**COUNCIL MEETING AGENDA**
**February 12, 2018 at 6:30 PM**

**ROLL CALL**

**PLEDGE OF ALLEGIANCE**

**MINUTES**

1. Regular Council Meeting of January 2018

**FINANCE REPORT**

1. Month of December 2017

**SWEARING-IN OF AUXILIARY POLICE OFFICER DANE DONOVAN**

**CITIZENS TO SPEAK**

1. Scott Wolf, 7024 Beech Hollow Drive, Topic: Human Rights Ordinance

**<u>COMMITTEE REPORTS</u>:**

**FINANCE COMMITTEE**

1. Ordinance 2018-3, Ordinance to Amend the Village Income Tax Code to Adopt Sections 718.80 through 718.95 of the Ohio Revised Code

**HEALTH, EDUCATION & WELFARE COMMITTEE**

1. Ordinance 2018-4, Ordinance to Combat Discrimination and for the Guarantee of Equality and Inclusion
2. Resolution 2018-4, Supporting Ohio House Bill 160, the Ohio Fairness Act

**POLICE AND FIRE COMMITTEE**

1. Second Reading: Ordinance 2018-1, Authorizing a Contract with Cost Recovery Corp for the Collection and Reimbursement of Certain Public Safety Expenses

**MANAGER'S REPORT**

1. Ordinance 2018-5, Ordinance Adopting and Enacting a Supplement to the Code of Ordinances of Amberley Village
2. Village Manager's Report

**CHIEF'S REPORT**

**MAYOR'S REPORT**

**NEW BUSINESS**

**ADJOURNMENT**

**MINUTES OF THE REGULAR MEETING**
**AMBERLEY VILLAGE COUNCIL**
**MONDAY, JANUARY 8, 2018**

The Council of Amberley Village, Ohio met in regular session at the Amberley Village Municipal Building, 7149 Ridge Road on Monday, January 8, 2018 at 6:30 p.m. Mayor Muething called the meeting to order. The following roll call was taken:

| PRESENT: | ALSO PRESENT: |
|---|---|
| Richard Bardach | Chief Rich Wallace, Police-Fire Department |
| Ed Hattenbach | Nicole Browder, Clerk of Council |
| Elida Kamine | Kevin Frank, Village Solicitor |
| Thomas C. Muething | Scot Lahrmer, Village Manager |
| Ray Warren | Rick Kay, Village Treasurer |
| Natalie Wolf | |

Mayor Muething welcomed everyone to the meeting of the Amberley Village Council. He led those in attendance through the pledge of allegiance.

**MINUTES**
Mayor Muething asked if there were any changes to the December 11, 2017 meeting minutes as distributed. There being none, he stated the minutes were accepted as submitted.

**FINANCE REPORT**
Village Manager Scot Lahrmer presented the November, 2017, Finance Report (a copy of which is attached hereto). Mr. Lahrmer reported a summary of this report and noted tax collections for the month of November totaled $99,407. The total General Fund Revenue for the month of November was $204,819 while expenses equaled $321,066. At the end of November, the unencumbered General Fund balance was $5,799,827. The report was accepted as submitted.

**SWEARING-IN OF SGT. BRANDON GEHRING**
Mayor Muething conducted the swearing-in of Police Officer Brandon Gehring to the rank of Sergeant with the Police-Fire Department. Chief Wallace recognized Gehring's family who was present for the ceremony, his mother Jeaneana Gehring, grandfather John Gehring, grandparents Ralph and Margie Hall, and his wife Lindsey with his son Brayden, and daughter Maci. Lindsey Gehring and Ms. Gehring took part in the pinning of the badge onto Gehring's uniform. Mayor Muething conducted the oath of office and congratulated Gehring on his new role as sergeant.

**STREETS, PUBLIC UTILITIES & SEWERS COMMITTEE**
Mr. Warren reported that the committee met in December and discussed the rate schedule submitted by CT Consultants, formerly CDS Associates. CT Consultants has been providing engineering services for many years to the Village on storm water projects, street improvements, architecture, grants, and public works engineering in general. The upcoming consulting fees for 2018 include an increase on average of 1.8% with a range of 1.2% up to 2.2%. Mr. Warren stated that over the last several years in terms of expenses, the costs have been $68,000 (2014/2015), $87,000 (2016), and $47,000 (through Oct. 2017), generally steady or declining. Mr. Warren moved to approve Resolution 2018-1, Resolution Approving and Adopting Proposal of CT Consultants to Amend its Schedule of Fees. Seconded by Mr. Hattenbach and the motion carried unanimously.

## POLICE AND FIRE COMMITTEE

Ms. Wolf, on behalf of Ms. Conway, reported that the committee met on December 7, 2017 and recommended Ordinance 2018-1 Authorizing a Contract with Cost Recovery for Collection and Reimbursement of Certain Public Safety Expenses. She stated that Amberley is one of many in the county that seek reimbursement from negligent non-resident motorists that require a response from police and fire or rescue units. It was noted that the Village has been recouping such costs for ten years. The Village residents are not charged. Homeowners already pay through taxes for such service. It was clarified that this applied to only non-residents, at-fault for an accident. Ms. Wolf conducted the first reading of Ordinance 2018-1, Authorizing a Contract with Cost Recovery Corp for the Collection and Reimbursement of Certain Public Safety Expenses. She stated the contract and fee schedules were included in the council packet.

## PUBLIC BUILDINGS & PARKS COMMITEE

Mr. Hattenbach, on behalf of Ms. Conway, reported that the committee met on December 27 to review bids for asbestos abatement of the former clubhouse at Amberley Green. Three bids were received, two were over $80,000 and one totaled $61,874. The bid recommendation from the committee was for services from Rainbow Environmental Services in the amount not to exceed $61,874. Mr. Hattenbach moved to approve Resolution 2018-2, Authorizing the Village Manager to Enter into a Contract for Asbestos Removal at Amberley Green Clubhouse. Seconded by Ms. Kamine and the motion carried unanimously.

Ms. Kamine inquired about the timeline of the project. Mr. Lahrmer stated it will begin in February and likely occur over two months. Ms. Kamine asked that the Village communicate in advance with residents regarding the work-related activity. Mr. Lahrmer stated that information would be shared in the newsletter.

Mr. Warren asked if the project was indoor only. Mr. Lahrmer stated that no exterior work is expected at this time; however, a future project will require asbestos to be removed from the roof. There will be trucks and traffic on the property. Mr. Warren noted that the Village did receive two grants from Hamilton County; $10,000 from the Community Development Block Grant Program and $20,000 from the Urban Land Assistance Program, to assist in the cost. It was also noted that the engineer's estimate was almost double the actual cost of the project.

## LAND DEVELOPMENT COMMITTEE

Mayor Muething presented Resolution 2018-3, Authorizing an Easement to Greater Cincinnati Water Works for the water line on the North Site. He stated the water line was installed in the early 2000's and runs from Ridge for service to the maintenance garage, and at that point it was installed because of work on Ronald Reagan Highway. The easement, however, was not put in place which was discovered when doing work on the other easements related to the Mercy Health medical office building. Mayor Muething moved to approve Resolution 2018-3, Authorizing an Easement to GCWW for Water Main on North Site. Seconded by Ms. Wolf and the motion carried unanimously.

## MANAGER'S REPORT

Mr. Lahrmer reported that the 2018 council meeting calendar was shared in the council packet, which has a few dates falling on Jewish holidays. He stated that council can reschedule a meeting date by motion. Mayor Muething moved to reschedule the September 10 regular Village Council meeting to September 13. Seconded by Mr. Hattenbach and the motion carried unanimously.

Mr. Lahrmer reported that the popular drug take back day program is now available 24 hours a day in the Police-Fire Department. Residents can bring pills to the department and drop them off.

No liquids, creams, or empty containers. He encouraged residents to utilize the program as part of the effort to rid homes of unused and unwanted medicines, also an initiative of the Heroin Task Force.

Mr. Lahrmer shared that new holiday package program put on by the Police-Fire Department in an effort to combat “porch pirates” received 116 packages from residents during the holidays. He stated this program helped prevent that kind of activity. He also thanked residents for participating and noted the program would return again next in 2018.

Mr. Warren stated the package program was a great initiative. He asked if this posed a burden on staff, especially if it becomes further publicized. Chief Wallace stated the program worked well and dispatchers can have a wait time. Chief Wallace shared that only one porch theft occurred prior to the program, and none were reported otherwise.

**CHIEF’S REPORT**

Chief Wallace reported that the Police-Fire Department received a grant for light systems on the command vehicles. The light system will mount on top of the vehicles, and can be elevated and rotated to light up a scene. He stated the grant received was in the amount of $23,675 from Firehouse Subs Public Safety Foundation. The grant also included a thermal imaging camera. He stated that the light systems will allow access to better light a scene where the fire truck might not be able to get into because of its size. Chief Wallace stated these items were looked into at a conference three years ago but could not be budgeted due to other items needed. He thanked resident Sandy Pywen and Officer Fritsch for their assistance in obtaining the grant.

**MAYOR’S REPORT**

Mayor Muething reported that in 2017, Village Council met 12 times and held 62 committee meetings, similar to 2016 which had 65 meetings. The storm water board met two times and the Environmental Stewardship Committee met 10 times.

Mayor Muething shared a review of accomplishments from the past year and goals for the upcoming year with focus on the following priorities:

1) Cost discipline. In 2017, this was evidenced very well in the monthly finance committee meetings and residents are invited to attend those meetings to observe this process. Staff will continue the cost discipline in 2018.
2) Police levy. The passage of the police levy with overwhelming support at a reduced rate.
3) Economic Development. Completion of the Mercy Medical Office Building. Next, opportunities for the North Site will continue to be sought. The objective for 2018 will be 2100 Section Road and moving that property forward. He noted it was important to respond proactively to surprises, which are inevitable.
4) High quality services. The Village will focus on providing high quality valued services for our residents. The high valued services are police-fire, maintenance and trash. For 2018, which was also reviewed in 2017, is the need to review and ensure the police-fire department is adequately staffed and equipped. One additional officer was approved in 2016, and dispatch was reviewed in late 2017. Next, the street program is critical in maintaining high quality streets. The left turn signal on Ridge at Ronald Reagan was something very valued by residents and is a big safety addition. The new process for alarm monitoring was approved and will be put in place in 2018. Lastly, the contract with Rumpke for trash and recycling was renewed in 2017.
5) Making Amberley Village attractive to current and future residents. In 2017, improvements were approved for the upper ballfield. Trees were planted in places where others had died

out. The tax increment financing district was put in place for the North Site and will be explored for 2100 Section Road. 2018 objectives including moving forward with plans for the Amberley Green. Also, addressing what we do for maintenance for the Village walking track, since the upper part is deteriorating.

6) Communications. 2017 accomplishments include multiple town meetings, new website, new mechanisms for communications such as social media and videos. 2018 will include town halls and a continued focus on communication.

Mayor Muething also reported that the Environmental Stewardship Committee will hold its first meeting of 2018 on January 27.

Mayor Muething presented Ordinance 2018-2, Authorizing an Addendum to the Village Manager's Employment contract. He stated this would amend the agreement to increase the manager's compensation by three percent retroactive to January 1, 2018, and includes a one-time merit bonus of $1,500.

Mayor Muething moved to waive the three readings of Ordinance 2018-2, Authorizing an Addendum to the Village Manager's Employment. Seconded by Ms. Wolf and the roll call showed the following vote:

| | | |
|---|---|---|
| AYE: | Bardach, Hattenbach, Kamine, Muething, Warren, Wolf | (6) |
| NAY: | | (0) |

Mayor Muething moved to approve Ordinance 2018-2. Seconded by Ms. Wolf and the roll call showed the following vote:

| | | |
|---|---|---|
| AYE: | Bardach, Hattenbach, Kamine, Muething, Warren, Wolf | (6) |
| NAY: | | (0) |

Mayor Muething moved to adopt Ordinance 2018-2 as an emergency measure to timely effect a retroactive change in the Manager's compensation and to ensure the continued efficient operations of the Village. Seconded by Mr. Hattenbach and the roll call showed the following vote:

| | | |
|---|---|---|
| AYE: | Bardach, Hattenbach, Kamine, Muething, Warren, Wolf | (6) |
| NAY: | | (0) |

**NEW BUSINESS**

Mr. Hattenbach reported regarding the suit against House Bill 49 and commented there have been hearings in Franklin County Common Pleas. He stated that a stay was issued for adoption of the tax changes for those municipalities, like Amberley, that were participants of the suit. Non-participating municipalities will have to follow the requirements to adopt the changes by the end of January.

There being no further business, the Mayor adjourned the meeting.

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Nicole Browder, Clerk of Council

Mayor Thomas C. Muething

**TO:** Village Council

**FROM:** Scot F. Lahrmer, Village Manager

**DATE:** February 7, 2018

**RE:** Finance Report for December, 2017

The UAN report has been included in your packet. Some of the highlights from the General Fund have been summarized and described below:

## General Fund Revenue

**Earnings Tax**

Earnings Tax collections for the month of December totaled $387,268. This is up 72% from December 2016's collection of $225,161. The total amount received for earnings tax for 2017 was $2,737,955. The earnings tax collection estimate for 2017 was $3,000,000. The Village collected 91.27% of the estimate. Earnings tax continues to be the Village's primary revenue source. This chart shows how the earnings tax has tracked since 2008 and also reflects the amount collected year to date for each of the last 10 years.

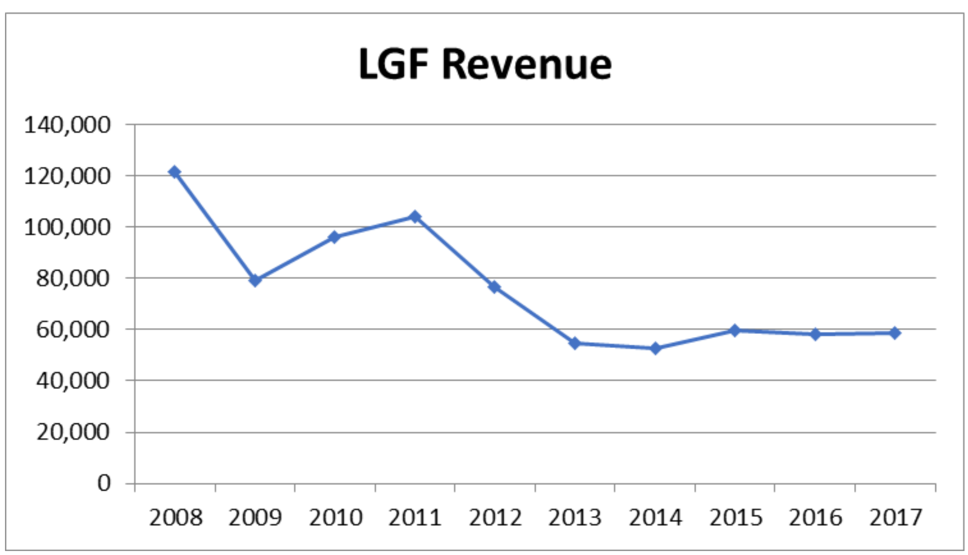

| | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 |
|---|---|---|---|---|---|---|---|---|---|---|
| Revenues | 2,396,270 | 2,069,335 | 2,413,835 | 2,225,487 | 2,665,946 | 2,614,329 | 3,034,504 | 2,707,304 | 3,569,790 | 2,737,955 |

**Property Tax**

The Village received no real estate tax distribution in December.

**Local Government Fund**

The Local Government Fund netted $5,111 for December. The graph highlights the LGF Revenue for the years 2006-December 2017. The projection for 2017 was $57,282. Actual amount received for the year was $58,886.

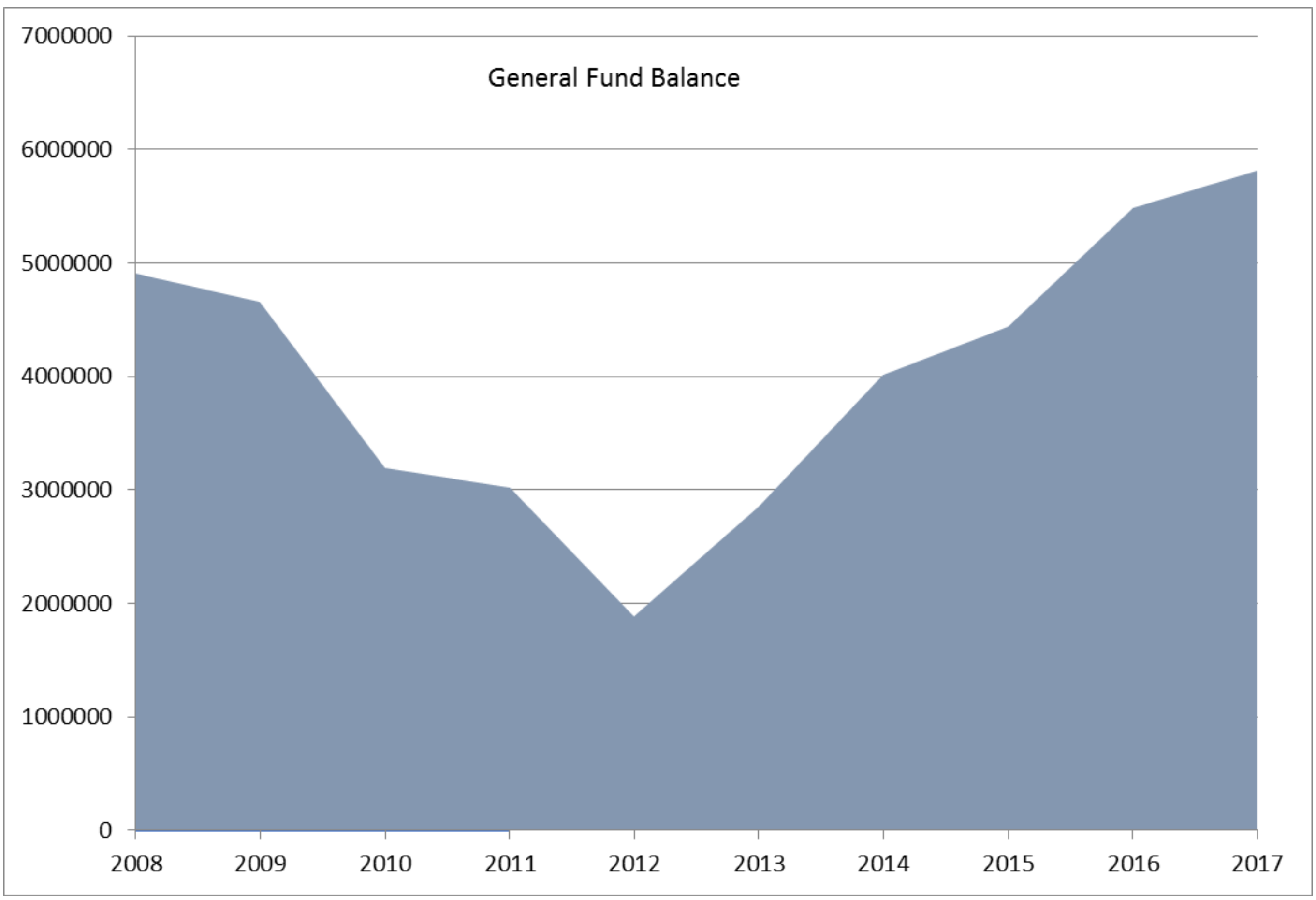


## **General Fund Summary**

Revenue for the month of December totaled $458,845.

| | | |
|---|---|---|
| 2017 Earnings Tax Estimate: | $3,000,000 | |
| Earnings Tax Collected (as of 12/31/17) | $2,737,955 | 91.27% collected |
| | | |
| 2017 Revenue Estimate: | $4,814,192 | |
| Revenue Collected (as of 12/31/17) | $4,809,544 | 99.9% collected |
| | | |
| Expenses for December totaled: | $ 617,110 | |
| | | |
| 2017 Budget: | $4,739,500 | |
| Expenditures (as of 12/31/17) | $4,597,038 | 96.99% spent |

The unencumbered General Fund balance as of the end of December is $5,814,450.




If you have any questions, please let me know.

