COUNCIL MEETING AGENDA
March 12, 2018 at 6:30 PM

ROLL CALL

PLEDGE OF ALLEGIANCE

MINUTES

1. Regular Council Meeting of February 12, 2018

FINANCE REPORT

1. Month of January 2018

RECOGNITION OF RABBI SHOLOM KALMANSON

GUEST SPEAKER

1. Natalie Fields, Branch Manager of the Deer Park Library, Topic: Levy

CITIZENS TO SPEAK

1. Ben Feinberg-Gerner, 7301 Meadowbrook, Topic: Human Rights Ordinance

COMMITTEE REPORTS:

FINANCE COMMITTEE

1. Ordinance 2018-6, Ordinance to Amend the Village Income Tax Code to Incorporate Miscellaneous Changes in State Law

STREETS, PUBLIC UTILITIES & SEWERS COMMITTEE

1. Resolution 2018-5, Authorizing the Village Manager to Enter into a Contract to Purchase Replacement Dump Truck and Sell Existing Vehicle
2. Resolution 2018-6, Authorizing the Village Manager to Enter into a Contract to Purchase Equipment for Dump Truck
3. 2018 Road Program Update

PUBLIC OUTREACH COMMITTEE

HEALTH, EDUCATION & WELFARE COMMITTEE

1. Second Reading: Ordinance 2018-4, Ordinance to Combat Discrimination and for the Guarantee of Equality and Inclusion

POLICE AND FIRE COMMITTEE

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

COMPENSATION & BENEFITS COMMITTEE

1. Ordinance 2018-7, Fixing Compensation for Village Employees and Declaring and Emergency
2. Ordinance 2018-8, Providing for the Donation of Sick Leave by Employees

MANAGER’S REPORT

1. Village Manager's Report

CHIEF’S REPORT

MAYOR’S REPORT

NEW BUSINESS

ADJOURNMENT

MINUTES OF THE REGULAR MEETING
AMBERLEY VILLAGE COUNCIL
MONDAY, FEBRUARY 12, 2018

The Council of Amberley Village, Ohio met in regular session at the Amberley Village Municipal Building, 7149 Ridge Road on Monday, February 12, 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
Elida Kamine	Nicole Browder, Clerk of Council
Thomas C. Muething	Kevin Frank, Village Solicitor
Ray Warren	Scot Lahrmer, Village Manager
Natalie Wolf	Rick Kay, Village Treasurer
Peg Conway	

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

Mayor Muething held a moment of silence for the fallen officers in Westerville, Ohio.

MINUTES
Mayor Muething asked if there were any changes to the January 8, 2018 meeting minutes as distributed. There being none, he stated the minutes were accepted as submitted.

FINANCE REPORT
Village Manager Scot Lahrmer presented the December 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 December totaled $387,268. The total General Fund Revenue for the month of December was $458,845 while expenses equaled $617,110. At the end of December, the unencumbered General Fund balance was $5,814,450. The report was accepted as submitted.

Mr. Lahrmer also reported that the Village's annual financial statement has been submitted as required to the State of Ohio and is available on the website or at the administration office. He noted, in addition, that all of the financials of the Village can be accessed anytime on the website through the OpenGov portal.

SWEARING-IN OF A~~X~~UXILIARY POLICE-FIRE OFFICER
Mayor Muething conducted the swearing-in of part-time auxiliary Police Officer Dane Donovan to the rank of Sergeant with the Police-Fire Department. Chief Wallace recognized Donovan's family who was present for the ceremony. His wife took part in the pinning of the badge onto Donovan's uniform. Mayor Muething conducted the oath of office and congratulated Donovan on his new role as an auxiliary officer with the Village.

Mayor Muething stated that the council approved auxiliary positions last year in an effort to give regular officers less demand on their time for additional duties like extra details. Auxiliary officers are not going to be performing road duty or duties of regular officers. Ms. Conway added that this was initiated by Chief Wallace and because Village residents prefer to see Amberley officers at our events and special details.

