldsburg were used for a host of variables (i.e., age, gender, educational attainment, and presence of children in the household), along with the U.S. Census Bureau's 2020 Decennial Census estimates for race/ethnicity.

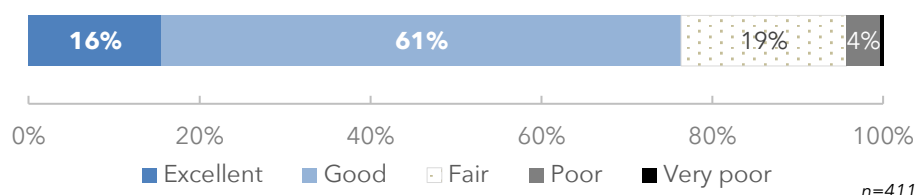
Subgroup Differences. After analyzing the topline/overall responses to each questionnaire item, ordinary least squares (OLS) regressions and crosstabulation analyses were conducted to explore for the presence of statistically significant differences¹ in responses across different groups of respondents. These analyses included age, gender, race/ethnicity, educational attainment, and presence of children in the household. Stata v17 was used for all statistical analyses. Unless otherwise noted, all analyses in this report reflect the use of weighted data.

¹ A statistically significant difference is one that is unlikely to have been caused by chance alone ($p < .05$).

OVERALL OPINIONS ABOUT REYNOLDSBURG

Respondents to the survey were asked to provide an overall rating of Reynoldsburg as a place to live. As shown in Figure 2, many Reynoldsburg residents had positive opinions about their City. Three-quarters of residents (76%)² said Reynoldsburg is an “excellent” or “good” place to live.

Figure 2: Rating Of Reynoldsburg As A Place To Live



Educational attainment: Residents with a graduate or professional degree were more likely to rate Reynoldsburg as an excellent or good place to live, compared to those with some college or less (90% & 73%, respectively).

No statistically significant differences related to residents' age, gender, race/ethnicity, or presence of children in the household were observed in the responses to that question.

Reynoldsburg residents who participated in the focus group and in the survey were asked to identify, in their own words, what they liked the most about living in Reynoldsburg. The answers to this question can validate the City's understanding of its strengths and assets, which in turn allows more effective communications to current and potential residents and businesses.

Survey participants' responses were coded by researchers into the categories shown in Table 2. Overall, residents most frequently identified the following attributes as the aspects of Reynoldsburg they like most:

- Its commercial and civic amenities.
- A feeling of community.

² The graphic shows the percentage associated with each response option after rounding. Before rounding, 15.63% of residents said “excellent” and 60.71% said “good.”

- Quiet neighborhoods.
- Its location.
- A feeling of safety/security.
- The City's parks and recreation offerings.

Table 2: What Residents Like Most About Living In Reynoldsburg

Open-ended response category	% who said that (n=408)
COMMUNITY ASSETS	
Amenities (<i>downtown, shopping, dining, library, senior center, etc.</i>)	26%
Location (<i>proximity to Columbus; easy access to freeways/airport</i>)	20%
Good schools	2%
COMMUNITY PRIDE	
Community feel (<i>small-town atmosphere; civic spirit; like their neighbors/other residents, etc.</i>)	25%
Diversity & inclusion	9%
Affordable (<i>housing; low taxes; low cost of living, etc.</i>)	5%
Other positive community pride comments (<i>aesthetically pleasing; general positive comments</i>)	7%
CITY SERVICES	
Feeling of safety/security	14%
Parks & recreation	12%
City services (<i>police, fire, recycling, etc.</i>)	6%
Community events/activities	5%
Other positive city service comments (<i>clean; good infrastructure; good city management</i>)	9%
NEIGHBORHOOD ATTRIBUTES	
Good place for children & families	3%
Quiet (<i>city and/or neighborhood is quiet, peaceful, tranquil</i>)	21%
Other positive neighborhood comments	8%
Miscellaneous/other comments	9%
Negative comments	2%

Because multiple responses were allowed to this question, the percentages will not sum to 100.

Community Voices: What Residents Like About Living in Reynoldsburg

Verbatim comments from focus group and survey

Being close to everything they need.

"I liked going to school here because we have a lot of parks and stuff that everybody can meet at. Because one mama can take you there and one mama will bring you home...it's so close that nobody cares about taking you back and forth because you can go to parks and stores all around."

"Everything is around the corner. Accessible."

"Everything you need is within a few miles: a major airport, entertainment, football, dining (all [types of] cuisine)."

Reynoldsburg's small-town, know-your-neighbors feeling.

"I know my neighbors, the good ones and the bad ones. You know what's going on...It is a small town where you feel connected to all these people that are then connected to these other things. And it's like, 'Oh, you need that? Hey, I know somebody that can do that for you.'"

"Just the sense of community. Not just your own community, but like in downtown Reynoldsburg, they have Christmas on the Town, they do the Easter egg hunt at the Y, just different things where you can get your kids out and walk around and see other people, or see some neighbors that you haven't seen in a while or some of the kids that your kids go to school with."

"[The] small-town feel, diversity of residents."

Quiet, safe, and peaceful neighborhoods.

"A good safe place to raise my family."

"Its peaceful, beautiful (and clean) neighborhoods. Very little crime."

"The area is quiet and secure."

Reynoldsburg's many recreational opportunities.

"We can find a park here and you got a community there. And even within Reynoldsburg, there's the Brookside community and they've got a little park there or a little area to walk around. Or near the high school there's areas to walk around."

"Parks and playgrounds and recreation are great."

"Parks and rec have been very supportive of Adaptive Sports for our special needs community."

Participants in the focus group and survey were also asked to identify, again in their own words, what they thought was the most important problem facing Reynoldsburg. The answers to this question can help the City plan, act, and communicate accordingly with regard to aspects of life in Reynoldsburg that may frustrate residents. Responses to this question from the survey were coded by the researchers into the categories shown in Table 3. Overall, residents most frequently identified the following issues as the most important problem(s) facing Reynoldsburg:

- Crime.
- Schools.
- Traffic.
- Construction.
- Growth.

Table 3: Most Important Problem Facing Reynoldsburg

Open-ended response category	% who said that (n=399)
ECONOMIC/FINANCIAL ISSUES	
Growth (<i>sprawl; not enough housing; zoning/planning issues; etc.</i>)	13%
Unaffordable (<i>housing, utilities are too expensive; high cost of living</i>)	11%
Business base (<i>need to retain/attract businesses; expand tax base; etc.</i>)	9%
Taxes (<i>too high; concerns about how tax money is spent</i>)	7%
Developments (<i>concerns about commercial or multi-family developments</i>)	7%
Other negative economic comments	2%
INFRASTRUCTURE ISSUES	
Traffic (<i>too much traffic/congestion</i>)	13%
Construction (<i>too much construction; disruptive; not enough duration info</i>)	13%
Roads (<i>need repairs; need more/better roads</i>)	6%
Inadequate infrastructure (<i>not enough public transportation; issues with sewage/wastewater infrastructure</i>)	5%
Other improvements needed (<i>improve/add sidewalks or walking paths; more parks or green space; improve aesthetics generally</i>)	10%
CITY GOVERNMENT ISSUES	
Crime (<i>crime/safety concerns</i>)	18%
Societal problems (<i>belief the City should do more to address homelessness, poverty, drug use, etc.</i>)	5%

Open-ended response category	% who said that (n=399)
Government (<i>mistrust of leaders; insufficient communications from City; etc.</i>)	4%
Other city government comments (<i>maintain City services; enforce codes; issues with police; traffic violation handling</i>)	7%
OTHER COMMUNITY ISSUES	
Schools (<i>concerns about quality of education; overcrowding; violence; etc.</i>)	16%
Diversity (<i>too much diversity; insufficient assimilation; changing culture</i>)	5%
Other comments (<i>insufficient community facilities; empty school buildings; insufficient things for youth to do</i>)	1%
Miscellaneous/other comments	16%

Because multiple responses were allowed to this question, the percentages will not sum to 100.

Community Voices: Important Problems Facing Reynoldsburg

Verbatim comments from focus group and survey

Crime.

"Continuing to keep the city safe and as crime free as possible. Seems like Columbus crime areas are creeping out."

"...the increase in crime. Breaking and entering is a huge problem here, especially in automobiles."

"Crime and an influx of foreigners unaccustomed to U.S. laws and traffic laws."

Supporting schools: with funding, reducing violence, and improving student outcomes.

"Reynoldsburg Schools appear to be on a downward trend in terms of reputation/ranking."

"School systems, [I'm] worried about the violence once my child reaches high school."

"In general, the schools are underfunded and struggle because of it."

Overdeveloping in the wrong ways.

"Zoning and development. I don't want it to become high rise modern [area] with few parks and green space."

"Lack of affordable rental properties, plus rapid building of expensive homes, overcrowding of schools..."

"We have nothing that brings people here. Our downtown area is trying to become more of a hotspot, but there are more business fronts than restaurants/coffee shops/places for people to congregate and do fun things. We are just a strip mall town. A lot of empty strip malls, yet new buildings being constructed for more mattress stores/oil change shops/gas stations.

"I'm tired of the constant construction. I feel that the City's priorities are not in line with what the citizens need or want. We are a completely different town/suburb than Bexley, Gahanna, Whitehall, Etna, and Pataskala, our infrastructure, buildings, commerce are completely different and unique than the other cities. Our needs are not what other communities need."

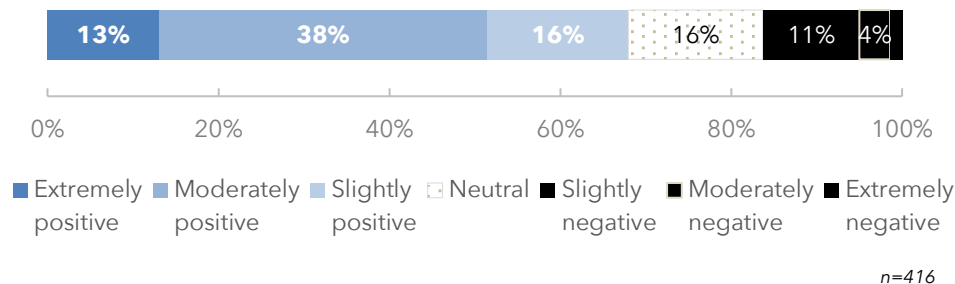
Traffic problems resulting from development.

"I just think the traffic is one of the worst problems, not with just Main Street area, but where they're building the new communities: Waggoner, Lancaster Avenue...some days you can't get down either street. Sure it's great to build and add new things because we are growing...However, they're not taking in account how much of an inconvenience they are putting on other people."

"It's like they're just starting all these projects all at once. We're getting traffic everywhere. It's terrible driving here. It honestly is. It's like most of the time I'm not even home, I'm in Grove City with my boyfriend because it's easier to be over there than to drive all the way home."

When asked to provide their outlook on the City's future, just over two-thirds (68%)³ of survey respondents felt extremely, moderately, or slightly positive about the City's future (Figure 3).

Figure 3: Attitude About The City's Future



³ The graphic shows the percentages associated with each response option after rounding. Before rounding, 13.01% of residents said "extremely positive," 38.47% said "moderately positive," and 16.49% said "slightly positive."



Gender: Men were more likely than women to say they feel extremely or moderately positive about the City's future (59% & 45%, respectively).

Race/Ethnicity: Those who identify as Asian only (non-Hispanic) were more likely than all other racial/ethnic groups to say they feel extremely or moderately positive about the City's future (84%). No other statistically significant subgroup differences were observed in the responses to that question.

Examples of why residents might feel positively about the City's future are presented below, from the focus group discussion on this topic.

Community Voices: Why Residents Are Positive About Reynoldsburg's Future

Verbatim comments from focus group

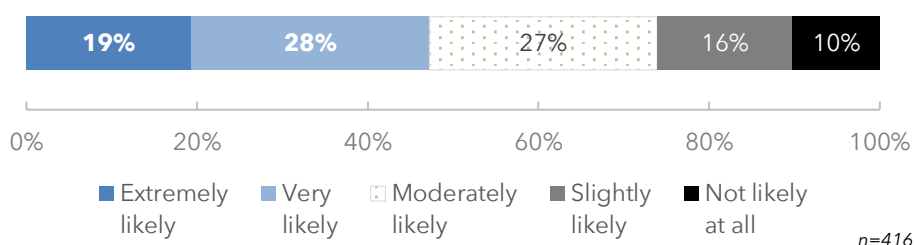
Efforts to develop and beautify the city.

"I feel like in the last couple of years, I can kind of sense a change in direction in city government, [like] buying the empty PNC Bank building, buying some of these lots, having some of the buildings torn down. There's an attempt to do something to kind of bring it out of some of the, what seemed like for years to be the doldrums."

"When we moved 20 years ago, we built out here, Main Street, how can I say it? It wasn't a disaster, but it needed a lot of work. And now it's starting to look beautified. We got some restaurants. We got some other businesses along the street."

About half of survey respondents (47%) said they are very or extremely likely to remain in the City in the next five years (Figure 4).

Figure 4: Likelihood Of Remaining In Reynoldsburg





Differences Observed

Age: Older residents (age 65+) were more likely to say they are extremely or very likely to remain in Reynoldsburg in the next five years (62%); younger residents (age 18-34) were less likely to say that (35%). Overall, as the age of the survey respondent increased, the stated likelihood of remaining in Reynoldsburg also increased. No other statistically significant subgroup differences were observed in the responses to that question.

In order to better understand the impact of recent changes to working habits on Reynoldsburg residents, the 2023 Community Survey asked respondents how frequently they worked within the City's borders last year. See Table 4.

Table 4: Residents Working In Reynoldsburg

Employment measures	Statistics
Among all respondents (<i>n</i> =418), % who were employed or self-employed in 2022	72%
Among those who were employed in 2022 (<i>n</i> =297), average # of days per month they worked at a location inside Reynoldsburg's city borders ⁴ {95% confidence interval shown in brackets}	12 {9.8-14.1}
Among those who were employed in 2022 (<i>n</i> =297), % who worked 0 days per month at a location inside Reynoldsburg's city borders	42%

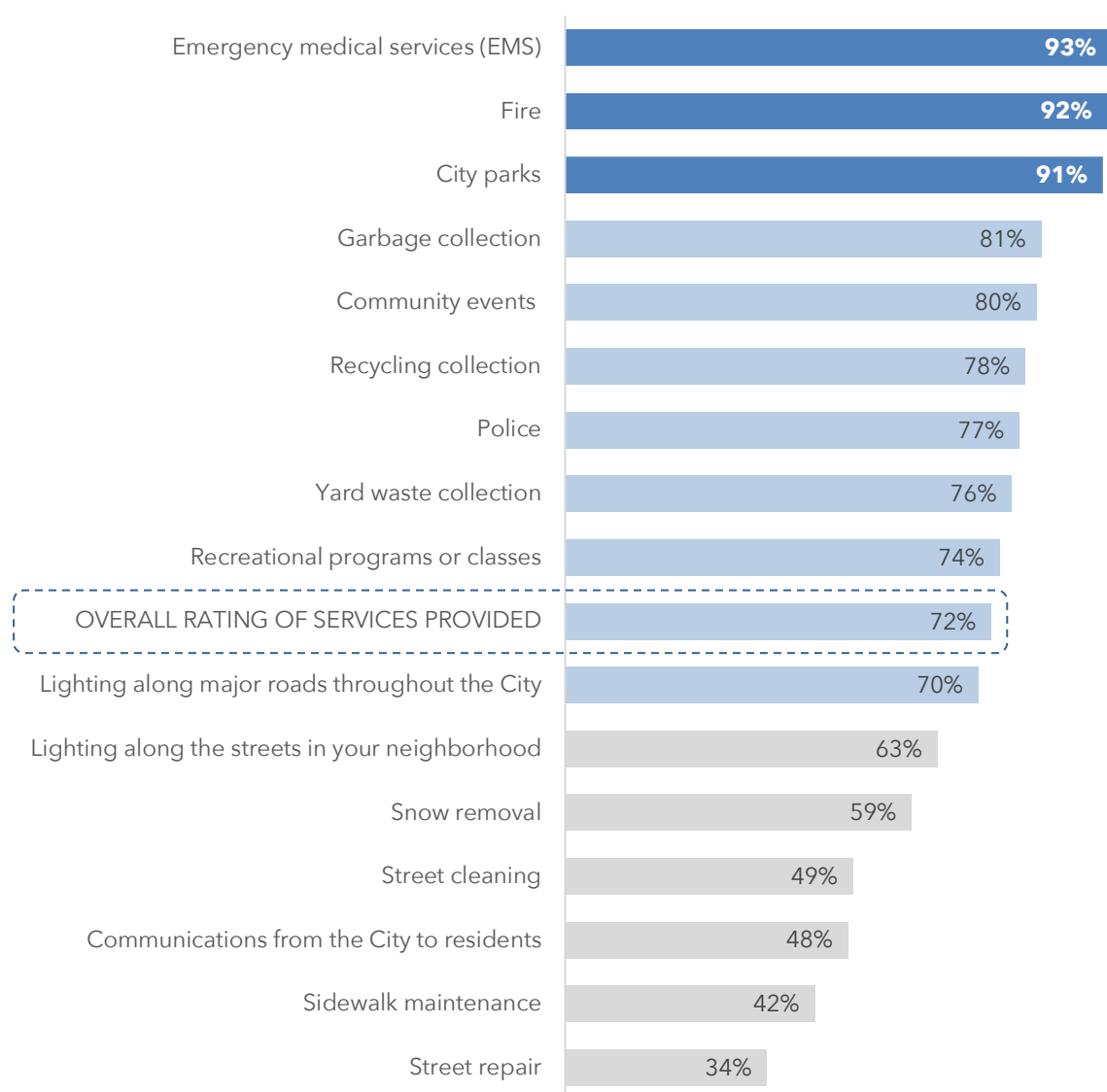
⁴ The median number of days worked per month inside Reynoldsburg's city borders in 2022 is similar (i.e., 10 days).

OPINIONS ABOUT CITY SERVICES

Ratings Of Services Provided By The City Of Reynoldsburg

One of the central purposes of the 2023 Community Survey is to understand resident perceptions of the quality of City services that are provided to them and to track changes in these perceptions over time. Figure 5 shows the percentage of residents who rated each service as "excellent" or "good" in 2023. Overall, the City's emergency medical services and fire services were rated most highly, as were the City's parks.

Figure 5: Ratings Of City Services As "Excellent" Or "Good"



average n=413

Many residents also provided positive ratings for the City's collection of garbage, recycling, and yard waste, along with community events (e.g., Tomato Festival, Farmer's Market), police services, recreational programs/classes, and lighting along the City's major streets and roads.

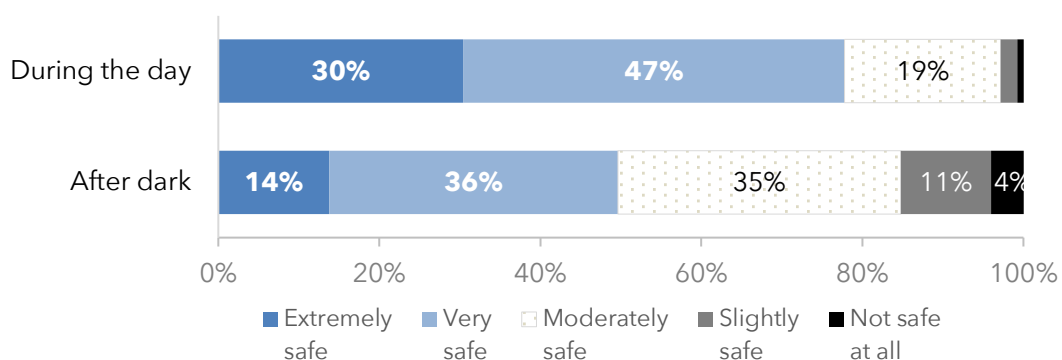
However, fewer residents provided similarly positive ratings to a cluster of municipal services that relate to the maintenance of the City's streets and sidewalks (see the gray-colored bars in Figure 5) as well as communications from the City to residents. The researchers suggest the City consider exploring this cluster of municipal services for improvement opportunities that could improve the resident experience.

**Differences
Observed
(Overall Rating)**

Race/Ethnicity: Those who identify as Asian only (non-Hispanic) were more likely than all other racial/ethnic groups to rate the overall quality of the services provided by the City as excellent or good (95%). No other statistically significant subgroup differences were observed in the responses to that question.

Consistent with the evaluations of the City's public safety services, most residents reported feeling very or extremely safe in their neighborhood during the day (78%)⁵, as shown in Figure 6. However, when asked to consider how safe they feel in their neighborhood after dark, only half of residents felt very or extremely safe (50%). The difference between those two percentages is statistically significant.

Figure 6: Residents' Perceived Safety



average n=418

⁵ The graphic shows the percentage associated with each response option after rounding. Before rounding, 30.44% of residents said "extremely safe" during the day and 47.34% said "very safe."

The researchers suggest the City consider exploring the issue of perceived safety after dark for improvement opportunities that could improve the resident experience.



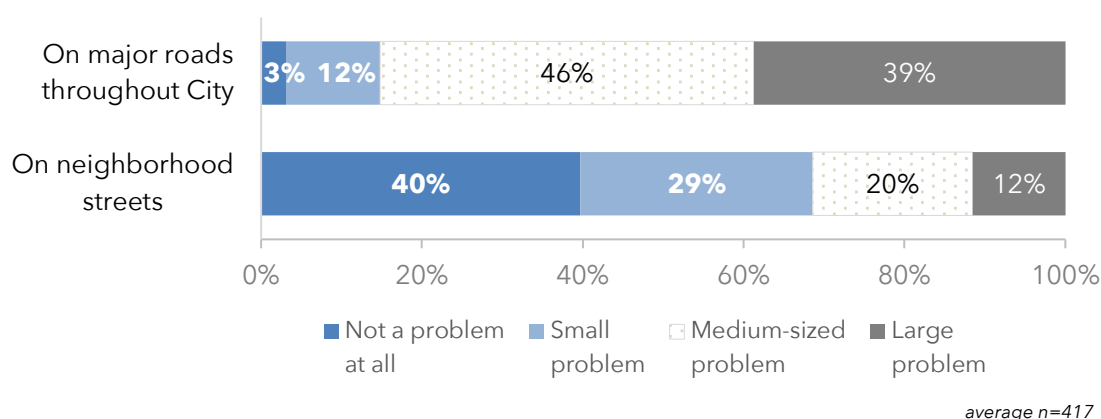
Educational attainment: Residents with a bachelor's degree or graduate or professional degree were more likely to report they feel extremely or very safe during the day, as compared to those with some college or less (86%, 85%, & 75%, respectively). No other statistically significant subgroup differences were observed in the responses to that question.

With regard to feelings of safety after dark, no statistically significant differences related to residents' age, gender, race/ethnicity, or presence of children in the household were observed in the responses to that question.

Perceptions Of Traffic Within The City

Residents were asked to rate the extent to which traffic is a problem on major roads throughout the City as well as on streets in their neighborhood. As shown in Figure 7, the great majority of surveyed residents thought traffic on major roads throughout the City is a medium or large problem (85%); only 32% thought similarly about traffic on streets in their neighborhood. The researchers suggest the City consider exploring the issue of traffic on major roads throughout the City for improvement opportunities that could improve the resident experience.

Figure 7: Perceptions Of Traffic As A Problem On Major Roads and Neighborhood Streets

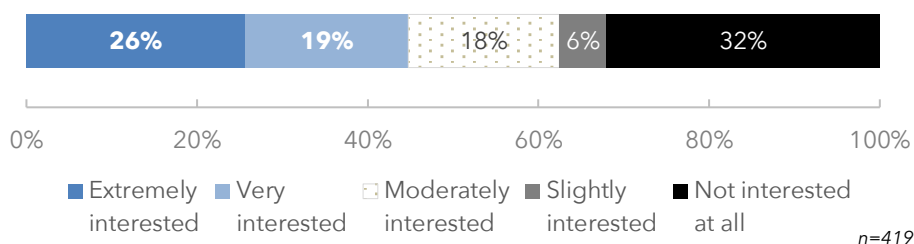


No statistically significant differences related to residents' age, gender, race/ethnicity, educational attainment, or presence of children in the household were observed in the responses to either of these traffic-related questions.

Interest In The City Planting Additional Trees

The 2023 Community Survey also included a question to measure interest in a possible public service that could be provided by the City: the planting of additional trees along streets in residents' neighborhoods. Overall, less than half of residents reported being very or extremely interested in the City doing that. See Figure 8.

Figure 8: Interest In The City Planting Trees Along Neighborhood Streets



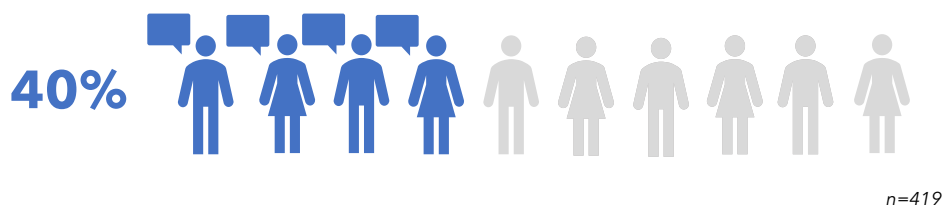
Differences Observed

Age: Younger residents (18-34) were more likely than others to be extremely or very interested in the City planting trees along neighborhood streets (63%), whereas older residents (65+) were less likely to feel that way (30%). No other statistically significant subgroup differences were observed in the responses to that question.

Interactions With City Employees

Less than half of the surveyed residents (40%) reported communicating with a City of Reynoldsburg employee in the last year by telephone, email, an in-person discussion, or in some other way.

Figure 9: Talked with a City Employee

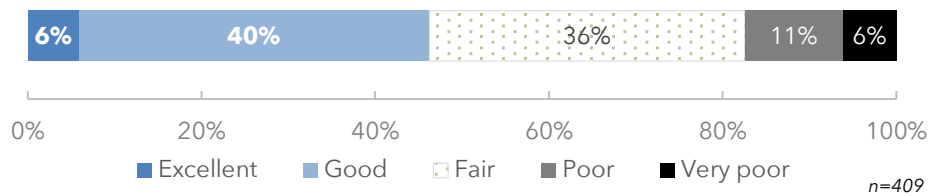


When asked about their last exchange with a City employee, most residents said that the employee was extremely or very polite (81%), and most also said that the employee was extremely or very helpful (69%).

Perceived Value Of The Services Provided By The City

Residents rated the value of the services provided by the City of Reynoldsburg, considering the taxes and fees they pay. Less than half of residents rated the value as excellent or good (46%), and more than a third rated the value as fair (36%). See Figure 10.

Figure 10: Value Of Services Provided By The City Considering Taxes And Fees Paid

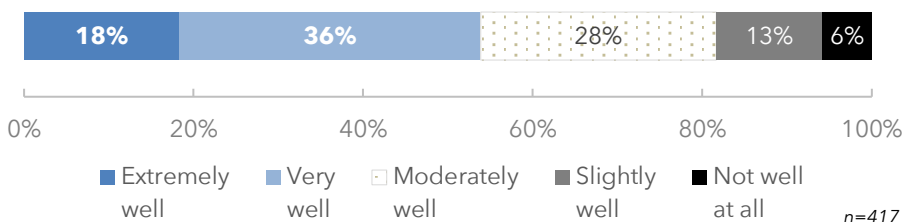


No statistically significant differences related to residents' age, gender, race/ethnicity, educational attainment, or presence of children in the household were observed in the responses to the question about value of services provided by the City.

PERCEPTIONS OF BELONGING IN REYNOLDSBURG

Inspired by the increased focus of community leaders on issues of diversity and social justice, the 2023 Community Survey questionnaire included several questions designed to measure how well Reynoldsburg is perceived to be a community that is accepting of others.

Turning first to residents' perceptions of belonging in the community (Figure 11), over half of residents (54%) thought that the statement, "I feel like I belong in Reynoldsburg," describes them extremely or very well. However, 19% thought this statement describes them slightly well or not well at all.

Figure 11: How Well The Statement “I belong in Reynoldsburg” Describes Residents

Differences
Observed

Age: Those who are between the ages of 35-44 were least likely to say they belong in Reynoldsburg (33% said that statement describes them extremely or very well), whereas those who are between the ages of 55-64 were most likely to say they belong in Reynoldsburg (61%).

Race/Ethnicity: Those who identify as Asian only (non-Hispanic) were more likely than all other racial/ethnic groups to say they belong in Reynoldsburg (82% said that statement describes them extremely or very well). No other statistically significant subgroup differences were observed in the responses to that question.

A follow-up question asked residents to share the reasons why they felt they belong (or don't belong) in Reynoldsburg. Responses to this question were provided in residents' own words, which were then coded by the researchers. Overall, the most frequently shared reasons why residents feel they belong in Reynoldsburg include the following:

- **Personal connection** (27%): A sense of belonging due to a personal connection, such as being a long-time resident, or having a family connection to Reynoldsburg; feeling comfortable or familiar with the area.
- **Community feeling** (18%): Reynoldsburg has a "small town" feel; familiar faces in the community; a belief that residents are friendly and welcoming.
- **Convenience** (12%): Reynoldsburg offers everything that residents need (dining, shopping, services, infrastructure, schools, proximity to Columbus)
- **Inclusion** (10%): People from diverse backgrounds are welcomed; diversity is appreciated.

Community Voices: Why Residents Feel They Belong in Reynoldsburg

Verbatim comments from survey

Personal connections to family, friends, and the City.

"Three generations of my family have grown up in this city and called it home, and I hope that my child will be the fourth."

"I am involved with the School System and attend City Council Meetings whenever possible. I have extended family here, as well as a host of friends. I live in the house my father built, and I plan on staying here. This town has some issues, but it's my town and I love it here."

The friendly, tight-knit feeling of community.

"Even though I don't talk to many neighbors I still feel comfortable and welcomed. Neighbors do speak when they are out walking and I feel I could approach any of them and be at ease."

"Very friendly neighbors and connections we've made through the schools and other activities in the city."

"I feel I live in a tight-knit community where I get to know my neighbors."

The convenience of having everything they need in close proximity.

"Reynoldsburg has everything I need to live a happy and comfortable life."

"I am within a 10-minute drive of anything. Grocery store, restaurant, bank, etc."

"I appreciate the many small businesses, restaurants, and close proximity to grocery and other stores."

The City's efforts to make every resident feel included in the community.

"I enjoy the various cultures and the efforts to incorporate them."

"I love the diversity of this community. I feel like we all belong....there's something for everyone."

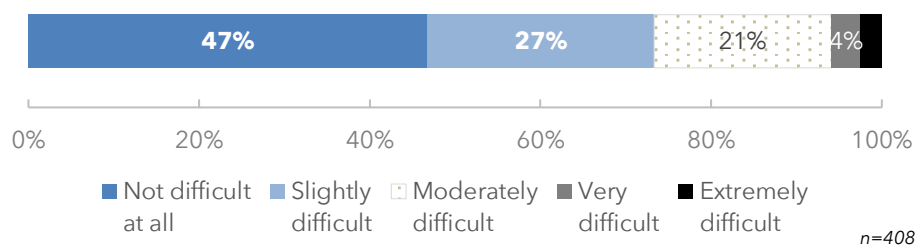
"I'm part of the LGBTQ+ community, and I love that Reynoldsburg has a community Pride celebration."

Unfortunately, some residents don't feel as strongly that they belong in Reynoldsburg. Some residents state that they don't think Reynoldsburg offers an amenity or service

that they need or want, such as schools, dining, or shopping (8%), don't know their neighbors or don't feel fully welcomed (6%), or don't have or don't feel a personal connection to the city or are not planning to stay in the long-term (5%).

Residents were then asked to rate how difficult they think it is for new residents to be accepted as members of the Reynoldsburg community. A large majority of residents (73%)⁶ reported that they think it is relatively easy for new residents to be accepted as part of the community (i.e., responses of not difficult at all or slightly difficult).