# Earnings Tax Collection

| | |
|---|---|
| 2007 | $2,320,528 |
| 2008 | 2,396,270 |
| 2009 | 2,069,370 |
| 2010 | 2,413,835 |
| 2011 | 2,225,477 |
| 2012 | 2,665,946 |
| 2013 | 2,614,329 |
| 2014 | 3,034,504 |
| 2015 | 2,707,304 |
| 2016 | 3,569,790 |
| 2017 | 2,737,953 |

# Property Tax Collection

| | |
|---|---|
| 2007 | $1,103,105 |
| 2008 | 1,062,654 |
| 2009 | 1,057,862 |
| 2010 | 1,029,815 |
| 2011 | 1,031,939 |
| 2012 | 976,281 |
| 2013 | 942,644 |
| 2014 | 966,407 |
| 2015 | 961,147 |
| 2016 | 954,420 |
| 2017 | 953,552 |

# General Fund Balance

| Year | Balance as of December 31 |
|---|---|
| 2007 | $6,849,286 |
| 2008 | 4,910,762 |
| 2009 | 4,656,641 |
| 2010 | 3,195,750 |
| 2011 | 3,025,093 |
| 2012 | 1,881,984 |
| 2013 | 2,857,828 |
| 2014 | 4,011,668 |
| 2015 | 4,439,205 |
| 2016 | 5,482,186 |
| 2017 | 5,814,450 |

# Revenue Status

By Fund Then Revenue

As Of 12/31/2017

Fund: 1000 General

| Account Code | Account Name | Final Budget | Revenue | Budget Balance | YTD % Received |
|---|---|---|---|---|---|
| 1000-110-0000 | General Property Tax - Real Estate | $939,608.00 | $953,552.43 | -$13,944.43 | 101.484% |
| 1000-120-0000 | Tangible Personal Property Tax | $0.00 | $0.00 | $0.00 | 0.000% |
| 1000-130-0000 | Municipal Income Tax | $3,000,000.00 | $2,737,955.62 | $262,044.38 | 91.265% |
| | Property and Other Local Taxes Sub-Total: | $3,939,608.00 | $3,691,508.05 | $248,099.95 | 93.702% |
| 1000-211-0000 | Local Government Distribution | $57,282.64 | $58,886.87 | -$1,604.23 | 102.801% |
| 1000-224-0000 | Liquor and Beer Permit Fees | $1,000.00 | $784.00 | $216.00 | 78.400% |
| 1000-231-0000 | Property Tax Allocation | $144,452.00 | $147,214.87 | -$2,762.87 | 101.913% |
| 1000-290-0000 | Other - State Shared Taxes and Permits | $15,000.00 | $2,509.01 | $12,490.99 | 16.727% |
| 1000-290-0011 | Other - State Shared Taxes and Permits{JEDZ} | $115,500.00 | $119,812.58 | -$4,312.58 | 103.734% |
| | State Shared Taxes and Permits Sub-Total: | $333,234.64 | $329,207.33 | $4,027.31 | 98.791% |
| 1000-390-0000 | Other - Special Assessments | $0.00 | $0.00 | $0.00 | 0.000% |
| 1000-390-0071 | Other - Special Assessments{Property Maintenance} | $0.00 | $0.00 | $0.00 | 0.000% |
| | Special Assessments Sub-Total: | $0.00 | $0.00 | $0.00 | 0.000% |
| 1000-411-0000 | Federal - Restricted | $0.00 | $4,040.00 | -$4,040.00 | 0.000% |
| 1000-422-0000 | State - Restricted | $0.00 | $5,259.60 | -$5,259.60 | 0.000% |
| 1000-422-0021 | State - Restricted{OAC 109:2-18-04 TRAINING} | $0.00 | $3,520.00 | -$3,520.00 | 0.000% |
| 1000-422-0022 | State - Restricted{FIRE TRAINING} | $0.00 | $0.00 | $0.00 | 0.000% |
| 1000-422-0041 | State - Restricted{K-9} | $0.00 | $0.00 | $0.00 | 0.000% |
| 1000-440-0041 | Grants or Aid (Non-Federal and Non-State){K-9} | $0.00 | $0.00 | $0.00 | 0.000% |
| 1000-490-0000 | Other - Intergovernmental | $15,000.00 | $16,933.19 | -$1,933.19 | 112.888% |
| 1000-490-0015 | Other - Intergovernmental{HTF COMMANDER} | $0.00 | $20,230.43 | -$20,230.43 | 0.000% |
| | Intergovernmental Sub-Total: | $15,000.00 | $49,983.22 | -$34,983.22 | 333.221% |
| 1000-512-0000 | Contracts for Police Protection | $4,000.00 | $8,797.48 | -$4,797.48 | 219.937% |
| 1000-514-0000 | Garbage and Trash | $198,900.00 | $212,915.79 | -$14,015.79 | 107.047% |
| 1000-523-0000 | Recreation Entry Fees | $1,500.00 | $3,697.00 | -$2,197.00 | 246.467% |
| 1000-529-0000 | Other - Cultural and Recreational Programs | $1,800.00 | $1,475.00 | $325.00 | 81.944% |
| 1000-541-0000 | Consumer Rent | $90,000.00 | $90,459.12 | -$459.12 | 100.510% |

# Revenue Status

By Fund Then Revenue

As Of 12/31/2017

Fund: 1000 General

| Account Code | Account Name | Final Budget | Revenue | Budget Balance | YTD % Received |
|---|---|---|---|---|---|
| 1000-541-0025 | Consumer Rent{Mercy Land Lease} | $0.00 | $3,125.00 | -$3,125.00 | 0.000% |
| 1000-590-0000 | Other - Charges for Services | $4,000.00 | $2,519.90 | $1,480.10 | 62.998% |
| | Charges for Services Sub-Total: | $300,200.00 | $322,989.29 | -$22,789.29 | 107.591% |
| 1000-612-0000 | Court Fines | $68,250.00 | $85,967.00 | -$17,717.00 | 125.959% |
| 1000-612-0051 | Court Fines{MAYOR'S COURT CREDIT CARD FEES} | $0.00 | $726.00 | -$726.00 | 0.000% |
| 1000-619-0000 | Other - Fines and Forfeitures | $100.00 | $245.00 | -$145.00 | 245.000% |
| 1000-624-0000 | Street Opening | $0.00 | $0.00 | $0.00 | 0.000% |
| 1000-625-0000 | Cable Franchise Fees | $56,000.00 | $56,424.40 | -$424.40 | 100.758% |
| 1000-629-0000 | Other - Licenses and Permits | $58,800.00 | $53,373.00 | $5,427.00 | 90.770% |
| | Fines, Licenses and Permits Sub-Total: | $183,150.00 | $196,735.40 | -$13,585.40 | 107.418% |
| 1000-701-0000 | Interest | $40,000.00 | $55,662.74 | -$15,662.74 | 139.157% |
| | Earnings on Investments Sub-Total: | $40,000.00 | $55,662.74 | -$15,662.74 | 139.157% |
| 1000-820-0000 | Contributions and Donations | $0.00 | $250.00 | -$250.00 | 0.000% |
| 1000-820-0023 | Contributions and Donations{HC DIVE TEAM} | $0.00 | $75,000.00 | -$75,000.00 | 0.000% |
| 1000-820-0041 | Contributions and Donations{K-9} | $0.00 | $600.00 | -$600.00 | 0.000% |
| 1000-892-0000 | Other - Miscellaneous Non-Operating | $3,000.00 | $73,104.32 | -$70,104.32 | 2436.811% |
| | Miscellaneous Sub-Total: | $3,000.00 | $148,954.32 | -$145,954.32 | 4965.144% |
| 1000-931-0000 | Transfers - In | $0.00 | $0.00 | $0.00 | 0.000% |
| 1000-961-0000 | Sale of Fixed Assets | $0.00 | $3,990.86 | -$3,990.86 | 0.000% |
| 1000-981-0000 | Special Items | $0.00 | $4,900.00 | -$4,900.00 | 0.000% |
| 1000-982-0000 | Extraordinary Items | $0.00 | $5,613.37 | -$5,613.37 | 0.000% |
| 1000-999-0000 | Other - Other Financing Sources | $0.00 | $0.00 | $0.00 | 0.000% |
| | Other Financing Sources Sub-Total: | $0.00 | $14,504.23 | -$14,504.23 | 0.000% |
| | Fund 1000 Sub-Total: | $4,814,192.64 | $4,809,544.58 | $4,648.06 | 99.903% |
| | Report Total: | $4,814,192.64 | $4,809,544.58 | $4,648.06 | 99.903% |

AMBERLEY VILLAGE, HAMILTON COUNTY

# Fund Summary

December 2017

| Fund # | Fund Name | Starting Fund Balance | Month To Date Revenue | Year To Date Revenue | Month To Date Expenditures | Year To Date Expenditures | Ending Fund Balance | Current Reserve for Encumbrance | Unencumbered Fund Balance |
|---|---|---|---|---|---|---|---|---|---|
| 1000 | General | $6,098,051.42 | $458,845.81 | $4,809,544.58 | $617,110.03 | $4,597,038.97 | $5,939,787.20 | $125,336.99 | $5,814,450.21 |
| 2011 | Street Construction, Maint. and Repair | $441,610.84 | $86,079.28 | $444,428.48 | $0.00 | $700,974.44 | $527,690.12 | $0.00 | $527,690.12 |
| 2051 | Federal Grant | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| 2091 | Law Enforcement Trust | $24,914.49 | $627.00 | $23,241.00 | $1,375.39 | $13,998.95 | $24,166.10 | $0.00 | $24,166.10 |
| 2101 | Permissive Motor Vehicle License Tax | $81,253.27 | $2,913.38 | $30,082.98 | $359.00 | $4,867.30 | $83,807.65 | $0.00 | $83,807.65 |
| 2131 | Police Disability and Pension | $801.39 | $0.00 | $49,289.44 | $0.00 | $74,467.00 | $801.39 | $0.00 | $801.39 |
| 2901 | MAYOR'S COURT COMPUTER FUND | $10,442.60 | $510.00 | $9,230.00 | $284.95 | $8,947.15 | $10,667.65 | $0.00 | $10,667.65 |
| 2902 | POLICE LEVY FUND | $110,718.21 | $14.62 | $1,645,399.40 | $109,196.98 | $1,704,712.14 | $1,535.85 | $0.00 | $1,535.85 |
| 2903 | PSAP 911 FUND | $18,641.48 | $1,493.87 | $22,408.91 | $1,000.00 | $18,563.76 | $19,135.35 | $0.00 | $19,135.35 |
| 2904 | EMPLOYEE SEVERANCE FUND | $135,177.81 | $0.00 | $40,000.00 | $0.00 | $0.00 | $135,177.81 | $0.00 | $135,177.81 |
| 2905 | WE THRIVE GRANT FUND | $3,475.71 | $0.00 | $0.00 | $0.00 | $311.52 | $3,475.71 | $0.00 | $3,475.71 |
| 2906 | NATURE WORKS GRANT | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| 3101 | Bond Retirement | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| 4901 | CAPITAL PROJECTS | $231,527.21 | $0.00 | $150,000.00 | $18,059.14 | $129,876.51 | $213,468.07 | $26,793.00 | $186,675.07 |
| 4902 | Capital Projects-PUBLIC FACILITIES | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| 4903 | Capital Projects-VILLAGE LAND | $1,204.12 | $0.00 | $0.00 | $0.00 | $0.00 | $1,204.12 | $0.00 | $1,204.12 |
| 5901 | STORM WATER UTILITY | $311,224.62 | $4,322.55 | $234,260.65 | $20,062.76 | $417,650.24 | $295,484.41 | $0.00 | $295,484.41 |
| 9101 | Unclaimed Monies | $14,957.58 | $309.75 | $309.75 | $0.00 | $0.00 | $15,267.33 | $0.00 | $15,267.33 |
| 9901 | MAYOR'S COURT Agency | $6,060.52 | $8,834.00 | $142,581.00 | $8,798.00 | $144,821.00 | $6,096.52 | $0.00 | $6,096.52 |
| 9902 | EMPLOYEES HEALTH INSURANCE Agency | $0.00 | $4,634.66 | $56,700.15 | $4,634.66 | $56,700.15 | $0.00 | $0.00 | $0.00 |
| 9903 | VALLEY BAND ESCROW | $23,417.42 | $0.00 | $0.00 | $0.00 | $1,671.02 | $23,417.42 | $0.00 | $23,417.42 |
| 9904 | Kenwood SWJEDZ Agency | $48,619.34 | $66,648.79 | $1,044,224.73 | $42.95 | $1,041,115.32 | $115,225.18 | $0.00 | $115,225.18 |
| 9905 | Kenwood SWJEDZ Escrow Agency | $18,311.54 | $0.00 | $20,822.27 | $10,992.27 | $15,337.00 | $7,319.27 | $0.00 | $7,319.27 |
| 9906 | Kenwood SWJEDZ Long-Term Maint. Agency | $7,500.00 | $0.00 | $9,045.21 | $0.00 | $7,394.00 | $7,500.00 | $0.00 | $7,500.00 |
| | Report Total: | $7,587,909.57 | $635,233.71 | $8,731,568.55 | $791,916.13 | $8,938,446.47 | $7,431,227.15 | $152,129.99 | $7,279,097.16 |

Report reflects selected information.

| | Reserved for Encumbrance 12/31 Less Adjustment | Final Appropriation | Total Appropriations | Month To Date Expenditures | Year to Date Expenditures | Current Reserve for Encumbrance | Unencumbered Balance | YTD % Expenditures |
|---|---|---|---|---|---|---|---|---|
| 1000 - General | | | | | | | | |
| Security of Persons and Property | | | | | | | | |
| Police Enforcement | | | | | | | | |
| Personal Services | $8,650.78 | $636,869.84 | $645,520.62 | $85,700.23 | $595,773.34 | $3,525.00 | $46,222.28 | 92.293% |
| Employee Fringe Benefits | $0.00 | $275,956.16 | $275,956.16 | $63,957.96 | $264,700.59 | $0.00 | $11,255.57 | 95.921% |
| Contractual Services | $188.00 | $160,086.34 | $160,274.34 | $41,975.03 | $150,988.26 | $3,564.22 | $5,721.86 | 94.206% |
| Supplies and Materials | $4,829.51 | $106,217.66 | $111,047.17 | $10,398.27 | $109,361.77 | $1,243.17 | $442.23 | 98.482% |
| Capital Outlay | $0.00 | $196,738.00 | $196,738.00 | $33,838.00 | $184,756.03 | $11,800.00 | $181.97 | 93.910% |
| Total Police Enforcement | $13,668.29 | $1,375,868.00 | $1,389,536.29 | $235,869.49 | $1,305,579.99 | $20,132.39 | $63,823.91 | |
| Fire Fighting, Prevention and Inspection | | | | | | | | |
| Personal Services | $1,989.92 | $202,260.30 | $204,250.22 | $18,931.39 | $204,247.33 | $0.00 | $2.89 | 99.999% |
| Employee Fringe Benefits | $0.00 | $49,472.70 | $49,472.70 | $5,338.09 | $45,664.65 | $0.00 | $3,808.05 | 92.303% |
| Contractual Services | $500.00 | $47,664.05 | $48,164.05 | $7,406.19 | $40,300.63 | $4,654.84 | $3,208.58 | 83.674% |
| Supplies and Materials | $0.00 | $45,239.95 | $45,239.95 | $7,344.10 | $42,539.57 | $318.00 | $2,382.38 | 94.031% |
| Capital Outlay | $0.00 | $12,300.00 | $12,300.00 | $0.00 | $12,300.00 | $0.00 | $0.00 | 100.000% |
| Total Fire Fighting, Prevention and Inspection | $2,489.92 | $356,937.00 | $359,426.92 | $39,019.77 | $345,052.18 | $4,972.84 | $9,401.90 | |
| Total Security of Persons and Property | $16,158.21 | $1,732,805.00 | $1,748,963.21 | $274,889.26 | $1,650,632.17 | $25,105.23 | $73,225.81 | |
| Public Health Services | | | | | | | | |
| Payment to County Health District | | | | | | | | |
| Contractual Services | $0.00 | $10,671.00 | $10,671.00 | $0.00 | $10,670.75 | $0.00 | $0.25 | 99.998% |
| Total Payment to County Health District | $0.00 | $10,671.00 | $10,671.00 | $0.00 | $10,670.75 | $0.00 | $0.25 | |
| Other Public Health Services | | | | | | | | |
| Contractual Services | $0.00 | $144,200.00 | $144,200.00 | $36,050.00 | $144,200.00 | $0.00 | $0.00 | 100.000% |
| Total Other Public Health Services | $0.00 | $144,200.00 | $144,200.00 | $36,050.00 | $144,200.00 | $0.00 | $0.00 | |
| Total Public Health Services | $0.00 | $154,871.00 | $154,871.00 | $36,050.00 | $154,870.75 | $0.00 | $0.25 | |
| Basic Utility Services | | | | | | | | |
| Waste Collection - Refuse Collection and Disp | | | | | | | | |
| Contractual Services | $0.00 | $199,053.00 | $199,053.00 | $32,456.23 | $194,298.18 | $0.00 | $4,754.82 | 97.611% |
| Total Waste Collection - Refuse Collection and Disp | $0.00 | $199,053.00 | $199,053.00 | $32,456.23 | $194,298.18 | $0.00 | $4,754.82 | |
| Total Basic Utility Services | $0.00 | $199,053.00 | $199,053.00 | $32,456.23 | $194,298.18 | $0.00 | $4,754.82 | |
| Transportation | | | | | | | | |
| Other Transportation | | | | | | | | |
| Personal Services | $3,501.82 | $405,003.43 | $408,505.25 | $42,145.88 | $393,934.92 | $450.00 | $14,120.33 | 96.433% |
| Employee Fringe Benefits | $0.00 | $169,400.53 | $169,400.53 | $18,448.02 | $168,243.50 | $0.00 | $1,157.03 | 99.317% |
| Contractual Services | $0.00 | $105,763.49 | $105,763.49 | $19,697.31 | $80,566.59 | $1,675.27 | $23,521.63 | 76.176% |
| Supplies and Materials | $3,490.90 | $192,962.59 | $196,453.49 | $14,511.82 | $149,764.35 | $26,653.62 | $20,035.52 | 76.234% |
| Capital Outlay | $1,305.00 | $16,400.00 | $17,705.00 | $0.00 | $14,960.69 | $0.00 | $2,744.31 | 84.500% |
| Total Other Transportation | $8,297.72 | $889,530.04 | $897,827.76 | $94,803.03 | $807,470.05 | $28,778.89 | $61,578.82 | |
| Total Transportation | $8,297.72 | $889,530.04 | $897,827.76 | $94,803.03 | $807,470.05 | $28,778.89 | $61,578.82 | |
| General Government | | | | | | | | |
| Mayor and Administrative Offices | | | | | | | | |
| Personal Services | $2,514.92 | $334,714.42 | $337,229.34 | $29,528.55 | $324,913.70 | $750.00 | $11,565.64 | 96.348% |
| Employee Fringe Benefits | $0.00 | $96,069.60 | $96,069.60 | $10,037.20 | $95,032.51 | $0.00 | $1,037.09 | 98.920% |
| Contractual Services | $0.00 | $96,584.00 | $96,584.00 | $9,987.47 | $75,087.37 | $17,526.44 | $3,970.19 | 77.743% |

| | Reserved for Encumbrance 12/31 Less Adjustment | Final Appropriation | Total Appropriations | Month To Date Expenditures | Year to Date Expenditures | Current Reserve for Encumbrance | Unencumbered Balance | YTD % Expenditures |
|---|---|---|---|---|---|---|---|---|
| Supplies and Materials | $23.86 | $4,515.00 | $4,538.86 | $68.32 | $3,032.29 | $248.85 | $1,257.72 | 66.807% |
| Total Mayor and Administrative Offices | $2,538.78 | $531,883.02 | $534,421.80 | $49,621.54 | $498,065.87 | $18,525.29 | $17,830.64 | |
| Legislative Activities | | | | | | | | |
| Personal Services | $50.00 | $10,800.00 | $10,850.00 | $986.00 | $10,650.00 | $0.00 | $200.00 | 98.157% |
| Employee Fringe Benefits | $0.00 | $2,735.00 | $2,735.00 | $148.40 | $1,171.80 | $0.00 | $1,563.20 | 42.845% |
| Contractual Services | $0.00 | $58,870.00 | $58,870.00 | $6,362.44 | $42,628.38 | $10,270.00 | $5,971.62 | 72.411% |
| Supplies and Materials | $0.00 | $1,250.00 | $1,250.00 | $0.00 | $1,250.00 | $0.00 | $0.00 | 100.000% |
| Other | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | 0.000% |
| Total Legislative Activities | $50.00 | $73,655.00 | $73,705.00 | $7,496.84 | $55,700.18 | $10,270.00 | $7,734.82 | |
| Mayor's Court | | | | | | | | |
| Contractual Services | $1,300.00 | $21,218.00 | $22,518.00 | $2,600.00 | $19,460.00 | $0.00 | $3,058.00 | 86.420% |
| Supplies and Materials | $0.00 | $500.00 | $500.00 | $0.00 | $0.00 | $0.00 | $500.00 | 0.000% |
| Total Mayor's Court | $1,300.00 | $21,718.00 | $23,018.00 | $2,600.00 | $19,460.00 | $0.00 | $3,558.00 | |
| Clerk - Treasurer | | | | | | | | |
| Personal Services | $12.50 | $1,500.00 | $1,512.50 | $142.50 | $1,512.50 | $0.00 | $0.00 | 100.000% |
| Employee Fringe Benefits | $0.00 | $279.50 | $279.50 | $36.81 | $273.69 | $0.00 | $5.81 | 97.921% |
| Contractual Services | $0.00 | $1,273.00 | $1,273.00 | $1,073.00 | $1,273.00 | $0.00 | $0.00 | 100.000% |
| Total Clerk - Treasurer | $12.50 | $3,052.50 | $3,065.00 | $1,252.31 | $3,059.19 | $0.00 | $5.81 | |
| Lands and Buildings | | | | | | | | |
| Personal Services | $257.43 | $65,380.94 | $65,638.37 | $3,140.15 | $65,462.81 | $0.00 | $175.56 | 99.733% |
| Employee Fringe Benefits | $0.00 | $11,671.97 | $11,671.97 | $742.40 | $11,150.19 | $0.00 | $521.78 | 95.530% |
| Contractual Services | $8,205.38 | $239,702.00 | $247,907.38 | $38,297.19 | $209,938.70 | $12,530.04 | $25,438.64 | 84.684% |
| Supplies and Materials | $700.00 | $78,595.25 | $79,295.25 | $5,770.93 | $65,447.01 | $1,186.25 | $12,661.99 | 82.536% |
| Capital Outlay | $0.00 | $27,000.00 | $27,000.00 | $0.00 | $9,838.97 | $16,657.81 | $503.22 | 36.441% |
| Total Lands and Buildings | $9,162.81 | $422,350.16 | $431,512.97 | $47,950.67 | $361,837.68 | $30,374.10 | $39,301.19 | |
| Boards and Commissions | | | | | | | | |
| Personal Services | $6.68 | $800.00 | $806.68 | $75.96 | $806.68 | $0.00 | $0.00 | 100.000% |
| Employee Fringe Benefits | $0.00 | $133.16 | $133.16 | $19.60 | $132.68 | $0.00 | $0.48 | 99.640% |
| Total Boards and Commissions | $6.68 | $933.16 | $939.84 | $95.56 | $939.36 | $0.00 | $0.48 | |
| Solicitor | | | | | | | | |
| Contractual Services | $24,289.76 | $75,000.00 | $99,289.76 | $3,923.30 | $62,452.41 | $11,837.35 | $25,000.00 | 62.899% |
| Total Solicitor | $24,289.76 | $75,000.00 | $99,289.76 | $3,923.30 | $62,452.41 | $11,837.35 | $25,000.00 | |
| Income Tax Administration | | | | | | | | |
| Personal Services | $364.96 | $58,800.00 | $59,164.96 | $5,068.94 | $57,000.55 | $250.00 | $1,914.41 | 96.342% |
| Employee Fringe Benefits | $0.00 | $25,691.00 | $25,691.00 | $2,360.80 | $25,292.66 | $0.00 | $398.34 | 98.449% |
| Contractual Services | $0.00 | $13,920.00 | $13,920.00 | $4,226.89 | $11,335.76 | $0.00 | $2,584.24 | 81.435% |
| Supplies and Materials | $0.00 | $1,440.00 | $1,440.00 | $0.00 | $1,208.62 | $196.13 | $35.25 | 83.932% |
| Total Income Tax Administration | $364.96 | $99,851.00 | $100,215.96 | $11,656.63 | $94,837.59 | $446.13 | $4,932.24 | |
| Tax Refunds | | | | | | | | |
| Other | $0.00 | $117,500.00 | $117,500.00 | $54,004.91 | $116,255.05 | $0.00 | $1,244.95 | 98.940% |
| Total Tax Refunds | $0.00 | $117,500.00 | $117,500.00 | $54,004.91 | $116,255.05 | $0.00 | $1,244.95 | |
| Other General Government | | | | | | | | |
| Employee Fringe Benefits | $0.00 | $75.00 | $75.00 | $0.00 | $0.00 | $0.00 | $75.00 | 0.000% |
| Supplies and Materials | $0.00 | $1,050.00 | $1,050.00 | $0.00 | $1,041.80 | $0.00 | $8.20 | 99.219% |