FINANCE COMMITTEE
On behalf of Council Member Ed Hattenbach, Ms. Conway reported that in October 2017, Village Council approved to join a coalition of municipalities to challenge centralized tax collection and encroachment upon home-rule. She shared that a stay was issued for the January 31 deadline to adopt an ordinance implementing the changes until February 24, and the Village needs to adopt the changes in the ordinance to continue administering and collecting income taxes, and a provision exists within the ordinance should a ruling in the lawsuit be made in favor of the state.

Ms. Conway presented, read and moved to waive the three readings of Ordinance 2018-3, Ordinance to Amend the Village Income Tax Code to Adopt Sections 718.80 through 718.95 of the Ohio Revised Code. Seconded by Ms. Kamine and the roll call showed the following vote:

AYE:	Bardach, Conway, Kamine, Muething, Warren, Wolf	(6)
NAY:		(0)

Ms. Conway moved to adopt Ordinance 2018-3, Ordinance to Amend the Village Income Tax Code to Adopt Sections 718.80 through 718.95 of the Ohio Revised Code. Seconded by Ms. Kamine and the roll call showed the following vote:

AYE:	Bardach, Conway, Kamine, Muething, Warren, Wolf	(6)
NAY:		(0)

Ms. Conway moved to pass Ordinance 2018-3 as an emergency measure for the village to preserve its taxing authority. Seconded by Ms. Kamine and the roll call showed the following vote:

AYE:	Bardach, Conway, Kamine, Muething, Warren, Wolf	(6)
NAY:		(0)

HEALTH, EDUCATION & WELFARE COMMITTEE
Ms. Wolf reported that HB 160, the Ohio Fairness Act, changes Ohio's discrimination laws to include sexual orientation, gender identity, and gender expression as protected classes expanding legal protections in housing, employment and access to public services. The bill also provides a restatement of first amendment principles and current case law.

Ms. Wolf stated that while LGBT Ohioans have made great strides towards equality, they still do not enjoy the same legal protections against discrimination afforded to other Ohioans. Gay and transgender people are our friends, neighbors, family and co-workers. When it comes to being able to earn a living, having a place to live or being served by a business or government office, they should be treated like anyone else and not be discriminated against.

Ms. Wolf stated that HB 160 strengthens Ohio's existing anti-discrimination laws by adding sexual orientation, gender identity and gender expression to protect LGBT people and those who may be perceived as LGBT. This measure protects LGBT people statewide, bringing them a step closer to full access to their legal right. House Bill 160 has the support of the Ohio Chamber of Commerce, which states that it is good for business. It also has the support of over 300 businesses in Ohio.

Ms. Wolf stated that currently Ohio has a patchwork of local laws that protect all citizens including LGBTQ citizens. However, it is still technically legal in the majority of municipalities to discriminate against citizens because of who they are and who they love. She stated that Amberley is one of the municipalities where discrimination is still legal. Ms. Wolf shared that HB 160 adds lesbian, gay, bisexual, and transgender individuals who are too often the victims of discrimination. They may be fired from jobs, denied access to housing and educational institutions, refused credit, and excluded from public accommodations because of their sexual orientation, gender identity, or gender expression.

Ms. Wolf stated that it is essential that the State of Ohio protect the civil rights of all of its residents. The Ohio Fairness Act is enacted to protect civil rights by prohibiting discrimination against lesbian, gay, bisexual, and transgender individuals. This act upholds existing religious exemptions currently in Ohio law.

Ms. Wolf moved to pass Resolution 2018-4, Supporting Ohio House Bill 160, the Ohio Fairness Act. Seconded by Ms. Conway and the motion carried unanimously.

Next, Ms. Wolf conducted the first reading of Ordinance 2018-4, Ordinance to Combat Discrimination and for the Guarantee of Equality and Inclusion.

Ms. Wolf explained that Ordinance 2018-4 creates a nonpartisan Human Rights Commission in Amberley Village. She stated that the purpose of the commission is not to penalize but to encourage an endeavor to bring about mutual understanding and respect among all persons and safeguard the right and opportunity of all persons to be free from all forms of discrimination.

Ms. Wolf informed that the Human Rights Commission is to be comprised of five residents of Amberley Village, one appointed by the Village Manager, one appointed by the Mayor, and three members appointed by council. There are three-year terms, staggered. She stated that the ordinance also adds sex, sexual orientation, gender identification, or expression to Amberley's housing code.