Figure 12: Difficulty Of Being Accepted In Reynoldsburg As A New Resident



**Differences
Observed**

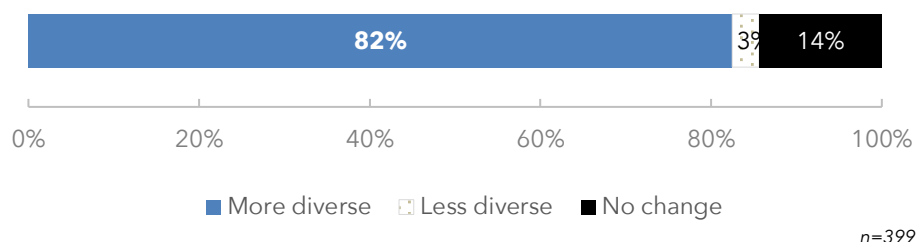
Race/Ethnicity: Those who identify as Black only (non-Hispanic) were most likely to say that it was not difficult at all or slightly difficult for new residents to be accepted in Reynoldsburg (87%); those who identify as Asian only (non-Hispanic) were least likely to say that (49%). No other statistically significant subgroup differences were observed in the responses to that question.

⁶ The graphic shows the percentages associated with each response option after rounding. Before rounding, 46.78% of residents said "not difficult at all" and 26.55% said "slightly difficult."

Perceived Diversity And Its Importance To The City

Residents were also asked to share their opinions of Reynoldsburg in terms of its ethnic and racial diversity. As shown in Figure 13, most residents (82%) think that Reynoldsburg's population has become more ethnically and racially diverse over the past few years.

Figure 13: Perception Of Changes In The City's Ethnic And Racial Diversity



Community Voices: Residents' Feelings About Diversity in Reynoldsburg *Verbatim comments from focus group*

Reynoldsburg's diversity is increasing.

"I do like the new diversity that we have in the government. And I think that's important because there's more diversity now than when I moved here 35 years ago. Although, there were cornfields up and down Main Street when I moved here. But I'm just saying there's just so many different nationalities and different people that are moving into our community."

"I like how multicultural Reynoldsburg is...I've been to 34 different countries and it's really nice to live here. And some things you have to go outside of Reynoldsburg for, but we have a couple Asian markets right down the street from us..."

Acceptance of others is more common compared to the past.

"I think it's gotten a lot easier to be accepted into the community than it was and that's just from my experience. I understand how they feel, I barely spoke English, my family barely spoke English when we first moved here. And we'd get the stares, we'd get the kind of just really mean comments of like, "Oh, you don't speak English." But seeing [the Nepali-Bhutanese] people] being more accepted than when I came here, it's hopeful for me to see that."

The following passage contains insights from conversations with Nepali-Bhutanese residents in Reynoldsburg which took place as part of the community survey effort. Although only a small number of interviews were completed, the researchers hope these insights provide a glimpse into the firsthand experience of Nepali-Bhutanese residents and inspire additional conversations.

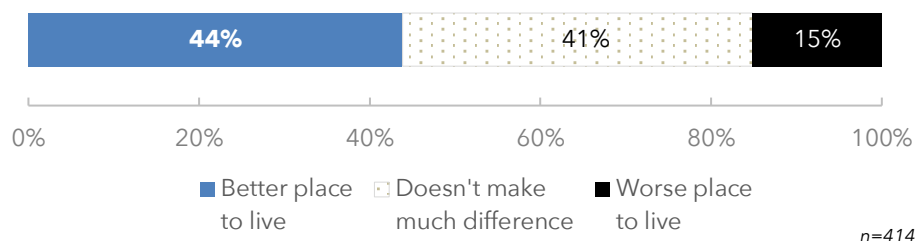
Community Voices: Experiences of Nepali-Bhutanese Residents

One resident stated that in Reynoldsburg, people “value each other.” Another stated that the multitude of community events around the City helps her to feel accepted. The residents interviewed value the diversity of the community, with one resident commenting that the presence of many cultures, more than just her own, is what she likes the most about living in Reynoldsburg. Although Reynoldsburg offers a number of cultural events, one resident said they would love to see more culture sharing and celebration within the community.

Residents highlighted crime and violence as some of their biggest concerns in Reynoldsburg overall. One expressed worries about gun violence in schools, and saw opportunities for the government to do more in this area. Another expressed concern about drugs and gun violence in the community overall, and mentioned how levels of trust in the local government depend at least somewhat, on these difficult to solve issues.

In terms of issues specific to the Nepali-Bhutanese community, one resident mentioned the language barrier that some individuals face when trying to obtain or pay for services, and the incomplete solution of children translating for parents. That resident also mentioned how it can be difficult for immigrant parents to be as involved in their child’s schooling as they would like due to this language barrier, and wondered if there could be more community liaisons between the schools and Nepali-Bhutanese residents.

Although many residents (44%) thought that having an increasing number of people of different races, ethnic groups, and nationalities in Reynoldsburg makes the City a “better place to live,” a similar proportion (41%) believed this “doesn’t make much difference.” See Figure 14.

Figure 14: Opinions About Increasing Levels Of Ethnic And Racial Diversity

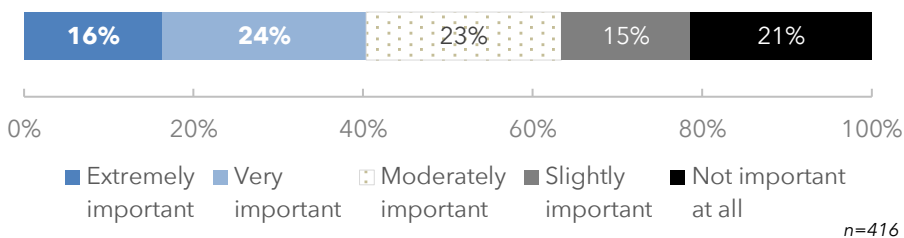
Differences
Observed

Age: Those who are younger (18-34, 35-44) were slightly more likely than those who are older (55-64, 65+) to say that increasing levels of ethnic and racial diversity make Reynoldsburg a better place to live (50%, 56%, 33%, & 33%, respectively).

Educational attainment: Those with a graduate or professional degree were more likely to say that increasing levels of ethnic and racial diversity make Reynoldsburg a better place to live (64%); those with some college or less were less likely to say that (40%). No other statistically significant subgroup differences were observed in the responses to that question.

In terms of how important it is to residents themselves that the City attract residents of different races, ethnic groups, and nationalities, many residents (40%) rated this as extremely or very important to them. A similar proportion (37%)⁷ rated this as slightly important or not important at all (see Figure 15, next page).

⁷ The graphic shows the percentages associated with each response option after rounding. Before rounding, 15.25% of residents said "slightly important" and 21.37% said "not important at all."

Figure 15: Importance of Attracting Diverse Residents

Age: Those who are 18-34 or 35-44 were more likely to say it is extremely or very important to them that the City attracts diverse residents (52% & 51%, respectively), as compared to residents aged 45-54 (32%), 55-64 (28%), or 65+ (31%).

Differences
Observed

Educational attainment: Residents with a bachelor's degree or graduate or professional degree were more likely to say it is extremely or very important to them that the City attracts diverse residents, as compared to those with some college or less (53%, 48%, & 36%, respectively).

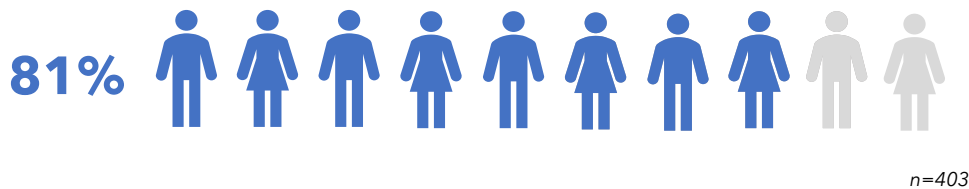
Race/Ethnicity: Those who identify as Asian only (non-Hispanic), Black only (non-Hispanic), or another racial/ethnic category were more likely to say it is extremely or very important to them that the City attracts diverse residents, as compared to those who identify as White only (non-Hispanic) (69%, 50%, 62%, & 29%, respectively). No other statistically significant subgroup differences were observed in the responses to that question.

OPINIONS ABOUT CITY GOVERNANCE

Opinions About The City's Government Officials

A common view exists in popular culture and pervades public opinion in the wake of COVID-19 and increasing political polarization: that people have an inherent distrust of government and the people who work for the government. By this notion, it may be surprising that a large majority of survey respondents (81%) reported a belief that Reynoldsburg's government officials try to do the right thing most of the time.

Figure 16: Belief That Reynoldsburg Government Officials Try To Do The Right Thing Most Of The Time



Community Voices: Residents' Trust in Reynoldsburg Officials *Verbatim comments from focus group*

Increased diversity of leadership might bring better representation.

"I think there was a sense that as the community has gotten more diverse, that there's really a new group of leaders that have kind of come into city government. And that's why I'm kind of optimistic and willing to give them the benefit of the doubt until, in your words, the other shoe drops."

"I think the [school] strike was a big thing. And then I think once the strike happened, people saw that in the schools and then that translated over to city hall and said, 'Look, this guy does something in rebuilding down the street here.' Now, we've got a former schoolteacher as our mayor. It's a little bit different of a mindset."

Local officials are seen as community-minded.

"It's not like we're dealing on a national level and state level...I think people that are in office here are very community-based like you said. So, you would like to think that they're doing the right thing."

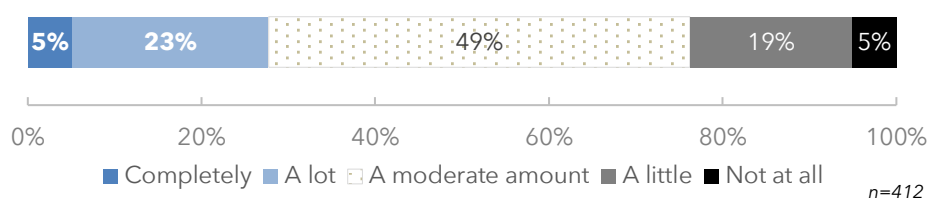


Age: Those who are between the ages of 55-64 were slightly more likely to say that the City's government officials try to do the right thing most of the time, compared to those who are between the ages of 35-44 (90% & 66%, respectively).

Educational attainment: Residents with graduate or professional degree, or a bachelor's degree, were more likely to think that Reynoldsburg's government officials try to do the right thing most of the time, as compared to those with some college or less (92%, 88%, & 77%, respectively). No other statistically significant subgroup differences were observed in the responses to that question.

Overall trust in government officials is important to ensure that residents feel motivated to contribute to their community, whether by voting, attending meetings on important issues and initiatives, or engaging with local government in other ways. When survey respondents were asked to rate the extent to which they trust Reynoldsburg's government officials, 28% said they trusted their government officials completely or a lot, and about half (49%) said they trusted their government officials "a moderate amount." See Figure 17.

Figure 17: Degree Of Trust In Reynoldsburg Government Officials

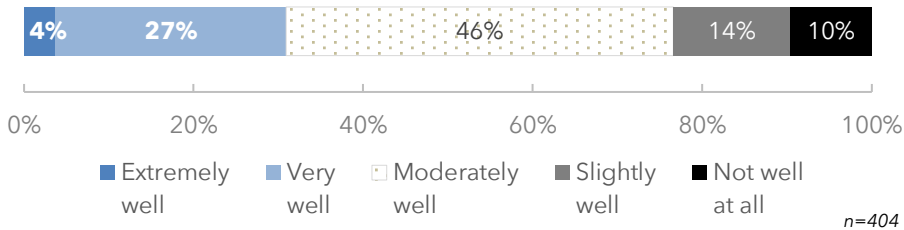


Race/Ethnicity: Residents who identify as Asian only (non-Hispanic) were most likely to report trusting Reynoldsburg's government officials completely or a lot, whereas those who identify as Hispanic were least likely to say that (73% & 8%, respectively).

Children in the household: Those with at least one child under age 18 in the household were slightly more likely than others to report trusting Reynoldsburg's government officials completely or a lot (34% & 24%, respectively). No other statistically significant subgroup differences were observed in the responses to that question.

When it comes to how well-represented residents feel by their city council, nearly a third of residents (31%) reported that Reynoldsburg City Council represents their opinions extremely well or very well, while an additional 46% reported that City Council represents their opinions moderately well.

Figure 18: Rating Of How Well Reynoldsburg City Council Represents Residents' Opinions



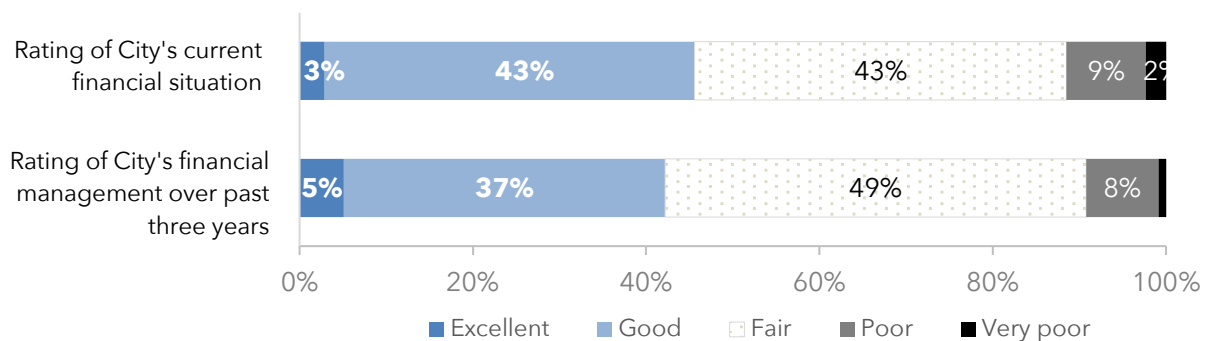
Differences Observed

Race/Ethnicity: Those who identify as Asian only (non-Hispanic) were more likely than all other racial/ethnic groups to say that the Reynoldsburg City Council represents the opinions of City residents extremely well or very well (81%). No other statistically significant subgroup differences were observed in the responses to that question.

Opinions About The City's Fiscal Stewardship

Residents were asked two questions measuring their perceptions of the City's financial management, both in the past and currently. Overall, about half of residents (46%) reported that the City's current financial situation is excellent or good. Similarly, many residents (42%) reported the management of City finances over the past three years has been excellent or good.

Figure 19: Opinions About City's Financial Management





Differences Observed

Age: Those who are older (55-64, 65+) were more likely than those who are younger (18-34, 35-44) to rate the City's current financial situation as excellent or good (61%, 55%, 36%, & 35%).

Race/Ethnicity: Those who identify as Asian only (non-Hispanic) were more likely than all other racial/ethnic groups to rate the City's current financial situation as excellent or good (77%), and were slightly more likely than all other racial/ethnic groups to rate the City's financial management over the past three years as excellent or good (60%).

Gender: Women were slightly more likely than men to rate the City's financial management over the past three years as excellent or good (47% & 37%, respectively).

No other statistically significant differences related to residents' demographics were observed in the responses to either of these questions.

Communication Preferences

Overall, most residents (64%) reported the City could provide more information about the services it provides; slightly more than a third of residents (36%) reported the City provides enough information about that.

Respondents were then asked to indicate what communication channels they would most prefer to use if they wanted to learn about new projects the City is considering or what the City is doing. Overall, the City's website, Reynoldsburg Connects, and Facebook were selected most often (see Table 6).

Table 6: Preferred Communication Channels

The researchers suggest the City consider examining each of these preferred communication channels (especially those that it directly controls) and confirm with residents that each one provides the desired information and experience.

Preferred Information Source	% selecting channel (n=418)
The City's Website (www.reynoldsburg.gov)	43%
Reynoldsburg Connects (monthly e-newsletter)	36%
Facebook	33%
Community Guide (annual magazine)	30%
Heirloom (quarterly magazine)	26%
Instagram	11%
Twitter	8%

Because multiple responses were allowed, the percentages will not sum to 100.

Community Voices: Residents' Communication Preferences

Verbatim comments from focus group

Social media is the only way some residents get information.

"I know for us, it has to be on social media for us to hear about it. We're not going to hear about it without the social media."

"I think, like how everybody's saying, it's just like you got to pertain to each age group because people like us, it's TikTok, Instagram, Snapchat, stuff like that. And then people of older ages, it's email or it's Facebook or it's a newspaper or like a magazine, stuff like that. I think you have to utilize kind of every aspect."

An improved website could make residents more satisfied with communication from the City.

"We already have a website for Reynoldsburg, let's just make it better. And it's not going to be that much more expensive. People I've seen in other communities I've lived in, the mayor had like a weekly column or a biweekly column. And then there's- You can almost go onto their frequently asked questions, you can even have sub tabs of, "Hey, construction on Main Street. This is our goal, this is where we're at, this is what's holding us back." Whether it's weather delays, who knows. There can be a lot of stuff like that where the information is for all the concerns that we have."

"Since January 26th, The Dispatch printing company ceased printing all those *This Week* papers. Don't get me wrong, I'm not unhappy to not see the bag soaked by the rain...But the one thing I do miss is that there would be one or two good municipal city stories about what government was doing and that was a good source of information. And then it's just gone away. And there's no centralized place."

Physical signs about community events can be easily missed.

"The only time I have ever seen any sort of community thing is when they put out that little sign out, literally outside right here, and it flashes for two seconds, and I'm not even paying attention because of the traffic."

"I go to Raider Nutrition over here, and they had the little board, and again, I didn't see it until after [the event] had already passed."

More frequent and honest construction updates are desired.

"I want it to say, hey, these three blocks are going to be done in the next three weeks. This is our goal to have these three blocks of Main Street done in the next three weeks. After that, we're going to move to these next three blocks, like that's what I want to see."

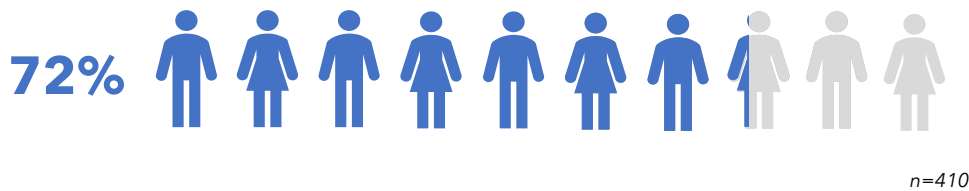
"When there are questions that are being answered directly, plain and simply, without political

doublespeak, that's what I'm looking for. If you fail on a goal, that's OK. I'm not going to have torches and pitchforks out in front because we missed a block of Main Street by two weeks. That's not what I'm saying. What I would like to see is goals, legit goals."

"I want to know, hey, we missed this goal because the asphalt plant had a fire and they were not able to- I'm totally cool with that. What I don't want to see is well, you know, our stuff is delayed by another three weeks and it's going to cost another \$250,000."

Finally, residents who participated in the survey were presented with a specific communications question. In the future, if they have questions about the City's water or wastewater billing, charges, or fees, do they know how to get answers to those questions, or do they not know that? Overall, most residents (72%) stated that they know how to get answers to questions like that.

Figure 23: Residents Who Know How To Get Answers To Water/Wastewater Billing Questions



Lightbulb Icon: **Differences Observed** **Age:** Those who are 18-34 or 35-44 were less likely to say they knew how to get information like that (62% & 61%, respectively), as compared to residents aged 45-54, 55-64, or 65+ (82%, 82%, & 84%, respectively). No other statistically significant subgroup differences were observed in the responses to that question.

APPENDIX A - SURVEY QUESTIONNAIRE

This survey should be completed by the adult (age 18+) at this address who MOST RECENTLY had a birthday. All responses will remain confidential; please answer honestly.

OVERALL OPINIONS ABOUT LIFE IN REYNOLDSBURG

1. Overall, how would you rate Reynoldsburg as a place to live? [Circle one answer]

Excellent	Good	Fair	Poor	Very poor
-----------	------	------	------	-----------

2. What do you **like most about living** in Reynoldsburg? [Please write your answer below]

3. What do you think is the **most important problem** facing Reynoldsburg? [Please write your answer below]

4. Overall, do you feel positive, neutral, or negative about the City's future? [Circle one answer]

Extremely positive	Moderately positive	Slightly positive	Neutral	Slightly negative	Moderately negative	Extremely negative
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OPINIONS ABOUT CITY SERVICES

5. Please rate the quality of each of the following services provided by the City of Reynoldsburg.
[For each item below, select one response]

5a. Police services	Excellent	Good	Fair	Poor	Very poor
5b. Fire services	Excellent	Good	Fair	Poor	Very poor
5c. Emergency medical services (EMS)	Excellent	Good	Fair	Poor	Very poor
5d. City parks	Excellent	Good	Fair	Poor	Very poor
5e. Recreational programs or classes	Excellent	Good	Fair	Poor	Very poor
5f. Community events (e.g., Tomato Festival, Farmer's Market)	Excellent	Good	Fair	Poor	Very poor
5g. Garbage collection	Excellent	Good	Fair	Poor	Very poor
5h. Recycling collection	Excellent	Good	Fair	Poor	Very poor
5i. Yard waste collection	Excellent	Good	Fair	Poor	Very poor

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Unique ID here

6. Please rate the quality of each of the following services provided by the City of Reynoldsburg.
[For each item below, select one response]

6a. Street repair	Excellent	Good	Fair	Poor	Very poor
6b. Street cleaning	Excellent	Good	Fair	Poor	Very poor
6c. Lighting along major roads throughout the City	Excellent	Good	Fair	Poor	Very poor
6d. Lighting along the streets in your neighborhood	Excellent	Good	Fair	Poor	Very poor
6e. Sidewalk maintenance	Excellent	Good	Fair	Poor	Very poor
6f. Snow removal	Excellent	Good	Fair	Poor	Very poor
6g. Communications from the City to residents	Excellent	Good	Fair	Poor	Very poor

7. Overall, how would you rate the services provided by the City of Reynoldsburg? [Circle one answer]

Excellent	Good	Fair	Poor	Very poor
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8. How safe do you feel in your neighborhood... [For each item below, select one response]

8a. ...during the day?	Extremely safe	Very safe	Moderately safe	Slightly safe	Not safe at all
8b. ...after dark?	Extremely safe	Very safe	Moderately safe	Slightly safe	Not safe at all

9. How much of a problem is the traffic... [For each item below, select one response]

9a. ...on major roads throughout the City?	Large problem	Medium-sized problem	Small problem	Not a problem at all
9b. ...on streets in your neighborhood?	Large problem	Medium-sized problem	Small problem	Not a problem at all

10. How interested are you in the idea of the City planting trees along the streets in your neighborhood? [Circle one answer]

Extremely interested	Very interested	Moderately interested	Slightly interested	Not interested at all
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11. In the past 12 months, did you talk with a City of Reynoldsburg employee (in person, by telephone, by email, or in any other way), or did you not do that? [Circle one answer]

Talked with an employee	Did not do that
-------------------------	-----------------

[If you did not talk with an employee, GO TO Question 13]

12. Thinking about the last time you talked with a City of Reynoldsburg employee (in person, by telephone, by email, or in any other way)... [For each item below, select one response]

12a. ... how <u>polite</u> was that employee?	Extremely polite	Very polite	Moderately polite	Slightly polite	Not polite at all
12b. ... how <u>helpful</u> was that employee?	Extremely helpful	Very helpful	Moderately helpful	Slightly helpful	Not helpful at all

13. In the future, if you have questions about the City's water or wastewater billing, charges, or fees, do you know how to get answers to those questions, or do you not know that? [Circle one answer]

Know how to get answers	Do not know that
-------------------------	------------------

COMMUNITY PERCEPTIONS

14. How well does the following statement describe you? *"I feel like I belong in Reynoldsburg."*

[Circle one answer]

Extremely well	Very well	Moderately well	Slightly well	Not well at all
----------------	-----------	-----------------	---------------	-----------------

15. What are the reasons you feel like you belong or don't belong in Reynoldsburg?

[Please write your answer below]

16. How difficult do you think it is for new residents to be accepted as members of the Reynoldsburg community? [Circle one answer]

Extremely difficult	Very difficult	Moderately difficult	Slightly difficult	Not difficult at all
---------------------	----------------	----------------------	--------------------	----------------------

17. Looking ahead to the next five years, how likely are you to remain in Reynoldsburg? [Circle one answer]

Extremely likely	Very likely	Moderately likely	Slightly likely	Not likely at all
------------------	-------------	-------------------	-----------------	-------------------

18. How many years (total) have you lived in Reynoldsburg? Please include all the years you have lived in Reynoldsburg, even if you moved away for a while. [Write a number] ____

[If you have lived in Reynoldsburg for less than 1 year, GO TO Question 20]

19. Over the past few years, do you think Reynoldsburg's population has become more ethnically and racially diverse, less ethnically and racially diverse, or has there been no change? [Circle one answer]

More diverse	Less diverse	No change
--------------	--------------	-----------

20. Overall, do you think having an increasing number of people of different races, ethnic groups, and nationalities in Reynoldsburg makes the City a better place to live, a worse place to live, or does that not make much difference either way? [Circle one answer]

Better place to live	Worse place to live	Doesn't make much difference
----------------------	---------------------	------------------------------

21. How important is it to you that Reynoldsburg attracts residents of different races, ethnic groups, and nationalities? [Circle one answer]

Extremely important	Very important	Moderately important	Slightly important	Not important at all
---------------------	----------------	----------------------	--------------------	----------------------

{PLEASE TURN OVER AND COMPLETE THE BACK}

OPINIONS ABOUT CITY GOVERNANCE

22. Overall, how much do you trust Reynoldsburg's government officials? [Circle one answer]

Completely	A lot	A moderate amount	A little	Not at all
------------	-------	-------------------	----------	------------

23. Do you think Reynoldsburg's government officials try to do the right thing most of the time, or do you not think that? [Circle one answer]

Try to do the right thing most of the time	Do not think that
--	-------------------

24. In your opinion, how well does the Reynoldsburg City Council represent the opinions of City residents? [Circle one answer]

Extremely well	Very well	Moderately well	Slightly well	Not well at all
----------------	-----------	-----------------	---------------	-----------------

25. How would you rate the City's current financial situation? [Circle one answer]

Excellent	Good	Fair	Poor	Very poor
-----------	------	------	------	-----------

26. How would you rate the management of City finances over the past three years? [Circle one answer]

Excellent	Good	Fair	Poor	Very poor
-----------	------	------	------	-----------

27. Considering the property taxes, income taxes (if applicable), and miscellaneous fees your household pays to the City of Reynoldsburg, how do you rate the value of the services provided by the City of Reynoldsburg? [Circle one answer]

Excellent	Good	Fair	Poor	Very poor
-----------	------	------	------	-----------

28. Do you think the City provides residents with enough information about the services it provides, or do you think the City could provide more information about the services it provides?

[Circle one answer]

Provides enough information	Could provide more information
-----------------------------	--------------------------------

29. If you wanted to learn about new projects that the City is considering or what the City is doing, which of the following sources would you **most prefer** to use? [Circle all that apply]

<u>Heirloom</u> (quarterly magazine)	<u>Community Guide</u> (annual magazine)	The City's website (www.reynoldsb-urg.gov)	<u>Reynoldsburg Connects</u> (monthly e-newsletter)	Facebook	Instagram	Twitter
---	---	---	--	----------	-----------	---------

30. Recognizing that changes are occurring in the workplace, such as working from home and shared workspaces, etc., we would like to know about those experiences in Reynoldsburg.

In 2022, were you employed or self-employed, or not? [Circle one answer]

Employed or self-employed	Not employed or self-employed
---------------------------	-------------------------------

[If you were not employed or self-employed in 2022, GO TO Question 32]

31. In 2022, how many days per month did you work at a location **inside Reynoldsburg's city borders** (including work from home)? [Write a number ranging from 0 to 31] ____

DEMOGRAPHICS

These questions are for statistical purposes only. All responses will remain confidential.

32. What is your age? [Write a number] ____

33. Including yourself, how many people live in your household? [Write a number] ____

34. And how many of these people are under age 18? [Write a number] ____

35. Which of the following describes your race or origin? [Circle all that apply]

White	Hispanic, Latinx/e, or Spanish origin	Black or African American	Asian or Asian American	Middle Eastern or North African	Native Hawaiian or Other Pacific Islander	Other race or origin
-------	---	---------------------------------	-------------------------------	---------------------------------------	---	-------------------------

36. Do you describe yourself as a man, a woman, or in some other way? [Circle one answer]

Man	Woman	Some other way
-----	-------	----------------

37. What is the highest level of education you have completed? [Circle one answer]

High school degree / GED or less	Some college (no degree)	Associate's degree	Bachelor's degree	Graduate or professional degree
-------------------------------------	-----------------------------	-----------------------	----------------------	------------------------------------

38. Which of the following categories includes the total income of everyone living in your home in 2022, before taxes? [Circle one answer]

Less than \$25,000	Between \$25,000 and \$49,999	Between \$50,000 and \$99,999	Between \$100,000 and \$149,999	Between \$150,000 and \$199,999	\$200,000 or more
-----------------------	-------------------------------------	-------------------------------------	---------------------------------------	---------------------------------------	----------------------

39. What else would you like to share with City officials? [Please write your answer below]

{YOU ARE FINISHED! PLEASE USE THE ENVELOPE PROVIDED TO RETURN THIS SURVEY. **THANK YOU!**}

MINUTES

CITY OF REYNOLDSBURG TREASURY INVESTMENT BOARD MEETING

October 17, 2023

The October meeting of the Treasury Investment Board (T.I.B.) meeting, was called to order at 10:02 a.m. Members present were, Mayor Joe Begeny, City Auditor Stephen Cicak and City Attorney Chris Shook. Also, present Eileen Stanic, Meeder Public Funds.

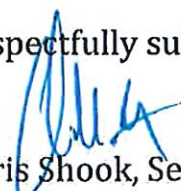
The Auditor presented:

- 1) City of Reynoldsburg Investment Strategy Update, prepared by Meeder Public Funds, dated October 17, 2023.
- 2) U.S. Bank Custodial Account Statement

The next meeting of the T.I.B. will be Tuesday, November 21, 2023 at 10:00 a.m. in the Mayor's Conference Room.

There being no further business, this meeting adjourned at 10:33 a.m.

Respectfully submitted,


Chris Shook, Secretary



OCTOBER 17, 2023

City of Reynoldsburg Investment Strategy Update

PRESENTED BY:

EILEEN STANIC, CTP
REGIONAL DIRECTOR, ADVISORY SERVICES



MEEDER
PUBLIC FUNDS



M E E D E R
PUBLIC FUNDS

PORTFOLIO REVIEW

Current Portfolio

City of Reynoldsburg portfolio as of 9/30/2023

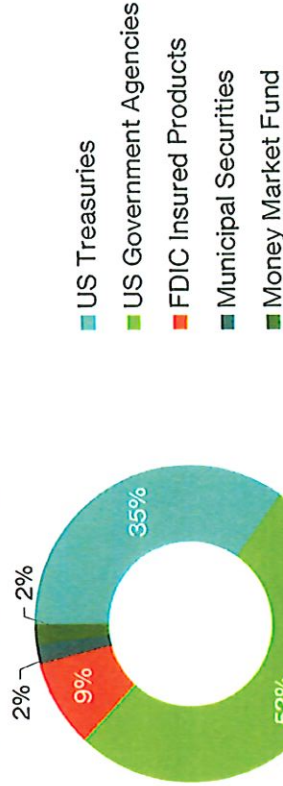
Your Portfolio

Cash \$12,019,343
 Securities \$58,447,098
 Total Portfolio \$70,466,441

Your Securities

Weighted Average Maturity 2.44 years
 Weighted Average Yield 2.63%
 Estimated Annual Income \$1,537,158

Your Asset Allocation



Your Maturity Distribution



YIELD AND INTEREST INCOME INFORMATION IS ANNUALIZED. ALL YIELD INFORMATION IS SHOWN GROSS OF ANY ADVISORY AND CUSTODY FEES AND IS BASED ON YIELD TO MATURITY AT COST. PAST PERFORMANCE IS NOT A GUARANTEE OF FUTURE RESULTS.

Investments and Portfolio Yield by Month



YIELD AND INTEREST INCOME INFORMATION IS ANNUALIZED. ALL YIELD INFORMATION IS SHOWN GROSS OF ANY ADVISORY AND CUSTODY FEES AND IS BASED ON YIELD TO MATURITY AT COST. PAST PERFORMANCE IS NOT A GUARANTEE OF FUTURE RESULTS.