| | Reserved for Encumbrance 12/31 Less Adjustment | Final Appropriation | Total Appropriations | Month To Date Expenditures | Year to Date Expenditures | Current Reserve for Encumbrance | Unencumbered Balance | YTD % Expenditures |
|---|---|---|---|---|---|---|---|---|
| Other | $0.00 | $250.00 | $250.00 | $0.00 | $195.57 | $0.00 | $54.43 | 78.228% |
| Total Other General Government | $0.00 | $1,375.00 | $1,375.00 | $0.00 | $1,237.37 | $0.00 | $137.63 | |
| Total General Government | $37,725.49 | $1,347,317.84 | $1,385,043.33 | $178,601.76 | $1,213,844.70 | $71,452.87 | $99,745.76 | |
| Other Financing Uses | | | | | | | | |
| Transfers - Out | $0.00 | $390,309.75 | $390,309.75 | $309.75 | $390,309.75 | $0.00 | $0.00 | 100.000% |
| Contingencies | $0.00 | $20,000.00 | $20,000.00 | $0.00 | $0.00 | $0.00 | $20,000.00 | 0.000% |
| Other - Other Financing Uses | $180,000.00 | $5,613.37 | $185,613.37 | $0.00 | $185,613.37 | $0.00 | $0.00 | 100.000% |
| Total Other Financing Uses | $180,000.00 | $415,923.12 | $595,923.12 | $309.75 | $575,923.12 | $0.00 | $20,000.00 | |
| Total 1000 - General | $242,181.42 | $4,739,500.00 | $4,981,681.42 | $617,110.03 | $4,597,038.97 | $125,336.99 | $259,305.46 | |
| 2011 - Street Construction, Maint. and Repair | | | | | | | | |
| Transportation | | | | | | | | |
| Other Transportation | | | | | | | | |
| Contractual Services | $1,420.13 | $80,000.00 | $81,420.13 | $0.00 | $21,420.13 | $0.00 | $60,000.00 | 26.308% |
| Capital Outlay | $410,019.35 | $582,146.00 | $992,165.35 | $0.00 | $679,554.31 | $0.00 | $312,611.04 | 68.492% |
| Total Other Transportation | $411,439.48 | $662,146.00 | $1,073,585.48 | $0.00 | $700,974.44 | $0.00 | $372,611.04 | |
| Total Transportation | $411,439.48 | $662,146.00 | $1,073,585.48 | $0.00 | $700,974.44 | $0.00 | $372,611.04 | |
| Total 2011 - Street Construction, Maint. and Repair | $411,439.48 | $662,146.00 | $1,073,585.48 | $0.00 | $700,974.44 | $0.00 | $372,611.04 | |
| 2051 - Federal Grant | | | | | | | | |
| Community Environment | | | | | | | | |
| Other Community Environment | | | | | | | | |
| Other | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | 0.000% |
| Total Other Community Environment | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | |
| Total Community Environment | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | |
| Total 2051 - Federal Grant | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | |
| 2091 - Law Enforcement Trust | | | | | | | | |
| Security of Persons and Property | | | | | | | | |
| Police Enforcement | | | | | | | | |
| Contractual Services | $0.00 | $500.00 | $500.00 | $0.00 | $0.00 | $0.00 | $500.00 | 0.000% |
| Other | $0.00 | $17,511.00 | $17,511.00 | $1,375.39 | $13,998.95 | $0.00 | $3,512.05 | 79.944% |
| Total Police Enforcement | $0.00 | $18,011.00 | $18,011.00 | $1,375.39 | $13,998.95 | $0.00 | $4,012.05 | |
| Total Security of Persons and Property | $0.00 | $18,011.00 | $18,011.00 | $1,375.39 | $13,998.95 | $0.00 | $4,012.05 | |
| Total 2091 - Law Enforcement Trust | $0.00 | $18,011.00 | $18,011.00 | $1,375.39 | $13,998.95 | $0.00 | $4,012.05 | |
| 2101 - Permissive Motor Vehicle License Tax | | | | | | | | |
| Transportation | | | | | | | | |
| Other Transportation | | | | | | | | |
| Contractual Services | $0.00 | $10,000.00 | $10,000.00 | $359.00 | $4,867.30 | $0.00 | $5,132.70 | 48.673% |
| Capital Outlay | $0.00 | $71,846.00 | $71,846.00 | $0.00 | $0.00 | $0.00 | $71,846.00 | 0.000% |
| Total Other Transportation | $0.00 | $81,846.00 | $81,846.00 | $359.00 | $4,867.30 | $0.00 | $76,978.70 | |

| | Reserved for Encumbrance 12/31 Less Adjustment | Final Appropriation | Total Appropriations | Month To Date Expenditures | Year to Date Expenditures | Current Reserve for Encumbrance | Unencumbered Balance | YTD % Expenditures |
|---|---|---|---|---|---|---|---|---|
| Total Transportation | $0.00 | $81,846.00 | $81,846.00 | $359.00 | $4,867.30 | $0.00 | $76,978.70 | |
| Total 2101 - Permissive Motor Vehicle License Tax | $0.00 | $81,846.00 | $81,846.00 | $359.00 | $4,867.30 | $0.00 | $76,978.70 | |
| 2131 - Police Disability and Pension | | | | | | | | |
| Security of Persons and Property | | | | | | | | |
| Police Enforcement | | | | | | | | |
| Personal Services | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | 0.000% |
| Employee Fringe Benefits | $0.00 | $73,917.00 | $73,917.00 | $0.00 | $73,917.00 | $0.00 | $0.00 | 100.000% |
| Total Police Enforcement | $0.00 | $73,917.00 | $73,917.00 | $0.00 | $73,917.00 | $0.00 | $0.00 | |
| Total Security of Persons and Property | $0.00 | $73,917.00 | $73,917.00 | $0.00 | $73,917.00 | $0.00 | $0.00 | |
| General Government | | | | | | | | |
| Auditor of State Fees | | | | | | | | |
| Contractual Services | $0.00 | $600.00 | $600.00 | $0.00 | $550.00 | $0.00 | $50.00 | 91.667% |
| Total Auditor of State Fees | $0.00 | $600.00 | $600.00 | $0.00 | $550.00 | $0.00 | $50.00 | |
| Total General Government | $0.00 | $600.00 | $600.00 | $0.00 | $550.00 | $0.00 | $50.00 | |
| Total 2131 - Police Disability and Pension | $0.00 | $74,517.00 | $74,517.00 | $0.00 | $74,467.00 | $0.00 | $50.00 | |
| 2901 - MAYOR'S COURT COMPUTER FUND | | | | | | | | |
| Security of Persons and Property | | | | | | | | |
| Police Enforcement | | | | | | | | |
| Supplies and Materials | $0.00 | $3,400.00 | $3,400.00 | $284.95 | $2,987.18 | $0.00 | $412.82 | 87.858% |
| Capital Outlay | $2,149.00 | $11,196.00 | $13,345.00 | $0.00 | $5,959.97 | $0.00 | $7,385.03 | 44.661% |
| Total Police Enforcement | $2,149.00 | $14,596.00 | $16,745.00 | $284.95 | $8,947.15 | $0.00 | $7,797.85 | |
| Total Security of Persons and Property | $2,149.00 | $14,596.00 | $16,745.00 | $284.95 | $8,947.15 | $0.00 | $7,797.85 | |
| Total 2901 - MAYOR'S COURT COMPUTER FUND | $2,149.00 | $14,596.00 | $16,745.00 | $284.95 | $8,947.15 | $0.00 | $7,797.85 | |
| 2902 - POLICE LEVY FUND | | | | | | | | |
| Security of Persons and Property | | | | | | | | |
| Police Enforcement | | | | | | | | |
| Personal Services | $7,735.67 | $1,324,211.52 | $1,331,947.19 | $94,774.86 | $1,331,947.19 | $0.00 | $0.00 | 100.000% |
| Employee Fringe Benefits | $0.00 | $355,455.64 | $355,455.64 | $14,422.12 | $354,432.11 | $0.00 | $1,023.53 | 99.712% |
| Contractual Services | $0.00 | $18,332.84 | $18,332.84 | $0.00 | $18,332.84 | $0.00 | $0.00 | 100.000% |
| Total Police Enforcement | $7,735.67 | $1,698,000.00 | $1,705,735.67 | $109,196.98 | $1,704,712.14 | $0.00 | $1,023.53 | |
| Total Security of Persons and Property | $7,735.67 | $1,698,000.00 | $1,705,735.67 | $109,196.98 | $1,704,712.14 | $0.00 | $1,023.53 | |
| Total 2902 - POLICE LEVY FUND | $7,735.67 | $1,698,000.00 | $1,705,735.67 | $109,196.98 | $1,704,712.14 | $0.00 | $1,023.53 | |
| 2903 - PSAP 911 FUND | | | | | | | | |
| Security of Persons and Property | | | | | | | | |
| Police Enforcement | | | | | | | | |
| Contractual Services | $0.00 | $12,000.00 | $12,000.00 | $1,000.00 | $12,000.00 | $0.00 | $0.00 | 100.000% |
| Capital Outlay | $3,846.00 | $12,992.00 | $16,838.00 | $0.00 | $6,563.76 | $0.00 | $10,274.24 | 38.982% |
| Total Police Enforcement | $3,846.00 | $24,992.00 | $28,838.00 | $1,000.00 | $18,563.76 | $0.00 | $10,274.24 | |

| | Reserved for Encumbrance 12/31 Less Adjustment | Final Appropriation | Total Appropriations | Month To Date Expenditures | Year to Date Expenditures | Current Reserve for Encumbrance | Unencumbered Balance | YTD % Expenditures |
|---|---|---|---|---|---|---|---|---|
| Total Security of Persons and Property | $3,846.00 | $24,992.00 | $28,838.00 | $1,000.00 | $18,563.76 | $0.00 | $10,274.24 | |
| Total 2903 - PSAP 911 FUND | $3,846.00 | $24,992.00 | $28,838.00 | $1,000.00 | $18,563.76 | $0.00 | $10,274.24 | |
| 2904 - EMPLOYEE SEVERANCE FUND | | | | | | | | |
| Security of Persons and Property | | | | | | | | |
| Police Enforcement | | | | | | | | |
| Personal Services | $0.00 | $133,227.00 | $133,227.00 | $0.00 | $0.00 | $0.00 | $133,227.00 | 0.000% |
| Employee Fringe Benefits | $0.00 | $1,950.00 | $1,950.00 | $0.00 | $0.00 | $0.00 | $1,950.00 | 0.000% |
| Total Police Enforcement | $0.00 | $135,177.00 | $135,177.00 | $0.00 | $0.00 | $0.00 | $135,177.00 | |
| Total Security of Persons and Property | $0.00 | $135,177.00 | $135,177.00 | $0.00 | $0.00 | $0.00 | $135,177.00 | |
| Transportation | | | | | | | | |
| Other Transportation | | | | | | | | |
| Personal Services | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | 0.000% |
| Employee Fringe Benefits | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | 0.000% |
| Total Other Transportation | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | |
| Total Transportation | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | |
| Other Financing Uses | | | | | | | | |
| Contingencies | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | 0.000% |
| Total Other Financing Uses | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | |
| Total 2904 - EMPLOYEE SEVERANCE FUND | $0.00 | $135,177.00 | $135,177.00 | $0.00 | $0.00 | $0.00 | $135,177.00 | |
| 2905 - WE THRIVE GRANT FUND | | | | | | | | |
| Community Environment | | | | | | | | |
| Other Community Environment | | | | | | | | |
| Other | $0.00 | $3,468.27 | $3,468.27 | $0.00 | $311.52 | $0.00 | $3,156.75 | 8.982% |
| Total Other Community Environment | $0.00 | $3,468.27 | $3,468.27 | $0.00 | $311.52 | $0.00 | $3,156.75 | |
| Total Community Environment | $0.00 | $3,468.27 | $3,468.27 | $0.00 | $311.52 | $0.00 | $3,156.75 | |
| Total 2905 - WE THRIVE GRANT FUND | $0.00 | $3,468.27 | $3,468.27 | $0.00 | $311.52 | $0.00 | $3,156.75 | |
| 2906 - NATURE WORKS GRANT | | | | | | | | |
| Leisure Time Activities | | | | | | | | |
| Other Leisure Time Activities | | | | | | | | |
| Capital Outlay | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | 0.000% |
| Total Other Leisure Time Activities | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | |
| Total Leisure Time Activities | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | |
| Total 2906 - NATURE WORKS GRANT | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | |
| 4901 - CAPITAL PROJECTS | | | | | | | | |
| Capital Outlay | | | | | | | | |
| Capital Outlay | | | | | | | | |
| Capital Outlay | $38,483.50 | $303,300.00 | $341,783.50 | $18,059.14 | $129,876.51 | $26,793.00 | $185,113.99 | 38.000% |
| Total Capital Outlay | $38,483.50 | $303,300.00 | $341,783.50 | $18,059.14 | $129,876.51 | $26,793.00 | $185,113.99 | |

| | Reserved for Encumbrance 12/31 Less Adjustment | Final Appropriation | Total Appropriations | Month To Date Expenditures | Year to Date Expenditures | Current Reserve for Encumbrance | Unencumbered Balance | YTD % Expenditures |
|---|---|---|---|---|---|---|---|---|
| Total Capital Outlay | $38,483.50 | $303,300.00 | $341,783.50 | $18,059.14 | $129,876.51 | $26,793.00 | $185,113.99 | |
| Total 4901 - CAPITAL PROJECTS | $38,483.50 | $303,300.00 | $341,783.50 | $18,059.14 | $129,876.51 | $26,793.00 | $185,113.99 | |
| 4902 - Capital Projects-PUBLIC FACILITIES | | | | | | | | |
| Capital Outlay | | | | | | | | |
| Capital Outlay | | | | | | | | |
| Capital Outlay | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | 0.000% |
| Total Capital Outlay | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | |
| Total Capital Outlay | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | |
| Total 4902 - Capital Projects-PUBLIC FACILITIES | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | |
| 4903 - Capital Projects-VILLAGE LAND | | | | | | | | |
| Capital Outlay | | | | | | | | |
| Capital Outlay | | | | | | | | |
| Capital Outlay | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | 0.000% |
| Total Capital Outlay | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | |
| Total Capital Outlay | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | |
| Total 4903 - Capital Projects-VILLAGE LAND | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | |
| 5901 - STORM WATER UTILITY | | | | | | | | |
| Transportation | | | | | | | | |
| Storm Sewers and Drains | | | | | | | | |
| Personal Services | $16.58 | $25,983.00 | $25,999.58 | $552.08 | $14,557.25 | $0.00 | $11,442.33 | 55.990% |
| Employee Fringe Benefits | $0.00 | $4,017.00 | $4,017.00 | $98.18 | $2,265.86 | $0.00 | $1,751.14 | 56.407% |
| Contractual Services | $6,270.68 | $120,000.00 | $126,270.68 | $18,775.00 | $37,719.60 | $0.00 | $88,551.08 | 29.872% |
| Supplies and Materials | $0.00 | $20,000.00 | $20,000.00 | $637.50 | $8,609.73 | $0.00 | $11,390.27 | 43.049% |
| Capital Outlay | $182,132.80 | $329,565.00 | $511,697.80 | $0.00 | $354,497.80 | $0.00 | $157,200.00 | 69.279% |
| Total Storm Sewers and Drains | $188,420.06 | $499,565.00 | $687,985.06 | $20,062.76 | $417,650.24 | $0.00 | $270,334.82 | |
| Total Transportation | $188,420.06 | $499,565.00 | $687,985.06 | $20,062.76 | $417,650.24 | $0.00 | $270,334.82 | |
| Total 5901 - STORM WATER UTILITY | $188,420.06 | $499,565.00 | $687,985.06 | $20,062.76 | $417,650.24 | $0.00 | $270,334.82 | |
| 9101 - Unclaimed Monies | | | | | | | | |
| Other Financing Uses | | | | | | | | |
| Contingencies | $0.00 | $14,957.58 | $14,957.58 | $0.00 | $0.00 | $0.00 | $14,957.58 | 0.000% |
| Total Other Financing Uses | $0.00 | $14,957.58 | $14,957.58 | $0.00 | $0.00 | $0.00 | $14,957.58 | |
| Total 9101 - Unclaimed Monies | $0.00 | $14,957.58 | $14,957.58 | $0.00 | $0.00 | $0.00 | $14,957.58 | |
| 9901 - MAYOR'S COURT Agency | | | | | | | | |
| Security of Persons and Property | | | | | | | | |
| Police Enforcement | | | | | | | | |
| Other | $0.00 | $155,000.00 | $155,000.00 | $8,798.00 | $144,821.00 | $0.00 | $10,179.00 | 93.433% |
| Total Police Enforcement | $0.00 | $155,000.00 | $155,000.00 | $8,798.00 | $144,821.00 | $0.00 | $10,179.00 | |