Mayor Muething asked it to be considered as to whether it is appropriate to include a procedure for removal of office, similar to what is in place for council. Ms. Conway noted there are term limits included and a provision if a person is not attending.

Ms. Wolf commented that there were additional considerations in regard to the ordinance. She stated that she would like the committee to continue to meet and discuss the ordinance. She referred to two resolutions previously passed by council which were in support of equality for everyone including LGBTQ citizens and stated that the proposed ordinance does not do it. She asked Mr. Frank if there was still time to make changes to the ordinance. Mr. Frank confirmed that if substantive changes are made that would restart the readings.

Ms. Conway commented that while she is not a member of the committee, she does attend the meetings., ~~and she did not feel that what was proposed in the ordinance was distanced from what was discussed in the committee meetings.~~ Ms. Conway stated there were a lot of diverse opinions expressed at the meetings and observed some divisiveness emerging. Ms. Conway expressed her gratitude for the committee continuing with the issue and coming up with an approach and that it is a great step.

Ms. Conway stated that in her tenure of over ten years on council she has witnessed conflicts in the community which have brought people together to get to know each other. She stated that she is hopeful that the commission will bring about positive connections. She expressed her support for the state's legislation because it provides protection for the Village that having our own ordinance does not. She noted that there was input that we would be exposing the village to liability.

Mr. Warren commented that it be considered that the section on public contracts be modified to reflect that when bids or proposals are requested to potential vendors that information on the Village's discrimination ordinance policy be sent together with it. He stated that this way vendors become informed and it is available for vendors to consider. He stated that we may not need to change the ordinance but need to consider how it is going to be implemented.

Ms. Wolf summarized that most Ohioans think that there are already protections for everyone. She shared that it is technically legal to discriminate against someone because they are gay. She reiterated that Ohio does not provide those protections and similar bills to HB 160 have been proposed for the last ten years, and only now has this bill finally received one hearing.

Chief Wallace commented that he had brought up concerns at the recent committee meeting on this ordinance related to the communication between the board and the police department. He stated that the department cannot be in a situation where there is alleged harassment discovered during a commission's hearing that is not communicated to the police. He stated that while he is supportive of the ordinance, details received by the commission may need police attention. He stated that the police department needs to be involved and understand what its role is relating to the commission. He expressed his concern for a potential situation where there could be a delay or lack of prosecution because of the procedures of the commission. He requested the department be involved before the ordinance is finalized.

Mayor Muething stated that the ordinance will be on the agenda for the next meeting for a second reading.

POLICE-FIRE COMMITTEE

Ms. Conway presented and conducted a second reading of Ordinance 2018-1, Authorizing a Contract with Cost Recovery Corp. for the Collection and Reimbursement of Certain Public Safety Expenses. She explained that the Village has had a contract for the last ten years with Cost Recovery to invoice negligent drivers, and this ordinance provides for a new cost schedule. She clarified that those at-fault drivers pursued are not residents of the Village. Mr. Frank clarified that in the contract there are two alternates and it would be "Alternate 2" being selected. Mr. Frank also mentioned the ordinance has new language included in Section 2 of the Ordinance to clarify Council's previously stated position to seek reimbursement against nonresidents.

MANAGER'S REPORT

Mr. Lahrmer presented Ordinance 2018-5, Adopting and Enacting a Supplement to the Code of Ordinances of Amberley Village. He informed the council that this ordinance will codify all ordinances passed by council and include any changes from the state. Ms. Conway moved to approve Ordinance 2018-5, seconded by Ms. Kamine and the motion carried unanimously.

Mr. Lahrmer reported that the Village has been awarded $25,000 for the remediation of asbestos in the roof at the former clubhouse on Amberley Green. Public hearings were held to receive project ideas for the funding. He stated that it is conditioned on congress passing their budget and the funds will come to the village later this year.

Mr. Lahrmer announced that the Police-Fire Department have been working over the past few years to provide an option in alarm monitoring and are nearing kick-off. Amberley Village Alarm

(AVA) will be announced to residents in a few weeks through a letter mailed to homes. It informs residents of the cost which is $15 per month, and an additional $7 if connected through cellular.