Recent purchases

City of Reynoldsburg 7/1/2023-9/30/2023

ACQUIRED DATE	CUSIP	ISSUER	SECURITY TYPE	PAR	MATURITY DATE	YIELD
07/17/2023	3133EPQD0	Federal Farm 4.25% 07/17/2028	US Agency	800,000	07/17/2028	4.32%
07/21/2023	91282CEN7	UST 2.750% 04/30/2027	US Treasury	400,000	04/30/2027	4.27%
07/21/2023	912828V98	UST 2.250% 02/15/2027	US Treasury	400,000	02/15/2027	4.31%
07/31/2023	91282CGE5	UST 3.875% 01/15/2026	US Treasury	450,000	01/15/2026	4.73%
07/31/2023	912828YQ7	UST 1.625% 10/31/2026	US Treasury	425,000	10/31/2026	4.47%
07/31/2023	912828U24	UST 2.000% 11/15/2026	US Treasury	425,000	11/15/2026	4.47%
08/10/2023	91282CEF4	UST 2.500% 03/31/2027	US Treasury	500,000	03/31/2027	4.27%
08/10/2023	880591EZ1	TVA 3.875% 03/15/2028	US Agency	500,000	03/15/2028	4.25%
08/01/2023	3133EPJE6	FFCB 3.500% 08/09/2028	US Agency	1,000,000	08/09/2028	4.34%
08/14/2023	91282CFH9	UST 3.125% 08/31/2027	US Treasury	500,000	08/31/2027	4.41%
08/15/2023	91282CGV7	UST 3.750% 04/15/2026	US Treasury	800,000	04/15/2026	4.73%
08/15/2023	3133EPPE9	FFCB 4.375% 07/06/2026	US Agency	500,000	07/06/2026	4.78%
08/28/2023	313384WY1	FHLB 05/17/2024	US Agency	750,000	05/17/2024	5.49%
08/31/2023	313384YN3	FHLB 06/24/2024	US Agency	500,000	06/24/2024	5.41%
09/21/2023	3133EPUD5	FFCB 4.750% 09/14/2023	US Agency	750,000	09/14/2023	4.91%
09/21/2023	912828X88	UST 2.375% 05/15/2027	US Treasury	400,000	05/15/2027	4.64%
				9,100,000		4.63%

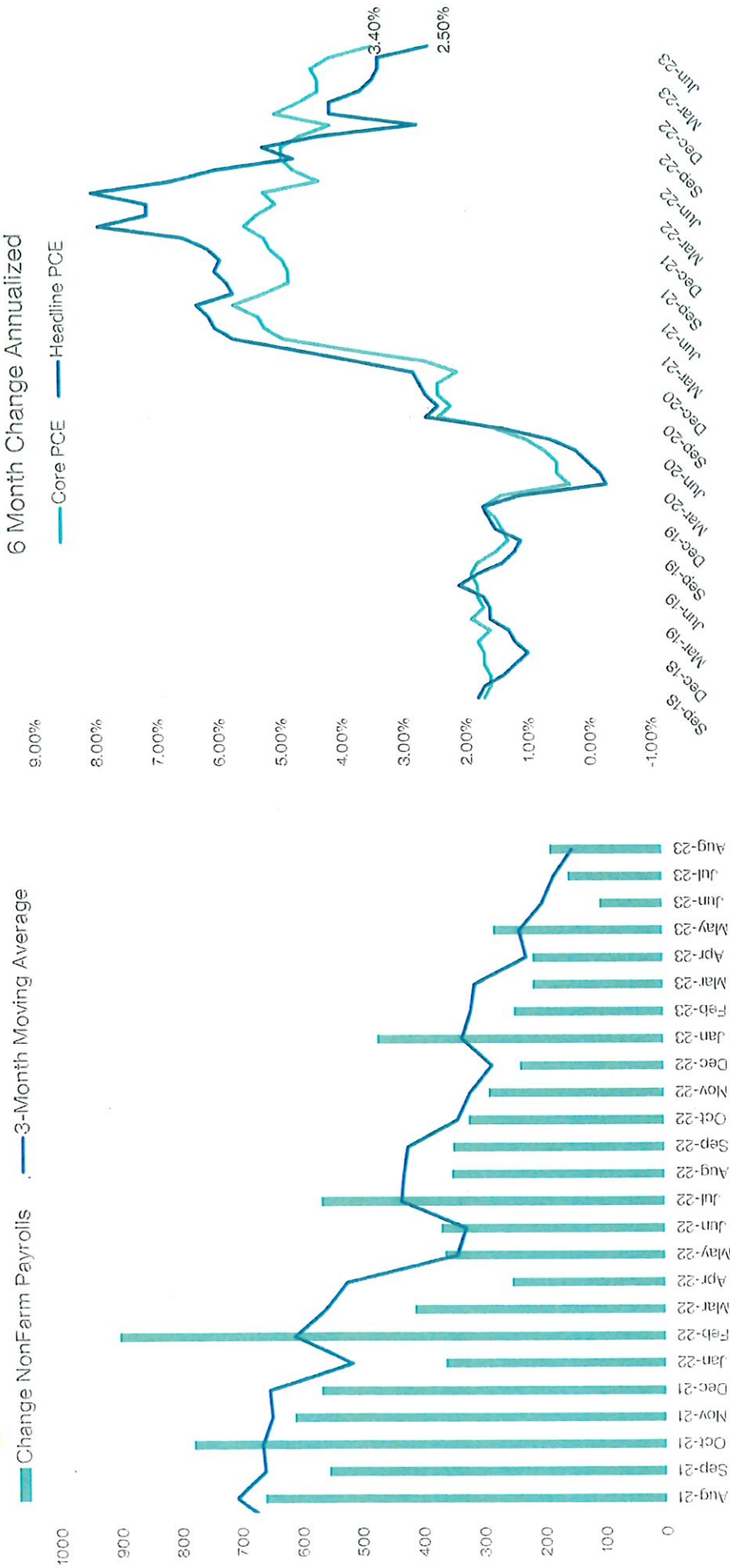
Yield and Interest Income information is annualized. All yield information is shown gross of any advisory and custody fees and is based on yield to maturity at cost. Past performance is not a guarantee of future results.



MEEDER
PUBLIC FUNDS

ECONOMIC UPDATE

Federal Reserve Seeing Success in Loosening Labor Market & Inflation Rate Trending Lower



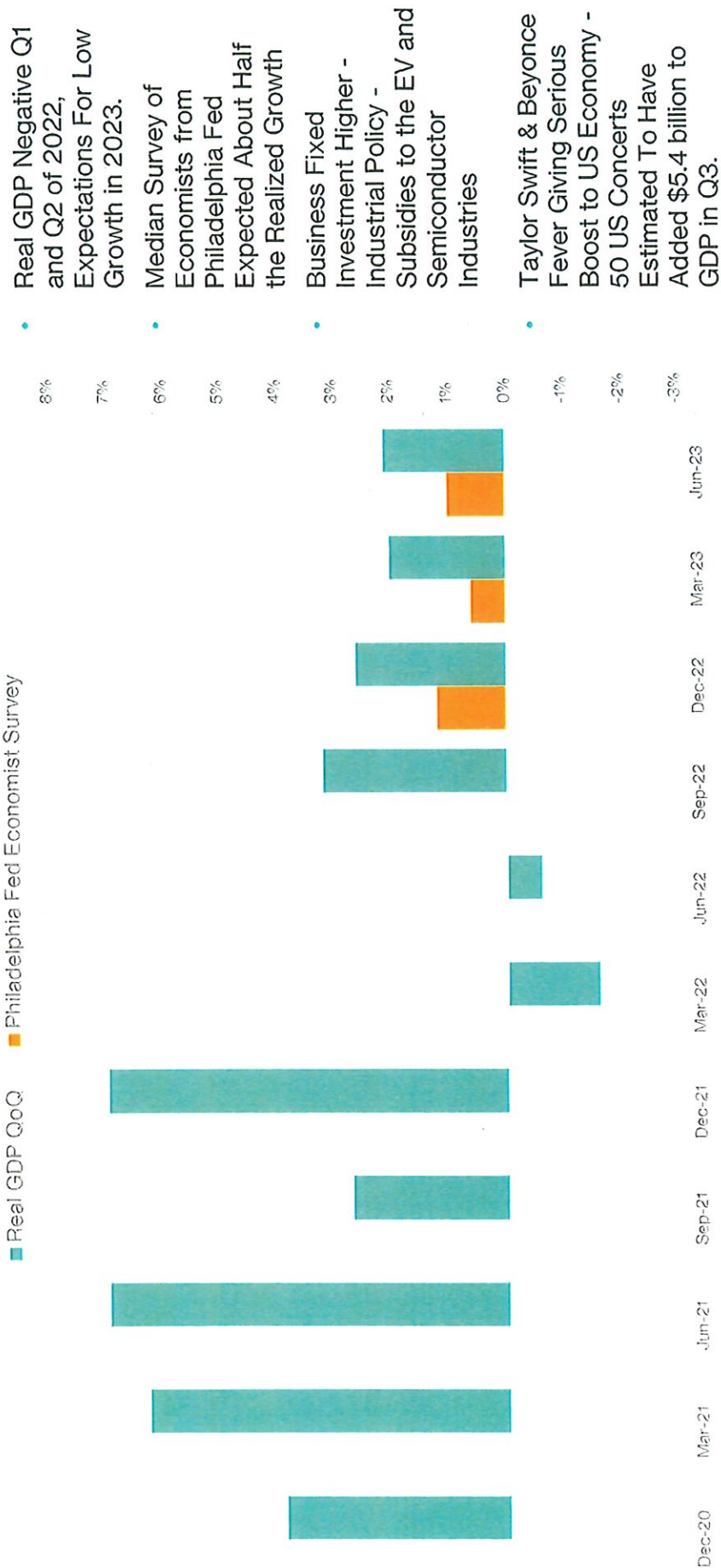
FOR INFORMATIONAL PURPOSES ONLY. SEE IMPORTANT DISCLOSURES AT THE END OF THE PRESENTATION.

7 SOURCE: BLS, BLOOMBERG

US Growth Has Exceeded Expectations



■ Real GDP QoQ ■ Philadelphia Fed Economist Survey



- Real GDP Negative Q1 and Q2 of 2022, Expectations For Low Growth in 2023.
- Median Survey of Economists from Philadelphia Fed Expected About Half the Realized Growth
- Business Fixed Investment Higher - Industrial Policy - Subsidies to the EV and Semiconductor Industries
- Taylor Swift & Beyonce Fever Giving Serious Boost to US Economy - 50 US Concerts Estimated To Have Added \$5.4 billion to GDP in Q3.

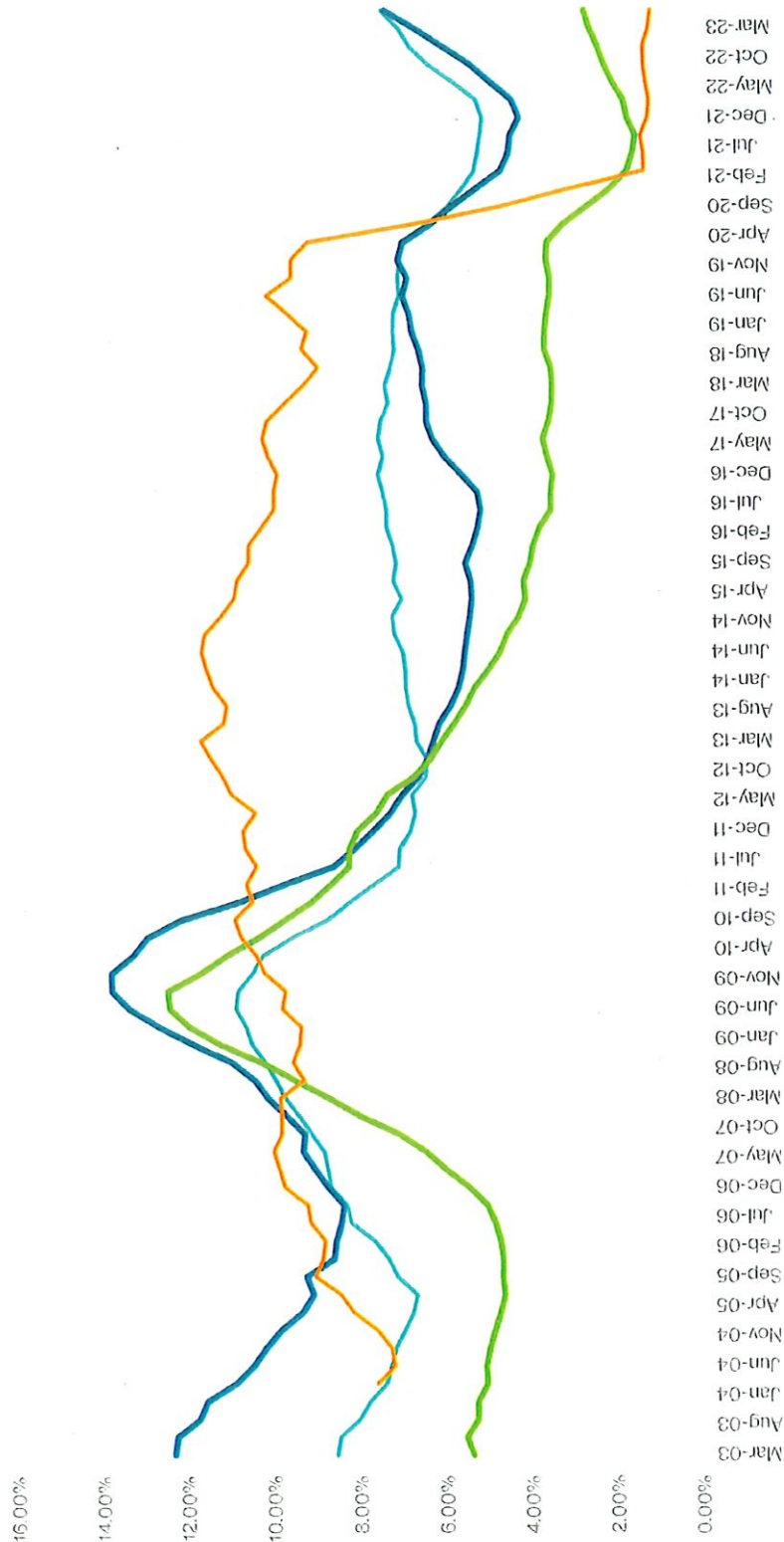
SOURCE: U.S. BUREAU OF ECONOMIC ANALYSIS, PHILADELPHIA FED SURVEY OF PROFESSIONAL FORECASTERS

Consumer Strength Resilient in 2023, Signs Of Challenges Ahead

Delinquency Rates Increasing – Transitions into 30+ Days Delinquent



Auto Credit Cards Mortgages Student Loan

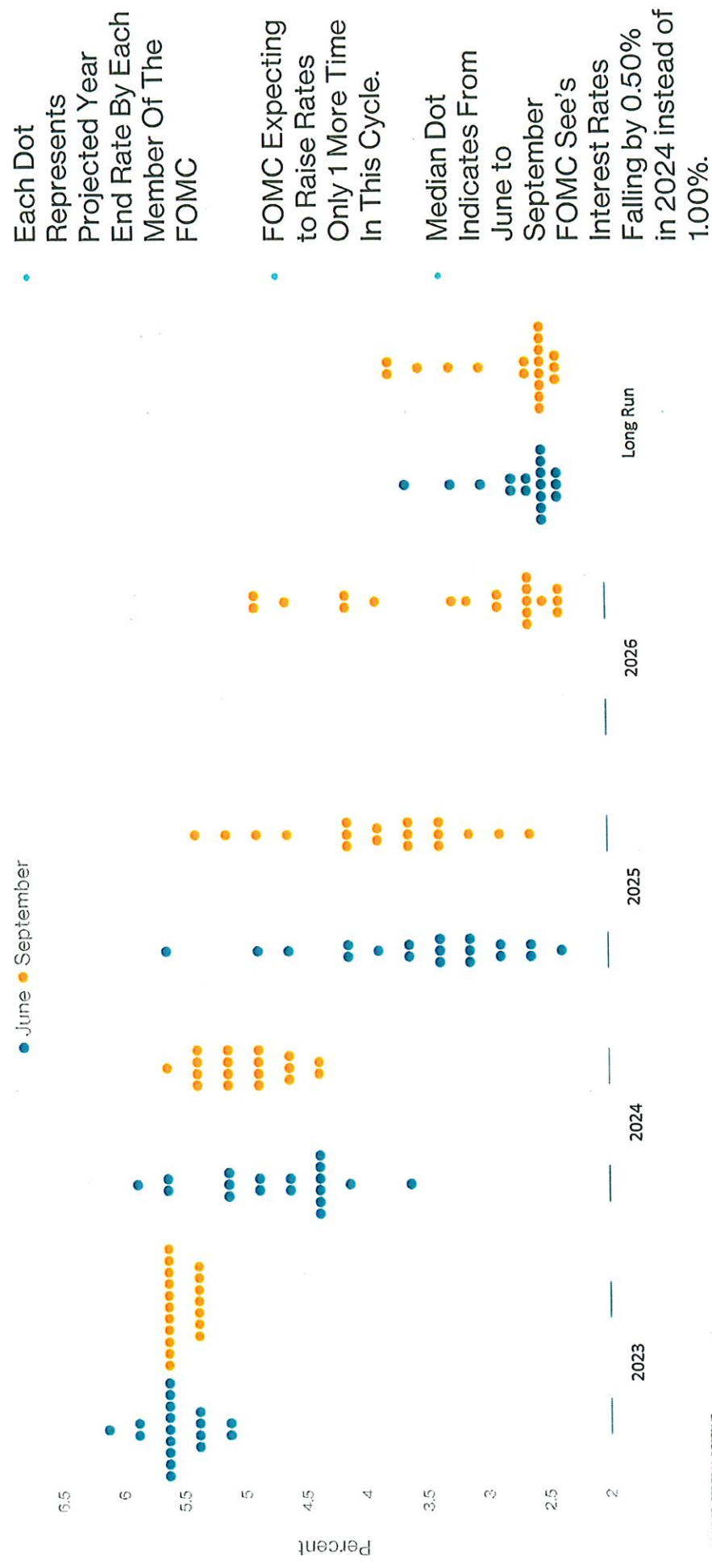


- Per San Francisco Fed, Consumers Had \$2.1 Trillion in Accumulated Excess Savings As Of March 2023 & Expect Entire Excess Savings From Pandemic to Have Been Depleted During Q3.
- Slowing Payroll Growth, Higher Debt Service Costs From Higher Interest Rates Impacting Consumers Discretionary Spending.
- Transitions into delinquency are increasing, with transition rates for both auto and credit card loans above pre-pandemic levels

SOURCE: NEW YORK FED CONSUMER CREDIT PANEL/EQUIFAX

FOR INFORMATIONAL PURPOSES ONLY. SEE IMPORTANT DISCLOSURES AT THE END OF THE PRESENTATION.

Federal Reserve Dot Plot Comparison

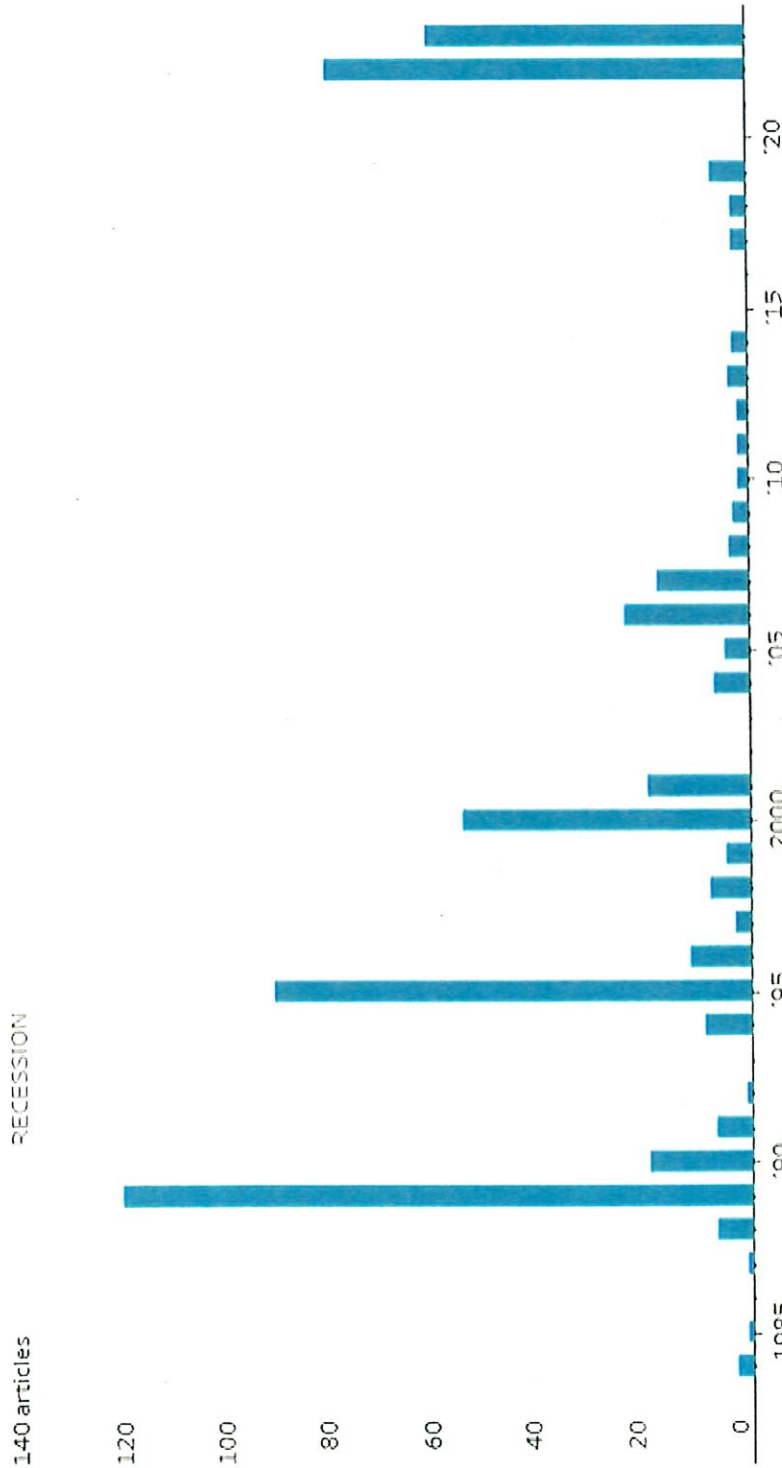


SOURCE: FEDERAL RESERVE
10
FOR INFORMATIONAL PURPOSES ONLY. SEE IMPORTANT DISCLOSURES AT THE END OF THE PRESENTATION.

Common To Expect "Soft Landing" Prior To Recession



Number of Wall Street Journal articles that reference a 'soft landing'



Source: WSJ archives

- As Fed Transitions From Hiking To Pausing, Optimism On Avoiding Recession Increases.

- "The Most Likely Outcome Is That The Economy Will Move Forward Toward a Soft Landing – Former Fed Chair Janet Yellen in October 2007, Two Months Before the Great Recession Began.

FOR INFORMATIONAL PURPOSES ONLY. SEE IMPORTANT DISCLOSURES AT THE END OF THE PRESENTATION.

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Meeder Public Funds
6125 Memorial Drive
Dublin, OH 43017
866.633.3371



MEEDER
PUBLIC FUNDS

MeederPublicFunds.com



**STAFF REPORT
REYNOLDSBURG CITY COUNCIL**

DATE: November 13, 2023

RE: An Ordinance Consenting to the Annexation of Certain Real Property Located at 1769 Lancaster Avenue in Truro Township, Owned by Albert Gyebi, and Declaring an Emergency

APPROVALS:

Joe Begeny
Chris Shook
Mollie Prasher

EMERGENCY:

two-read emergency

REASON FOR EMERGENCY:

to permit the property owner to submit plans for improvements to connect to City sewer

STAFF REPORT:

This legislation is to accept the annexation of a single property on Lancaster Road at the request of the property owner in order to connect to City water and sewer.

AN ORDINANCE CONSENTING TO THE ANNEXATION OF CERTAIN REAL PROPERTY LOCATED AT 1769 LANCASTER AVENUE IN TRURO TOWNSHIP, OWNED BY ALBERT GYEBI, AND DECLARING AN EMERGENCY

WHEREAS, Jerry Scott, on behalf of owner Albert Gyebi (the "Property Owner"), has approximately 0.9+/- acres of located at 1769 Lancaster Avenue, being more fully described in Exhibit A of the Petition for Expedited Type II Annexation (the "Annexation Petition") attached hereto and incorporated herein (collectively, the "Property"); and

WHEREAS, the proposed annexation to the City of Reynoldsburg, as applied for in the annexation petition approved by the Board of County Commissioners on September 18, 2023, is hereby accepted; and

WHEREAS, the Property is located outside of the corporate limits of any municipality, but is adjacent and contiguous to the corporate limits of the City of Reynoldsburg ("City"); and

WHEREAS, the Property Owner desires to obtain sanitary sewer and water services from the City, and the City desires to provide such services; and

WHEREAS, the Property Owner desires to obtain the zoning necessary to support the existing residential use of the Property; and

WHEREAS, the Property Owner desires to annex the Property into the City in order to obtain municipal services including sanitary sewer and water services; and

WHEREAS, the City desires to annex the Property in order to serve and to assist in the development of the Property for the benefit of its citizens and residents; and

WHEREAS, the City, after due and careful consideration, has concluded that the annexation, zoning, development, and use of the Property as contemplated by the Annexation Petition is consistent with the City's plans and goals for the future development of Reynoldsburg and accordingly is in the best interests of the citizens and residents of the City.

NOW, THEREFORE, BE IT ORDAINED by the Council of the City of Reynoldsburg, Franklin County, State of Ohio that:

Section 1: The City of Reynoldsburg hereby consents to the proposed annexation, and will make available sanitary and water services upon annexation in accordance with the Reynoldsburg Codified Ordinances and existing administrative regulations.

Section 2: Once the Property is annexed and becomes subject to City of Reynoldsburg zoning ordinances, and if the City of Reynoldsburg zoning ordinances permit uses on the Property that are determined by the City to be clearly incompatible with the uses permitted under current Truro Township zoning regulations applicable to adjacent land remaining within Truro Township, the City of Reynoldsburg will require, in the zoning ordinance permitting the incompatible uses, the owner of the annexed Property to provide a buffer separating the use of the annexed Property and any adjacent land remaining within Truro Township.

Section 3: This Ordinance is declared to be an emergency measure necessary for the immediate preservation of the health and safety of the residents of the City of Reynoldsburg, and further that there is a submission deadline; wherefore, upon adoption by Council this Ordinance shall be in effect immediately upon the signature of the Mayor.

OCT - 8 2023

Resolution No. 0733-23

September 26, 2023

OFFICE OF THE
CLERK OF COUNCIL

**Review of petition to annex 0.9 +/- acres from Truro Township to the City of Reynoldsburg Case #ANX-32-23.
(ECONOMIC DEVELOPMENT & PLANNING)**

WHEREAS, an Expedited Type 2 annexation was filed on behalf of the petitioners by Jerry Scott with the Franklin County Economic Development and Planning Department on August 25, 2023; and

WHEREAS, the Commissioners of Franklin County, State of Ohio, proceeded to journalize the petition on September 18, 2023, and solicited to and/or been heard by all persons desiring to be reviewed for or against the granting of the Expedited Type 2 petition, and having considered all the facts with reference thereto, being fully advised; and

WHEREAS, while Turo Township (the "Township") did not receive notice of the filing of the petition within five days of the filing, the Township received actual notice of the filing prior to the Commissioners' journalization on September 18, 2023 and the procedural requirements for an Expedited Type 2 Annexation have been substantially complied with; and

WHEREAS, notwithstanding any technical procedural defect, the petition has been reviewed for compliance with all substantive statutory requirements for an Expedited Type 2 Annexation under Revised Code 709.023(E) in the same manner as if the Township had objected or failed to consent to the petition; and

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

1. The petition was filed in the manner provided in, and substantially complies with procedural requirements set forth in, sections 709.021 and 709.023 of the Revised Code.
2. The persons who signed the petition are owners of the real estate located in the territory proposed for annexation and constitute all of the owners of real estate in that territory.
3. The territory proposed for annexation does not exceed five hundred acres.
4. The territory proposed for annexation shares a contiguous boundary with the municipal corporation to which annexation is proposed for a

**Review of petition to annex 0.9 +/- acres from Truro Township to the City of Reynoldsburg Case #ANX-32-23.
(ECONOMIC DEVELOPMENT & PLANNING)**

continuous length of at least five percent of the perimeter of the territory proposed for annexation.

5. The annexation will not create an unincorporated area of the township that is completely surrounded by the territory proposed for annexation.
6. The municipal corporation to which annexation is proposed has passed Resolution No. 2023-46 agreeing to provide to the territory proposed for annexation certain services and adopting a statement regarding possible incompatible land uses and zoning buffer. The resolution was passed by the City of Reynoldsburg on September 11, 2023.

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

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

Prepared by: Matt Brown

SIGNATURE SHEET FOLLOWS

SIGNATURE SHEET

Resolution No. 733-23

September 26, 2023

REVIEW OF PETITION TO ANNEX 0.9 +/- ACRES FROM TRURO TOWNSHIP TO THE CITY OF REYNOLDSBURG CASE #ANX-32-23.

(EDP - Economic Development and Planning)

Upon the motion of Commissioner Kevin L. Boyce, seconded by Commissioner Erica C. Crawley:

Voting:

John O'Grady, President
Kevin L. Boyce
Erica C. Crawley

Aye
Aye
Aye

Board of County Commissioners
Franklin County, Ohio

CERTIFICATE OF CLERK

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



Brittany Razek, Clerk
Board of County Commissioners
Franklin County, Ohio

RESOLUTION SUMMARY

Review of petition to annex 0.9 +/- acres from Truro Township to the City of Reynoldsburg Case #ANX-32-23

Description:

Attached is a resolution to consider an Expedited Type 2 annexation of 0.9-acres, more or less, from Truro Township to the City of Reynoldsburg. The petition case number is ANX-32-23.

Owner:

Mothers Ink Housing, LLC

Site:

1769 Lancaster Avenue (PID #263-002404)

Agent:

Jerry Scott

Additional Information:

The total perimeter of the site is approximately 1,008 feet; approximately 604 feet, or 60 percent, of which is contiguous to the City of Reynoldsburg.

Analysis:

The applicant has met all statutory requirements and has substantially complied with procedural requirements outlined in Section 709.021 of the Ohio Revised Code. The applicant has provided proof of notification, and timeline and has provided a resolution from the City of Reynoldsburg identifying the services that will be provided once the annexation has been approved and a statement regarding possible incompatible land uses and zoning buffer. Resolution No. 2023-46 was passed by the City of Reynoldsburg on September 11, 2023.

Recommendation:

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



**MEMO
JOURNALIZATION**

TO: Brittany Razek, County Clerk
Franklin County Commissioners Office

FROM: Matt Brown, Planning Administrator
Franklin County Economic Development & Planning Department

CC: James Schimmer, Director
Carolyn Thurman, Assistant Director
Franklin County Economic Development & Planning Department

RE: Description of Expedited Type 2 annexation case to be
journalized on the **September 18, 2023** General Session
Agenda for consideration on **September 26, 2023**.

Case #ANX-32-23 - An Expedited Type 2 annexation petition, ANX-32-23, was filed with the Franklin County Economic Development and Planning Department on August 25, 2023. The petition is requesting to annex 0.9-acres from Truro Township to the City of Reynoldsburg. The petition will be considered by the Board of Commissioners on September 26, 2023.