# Appropriation Summary

December 2017

| | Reserved for Encumbrance 12/31 Less Adjustment | Final Appropriation | Total Appropriations | Month To Date Expenditures | Year to Date Expenditures | Current Reserve for Encumbrance | Unencumbered Balance | YTD % Expenditures |
|---|---|---|---|---|---|---|---|---|
| Total Security of Persons and Property | $0.00 | $155,000.00 | $155,000.00 | $8,798.00 | $144,821.00 | $0.00 | $10,179.00 | |
| Other Financing Uses | | | | | | | | |
| Transfers - Out | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | 0.000% |
| Total Other Financing Uses | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | |
| Total 9901 - MAYOR'S COURT Agency | $0.00 | $155,000.00 | $155,000.00 | $8,798.00 | $144,821.00 | $0.00 | $10,179.00 | |
| 9902 - EMPLOYEES HEALTH INSURANCE Agency | | | | | | | | |
| Other Financing Uses | | | | | | | | |
| Contingencies | $0.00 | $65,000.00 | $65,000.00 | $4,634.66 | $56,700.15 | $0.00 | $8,299.85 | 87.231% |
| Total Other Financing Uses | $0.00 | $65,000.00 | $65,000.00 | $4,634.66 | $56,700.15 | $0.00 | $8,299.85 | |
| Total 9902 - EMPLOYEES HEALTH INSURANCE Agency | $0.00 | $65,000.00 | $65,000.00 | $4,634.66 | $56,700.15 | $0.00 | $8,299.85 | |
| 9903 - VALLEY BAND ESCROW | | | | | | | | |
| Security of Persons and Property | | | | | | | | |
| Police Enforcement | | | | | | | | |
| Other | $0.00 | $25,088.44 | $25,088.44 | $0.00 | $1,671.02 | $0.00 | $23,417.42 | 6.661% |
| Total Police Enforcement | $0.00 | $25,088.44 | $25,088.44 | $0.00 | $1,671.02 | $0.00 | $23,417.42 | |
| Total Security of Persons and Property | $0.00 | $25,088.44 | $25,088.44 | $0.00 | $1,671.02 | $0.00 | $23,417.42 | |
| Other Financing Uses | | | | | | | | |
| Transfers - Out | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | 0.000% |
| Total Other Financing Uses | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | |
| Total 9903 - VALLEY BAND ESCROW | $0.00 | $25,088.44 | $25,088.44 | $0.00 | $1,671.02 | $0.00 | $23,417.42 | |
| 9904 - Kenwood SWJEDZ Agency | | | | | | | | |
| General Government | | | | | | | | |
| Income Tax Administration | | | | | | | | |
| Contractual Services | $0.00 | $130,000.00 | $130,000.00 | $42.95 | $120,335.08 | $0.00 | $9,664.92 | 92.565% |
| Other | $0.00 | $901,500.00 | $901,500.00 | $0.00 | $890,912.76 | $0.00 | $10,587.24 | 98.826% |
| Total Income Tax Administration | $0.00 | $1,031,500.00 | $1,031,500.00 | $42.95 | $1,011,247.84 | $0.00 | $20,252.16 | |
| Total General Government | $0.00 | $1,031,500.00 | $1,031,500.00 | $42.95 | $1,011,247.84 | $0.00 | $20,252.16 | |
| Other Financing Uses | | | | | | | | |
| Transfers - Out | $0.00 | $33,500.00 | $33,500.00 | $0.00 | $29,867.48 | $0.00 | $3,632.52 | 89.157% |
| Total Other Financing Uses | $0.00 | $33,500.00 | $33,500.00 | $0.00 | $29,867.48 | $0.00 | $3,632.52 | |
| Total 9904 - Kenwood SWJEDZ Agency | $0.00 | $1,065,000.00 | $1,065,000.00 | $42.95 | $1,041,115.32 | $0.00 | $23,884.68 | |
| 9905 - Kenwood SWJEDZ Escrow Agency | | | | | | | | |
| General Government | | | | | | | | |
| Tax Refunds | | | | | | | | |
| Other | $0.00 | $18,000.00 | $18,000.00 | $10,992.27 | $15,337.00 | $0.00 | $2,663.00 | 85.206% |
| Total Tax Refunds | $0.00 | $18,000.00 | $18,000.00 | $10,992.27 | $15,337.00 | $0.00 | $2,663.00 | |
| Total General Government | $0.00 | $18,000.00 | $18,000.00 | $10,992.27 | $15,337.00 | $0.00 | $2,663.00 | |

| | Reserved for Encumbrance 12/31 Less Adjustment | Final Appropriation | Total Appropriations | Month To Date Expenditures | Year to Date Expenditures | Current Reserve for Encumbrance | Unencumbered Balance | YTD % Expenditures |
|---|---|---|---|---|---|---|---|---|
| Other Financing Uses | | | | | | | | |
| Transfers - Out | $0.00 | $1,000.00 | $1,000.00 | $0.00 | $0.00 | $0.00 | $1,000.00 | 0.000% |
| Total Other Financing Uses | $0.00 | $1,000.00 | $1,000.00 | $0.00 | $0.00 | $0.00 | $1,000.00 | |
| Total 9905 - Kenwood SWJEDZ Escrow Agency | $0.00 | $19,000.00 | $19,000.00 | $10,992.27 | $15,337.00 | $0.00 | $3,663.00 | |
| 9906 - Kenwood SWJEDZ Long-Term Maint. Agency | | | | | | | | |
| General Government | | | | | | | | |
| Boards and Commissions | | | | | | | | |
| Other | $0.00 | $7,398.00 | $7,398.00 | $0.00 | $7,394.00 | $0.00 | $4.00 | 99.946% |
| Total Boards and Commissions | $0.00 | $7,398.00 | $7,398.00 | $0.00 | $7,394.00 | $0.00 | $4.00 | |
| Total General Government | $0.00 | $7,398.00 | $7,398.00 | $0.00 | $7,394.00 | $0.00 | $4.00 | |
| Other Financing Uses | | | | | | | | |
| Transfers - Out | $0.00 | $5,950.00 | $5,950.00 | $0.00 | $0.00 | $0.00 | $5,950.00 | 0.000% |
| Total Other Financing Uses | $0.00 | $5,950.00 | $5,950.00 | $0.00 | $0.00 | $0.00 | $5,950.00 | |
| Total 9906 - Kenwood SWJEDZ Long-Term Maint. Agency | $0.00 | $13,348.00 | $13,348.00 | $0.00 | $7,394.00 | $0.00 | $5,954.00 | |
| Report Totals: | $894,255.13 | $9,612,512.29 | $10,506,767.42 | $791,916.13 | $8,938,446.47 | $152,129.99 | $1,416,190.96 | |

**INVESTMENT LISTING**

December 31, 2017

| TYPE | DESCRIPTION | CURRENT VALUE | INTERST RATE | YEAR TO DATE INTEREST | TOTAL INTEREST | PURCHASE DATE | MATURITY DATE |
|---|---|---|---|---|---|---|---|
| CD | BOSTON PRIVATE BANK & TRUST | $ 250,000.00 | 0.75% | $ 1,875.03 | | 7/22/2016 | 1/22/2018 |
| CD | WELLS FARGO BANK | $ 250,000.00 | 1.05% | $ 2,625.02 | | 2/26/2016 | 2/26/2018 |
| CD | EAST BOSTON SAVINGS BANK | $ 250,000.00 | 0.80% | $ 1,999.96 | | 7/27/2016 | 3/27/2018 |
| CD | NATIONAL COOPERATIVE BANK | $ 250,000.00 | 1.20% | $ 3,000.00 | | 10/2/2015 | 4/2/2018 |
| AGENCY | FHLMC BOND AGENCY | $ 250,000.00 | 0.75% | $ 1,875.00 | | 6/22/2016 | 4/9/2018 |
| CD | UNITED BANKERS BANK | $ 250,000.00 | 0.90% | $ 2,065.09 | | 4/29/2016 | 4/30/2018 |
| AGENCY | FFCB 52518 | $ 250,912.50 | 0.90% | $ 2,250.00 | | 7/21/2016 | 5/25/2018 |
| CD | BMO HARRIS BANK | $ 250,000.00 | 1.05% | $ 2,625.00 | | 6/23/2016 | 6/22/2018 |
| CD | EVERBANK JACKSONVILLE FL | $ 250,000.00 | 1.00% | $ 1,246.58 | | 6/29/2016 | 6/29/2018 |
| AGENCY | FFCB 71818 | $ 250,147.50 | 0.75% | $ 1,875.00 | | 7/21/2016 | 7/18/2018 |
| CD | WASHINGTON TRUST COMPANY | $ 250,000.00 | 1.10% | $ 2,750.00 | | 8/30/2016 | 8/30/2018 |
| AGENCY | FHLB BOND AGENCY 2 | $ 250,000.00 | 1.12% | $ 2,800.00 | | 10/29/2015 | 10/29/2018 |
| AGENCY | FFCB 112618 | $ 250,000.00 | 1.22% | $ 1,525.00 | | 6/30/2017 | 11/26/2018 |
| CD | FARM BUREAU BANK | $ 250,000.00 | 1.05% | $ 2,409.27 | | 9/28/2016 | 12/28/2018 |
| CD | FRANKLIN SYNERGY BANK | $ 250,000.00 | 1.55% | $ 1,624.31 | | 7/21/2017 | 1/22/2019 |
| CD | MORGAN STANLEY BANK | $ 250,000.00 | 1.60% | $ - | | 8/17/2017 | 2/19/2019 |
| AGENCY | FHLB 22519 | $ 250,225.00 | 1.25% | $ 1,571.18 | | 4/25/2017 | 2/25/2019 |
| CD | GOLDMAN SACHS | $ 250,000.00 | 1.60% | $ - | | 3/30/2017 | 3/28/2019 |
| CD | BANK OF RHODE ISLAND | $ 250,000.00 | 1.50% | $ 2,517.11 | | 3/29/2017 | 3/29/2019 |
| AGENCY | FHLB BOND AGENCY 4819 | $ 249,500.00 | 1.15% | $ 2,875.00 | | 12/22/2016 | 4/8/2019 |
| CD | STERLING BANK | $ 250,000.00 | 1.65% | $ 1,028.42 | | 9/8/2017 | 5/8/2019 |
| CD | ALLY BANK | $ 250,000.00 | 1.25% | $ 3,125.00 | | 6/23/2016 | 6/24/2019 |
| CD | DISCOVER BANK | $ 250,000.00 | 1.60% | $ - | | 7/6/2017 | 7/8/2019 |
| CD | CAPITAL ONE BANK | $ 250,000.00 | 1.70% | $ - | | 8/16/2017 | 8/16/2019 |
| CD | LAKE CITY BANK | $ 250,000.00 | 1.70% | $ 1,059.60 | | 9/8/2017 | 9/9/2019 |
| CD | STURGIS BANK & TRUST | $ 250,000.00 | 1.75% | $ 359.59 | | 11/9/2017 | 1/9/2020 |
| | | | | $ 45,081.16 | **ACTIVE** | | |
| | | | | $ 17,390.98 | **MATURED** | | |
| **TOTAL** | | **$ 6,500,785.00** | | $ 62,472.14 | | | |

**TO:** **Village Council**

**FROM:** **Scot F. Lahrmer, Village Manager**

**DATE:** **December 13, 2017**

**RE:** **Amend Income Tax Ordinance**

**ITEM:** Ordinance 2018-3, Ordinance to Amend the Village Income Tax Code to Adopt Sections 718.80 through 718.95 of the Ohio Revised Code

**ACTION REQUESTED:** By motion, adopt **Ordinance 2018-3** amending Amberley Village income tax code adopting sections of Ohio Revised Code 718.80 through 718.95 pursuant to HB 49.

**PURPOSE:** To comply with the State of Ohio's demands.

On October 9, 2017 Village Council approved Resolution 2017-33 to join a coalition of municipalities who were formed to initiate litigation challenging the amendments contained in HB 5 and HB 49 for municipal income tax centralized collection and other encroachment upon home-rule.

The litigation was filed on November 16 in Franklin County. At the time of filing, 137 cities and villages were named. The litigation is seeking an injunction to halt all activities at the state level.

A stay on the January 31, 2018 deadline to adopt ordinances implementing HB 49 municipal tax provisions until February 24, 2018 was granted. The municipalities are represented by law firm Frost Brown Todd and they filed their first brief in favor of preliminary injunction on January 17. The State's brief was due February 2.

With our February Council meeting on February 12 and the ongoing litigation with regard to compliance of HB 49 stayed until February 24, 2018, it's necessary for the Village to take action complying with the State however, it does not concede the legality of HB 49.

Contained within the income tax ordinance is a provision that allows Amberley Village to continue administering and collecting income tax should a ruling in the lawsuit be made in favor of the State. So this keeps the Village in compliance for tax collecting purposes.

Additional changes to our tax ordinance concerning due dates, definitions and wording not pertaining to the lawsuit but part of the changes in Ohio Revised Code will be presented most likely at the March council meeting.The Finance Committee has reviewed the proposed ordinance and recommends adoption. If you have any questions, please let me know.

PASSED:
BY:

ORDINANCE NO. 2018-3

AN ORDINANCE TO AMEND THE VILLAGE INCOME TAX CODE TO ADOPT SECTIONS 718.80 THROUGH 718.95 OF THE OHIO REVISED CODE

**WHEREAS,** in House Bill (H.B.) 49 of the 132nd General Assembly, the State's general appropriations bill for the biennium, includes Section 803.100 purporting to require that municipalities, on or before January 31, 2018, adopt certain municipal income tax provisions that are also adopted within H.B. 49 to authorize State officials to collect and administer municipal net profits taxes;

**WHEREAS,** Section 803.100 of H.B. 49 references and relies upon Section 718.04(A) of the Ohio Revised Code, which purports to make municipal income taxing authority conditional upon a municipality's adoption of code sections as dictated by the State;

**WHEREAS,** although the municipal income tax provisions of H.B. 49, and Section 718.04(A) of the Ohio Revised Code, violate the Home Rule Amendment, the Village nevertheless is compelled to adopt H.B. 49's municipal income tax provisions, to avoid any doubt or taxpayer challenge as to its ability to impose a municipal income tax under the terms of Section 803.100 of H.B. 49 and Section 718.04(A) of the Ohio Revised Code;

**WHEREAS,** H.B. 49 requires municipal legislation adopting the changes made in H.B. 49 by January 31, 2018 in order for the municipality to continue collecting and enforcing an income tax;

**WHEREAS,** the Village is a party to ongoing litigation, designated as Case Number 17CV10258 in the Franklin County Court of Common Pleas, seeking a declaration that the H.B. 49 municipal income tax provisions, Section 718.04(A) of the Ohio Revised Code, and other provisions of Ohio law that usurp the powers of local self-government are unconstitutional, and to enjoin all actions by state officials to implement the H.B. 49 municipal income tax provisions;

**WHEREAS,** parties to said lawsuit entered into an Agreed Order whereby compliance with H.B. 49 and the reconciliation with municipal income tax ordinances with H.B. 49 was stayed until February 24, 2018 or further order of the court, whichever is sooner;

**WHEREAS,** the Village, by enacting this Ordinance, does not concede the legality of H.B. 49's municipal income tax provisions, Section 718.04(A) of the Ohio Revised Code, or any other law that is subject to the suit in which the Village is participating, and reserves its right to continue prosecution of that lawsuit;

**NOW, THEREFORE, BE IT ORDAINED BY THE** Council of Amberley Village, State of Ohio, _______ (__) members elected thereto concurring:

**<u>SECTION 1</u>:** That sections 101.0680 through 101.0695, inclusive, of Chapter 101 of the Codified Ordinances of the Village shall hereby be enacted to read as set forth in Exhibit A of this Ordinance, attached hereto and incorporated by reference herein. All other provisions of Chapter 101 not specifically amended herein as stated in Exhibit A shall remain in full force and effect.

**<u>SECTION 2</u>:** That the Village Council hereby expressly finds and determines that it does not concede the legality of H.B. 49's municipal income tax provisions; Section 803.100 of H.B. 49; Section 718.04(A) of the Ohio Revised Code; or any other law that is the subject of the action pending in Case Number 2017CV10258 in the Franklin County Court of Common Pleas, and that the Village reserves its rights to continue its participation in and prosecution of said litigation, and any other litigation challenging the State's authority to dictate municipal tax collection and administration, and that adoption of this Ordinance shall not prejudice the claims of the Village therein.

**<u>SECTION 3</u>:** That this Ordinance is declared to be emergency legislation, necessary for the immediate preservation of the public peace, health, and safety, which shall be effective upon passage, such emergency arising from the coercive provisions of law found in H.B. 49 and Section 718.04(A) of the Ohio Revised Code and the need for the Village to preserve its taxing authority in the event that the H.B. 49 municipal income tax provisions and Section 718.04(A) of the Ohio Revised Code are not declared to be unconstitutional.

**<u>SECTION 4</u>:** That the Council hereby finds that this Ordinance was deliberated upon and passed in an open meeting in compliance with Section 121.22 of the Ohio Revised Code.

**<u>SECTION 5</u>:** That if any provision of the H.B 49 municipal income tax provisions is found unconstitutional, or is stayed or enjoined, that the provisions adopted in Section 1 of this Ordinance shall likewise be stayed.

**<u>SECTION 6</u>:** If any provision of this Ordinance is declared to be invalid or unenforceable, the remaining provisions shall remain valid and in full force and effect.

Passed this _____ day of __________, 2018.

____________________________________
Mayor Thomas C. Muething

Attest:

_______________________________
Nicole Browder, Clerk of Council

Ordinance Vote:
Moved: _____ Seconded: _________

| | |
|---|---|
| Muething | ______ |
| Wolf | ______ |
| Bardach | ______ |
| Conway | ______ |
| Hattenbach | ______ |
| Kamine | ______ |
| Warren | ______ |

I, Clerk of Council of Amberley Village, Ohio, certify that on the ____ day of _____________, 2018, the forgoing Ordinance was published pursuant to Article IX of the Home Rule Charter by posting true copies of said Ordinance at all of the places of public notice as designed by Sec. 31.40(B), Code of Ordinances.

_______________________________
Nicole Browder, Clerk of Council

## § 101.0680 FILING NET PROFIT TAXES; ELECTION TO BE SUBJECT TO PROVISIONS OF CHAPTER.

(A) A taxpayer may elect to be subject to sections 101.0680 to 101.0695 of the Codified Ordinances in lieu of the provisions set forth in the remainder of this chapter. Notwithstanding any other provision of this chapter, upon the taxpayer's election, both of the following shall apply:

(1) The state tax commissioner shall serve as the sole administrator of the municipal net profit tax for which the taxpayer as defined in section 101.03 of the Codified Ordinances is liable for the term of the election;

(2) The commissioner shall administer the tax pursuant to sections 718.80 to 718.95 of the Revised Code, sections 101.0680 to 101.0695 of the Codified Ordinances, and any applicable provision of Chapter 5703. of the Revised Code.

(B)(1) A taxpayer shall make the initial election on or before the first day of the third month after the beginning of the taxpayer's taxable year by notifying the tax commissioner and the Village, on a form prescribed by the tax commissioner.

(2)(a) The election, once made by the taxpayer, applies to the taxable year in which the election is made and to each subsequent taxable year until the taxpayer notifies the tax commissioner and the Village of its termination of the election.

(b) A notification of termination shall be made, on a form prescribed by the tax commissioner, on or before the first day of the third month of any taxable year.

(c) Upon a timely and valid termination of the election, the taxpayer is no longer subject to sections 101.0680 to 101.0695 of the Codified Ordinances, and is instead subject to the provisions set forth in the remainder of this chapter.

(C) The tax commissioner shall enforce and administer sections 101.0680 to 101.0695 of the Codified Ordinances. In addition to any other powers conferred upon the tax commissioner by law, the tax commissioner may:

(1) Prescribe all forms necessary to administer those sections;

(2) Adopt such rules as the tax commissioner finds necessary to carry out those sections;

(3) Appoint and employ such personnel as are necessary to carry out the duties imposed upon the tax commissioner by those sections.

(D) The tax commissioner shall not be considered a tax administrator, as that term is defined in section 718.0 of the Revised Code and Section 101.03 of the Village Codified Ordinances.

## §101.0681 DEFINITIONS.

If a term used in sections 101.0680 to 101.095 of the Codified Ordinances that is not otherwise defined in this chapter is used in a comparable context in both the laws of the United States relating to federal income tax and in Title LVII of the Revised Code and the use is not consistent, then the use of the term in the laws of the United States relating to federal income tax shall have control over the use of the term in Title LVII of the Revised Code, unless the term is defined in Chapter 5703. of the Revised Code, in which case the definition in that chapter shall control. Any reference in this chapter to the Internal Revenue Code includes other laws of the United States related to federal income taxes. If a term is defined in both this section and section 101.03 of the Codified Ordinances, the definition in this section shall control for all uses of that term in sections 101.0680 to 101.0695 of the Codified Ordinances.

As used in sections 101.0680 to 101.0695 of the Codified Ordinances only:

(A) "Municipal taxable income" means income apportioned or sitused to the municipal corporation under section 101.06 of the Codified

Ordinances, as applicable, reduced by any pre-2017 net operating loss carryforward available to the person for the municipal corporation.

(B) "Adjusted federal taxable income," for a person required to file as a C corporation, or for a person that has elected to be taxed as a C corporation as described in division (D)(5) of section 718.01 of the Revised Code and section 101.03 of the Codified Ordinances, means a C corporation's federal taxable income before net operating losses and special deductions as determined under the Internal Revenue Code, adjusted as follows:

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

(2) Add an amount equal to five per cent of intangible income deducted under division (B)(1) of this section, but excluding that portion of intangible income directly related to the sale, exchange, or other disposition of property described in section 1221 of the Internal Revenue Code.

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

(4)(a) Except as provided in division (B)(4)(b) of this section, deduct income and gain included in federal taxable income to the extent the income and gain directly relate to the sale, exchange, or other disposition of an asset described in section 1221 or 1231 of the Internal Revenue Code.

(b) Division (B)(4)(a) of this section does not apply to the extent the income or gain is income or gain described in section 1245 or 1250 of the Internal Revenue Code.

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

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

(7) Deduct, to the extent not otherwise deducted or excluded in computing federal taxable income, any income derived from a transfer agreement or from the enterprise transferred under that agreement under section 4313.02 of the Revised Code.

(8) Deduct exempt income to the extent not otherwise deducted or excluded in computing adjusted federal taxable income.

(9) Deduct any net profit of a pass-through entity owned directly or indirectly by the taxpayer and included in the taxpayer's federal taxable income unless an affiliated group of corporations includes that net profit in the group's federal taxable income in accordance with section 101.0686(E)(3)(b) of the Codified Ordinances.

(10) Add any loss incurred by a pass-through entity owned directly or indirectly by the taxpayer and included in the taxpayer's federal taxable income unless an affiliated group of corporations includes that loss in the group's federal taxable income in accordance with section 101.0686(E)(3)(b) of the Codified Ordinances.