Mr. Lahrmer shared another initiative of the Police-Fire Department—a door hanger to notify residents if their house numbers are in need of repair. He stated that visible house numbers help first responders find homes faster.

Chief Wallace commented that while Amberley officers know our Village, there are times when other jurisdictions will be responding for life squad services and he does not want to see any delays.

CHIEF'S REPORT
Chief Wallace shared that the department will be sending a letter out for the new AVA alarm monitoring. He also explained that the letter is the first step and rather than mail additional forms in that initial mailer which would have been costly, residents will be contacting the police department to access any follow-up forms for registrations.

Chief Wallace reported that the census mailer recently went out to residents. He stated that the purpose of the census information is to help residents, for example, when an alarm is left going off for a long period of time. If there is an emergency contact left with the police, a call can be made to the homeowner while they are out of town.

Ms. Wolf stated that she received her census forms. She expressed that she did not believe that most people would want to give out all of the information asked, although she understands why it is needed. She suggested that either in the newsletter, call safe, or social media that the Village explain more as to why it is needed and how the information will be used.

There was some discussion as to whether the information collected was public record. Mr. Frank commented that it should not be released, and he would further advise on the status.

Chief Wallace reported that after discussing the addition of a fourth full-time dispatcher last November, he was pleased to announce that after going through process, that current part-time dispatcher Ben Spears was selected for the position. He stated that Ben was bringing with him over 22 years of experience with the Hamilton County Communications Center and will begin full time the first week in March.

Chief Wallace announced that the Department has been awarded $12,000 from a state grant which will assist with utilizing the auxiliary police officers in different ways. He stated that these funds will allow auxiliary police to provide extra presence as it relates to threats at a school or car break-ins in an area.

MAYOR'S REPORT
Mayor Muething announced that the Environmental Stewardship Committee will hold the One Stop Drop event on April 8. Paper shredding and electronics recycling will be available again this year. Goodwill will be participating along with Scrap-It-Up. An acceptable items list will be shared closer to the event. He also stated that volunteers are needed for the event.

The next meeting of the Environmental Stewardship Committee is February 26 at 7 p.m. in the community room.

Mayor Muething shared that the Chief mentioned the videos of council meetings are being viewed more often, which is a great way to find out what is happening in Amberley. He encouraged residents with questions to contact the Village, and stay informed by signing up for the meeting notifications and newsletter online.

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

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Nicole Browder, Clerk of Council