Site: 1769 Lancaster Avenue (PID #263-002404)



Franklin County
Board of Commissioners

ECONOMIC DEVELOPMENT & PLANNING

Economic Development & Planning Department
James Schimmer, Director

Application for Annexation Petition

Expedited Type 2

Pursuant to ORC §709.023

RECEIVED

AUG 25 2023

Franklin County Planning Department
Franklin County, OH

Property Information

Site Address: 1769 LANCASTER AVE.	
Parcel ID(s): 263-002404	Total Acreage: 0.9 ACRES
From Township: TRURO	To Municipality: REYNOLDSBURG

Property Owner Information *In the event of multiple owners, please attach separate sheet

Name: ALBERT GYEBI	
Address: 8631 CROOKED MAPLE DR. BLACKICK, OHIO 43004	
Phone #: 614-843-7207	Fax #:
Email: Albertgy1@yahoo.com	

Attorney/Authorized Agent Information

Name: Jerry Scott	
Address: 2490 N. HIGB ST. Suite 306 Columbus, OHIO, 43202	
Phone #: 614-316-5398	Fax #:
Email: jfs engineering 51@gmail.com	

Petitioners Signature

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

Property Owner

Date

Property Owner

Date

Attorney or Authorized Agent

Date

Attorney or Authorized Agent

Date

Staff Use Only

Case # ANX- 32-23

Hearing Date: 9/26/23

Date Filed: 8/25/23

Fee Paid: See ANX-29-23 \$250.00

Receipt #: 23-02629

Received By: Matt Brown

Notification Deadline (5 days):

8/30/23

Svc Statement Deadline (20 days):

9/14/23

Document Submission

The following documents must accompany this application on letter-sized 8 1/2" x 11" paper:

- ☒ Legal description of the property
- ☒ Fee Payment (checks only)
- ☒ Map/plot of property
- ☒ List of adjacent properties



Vicinity Map

Being ±0.9 Acres, Situated in the State of Ohio,
County of Franklin, Township of Truro, in Section 18,
Township 16, Range 20, Refugee Lands



Scale: 1" = 50'
June 19, 2023

Area to Be Annexed:



Contiguity Length ± 604'
Perimeter Length ± 1008'
Contiguity Percentage: 60%

Existing City of Reynoldsburg Corp. Line
Proposed City of Reynoldsburg Corp. Line

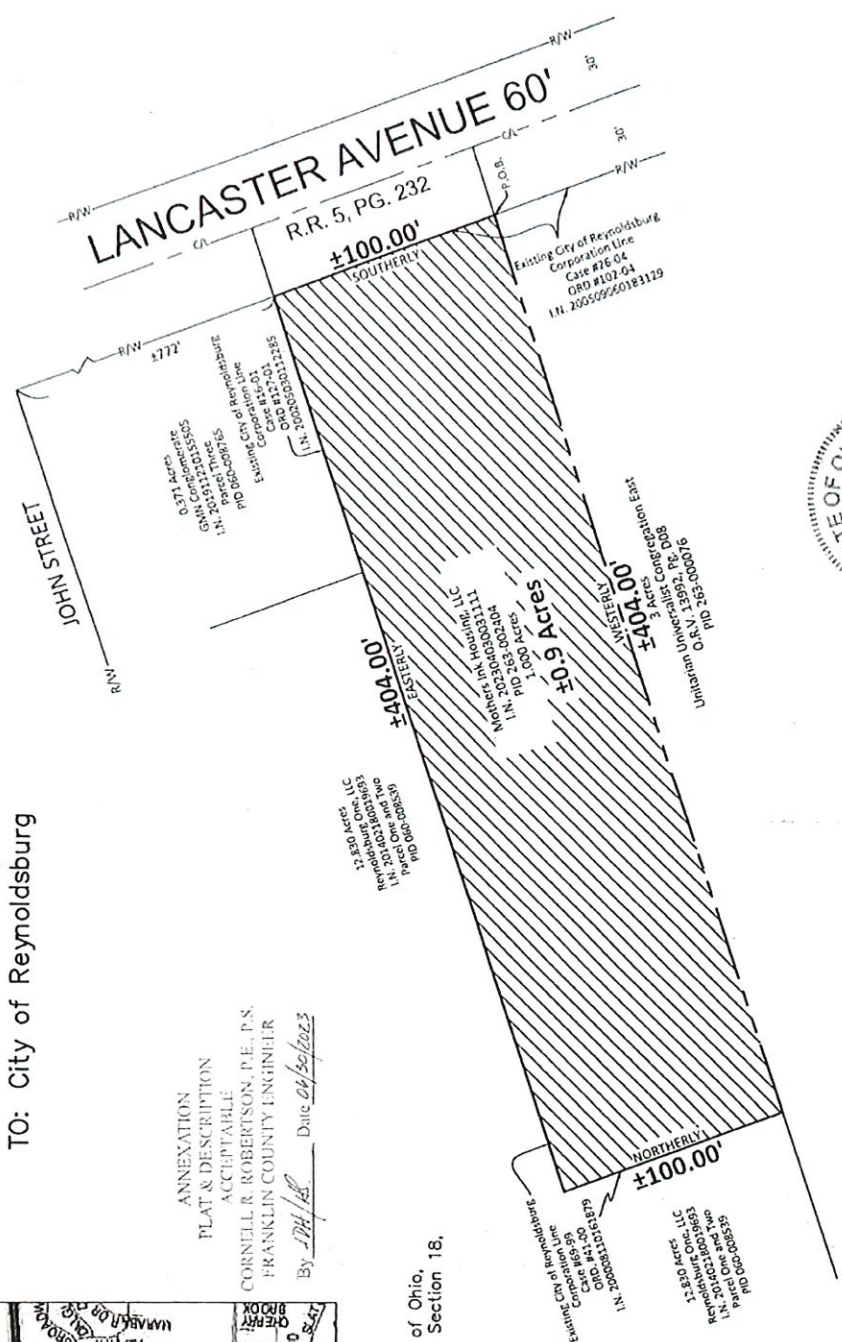
MyersSurveying
COMPANY
2740 E. Main St., Beavercreek, Ohio 45309-2577
(614) 235-8677 ~ (614) 235-4559 fax
info@myerssurveying.com

m.s.f. 5-06/04/2023

X - T -

PROPOSED ANNEXATION OF ±0.9 ACRES
FROM: Truro Township
TO: City of Reynoldsburg

ANNEXATION
PLAT & DESCRIPTION
ACCEPTABLE
CORNELL R. ROBERTSON, P.E., P.S.
FRANKLIN COUNTY ENGINEER
By JTH/LL Date 06/30/2023



This plat was prepared from record information
only and is not based on a field survey. This
plat is for annexation purposes only.

RECEIVED
JUN 25 2023
Franklin County Planning Department
Franklin County, OH
ANX- 32-23

By: Paul T. Dineen Professional Surveyor No. 7312 Date 6-19-2023

RECEIVED

JUN 30 2023



2740 East Main Street
Bexley, Ohio 43209-2577
(614) 235-8677
Telefax (614) 235-4559
Email: info@myerssurveying.com

ANNEXATION
PLAT & DESCRIPTION
ACCEPTABLE
CORNELL R. ROBERTSON, P.E., P.S.
FRANKLIN COUNTY ENGINEER
By DM/KS Date 06/19/2023

RECEIVED

AUG 25 2023

Franklin County Planning Department
Franklin County, OH

June 19, 2023

+/- 0.9 Acre Proposed Annexation
From: Truro Township
To: City of Reynoldsburg

Situate in the State of Ohio, County of Franklin, Township of Truro, in Section 18, Township 16, Range 20, Refugee Lands, being part of the 1.000 Acre tract conveyed to Mothers Ink Housing, LLC in Instrument Number 202304030031111, all records being of the Recorder's Office. Franklin County, Ohio and being more particularly bounded and described as follows:

BEGINNING at a point in the south line of said 1.000 Acre tract, in the north line of a 3 Acre tract conveyed to Unitarian Universalist Congregation East in Official Record Volume 13992, Page D08 and in the west right of way line of Lancaster Avenue, 60 feet wide (Road Record 5, Page 232);

Thence, westerly, along part of the south line of said 1.000 Acre tract and along part of the north line of said 3 Acre tract, approximately 404 feet to the southwest corner of said 1.000 Acre tract, the south line of a 12.830 Acre tract conveyed to Reynoldsburg One, LLC in Instrument Number 201402180019693 and the existing City of Reynoldsburg Corporation Line as established by Ordinance Number 41-00, Case Number 69-99, of record in Instrument Number 200008110161879;

Thence, northerly, along the west line of said 1.000 Acre tract, along part of the south line of said 12.830 Acre tract and along part of said Corporation Line, approximately 100 feet to the northwest corner of said 1.000 Acre tract;

Thence, easterly, along part of the north line of said 1.000 Acre tract, along part of the south line of said 12.830 Acre tract, along part of the south line of the 0.371 Acre tract conveyed to GMIN Conglomerate in Instrument Number 201911210155505, Parcel Three, along part of said Corporation Line and along part of the existing City of Reynoldsburg Corporation Line as established by Ordinance Number 127-01, Case Number 16-01, of record in Instrument Number 200205030112285, approximately 404 feet to the west right of way line of Lancaster Avenue and the existing City of Reynoldsburg Corporation Line as established by Ordinance Number 102-04, Case Number 26-04, of record in Instrument Number 200509060183129;

Thence, southerly, across said 1.000 Acre tract, along the west right of way line of Lancaster Avenue and along said existing Corporation Line, approximately 100 feet to the **POINT OF BEGINNING, CONTAINING 0.9 ACRES, MORE OR LESS**. This description was prepared from record information only and is not based on a field survey. This description is for annexation purposes only.

Contiguity = 60%

Myers Surveying Company, Inc.

Paul T. Dinan 6-19-2023
Paul T. Dinan, Professional Surveyor 7312
(506062023)LancasterAveAnnex)



RESOLUTION NO. 2023-46

**A RESOLUTION STATING WHAT SERVICES THE CITY OF REYNOLDSBURG
WILL PROVIDE TO THE PROPOSED ANNEXATION OF PROPERTY AT 1769
LANCASTER ROAD**

WHEREAS, Jerry Scott, on behalf of owner Albert Gyebi, is requesting the annexation into the City of Reynoldsburg of approximately 0.9 acres of land located at 1769 Lancaster Road; and

WHEREAS, Ohio Revised Code §709.03(D) requires that a municipal corporation shall, by ordinance or resolution, adopt a statement indicating what services, if any, the municipal corporation will provide to the territory sought to be annexed and an approximate date by which it will provide them; and

WHEREAS, the Council of the City of Reynoldsburg finds that the general good of the territory sought to be annexed will be served by its annexation to the City of Reynoldsburg and that the territory is not unreasonably large to be annexed; and

WHEREAS, the Council for the City of Reynoldsburg has determined that the property encompassed within the annexation petition can easily become and be made a part of the community of the City of Reynoldsburg, and that said annexation at the earliest possible date is in the best interest of the City of Reynoldsburg.

**NOW, THEREFORE, BE IT RESOLVED BY COUNCIL OF THE CITY OF
REYNOLDSBURG, COUNTY OF FRANKLIN, STATE OF OHIO, THAT:**

Section 1. The City of Reynoldsburg will provide to the territory sought to be annexed all services that are currently available to the remainder of the City, specifically including the following:

- A. The services of a full-time administrative staff including the City Attorney, City Auditor Utility Clerks, Clerk of Court, and Income Tax Commissioner.
- B. The services of a full-time Building Department, who performs technical and professional work related to the development and implementation of land use policies and is responsible for enforcing zoning regulations by issuing zoning permits and certificates of occupancy for new construction, additions, exterior modifications, demolitions, excavations, home occupations, signs in the City, and zoning inspections.
- C. The services of a full-time Reynoldsburg Police Department including road and traffic patrol, radar details, complaint investigations, accident investigations, and incident investigations with a response time of approximately five minutes.

- D. Fire and emergency medical services will not change upon annexation and will continue to be provided through the Truro Township Fire Department, which currently services the territory with fire protection and emergency medical services.
- E. The services of the City's Service Department including roadway maintenance and repairs, mowing of public rights-of-way, snow plowing, and sign and guardrail maintenance.
- F. The City has also franchised with a private refuse hauler that provides refuse and recycling pick-up billed on the water/sewer bills. Refuse services are currently provided by Rumpke of Ohio, Inc.
- G. In addition, the properties included in the annexation territory will be enhanced due to the following Village amenities:
 - 1. The following parks and public facilities:
 - a. Parks – JFK Park, Old Rodebaugh Park, New Rodebaugh Park, Civic Park, Huber Park, Pine Quarry Park and Livingston Garden
 - b. The Livingston House and Park
 - c. Reynoldsburg Senior Center
 - d. Reynoldsburg Community Center

Section 2. Wastewater collection and treatment and water treatment and distribution. The City has the capacity and will be able to provide services at such time as lines are extended into the territory. The extension of water and sewer lines may be subject to special assessments or other public financing alternatives for the financing of the construction of the water and sewer mains. The City's services are as follows:

- A. A 16" water main extension serves this property. The water main runs parallel with Lancaster Avenue.
- B. A 8" sanitary sewer line serves this property. The sanitary sewer line runs parallel with Lancaster Avenue.

Section 3. Except where noted, the services listed above will be provided to the territory immediately upon the effective date of the annexation. Nothing in this Resolution shall preclude the City from providing additional services as needed and as available.

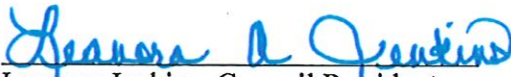
Section 4. In the event the property is annexed and becomes subject to the City of Reynoldsburg zoning and city permit uses, if the City determines there are clearly incompatible uses permitted under Franklin County regulations in effect at the time of the filing of the petition, then the City of Reynoldsburg will require the owner or owners of the annexed territory to provide a buffer separating the use of the annexed territory and the adjacent land remaining within Franklin County. The term "buffer" includes open space,

landscaping, fences, walls and other structured elements such as streets, street rights-of-way, bicycle trails, pedestrian pathways, and sidewalks.

Section 5. The Clerk of Council of the City of Reynoldsburg is hereby directed to forward a certified copy of this Resolution to the Board of County Commissioners of Franklin County

Section 6. That this Resolution is effective immediately following Council approval and the signature of the Mayor.

Passed this 11th day of September, 2023.

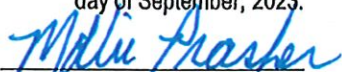

Leandra Jenkins, Council President

ATTEST: 
Mollie Prasher, Clerk of Council

APPROVED: 
Joe Begeny, Mayor

DATE 9/11/2023

On behalf of the state of Ohio, Franklin County, City of Reynoldsburg, I, Mollie Prasher, duly qualified Clerk of Council for the City of Reynoldsburg, do hereby certify that the foregoing is a copy of the original, now on file, that the foregoing has been compared by me with said original document, and that the same is a true and correct copy, WITNESS by my signature, this 11th day of September, 2023.


Mollie Prasher, Clerk of Council
City of Reynoldsburg



Franklin County
Board of Commissioners

ECONOMIC DEVELOPMENT & PLANNING

Economic Development & Planning Department
James Schimmer, Director

Application for Annexation Petition

Expedited Type 2

Pursuant to ORC §709.023

RECEIVED

AUG 25 2023

Franklin County Planning Department
Franklin County, OH

Property Information

Site Address: 1769 LANCASTER AVE.
Parcel ID(s): 263-002404 Total Acreage: 0.9 ACRES
From Township: TRURO To Municipality: REYNOLDSBURG

Property Owner Information *In the event of multiple owners, please attach separate sheet

Name: ALBERT GYEBI
Address: 8631 CROOKED MAPLE DR.
BLACKLICK, OHIO 43004
Phone #: 614-843-7207 Fax #:
Email: Albertgyebi@yahoo.com

Attorney/Authorized Agent Information

Name: Jerry Scott
Address: 2490 N. HIGB ST. Suite 306
COLUMBUS, OHIO, 43202
Phone #: 614-316-5398 Fax #:
Email: jfs engineering 51@gmail.com

Petitioners Signature

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

[Signature] 8/24/23
Property Owner Date

[Signature] 8/24/23
Attorney or Authorized Agent Date

Property Owner Date

Attorney or Authorized Agent Date

Staff Use Only

Case # ANX- 32-23

Hearing Date: 9/26/23

Date Filed: 8/25/23

Fee Paid: See ANX-29-23 \$250.00

Receipt #: 23-02629

Received By: Matt Brown

Notification Deadline (5 days):

8/30/23

Svc Statement Deadline (20 days):

9/14/23

Document Submission

The following documents must accompany this application on letter-sized 8 1/2" x 11" paper:

- ☒ Legal description of the property
- ☒ Fee Payment (checks only)
- ☒ Map/plot of property
- ☒ List of adjacent properties

RECEIVED

JUN 30 2023



2740 East Main Street
Boxley, Ohio 43209-2577
(614) 235-8677
Telefax (614) 235-4669
Email: info@myerssurveying.com

ANNEXATION
PLAT & DESCRIPTION
ACCEPTABLE
CORNELL R. ROBERTSON, P.E., P.S.
FRANKLIN COUNTY ENGINEER

By JAN/KP Date 06/19/23

RECEIVED

AUG 25 2023

June 19, 2023

Franklin County Planning Department
Franklin County, OH

+/- 0.9 Acre Proposed Annexation
From: Truro Township
To: City of Reynoldsburg

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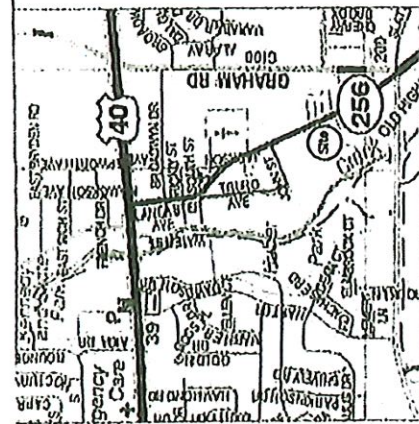
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Contiguity = 60%

Myers Surveying Company, Inc.

Paul T. Dinan 6-19-2023
Paul T. Dinan, Professional Surveyor 7312
(506062023)LancasterAveAnnex)





Vicinity Map

Being ±0.9 Acres, Situated in the State of Ohio,
County of Franklin, Township of Truro, in Section 18,
Township 16, Range 20, Refugee Lands



Scale: 1" = 50'
June 19, 2023

Area to Be Annexed:

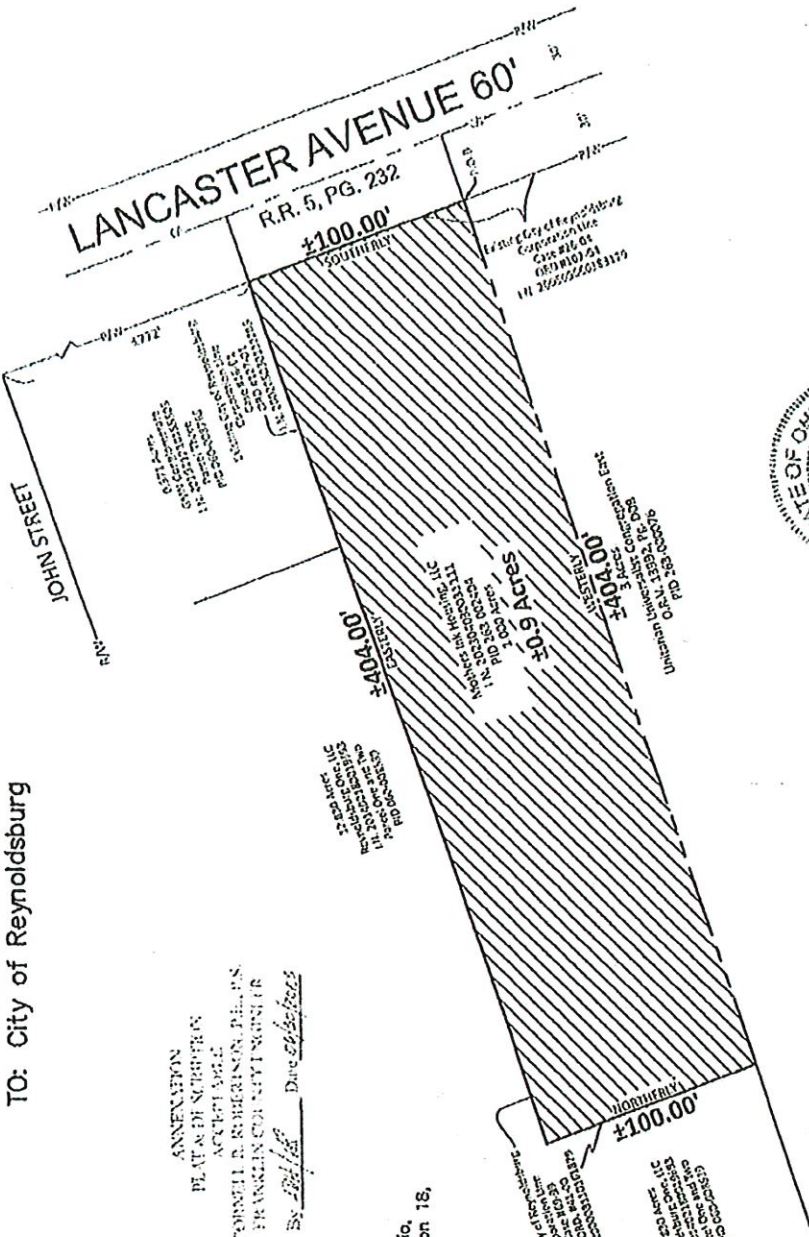


Existing City of Reynoldsburg Corp. Line
Proposed City of Reynoldsburg Corp. Line

myerssurveying COMPANY
2740 E. Main St., Beavercreek, Ohio 43009-2577
(614) 235-5677 ~ (614) 235-6559 fax
info@myerssurveying.com

PROPOSED ANNEXATION OF ±0.9 ACRES
FROM: Truro Township
TO: City of Reynoldsburg

ANNEXATION
PLAT OF SURVEY
ACCEPTABLE
COMMITTEE OF REYNOLDSBURG, OHIO
FRANKLIN COUNTY, OHIO
By: *Paul T. Dhan* Date: *6/19/2023*



This plat was prepared from record information
only and is not based on a field survey. This
plat is for annexation purposes only.

RECEIVED
JUN 26 2023
Franklin County Planning Department
Franklin County, OH
AKA: 30-23

By: *Paul T. Dhan* Professional Surveyor No. 7312
Date: *6-19-2023*

Scale: 1" = 50'

LIST OF ADJACENT PROPERTIES

	A	B	C
	<u>NAME</u>	<u>PARCEL NO.</u>	<u>ADDRESS</u>
1			
2			
3	UNITARIAN UNIVERSOLIST CONGREGATION	263-000076-00	1789 LANCASTER AVE
4			
5	BRENDA J. GREEN	060-008763-00	7843 MEADOWLARK LN S
6			
7	REYNOLDSBURG ONE LLC	060-008539-00	1697-1713 BLACKLICK CREEK PARK
8			
9	ANN L. RUSSELL	263-000721-00	1750 S LANCASTER AVE
10			
11	CHRISTOPHER L/CHERYL SUE PAUL	060-008340-00	1770 LANCASTER AVE
12			
13	TAMI L. WILLIAMS	060-009292-00	1790 LANCASTER AVE

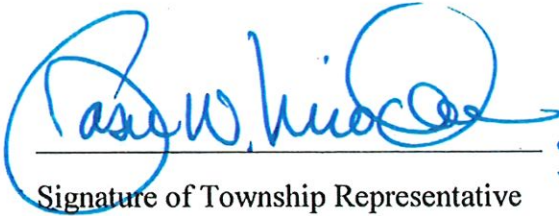
RECEIVED

AUG 25 2023

Franklin County Planning Department
Franklin County, OH

RECEIPT OF HAND DELIVERY

I acknowledge that I have received a copy of the annexation petition for 1769 Lancaster Avenue.



Signature of Township Representative

JASON W. NICODEMUS
TWP. ADMINISTRATOR

Truro Township

9-15-23

Date



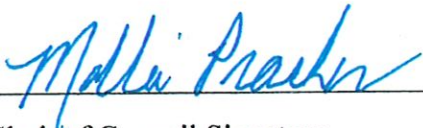
Hand Delivered By

9/15/23

Date

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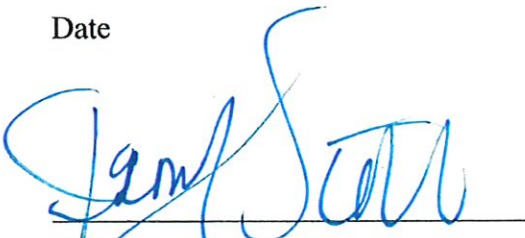


Clerk of Council Signature

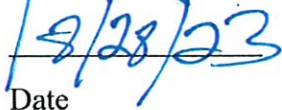
City of Reynoldsburg



Date



Hand Delivered By



Date

**STAFF REPORT
REYNOLDSBURG CITY COUNCIL**

DATE: November 13, 2023

RE: A Resolution Authorizing the City Auditor to Remove Equipment from the City's Fixed Asset List for the Reynoldsburg Police Department

APPROVALS:

Joe Begeny
Stephen Cicak
Mollie Prasher

EMERGENCY:

REASON FOR EMERGENCY:

STAFF REPORT:

FA1924	MC 1HD1FMW133Y717507	No longer operational
FA2785	Wireless Scanner	No longer operational
FA2803	Dell Laptop 5414	No longer operational
FA2791	Dell Laptop 5414	No longer operational
FA1541	Digiprop	No longer operational
FA2086	Intellex DVR	No longer operational
FA2087	Intellex DVR	No longer operational
FA2215	2007 Server	No longer in use
FA1731	Handheld Thermal Image 2001	No longer operational
FA1734	Ballistic Shield	Expired
FA2217	Tactical Display-2007	No longer operational

A RESOLUTION AUTHORIZING THE CITY AUDITOR TO REMOVE EQUIPMENT FROM THE CITY'S FIXED ASSET LIST FOR THE REYNOLDSBURG POLICE DEPARTMENT

WHEREAS, the City of Reynoldsburg Police Department is requesting the removal of a technological hardware and equipment from the department's fixed asset; and

WHEREAS, these items are being removed as no longer operational.

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

SECTION 1. That the City Auditor be and is hereby authorized and directed to remove the following item from the City's Fixed Asset list:

<u>Tag #</u>	<u>Description of Item</u>	<u>Use</u>
FA1924	MD 1HD1FMW133Y717507	No longer operational
FA2785	Wireless Scanner	No longer operational
FA2803	Dell Laptop 5414	No longer operational
FA2791	Dell Laptop 5414	No longer operational
FA1541	Digiprop	No longer operational
FA2086	Intellex DVR	No longer operational
FA2087	Intellex DVR	No longer operational
FA2215	2007 Server	No longer in use
FA1731	Handheld Thermal Image 2001	No longer operational
FA1734	Ballistic Shield	Expire
FA2217	Tactical Display 2007	No longer operational

SECTION 2. That as these items are no longer operational or expired, they will be destroyed.

SECTION 3. That upon adoption by Council, this Resolution shall be in effect immediately following the signature of the Mayor.



**STAFF REPORT
REYNOLDSBURG CITY COUNCIL**

DATE: November 13, 2023

RE: A Resolution Authorizing the Clerk of Council to Certify Nuisance Costs (2022) for Collection by the Franklin County Auditor

APPROVALS:

Joe Begeny
Chris Shook
Mollie Prasher

EMERGENCY:

REASON FOR EMERGENCY:

STAFF REPORT:

This legislation is an annual housekeeping item to file costs incurred by the City for removal of refuse or lawn maintenance for Franklin County.

A RESOLUTION AUTHORIZING THE CLERK OF COUNCIL TO CERTIFY NUISANCE COSTS (2022) FOR COLLECTION BY THE FRANKLIN COUNTY AUDITOR

WHEREAS, the City of Reynoldsburg has been authorized by City Council to seek collection from property owners for services completed by the City such as trash removal and yard maintenance.

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

SECTION 1. That the Clerk of Council be and is hereby authorized to certify for collection by the Franklin County Auditor the nuisance costs for 2022 on the property described as follows:

See Exhibit A attached hereto and incorporated herein.

SECTION 2. That the amount to be certified for collection is \$21,277.50 as evidenced by Exhibit A attached.

SECTION 3. Upon adoption by Council, this resolution shall be in effect immediately following

the signature of the Mayor.