If the taxpayer is not a C corporation, is not a disregarded entity that has made the election described in division (L)(2) of section 718.01 of the Revised Code, and is not a publicly traded partnership that has made the election described in division (D)(5) of section 718.01 of the Codified Ordinances, the taxpayer shall compute adjusted federal taxable income under this section as if the taxpayer were a C corporation, except guaranteed payments and other similar amounts paid or accrued to a partner, former partner, shareholder, former shareholder, member, or former member shall not be allowed as a deductible expense unless such payments are in consideration for the use of capital and treated as payment of interest under section 469 of the Internal Revenue Code or United States treasury regulations. Amounts paid or accrued to a qualified self-employed retirement plan with respect to a partner, former partner, shareholder, former shareholder, member, or former member of the taxpayer, amounts paid or accrued to or for health insurance for a partner, former partner, shareholder, former shareholder, member, or former member, and amounts paid or accrued to or for life insurance for a partner, former partner, shareholder, former shareholder, member, or former member shall not be allowed as a deduction.

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

(C) "Taxpayer" has the same meaning as in section 101.03 of the Codified Ordinances, except that "taxpayer" does not include natural persons or entities subject to the tax imposed under Chapter 5745. of the Revised Code. "Taxpayer" may include receivers, assignees, or trustees in bankruptcy when such persons are required to assume the role of a taxpayer.

(D) "Tax return" or "return" means the notifications and reports required to be filed pursuant to sections 101.0680 to 101.0695 of the Codified Ordinances for the purpose of reporting municipal income taxes, and includes declarations of estimated tax.

(E) "Taxable year" means the calendar year or the taxpayer's fiscal year ending during the calendar year, or fractional part thereof, upon which the calculation of the taxpayer's adjusted federal taxable income is based pursuant to this chapter. If a taxpayer's taxable year is changed for federal income tax purposes, the taxable year for purposes of sections 101.0680 to 101.0695 of the Codified Ordinances is changed accordingly but may consist of an aggregation of more than one taxable year for federal income tax purposes. The tax commissioner may prescribe by rule an appropriate period as the taxable year for a taxpayer that has had a change of its taxable year for federal income tax purposes, for a taxpayer that has two or more short taxable years for federal income tax purposes as the result of a change of ownership, or for a new taxpayer that would otherwise have no taxable year.

(F) "Assessment" means a notice of underpayment or nonpayment of a tax issued pursuant to section 101.0690 of the Codified Ordinances.

## §101.0682 APPLICABILITY; TAXABLE SITUS; APPORTIONMENT.

This section applies to any taxpayer that is engaged in a business or profession in the Village and that has made the election under section 101.0680 of the Codified Ordinances.

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

(1) 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 Village 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;

(2) Wages, salaries, and other compensation paid during the taxable period to individuals employed in the business or profession for services performed in the Village 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 101.05 of the Codified Ordinances;

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

(B)(1) If the apportionment factors described in division (A) of this section do not fairly represent the extent of a taxpayer's business activity in the Village, the taxpayer may request, or the tax commissioner 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:

(a) Separate accounting;

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

(c) 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;

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

(2) 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 commissioner denies the request in an assessment issued within the period prescribed by section 101.0690(A) of the Codified Ordinances.

(3) The tax commissioner may require a taxpayer to use an alternative apportionment method as described in division (B)(1) of this section only by issuing an assessment to the taxpayer within the period prescribed by section 101.0690(A) of the Codified Ordinances.

(C) As used in division (A)(2) 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:

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

(a) The employer;

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

(c) A vendor, customer, client, or patient of a person described in division (C)(1)(b) of this section, or a related member of such a vendor, customer, client, or patient.

(2) 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;

(3) Any other location, if the tax commissioner determines that the employer directed the employee to perform the services at the other location in lieu of a location described in division (C)(1) or (2) of this section solely in order to avoid or reduce the employer's municipal income tax liability. If the tax commissioner makes such a determination, the employer may dispute the determination by establishing, by a preponderance of the evidence, that the tax commissioner's determination was unreasonable.

(D) For the purposes of division (A)(3) of this section, receipts from sales and rentals made and services performed shall be sitused to the Village as follows:

(1) Gross receipts from the sale of tangible personal property shall be sitused to the Village only if, regardless of where title passes, the property meets either of the following criteria:

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

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

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

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

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

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

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

(F) If, in computing a taxpayer's adjusted federal taxable income, the taxpayer deducted any amount with respect to a stock option granted to an employee, and if the employee is not required to include in the employee's income any such amount or a portion thereof because it is exempted from taxation under the Codified Ordinances of the Village, the taxpayer shall add the amount that is exempt from taxation to the taxpayer's net profit that was apportioned to the Village. In no case shall a taxpayer be required to add to its net profit that was apportioned to the Village any amount other than the amount upon which the employee would be required to pay tax were the amount related to the stock option not exempted from taxation.

This division applies solely for the purpose of making an adjustment to the amount of a taxpayer's net profit that was apportioned to the Village under this section.

(G) When calculating the ratios described in division (A) of this section for the purposes of that division or division (B) 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.

## §101.0684 INFORMATION PROVIDED TO TAX ADMINISTRATORS; CONFIDENTIALITY.

(A) Any information gained as a result of returns, investigations, hearings, or verifications required or authorized by sections 101.0680 to 101.0695 of the Codified Ordinances is confidential, and no person shall disclose such information, except for official purposes, in accordance with a proper judicial order, or as provided in section 4123.271 or 5703.21 of the Revised Code. The tax commissioner may furnish the internal revenue service with copies of returns filed. This section does not prohibit the publication of statistics in a form which does not disclose information with respect to particular taxpayers.

(B) In May and November of each year, the tax commissioner shall provide the Village tax administrator with the following information for every taxpayer that filed tax returns with the commissioner under sections 101.0680 to 101.0695 of the Codified Ordinances and that had municipal taxable income apportionable to the Village under this chapter for any prior year:

(1) The taxpayer's name, address, and federal employer identification number;

(2) The taxpayer's apportionment ratio for, and amount of municipal taxable income apportionable to, the Village pursuant to section 101.0682 of the Codified Ordinances;

(3) The amount of any pre-2017 net operating loss carryforward utilized by the taxpayer;

(4) Whether the taxpayer requested that any overpayment be carried forward to a future taxable year;

(5) The amount of any credit claimed under section 718.94 of the Revised Code.

(C) Not later than thirty days after each distribution made to municipal corporations under section 718.83 of the Revised Code, the tax commissioner shall provide to the Village a report stating the name and federal identification number of every taxpayer that made estimated payments that are attributable to the Village and the amount of each such taxpayer's estimated payment.

(D) The information described under divisions (B) and (C) of this section shall be provided to the individual or individuals designated by the Village tax administrator under section 718.83(D) of the Revised Code.

(E)(1) The Village expects that the tax commissioner will, pursuant to section 718.84(E) of the Revised Code, provide tax returns and other information it receives in the performance of its administration of the municipal net profits tax for taxpayers making the election provided in section 101.0680 of the Codified Ordinances. The tax administrator shall review these returns and information, as well as the information received pursuant to divisions (B) and (C) of this section, and has discretion to refer any taxpayer for audit by the tax commissioner. Such referral shall be made on a form prescribed by the commissioner and shall include any information that forms the basis for the referral.

(2) if the tax commissioner declines to audit a taxpayer referred by the tax administrator under this section, the Village reserves its right to pursue any and all remedies, whether at law or in equity, to ensure that the correct tax liability has been calculated and paid by the taxpayer.

## §101.0685 FILING OF ANNUAL RETURN; REMITTANCE; DISPOSITION OF FUNDS.

(A)(1) For each taxable year, every taxpayer shall file an annual return. Such return, along with the amount of tax shown to be due on the return less the amount paid for the taxable year under section 101.0688 of the Codified Ordinances, shall be submitted to the tax commissioner, on a form and in the manner prescribed by the commissioner, on or before the fifteenth day of the fourth month following the end of the taxpayer's taxable year.

(2) If a taxpayer has multiple taxable years ending within one calendar year, the taxpayer shall aggregate the facts and figures necessary to

compute the tax due under this chapter, in accordance with sections 101.0681, 101.0682, and, if applicable, 101.06.86 of the Codified Ordinances onto its annual return.

(3) The remittance shall be made payable to the treasurer of state and in the form prescribed by the tax commissioner. If the amount payable with the tax return is ten dollars or less, no remittance is required.

(B)(1) Each return required to be filed under this section 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, and shall include the taxpayer's identification number. Each return shall be verified by a declaration under penalty of perjury.

(2)(a) The tax commissioner may require a taxpayer to include, with each annual tax return, amended return, or request for refund filed with the commissioner under sections 101.0680 to 101.0695 of the Codified Ordinances, copies of any relevant documents or other information.

(b) A taxpayer that files an annual tax return electronically through the Ohio business gateway or in another manner as prescribed by the tax commissioner shall either submit the documents required under this division electronically as prescribed at the time of filing or, if electronic submission is not available, mail the documents to the tax commissioner. The department of taxation shall publish a method of electronically submitting the documents required under this division on or before January 1, 2019.

(3) After a taxpayer files a tax return, the tax commissioner may request, and the taxpayer shall provide, any information, statements, or documents required to determine and verify the taxpayer's municipal income tax.

(D)(1)(a) Any taxpayer that has duly requested an automatic extension for filing the taxpayer's federal income tax return shall automatically receive an extension for the filing of a tax return with the commissioner under this section. The extended due date of the return shall be the fifteenth day of the tenth month after the last day of the taxable year to which the return relates.

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

(c) An extension of time to file under division (D)(1) of this section is not an extension of the time to pay any tax due unless the tax commissioner grants an extension of that date.

(2) If the commissioner considers it necessary in order to ensure payment of a tax imposed in accordance with section 101.01 of the Codified Ordinances, the commissioner may require taxpayers to file returns and make payments otherwise than as provided in this section, including taxpayers not otherwise required to file annual returns.

(E) Each return required to be filed in accordance with this section 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 commissioner about matters pertaining to the return. The return or instructions accompanying the return shall indicate that by checking the box the taxpayer authorizes the commissioner to contact the preparer or other person concerning questions that arise during the examination or other review of the return and authorizes the preparer or other person only to provide the commissioner with information that is missing from the return, to contact the commissioner for information about the examination or other review of the return or the status of the taxpayer's refund or payments, and to respond to notices about mathematical errors, offsets, or return preparation that the taxpayer has received from the commissioner and has shown to the preparer or other person.

(F) When income tax returns or other documents require the signature of a tax return preparer, the tax commissioner shall accept a facsimile or electronic version of such a signature in lieu of a manual signature.

## §101.06851 ELECTRONIC FILING.

(A) All taxpayers that have made the election allowed under section 101.0680 of the Codified Ordinances shall file any tax return or extension for filing a tax return, and shall make payment of amounts shown to be due on such returns, electronically, either through the Ohio business gateway or in another manner as prescribed by the tax commissioner.

(B) A taxpayer may apply to the commissioner, on a form prescribed by the commissioner, to be excused from the requirement to file returns and make payments electronically. For good cause shown, the commissioner may excuse the applicant from the requirement and permit the applicant to file the returns or make the payments by nonelectronic means.

(C) The tax commissioner may adopt rules establishing the following:

(1) The format of documents to be used by taxpayers to file returns and make payments by electronic means;

(2) The information taxpayers must submit when filing tax returns by electronic means.

**§101.0686 CONSOLIDATED RETURNS.**

(A) As used in this section:

(1) "Affiliated group of corporations" means an affiliated group as defined in section 1504 of the Internal Revenue Code, except that, if such a group includes at least one incumbent local exchange carrier that is primarily engaged in the business of providing local exchange telephone service in this state, the affiliated group shall not include any incumbent local exchange carrier that would otherwise be included in the group.

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

(3) "Consolidated federal taxable income" means the consolidated taxable income of an affiliated group of corporations, as computed for

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

(4) "Incumbent local exchange carrier" has the same meaning as in section 4927.01 of the Revised Code.

(5) "Local exchange telephone service" has the same meaning as in section 5727.01 of the Revised Code.

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

(2) An election to discontinue filing consolidated tax returns under this section must be made on or before the fifteenth day of the fourth month of the year following the last year of a five-year consolidated tax return election period in effect under division (B)(1) of this section. The election to discontinue filing a consolidated tax return is binding for a five-year period beginning with the first taxable year of the election.

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

(4) When a taxpayer makes the election allowed under section 101.0680 of the Codified Ordinances, a valid election made by the taxpayer under section 101.06(C)(2)(a) or 101.06(C)(2)(b) of the

Codified Ordinances is binding upon the tax commissioner for the remainder of the five-year period.

(5) When an election made under section 101.0680 of the Codified Ordinances is terminated, a valid election made under this section is binding upon the tax administrator for the remainder of the five-year period.

(C) 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 tax return for that taxable year if the tax commissioner 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 a municipal corporation. A taxpayer that is required to file a consolidated tax return for a taxable year shall file a consolidated tax return for all subsequent taxable years unless the taxpayer requests and receives written permission from the commissioner to file a separate return or a taxpayer has experienced a change in circumstances.

(D) A taxpayer shall prepare a consolidated 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.

(E)(1) Except as otherwise provided in divisions (E)(2), (3), and (4) of this section, corporations that file a consolidated tax return shall compute adjusted federal taxable income, as defined in section 101.0681 of the Codified Ordinances, 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 tax return shall make any adjustment otherwise required under division (B) of section 101.0681 of the Codified Ordinances 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 per cent 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 tax return shall do one of the following with respect to that pass-through entity's net profit or loss for that taxable year:

(a) Exclude the pass-through entity's net profit or loss from the consolidated federal taxable income of the affiliated group and, for the purpose of making the computations required in section 101.0682 of the Codified Ordinances, exclude the property, payroll, and gross receipts of the pass-through entity in the computation of the affiliated group's net profit sitused to a municipal corporation. 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 101.0682 of the Codified Ordinances, include the property, payroll, and gross receipts of the pass-through entity in the computation of the affiliated group's net profit sitused to a municipal corporation. 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 per cent 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 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 101.0682 of the Codified Ordinances, exclude the property, payroll, and gross receipts of the pass-through entity in the computation of the affiliated group's net profit sitused to a municipal corporation;

(b) The pass-through entity shall be subject to municipal income taxation as a separate taxpayer in accordance with sections 101.0680 to 101.0695 of the Codified Ordinances on the basis of the entity's net profits that would otherwise be included in the consolidated federal taxable income of the affiliated group.

(F) Corporations filing a consolidated tax return shall make the computations required under section 101.0682 of the Codified Ordinances 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.

(G) Each corporation filing a consolidated tax return is jointly and severally liable for any tax, interest, penalties, fines, charges, or other amounts applicable under sections 101.0680 to 101.0695 of the Codified Ordinances or Chapter 5703. of the Revised Code to the corporation, an affiliated group of which the corporation is a member for any portion of the taxable year, or any one or more members of such an affiliated group.

## §101.0687 FAILURE TO PAY TAX.

If a taxpayer that has made the election allowed under section 101.0680 of the Codified Ordinances fails to pay any tax as required under sections 101.0680 to 101.0695 of the Codified Ordinances, or any portion of that tax, on or before the date prescribed for its payment, interest shall be assessed, collected, and paid, in the same manner as the tax, upon such unpaid amount at the rate per annum prescribed by section 5703.47 of the Revised Code from the date prescribed for its payment until it is paid or until the date an assessment is issued under section 101.0690 of the Codified Ordinances, whichever occurs first.

## §101.0688 DECLARATION OF ESTIMATED TAXES.

(A) As used in this section:

(1) "Combined tax liability" means the total amount of a taxpayer's income tax liabilities to all municipal corporations in this state for a taxable year.

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

(B)(1) Except as provided in division (B)(4) of this section, every taxpayer shall make a declaration of estimated taxes for the current taxable year, on the form prescribed by the tax commissioner, if the amount payable as estimated taxes is at least two hundred dollars.

(2) Except as provided in division (B)(4) of this section, a taxpayer having a taxable year of less than twelve months shall make a declaration under rules prescribed by the commissioner.

(3) The declaration of estimated taxes shall be filed on or before the fifteenth day of the fourth month after the beginning of the taxable year or on or before the fifteenth day of the fourth month after the taxpayer becomes subject to tax for the first time.

(4) The tax commissioner may waive the requirement for filing a declaration of estimated taxes for any class of taxpayers after finding that the waiver is reasonable and proper in view of administrative costs and other factors.

(C) Each taxpayer shall file the declaration of estimated taxes with, and remit estimated taxes to, the tax commissioner at the times and in the amounts prescribed in division (C)(1) of this section. Remitted taxes shall be made payable to the treasurer of state.

(1) The required portion of the combined tax liability for the taxable year that shall be paid through estimated taxes shall be as follows:

(a) On or before the fifteenth day of the fourth month after the beginning of the taxable year, twenty-two and one-half per cent of the combined tax liability for the taxable year;

(b) On or before the fifteenth day of the sixth month after the beginning of the taxable year, forty-five per cent of the combined tax liability for the taxable year;

(c) On or before the fifteenth day of the ninth month after the beginning of the taxable year, sixty-seven and one-half per cent of the combined tax liability for the taxable year;

(d) On or before the fifteenth day of the twelfth month of the taxable year, ninety per cent of the combined tax liability for the taxable year.

(2) If the taxpayer determines that its declaration of estimated taxes will not accurately reflect the taxpayer's tax liability for the taxable year, the taxpayer shall increase or decrease, as appropriate, its subsequent payments in equal installments to result in a more accurate payment of estimated taxes.

(3)(a) Each taxpayer shall report on the declaration of estimated taxes the portion of the remittance that the taxpayer estimates that it owes to each municipal corporation for the taxable year.

(b) Upon receiving a payment of estimated taxes under this section, the commissioner shall immediately forward the payment to the treasurer of state. The treasurer shall credit the payment in the same manner as in division (B) of section 718.85 of the Revised Code.

(D)(1) In the case of any underpayment of estimated taxes, there shall be added to the taxes an amount determined at the rate per annum prescribed by section 5703.47 of the Revised Code upon the amount of underpayment for the period of underpayment, unless the underpayment is due to reasonable cause as described in division (E) of this section. The amount of the underpayment shall be determined as follows:

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

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

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

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

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

(3) All amounts collected under this section shall be considered as taxes collected under sections 101.0680 to 101.0695 of the Codified Ordinances and shall be credited and distributed to municipal corporations in accordance with section 718.83 of the Revised Code.

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

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

(2) The amount of estimated taxes that were paid equals at least one hundred per cent of the tax liability shown on the return of the taxpayer for the preceding taxable year, provided that the immediately

preceding taxable year reflected a period of twelve months and the taxpayer filed a municipal income tax return for that year.

**§101.0689 ADDITIONAL PENALTIES.**

(A) In addition to any other penalty imposed by sections 101.0680 to 101.0695 of the Codified Ordinances or Chapter 5703. of the Revised Code, the following penalties shall apply:

(1) If a taxpayer required to file a tax return under sections 101.0680 to 101.0695 of the Codified Ordinances fails to make and file the return within the time prescribed, including any extensions of time granted by the tax commissioner, the commissioner may impose a penalty not exceeding twenty-five dollars per month or fraction of a month, for each month or fraction of a month elapsing between the due date, including extensions of the due date, and the date on which the return is filed. The aggregate penalty, per instance, under this division shall not exceed one hundred fifty dollars.

(2) If a person required to file a tax return electronically under sections 101.0680 to 101.0695 of the Codified Ordinances fails to do so, the commissioner may impose a penalty not to exceed the following:

(a) For each of the first two failures, five per cent of the amount required to be reported on the return;

(b) For the third and any subsequent failure, ten per cent of the amount required to be reported on the return.

(3) If a taxpayer that has made the election allowed under section 101.0680 of the Codified Ordinances fails to timely pay an amount of tax required to be paid under this chapter, the commissioner may impose a penalty equal to fifteen per cent of the amount not timely paid.

(4) If a taxpayer files what purports to be a tax return required by sections 101.0680 to 101.0695 of the Codified Ordinances that does not contain information upon which the substantial correctness of the return may be judged or contains information that on its face indicates

that the return is substantially incorrect, and the filing of the return in that manner is due to a position that is frivolous or a desire that is apparent from the return to delay or impede the administration of sections 101.0680 to 101.0695 of the Codified Ordinances, a penalty of up to five hundred dollars may be imposed.

(5) If a taxpayer makes a fraudulent attempt to evade the reporting or payment of the tax required to be shown on any return required under sections 101.0680 to 101.0695 of the Codified Ordinances, a penalty may be imposed not exceeding the greater of one thousand dollars or one hundred per cent of the tax required to be shown on the return.

(6) If any person makes a false or fraudulent claim for a refund under section 101.0691 of the Codified Ordinances, a penalty may be imposed not exceeding the greater of one thousand dollars or one hundred per cent of the claim. Any penalty imposed under this division, any refund issued on the claim, and interest on any refund from the date of the refund, may be assessed under section 101.0690 of the Codified Ordinances without regard to any time limitation for the assessment imposed by division (A) of that section.

(B) For purposes of this section, the tax required to be shown on a tax return shall be reduced by the amount of any part of the tax paid on or before the date, including any extensions of the date, prescribed for filing the return.

(C) Each penalty imposed under this section shall be in addition to any other penalty imposed under this section. All or part of any penalty imposed under this section may be abated by the tax commissioner. The commissioner may adopt rules governing the imposition and abatement of such penalties.