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Mayor Thomas C. Muething

TO: Village Council

FROM: Scot F. Lahrmer, Village Manager

DATE: March 7, 2018

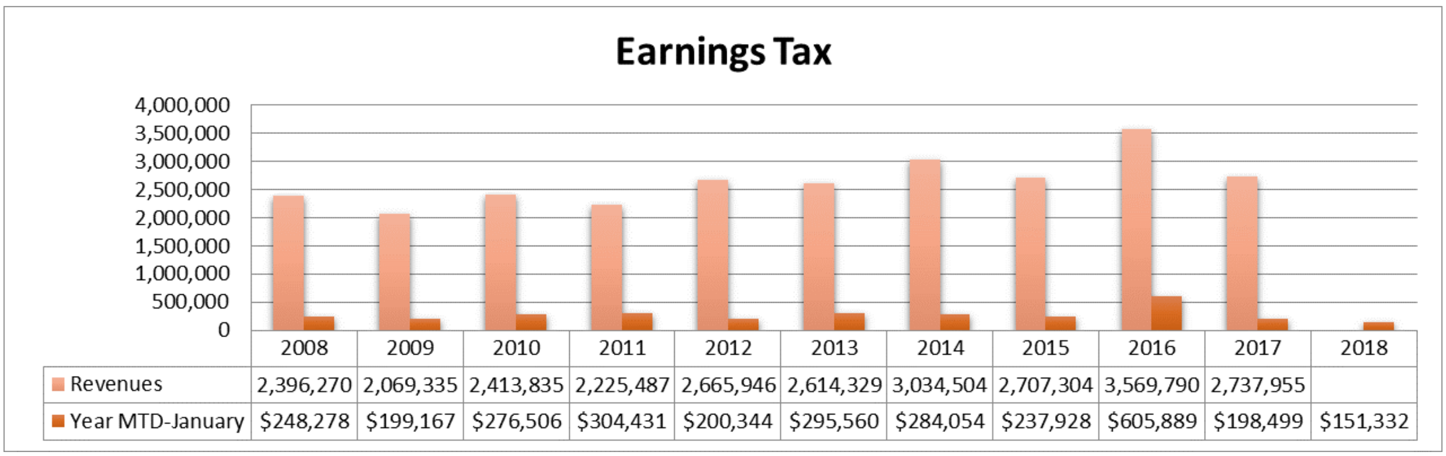
RE: Finance Report for January, 2018

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 January totaled $151,332. This is down 23.76% from January 2017's collection of $198,499. The earnings tax collection estimate for 2018 is $2,750,000. 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.



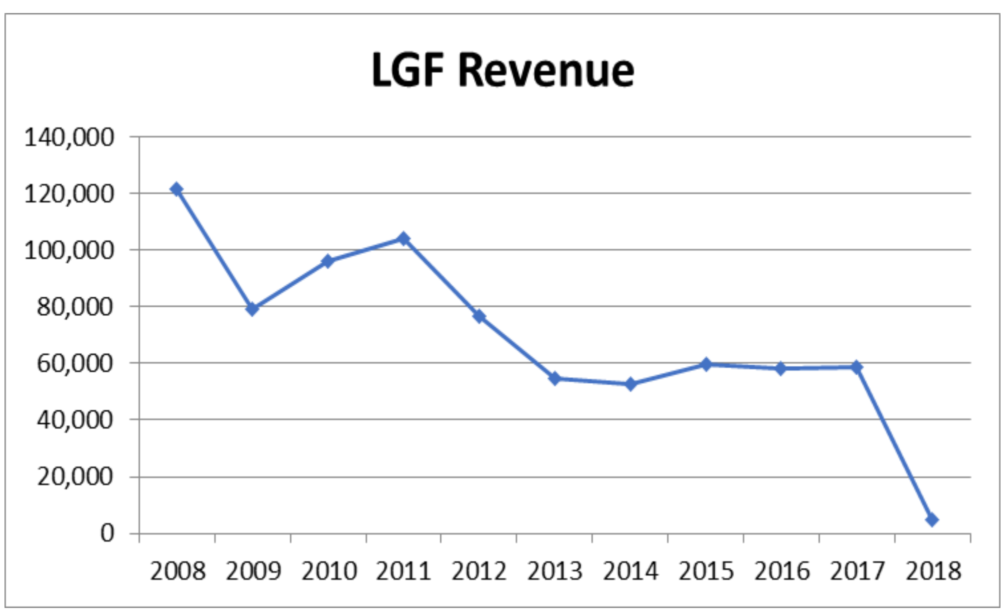
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Revenues	2,396,270	2,069,335	2,413,835	2,225,487	2,665,946	2,614,329	3,034,504	2,707,304	3,569,790	2,737,955	
Year MTD-January	$248,278	$199,167	$276,506	$304,431	$200,344	$295,560	$284,054	$237,928	$605,889	$198,499	$151,332

Property Tax

The Village received no real estate tax distribution in January.

Local Government Fund

The Local Government Fund netted $4,872 for January. The graph highlights the LGF Revenue for the years 2008-January 2018. The projection for 2018 is $58,980.