2022 Official Franklin County Nuisance Records

Invoice #	Invoice Date	Inspection Date	Service Date	Service Type	Grass Height Inches	Cubic Yards	Site Address	Parcel #	Owner Name	Address Owner	County	Total Due
004-22TR-FR	5/2/2022	12/19/2021	4/15/2022	MISC			0196 KINGSMEADOW LN	068-000072-00	MARK P & MARY T HAYWARD	6773 ROLFE AVE, NEW ALBANY, OH 45304	Franklin	\$ 375.00
006-22TR-FR	4/28/2022	4/18/2022	4/25/2022	TRASH		1	6390 WELLDON CT	060-005764-00	KEVIN VARALLO	*RETURNED FOR INSUFFICIENT ADDRESS-ADDRESS IS CORRECT-RESENT 5/6/22* *RETURNED 5/10 AS VACANT~SENT TO ALTERNATE ADDRESS* 486 LAMESA DR, BLACKLICK, OH 43004	Franklin	\$ 175.00
010-22M-FR	6/7/2022	5/2/2022	5/10/2022	MOWING	29		1653 BRICE RD	060-001164-00	BLESSING BRIELE INVESTMENT LLC	1653 BRICE RD, REYNOLDSBURG, OH 43068	Franklin	\$ 340.00
012-22M-FR	6/7/2022	5/3/2022	5/16/2022	MOWING	23		7236 MARLAN AVE	060-001652-00	LINDA L JONES	*RESENT TO PERSON HAVING CHARGE OVER PROPERTY* WILLIAM JONES, 133 NORTH TERRACE AVE; APT C, NEWARK, OH 43055	Franklin	\$ 227.50
019-22M-FR	6/8/2022	5/9/2022	5/21/2022	MOWING	20		0952 LANCASTER AVE	060-000549-00	MICHAEL L GREEN	*RETURNED-NFA* 952 LANCASTER AVE, REYNOLDSBURG, OH 43068	Franklin	\$ 241.25
023-22M-FR	6/8/2022	5/10/2022	5/23/2022	MOWING	37		6400 RUGOSA AVE	060-005430-00	ALPHA CAMARA	6400 RUGOSA AVE, REYNOLDSBURG, OH 43068	Franklin	\$ 400.00
029-22MTR-FR	6/9/2022	5/18/2022	5/25/2022	MOWING & TRASH	28	1	7204 TOMAHAWK TR	060-006962-00	GIACOMO GIORGI TR	5526 CLAYTON TOWNSHIP RD 150, NEW LEXINGTON, OH 43764	Franklin	\$ 291.25
033-22M-FR	6/10/2022	5/17/2022	5/27/2022	MOWING	30		7335 E LIVINGSTON AVE	060-003839-00	MAKALU LLC	7335 E LIVINGSTON AVE, REYNOLDSBURG, OH 43068	Franklin	\$ 662.50
037-22M-FR	6/10/2022	5/20/2022	5/31/2022	MOWING	19		0388 TRAILBLAZER LN	060-007290-00	YADAP P KHATIWADA	388 TRAILBLAZER LN, REYNOLDSBURG, OH 43068	Franklin	\$ 213.75
043-22TR-FR	6/24/2022	5/18/2022	6/3/2022	TRASH		2	6571 RED FOX RD	060-003309-00	VB ONE LLC	3500 PARK CENTER DR; SUITE 100, DAYTON, OH 45414	Franklin	\$ 270.00
044-22M-FR	6/24/2022	5/31/2022	6/3/2022	MOWING	16		7236 MARLAN AVE	060-001652-00	LINDA L JONES	*RESENT TO PERSON HAVING CHARGE OVER PROPERTY* WILLIAM JONES, 133 NORTH TERRACE AVE; APT C, NEWARK, OH 43055	Franklin	\$ 255.00
045-22M-FR	6/24/2022	6/1/2022	6/6/2022	MOWING	30		6990 BLACKOAK DR	060-004323-00	WAYNE H BROWN	6990 BLACKOAK DR, REYNOLDSBURG, OH 43068	Franklin	\$ 367.50
050-22M-FR	6/24/2022	6/3/2022	6/6/2022	MOWING	11		0952 LANCASTER AVE	060-000549-00	MICHAEL L GREEN	*RETURNED-NFA* 952 LANCASTER AVE, REYNOLDSBURG, OH 43068	Franklin	\$ 255.00
051-22M-FR	6/24/2022	6/3/2022	6/7/2022	MOWING	22		7305 SARATOGA AVE	060-001564-00	ALWAYS UP LLC	1208 NORTON AVE, COLUMBUS, OH 43212	Franklin	\$ 337.50
055-22M-FR	6/24/2022	5/31/2022	6/9/2022	MOWING	19		0196 KINGSMEADOW LN	068-000072-00	MARK P & MARY T HAYWARD	*RETURNED AND RESENT TO ALTERNATE ADDRESS* 6773 ROLFE AVE, NEW ALBANY, OH 45304	Franklin	\$ 255.00
057-22TR-FR	7/12/2022	6/7/2022	6/10/2022	TRASH		1.5	7160 TOMAHAWK TR	060-006966-00	G & R GIORGI	5526 CLAYTON TOWNSHIP RD 150, NEW LEXINGTON, OH 43764	Franklin	\$ 247.50
059-22M-FR	7/12/2022	6/3/2022	6/13/2022	MOWING	16		7122 GOLDING DR *FRONT & SIDE YARDS ONLY*	060-002113-00	BURGS BEST LLC	7369 E MAIN ST, REYNOLDSBURG, OH 43068	Franklin	\$ 255.00
060-22M-FR	7/12/2022	6/8/2022	6/13/2022	MOWING	19		7216 TOMAHAWK TR	060-006961-00	G & R GIORGI	5526 CLAYTON TOWNSHIP RD 150, NEW LEXINGTON, OH 43764	Franklin	\$ 255.00
065-22M-FR	7/13/2022	6/9/2022	6/15/2022	MOWING	13		6650 RUGOSA AVE *FRONT YARD ONLY*	060-005407-00	OPENDOOR PROPERTY C LLC	410 N SCOTTSDALE ROAD; SUITE 1600, TEMPE, AZ 85281	Franklin	\$ 255.00
066-22M-FR	7/13/2022	6/13/2022	6/15/2022	MOWING	20		0979 HILLRIDGE RD	060-000876-00	ALWAYS UP LLC	1208 NORTON AVE, COLUMBUS, OH 43212	Franklin	\$ 255.00
070-22M-FR	7/15/2022	6/9/2022	6/10/2022	MOWING	13		1616 BRICE RD	060-002624-00	D & S REAL ESTATE INVESTMENTS LTD	252 KINGSMEADOW LN, BLACKLICK, OH 43004	Franklin	\$ 255.00
075-22M-FR	7/15/2022	6/13/2022	6/22/2022	MOWING	14		6519 BIRCHVIEW DR N *FRONT & SIDE YARDS ONLY*	060-005660-00	SEAN C LYMON/MICHELLE R ROBINSON-LYMON	6519 BIRCHVIEW DR N, REYNOLDSBURG, OH 43068	Franklin	\$ 255.00
076-22M-FR	7/15/2022	6/15/2022	6/22/2022	MOWING	55		7422 E RICH ST	060-000292-00	ANTHONY HEWITT/KARA L HEWITT	7422 E RICH ST, REYNOLDSBURG, OH 43068	Franklin	\$ 255.00
079-22M-FR	7/15/2022	6/15/2022	6/17/2022	MOWING	12		7480 E MAIN ST	060-000081-00	JWF PROPERTIES LLC	504 CHERRY BOTTOM RD, GAHANNA, OH 43230	Franklin	\$ 282.50
084-22TR-FR	7/15/2022	6/15/2022	6/16/2022	TRASH		6	7770 E MAIN ST	060-009250-00	EXCHANGERIGHT NEW LEASED PORTFOLIO 3 LLC	251 S LAKE AVE; SUITE 520, PASADENA, CA 91101	Franklin	\$ 540.00
085-22M-FR	7/18/2022	6/23/2022	6/27/2022	MOWING	24		7236 MARLAN AVE	060-001652-00	LINDA L JONES	*RESENT TO PERSON HAVING CHARGE OVER PROPERTY* WILLIAM JONES, 133 NORTH TERRACE AVE; APT C, NEWARK, OH 43055	Franklin	\$ 255.00
086-22M-FR	7/18/2022	6/21/2022	6/27/2022	MOWING	33		0909 CROFTON PL *FRONT YEAR ONLY*	060-006996-00	VICTOR MANUEL PEREZ OLVERA	909 CROFTON PL, REYNOLDSBURG, OH 43068	Franklin	\$ 255.00
088-22M-FR	7/18/2022	6/22/2022	6/27/2022	MOWING	40		7412 BRYDEN RD	060-000119-00	SHC ACQUISITIONS LTD	PO BOX 2554, COLUMBUS, OH 43216	Franklin	\$ 310.00
089-22M-FR	7/19/2022	6/21/2022	6/28/2022	MOWING	12		6533 BIRCHVIEW DR N *FRONT YARD ONLY*	060-004619-00	GLORIA J BISH	6533 BIRCHVIEW DR N, REYNOLDSBURG, OH 43068	Franklin	\$ 255.00
093-22TR-FR	7/19/2022	6/29/2022	7/5/2022	TRASH		5	1201 ROSEHILL RD	060-004821-00	JUANITA N ABULOKWE	170 S HAMILTON RD, COLUMBUS, OH 43213	Franklin	\$ 390.00
098-22M-FR	7/22/2022	7/5/2022	7/12/2022	MOWING	48		6743 WANAMAKER DR	060-003154-00	MIGUEL THOMAS MCNAMARA & THOMAS N WHITTIER	6743 WANAMAKER DR, REYNOLDSBURG, OH 43068	Franklin	\$ 255.00
099-22M-FR	7/22/2022	7/12/2022	7/14/2022	MOWING	22		0979 HILLRIDGE RD	060-000876-00	ALWAYS UP LLC	1208 NORTON AVE, COLUMBUS, OH 43212	Franklin	\$ 255.00
100-22M-FR	7/22/2022	7/7/2022	7/15/2022	MOWING	36		6394 ROSELAWN AVE	060-002643-00	HEATH M HUGHES	*RETURNED AND RESENT TO ALTERNATE ADDRESS* c/o PO BOX 358, VANDALIA, OH 45377	Franklin	\$ 310.00

101-22M-FR	7/22/2022	7/7/2022	7/15/2022	MOWING	12		6397 ROSELAWN AVE *FRONT YARD ONLY*	060-002670-00	HEATH M HUGHES	*RETURNED AND RESENT TO ALTERNATE ADDRESS* c/o PO BOX 358, VANDALIA, OH 45377	Franklin	\$ 255.00
102-22M-FR	7/22/2022	7/14/2022	7/15/2022	MOWING	12		0196 KINGSMEADOW LN	068-000072-00	MARK P & MARY T HAYWARD	6773 ROLFE AVE, NEW ALBANY, OH 45304	Franklin	\$ 255.00
103-22M-FR	8/8/2022	7/25/2022	7/28/2022	MOWING	20		7236 MARLAN AVE	060-001652-00	LINDA L JONES	*RESENT TO PERSON HAVING CHARGE OVER PROPERTY* WILLIAM JONES, 133 NORTH TERRACE AVE; APT C, NEWARK, OH 43055	Franklin	\$ 255.00
105-22M-FR	8/8/2022	7/22/2022	7/28/2022	MOWING	11		0979 HILLRIDGE RD	060-000876-00	ALWAYS UP LLC	1208 NORTON AVE, COLUMBUS, OH 43212	Franklin	\$ 255.00
106-22M-FR	8/9/2022	7/26/2022	7/29/2022	MOWING	16		7362 LEBANON AVE	060-000800-00	SHARANPAL SINGH/NAVJEET KAUR	319 W ALAMEDA DR, MOUNTAIN HOUSE, CA 95391	Franklin	\$ 268.75
108-22TR-FR	8/9/2022	7/15/2022	7/20/2022	TRASH		7	0841 CROFTON PL	060-007022-00	INVETECH INTERNATIONAL LLC	9359 WAYNE BROWN DR, POWELL, OH 43065	Franklin	\$ 470.00
109-22M-FR	8/9/2022	7/12/2022	7/20/2022	MOWING	12		2268 AYERS DR	060-005846-00	KAREEM HARRIS	2266 AYERS DR, REYNOLDSBURG, OH 43068	Franklin	\$ 255.00
113-22M-FR	8/19/2022	7/29/2022	8/3/2022	MOWING	12		0196 KINGSMEADOW LN	068-000072-00	MARK P & MARY T HAYWARD	6773 ROLFE AVE, NEW ALBANY, OH 45304	Franklin	\$ 255.00
114-22M-FR	8/19/2022	7/27/2022	8/3/2022	MOWING	15		6533 BIRCHVIEW DR N	060-004619-00	GLORIA J BISH	6533 BIRCHVIEW DR N, REYNOLDSBURG, OH 43068	Franklin	\$ 255.00
115-22M-FR	8/19/2022	8/1/2022	8/3/2022	MOWING	10		6397 ROSELAWN AVE	060-002670-00	HEATH M HUGHES	*RETURNED AND RESENT TO ALTERNATE ADDRESS* c/o ASSISTED CARE CHOICE, PO BOX 358, VANDALIA, OH 45377	Franklin	\$ 255.00
116-22M-FR	8/19/2022	8/1/2022	8/3/2022	MOWING	22		6394 ROSELAWN AVE	060-002643-00	HEATH M HUGHES	6394 ROSELAWN AVE, REYNOLDSBURG, OH 43068	Franklin	\$ 255.00
117-22TR-FR	8/19/2022	8/4/2022	8/5/2022	TRASH		3	7228 TOMAHAWK TR	060-006960-00	PAUL D & ELYSE M CHAMBERS	7228 TOMAHAWK TR, REYNOLDSBURG, OH 43068	Franklin	\$ 310.00
120-22M-FR	9/1/2022	8/16/2022	8/18/2022	MOWING	15		0979 HILLRIDGE RD	060-000876-00	ALWAYS UP LLC	1208 NORTON AVE, COLUMBUS, OH 43212	Franklin	\$ 255.00
124-22M-FR	9/8/2022	8/25/2022	8/29/2022	MOWING	23		6519 BIRCHVIEW DR N	060-005660-00	SEAN C LYMON/MICHELLE R ROBINSON- LYMON	6519 BIRCHVIEW DR N, REYNOLDSBURG, OH 43068	Franklin	\$ 282.50
127-22M-FR	9/8/2022	8/23/2022	8/25/2022	MOWING	18		7770 E MAIN ST	060-009250-00	EXCHANGERIGHT NEW LEASED PORTFOLIO 3 LLC	251 S LAKE AVE; SUITE 520, PASADENA, CA 91101	Franklin	\$ 310.00
128-22M-FR	9/8/2022	8/16/2022	8/23/2022	MOWING	22		2299 AYERS DR	060-006116-00	SHOBHA THAPA/MITRA DHITAL	24930 107th AVE SOUTHWEST, KENT, WA 98030	Franklin	\$ 282.50
129-22M-FR	9/8/2022	8/20/2022	8/22/2022	MOWING	14		0196 KINGSMEADOW LN	068-000072-00	MARK P & MARY T HAYWARD	6773 ROLFE AVE, NEW ALBANY, OH 45304	Franklin	\$ 255.00
130-22M-FR	9/8/2022	8/20/2022	8/22/2022	MOWING	12		6397 ROSELAWN AVE (FRONT YARD ONLY)	060-002670-00	HEATH M HUGHES	C/O ASSISTED CARE CHOICE, PO BOX 358, VANDALIA, OH 45377	Franklin	\$ 255.00
131-22M-FR	9/8/2022	8/20/2022	8/22/2022	MOWING	18		6394 ROSELAWN AVE	060-002643-00	HEATH M HUGHES	C/O ASSISTED CARE CHOICE, PO BOX 358, VANDALIA, OH 45377	Franklin	\$ 255.00
132-22TR-FR	9/8/2022	8/18/2022	8/22/2022	TRASH		3	1757 PICKERING DR	060-002548-00	MOJICAS PROPERTIES LLC	5773 GLASTON PL, COLUMBUS, OH 43232	Franklin	\$ 310.00
134-22M-FR	9/15/2022	8/26/2022	9/2/2022	MOWING	24		7236 MARLAN AVE	060-001652-00	LINDA L JONES	*RESENT TO PERSON HAVING CHARGE OVER PROPERTY* WILLIAM JONES, 133 NORTH TERRACE AVE; APT C, NEWARK, OH 43055	Franklin	\$ 255.00
141-22M-FR	9/23/2022	8/31/2022	9/12/2022	MOWING	19		7418 WOLLAM AVE	060-000489-00	SARAH E ROSHON	7418 WOLLAM AVE, REYNOLDSBURG, OH 43068	Franklin	\$ 282.50
142-22M-FR	9/26/2022	8/30/2022	9/12/2022	MOWING	13		0539 KILLIN CT	060-007366-00	PHILLIP & MEGAN HERBST	539 KILLIN CT, REYNOLDSBURG, OH 43068	Franklin	\$ 255.00
143-22M-FR	9/26/2022	9/6/2022	9/8/2022	MOWING	12		0196 KINGSMEADOW LN	068-000072-00	MARK P & MARY T HAYWARD	6773 ROLFE AVE, NEW ALBANY, OH 45304	Franklin	\$ 255.00
145-22M-FR	9/26/2022	9/12/2022	9/14/2022	MOWING	18		6394 ROSELAWN AVE	060-002643-00	HEATH M HUGHES	C/O ASSISTED CARE CHOICE, PO BOX 358, VANDALIA, OH 45377	Franklin	\$ 255.00
146-22M-FR	9/26/2022	9/12/2022	9/14/2022	MOWING	17		6397 ROSELAWN AVE (FRONT YARD ONLY)	060-002670-00	HEATH M HUGHES	C/O ASSISTED CARE CHOICE, PO BOX 358, VANDALIA, OH 45377	Franklin	\$ 255.00
148-22TR-FR	9/26/2022	9/14/2022	9/16/2022	TRASH		2	7305 SARATOGA AVE	060-001564-00	ALWAYS UP LLC	1208 NORTON AVE, COLUMBUS, OH 43212	Franklin	\$ 270.00
152-22M-FR	10/5/2022	8/20/2022	9/28/2022	MOWING	63		6397 ROSELAWN AVE	060-002670-00	HEATH M HUGHES	C/O ASSISTED CARE CHOICE, PO BOX 358, VANDALIA, OH 45377	Franklin	\$ 1,115.00
155-22M-FR	10/5/2022	9/20/2022	9/26/2022	MOWING	10		0196 KINGSMEADOW LN	068-000072-00	MARK P & MARY T HAYWARD	6773 ROLFE AVE, NEW ALBANY, OH 45304	Franklin	\$ 255.00
157-22M-FR	10/17/2022	10/3/2022	10/6/2022	MOWING	18		6400 FIRETHORN AVE	060-004265-00	DOUGAL C BRAMMER	6400 FIRETHORN AVE, REYNOLDSBURG, OH 43068	Franklin	\$ 255.00
158-22TR-FR	10/19/2022	9/30/2022	10/3/2022	TRASH		6	0426 SERANADE ST	060-005450-00	CHARLES D WOLF	426 SERANADE ST, REYNOLDSBURG, OH 43068	Franklin	\$ 430.00
159-22M-FR	10/19/2022	9/26/2022	10/4/2022	MOWING	14		6519 BIRCHVIEW DR	060-005660-00	SEAN C LYMON/MICHELLE R ROBINSON- LYMON	6519 BIRCHVIEW DR N, REYNOLDSBURG, OH 43068	Franklin	\$ 255.00
163-22M-FR	11/4/2022	10/14/2022	10/20/2022	MOWING	15		6400 RUGOSA AVE	060-005430-00	ALPHA CAMARA	6400 RUGOSA AVE, REYNOLDSBURG, OH 43068	Franklin	\$ 255.00
166-22TR-FR	12/20/2022	12/2/2022	12/8/2022	TRASH		12	7074 WHITE BUTTERFLY LN	060-005087-00	REHABITAT HOMES LLC	5969 WHITMAN RD, COLUMBUS, OH 43213	Franklin	\$ 670.00
168-22TR-FR	1/6/2023	12/13/2022	12/21/2022	TRASH		16+	6592 STEINWAY DR	060-001279-00	CHANDLER COMMONS I LLC	3755 E 82ND ST; SUITE 300, INDIANAPOLIS, IN 46240-4343	Franklin	\$ 860.00
												\$ 21,277.50

updated 10/25/2023



**STAFF REPORT
REYNOLDSBURG CITY COUNCIL**

DATE: November 13, 2023

RE: A Resolution Authorizing the Clerk of Council to Certify Nuisance Costs (2022) for Collection by the Licking County Auditor

APPROVALS:

Joe Begeny
Chris Shook
Mollie Prasher

EMERGENCY:

REASON FOR EMERGENCY:

STAFF REPORT:

This legislation is an annual housekeeping item to file costs incurred by the City for removal of refuse or lawn maintenance for Licking County.

A RESOLUTION AUTHORIZING THE CLERK OF COUNCIL TO CERTIFY NUISANCE COSTS (2022) FOR COLLECTION BY THE LICKING COUNTY AUDITOR

WHEREAS, the City of Reynoldsburg has been authorized by City Council to seek collection from property owners for services completed by the City such as trash removal and yard maintenance.

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

SECTION 1. That the Clerk of Council be and is hereby authorized to certify for collection by the Licking County Auditor the nuisance costs for 2022 on the property described as follows:

See Exhibit A attached hereto and incorporated herein.

SECTION 2. That the amount to be certified for collection is \$3,058.75 as evidenced by Exhibit A attached.

SECTION 3. Upon adoption by Council, this Resolution shall be in effect immediately following

the signature of the Mayor.

2022 Official Licking County Nuisance Records

Invoice #	Invoice Date	Inspection Date	Service Date	Service Type	Grass Height Inches	Cubic Yards	Site Address	Parcel #	Owner Name	Billing Address	County	Total Due
017-22M-LK	6/8/2022	5/9/2022	5/19/2022	MOWING	14		8903 ORMISTON CT	013-027294-00.084	PROGRESS COLUMBUS LLC	PO BOX 4900, SCOTTSDALE, AZ 85261	Licking	\$ 337.50
028-22M-LK	6/9/2022	5/23/2022	5/25/2022	MOWING	17		0589 HUNNICUT DR	090-141180-00.203	JAMES C SIMPSON	*RETURNED AND RESENT TO ALTERNATE ADDRESS* 2690 ADAMSVILLE RD, ZANESVILLE, OH 43701	Licking	\$ 200.00
064-22M-LK	7/12/2022	6/3/2022	6/14/2022	MOWING	14		0771 GASCONY DR *SIDE YARD ONLY*	013-030180-00.079	LILANATH BASKOTA/ KAMALA SUBEDI	771 GASCONY DR, REYNOLDSBURG, OH 43068	Licking	\$ 255.00
068-22M-LK	7/15/2022	6/9/2022	6/10/2022	MOWING	12		8460 E MAIN ST	013-028908-00.002	KROGER COMPANY PROPERTY TAX	1014 VINE ST; FL 7, CINCINNATI, OH 45202	Licking	\$ 337.50
069-22M-LK	7/15/2022	6/9/2022	6/10/2022	MOWING	12		8915 E BROAD ST	087-151164-00.000	REYNOLDSBURG GENERAL LLC/CHUCK WARNER	104 DELAPLANE CT, MORRISVILLE, NC 27560	Licking	\$ 310.00
072-22M-LK	7/15/2022	6/9/2022	6/10/2022	MOWING	10		8971 KINGSLEY DR *FRONT/SIDES ONLY*	013-027588-00.161	LAWRENCE E GAUTHNEY	8971 KINGSLEY DR, REYNOLDSBURG, OH 43068	Licking	\$ 255.00
073-22M-LK	7/15/2022	6/9/2022	6/10/2022	MOWING	10		0589 HUNNICUT DR *FRONT/SIDES ONLY*	090-141180-00.203	JAMES C SIMPSON	*RETURNED AND RESENT TO ALTERNATE ADDRESS* 2690 ADAMSVILLE RD, ZANESVILLE, OH 43701	Licking	\$ 255.00
077-22TR-LK	7/15/2022	6/21/2022	6/22/2021	TRASH		1	1299 HANSON ST	013-030552-00.000	UPWARD HOLDINGS LLC	PO BOX 183, POWELL, OH 43065	Licking	\$ 275.00
121-22M-LK	9/1/2022	8/3/2022	8/19/2022	MOWING	48		1141 STARLIGHT DR (TRIMMING ONLY)	013-030186-00.140	DENISE E & EDWIN MCCREARY	1141 STARLIGHT DR, REYNOLDSBURG, OH 43068	Licking	\$ 255.00
123-22M-LK	9/1/2022	8/10/2022	8/16/2022	MOWING	25		0589 HUNNICUT DR	090-141180-00.203	JAMES C SIMPSON	*RETURNED AND RESENT TO ALTERNATE ADDRESS* 2690 ADAMSVILLE RD, ZANESVILLE, OH 43701	Licking	\$ 268.75
164-22M-LK	11/4/2022	10/10/2022	10/25/2022	MOWING	11		1141 STARLIGHT DR	013-030186-00.140	DENISE E & EDWIN MCCREARY	1141 STARLIGHT DR, REYNOLDSBURG, OH 43068	Licking	\$ 310.00
												\$ 3,058.75

updated 10/25/2023

013-027294-00.084	2022	M821000000	\$	337.50	10/25/2023
090-141180-00.203	2022	M821000000	\$	200.00	10/25/2023
013-030180-00.079	2022	M821000000	\$	255.00	10/25/2023
013-028908-00.002	2022	M821000000	\$	337.50	10/25/2023
087-151164-00.000	2022	M821000000	\$	310.00	10/25/2023
013-027588-00.161	2022	M821000000	\$	255.00	10/25/2023
090-141180-00.203	2022	M821000000	\$	255.00	10/25/2023
013-030552-00.000	2022	M821000000	\$	275.00	10/25/2023
013-030186-00.140	2022	M821000000	\$	255.00	10/25/2023
090-141180-00.203	2022	M821000000	\$	268.75	10/25/2023
013-030186-00.140	2022	M821000000	\$	310.00	10/25/2023



**STAFF REPORT
REYNOLDSBURG CITY COUNCIL**

DATE: November 13, 2023

RE: A Resolution Authorizing the Clerk of Council to Certify Nuisance Costs (2022) for Collection by the Fairfield County Auditor

APPROVALS:

Joe Begeny
Chris Shook
Mollie Prasher

EMERGENCY:

REASON FOR EMERGENCY:

STAFF REPORT:

This legislation is an annual housekeeping item to file costs incurred by the City for removal of refuse or lawn maintenance for Fairfield County.

A RESOLUTION AUTHORIZING THE CLERK OF COUNCIL TO CERTIFY NUISANCE COSTS (2022) FOR COLLECTION BY THE FAIRFIELD COUNTY AUDITOR

WHEREAS, the City of Reynoldsburg has been authorized by City Council to seek collection from property owners for services completed by the City such as trash removal and yard maintenance.

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

SECTION 1. That the Clerk of Council be and is hereby authorized to certify for collection by the Fairfield County Auditor the nuisance costs for 2022 on the property described as follows:

See Exhibit A attached hereto and incorporated herein.

SECTION 2. That the amount to be certified for collection is \$1,467.50 as evidenced by Exhibit A attached.

SECTION 3. Upon adoption by Council, this resolution shall be in effect immediately following

the signature of the Mayor.

Invoice #	Invoice Date	Inspection Date	Service Date	Service Type	Grass Height Inches
030-22M-FA	6/10/2022	5/17/2022	5/26/2022	MOWING	18
135-22M-FA	9/15/2022	8/30/2022	9/6/2022	MOWING	32
136-22M-FA	9/15/2022	8/30/2022	9/6/2022	MOWING	32
137-22M-FA	9/15/2022	8/30/2022	9/6/2022	MOWING	32

updated 10/25/2023

Parcel	Address	County	Amount
#0440379513 & #0450379340	2675 TAYLOR RD	Fairfield	\$ 502.50
#0450378220	2467 TAYLOR SQUARE DR	Fairfield	\$ 305.00
#0440379420	2426 TAYLOR SQUARE DR	Fairfield	\$ 305.00
#0440379410	0 TAYLOR SQUARE DR - VACANT LAND	Fairfield	\$ 355.00

2022 Fairfield County Nuisance Records

Cubic Yards	Site Address	Parcel #	Owner Name
	2675 TAYLOR RD	#0440379513 & #0450379340	NEWMARKET ACQUISITION LIMITED
	2467 TAYLOR SQUARE DR	#0450378220	TAYLOR SQUARE HOTEL GROUP LLC
	2426 TAYLOR SQUARE DR	#0440379420	TAYLOR SQUARE HOTEL GROUP LLC
	0 TAYLOR SQUARE DR - VACANT LAND	#0440379410	TAYLOR SQUARE HOTEL GROUP LLC

Address Owner	County	Total Due
ATTN: PROPERTY TAX DEPT, PO BOX 8050 MS 0555, BENTONVILLE, AR 72716-0555	Fairfield	\$ 502.50
356 OLENTANGY CROSSINGS WEST, DELAWARE, OH 43015	Fairfield	\$ 305.00
356 OLENTANGY CROSSINGS WEST, DELAWARE, OH 43015	Fairfield	\$ 305.00
356 OLENTANGY CROSSINGS WEST, DELAWARE, OH 43015	Fairfield	\$ 355.00
		\$ 1,467.50



**STAFF REPORT
REYNOLDSBURG CITY COUNCIL**

DATE: November 13, 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
Stephen Cicak

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		
		Proposed Average Quarterly Bill			\$492.98			\$495.32			\$499.92		
		Est. total rate increase Water and Sewer 1000 gallon			\$1.07			\$1.17			\$1.36		
		\$0.50 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 raising 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%)

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								



**STAFF REPORT
REYNOLDSBURG CITY COUNCIL**

DATE: November 13, 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					
		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		
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		Est. total rate increase Water and Sewer 1000 gallon			\$1.07			\$1.17			\$1.36		
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		Please note that every one is rasing cost 6% to 8% ours is 5.50% on average.											

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

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Household Bill: **4.72%**

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- 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%)

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								



**STAFF REPORT
REYNOLDSBURG CITY COUNCIL**

DATE: November 13, 2023

RE: An Ordinance to Authorize the Mayor to Enter into an Agreement to Purchase MXU Meters From Sensus, Waive Competitive Bidding, and Declaring an Emergency

APPROVALS:

Joe Begeny
Stephen Cicak
Chris Shook
Mollie Prasher

EMERGENCY:

requesting a two read emergency

REASON FOR EMERGENCY:

to lock in pricing prior to the start of 2024

STAFF REPORT:

The funds were approved as part of the 2023 Budget to purchase 2500 meters this year.

This order will also allow for new builds with funds being recouped through Capacity Fees.

The City of Reynoldsburg 12,000 customer base has 6,000 water meters that cannot read down to a 1 gallon read. This does not affect the current radio read system.

These meters will need replaced in customer homes. There is a three-year-year plan to allow the City to order the additional 6,000 water meters now and pay over time as we receive them due to supply shortages. This purchase will also lock in the 2023 prices before the increase.

The City of Reynoldsburg Water Department has completed 98% of the conversion from manual reads to AMR reads (tower reads). This level of completion allows us to change out the SR-2 meters that cannot be reprogrammed down to a 1 gallon read (most of these meters are older than 20 years) and, if desired, can still go to a monthly reading or billing. The 1 gallon read is for the Customer Portal and for low and high usage, a more accurate detection than the 1000 gallon read.

We have completed 98% of the whole system to radio reads.

AN ORDINANCE TO AUTHORIZE THE MAYOR TO ENTER INTO AN AGREEMENT TO PURCHASE MXU METERS FROM SENSUS, WAIVE COMPETITIVE BIDDING, AND DECLARING AN EMERGENCY

WHEREAS, the City of Reynoldsburg Water Department's contract with Sensus is non-competitive bidding; and

WHEREAS, the City of Reynoldsburg Water Department is updating water meters that will read to the one gallon level for billing purposes; and

WHEREAS, the City can enter into an agreement with Sensus to purchase 6,000 water meters to be paid for over the next three years to lock in pricing prior to an increase on January 1, 2024.

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

Section 1. That Council authorizes the Mayor to enter into an agreement to lock in the pricing for 6,000 MXU Sensus meters for the next three years.

Section 2. That pursuant to section 175.01 (d) of the Codified Ordinances of the City of Reynoldsburg, competitive bidding is waived as the vendor is the sole proprietor of a Sensus style meter.

Section 3. That this Ordinance is deemed to be an emergency measure necessary for the financial needs of the City in order to purchase the needed meters prior to the end of 2023. Therefore, upon adoption by Council, this Ordinance shall be in effect immediately upon signature by the Mayor.



**STAFF REPORT
REYNOLDSBURG CITY COUNCIL**

DATE: November 13, 2023

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

APPROVALS:

Joe Begeny
Stephen Cicak
Chris Shook
Mollie Prasher

EMERGENCY:

REASON FOR EMERGENCY:

STAFF REPORT:

Funding will be from the 2024 Storm Water budget.

This legislation will authorize an agreement with the Franklin Soil and Water Conservation District for 2024.

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

This working agreement covers a reporting period starting January 1, 2024 and expires on December 31, 2024. The agreement is subject to the limitations of authorities, resources and policies of the Franklin Soil and Water Conservation District and the City of Reynoldsburg (the City).

1) Staff will provide watershed coordination assistance including:

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

- o Pursue implementing stormwater runoff mitigation projects and other restoration efforts in the Dysart Run watershed particularly.
- o Assist in reviewing legislation and regulations related to stream impacts on landowners and stormwater.
- o Highlight as appropriate stormwater mitigation and stream restoration projects in Reynoldsburg through written materials, presentations and tours.
- o Provide assistance to residents as requested and appropriate.

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

WHEREAS, the City Reynoldsburg has an annual contract with the Franklin County Soil and Water Conservation District to benefit the City's stormwater management permit compliance regarding public education and outreach, post construction and overall stormwater management practices.

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 an intergovernmental working agreement with Franklin Soil and Water Conservation District to support the Big Walnut Watershed Coordinator Program administered by Franklin Soil and Water Conservation District at a cost of \$23,515.00

SECTION 2. That upon adoption by Council, this Ordinance shall be in effect thirty days following the signature of the Mayor.



Franklin Soil and Water Conservation District

Creating Conservation Solutions for Over 70 Years

2024 Intergovernmental Working Agreement with City of Reynoldsburg

This working agreement covers a reporting period starting January 1, 2024, and expires on December 31, 2024. The agreement is subject to the limitations of authorities, resources and policies of the Franklin Soil and Water Conservation District and the City of Reynoldsburg (the City).

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

Watershed Coordination for Big Walnut Watershed

These items benefit the City's stormwater management permit compliance with public education and outreach, post construction and overall stormwater management program management.

Staff will provide watershed coordination assistance which may include:

- 1) In coordination with the City, write grants and secure funding for implementation projects in Headwaters Blacklick Creek watershed and the City to help reduce the negative impacts of the streams in this watershed in the City and enhance their positive contributions.
- 2) Pursue implementing stormwater runoff mitigation projects and other restoration efforts in the Dysart Run watershed particularly.
- 3) Assist in reviewing legislation and regulations related to stream impacts on landowners and stormwater.
- 4) Assist with promoting Community Backyards and Rain Garden Cost Share including possibly a display at the Tomato Festival.
- 5) Highlight as appropriate stormwater mitigation and stream restoration projects in the City through written materials, presentations and tours.
- 6) Provide assistance to residents as requested and appropriate.