(D) All amounts collected under this section shall be considered as taxes collected under sections 101.0680 to 101.0695 of the Codified Ordinances and shall be credited and distributed to municipal corporations in the same proportion as the underlying tax liability is required to be distributed to such municipal corporations under section 718.83 of the Revised Code.

## §101.0690 ASSESSMENTS AGAINST TAXPAYER.

(A) If any taxpayer required to file a return under sections 101.0680 to 101.0695 of the Codified Ordinances fails to file the return within the time prescribed, files an incorrect return, or fails to remit the full amount of the tax due for the period covered by the return, the tax commissioner may make an assessment against the taxpayer for any deficiency for the period for which the return or tax is due, based upon any information in the commissioner's possession.

The tax commissioner shall not make or issue an assessment against a taxpayer more than three years after the later of the date the return subject to assessment was required to be filed or the date the return was filed. Such time limit may be extended if both the taxpayer and the commissioner consent in writing to the extension. Any such extension shall extend the three-year time limit in section 101.0691 of the Codified Ordinances for the same period of time. There shall be no bar or limit to an assessment against a taxpayer that fails to file a return subject to assessment as required by sections 101.0680 to 101.0695 of the Codified Ordinances, or that files a fraudulent return. The commissioner shall give the taxpayer assessed written notice of the assessment as provided in section 5703.37 of the Revised Code. With the notice, the commissioner shall provide instructions on how to petition for reassessment and request a hearing on the petition.

(B) Unless the taxpayer assessed files with the tax commissioner within sixty days after service of the notice of assessment, either personally or by certified mail, a written petition for reassessment signed by the authorized agent of the taxpayer assessed having knowledge of the facts, the assessment becomes final, and the amount of the assessment is due and payable from the taxpayer to the treasurer of state. The petition shall indicate the taxpayer's objections, but additional objections may be raised in writing if received by the commissioner prior to the date shown on the final determination. If the petition has been properly filed, the commissioner shall proceed under section 5703.60 of the Revised Code.

(C) After an assessment becomes final, if any portion of the assessment remains unpaid, including accrued interest, a certified copy of the tax commissioner's entry making the assessment final may be filed in the office of the clerk of the court of common pleas in the county in which the taxpayer has an office or place of business in this state, the county in which the taxpayer's statutory agent is located, or Franklin county.

Immediately upon the filing of the entry, the clerk shall enter a judgment against the taxpayer assessed in the amount shown on the entry. The judgment may be filed by the clerk in a loose-leaf book entitled "special judgments for municipal income taxes," and shall have the same effect as other judgments. Execution shall issue upon the judgment upon the request of the tax commissioner, and all laws applicable to sales on execution shall apply to sales made under the judgment.

If the assessment is not paid in its entirety within sixty days after the day the assessment was issued, the portion of the assessment consisting of tax due shall bear interest at the rate per annum prescribed by section 5703.47 of the Revised Code from the day the commissioner issues the assessment until the assessment is paid or until it is certified to the attorney general for collection under section 131.02 of the Revised Code, whichever comes first. If the unpaid portion of the assessment is certified to the attorney general for collection, the entire unpaid portion of the assessment shall bear interest at the rate per annum prescribed by section 5703.47 of the Revised Code from the date of certification until the date it is paid in its entirety. Interest shall be paid in the same manner as the tax and may be collected by issuing an assessment under this section.

(D) All money collected under this section shall be credited to the municipal income tax fund and distributed to the municipal corporation to which the money is owed based on the assessment issued under this section.

(E) If the tax commissioner believes that collection of the tax will be jeopardized unless proceedings to collect or secure collection of the tax are instituted without delay, the commissioner may issue a jeopardy assessment against the taxpayer liable for the tax. Immediately upon the issuance of the jeopardy assessment, the commissioner shall file an entry with the clerk of the court of common pleas in the manner prescribed by division (C) of this section. Notice of the jeopardy assessment shall be served on the taxpayer assessed or the taxpayer's legal representative in the manner provided in section 5703.37 of the Revised Code within five days of the filing of the entry with the clerk.

The total amount assessed is immediately due and payable, unless the taxpayer assessed files a petition for reassessment in accordance with division (B) of this section and provides security in a form satisfactory to the commissioner and in an amount sufficient to satisfy the unpaid balance of the assessment. Full or partial payment of the assessment does not prejudice the commissioner's consideration of the petition for reassessment.

(F) Notwithstanding the fact that a petition for reassessment is pending, the taxpayer may pay all or a portion of the assessment that is the subject of the petition. The acceptance of a payment by the treasurer of state does not prejudice any claim for refund upon final determination of the petition.

If upon final determination of the petition an error in the assessment is corrected by the tax commissioner, upon petition so filed or pursuant to a decision of the board of tax appeals or any court to which the determination or decision has been appealed, so that the amount due from the taxpayer under the corrected assessment is less than the portion paid, there shall be issued to the taxpayer, its assigns, or legal representative a refund in the amount of the overpayment as provided by section 101.0691 of the Codified Ordinances, with interest on that amount as provided by that section.

## §101.0691 REFUND APPLICATIONS.

(A) An application to refund to a taxpayer the amount of taxes paid on any illegal, erroneous, or excessive payment of tax under sections 101.0680 to 101.0695 of the Codified Ordinances, including assessments, shall be filed with the tax commissioner within three years after the date of the illegal, erroneous, or excessive payment of the tax, or within any additional period allowed by division (A) of section 101.0690 of the Codified Ordinances. The application shall be filed in the form prescribed by the tax commissioner.

(B)(1) On the filing of a refund application, the tax commissioner shall determine the amount of refund to which the applicant is entitled. The amount determined shall be based on the amount overpaid per return or assessment. If the amount is greater than ten dollars and not less than that claimed, the commissioner shall certify that amount to the director of budget and management and the treasurer of state for payment from the tax refund fund created in section 5703.052 of the Revised Code. If the amount is greater than ten dollars but less than that claimed, the commissioner shall proceed in accordance with section 5703.70 of the Revised Code.

(2) Upon issuance of a refund under this section, the commissioner shall notify each municipal corporation of the amount refunded to the taxpayer attributable to that municipal corporation, which shall be deducted from the municipal corporation's next distribution under section 718.83 of the Revised Code.

(C) Any portion of a refund determined under division (B) of this section that is not issued within ninety days after such determination shall bear interest at the rate per annum prescribed by section 5703.47 of the Revised Code from the ninety-first day after such determination until the day the refund is paid or credited. On an illegal or erroneous assessment, interest shall be paid at that rate from the date of payment on the illegal or erroneous assessment until the day the refund is paid or credited.

## §101.0692 AMENDED RETURNS.

(A) If any of the facts, figures, computations, or attachments required in an annual return filed by a taxpayer that has made the election allowed under section 101.0680 of the Codified Ordinances and used to determine the tax due under sections 101.0680 to 101.0695 of the Codified Ordinances must be altered as the result of an adjustment to the taxpayer's federal income tax return, whether initiated by the taxpayer or the internal revenue service, and such alteration affects the taxpayer's tax liability under those sections, the taxpayer shall file an amended return with the tax commissioner in such form as the commissioner requires. The amended return shall be filed not later than sixty days after the adjustment is agreed upon or finally determined for federal income tax purposes or after any federal income tax deficiency or refund, or the abatement or credit resulting therefrom, has been assessed or paid, whichever occurs first. If a taxpayer intends to file an amended consolidated municipal income tax return, or to amend its type of return from a separate return to a consolidated return, based on the taxpayer's consolidated federal income tax return, the taxpayer shall notify the commissioner before filing the amended return.

(B) In the case of an underpayment, the amended return shall be accompanied by payment of any combined additional tax due together with any penalty and interest thereon. An amended return required by this section is a return subject to assessment under section 101.0690 of the Codified Ordinances for the purpose of assessing any additional tax due under this section, together with any applicable penalty and interest. The amended return shall not reopen those facts, figures, computations, or attachments from a previously filed return no longer subject to assessment that are not affected, either directly or indirectly, by the adjustment to the taxpayer's federal tax return.

(C) In the case of an overpayment, an application for refund may be filed under this division within the sixty-day period prescribed for filing the amended return, even if that period extends beyond the period prescribed in section 101.0691 of the Codified Ordinances, if the application otherwise conforms to the requirements of that section. An application filed under this division shall claim refund of overpayments resulting from alterations to only those facts, figures, computations, or attachments required in the taxpayer's annual return that are affected, either directly or indirectly, by the adjustment to the taxpayer's federal income tax return unless it is also filed within the time prescribed in section 101.0691 of the Codified Ordinances. The application shall not reopen those facts, figures, computations, or attachments that are not affected, either directly or indirectly, by the adjustment to the taxpayer's federal income tax return.

## §101.0693 EXAMINATION OF RECORDS AND OTHER DOCUMENTS AND PERSONS.

(A) The tax commissioner, or any authorized agent or employee thereof, may examine the books, papers, records, and federal and state income tax returns of any taxpayer or other person that is subject to sections 101.0680 to 101.0695 of the Codified Ordinances for the purpose of verifying the accuracy of any return made or, if no return was filed, to ascertain the tax due as required under those sections. Upon written request by the commissioner or a duly authorized agent or employee thereof, every taxpayer or other person subject to this section is required to furnish the opportunity for the commissioner, authorized agent, or employee to investigate and examine such books, papers, records, and federal and state income tax returns at a reasonable time and place designated in the request.

(B) The records and other documents of any taxpayer or other person that is subject to sections 101.0680 to 101.0695 of the Codified Ordinances shall be open to the tax commissioner's inspection during business hours and shall be preserved for a period of six years following the end of the taxable year to which the records or documents relate, unless the commissioner, in writing, consents to their destruction within that period, or by order requires that they be kept longer. The commissioner may require any person, by notice served on that person, to keep such records as the commissioner determines necessary to show whether or not that person is liable, and the extent of such liability, for the income tax levied by a municipal corporation.

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

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

**§101.0694 CREDITS.**

(A) A credit, granted by resolution or ordinance of the Village pursuant to section 101.06(D) or 101.06(E) of the Codified Ordinances, shall be available to a taxpayer that has made the election allowed under section 101.0680 of the Codified Ordinances, against the municipal corporation's tax on income. A municipal corporation shall submit the following information to the tax commissioner on or before the later of

January 31, 2018, or the thirty-first day of January of the first year in which the taxpayer is eligible to receive the credit:

(1) A copy of the agreement entered into by the Village and taxpayer under section 101.06(D) or 101.06(E) of the Codified Ordinances;

(2) A copy of the ordinance or resolution authorizing the agreement entered into between the Village and the taxpayer.

(B)(1) Each taxpayer that claims a credit shall submit, with the taxpayer's tax return, documentation issued by the Village granting the credit that confirms the eligibility of the taxpayer for the credit, the amount of the credit for which the taxpayer is eligible, and the tax year to which the credit is to be applied.

(2) Such documentation shall be provided in the form prescribed by the tax commissioner.

(3) Nothing in this section shall be construed to authorize the tax commissioner to enter into an agreement with a taxpayer to grant a credit, to determine if a taxpayer meets the conditions of a tax credit agreement entered into by the Village and taxpayer under section 101.06(D) or 101.06(E) of the Codified Ordinances,, or to modify the terms or conditions of any such existing agreement.

## §101.0695 RECKLESS VIOLATIONS; PENALTIES.

(A) Except as provided in division (B) of this section, whoever recklessly violates division (A) of section 101.0684 of the Codified Ordinances shall be guilty of a misdemeanor of the first degree and shall be subject to a fine of not more than one thousand dollars or imprisonment for a term of up to six months, or both.

(B) Each instance of access or disclosure in violation of division (A) of section 101.0684 of the Codified Ordinances constitutes a separate offense.

(C) These specific penalties shall not be construed to prevent the Village from prosecuting any and all other offenses that may apply.

PASSED:
BY:

ORDINANCE NO. 2018-4

AN ORDINANCE TO COMBAT DISCRIMINATION AND
FOR THE GUARANTEE OF EQUALITY AND INCLUSION

**WHEREAS,** it is the public policy of Amberley Village to safeguard the right and opportunity of all persons to be free from all forms of discrimination and to provide for an inclusive community for all residents, businesses and visitors;

**WHEREAS,** Amberley Village is proud of its diverse community of individuals from various backgrounds, religions, ethnicities, nationalities, and ideologies, including persons with a different sexual orientation or gender identification or expression which are classes of persons which are currently not explicitly protected under existing Ohio or federal antidiscrimination laws;

**WHEREAS,** Amberley Village is proud of its unique history and it is important that persons of all faiths be able to continue to freely exercise their religion in the Village;

**WHEREAS,** Amberley Village encourages all persons to be fully engaged in protecting and supporting each person's civil rights, to be free from discrimination and to enjoy the liberties afforded to every citizen;

**WHEREAS,** it is the goal of the Village and the purpose of this ordinance to create a vehicle by which the Village and its residents can educate and create opportunities to support and protect the civil liberties and freedoms of every person who calls the Village home;

**NOW, THEREFORE, BE IT ORDAINED BY THE** Council of Amberley Village, State of Ohio, _______ (___) members elected thereto concurring:

**SECTION 1:** Chapter 102 of the Municipal Code of Ordinances, which is to be added to and amends the Municipal Code of Ordinances, reads as follows:

## Chapter 102: HUMAN RIGHTS COMMISSION; DIVERSITY AND INCLUSION

### § 102.01 STATEMENT OF INTENT.

It is the intent of Amberley Village to protect and safeguard the right and opportunity of all persons to be free from all forms of discrimination, including discrimination based on one's membership in a Protected Class such as age, race, color, religion, ethnicity, national origin, ancestry, disability, marital status, family status, military status, sex, gender identity or expression, or sexual orientation (“Protected Class”). The purpose of this ordinance is to promote the public health and welfare of all persons who live in, work in, or visit the Village.

It is important to ensure equal access to employment, housing, public accommodations, and education in the Village. The denial of these rights to persons in a Protected Class is contrary to the principles of freedom and equality of opportunity and is destructive to a free and democratic society.

**§ 102.02 DEFINITIONS.**

All words utilized in this ordinance shall be ascribed their ordinary meaning unless otherwise defined herein.

**§ 102.03 HUMAN RIGHTS COMMISSION; PURPOSE.**

A non-partisan Human Rights Commission is hereby established to be known as the Amberley Village Human Rights Commission (the “Commission”). The purpose of the Commission is not to penalize, but to encourage and endeavor to bring about mutual understanding and respect among all persons, and to safeguard the right and opportunity of all persons to be free from all forms of discrimination.

**§ 102.04 HUMAN RIGHTS COMMISSION; MEMBERS.**

The Amberley Village Human Rights Commission shall be comprised of five members appointed as follows: one member shall be appointed by the Village Manager; one member shall be appointed by the Village Mayor; and three members shall be appointed by a majority vote of Village Council. All members of the Commission shall be residents of the Village.

Members of the Commission shall serve voluntarily and without compensation, except for reimbursement of any reasonable and necessary expenses incurred in performance for the Commission. No member shall be a current employee, officer, elected official, agent, or contractor with the Village.

Except for members’ initial terms which shall be staggered, each member shall serve a term of three years commencing on the effective date of this Ordinance. Members shall be eligible for reappointment; however, no member shall serve more than three consecutive terms. Members shall serve beyond the end of a term until a replacement is appointed by the respective authority. A member shall be deemed to have abandoned the position and resigned upon missing three consecutive regular meetings of the Commission without being excused by the Commission as reflected in the minutes. Any vacancy shall be filled by the authority which made the initial appointment for the position. Members appointed to fill a vacancy shall serve the remainder of the term of the vacant position.

## § 102.05 HUMAN RIGHTS COMMISSION; ORGANIZATION.

The Amberley Village Human Rights Commission is a non-legislative public body of the Village. The Commission shall convene the initial organizational meeting of appointed Members at its earliest opportunity. The Commission shall organize at its initial meeting by electing one Member as Chair and one Member as Vice-Chair. The Commission may select additional Members to serve as officers if found to be necessary and proper for the effective organization and operation of the Commission. Each officer shall serve for a term of one year or until a successor officer is duly elected.

## § 102.06 HUMAN RIGHTS COMMISSION; MEETINGS.

The Amberley Village Human Rights Commission shall convene at least once each year to elect officers and as otherwise requested by a Member of the Commission, the Village Manager, the Village Mayor, or the Village Council. Any three members of the Commission shall constitute a quorum for the transaction of business. The Commission may act upon a majority vote of Members present at a meeting. The Commission shall report to the Village Council at least twice every 12 months.

Meetings of the Commission must be public according to the Ohio Sunshine Laws. Public notice of any meetings must be provided at least 48 hours in advance, and minutes must be maintained. Any documents, evidence, and other records maintained or created by the Commission or submitted to the Commission, are public records subject to the Ohio Public Records Act.

## § 102.07 HUMAN RIGHTS COMMISSION; POWERS AND DUTIES.

The Amberley Village Human Rights Commission is hereby authorized and empowered as follows:

(a) The Commission may create and modify rules regarding its meetings, hearings, and procedures to carry out its functions. At its discretion, the Commission may accept volunteer services, including volunteer services of private legal counsel.

(b) The Commission may create committees and sub-committees comprised of Members and other volunteers, which in its judgment will aid in effectuating the purposes of the Commission, including, but not limited to: a committee formed to study the problem of discrimination; a committee formed to foster good will, cooperation and conciliation among the diverse groups and population of the Village; and a committee formed to make recommendations to the Commission for the development and implementation of programs of formal and informal education and public awareness.

(c) The Commission may, with the consent and approval of the Village Manager, call upon other officers, departments and agencies of the Village government to assist in its programs and projects. The Commission may recommend to Village Council policies, procedures, practices and legislation in all relevant matters.

(d) The Commission may enlist the cooperation of racial, religious, ethnic, community and civic organizations, and other identifiable groups of the Village, in its programs and campaigns devoted to the education and advancement of tolerance, understanding and equal protection of the law for all groups and individuals regardless of membership in a Protected Class..

(e) The Commission may seek and accept contributions, financial or otherwise, on behalf of the Village from any person including but not limited to any private, public, governmental, charitable, religious, labor, civic or benevolent organizations, in furtherance of its mission.

(f) The Commission may formulate and develop programs and opportunities (i.e. forums, workshops, research, and publications) to collect and disseminate information regarding the work of the Commission, to minimize or eliminate discrimination, and to promote good will among all persons who live in, work in, or visit the Village.

(g) The Commission shall develop a program to receive and report complaints from persons who live in, work in, or visit the Village. In its discretion the Commission may seek to conciliate any complaint with the express written consent of the complainant in order to ensure equal access to employment, housing, public accommodations, and education in the Village.

(h) The Commission shall cooperate and work with relevant federal, state and local government offices and agencies.

**§ 102.08 PUBLIC CONTRACTS.**

The Village shall give consideration to all contractors who have a stated inclusive policy against discrimination that is substantially similar to the Village's policy as set forth in this Chapter.

**§ 102.09 CONSTRUCTION; NONEXCLUSIVE REMEDIES.**

This ordinance shall be liberally construed to accomplish its objectives and purposes. If any provision of this ordinance is held invalid or unconstitutional by any court of competent jurisdiction, such invalidity or unconstitutionality shall not affect or invalidate the other provisions hereof, all of which are declared and shall be construed to be separate and severable.

This Ordinance does not create or establish a cause of action in any court of law or equity and shall not prevent any person from exercising any right or seeking any remedy otherwise entitled to under any other law, regulation, or policy. All remedies provided by this ordinance are in addition to, and not in lieu of, other remedies.

**SECTION 2:** Section 135.091 of the Municipal Code of Ordinances is amended to read as follows:

**§ 135.091 HOUSING DISCRIMINATION PROHIBITED.**

(A) No person shall attempt to or willfully injure, intimidate, or interfere with any of the following:

(1) Any person from renting, purchasing, selling, financing or occupying any housing accommodations; from contracting or negotiating for any housing accommodations; or from applying for or participating in any service, organization, or facility relating to the business of selling or renting housing accommodations because of race, color, religion, sex, sexual orientation, gender identification or expression, national origin, ancestry, familial status as defined in R.C. § 4112.01, military status as defined in R.C. § 4112.01, or disability as defined in R.C. § 4112.01.

(2) Any person because that person is or has been doing either of the following:

(a) Participating in any of the activities, services, organizations, or facilities described in division (A)(1) of this section;

(b) Affording another person or class of persons opportunity or protection so to participate in any of the activities, services, organizations, or facilities described in division (A)(1) of this section.

(3) Any person because that person is or has been lawfully aiding or encouraging other persons to participate in any of the activities, services, organizations, or facilities described in division (A)(1) of this section, or participating lawfully in speech or peaceful assembly opposing any denial of the opportunity to so participate.

(B) Whoever violates division (A) of this section is guilty of a misdemeanor of the first degree.

**SECTION 3:** Section 135.092 of the Municipal Code of Ordinances is amended to read as follows:

**§ 135.092 ETHNIC INTIMIDATION.**

(A) No person shall violate R.C. § 2903.21, 2903.22, 2909.06, or 2909.07, or R.C. § 2917.21(A)(3), (4), or (5), by reason of a person or group's membership in a Protected Class, as defined in Section 102.01 of the Village Municipal Code of Ordinances,.

(B) Whoever violates this section is guilty of ethnic intimidation. Ethnic intimidation is an offense of the next higher degree than the offense the commission of which is a necessary element of ethnic intimidation. In the case of an offense that is a misdemeanor of the first degree, ethnic intimidation is a felony to be prosecuted under appropriate state law.