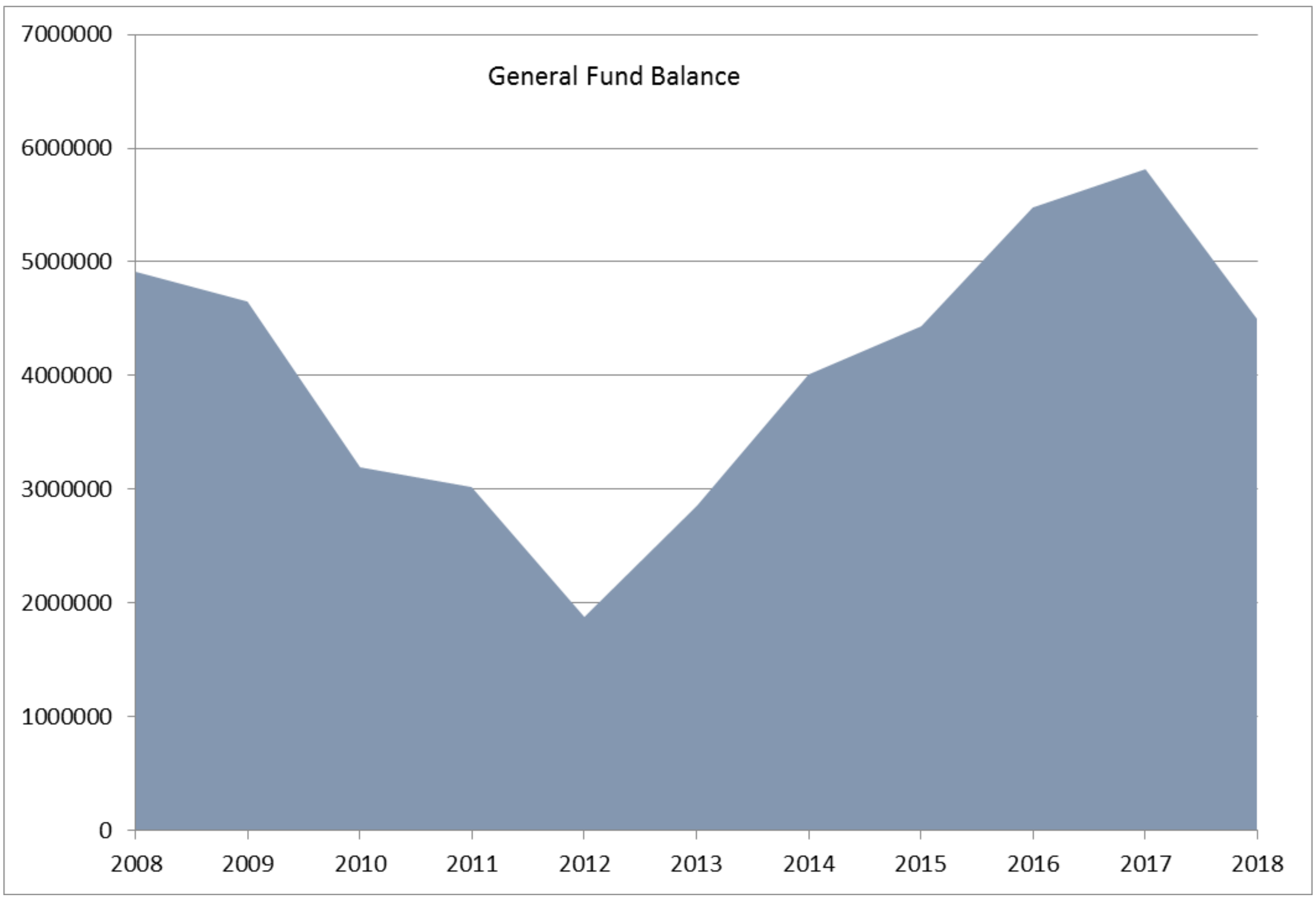


General Fund Summary

Revenue for the month of January totaled $201,880.

2018 Earnings Tax Estimate:	$2,750,000	
Earnings Tax Collected (as of 1/31/18)	$ 151,332	5.50% collected
2018 Revenue Estimate:	$4,780,000	
Revenue Collected (as of 1/31/18)	$ 201,880	4.22% collected
Expenses for January totaled:	$ 479,019	
2018 Budget:	$5,100,000	
Expenditures (as of 1/31/18)	$ 479,019	9.17% spent

The unencumbered General Fund balance as of the end of January is $4,497,744.



If you have any questions, please let me know.