- 7) Assist with compiling the Annual Report to Ohio EPA for 2023. This will include providing guidance, gathering materials and entering data into the OEPA database as needed and requested.
- 8) Provide an overview of permit requirements and guidance with updating stormwater management plan as needed.
- 9) As resources allow, review stormwater utility for opportunities and develop stormwater messaging for storm drains and yard waste in Nepali.

Minimum Control Measure No. 1 & 2:

Public Education and Outreach; Public Participation and Involvement

- 1) Provide stormwater and natural resource education updates to interested residents through newsletters, factsheets and website. Provide community PR staff, including Keith Kundtz and William Dorman, text, graphics and videos that can be used for newsletter articles, brochures, website and social media.
- 2) Contact 713 (7130/2/5) students K-12 through educational programs and materials. Education programs are targeted to stormwater and water quality. Work with City staff to increase contacts and programming within Reynoldsburg Schools.
- 3) Provide the City with Water Quality Partnership materials to reach out to City businesses. Target businesses with information on the community's stormwater program as well as actions they can take to improve water quality runoff. Businesses can sign a pledge for and commit to actions that will support the City's stormwater program goals. Participating businesses will receive a water quality partner window cling, periodic educational information and recognition on Franklin Soil and Water Conservation District's website. Staff will also continue outreach to remaining businesses who have signed up as community water quality partners.
- 4) Support developer outreach through Franklin Soil and Water Conservation District. The City will receive recognition in our Urban Review Newsletter that goes out about three times a year, in advertising for webinars and stormwater roundtables about 5 times a year. We will be sure to provide the MS4 community with a progress report for their Annual Report.
- 5) Staff will implement community backyard conservation incentive program. Participating residents will attend a storm water education workshop or participate in an online presentation. For their participation they will be eligible to receive up to a \$50.00 reimbursement for a rain barrel, compost bin or trees and plants. Up to \$1,500.00 in reimbursements will be available to residents. This program will be promoted at one community workshop.
- 6) Staff will implement the Pick Up Poop program (PUP). Educational information will be provided to pet owners on the impacts of pet waste on stormwater using materials and messaging developed by Northeast Ohio Sewer District and the City of Columbus. The program will involve hot cards to explain the program, program display signs, a program



webpage on Franklin Soil and Water’s website, online and paper pledge forms for residents, and pet waste disposal bags with dispenser for program promotion and as an incentive for completing the pledge.

- 7) Promote rain gardens and offer up to 2 rain garden cost shares for residents, schools or businesses. This may include advertising, tours or public rain garden maintenance as well as \$500 in rebates.

Minimum Control Measure No. 6: Good Housekeeping

- 1) Provide a Good Housekeeping Workshop to City staff.

Compensation:

The City shall compensate Franklin Soil and Water in the form of a grant in the amount of \$23,515. Funds will be expended as needed to meet the grant agreement and support Soil and Water’s current mission and goals.

A list of services provided will be maintained by Franklin Soil and Water. A biannual report shall be provided to the City that will include: Activities completed in that 6-month period; and comparison of services provided and services anticipated.

In the event that assistance exceeds or is less than the estimated numbers for programs provided, the next year’s grant will be adjusted accordingly to compensate for the previous year’s numbers. Franklin Soil and Water reserves the right to request additional support for the current year if a request from the City is outside of this grant agreement and cannot be met with existing resources. If both parties agree that the amount of assistance provided is on target or close to target, the next year’s grant will be calculated solely on anticipated assistance needed.

It is Mutually Agreed:

That Franklin Soil and Water is a conservation technical and educational service agency and therefore is not granted regulatory authority in the Ohio Revised Code.

That the City and Franklin Soil and Water will meet when necessary to review and coordinate activities and programs related to the working agreement.

That credit will be given jointly to Franklin Soil and Water and the City on products developed as part of this working agreement.

That this working agreement may be amended or terminated at any time by mutual consent of both parties, and that the agreement may be terminated by either party giving sixty (60) days notice in writing to the other.



SIGNATURES

The signatures below certify consent on the above agreement.

FRANKLIN SOIL AND WATER CONSERVATION DISTRICT

Signature	Title	Date
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CITY OF REYNOLDSBURG

Signature	Title	Date
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ESTIMATED COSTS FOR REYNOLDSBURG GRANT

ACTIVITY		Cost Estimate
Watershed Coordination		
Watershed Coordination Support	Provide support for watershed projects to benefit water quality, stream function and stormwater management, as well as provide assistance in complying with Ohio EPA permit and Annual Report.	\$10,200
MCM 1&2		
Stormwater updates and draft text for articles in newsletters or as requested.	General Support	\$900
Student Programming Contacts	Stormwater education programming provided to 713 students.	\$3,365
Water Quality Partnership	Provide program materials for City businesses and support to business completing pledges.	\$1,150
Developer Outreach	Support and receive credit for developer outreach efforts through Franklin Soil and Water.	\$2,000
Community Backyards	Promote community backyards program within the City, through website, press release, and social media. One workshop will also be organized and advertised in partnership with the City. (\$1500 for rebates \$600 for workshop and \$1200 for program administration)	\$3,300
PUP Program	Educational information will be provided to pet owners on the impacts of pet waste on stormwater using materials and messaging	\$1,000
Rain Garden Support	Support for rain garden promotion and maintenance (\$500) \$500 for 2, \$250 rain garden cost shares.	\$1,000
MCM 6		
Good Housekeeping Workshop	Develop and provide a good housekeeping workshop to City staff.	\$600
TOTAL		\$23,515





**STAFF REPORT
REYNOLDSBURG CITY COUNCIL**

DATE: November 13, 2023

RE: An Ordinance Appropriating Funds from the Unappropriated Refuse Fund to the Private Hauler Contract for the Service Department, and Declaring an Emergency

APPROVALS:

Joe Begeny
Stephen Cicak
Chris Shook
Mollie Prasher

EMERGENCY:

two-read emergency

REASON FOR EMERGENCY:

to cover the costs of refuse services for the remainder of 2023

STAFF REPORT:

AN ORDINANCE APPROPRIATING FUNDS FROM THE UNAPPROPRIATED REFUSE FUND TO THE PRIVATE HAULER CONTRACT FOR THE SERVICE DEPARTMENT, AND DECLARING AN EMERGENCY

WHEREAS, the Private Hauler Contract in the Service Department is in need of increasing the fund account in order to cover the costs for the remainder of this year; and

WHEREAS, it is necessary to appropriate funds from the Refuse Fund (750) to the Private Hauler Contract to cover anticipated costs for the remainder of the year.

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

Section 1. That an amount of \$175,000.00 in the unappropriated Refuse Fund (750) be and is hereby appropriated to account number 750.738.5315 Private Hauler Contract.

Section 2. This Ordinance, being an emergency measure necessary for the immediate preservation of the financial needs of the City in order for the furniture to be ready for the new employee, shall be in full force and effective immediately upon passage by Council and the

signature of the Mayor.



**STAFF REPORT
REYNOLDSBURG CITY COUNCIL**

DATE: November 13, 2023

RE: An Ordinance to Authorize the Mayor to Enter into a Contract with EMH&T for Waggoner Road Phase II Final Engineering Design Services and Appropriate Funds

APPROVALS:

Joe Begeny
Stephen Cicak
Chris Shook
Mollie Prasher

EMERGENCY:

REASON FOR EMERGENCY:

STAFF REPORT:

An Ordinance to Authorize the Mayor to Enter into a Contract with EMH&T for Waggoner Road Phase II Final Engineering Design Services and Appropriate Funds

Whereas, EMH&T will provide Final Engineering Design Services for the Waggoner Road Phase II Improvements; and

Whereas, the final design will address current safety concerns for vehicular and pedestrian traffic along the corridor including storm sewer improvements, addition of concrete curb and gutter, street lighting, separated leisure path and sidewalk system and signalized intersection at Priestly Drive; and

Whereas, the City has applied and received Ohio Public Works Commission (OPWC) funds to help offset future construction costs; and

Whereas, the total cost for the Final Engineering Design Services is \$951,000,000 and funded through CIP Fund (410).

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

Section 1. That the Mayor authorize EMH&T to conduct Final Engineering Design Services for Waggoner Road Improvements.

Section 2. That an amount of \$370,000.00 be approved and taken from the CIP Fund (410) and be appropriated to account number 410.000.0199.5659, Waggoner Road Improvements.

Section 3. That upon adoption by Council, this Ordinance shall be in effect thirty days following the signature of the Mayor.



Engineers, Surveyors, Planners, Scientists

July 6, 2023

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

Subject: Proposal for Professional Services – Waggoner Road Part 2 Final Engineering

Dear Mr. Dorman,

EMH&T is pleased to present this proposal for professional services related to supplemental survey and final engineering for improvements to Waggoner Road between Priestly Drive and Broad Street. Our recommended scope and fee are outlined below. This work will be performed in accordance with the terms and conditions of our current Master Service Agreement with the City.

A. SCOPE OF IMPROVEMENTS TO BE DESIGNED

1. Waggoner Road will be widened and reconstructed from Priestly Drive to a point approximately 400 feet south of Broad Street (approximately 6,200 linear feet). One through lane will be provided in each direction, along with center turn lanes as generally shown on project funding exhibits;
2. The roadside will feature curb and gutter, with a closed-conduit stormwater drainage system;
3. An 8-foot wide shared-use path will be constructed on the west side of the road and a sidewalk will be constructed on the east side;
4. Crosswalks will be provided at intersections and other strategic locations. Enhanced traffic control (Rectangular Rapid Flashing Beacons, or similar) will be considered for crossings of Waggoner Road at strategic locations (preliminarily considered for Amelia Drive and Astra Circle);
5. Street lighting will be installed along the roadway;
6. Existing overhead utilities will remain overhead, relocated where necessary in coordination with the roadway design;
7. A concrete box culvert/bridge located 600 feet south of Astra Circle will be extended or replaced to accommodate the proposed road section;
8. A twin-48-inch pipe culvert south of Amelia Drive will be extended or replaced with a box culvert. Three additional stormwater drainage pipe culverts will be extended or replaced throughout the corridor to accommodate the expanded roadway section;
9. A goal of design will be to limit impacts to the existing water main along the corridor. However, it may be necessary to relocate a portion of the water main due to conflicts with proposed storm sewer, culverts, etc. For the purposes of this proposal, we anticipate that up to 1,000 linear feet of water main will be relocated.
10. The existing traffic signals at Rodebaugh Road and Ross Way will be modified or replaced to accommodate the pavement widening and pedestrian facilities;
11. Modular block retaining walls will be designed at several locations to minimize grading-related impacts to private property. For the purposes of this proposal, three walls are assumed with an average length of 250 feet each.

B. SCOPE OF SERVICES

EMH&T's professional services will include documentation, design, and coordination to successfully advance the project. The following tasks are anticipated:

1. Supplemental Survey and Legal Descriptions

As part of a previous contract, EMH&T performed topographic survey and partial boundary survey to support preliminary engineering. The boundary survey determined right-of-way limits but property lines were shown from record. As part of this scope of work, property lines will be fully calculated to facilitate preparation of legal descriptions.

- a. Calculate property lines along the project corridor which were not previously calculated (right-of-way was calculated but side-lines were not) but must be calculated in order to prepare legal descriptions;
- b. Prepare and distribute survey notification letters ahead of field work;
- c. Prepare approximately 62 legal descriptions and plat exhibits;
 - i. Approximately 16 parcels for warranty deed and easements (permanent or temporary);
 - ii. 30 parcels for temporary construction easements only.

2. Subsurface Geotechnical Investigations

Our subconsultant, Terracon, will perform geotechnical investigations and analysis to support design of the proposed improvements. Their findings and recommendations will be issued in a report, which will provide recommendations for subgrade preparation/remediation, pavement design, and foundation design, along with testing results.

3. Culvert Hydraulics & Hydrology

EMH&T will build upon our preliminary culvert analyses to perform detailed hydraulic modeling and analysis to document changes to stream hydraulics related to culvert extensions and/or replacements. Culverts will be sized to meet ODOT criteria for allowable headwater. Calculations and findings will be documented in a summary report.

4. Stormwater Design

Stormwater design will be prepared based upon the Reynoldsburg Stormwater Design Manual and ODOT standards. This will include the following tasks:

- a. Prepare tributary maps and drainage design calculations for proposed/catch basins and storm sewer;
- b. Prepare stormwater management and water quality calculations and exhibits to inform design of post-construction stormwater best management practices (BMPs);
- c. Present calculations in report or memorandum format for Client and review agency.

5. Construction Plans

EMH&T will prepare construction plans including the following components:

- a. Title Sheet;
- b. Schematic Plan and Survey Control;
- c. Typical Sections and Details;
- d. General Notes;
- e. General Summary;
- f. Maintenance of Traffic Plan;
- g. Sedimentation and Erosion Control Plan;
- h. Plan and Profile;
- i. Cross Sections;
- j. Intersection & Curb Ramp Details;
- k. Drive Details (2 commercial, 33 residential) (plan view only);
- l. Storm Sewer Profiles;
- m. Pipe Culvert Details;
- n. Post Construction BMP Plans and Details;
- o. Water Main Relocation Plan (assume 1,000 feet);
- p. Traffic Control Signage & Striping Plan (including RRFB and School Zone Assemblies); *
- q. Traffic Signal Plans; *

- r. Street Lighting Plan; *
- s. Retaining wall details (assumes 3 modular block wall @ 250 linear feet each);
- t. Bridge Plans;
 - i. Extension/Replacement of 3-Sided Box Culvert;
 - ii. Replacement of twin-pipe culvert with 4-sided box.
- u. Right-of-Way Property Map.

* Includes subconsultant fees for electrical engineer review of grounding and bonding.

- v. Submit plans and other deliverables to review agency;
- w. Provide written disposition of review agency comments (up to 3 submittals);

6. Project Cost Opinion

EMH&T will provide updated cost opinions with each submittal. Quantities will be based upon the contemporaneous plan submission. Unit prices will be based on historical bid data.

7. Environmental Investigations & Permitting

a. Wetland/Stream Preliminary Investigations

- i. Review existing soils, USGS topography, National Wetland Inventory maps, floodplain maps and historical aerial photographs to determine the location of mapped wetland/stream features within the area of the roadway widening corridor.
- ii. Conduct a field investigation to determine the potential location and extent of waters of the United States, including streams and wetlands within the area of the roadway widening corridor.
- iii. Assess all the quality and physical characteristics of potential wetland features using the Ohio Rapid Assessment Method (ORAM) for wetlands and using the HHEI/QHEI Assessment form for streams.
- iv. This information does not constitute a formal delineation, but will provide baseline information on the presence of potential wetlands and streams within the area of the roadway widening corridor and will be included in the Nationwide Permit Application document.

b. Nationwide Permit Pre-Construction Notification

EMH&T will prepare a U.S. Army Corps of Engineers (USACE) Pre-Construction Notification (PCN) associated with the proposed roadway widening project. It is anticipated that the proposed activities will qualify for a Nationwide Permit (NWP) #14 – Linear Transportation Project. In order to obtain NWP approval, the following services would be provided:

- i. Coordinate with the Ohio Department of Natural Resources (ODNR) to request a National Heritage Database Search and a full Environmental Review
- ii. Review the United States Fish and Wildlife Service's (USFWS) Information for Planning and Consultation (IPaC) interactive web tool that can provide a list of endangered and threatened species for the subject property and evaluate the subject property's suitability for these species critical habitat (required by application process). Through direct consultation with the USACE and the USFWS it will be determined whether any listed species or potential habitat for such species are present and whether the project has an adverse effect on any such species.
- iii. Prepare a site plan and cross section exhibits for the proposed stream impacts (required as part of permitting process).
- iv. Coordinate directly with the EMH&T project engineer to calculate any necessary temporary fill and permanent fill impacts.
- v. Compile all necessary information for and prepare a permit application in compliance with the requirements for a Section 404 NWP from the USACE,

Huntington District. Report submittal to the USACE will be arranged with verbal or written permission of the Client.

- vi. Represent the Client during the permit review process to the USACE.

c. Cultural Resources Literature Review

During the review of the Section 404 application, the USACE is required to review the project's potential to impact cultural resources per Section 106 of the National Historic Preservation Act. Accordingly, EMH&T will prepare a cultural resources literature review to cover the permit area. The USACE will review the literature review and determine whether an archaeological survey is required. The literature review will include:

- i. Conduct a background search of the Ohio Archaeological Inventory files, which detail all of the known archaeological sites in the area.
- ii. Conduct a background search of the Ohio Historic (building) Inventory forms to determine the presence of any historic homes or buildings in relation to the project area.
- iii. Review the Ohio Genealogical Society cemetery files to locate known cemeteries in the area.
- iv. Review the National Register of Historic Places to locate any significant historic properties in or near the project area.
- v. Review the previous Cultural Resources Management projects done in the vicinity of the project to predict what may be expected to be encountered in the project area.
- vi. Review historic maps and atlases, as available, to locate the presence of historic buildings and historic archaeological sites within the project area.
- vii. Prepare a report that details the results of the findings.

d. Director's Authorization

As described above, the Ohio EPA may require an Individual 401 WQC for the proposed culvert replacement/improvement activities unless the applicant is able to successfully apply for and receive a DA for coverage under the 401 WQC for the NWP #14. It is our opinion that a DA could be issued for this project and an Individual 401 WQC will not be necessary. EMH&T will provide the following services and negotiate in good faith with the Ohio EPA to obtain a DA for the proposed project on the Client's behalf, if required by the Ohio EPA.

- i. Prepare the DA Request Form.
- ii. Provide a copy of the PCN, the provisional NWP authorization and a mitigation plan approved by the USACE.
- iii. Provide a detailed description of the 401 WQC conditions not being met by the application and a rationale of how the project will minimally impact water quality, including reasons why the resources are unable to be avoided.
- iv. Provide comments received from the ODNR and USFWS under Task 1 regarding threatened and endangered species for the project corridor.
- v. Provide stream quality information using a QHEI/HHEI form and high-resolution color photographs of existing conditions for all impacts.
- vi. If additional mitigation is requested by the Ohio EPA, the mitigation requirements and any additional needed documentation will be completed under a separate proposal.

8. Stormwater Pollution Prevention Plan (SWPPP) & Manual

EMH&T will prepare a SWPPP manual for use by the City and its contractor during construction. The manual will be submitted to the Ohio EPA along with a Notice of Intent (NOI) for coverage under the state's General Permit for construction activities. EMH&T will pay the application fee and will be reimbursed by the City.

9. Coordination with Private Utilities

On behalf of the City, EMH&T will coordinate with private utility companies throughout the design phase of the project. We will ask private utility companies to verify that their facilities are shown completely and accurately on the plans and work with their designers to identify conflicts and plan for adjustments. Our services will include the following tasks:

- a. Submit plans to private utility companies and follow-up to confirm receipt (electronic submittal);
- b. Organize and attend utility coordination meetings (assume up to 12 virtual meetings);
- c. Assist utility companies in identifying conflicts and determining appropriate mitigation;
- d. Review relocation plans;
- e. Maintain a log of all correspondence with private utility companies.

10. Meetings, Coordination, and Management

We will advocate for the advancement of the project through the following services.

- a. Attend meetings as directed by the Clients, including but not limited to preparation, travel, attendance, and preparation of meeting notes. A budgetary fee is provided in the Compensation section below assuming a total of 6 meetings.
- b. Prepare exhibits for coordination/meetings.
- c. Prepare a Gantt chart project schedule upon authorization and periodically update the schedule throughout the life of the project.
- d. Provide general project coordination, quality control, and oversight throughout the design phase of the project.

11. Bidding Assistance

EMH&T will support construction bidding activities by providing the following services:

- a. Preparation of "Engineer's Estimate" (a professional opinion of the fair market value of construction);
- b. Preparation of bid form for inclusion with bid package;
- c. Identify project-specific proposal notes and standard drawings, and incorporate into Bid Package;
- d. Compile standard documents such as standard contract documents, front-end language, and general conditions from the City and incorporate into Bid Package. *(It is assumed that these standard documents will be provided to EMH&T by the City);*
- e. Prepare Advertisement and provide to bidding agency for printing in publication of choice;
- f. Print plans and Bid Documents and deliver electronically to bidding agency for distribution to prospective bidders. Paper prints for distribution are not included;
- g. Provide bidding agency with responses to plan-related pre-bid questions;
- h. Prepare one plan addendum for issuance by bidding agency;
- i. Attend bid opening;
- j. Assist in evaluation of bids and prepare official bid tabulation.

12. Landscape Design Services

- a. Street Tree Plan: EMH&T will prepare a Street Tree Plan. This will include the following services:
 - i. Review existing and proposed conditions to determine feasibility of street tree placement along Waggoner Road. Factors to be studied include, but may not be limited to, overhead and underground utility locations, tree lawn width, encroachment of existing trees and landscaping, and desired tree spacing and species.
 - ii. Prepare Street Tree Plan sheets for inclusion in the roadway engineering plan set described in #5 above. Plans will include trees locations, notes and details for installation and quantities of specified species.

- b. Landscape Restoration Plan: The Waggoner Road improvements, including walks and paths, will impact existing landscaping along Waggoner Road in the following locations: Rodebaugh Drive intersection (3 corners), Astra Circle (northwest corner), and Macedonian Orthodox Cathedral (landscaped driveway median). EMH&T will prepare landscape restoration drawings for these areas, including the following services:
 - i. Site visits to supplement the topographic survey with landscape specific detail.
 - ii. Prepare landscape restoration plans. EMH&T will prepare landscape designs to replicate to the best of our ability the existing landscape design. The restored landscape will be located outside of the right of way.
 - iii. We will include the Landscape Restoration Plans with the plan set prepared by the engineering team, described in #5 above.
 - iv. Prepare a cost opinion for landscape restoration items.
 - v. Attend up to two meetings, specific to landscape restoration design.

13. Right-of-Way Acquisition Services (If Authorized)

Throughout our design efforts, we will seek to contain the proposed improvements within existing right-of-way. However, based upon preliminary engineering performed to date, we anticipate that permanent right-of-way will be required from approximately 16 property owners and temporary construction easements will be required from approximately 30 additional property owners. At this early stage of the project, the type and extent of right-of-way needs are not well known, and therefore, right-of-way acquisition services cannot be accurately scoped. Therefore, instead of providing a detailed proposal for right-of-way acquisition services, a budgetary fee has been included for acquisition fees including title research, appraisals, offer letters, negotiation, and closing services. When the right-of-way needs of the project are better known, we will work with our subconsultant OR Colan to provide a detailed proposal for those services.

C. COMPENSATION

EMH&T proposes to provide our professional services on a time and materials basis as described in the above Scope of Services for the following fees.

Scope Item #	Description	Price
1.	Supplemental Survey & Legal Descriptions	\$65,000
2.	Subsurface Geotechnical Investigations	\$36,000
3.	Culvert Hydraulics & Hydrology	\$11,000
4.	Stormwater Design	\$35,000
5.	Construction Plans	\$401,000
6.	Opinions of Cost	\$10,000
7.	Environmental Investigations & Permitting	\$21,000
8.	Stormwater Pollution Prevention Plan Manual	\$5,000
9.	Coordination with Private Utilities	\$20,000
10.	Meetings, Coordination, and Project Management	\$21,000
11.	Bidding Assistance	\$5,000
	Base Services Total (Items 1 through 11) =	\$630,000
12.a	Landscape Design – Street Trees Plan	\$12,000
12.b	Landscape Design – Landscape Restoration Plans	\$9,000
13.	Right-of-Way Acquisition Services (Budgetary Fee - If Authorized)	\$300,000

The fees listed above includes labor, direct costs, and reimbursable expenses. Invoices will be submitted monthly based on the progress of work and are payable upon receipt. Invoices will be prepared in a time and materials format based upon the progress of work and accrued fees. Labor rates will be in accordance with our current Master Services Agreement with the City.

D. SCHEDULE

EMH&T will begin work upon notice to proceed. Upon authorization, we will update the project's Gantt chart schedule and review with the City.

E. CLARIFICATIONS AND EXCLUSIONS

The scope of work identified in this document is based on EMH&T's knowledge of the project requirements at the time when the document was prepared, and serves as the basis for the price proposal and agreed fee. However, changes in work may be required as the project develops and more complete information becomes available. Such changes also may be dictated by revisions to written procedures included in manuals or decisions made by, the Client, the City, or other reviewing agencies. Although EMH&T routinely incorporates minor design changes in our work, we will notify the Client in writing of any significant changes in the work that may require modification of the agreement, and will maintain separate cost accounting for each specific issue.

The following services are specifically excluded from our proposal:

1. Traffic data collection, analysis, studies, or warrants;
2. Easement or title research;
3. ODOT-style right-of-way plans;
4. Funding applications;
5. Design of sanitary sewers;
6. Environmental services not outlined above including but not limited to endangered species surveys, Phase 1 Cultural Resources Management Investigations, fees associated with stream and wetland mitigation, Individual 401/404 permitting, and Isolated Wetland permitting;
7. Landscape-specific consultation with property owners and landscape design that is in greater quantity and quality than what exists at the time of our site visits;
8. Irrigation and landscape lighting design. If irrigation or landscape lighting is encountered, we will provide notes for a contractor delegated design to replicate the function of the existing system within the proposed landscape area;
9. Color renderings and/or 3D visualizations;
10. Separate tree clearing plans;
11. Subsurface utility investigations or "test holes" (assumes that private utilities will perform their own locates).
12. Cross sections and drainage plans for temporary pavement related to traffic maintenance;
13. Design of new or relocated private utility facilities;
14. Permanent monumentation (pin sets) for warranty deed right-of-way transfers (this will be provided as a construction phase service to avoid disturbance during the early phases of construction);
15. Construction Phase Services including, but not limited to, on-site owner representation, construction management, engineering during construction, staking, and utility coordination during construction.
16. Legal descriptions and/or exhibits for annexations.

Should any of these services or other additional services become necessary, they can be performed on an hourly basis in accordance with our standard rate schedule or under separate contract as warranted. Additional services shall be performed only upon receipt of written authorization by the City.

We look forward to working with you in the successful advancement of this project. If you approve of our proposal, please authorize with your signature below. If you have any questions or require additional information, please do not hesitate to contact me at 614-775-4616 or mbrehm@emht.com.

Respectfully submitted,

EVANS, MECHWART, HAMBLETON & TILTON, INC.



Michael R. Brehm, PE
Principal
Director, Transportation Partnerships

Enclosures: 1 (Project Exhibit)

Copies: Ryan Andrews, PE (Principal – EMH&T)
Matthew Scheer, MS, PE (Project Manager – EMH&T)

Acceptance and Authorization to Proceed

APPROVED – CITY OF REYNOLDSBURG, OHIO

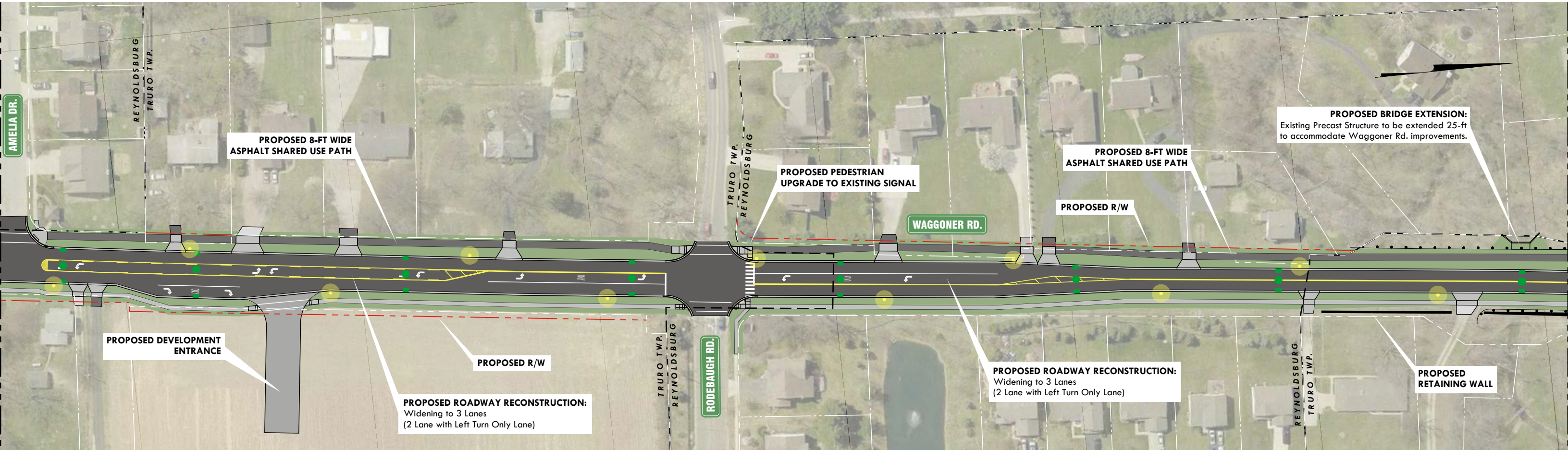
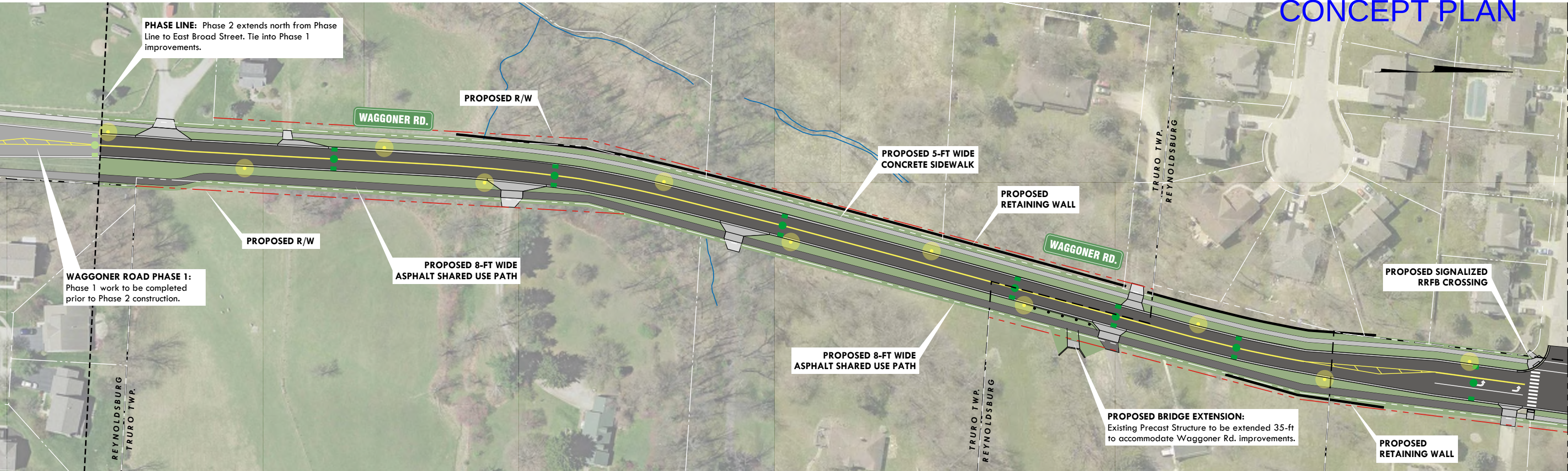
Authorized Signature

Print Name / Date

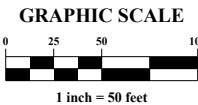
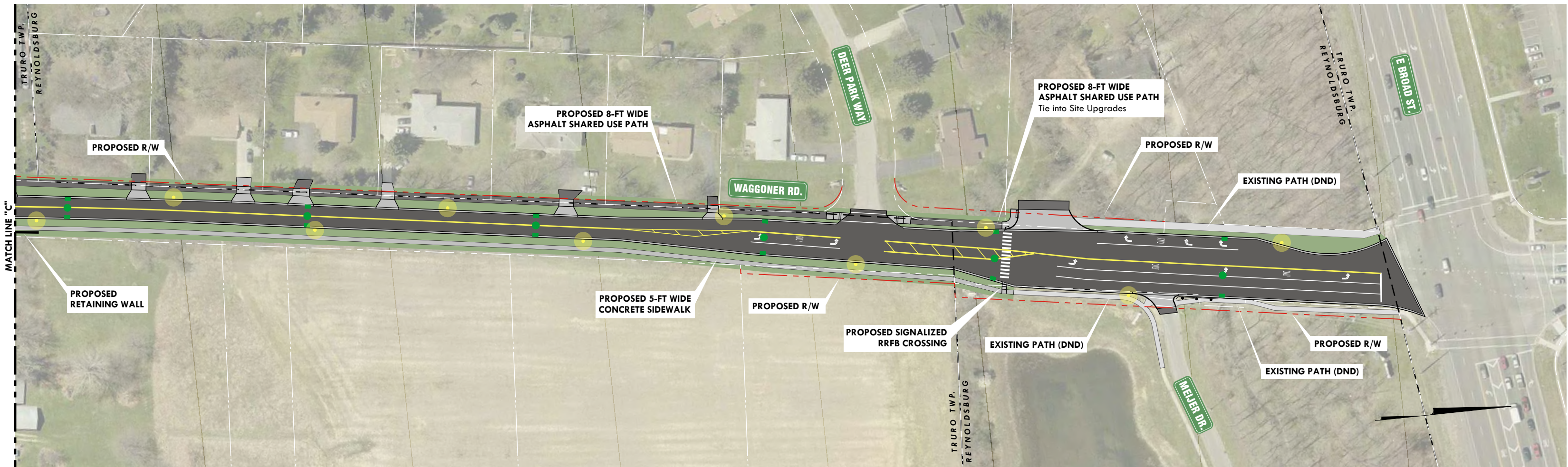
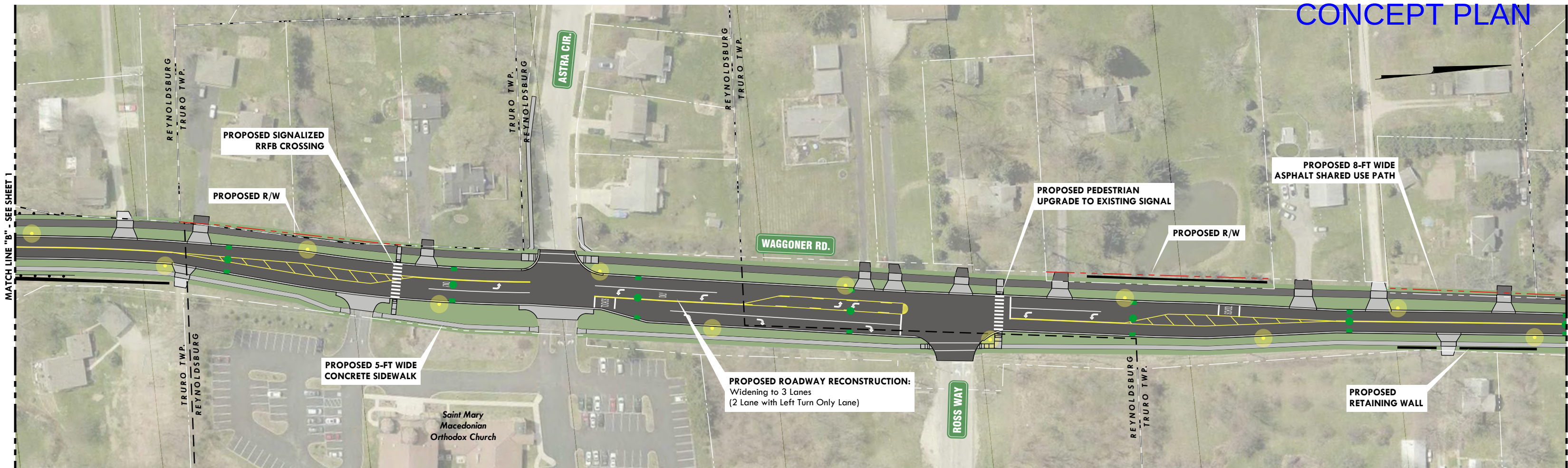
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CONCEPT PLAN



CONCEPT PLAN





**STAFF REPORT
REYNOLDSBURG CITY COUNCIL**

DATE: November 13, 2023

RE: A Resolution Authorizing the Mayor to Enter into a Contract for Employee Health Insurance Coverage with Medical Mutual of Ohio for the Period from January 1, 2024 through December 31, 2025

APPROVALS:

Joe Begeny
Stephen Cicak
Chris Shook
Mollie Prasher

EMERGENCY:

REASON FOR EMERGENCY:

STAFF REPORT:

Renewal with Medical Mutual of Ohio for employees health care for two-year with a 10% decrease for the two years.