**SECTION 4:** The initial terms of Members of the HRC as set forth under Section 102.04 as adopted above shall be staggered as follows: Of the three appointments by the Village Council, one member shall be appointed for one year, one member shall be appointed for two years, and one member shall be appointed for three years; the Mayor's appointment shall be for an initial term of three years; the Manager's appointment shall be for an initial term of two years.

**SECTION 5:** If any provision of this ordinance is declared to be invalid or unenforceable, the remaining provisions shall remain valid and in full force and effect.

**SECTION 6:** That this ordinance shall take effect and be in force at the earliest date allowed by law.
Passed this _____ day of __________, 2018.

_________________________________
Mayor Thomas C. Muething

Attest:

_________________________________
Nicole Browder, Clerk of Council

Ordinance Vote:
Moved: _____ Seconded: _________

| | |
|---|---|
| Muething | ______ |
| Wolf | ______ |
| Bardach | ______ |
| Conway | ______ |
| Hattenbach | ______ |
| Kamine | ______ |
| Warren | ______ |

I, Clerk of Council of Amberley Village, Ohio, certify that on the ____ day of _____________, 2018, the forgoing Ordinance was published pursuant to Article IX of the Home Rule Charter by posting true copies of said Ordinance at all of the places of public notice as designed by Sec. 31.40(B), Code of Ordinances.

Nicole Browder, Clerk of Council

PASSED:
BY:

RESOLUTION NO. 2018-4

RESOLUTION SUPPORTING OHIO HOUSE BILL 160, THE OHIO FAIRNESS ACT

WHEREAS, Amberley Village encourages diversity and equality for every citizen regardless of race, color, national or ethnic origin, age, religion, disability, sex, genetics, and military status, as well as sexual orientation and gender identity or expression;

WHEREAS, in May 2017 Village Council adopted Resolution 2017-017 supporting diversity and calling on the State of Ohio to pass legislation to include sexual orientation and gender identity as protected classes of citizens entitled to legal protection from discrimination;

WHEREAS, there is currently pending before the Ohio Legislature House Bill 160, entitled the Ohio Fairness Act, which proposes to include sexual orientation and gender identity as protected classes under State law;

WHEREAS, according to Equality Ohio and the Ohio Business Competes Coalition, numerous Ohio municipalities and over 300 businesses support HB 160;

WHEREAS, Village Council deems it is in the best interest of the Village to state its full and unequivocal support of HB 160;

NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL OF AMBERLEY VILLAGE, STATE OF OHIO, _____ (__) members elected thereto concurring:

SECTION 1: That Amberley Village hereby supports and promotes House Bill 160 entitled the Ohio Fairness Act and the effort to change Ohio's anti-discrimination laws to include sexual orientation, gender identity, and gender expression as protected classes to ensure the same equality afforded under the law to members of other protected classes, and to extend such protections to all aspects of living in a diverse and fair community including employment, housing, public accommodation, commerce, and education.

SECTION 2: That this resolution shall take effect and be in force at the earliest date allowed by law.

Passed this _____ day of __________, 2018.

Mayor Thomas C. Muething

Attest:

Nicole Browder, Clerk of Council

Resolution Vote:
Moved: _____ Second: _________

I, Clerk of Council of Amberley Village, Ohio, certify that on the ____ day of __________________ 2018, the forgoing Resolution was published pursuant to Article IX of the Home Rule Charter by posting true copies of said Resolution at all of the places of public notice as designated by Sec. 31.40(B), Code of Ordinances.

Nicole Browder, Clerk of Council

**TO:** **Village Council**

**FROM:** **Scot F. Lahrmer, Village Manager**

**DATE:** **February 7, 2018**

**RE:** **Cost Recovery Corporation Contract**

**ITEM:** Second Reading: Ordinance 2018-1, Authorizing a Contract with Cost Recovery Corp for the Collection and Reimbursement of Certain Public Safety Expenses

**ACTION REQUESTED:** Conduct second reading of 2018-1 allowing the Amberley Village Police Department to enter into a contract with Cost Recovery Corporation.

**PURPOSE:** To update the current contract with the Cost Recovery Corporation.

The Village has contracted with the Cost Recovery Corporation for the last 10 years to recuperate some of the costs that the Village incurs because of negligent drivers. The updated contract has a new cost schedule of the public safety services and equipment that the Village seeks reimbursement for. Nationally negligent drivers cost police and fire departments around $2.3 billion annually. These costs are currently subsidized by property taxpayers, over and above the insurance premiums paid by drivers. Property taxes are designed to pay for Fire Departments to be on ready stand-by to protect homes, businesses and citizens from fire. Property taxes pay for Law Enforcement to protect property and citizens from crime. Similar to Emergency Medical Services (EMS), which is paid by the Health Insurance industry, traffic crash response is outside the scope of the primary function of both law enforcement and fire services.

Similar to other user fees, the cost recovery fees are designed to remove an unfair tax burden from taxpayers and target the responsible party. Insurance companies may reimburse communities for services provided to their negligent policyholder depending on the policy. This cost recovery program is designed to follow mandates set forth by the Federal Government and OIG as related to EMS services.

Under the cost recovery program, only at-fault drivers and their insurance policies would receive a reimbursement claim. If fault is not determined, no action is taken until the insurance companies have agreed upon responsibility. A resident is exempt from out-of-pocket costs as long as no crime was committed.

The Police/Fire Committee has reviewed this request to adopt an ordinance to update the contract with the Cost Recovery Corporation. Adoption of Ordinance 2018-1 is recommended. If you have any questions, please let me know.

First Reading: January 8, 2018
Second Reading: February 12, 2018

PASSED:
BY:

ORDINANCE NO. 2018-1

ORDINANCE AUTHORIZING A CONTRACT WITH COST RECOVERY CORP FOR THE COLLECTION AND REIMBURSEMENT OF CERTAIN PUBLIC SAFETY EXPENSES

**WHEREAS,** the Village provides valuable public safety services to its residents, visitors, and those who travel through the Village, including but not necessarily limited to police, fire, and emergency services;

**WHEREAS,** certain expenses to the Village's public safety services is caused by the negligence or other wrongful conduct of certain people, such as one who causes a traffic accident;

**WHEREAS,** for a number of years the Village has had an agreement with Ohio-based Cost Recovery Corp. to assist with the billing and collection of the Village's costs caused by the negligence or other conduct of persons requiring public safety services;

**WHEREAS,** Cost Recovery Corp. and the Village determined it is in the best interests of both parties to update and improve the agreement, including revising the cost schedule of public safety services and equipment provided by the Village for which the Village seeks reimbursement;

**WHEREAS,** the Police and Fire Departments updated their cost schedules to continue to reflect the rates necessary to reimburse the Village for its actual costs of providing the respective services;

**WHEREAS,** the Police and Fire Committee met to consider a revised agreement with Cost Recovery Services, and recommends approval thereof;

**NOW, THEREFORE, BE IT ORDAINED BY THE** Council of Amberley Village, State of Ohio, ___ (__) members elected thereto concurring:

**SECTION 1:** The Village Manager is authorized and directed to enter into a contract with Cost Recovery Corp. substantially in the form as the agreement attached hereto and incorporated herein, subject to the approval of the Solicitor, including the cost schedules attached to and incorporated into the contract which Council finds and determines to be reasonable to reimburse the Village for its actual costs for providing the services and resources referenced in the schedules. The Manager shall take all actions reasonably necessary to carry out the execution and management of the contract.

**SECTION 2:** The Village Police Chief shall ensure that reimbursements under the contract approved herein shall only be sought and enforced against nonresidents of

First Reading: January 8, 2018
Second Reading: February 12, 2018

the Village because residents already support the Village's public safety services through the payment of taxes.

**SECTION 23:** This Ordinance shall take effect and be in force from and after the earliest period allowed by law.

Passed this _____ day of __________, 2018.

______________________________
Mayor Thomas C. Muething

Attest:

______________________________
Nicole Browder, Clerk of Council

Ordinance Vote:
Moved: _____ Seconded: _________

| | |
|---|---|
| Muething | ______ |
| Wolf | ______ |
| Bardach | ______ |
| Conway | ______ |
| Hattenbach | ______ |
| Kamine | ______ |
| Warren | ______ |

I, Clerk of Council of Amberley Village, Ohio, certify that on the ____ day of _____________, 2018, the forgoing Ordinance was published pursuant to Article IX of the Home Rule Charter by posting true copies of said Ordinance at all of the places of public notice as designed by Sec. 31.40(B), Code of Ordinances.

______________________________
Nicole Browder, Clerk of Council

# COST RECOVERY SERVICES AGREEMENT

This Cost Recovery Services Agreement (the "Agreement") is made effective this ___ day of _______________, 20___, by and between COST RECOVERY CORP, LLC., an Ohio Limited Liability Company ("Cost Recovery"), with its principal office located at 800 Enterprise Parkway, Ravenna, Ohio 44266, and, Amberley Village, 7149 Ridge Road Cincinnati, Ohio 45237 (the "Client").

WHEREAS, Cost Recovery is a service company that provides billing and related services to providers of Public Safety Services;

WHEREAS, Client provides Public Safety Services and wishes to engage Cost Recovery on an exclusive basis to provide billing and related services to Client;

NOW, THEREFORE, in consideration therefore Cost Recovery and Client hereby agree as follows:

SECTION 1: RESPONSIBILITIES OF COST RECOVERY.

A. Cost Recovery shall perform billing and collection and related activities for all qualified public safety services rendered by Client, collectively the "Public Safety Services," as more fully identified in Appendix A, attached hereto and incorporated herein.

B. Cost Recovery shall establish, communicate to Client and monitor procedures for the implementation of Cost Recovery's billing for the Public Safety Services. Cost Recovery shall instruct Client and its employees on procedures and information to provide the responsible party information to Cost Recovery for the Public Safety Services as necessary for Cost Recovery's system of billing and collection.

C. Cost Recovery shall prepare and submit initial claim forms for the Public Safety Services to third-party payors.

D. Cost Recovery shall notify Client if it becomes aware that additional documentation is necessary to substantiate a claim for the Public Safety Services either on initial submission of a claim or upon further inquiry by a Payor or responsible party. If requested by Client, Cost Recovery can assist with the development of documentation sufficient to file a claim.

E. Cost Recovery shall post payments it receives for the Public Safety Services to the individual responsible party accounts and shall report overpayments according to the following:

______ Client will issue refunds and provide notice of same along with check numbers to Cost Recovery on a monthly basis.

__X__ Cost Recovery will process the refund and invoice the community monthly.

F. Cost Recovery shall provide telephone support during reasonable business hours to assist Payors and responsible parties who request information about their bills for Public Safety Services. Cost Recovery shall process all written and oral requests for information received by Cost Recovery pertaining to the Client's accounts in a timely manner.

G. Cost Recovery shall send monthly letters requesting payment of past due Public Safety Services bills until such time as either:

1. The account is paid in full; or

2. Cost Recovery reasonably determines that payment will not be forthcoming; or

3. The matter is referred to a collection agency; or

4. Client directs Cost Recovery to discontinue such letters.

Client may require Cost Recovery to continue billing Delinquent Accounts on a case by case basis. Financial Hardship waivers are reductions and waivers of the responsible party responsibility based on information from the individual on income and/or assets (e.g., the Federal Poverty Income Guidelines to establish poverty levels).

H. Within twenty (20) days after the end of each month, Cost Recovery shall provide Client with the following information on Public Safety Services:

1. a monthly report providing an alphabetized responsible party listing for the particular month with dates of service and charges;

2. a monthly receipt and adjustment report with payment dates, descriptions, amounts, adjustment dates, and adjustment amounts;

3. a monthly report showing month-to-date and year-to-date Public Safety Services and amounts;

4. A monthly report of accounts showing charges, receipts, and adjustments; and

5. Other similar reports reasonably requested by Client.

I. Cost Recovery shall appoint a liaison who shall be responsible for maintaining open lines of communication on all issues related to the billing and collection of the Public Safety Services and meet with Client or its representatives at such times as reasonably requested by Client.

J. To the extent that Cost Recovery maintains computerized data and records on Client's Public Safety Services, Cost Recovery shall "back up" such data and records on a daily basis and shall keep such daily back-ups off site.

SECTION 2: RESPONSIBILITIES OF CLIENT.

A. Client is solely responsible for its operation of the Public Safety Services, including appropriate state and federal licensure and certifications of its personnel and equipment.

B. Client shall establish the following procedures:

__X__ Client will utilize Cost Recovery's lockbox procedure at the sole cost and expense of Cost Recovery for the receipt of written billing inquiries, correspondence and payments.

____ Client will receive all payments and correspondence at Client's address and make all deposits. Client will notify Cost Recovery of all collections and forward all supporting documentation, including all denials and correspondence, to Cost Recovery within 10 (10) days from the date of Client's receipt.

RESIDENT BILLING
Client will be responsible for determining the Resident and Non Resident status before submitting the incident to Cost Recovery.

______ CRC is directed to bill and attempt collections from all responsible parties without regard to residency.

______ CRC is directed to bill and attempt collections from only non residents

______ CRC is directed to insurance only bill Residents and attempt final collections from Non Residents.

______ Client hereby authorizes Cost Recovery to refer Delinquent Accounts to a collection agency designated by Client only with written authority/ without written authority from Authorized Liaison.

__X__ Client hereby authorizes Cost Recovery to write-off Delinquent Accounts as not collectible with written authority or without written authority from Client. All supporting documentation regarding the action taken by Cost Recovery staff will be kept on file by the date the action took place for review or auditing purposes.

**Alternate #1:**

C. Client shall establish reasonable charges for the Public Safety Services. Client shall provide Cost Recovery, in writing, with the following information upon or prior to commencement of Cost Recovery's services and within five (5) days of any changes to such information:

1. Client's Public Safety Services fee schedule, attached hereto as Appendix A, as amended from time to time;

2. The correct name, address, and federal tax identification number of Client.

**Alternate #2:**

C. Client shall approve the fees for the Public Safety Services based on Cost Recovery's proprietary cost study prior to commencement.

1. The public safety services fee schedule as prepared by cost recovery is attached hereto as appendix A, and will be used by cost recovery as amended from time to time.

2. The correct name, address, and federal tax identification number of Client.

D. Client shall attempt to collect the information sufficient to file a completed claim from the involved parties when the Public Safety Services are provided, but will not delay or withhold services pending insurance information. Client will attempt to obtain the information to file a completed claim from the recipient of the services if the information was not collected at the time the services were rendered.

E. Client shall at all times be ultimately responsible for obtaining and maintaining appropriate original supporting documentation sufficient for Cost Recovery to meet its duties hereunder, including but not limited to completed copies of the documentation set out in Appendix C (Paper Forms) the services rendered and equipment provided, and responsible party information and any signatures, notices, acknowledgements, consents and authorizations as may be necessary. Client shall submit to Cost Recovery within fifteen (15) days of the date of service copies of all such supporting documentation.

F. Client shall respond promptly to all reasonable requests of Cost Recovery relating to supporting documentation and information concerning the Public Safety Services. Client shall provide Cost Recovery, in writing, any additional information as may reasonably be requested by Cost Recovery in order to substantiate a Public Safety Services charge, either on initial submission or upon later inquiry by either the responsible party or a Payor.

G. Client shall designate an Authorized Liaison as designated who shall be responsible for maintaining open lines of communication on all issues relating to the subject matter of this Agreement and meeting with Cost Recovery or its representatives on a regular basis. Client represents and warrants that at all times the Authorized Liaison will have the authority to direct Cost Recovery on behalf of the Client.

Authorized Liaison: ____________________________________________

H. Client shall review all reports provided by Cost Recovery for accuracy. Unless Client notifies Cost Recovery in writing of any inaccuracies in reports within sixty (60) days after the reports are provided to Client, the reports shall be deemed final.

I Client agrees that during the term and any renewal terms of this Agreement to place all its Public Safety Services accounts with Cost Recovery and not to retain or engage any other person or entity to perform the same or similar functions for or on behalf of Client.

SECTION 3: COMPENSATION. Cost Recovery's base charges for its responsibilities under this Agreement shall be twenty five percent (25%) of collections received by Cost Recovery or Client for the Public Safety Services. Cost Recovery's compensation shall not be reduced for any refunds or denied claims unless such refund or denial was a direct result of Cost Recovery's negligence. Cost Recovery agrees to make payment directly to Client within fifteen (15) days of the end of the preceding month or Cost Recovery will invoice the Client within the same time period in the event that the Client elects to receive all payments directly. Cost Recovery's base charges shall not change unless reimbursement levels from any third-party payor(s) materially change, in which case, the parties shall negotiate in good faith changes to Cost Recovery's base charges, with any changes being agreed upon in writing by the parties and attached hereto as an addendum to this Agreement. If no agreement is reached within a timely manner, then Cost Recovery's base charges shall remain in effect unless Cost Recovery provides thirty (30) days advance written notice to terminate this Agreement.

SECTION 4: ALLOCATION OF RISK: LIABILITY INSURANCE.

A. As between the parties, each party to this Agreement shall be and remain legally responsible for its own acts or omissions, and for those of its affiliates, employees, and agents, who are involved by such party in matters related to this Agreement on such party's behalf, and each party to this Agreement shall be financially responsible for all damages, expenses, liabilities or other costs of whatever kind that are determined by such court of competent jurisdiction to be caused by that party's acts or omissions.

B. Throughout the term of this Agreement, each party shall, at its own expense, continuously maintain in full force and effect comprehensive general liability insurance coverage consistent with prevalent standards in the community for each party. Cost Recovery shall also maintain an employee dishonesty policy and a crime fidelity bond. Client shall also maintain comprehensive liability insurance for the Public Safety Services. Client's agreement to these terms does not constitute a waiver of any immunity or defense of the Client or its employees, agents or representatives as may be available at law or in equity.

C. The obligation of either party to perform under this Agreement shall be excused during each period of delay caused by matters such as fires, riots, flood, strikes, shortages of fuel, power, raw materials or supplies, government orders, freight embargo, transportation delays, or acts of God, which are reasonably beyond the control of the party obligated to perform.

D. Notwithstanding the foregoing, in no event shall Cost Recovery have any liability to Client or any Payor, whatsoever, for incidental or consequential damages. Cost Recovery shall not be liable for any overpayments to the responsible parties. Nor shall Cost Recovery be liable to Client or any Payor for any errors or omissions relating to any reports provided by Cost Recovery to Client deemed final pursuant to Section 2(H).

SECTION 5: TERM OF AGREEMENT.

A. The term of this Agreement is for a period of 365 days beginning on the 1st day of January, 2018. The agreement will renew automatically at the end of each term for additional periods of 365 days, unless either party gives written notice to the other of termination of this Agreement, no later than thirty (30) days prior to the expiration of the then current term of the Agreement.

B. This Agreement may be terminated at any time by either party for good cause. Good cause to terminate by Cost Recovery shall exist if Client fails to make payment to Cost Recovery when due after written notice from Cost Recovery and a five (5) day opportunity to cure, or if Client fails to abide by any other term of the Agreement after written notice from Cost Recovery and a thirty (30) day opportunity to cure. Good cause to terminate by Client exists if Cost Recovery fails to abide by any term of this Agreement after written notice from Client and a thirty (30) day opportunity to cure.

C. After the termination of this Agreement, Cost Recovery shall continue to provide collection services for all accounts received for billing prior to the date of termination for at least six (6) months or until such further time as the parties shall agree, and Cost Recovery shall be entitled to receive the compensation set forth in Section 3 for such continued services.

D. Upon termination of Cost Recovery's services, Cost Recovery shall prepare a detailed listing of accounts receivable and the aging of all unpaid accounts. These reports shall be delivered to the Client promptly upon payment of all then remaining amounts due to Cost Recovery.

SECTION 6: RECORDS, AUDITS, AND CONFIDENTIALITY.

A. Client Records. All original supporting documentation as set forth in Section 2 maintained by Client shall be the sole and exclusive property of Client. Cost Recovery and its authorized representatives shall have the right to inspect and copy Client's records upon request during reasonable business hours for the purpose of verifying the Public Safety Services provided and calculating the compensation payable under Section 3.

B. Cost Recovery Records. Any copies of original documentation provided by Client to Cost Recovery and any information, data, files and records received, created, or used by Cost Recovery, and the intermediate material and the media upon which such data are inscribed, are the sole and exclusive property of Cost Recovery ("the Cost Recovery Records"). During the term of this Agreement, Cost Recovery shall make available the

Cost Recovery Records upon request during reasonable business hours for inspection and copying by Client or its authorized representatives. At Client's sole expense, Client or its auditors may audit Cost Recovery's handling of Client's Public Safety Services accounts from time to time to include a review of Cost Recovery's billing efforts, the adequacy of cash controls, the promptness of recording and remitting payments, compliance with this Agreement, and any other reasonable audit procedures and tests.

C. Confidentiality. Subject to Section 9, Cost Recovery shall maintain the confidentiality of any of Client's patient data, lists or records, fee schedules, financial records and statements, and any other information designated in writing as confidential or proprietary by Client to the extent permitted by law. Client shall maintain the confidentiality of Cost Recovery's computer software and resulting or related processes or documentation of the software used by Cost Recovery, methods of operation of its comprehensive billing services, and any other information designated in writing as confidential or proprietary by Cost Recovery.