**A RESOLUTION AUTHORIZING THE MAYOR TO ENTER INTO A CONTRACT FOR
EMPLOYEE HEALTH INSURANCE COVERAGE WITH MEDICAL MUTUAL OF OHIO FOR
THE PERIOD FROM JANUARY 1, 2024 THROUGH DECEMBER 31, 2025**

WHEREAS, the City of Reynoldsburg has held a contract with Medical Mutual of Ohio for the health care benefits for the officers and employees; and

WHEREAS, the contract with Medical Mutual of Ohio is an annual contract that expires December 31, 2023; and

WHEREAS, the Mayor is hereby authorized to execute a contract with Medical Mutual of Ohio, which is attached hereto as Exhibit A, on behalf of the City of Reynoldsburg.

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 renew the health insurance contract with Medical Mutual of Ohio for the period from January 1, 2024 through December 31, 2025.

SECTION 2. That this Resolution, upon adoption by Council, shall be in effect on January 1, 2024 upon signature by the Mayor.



PROPRIETARY & CONFIDENTIAL

Prepared For:
CITY OF REYNOLDSBURG- EA 24mo

Effective Date: 1/1/2024
End Date: 12/31/2025
County: Franklin
State: Ohio

Quote ID: 0116048-04

Friday, October 20, 2023
9:07 AM



As part of the Affordable Care Act, health insurance issuers and group health plans are required to provide a Summary of Benefits and Coverage (SBC) to all participants (and their dependents if they reside at a different address).

The SBC(s) applicable to your current plan(s) will be available on EmployerLink or from your sales representative or broker. As the plan sponsor, you are responsible for distributing SBCs to your participants with other written application materials during open enrollment. An SBC must be provided for each benefit package in which a participant or dependent is eligible. If you do not require a written application from your participants to renew, you must provide each participant with the SBC specific to the plan in which he or she is enrolled no later than 30 days prior to the first day of the new plan or policy year.

Please review your applicable SBC(s) carefully. If you make a change that affects the information in your SBC, please contact your sales representative or broker to initiate the change and ensure new SBCs are available for your open enrollment period.

As required by the Affordable Care Act, employees must be notified at least 60 days before the effective date of a material modification (made other than in conjunction with a renewal) if it impacts the contents of the Summary of Benefits and Coverage (SBC). Please be aware of this requirement when considering an off-renewal plan change or a change in carrier.



Medical Mutual requires the following information in order to process your renewal
Please complete the following information for the renewing group policy:

Group Information

Group Name: CITY OF REYNOLDSBURG- EA 24mo
Group Number: # 512308

Group Certification

1. Total number of people employed by your company (Exclude COBRA and retirees):

- a. _____ # of full-time
- b. _____ # of part-time
- c. _____ # of FTEs (full-time equivalent employees)

2. Total number of covered persons:

- a. _____ # electing COBRA
- b. _____ # who are retired

3. Minimum work hours per week:

- a. _____ # of employees working 25 or more hours per week
- b. _____ # of hours an employee must work to be eligible for coverage under this renewing group plan
- c. _____ # of employees working the minimum number of hours disclosed in statement 3 b

4. Total number of eligible employees residing outside of Ohio: _____

5. Total number of eligible waivers (ie employees not applying for coverage): _____

Examples of valid waivers include employees covered:

- o by a spouse's employer sponsored health plan
- o as an active eligible employee or retiree in another health plan sponsored by a second employer
- o a parent's plan
- o by Medicare and/or a Medicare Supplement plan
- o by a government-sponsored plan such as: TRICARE, Medicaid or Veteran's Administration coverage
- o by subsidy-eligible individual coverage

6. Do you offer spousal coverage?

- _____ Yes
- _____ Yes, only if no other coverage is available
- _____ No

7. Is your plan grandfathered according to the Affordable Care Act:

- _____ Yes - all sections
- _____ Yes, only sections _____
- _____ No

Outside Vendor Information

1. Health Savings Account (HSA)

- a. _____ Not applicable
- b. _____ Name of Administrator
- c. \$/% _____ Employer contribution toward single coverage
- d. \$/% _____ Employer contribution toward family coverage

2. Health Reimbursement Account (HRA)

- a. _____ Not applicable
- b. _____ Name of Administrator
- c. \$/% _____ Employer contribution toward single coverage
- d. \$/% _____ Employer contribution toward family coverage
- e. Who pays first: ___ Employee ___ Employer ___ Other

3. Name of Pharmacy Benefit Manager (PBM): _____

4. Name of Stop Loss Carrier: _____

Signature

Group Official: _____
Title: _____
Date: _____



CITY OF REYNOLDSBURG- EA 24mo

Rates Effective: 01/01/2024 through 12/31/2025

512308

BENEFIT HIGHLIGHTS
Network Medical Deductible - Single / Family
Network Coinsurance
Maximum Out of Pocket - Single / Family
Plan Includes H.S.A.
Rx retail copay - Generic/Formulary/Non-Formulary/Specialty
Other Description

\$3,300 / \$6,600
100%
\$4,000 / \$8,000
Yes

Line of Business
Network

CMM I
SM Plus

Fully Insured Renewal Rates
Single
Family

Enrollment	Current Rates	Renewal Rates
39	\$707.52	\$637.27
106	\$1,901.79	\$1,712.11

Rate Acceptance				
Group Official Initial: <i>Please initial in box under the option selected</i> —>				
Group Official Signature: _____	Title: _____		Date: _____	
- Rates and terms shown above are subject to the disclaimers and contingencies shown on Disclaimers page. - This document shows only a partial listing of in-network benefits. This is not a contract of insurance. The contract or certificate will contain the complete listing of benefits and covered services.				



CITY OF REYNOLDSBURG- EA 24mo
ALL SECTIONS
DISCLAIMERS AND NOTES

Effective January 1, 2024, through December 31, 2025

- 1 - Renewal rates include broker commission of \$30.00 PEPM based on Medical LOB only. Current rates include broker commission of 2% based on Medical LOB only.
- 2 - All rates are subject to the terms and conditions specified in the Group Contract.
- 3 - Change in total enrollment or in any one plan of more than 10% or the elimination of a plan may require rates to be adjusted.
- 4 - Renewal includes the Bravo Wellness EA Prevention program.
- 5 - In accordance with respective state laws, coverage for dependents beyond the federal limiting age of 26 may necessitate additional premium on insured plans.
- 6 - Employers must disclose any funding of deductibles or coinsurance provided to employees. If funding is not disclosed, Medical Mutual reserves the right to adjust rates at any time during the contract period. This may result in higher than anticipated rate adjustments.
- 7 - Covered employees have access to Medical Mutual's EA Prevention wellness program, which includes online health resources, health assessments, WW (Weight Watchers) discounts, 24/7 nurse line and tobacco cessation programs.
- 8 - This offer includes Wellness Funds in the amount of \$7,000 annually from 1/1/2024 to 12/31/2025. Wellness Funds must be spent during this contract period and do not carry-over to subsequent contract periods. Medical Mutual reserves the right to adjust the Wellness Fund if the Group's monthly medical enrollment declines by ten percent (10%) or more from the expected medical monthly enrollment of 145 contracts. Any adjustment to the Wellness Fund will be effective as of the date of the change in medical enrollment, however, Medical Mutual will not retroactively take back Wellness Funds already spent as of the change in medical enrollment date. Refer to the contract for more specifics regarding the Wellness Fund.
- 9 - If a non-Medical Mutual ancillary carrier, other than Superior Dental, is added for COBRA services, a fee of \$0.34 per employee per month will be charged.
- 10 A guarantee is in place which requires the group to have no access to claims detail through 3/31/2025.

Rate Acceptance

Group Official Initial: _____ *Please initial next to the benefits that have been selected by the group.*

Group Official Signature: _____

Title: _____

Date: _____



CITY OF REYNOLDSBURG- EA 24mo
ALL SECTIONS
LEGISLATIVE UPDATES

Effective January 1, 2024, through December 31, 2025

- Your rates may be adjusted to account for coverage mandated by federal or state law.
- The rates in this proposal may include Patient-Centered Outcomes Research Institute Fee (PCORI), Reinsurance Fee, Exchange Fee, and Market Share Fee when applicable which are federally mandated. Additionally, this policy, Medical Mutual, or you as a Plan Sponsor may become subject to taxes, fees or other charges imposed by State, Local, or Federal governments (collectively, "fees"). Medical Mutual reserves the right to adjust your premium or funding rate (or add the fees to the invoice) consistent with the effective date of the new fees imposed by the government. Adjustments may or may not be noted in a line item on monthly invoices. All fees are subject to change during the contract period.

Rate Acceptance

Group Official Initial: _____ *Please initial next to the benefits that have been selected by the group.*

Group Official Signature: _____

Title: _____

Date: _____

Consolidated Appropriations Act (CAA) Section 204 Information *

Section 204 of the Consolidated Appropriations Act (CAA), requires insurers to submit certain data related to premiums, claims, and prescription drug costs to the federal government.

In order to comply with these reporting requirements, Medical Mutual must gather the following information:

Group Information

Group Name: CITY OF REYNOLDSBURG- EA 24mo
 Group Renewal Date: January 1, 2024
 Group Number: # 512308

Required Information

Split of Premium between Employer and Employee

Using the premium paid for all plans you have with Medical Mutual for the renewal year, please provide the percentage paid by the employer and the percentage paid by the employee, rounded to the nearest whole percentage. The employer percentage plus the employee percentage must equal 100%.

An example of the calculation to use for multiple employee classifications with varying contributions follows.

¹ Employer Contribution Percentage:	
¹ Employee Contribution Percentage:	

Example for a fully insured group:

Class #1 are Salaried Employees with a 50% Employer Contribution	Annual Premium	Employee Contribution	Employer Contribution
Single	\$1,500,000	\$750,000	\$750,000
Family	\$2,000,000	\$1,000,000	\$1,000,000

Class #2 are Hourly Employees with a 25% Employer Contribution

Single	\$2,500,000	\$1,875,000	\$625,000
Family	\$3,000,000	\$2,250,000	\$750,000

Total	\$9,000,000	\$5,875,000	\$3,125,000
Percentage for Section 204 Report		65%	35%

For more information regarding these calculations, please see the instructions from the Consolidated Appropriations Act:

[RXDC Reporting Instructions for Premium](#)

For more information regarding the statute, please see the information housed here:

[Federal Pharmacy Reporting Requirements CAA](#)

**As a reminder, MMS will only provide reporting for business that we administer on behalf of our clients.*

5500 # (insert NA if not applicable) Please include all and separate by a comma.

Signature

Group Official: _____
 Title: _____
 Date: _____

¹ Medical Mutual will not send D1 Premium and Life Years reporting to the government for Self-funded groups who leave this field blank.



**STAFF REPORT
REYNOLDSBURG CITY COUNCIL**

DATE: November 13, 2023

RE: A Resolution Authorizing the Mayor to Execute a Renewal Contract with Mutual of Omaha for Employee Life, Accidental Death & Dismemberment, Short Term Disability, and Long Term Disability Insurance for the Period of January 1, 2024 through December 31, 2024

APPROVALS:

Joe Begeny
Stephen Cicak
Chris Shook
Mollie Prasher

EMERGENCY:

REASON FOR EMERGENCY:

STAFF REPORT:

Renewal of Life, AD &D, Short and Long Term Disability for staff.

A RESOLUTION AUTHORIZING THE MAYOR TO EXECUTE A RENEWAL CONTRACT WITH MUTUAL OF OMAHA FOR EMPLOYEE LIFE, ACCIDENTAL DEATH & DISMEMBERMENT, SHORT TERM DISABILITY, AND LONG TERM DISABILITY INSURANCE FOR THE PERIOD OF JANUARY 1, 2024 THROUGH DECEMBER 31, 2024, AND DECLARING AN EMERGENCY

WHEREAS, the City of Reynoldsburg has a contract with Mutual of Omaha Life Insurance Company for employee Life, Accidental Death & Dismemberment, Short Term Disability, and Long Term Disability; and

WHEREAS, the previous contact with Mutual of Omaha Life Insurance Company expires on December 31, 2023; and

WHEREAS, the Mayor has requested that Council authorize him to execute a renewal of that contract, which is attached hereto as Exhibit A and incorporated herein by reference on behalf of the City of Reynoldsburg.

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

SECTION 1. That the Mayor be and is hereby authorized and directed to enter into contract with Mutual of Omaha Life Insurance Company for employee Life, Accidental Death & Dismemberment, Short Term Disability and Long Term Disability beginning January 1, 2024 through December 31, 2024.

SECTION 2. That the contract is attached hereto as Exhibit A and incorporated herein on behalf of the City of Reynoldsburg.

SECTION 3. That this Resolution, upon adoption by Council, shall be in effect immediately upon signature by the Mayor.

Mutual of Omaha Renewal and Voluntary Benefits Proposal

Mutual of Omaha – January 1, 2024 Renewal

Employer Paid Coverages

	Mutual of Omaha Current	Mutual of Omaha Renewal Option 1	Mutual of Omaha Renewal Option 2*
Basic Life/AD&D - Active Employees	\$23,777	\$26,155	\$23,777
Short Term Disability	\$17,567	\$19,164	\$19,164
Long Term Disability	\$18,355	\$19,539	\$18,355
Total Annual Premium	\$59,699	\$64,858	\$61,296
Cost Difference (\$)	--	\$5,159	\$1,597
Cost Difference (%)	--	8.6%	2.7%
Rate Guarantee		Until 1/1/2026	Until 1/1/2026

***Renewal Option 2:**
Mutual of Omaha will hold the current Basic Life/AD&D and LTD Rates if Accident and Critical Illness is offered for 2024.

Mutual of Omaha Renewal January 1, 2024 Overview – Option 1

Employer-Paid Life, STD, LTD

- Rates for all MOO lines have been in effect since 2018.
- Increase to Basic Life rate from \$0.130 to \$0.145. No change to AD&D
- Increase Employer-Paid STD rate from \$0.22 to \$0.24.
- Increase LTD rate from \$.310 to \$.330
- Two-year rate guarantee on all lines.

Employee-Paid Life and AD&D

- Both lines renew at current rates for two years

Mutual of Omaha Renewal January 1, 2024 Overview – Option 2

Employer-Paid Life, STD, LTD

- If the City offers/adds Voluntary Critical Illness and Accident Coverage for 1/1/2024, Mutual of Omaha will hold all employer-paid lines, except for STD, which will still increase to \$0.24.
 - Minimum participation is 5% or 9 employees.
 - MOO has proposed their standard plans, and overviews are included
- Two-year rate guarantee on all lines.

Employee-Paid Life and AD&D

- Both lines renew at current rates for two years

Life/Disability – Employer Paid Coverages 2024

Basic Life/AD&D

Number of Lives	173		
Covered Volume	\$13,209,500		
Rate per \$1,000	Current	Renewal Option 1	Renewal Option 2*
Life	\$0.130	\$0.145	\$0.130
AD&D	\$0.020	\$0.020	\$0.020
Monthly Premium	\$1,981	\$2,180	\$1,981
Annual Premium	\$23,777	\$26,155	\$23,777
Cost Difference (\$)	--	\$2,378	\$0
Cost Difference (%)	--	10%	0%
Rate Guarantee	2 years		
Notes	*Option 2 contingent on offering Critical Illness and Accident for the 2024 plan year.		

***Renewal Option 2:**
Mutual of Omaha will hold the current Basic Life/AD&D Rates if Accident & Critical Illness is offered for 2024.

Class Description:

- All Eligible Managers, Directors, and Municipal Employees
- All Eligible Police Officers and Sergeants. Excluding Police Lieutenants, Police Chiefs, Police Clerks, and Police Dispatchers
- All Eligible Police Dispatchers
- All Active Managers, Directors, and Municipal Employees not eligible for STD/LTD

Life/Disability – Employer Paid Coverages 2024

Short Term Disability

Rates		
Number of Lives	97	
Monthly Volume	\$66,542	
	Current	Renewal
STD Rate (Per \$10 of Weekly Benefit)	\$0.22	\$0.24
Monthly Premium	\$1,464	\$1,597
Annual Premium	\$17,567	\$19,164
Cost Difference (\$)	--	\$1,597
Cost Difference (%)	--	9%
Participation Requirement	100%	
Rate Guarantee	2 years	

Class Description:

- All Eligible Managers, Directors, and Municipal Employees

Life/Disability – Employer Paid Coverages 2024

Long Term Disability

Rates	Current	Renewal Option 1	Renewal Option 2*
Number of Lives	97	97	97
Covered Payroll	\$493,418	\$493,418	\$493,418
LTD Rate (Per \$100 of Covered Payroll)	\$0.310	\$0.330	\$0.310
Monthly Premium	\$1,530	\$1,628	\$1,530
Annual Premium	\$18,355	\$19,539	\$18,355
Cost Difference (\$)	--	\$1,184	\$0
Cost Difference (%)	--	6%	0%
Rate Guarantee	2 years		

***Renewal Option 2:**
Mutual of Omaha will hold the current LTD Rate if Accident and Critical Illness is offered for 2024.

- Class Description:
- All Eligible Managers, Directors, and Municipal Employees

Life/Disability – Employee Paid Coverages 2024

Voluntary Life/AD&D

Employee and Spouse Life Rates per \$1,000		Current	Renewal	Current	Renewal
Under 24 25-29 30-34 35-39 40-44 45-49 50-54 55-59 60-64 65-69 70-74 75-79 80-84 85-89 90-100	Lives	Employee		Spouse	
	0	\$0.06	\$0.06	\$0.06	\$0.06
	2	\$0.08	\$0.08	\$0.08	\$0.08
	7	\$0.09	\$0.09	\$0.09	\$0.09
	10	\$0.11	\$0.11	\$0.11	\$0.11
	7	\$0.18	\$0.18	\$0.18	\$0.18
	7	\$0.30	\$0.30	\$0.30	\$0.30
	10	\$0.50	\$0.50	\$0.50	\$0.50
	9	\$0.78	\$0.78	\$0.78	\$0.78
	7	\$1.21	\$1.21	\$1.21	\$1.21
	3	\$2.18	\$2.18	\$2.18	\$2.18
	0	\$3.90	\$3.90	\$3.90	\$3.90
	0	\$6.43	\$6.43	\$6.43	\$6.43
	0	\$13.04	\$13.04	\$13.04	\$13.04
	0	\$13.04	\$13.04	\$13.04	\$13.04
AD&D Rate Per \$1,000	62	\$0.03	\$0.03	\$0.03	\$0.03
Child Life Coverage		Current		Renewal	
18		\$0.16		\$0.16	
Child AD&D Coverage		Current		Renewal	
18		\$0.04		\$0.04	
Rate Guarantee		2 years			

Class Description:

- All Eligible Managers, Directors, and Municipal Employees
- All Eligible Police Officers and Sergeants. Excluding Police Lieutenants, Police Chiefs, Police Clerks, and Police Dispatchers
- All Eligible Police Dispatchers'
- All Active Managers, Directors, and Municipal Employees not eligible for STD/LTD



**STAFF REPORT
REYNOLDSBURG CITY COUNCIL**

DATE: November 13, 2023

RE: A Resolution Authorizing the Mayor to Enter into an Agreement with Kirch Group Technologies, LLC, for Information Technology Services for the Period of January 1, 2024 to December 31, 2024 and Waive Competitive Bidding

APPROVALS:

Joe Begeny
Stephen Cicak
Chris Shook
Mollie Prasher

EMERGENCY:

REASON FOR EMERGENCY:

STAFF REPORT:

Renewal of Information Technology contract with Kirch Group Technolgy.

A RESOLUTION AUTHORIZING THE MAYOR TO ENTER INTO AN AGREEMENT WITH KIRCH GROUP TECHNOLOGIES, LLC, FOR INFORMATION TECHNOLOGY SERVICES FOR THE PERIOD OF JANUARY 1, 2024 TO DECEMBER 31, 2024, WAIVE COMPETITIVE BIDDING

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF REYNOLDSBURG, COUNTIES OF FRANKLIN, LICKING, and FAIRFIELD, STATE OF OHIO that:

SECTION 1. That the Mayor be and is hereby authorized and directed to enter into an agreement with Kirch Group Technologies, LLC for the period of January 1, 2024 through December 31, 2025, for information technology services for the City of Reynoldsburg.

See Exhibit A attached hereto and incorporated herein.

SECTION 2. That pursuant to section 175.01 (d) of the Codified Ordinances of the City of

Reynoldsburg, competitive bidding is waived for the professional services provided by Kirch Group Technologies, LLC.

SECTION 3. That this Resolution, upon adoption by Council, shall be in effect on January 1, 2024 upon signature by the Mayor.

Kirch Group Technology, LLC Service Agreement Contract

Submitted to:

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



Kirch Group Technology, LLC - Service Contract

This **Kirch Group Technology Service Agreement** (the "Agreement") is made and entered into as of the last date appearing at the foot of this Agreement by and between Kirch Group Technology, LLC, an Ohio limited liability company ("KGT") and the client whose name appears at the foot of this Agreement (the "Client").

Statement of Agreement:

1. **Agreement Basics.** Pursuant to this Agreement, and subject to the terms, conditions and limitations contained in this Agreement, KGT shall provide general Information Technology (IT) management in support of your business and its Covered Hardware (defined on **Exhibit 1A**) and Covered Software (defined on **Exhibit 1B**) (Covered Hardware and Covered Software are collectively, the "Covered Items").
2. **Overview.** KGT's uniquely configured support framework for Covered Items provides a range of services, as selected in this Agreement, designed to keep your computer and network systems functioning. Such services, pertaining to Covered Items, are disclosed on **Exhibit 2**.
3. **System Documentation.** Client shall provide all documentation relative to the Covered Items to KGT. Should documentation be unavailable, KGT will perform a site audit (at an additional cost) to obtain the required information.
4. **Getting Started.** Once the Documentation is delivered or provided to KGT, a KGT technician (a "Tech") shall perform a series of preliminary studies and recommendations. A quotation may be provided to the client with a list of hardware and/or software and/or labor required to get client to a state in which KGT will accept client into this agreement. Failure to accept and pay in full for this will result in the immediate cancelation of this agreement as client does not qualify for this arrangement.
5. **Services.** The services provided to the Client under this Agreement are specifically set forth on the Contract Service Schedule as disclosed on **Exhibit 5**.
6. **Services Limitations.** Due to the nature of technology, KGT makes no representation regarding its ability to solve every IT/network problem the Client encounters, but KGT does represent that the Tech shall be provided to the Client as provided in this Agreement. Details of service limitations are included on **Exhibit 6**.
7. **Deliverables.** Working with Client's designated contact person (in some special cases, persons), KGT (acting through its Tech) shall address, as provided in this Agreement, any issues and/or problems concerning Client's current IT environment as it pertains to Covered Items.
8. **Client Obligations.** For KGT to provide the type of service that our Clients deserve and uphold its obligations under this Agreement, Client must strictly observe and where appropriate perform the obligations disclosed on **Exhibit 8**.
9. **Term and Termination.** The Term of this Agreement shall commence on the effective date as defined in this Agreement. This period is also referred to as the "Term." This Agreement may be terminated by KGT prior to the Agreement End Date upon Client's failure to perform any of its obligations defined in § 8 or on **Exhibit 8**, including, but not limited to failure to discharge Client's financial obligations under this Agreement with fifteen (15) days of Client's receipt of a written notice of default. Additional reasons for termination of this agreement are described on **Exhibit 9**.
10. **Fees and Payments.** Client's fees for services provided in the Contract Service Schedule appear on the Contract Price Schedule disclosed on **Exhibit 10**. Beginning on the Effective Date, Client shall be billed according to the below-stated payment schedule set forth on the Contract Price Schedule, in advance for applicable fees. Any amount due to KGT under this Agreement, whether under the Contract Price Schedule or billing for additional services shall be payable in full upon receipt of an invoice, without withholding, deduction or offset of any amounts for any purpose. Any amount not paid within thirty (30) days of the invoice's date shall be subject to an interest charge of eighteen percent (18%) per annum. Any KGT billing not disputed by Client both in writing and in good faith, within thirty (30) days of Client's receipt of an invoice is deemed approved and accepted by Client. The Contract Price Schedule only covers items on the Contract

Service Schedule. The Contract Service Schedule work is performed during normal business hours of 8:00am-5:00pm EST, Monday – Friday. Please see website for list of Holidays and dates KGT office is closed. If Client needs an issue addressed outside the normal business hours, such services (whether or not such service is on the Contract Service Schedule) shall be billed at KGT's then effective "After-Hours Rate", unless KGT agrees to a different rate in writing prior to such services being performed. After-Hours Rates are defined on the KGT website and are subject to change at any time.

11. **Non-interference.** Client shall not hire, interview, solicit for hire or aid any third party in hiring any KGT employee, consultant, technician or agent during the Term and for a period of one (1) year after this Agreement has been terminated, or later if KGT's completion of any services for Client's benefit extends beyond the termination date.
12. **Entire Agreement.** This Agreement along with all attached Exhibits constitute one and only one agreement regarding this Agreement's subject matter. This Agreement may not be amended, altered or modified in any manner, except as specifically provided herein, unless it is done so in a written instrument signed by both the Client and KGT; provided, that, one of such instrument's terms reflects one its purpose is to amend this Agreement.
13. **Notices.** Any notice required or permitted under this Agreement must be in writing and except for the ARTS site and/or voice mail provided for in § 6 (and **Exhibit 6**) and sent to the party at the address appearing on **Exhibit 13**. Such notice(s) shall be deemed received on (a) the date it is posted in the U.S. Mail systems, properly addressed, bearing adequate postage with a return receipt appended, (b) when delivered to an overnight delivery service, if properly addressed (for this purpose only Federal Express and UPS are acceptable), or (c) when sent by email to the party's email address set forth at the foot of this Agreement; provided, that, an electronic receipt for such email as received by the sender.

14. **Assigned Technician.** KGT will provide a technician to Client. This technician will operate under the guidelines as described in **Exhibit 14**.

IN WITNESS WHEREOF, KGT and Client have executed this Agreement as of the date appearing next to their signature and each of KGT and Client represent to the other party that the person executing this Agreement on this behalf is fully authorized to bind the party for which it is so executing.

TERM - Contract Effective Date: 1/1/2024 – 12/31/2024

CLIENT:

City of Reynoldsburg

By: _____

Printed Name: _____

Date: _____

KGT:

Kirch Group Technology, LLC

By: _____

John Stickel, Managing Member

Date: _____

Exhibit 1A:

"Covered Hardware:"

[THIS AREA WILL CONTAIN AN UPDATED INVENTORY OF HARDWARE ITEMS]

Exhibit 1B:

“Covered Software:”

Client Operating Systems (OS):

- Microsoft Windows 10 (Home, Pro, Enterprise)
- Microsoft Windows 11 (Home, Pro, Enterprise)

Server Operating Systems (OS):

- Microsoft Windows Server 2016 (all)
- Microsoft Windows Server 2019 (all)
- Microsoft Windows Server 2022 (all)

Applications:

- Microsoft Office 2016
- Microsoft Office 2019
- Microsoft Office 365
- Microsoft Office 2021

NOTICE: KGT may charge extra if support is required on any device running an operating system that has passed the Vendor EOL (End of Life) date.

It is not possible for KGT to completely support all software; however, we will attempt to resolve any issues you may have if an error occurs. We must be given an error. To get further support with this agreement for industry specific software, we require you to maintain an ongoing support contract with that software vendor. We will still assist you in troubleshooting, by utilizing the support contract and contacting the specific vendor.

Training is not included in the agreement. Training is helping a user understand how to use the software and/or utilize certain features of the software. Although a technician may choose to train a Client, this is not typically included in the agreement. Client will be notified in advance if training is going to be invoiced and arrangements for payment and amounts will be determined.

Exhibit 2:

"Menu of Services:"

- a. Site Assessment
- b. IT Inventory and Management
- c. Scheduled Visits (either "on-site" or "remote")
- d. Proactive Service
 - a. Check Server(s) for Errors
 - b. Verify Backups
 - i. KGT will confirm that backups are getting done. However, KGT will not test backup media at each visit to confirm a full disaster recovery test. This service (disaster recovery test) is an additional charge.
 - c. Verify Anti-Virus Software
- e. Technology Knowledge and Guidance
- f. Help Desk Support (including phone support)
- g. Covered Items Reliability Check
- h. Covered Items Basic Security Check
- i. Cost Management and Control (IT Budget Assistance; if asked by Client)

Exhibit 5:

"Contract Service Schedule:"

Contract Services generally include the following: (a) Scheduled Visits; (b) Server Specific Duties; (c) Personal Computer Specific Duties; (d) Peripheral Specific Duties; (e) ARTS response protocol; and (f) Software Support, which relate to the following services descriptions; provided, however, to the extent there is a conflict between the Contract Service Schedule and this Exhibit 5, the former shall control.

Scheduled Visits. The date, time and frequency for Tech Client Visits are based on the size, amount and complexity of Covered Hardware as determined by KGT. Client and KGT must agree on specific dates and times for the Tech's performance of the scheduled maintenance covered by this Agreement. **Such schedule may be modified to reflect Covered Items changes.**

Scheduled Visits:

- a. This constitutes scheduled visits under this Agreement.
- b. Scheduled visits typically last between one and two hours.
 1. Scheduled visits not to exceed three hours, unless prior arrangements are made between Client and KGT.
 2. The Tech may, in his/her discretion, reschedule time for incidents not previously submitted to KGT either under ARTS or by telephone phone calls received by KGT at least one business day prior to the start time for such scheduled visit.
 - A. Any additional services not covered by the terms of this Agreement performed during a scheduled visit, under ARTS or due to a telephone call may result in fees in addition to the basic fees (aka Contract Price) set forth in this Agreement.
 - B. When the technician arrives on the scheduled day, he/she will address any ARTS submitted tickets with the Client's contact person. The technician will then proceed with the following services on applicable covered hardware.

Server Related Duties:

During both Scheduled Visits, and where appropriate in the Tech's opinion, the following Server Specific Duties shall be conducted/reviewed by the Tech: review outside of server housing for warning lights; check server for adequate storage space; Review Windows event logs for messages, warnings, and errors and address as necessary; Review and approve appropriate Windows updates via Windows Software Update Services; Review network Anti-virus management software for issues and address as necessary and Review server and data backups and address as necessary.

Personal Computer Related Duties.

During both Scheduled Visits, and where appropriate in the Tech's opinion, the following Personal Computer Specific Duties shall be conducted/reviewed by the Tech: ensure Windows updates are or have been installed correctly; monitor for malware infections; and run cleanup utilities to provide highest available usage speeds.

Peripheral Related Duties.

During both Scheduled Visits, and where appropriate in the Tech's opinion, the Tech shall ensure proper operation of printers, scanners, firewalls, switches and the like; **provided, that**, such peripherals are listed in the Covered Hardware Schedule as the date of the visit.

ARTS Response Protocol.

This Agreement provides access to a Tech who provides necessary services to monitor and maintain your current system and network environment as provided herein. Consequently, KGT provides a Tech for an on-site, scheduled visits. Client is authorized to leave emergency/non-emergency voice mail messages and is granted access to the KGT's Automated Response and Ticket Submission (ARTS) site. All scheduled visits and support occur during KGT's normal business hours of which are listed on our website. Our offices are closed on all National Holidays. If support in response to an ARTS request is performed at Client's request "after normal business hours", Client will be billed for a fee in addition to Client's regular financial obligations set forth in this Agreement.

Software Support.

KGT provides support under this Agreement for Covered Software as it relates to its proper installation and configuration in your current business environment. Usage and appropriate understanding of how the Covered Software is (or may be) utilized in the Client's business is outside this Agreement's scope. KGT, may, where appropriate, endeavor to dispense Covered Software knowledge where and when appropriate based upon the applicable Tech's expertise with the particular software item. However, KGT reserves the right to decline support for Covered Software usage and understanding when it determines that the Client (or Client's applicable user) needs or could benefit from software training.

Upgrading or Replacing Hardware/Software.

Upgrading or replacing hardware or software normally requires an on-site visit. However, hardware and/or software upgrades may be completed remotely, with or without the knowledge of the Client. This Agreement does not include the cost of new or replacement hardware, software, cabling or other equipment that may be required to perform services under this Agreement. A separate labor fee shall be applied for adding any hardware not listed on the Covered Hardware Schedule. A separate labor fee shall be applied for major software upgrades or new installations. Clients shall be quoted a price for new or replacement hardware prior to installation or repair. Labor fees associated with repair of hardware on the Covered Hardware Schedule are included in this Agreement, except where outlined on the Contract Price Schedule. Applicable sales tax shall be charged as required by applicable law.

Caveats: KGT recommends business class hardware and software for all of our clients. Purchasing hardware and software through KGT is not a requirement under this Agreement. However, Client benefits with KGT's price breaks on business class IT hardware and software from Dell and other vendors. Should Client seek to upgrade or replace hardware or software with non-business class hardware, software, or items the use of which KGT has recommended against, the labor fees for such replacement or repair are not included in the with this Agreement.

Exhibit 6:

"Service Limitations:"

- a. Once Client submits an Emergency ticket to the ARTS site and/or an Emergency voice mail message, KGT shall have four (4) business hours to acknowledge the ticket. KGT shall then have two (2) business hours to begin the attempt at resolving the issue. The attempt is not necessarily limited to an on-site Tech visit. Remote efforts by KGT designed to address the problem(s) are attempts. No guarantee can be made that the issue will be resolved in the above stated time.
 - a. **MODIFICATION FOR CITY OF REYNOLDSBURG:**
 - i. Should the 911/Communications go down during business hours or After Hours, personal contact via cell phone to KGT Technician is permitted to facilitate immediate response. KGT will invoice client at current After Hours Rate should contact fall outside of normal KGT business hours.
- b. Services not included in this Agreement or listed on the Contract Service Schedule are billable in addition to the Contract Price Schedule and include: setup and configuration of PCs, printers, and other peripherals not listed in the Covered Hardware Schedule; setup and configuration of new servers; installation and configuration of new software and/or major software upgrades; software research related to Client's business; excessive hardware and/or software quotes; emergency IT support outside normal business hours as define in the Agreement; **direct contact (e-mail, phone calls) with Tech(s) not KGT initiated**; software training for Client's employees; or reinstallation of server operating systems and programs.
- c. Force majeure—Problems considered force majeure are not services coming within the Contract Services Schedule and this Agreement. Force majeure includes acts of God, fire, theft, insurrection, situations involving marital law, etc. KGT reserves the right to bill for issues that arise directly, or indirectly, from force majeure including issues with ISP's, telephone companies, power and cellular companies. Force majeure relieves KGT of its response time obligations under this Agreement.

Exhibit 8:

“Client Obligations/Duties:”

- a. All issues and/or IT related questions must be submitted to KGT via the ARTS site or through KGT’s voicemail system. **Direct contact (e-mail, phone calls) with Tech(s) not KGT initiated** is not permitted and is subject to additional billing charges;
- b. Pay all invoices by their due date. Failure to pay on due date shall result in late fees, stoppage of service and/or termination of this Agreement;
- c. Pay all Agreement fees by due date stated on the applicable invoice. Failure to pay by due date shall result in late fees, stoppage of service and/or termination of this Agreement;
- d. Provide KGT with as much advanced notice to any changes to current network environment (ISP changes, phone system changes, personnel changes);
- e. Maintain all applicable software licenses and software, whether or not such software is part of the Covered Software Schedule;
- f. **KGT will not install or service illegal software and Client’s installation and/or use of such illegal software may result in KGT’s termination of this Agreement;**
- g. Notify KGT regarding any software installed and purchased without consulting KGT;
- h. Advise Client’s staff on usage of ARTS and against direct Tech contact (for support initiation);
- i. Provide Client staff with proper software training on applicable company software as KGT does not provide support on software usage;
- j. Advise KGT of the presence of mobile devices that connect to Client’s network or gather company email;
- k. Maintain an active virus scanning solution and routine backup solution as deemed appropriate by KGT for Client’s environment;
- l. KGT reserves the right to invoice the client for Spyware/Malware removal should the client refuse to have appropriate preventative software and/or hardware in place as deemed appropriate by KGT for Client’s environment.

Exhibit 9:

"Agreement Terms and Termination Details:"

- a. If the Agreement End Date arrives, and the Agreement is not renewed, so long as all of Client's obligations under this Agreement are fully satisfied by such date, then KGT shall return the Documentation to Client and retain copies exclusively for archive and liability purposes upon request by Client. KGT shall make no further use of such Documentation and shall hold it in the strictest of confidence.
- b. If the Agreement End Date arrives or if the Agreement is terminated earlier due to Client's failure to comply with all its obligations found in § 8 of this Agreement (and **Exhibit 8**), neither shall the Documentation be returned to Client nor shall the temporary passwords installed by KGT be released, except as provided in c, below, unless and until Client has brought current or remedied, in KGT's opinion, its obligations under § 8 of this Agreement (and **Exhibit 8**).
- c. If the nature of Client's business is such that temporary protective passwords installed by KGT would create legal liability for Client, which areas must be disclosed to KGT on or before the effective date, the passwords referenced in b, above, shall not be applied to such items.
- d. Should Client terminate this Agreement and the Contract Price Schedule payments shall have been paid either in advance or in full, no refund shall be given and KGT shall not be obligated thereafter to provide any services contemplated by this Agreement.

Exhibit 10:

"Contract Price Schedule:"

Service Agreement:

Payment Schedule: Quarterly

Payment Amount: \$40,700.00

Invoice Date(s): 1/1/2024, 4/1/2024, 7/1/2024, 10/1/2024

Total Payment for Entire 2024 Contract: \$162,800.00

Support Ticketing System:

Payment Schedule: Quarterly

Payment Amount: \$1,050.00

Invoice Date(s): 1/1/2024, 4/1/2024, 7/1/2024, 10/1/2024

Total Payment for Entire 2024 Contract: \$4,200.00

Note: Above prices do not include any applicable taxes.

Exhibit 13:

"Addresses, E-mail Addresses and Telephone Numbers:"

Client Address and Business Phone:

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

PH: (614)322-6800

Client Primary Contact (and secondary if applicable):

Sandra Boller
sboller@ci.reynoldsburg.oh.us

Exhibit 14:

"Assigned Technician:"

Should the details below contradict other statements made above in the contract, the details below take priority.

- a. KGT will provide an assigned technician for Client. This technician will operate outside the current limitations of this contract. Technician will provide routine IT services as expected from a Network Administrator. No additional fees will be billed to the Client for services provided by this technician.
- b. Total technician time will be 28 hours per week. Hours will be reduced when Client offices are closed according to Holiday Schedule. This contract includes ten (10) hours of After-Hours Support per contract year provided by the assigned technician. Routine, scheduled service, outside of normal business hours does not count as After-Hours Support. Routine, scheduled service, outside of normal business hours is included in the contract.
- c. KGT will make a reasonable effort to provide the same technician. Should this technician be unavailable, KGT will provide an alternate technician as to keep the above schedule.
- d. Assigned technician will not be limited to on-site hours only. Should any emergencies arise, assigned technician will be responsible for handling the issue. Should the emergency (not scheduled) arise outside of normal business hours, the included ten (10) hours of After-Hours Support will be used. Once used completely, the Client will be invoiced at the current After-Hours Rate. Any unused hours may not be carried forward to another contract year.
- e. Assigned technician will have a cell phone and can be contacted by Client at any time, understanding this could result in additional billing (according to rules above).



**STAFF REPORT
REYNOLDSBURG CITY COUNCIL**

DATE: November 13, 2023

RE: An Ordinance to Make Appropriations for Expenses and Other Expenditures of the City of Reynoldsburg, State of Ohio, During the Fiscal Year Ending December 31, 2023, and Declaring an Emergency

APPROVALS:

Joe Begeny
Stephen Cicak
Chris Shook
Mollie Prasher

EMERGENCY:

request to waive the 30-day waiting period

REASON FOR EMERGENCY:

Deemed to be an emergency measure necessary for the financial needs of the City and to have the budget in place on January 1, 2024.

STAFF REPORT:

AN ORDINANCE TO MAKE FINAL APPROPRIATIONS FOR EXPENSES AND OTHER EXPENDITURES OF THE CITY OF REYNOLDSBURG, STATE OF OHIO, DURING THE FISCAL YEAR ENDING DECEMBER 31, 2024, AND DECLARING AN EMERGENCY

WHEREAS, appropriations are required effective January 1, 2024 to provide for the expenses and other expenditures associated with the operation of the City of Reynoldsburg for the fiscal year ending December 31, 2024.

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

SECTION 1. That the following appropriations are hereby made in the General Fund (110):

Department	#	Personal	Supplies	Services	Debt	Other	Capital	
		Services					Purchases	E
		(5100)	(5200)	(5300)	(5400)	(5500)	(5600)	R
TRANSFERS	110							
POLICE	111	13,398,933	578,000	1,048,700			761,000	
MECHANIC	290	242,270	143,200	82,300				
PARKS & RECR.	340	1,539,861	340,729	451,787			340,283	
SENIOR CENTER	343	187,549	13,150	36,725				
COMMUNITY EVENTS	344	210,374	50,800	521,500			1,500	
SERVICE	448	992,750	38,500	1,167,350			8,000	
BUILDING	479	989,431	19,500	320,500			0	
MAYOR	522	375,140	1,450	41,700			2,500	
CIVIL SERVICE	534	77,841	3,500	39,000			4,000	
CITY AUDITOR	545	569,705	6,500	153,625			4,000	
CITY ATTORNEY	554	704,374	7,400	157,750			6,500	
CITY COUNCIL	571	215,677	2,000	56,950			0	
DEVELOPMENT	580	413,153	3,750	280,700			5,000	
HUMAN RE.	582	222,888	22,500	56,800			0	
COMPUTER	584		13,250	1,181,600			215,000	
CLERK OF COURTS	593	338,819	2,600	68,850			1,000	
GENERAL ADMIN.	595	259,125	7,000	1,104,225			30,000	
PUBLIC HEALTH	810			413,000				
GENERAL FUND		20,737,890	1,253,829	7,183,062	0	0	1,378,783	

SECTION 2. That the appropriations are hereby made from the following funds:

Fund	#	Personal	Supplies	Services	Debt	Other	Capital	
		Services					Purchases	E
		(5100)	(5200)	(5300)	(5400)	(5500)	(5600)	R
INCOME TAX	220	141,712	2,250	90,725		910,000	500	
COURT COMPUTER	211		15,000	51,500				
STREET	260	774,510	357,200	222,760			155,000	
STATE HIGHWAY	270		77,500	37,850				
COPS IN SCHOOL	282							
LAW ENFORCEMENT	290							
DRUG ENFORCEMENT	291							
SAFETY BELT PROG	292							
DUI/EDUCATION	293							
FEDERAL FORFEITURE	294							
LAW ENFORC/ASST	295							
EDWARD BYRNE	297							
WATER	710	607,384	281,000	6,790,850	170,961		563,500	
WASTEWATER	720	525,320	138,000	6,803,750			563,500	
STORM WATER	740	331,341	68,600	1,171,864	123,023		160,000	
REFUSE COLL.	750		0	2,845,000				
PERMISSIVE LIC.	230							
POLICE PENSION	240	350,000				4,500		
SEWER CAPACITY	250			250				
GENERAL DEBT	310				2,667,559			
S. A. DEBT	320							
TAYLOR SQ. DEBT	330							
EMPLOYEE FUND	690							
JEDD1	941					670,000		
JEDD2	942					105,000		
JEDD3	943					630,000		
JEDD 4	944					247,000		
JEDD 7	947					358,000		
Taylor Sq Tif	970			0		0		
BRICE-MAIN DEBT	971			7,000	0			
KROGER TIF DEBT	972							
SUMMIT RD TIF #1	973			1,500				
TAYLOR RD TIF #1	974			1,000				
TAYLOR RD TIF #2	975			400				
BROAD STREET TIF	976			0				
TOTALS		2,730,267	939,550	18,024,449	2,961,543	2,924,500	1,442,500	

SECTION 3. That the income tax revenues shall be appropriated and disbursed pursuant to Ordinance No. 68-17 adopted by Reynoldsburg City Council on July 10, 2017.

SECTION 4. That the unencumbered balances as of December 31, 2023 shall be and are hereby appropriated in the Fiduciary Funds, the Capital Improvement Project Funds, and revenues credited to the Fiduciary Funds shall be appropriated upon receipt to the proper associated accounts. That the 2023 capital project encumbrances funded by OPWC are hereby reappropriated. The ending balance in the Water and Wastewater CIP revenue accounts for the prior year shall be appropriated in the general project account for the specific funds to be used later for approved projects.

SECTION 5. That the amounts of public contributions and reimbursements to the City shall be appropriated upon receipt of the proper associated accounts.

SECTION 6. That the amount of \$567,005 shall be and is hereby appropriated in Taylor Square School TIEF Fund (970) and transferred to the Taylor Square TIEF Debt Retirement Fund (330).

SECTION 7. That the amount of \$1,042,000 shall be and is hereby appropriated in the Taylor Square School TIEF Fund (970) to comply with the TIEF agreement.

SECTION 8. That the amount of \$125,350 shall be and is hereby appropriated in the Brice-Main TIF Fund (971) to comply with the TIF agreement.

SECTION 9. That the City Auditor is hereby authorized to draw warrants on the appropriate funds, for payments from any of the foregoing appropriations, upon receiving proper certificates and vouchers; therefore, approved by the officers authorized by law to approve the same, or an ordinance of Council to make the expenditures; provided that no warrants shall be drawn or paid for salaries or wages except to persons employed by authority of and in accordance with law or ordinance.

SECTION 10. That the effective date of the appropriations in this Ordinance shall be January 1, 2024.

SECTION 11. That this Ordinance is deemed to be an emergency measure necessary for the financial needs of the City and further to have the budget in place on January 1, 2024; wherefore, upon adoption by Council this Ordinance shall be in effect immediately upon signature by the Mayor.



**STAFF REPORT
REYNOLDSBURG CITY COUNCIL**

DATE: November 13, 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, APPROPRIATING 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.



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

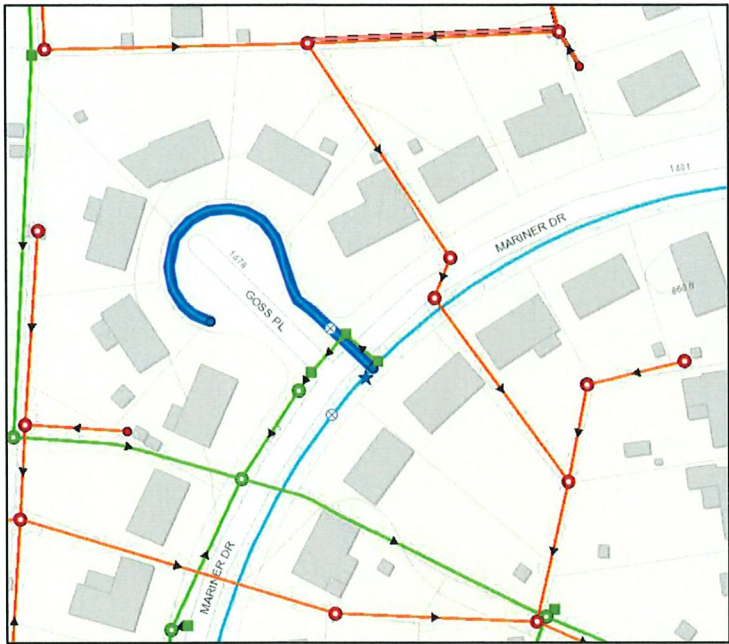


Figure 2: Goss Pl. Water Main Replacement Area

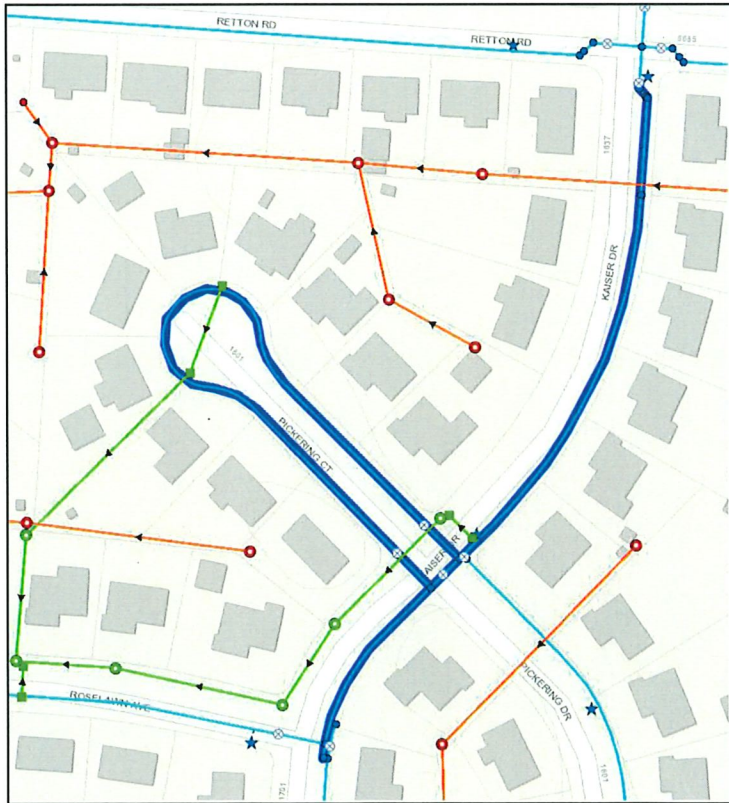


Figure 3: Kaiser Dr. and Pickering Ct. Water Main Replacement Area

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. Survey

- 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. Preliminary Engineering (60% Plans)

- 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 considerationsEMH&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. Final Engineering

- 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. Bidding

- 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, 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



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	\$ 430,622. ³⁷
Strausser Paving	\$ 474,443. ⁰⁰	\$ 104,940. ⁰⁰	\$ 394,847. ⁰⁰
engineers estimate	\$ 466,630.	\$ 94,330.	\$ 412,135.

City Auditor Signature	<u>Stephen T. Cicak</u>
Date	<u>9.8.23</u>

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 Utilities	\$	\$	\$	\$
Danbert Inc.	\$ 513,853.81 474,443.00	\$ 97,931.27	\$ 420,622.37	\$
Strawser Paving, Inc.	\$ 474,443.00	\$ 104,940.00	\$ 394,847.00	\$
	\$	\$	\$	\$
	\$	\$	\$	\$
	\$	\$	\$	\$
	\$	\$	\$	\$
	\$	\$	\$	\$
	\$	\$	\$	\$
	\$	\$	\$	\$

Bids opened in the presence of:
on Steve Cicak & Mark Riley
9-8-23 2 p.m.



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



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.

<u>Base Bid</u>	
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

<u>Additional Bid 1 - Goss Place</u>	
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

<u>Additional Bid 2 - Kaiser Dr. & Pickering Ct.</u>	
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, 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.

**STAFF REPORT
REYNOLDSBURG CITY COUNCIL**

DATE: November 13, 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.

City of Reynoldsburg 2023
Rich/Bryden, Ludlow, Hammond, and Sunview Sanitary Sewer Rehabilitation Project

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.

<u>Base Bid</u>	
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

<u>Additional Bid 1 – Ludlow Area</u>	
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

<u>Additional Bid 2 – Hammond and Sunview</u>	
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*	Cementitious 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



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
City Auditor
Engineer of Record
Public Service Director
Public Service Manager

Joe Begeny
Stephen Cicak
EMH&T
William Dorman
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	\$ 233,990.50 349,058.00	\$ 84,916.00
engineers estimate	\$ 381,307.	\$ 284,519.	\$ 46,380.

6

City Auditor Signature

Date 9.8.23

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



**STAFF REPORT
REYNOLDSBURG CITY COUNCIL**

DATE: November 13, 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.

City of Reynoldsburg 2023
Rich/Bryden, Ludlow, Hammond, and Sunview Sanitary Sewer Rehabilitation Project

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.

<u>Base Bid</u>	
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

<u>Additional Bid 1 – Ludlow Area</u>	
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

<u>Additional Bid 2 – Hammond and Sunview</u>	
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.



**STAFF REPORT
REYNOLDSBURG CITY COUNCIL**

DATE: November 13, 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 CIP Fund (410) 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 Section 164.04.

“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 regional 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

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- (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

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- (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

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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.

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- 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 than 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.

- XXVIII. 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

STATE OF OHIO
Ohio Public Works Commission

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

Joe Begeny, Mayor


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 multi-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

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: November 13, 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
FOP-POBA

as negotiated in contract
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.



**STAFF REPORT
REYNOLDSBURG CITY COUNCIL**

DATE: November 13, 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 situated to a municipal corporation as follows:

A. Gross receipts from the sale of tangible personal property shall be situated 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 situated 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 situated 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 situated to the City.

E. Gross receipts from rents and royalties from tangible personal property shall be situated 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 situated 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 situated 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 situated 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 situated 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 situated 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 situated to a municipal corporation as follows:

A. Gross receipts from the sale of tangible personal property shall be situated 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 situated 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 situated 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 situated to the City.

E. Gross receipts from rents and royalties from tangible personal property shall be situated 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 situated 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 situated 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 situated 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 situated 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 situated 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 grant the taxpayer's requested extension.

(3) If the Tax Commissioner extends for all taxpayers the date for filing State income tax returns under division (G) of 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 violates 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.

~~(65)~~ 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 penalty or interest due on any unpaid tax.

(q) For each taxable year to which division (n), (o), or (p) of this section applies to a taxpayer, the provisions of divisions (o)(2) and (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)(1) 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) (1) For taxable years beginning on or after January 1, 2016, a taxpayer that is a member of an affiliated group of corporations may elect to file a consolidated municipal income tax return for a taxable year if at least one (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)(1) 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)(1) 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 situated 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 situated 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 situated 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 grant the taxpayer's requested extension.

(3) If the Tax Commissioner extends for all taxpayers the date for filing State income tax returns under division (G) of 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 violates 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 penalty or interest due on any unpaid tax.

(q) For each taxable year to which division (n), (o), or (p) of this section applies to a taxpayer, the provisions of divisions (o)(2) and (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)(1) 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) (1) For taxable years beginning on or after January 1, 2016, a taxpayer that is a member of an affiliated group of corporations may elect to file a consolidated municipal income tax return for a taxable year if at least one (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)(1) 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)(1) 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 situated 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 situated 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 situated 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, wWith 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 SUBJECT 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.



**STAFF REPORT
REYNOLDSBURG CITY COUNCIL**

DATE: November 13, 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 ~~biannually~~ 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,

City of Reynoldsburg

Storm Water Utility

Bi-Annual Report

2023

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.

STORM WATER		
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**STAFF REPORT
REYNOLDSBURG CITY COUNCIL**

DATE: November 13, 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**



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.

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,

A handwritten signature in cursive script that reads "Meghan Poth".

Meghan Poth, CPA
Shareholder

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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.	<u>CPA Licensure Laws</u> 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.	<u>CPE requirements</u> 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.	<u>Peer Review (Opt. 1)</u> 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.	<u>Peer Review (Opt. 2)</u> 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.	<u>Ohio Ethics Laws</u> 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.	<u>Rules and Laws Regarding Conflicts of Interest</u> Our firm and all assigned key professional staff are, and will remain, in compliance with laws and rules regarding conflicts of interest.	☒ Affirmed
6.	<u>Unresolved Findings for Recovery</u> 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 <u>City of Reynoldsburg</u> 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 <u>City of Reynoldsburg</u> or an action for recovery of such payments may result.	☒ Affirmed
7.a.	<u>Independence - Nonaudit Services Provided (Opt. 1)</u> ➤ Our firm has listed and described in our proposal any and all nonaudit services that have been provided to <u>City of Reynoldsburg</u> 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 <u>City of Reynoldsburg</u> as defined by U.S. Government Accountability Office's <i>Government Auditing Standards</i>; ➤ 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 <u>City of Reynoldsburg</u> 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.	<u>Independence - Nonaudit Services NOT Provided (Opt. 2)</u> ➤ Our firm and all assigned key professional staff are independent of <u>City of Reynoldsburg</u> as defined by U.S. Government Accountability Office's <i>Government Auditing Standards</i>; ➤ Our firm has not provided nonaudit services affecting the audit periods that involved performing management functions or making management decisions for <u>City of Reynoldsburg</u>; and ➤ If selected, our firm will not provide nonaudit services to <u>City of Reynoldsburg</u> 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.	<u>Independence - Entity's Components</u> ➤ 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.	<u>Independence - Entity's Components - Nonaudit Services Provided (Opt. 1)</u> ➤ Our firm has listed and described in our proposal any and all nonaudit services that have been provided to <u>City of Reynoldsburg</u>'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 <u>City of Reynoldsburg</u>'s components as defined by U.S. Government Accountability Office's <i>Government Auditing Standards</i>; ➤ 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 <u>City of Reynoldsburg</u>'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.	<u>Independence - Entity's Components - Nonaudit Services NOT Provided (Opt. 2)</u> ➤ Our firm and all assigned key professional staff are independent of <u>City of Reynoldsburg</u>'s components as defined by U.S. Government Accountability Office's <i>Government Auditing Standards</i>; ➤ Our firm has not provided nonaudit services affecting the audit periods that involved performing management functions or making management decisions for <u>City of Reynoldsburg</u>'s components; and ➤ If selected, our firm will not provide nonaudit services to <u>City of Reynoldsburg</u>'s components during the term of the contract that would require our firm to perform management functions or make management decisions for <u>City of Reynoldsburg</u>'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.	<u>Personal and External Impairments</u> ➤ Our firm and all assigned key professional staff have no personal or external impairments to independence due to relationships with <u>City of Reynoldsburg</u>, 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 <u>City of Reynoldsburg</u> 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 <u>City of Reynoldsburg</u> 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 <u>City of Reynoldsburg</u> 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.	<u>Inappropriate Public Office Contact</u> Our firm and all assigned key professional staff have not made, and will not make, any contact with personnel of the <u>City of Reynoldsburg</u> regarding this request for proposal other than allowed by Section I. C. of the RFP.	☒ Affirmed
12.	<u>Subcontractors</u> 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.	<u>Irrevocable Offer</u> Our firm's proposal is a firm and irrevocable offer for 90 days.	☒ Affirmed

UNDERSTANDING OF SCOPE

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

UNDERSTANDING OF SCOPE

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.

UNDERSTANDING OF SCOPE

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.

UNDERSTANDING OF SCOPE

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.

UNDERSTANDING OF SCOPE

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 properly 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

UNDERSTANDING OF SCOPE

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:

This space intentionally left blank.

UNDERSTANDING OF SCOPE

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.

UNDERSTANDING OF SCOPE

→ **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

UNDERSTANDING OF SCOPE

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):

No. of Deviations	Control Risk Assessment & Population Size					
	Low			Moderate		
	< 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.

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- *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.

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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.

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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.

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- *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
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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.

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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.

UNDERSTANDING OF SCOPE

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.

RESUMES OF KEY PERSONNEL

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

RESUMES OF KEY PERSONNEL

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

RESUMES OF KEY PERSONNEL

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

RESUMES OF KEY PERSONNEL

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

RESUMES OF KEY PERSONNEL

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

CLIENT LISTING, PROPOSED BUDGET & ENGAGEMENT TIMETABLE

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:

<u>Name</u>	<u>Title</u>	<u>Entity</u>	<u>Phone Number</u>
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.

CLIENT LISTING, PROPOSED BUDGET & ENGAGEMENT TIMETABLE

Initial Year Budget for the City of Reynoldsburg, Franklin County

	<u>Partners</u>	<u>Senior/ Staff</u>	<u>Total Hours</u>
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	<u>180</u>	<u>180</u>	<u>360</u>

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.

	<u>Date</u>
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.