SECTION 7: NON-SOLICITATION. Unless the parties otherwise mutually agree in writing, during the term and any renewal term of this Agreement, and for a one-(1) year period commencing with the later of the date the Agreement terminates or expires without renewal or the date Cost Recovery discontinues providing services under Section 5(C), each party agrees not to solicit for employment or engagement, or employ or engage, directly or indirectly, or through any third party rendering services on behalf of such party, anyone who was employed by the other party during the term and any renewal term of this Agreement.

SECTION 8: COMPLIANCE. Notwithstanding any other provisions of this Agreement, Client expressly agrees that Cost Recovery has the right to suspend submission of any and all claims if Cost Recovery finds evidence of misconduct on the part of Client or if any governmental entity issues any guidance, rulings or regulations that prohibit billing or any of the elections made by Client. Cost Recovery will provide reasonable and timely notice to Client of such suspension and make reasonable and timely efforts to resolve the issue(s) leading to suspension of claim submission with Client. For the purpose of this section in the event that an investigation is required to resolve the suspension, each party agrees to cooperate in such investigation. For the purpose of this section Cost Recovery shall not be liable to Client for any failure to perform its obligations nor for any damages that do not result from its own negligence or fraud.

SECTION 9: MEDIATION. In the event of any disagreement which cannot be amicably settled between Client and Cost Recovery related to this Agreement, such disagreement shall be submitted to Mediation by a Mediator selected by agreement of the parties.

SECTION 10: MISCELLANEOUS.

A. Notice. Any notice, request, consent and other communication required or permitted under this Agreement shall be in writing and shall be deemed to have been duly given (a) when received, if personally delivered or sent by telecopy, (b) within one day after being sent by a recognized overnight delivery service, or (c) within five days after being sent by registered or certified mail, return receipt requested, postage prepaid, to the parties at the respective addresses set forth below:

If to Cost Recovery:

Cost Recovery Corp, LLC.
800 Enterprise Parkway
Ravenna, Ohio 44266
(330) 626-5450
Attention: Chris Knapp

If to Client:

Amberley Village
7149 Ridge Rd
Cincinnati, Ohio 45237
Tax Id:31-6001026
Attention: Village Manager

B. Assignment. This Agreement shall be binding upon and inure to the benefit of the heirs, successors, personal representatives and assigns of each party to the Agreement, but no rights, obligations or liabilities of Client or Cost Recovery under this Agreement shall be assigned without the thirty (30) days prior written notice to the other party.

C. Independent Contractor. It is understood and agreed that Cost Recovery is an independent contractor to Client, and there shall be no joint venture, partnership, agency or employment relationship between the parties.

D. Partial Invalidity. The parties do not intend for any provision of this Agreement to violate any public policy, statutory or common law rules, regulations, treaties or decisions of any government, or any agency of any government. If any part of this Agreement is void, voidable or unenforceable, the remainder of the Agreement will continue to be valid and enforceable and the offending term must be modified to the minimum extent necessary to make the Agreement valid.

E. Entire Agreement; Modification. This Agreement and the attached Appendices constitute the entire agreement of the parties on the subject matter of this Agreement and supersedes any previous communications or agreements between the parties. No waiver, modification or amendment of any of the terms of this Agreement shall be effective without a writing signed by both parties.

F. Construction. Ohio laws govern all matters arising out of this Agreement without reference to any conflict of laws provisions that apply laws from another jurisdiction. This Agreement is to be construed as if the parties drafted it jointly.

G. Necessary Acts. The parties may execute this Agreement in any number of counterparts and shall execute any and all documents and perform any acts necessary to carry out the purposes and provisions of this Agreement.

H. No Third-Party Beneficiaries. Nothing in this Agreement will confer upon any person other than the parties and their respective successors or assigns, any rights, remedies, obligations, or liabilities.

The parties are signing this Agreement on the date stated in the introductory clause.

COST RECOVERY CORP, LLC.
"Cost Recovery"

By: ___________________________

Its: ___________________________

AMBERLEY VILLAGE
"Client"

By: ___________________________

Its: ___________________________

APPENDIX A

CLIENT FEE SCHEDULE

Client has established the following fee schedule for Public Safety Services:

| Service | Fee |
|---|---|

| ON SCENE TIME | 30 Min. | 45 Min. | 60 Min. | 75 Min. | 90 Min. | 105 Min. |
|---|---|---|---|---|---|---|
| Vehicles | $193 | $193 | $193 | $193 | $193 | $193 |
| Officers | $25 | $38 | $50 | $63 | $75 | $88 |
| Reconstruction | $50 | $75 | $100 | $125 | $150 | $175 |

**NOTE: Fee schedule subject to change when time on scene exceeds 8 hours.**

**COURT TIME AND WITNESS INTERVIEW @ $80/Hour**

# Cost for Fire Department Incidents

| ON SCENE TIME | 15min | 30min | 45min | 60min | 75min | 90min |
|---|---|---|---|---|---|---|
| Engine Companies | $734 | $748 | $761 | $775 | $788 | $803 |
| Rescue Vehicles | $721 | $723 | $724 | $725 | $726 | $728 |
| EMS Vehicle/Non Trans | $724 | $726 | $730 | $734 | $739 | $743 |
| Ladder Towers | $748 | $775 | $801 | $828 | $855 | $881 |
| HazMat | $734 | $754 | $775 | $795 | $815 | $835 |
| Brush Truck | $300 | $321 | $342 | $363 | $384 | $402 |
| Firefighters | $13 | $25 | $38 | $50 | $63 | $75 |
| EMT | $15 | $30 | $45 | $60 | $75 | $90 |
| Shift Supervisors | $18 | $35 | $53 | $70 | $88 | $105 |
| LTs - Asst Chief | $20 | $40 | $60 | $80 | $100 | $120 |
| Chief | $25 | $50 | $75 | $100 | $125 | $150 |

**TO:** **Village Council**

**FROM:** **Scot F. Lahrmer, Village Manager**

**DATE:** **December 13, 2017**

**RE:** **Adopting the Village Code Update**

**ITEM:** Ordinance 2018-5, Ordinance Adopting and Enacting a Supplement to the Code of Ordinances of Amberley Village

**ACTION REQUESTED:** By motion, adopt **Ordinance 2018-5** adopting and enacting a supplement to the code of ordinances.

**PURPOSE:** To adopt the updated local and state legislation into the existing code which will provide a current and accurate version of the Village's ordinances.

The update or re-codification of the Village code has been completed by American Legal Publishing. This update incorporates legislation adopted since the last code update through Ord. 2017-27 passed September 11, 2017 and Resolution 2017-34 passed October 9, 2017, including statutory changes to the Ohio Revised Code through June 30, 2017. The review and editing process occurred over a 90 day period and included a redline review by the Village Solicitor, Kevin Frank. The code update came in $2,956 lower in cost. The Village has received the final updated version of the code and has linked the digital version to the Village website. The final step in this process is for council to adopt and enact the updated version of the code in its entirety.

Council members may access a copy of the new code update by clicking on the Village Code link on the home page of the Village website.

A motion by Council to waive the three readings of Ordinance 2018-5 is recommended. Adoption of this ordinance at the February 12 meeting will allow it to take effect in 45 days.

If you have any questions, please let me know.

PASSED:
BY:

ORDINANCE NO. 2018-5

ORDINANCE ADOPTING AND ENACTING A SUPPLEMENT TO THE CODE OF ORDINANCES OF AMBERLEY VILLAGE

**WHEREAS,** American Legal Publishing Corporation of Cincinnati, Ohio has completed the S-13 Supplement to the Code of Ordinances of the Village, said Supplement containing all ordinances of a general nature enacted since the most recent supplement through Ord. 2017-27 passed September 11, 2017, and Resolution 2017-34 passed October 9, 2017, and all State of Ohio legislation through June 30, 2017;

**WHEREAS,** American Legal Publishing Corporation has recommended the revision to or addition of certain sections for inclusion within the Village Code that are identical to or based upon a section of the Ohio Revised Code, and has included within the S-13 Supplement such revisions or additions;

**WHEREAS,** it is the intent of Council to adopt these revisions and additions so that the Village Code will be in conformity with changes and amendments to the Ohio Revised Code;

**NOW, THEREFORE, BE IT ORDAINED BY THE** Council of Amberley Village, State of Ohio, ________ (___) members elected thereto concurring:

**SECTION 1:** That the 2017 S-13 Supplement to the Village Code of Ordinances as printed and published by American Legal Publishing Corporation of Cincinnati, Ohio, be, and the same hereby is, adopted and enacted, and incorporated by reference as if set out in its entirety herein, and it shall be retained at the Village Municipal Building, available to the general public.

**SECTION 2:** That this ordinance will take effect at the earliest time permitted by law.

Passed this _____ day of __________, 2018.

______________________________
Mayor Thomas C. Muething

Attest:

________________________________
Nicole Browder, Clerk of Council

Ordinance Vote:
Moved: _____ Seconded: _________

| | |
|---|---|
| Muething | ______ |
| Wolf | ______ |
| Bardach | ______ |
| Conway | ______ |
| Hattenbach | ______ |
| Kamine | ______ |
| Warren | ______ |

I, Clerk of Council of Amberley Village, Ohio, certify that on the ____ day of _____________, 2018, the forgoing Ordinance was published pursuant to Article IX of the Home Rule Charter by posting true copies of said Ordinance at all of the places of public notice as designed by Sec. 31.40(B), Code of Ordinances.

____________________________________
Nicole Browder, Clerk of Council

**VILLAGE MANAGER'S REPORT**
**FEBRUARY 12, 2018 COUNCIL MEETING**

Dear Mayor and Council Members:

## Developments

The Planning Commission/ZBA met at its regularly scheduled meeting February 5. Approval of Mercy Health's request for an additional light pole was granted, along with the exterior west wall sign to remain as installed.

The next meeting is Monday, March 5 and the filing deadline is February 12.

4 zoning approvals were issued in the month of January including 1 cell tower upgrade, 1 change in elevation to a new construction, 1 interior renovation, and 1 deck.

Two homes received property maintenance letters in January related to peeling paint and trash/debris around the property. Ongoing property maintenance matters from 2017 continue to be monitored.

## Aggregation Programs

Residential-Business Aggregation: January - December Electric $73,724 Gas: $45,514
Municipal Building Electric Aggregation: June - December $2,647

## Maintenance Department Activities

### Snow and Ice Control

During the month of January the Village had experienced some of the coldest temperatures in years. Crews were called out for 3 ice/snow storms, utilizing 141 tons of rock salt and 3,170 gallons of brine water. Springfield Township and Symmes Township have been trading salt for brine water and has picked up, or had delivered around 6,500 gallons of brine water.

### Brush Chipping

Crews resumed brush chipping service on January 3rd. However, with the cold temperatures and the snow on the ground, crews started picking up brush the following week. January totals 65 yards of wood chips, 22.5 yards of logs, and 141 Christmas trees.

### Streets and Right of Way

Filled pot holes on Section Road, Galbraith, Gwenwyn, and Rollman Estates and other locations throughout the Village using 32 bags cold patch (50 lbs. each).

Other right of way details performed by the Maintenance Department:

- Walked trash on the main road twice this month, picking up 66 bags of trash.
- Removed stickers on stop and street signs along Section Road.
- Cut and removed fallen tree at 3580 Section Road.
- Starting sanding, staining, and repainting Amberley Village corporation limit signs. So far half of the signs are finished and put back up.
- Trimmed second access trail in the woods on Arborcrest for deer culling.
- Filled several areas of tire rut damage from our snow plowing operations with topsoil, seed and straw on several streets in Village.
- With a flagging crew, filled 3 ground tree stump areas with topsoil, seed and straw on Ridge Road.

**Facilities Maintenance and Repairs**

On January 30th Amberley Village welcomed our new part time employee Lenny Conover. He will be taking good care of our municipal building 3 days a week, since Bobby Williams moved to the Maintenance Department last month.

Cleaned and performed minor maintenance to the Municipal Building. Set up for and cleaned up after 6 events in the Community Room and Council Chambers including: Council Meeting, ESC, and Mayor's Court.

Other facilities and maintenance repairs:

- Replaced door closer in fire house and replaced door locking cylinders.
- Hung new cabinet in the men's locker room bathroom at North site.
- Met contractors and received bids to haul away leaf compost and log piles.
- Replaced fuel water separators on both fuel pumps.
- Garage door #1 was repaired by Overhead Door Company due to broken springs.
- Unclogged drains and cleaned floors at the North Site.
- Checked leaking drinking fountain in main lobby and ordered parts.
- Replaced ceiling tiles in P.D. hallway garage.
- Replaced 3 broken arm rests on road office chairs.
- Unclogged P.D. bathroom sink, jail cell sink and leaking toilet.
- Replaced lighting ballast and light bulbs at North Site garages.
- Removed one of the rain garden signs from under growing tree. Filled in holes with topsoil and made 2 new mounting posts for later install.
- Met with construction crews to repair roadway and guard rail cabling on Ridge Road form auto accidents.

**Equipment Maintenance**

Maintenance crews performed inspections, cleaned and made minor repairs to all trucks and equipment. Crews also performed the weekly vehicle inspections.

Other equipment repairs:

- Replaced auger bearings on 3 salt spreaders.
- Pick-up trucks 216 and 316 were both serviced at Borcherding GMC.
- Cleaned, serviced engine oil and replaced filters on both ODB leaf machines.
- Replaced 16 tires on ODB 1 and 2 leaf machines.
- Repaired broken valve stem on Bobcat tire.
- Went to Rush Truck Center and Kaffenbarger equipment for information on new truck specs.
- Flipped plow rubber on 3 snow plow trucks.
- Repaired hydraulic leak on spreader controls on truck 615.
- Replaced auger door opening on truck 615 salt spreader.
- Cordless impact gun was repaired under warranty form Tool House Inc.

**Police Services**

Picked up skid of deer corn for the deer culling program and unloaded it in the back garages. Tony Chesney and Jim Swader assisted with the deer culling program.

**Department Training**

- Tony Chesney and Ryan Monahan attended the Public Works Officials of Southwest Ohio luncheon/meeting in Middletown.
- Ryan Monahan, Rob Langdon, Mack Ogletree, and Bobby Williams attended a concrete training class presented by Ernst Concrete and PWOSO in Symmes Township.

**Residential Services**

Removed and picked up 7 dead animals, 3 of which were deer.

**Police Activity**

During the month of January, the Police Department received 1,328 calls for service and 508 PSAP 911 calls and non-emergency calls. There were 72 citations issued for Mayor's Court last month, 16 were for Municipal Court. Vehicle accidents totaled 4 (1 claim was reported for personal injury) during the month. Minor misdemeanor citations resulted in 13 drug offenses.

**Fire Activity**

During the month of January, there were 52 reports taken by the Fire Department. Of the 52 reports, the department responded to motor vehicle accident, lifting assistance, service calls, smoke investigation, EMS call, smoke detectors, carbon monoxide detectors, fire inspections water leak, flood assessment, and fire training.

**Meetings**

An interview was held with Lenny Conover regarding a part-time position to maintain and clean the building.

A staff meeting was held last month with topics including: Council action from January 8, necessary items for February 12 council meeting, committee items, E-News for February, payday news, timeline for print newsletter, legislative calendar, review of goals for 2017 and priorities for 2018 as shared at Council meeting and Scot's objectives for 2018.

A meeting regarding the Reading Road Corridor was held January 11.

I met with Councilmember Conway to plan future Police Fire Committee and Public Buildings and Parks Committee items.

I met with Melissa Johnson of the Redevelopment Authority regarding 2100 Section Road.

The CLGBP meeting was held January 18 with the following items on the agenda: Spousal Secondary for Wellness; Review Documents and Process for Wellness; February Change in Rates Based on Wellness 2017; 2018 Timeline; and Jefferson Health Plan and Fiscal Agent Update.

Wes Brown and I met with Adam Greenberg of Topicz.

I met with Councilmember Elida Kamine to plan future Compensation and Benefits Committee items.
The Health, Education & Welfare Committee met January 18 to discuss a human rights ordinance.

Wes Brown and I attended a briefing held by Greater Cincinnati Water Works regarding a program to replace lead service pipes.

I met with Councilmember Ray Warren to plan future Streets, Public Utilities and Sewers Committee items.

A meeting was held with Clete Benken and Frank Davis regarding MKSK's work.

Tom Muething, Frank Davis and I met with Marc Fisher, Todd Schild and John Silverman of the JCC.

The Finance Committee met on January 25 to discuss December financials and changes to the tax code.

Public Buildings & Parks Committee met January 25 to discuss community room regulations.

The Health, Education & Welfare Committee met on January 25 regarding the proposed human rights ordinance.

I met with an individual interested in developing Amberley Green.

I attended the First Suburbs Consortium, which was held on January 30 at the Evendale Recreation Center.

I interviewed Ben Spears, a candidate for our full time dispatcher position.

An interview was held with Dane Donovan regarding his interest in becoming an auxiliary police officer for the Village.

I attended the February 5 ZBA meeting.

Wes Brown and I met with Frank Twehues and Jay Korros regarding engineering items.

**Grant Activity**

Chief Wallace announced at last month's council meeting, the Village has successfully secured a grant through Firehouse Subs Public Safety Foundation Grant. The Village had requested command lights and a thermal imaging camera valued at up to $23,675, which Firehouse Subs funded.

The Village held two public hearings last year seeking input on CDBG (Comunity Development Block Grant) funding ideas. Three projects submitted included removal of the roof asbestos at the former clubhouse at Amberley Green; demolition of caddy shack and pool at the former clubhouse; and an ADA playground on Village property. On January 10, 2018, the Hamilton County Board of Commissioners approved their 2018 Action Plan budget for CDBG funding of community projects. The Village was successful in securing $25,000 for roof asbestos abatement at the former clubhouse on Amberley Green. All funding for CDBG is contingent on the FY2018 Congressional budget which has been delayed but the Village expects to receive these funds later in 2018.

**Cost Recovery Contract**

Ordinance 2018-1 authorizing a contract with Cost Recovery Corp was given a first reading at our January 8 meeting with a second reading scheduled for February 12. Law Director Kevin Frank has added a section (Section 2) to clarify how the ordinance applies. A motion to amend the ordinance to include the new Section 2 should be made before Council considers adoption of the ordinance March 12.

**New Personnel**

A new part-time building employee has been hired to work approximately 3 days per week. Lenny Conover, a retired fire fighter from the City of Norwood, has been appointed to the position to replace Bobby Williams who was promoted to Maintenance Worker.

Ben Spears has been selected as our next full time dispatcher. Ben, who has dispatched for Hamilton County since 1995, has spent almost two years of part-time dispatching for Amberley Village. Ben will begin his full time duties March 4.

Dane Donavan will become our first auxilliary police officer and will be cermoneously sworn in at Monday's Council meeting. Dane is a local business manager and has been an auxillary for Hamilton County Sheriff's Office for the past decade.

**Amberley Village Alarm (AVA)**

The Village is nearing kick off of AVA (**A**mberley **V**illage **A**larm), our alarm monitoring service that goes live March 5. Letters and FAQ (Frequently Asked Questions) are being sent to homeowners in mid February providing information about the new monitoring system. Residents have the option of choosing their alarm equipment installer where residents can have their alarm monitored directly by Amberley Village Dispatch. AVA can provide information about specifics, for example which alarms have been breached and AVA is also designed to conduct automatic self-tests every 24 hours. The fee for alarm monitoring remains at $15 per month unless a resident wants non-landlines included, then the price is $22 per month. Residents should expect to receive notice within the next two weeks about this service.

**Census Update**

An initiative to update resident information has been undertaken by the Police and Fire Department. 1,465 letters were sent to our residents asking for information to maintain current emergency information for residents. This is invaluable to providing overall safety and protection and residents are encouraged to return the forms to the Police Department by February 28. As of February 8, approximatley 200 forms had been returned.

**House Numbers**

Another initiative by our Police and Fire Departments is encouraging residents to have visible house numbers on mailboxes or homes. This is critical to finding a resident's house in an emergency. The Village has created a door hanger if our first responders notice house numbers that are damaged, missing, or unreadable. Residents are encouraged to take time to check their house numbers for needed repairs to ensure address numbers are in good condition and placed in a position that is visible and legible from street view.

**Eagle Energy Update**

Don Marshall, the Village energy broker, provided energy information that may be of interest. Duke Energy has two major rate cases pending before the PUCO, a $15 million electric distribution rate increase (distribution rates apply to all customers) and an electric security plan (ESP), where the Company has requested an additional $75 million. The Staff of the PUCO has recommended a rate reduction in the range of $18 – 28.9 million in the distribution case. The ESP case generally deals with the generation supply portfolio and auction which determines the electric supply cost for customers who have not arranged for supply service from another utility; e.g., IGS Energy.

**Miscellaneous**

Articles were suggested for the February E-News which was sent to subscribers on February 8. The Village has begun working on the print newsletter that will be delivered to residents toward the end of March.

The funeral procession for retired Norwood Fire Chief Goodman traveled through Amberley Village from Norwood to Sharonville on Monday, January 29th. It passed multiple jurisdictions and fire houses along the way. As it passed Amberley's firehouse, Firefighters from the Maintenance Department were lined up at the front of our firehouse with both Quint 4 and Engine 4. Our firefighters were dressed in their Class A uniforms to pay respect to the Chief, his family and fellow Norwood firefighters.

I have communicated with residents regarding dogs at Amberley Green, Frank Lloyd Wright house status, property maintenance, railroad tracks and general items.

If you would like additional information or have questions, feel free to contact me.

Scot F. Lahrmer
Village Manager