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Revenue Status

By Fund Then Revenue

As Of 1/31/2018

Fund: 1000 General

Account Code	Account Name	Final Budget	Revenue	Budget Balance	YTD % Received
1000-110-0000	General Property Tax - Real Estate	$975,196.00	$0.00	$975,196.00	0.000%
1000-120-0000	Tangible Personal Property Tax	$0.00	$0.00	$0.00	0.000%
1000-130-0000	Municipal Income Tax	$2,750,000.00	$151,332.97	$2,598,667.03	5.503%
	Property and Other Local Taxes Sub-Total:	$3,725,196.00	$151,332.97	$3,573,863.03	4.062%
1000-211-0000	Local Government Distribution	$58,980.00	$4,872.71	$54,107.29	8.262%
1000-224-0000	Liquor and Beer Permit Fees	$1,000.00	$0.00	$1,000.00	0.000%
1000-231-0000	Property Tax Allocation	$150,624.00	$0.00	$150,624.00	0.000%
1000-290-0000	Other - State Shared Taxes and Permits	$5,000.00	$0.00	$5,000.00	0.000%
1000-290-0011	Other - State Shared Taxes and Permits{JEDZ}	$120,000.00	$0.00	$120,000.00	0.000%
	State Shared Taxes and Permits Sub-Total:	$335,604.00	$4,872.71	$330,731.29	1.452%
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	$0.00	$0.00	0.000%
1000-422-0000	State - Restricted	$0.00	$0.00	$0.00	0.000%
1000-422-0021	State - Restricted{OAC 109:2-18-04 TRAINING}	$0.00	$0.00	$0.00	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	$0.00	$15,000.00	0.000%
1000-490-0015	Other - Intergovernmental{HTF COMMANDER}	$120,000.00	$4,747.03	$115,252.97	3.956%
	Intergovernmental Sub-Total:	$135,000.00	$4,747.03	$130,252.97	3.516%
1000-512-0000	Contracts for Police Protection	$6,000.00	$0.00	$6,000.00	0.000%
1000-514-0000	Garbage and Trash	$226,000.00	$8,539.77	$217,460.23	3.779%
1000-523-0000	Recreation Entry Fees	$1,500.00	$0.00	$1,500.00	0.000%
1000-529-0000	Other - Cultural and Recreational Programs	$1,800.00	$100.00	$1,700.00	5.556%
1000-541-0000	Consumer Rent	$90,000.00	$7,538.26	$82,461.74	8.376%

Revenue Status

By Fund Then Revenue

As Of 1/31/2018

Fund: 1000 General

Account Code	Account Name	Final Budget	Revenue	Budget Balance	YTD % Received
1000-541-0025	Consumer Rent{Mercy Land Lease}	$12,000.00	$0.00	$12,000.00	0.000%
1000-590-0000	Other - Charges for Services	$4,000.00	$217.00	$3,783.00	5.425%
	Charges for Services Sub-Total:	$341,300.00	$16,395.03	$324,904.97	4.804%
1000-612-0000	Court Fines	$75,000.00	$4,886.00	$70,114.00	6.515%
1000-612-0051	Court Fines{MAYOR'S COURT CREDIT CARD FEES}	$0.00	$48.00	-$48.00	0.000%
1000-619-0000	Other - Fines and Forfeitures	$100.00	$0.00	$100.00	0.000%
1000-624-0000	Street Opening	$0.00	$0.00	$0.00	0.000%
1000-625-0000	Cable Franchise Fees	$56,000.00	$4,325.29	$51,674.71	7.724%
1000-629-0000	Other - Licenses and Permits	$58,800.00	$256.00	$58,544.00	0.435%
	Fines, Licenses and Permits Sub-Total:	$189,900.00	$9,515.29	$180,384.71	5.011%
1000-701-0000	Interest	$50,000.00	$4,937.78	$45,062.22	9.876%
	Earnings on Investments Sub-Total:	$50,000.00	$4,937.78	$45,062.22	9.876%
1000-820-0000	Contributions and Donations	$0.00	$0.00	$0.00	0.000%
1000-820-0023	Contributions and Donations{HC DIVE TEAM}	$0.00	$0.00	$0.00	0.000%
1000-820-0041	Contributions and Donations{K-9}	$0.00	$0.00	$0.00	0.000%
1000-892-0000	Other - Miscellaneous Non-Operating	$3,000.00	$10,079.18	-$7,079.18	335.973%
	Miscellaneous Sub-Total:	$3,000.00	$10,079.18	-$7,079.18	335.973%
1000-931-0000	Transfers - In	$0.00	$0.00	$0.00	0.000%
1000-961-0000	Sale of Fixed Assets	$0.00	$0.00	$0.00	0.000%
1000-981-0000	Special Items	$0.00	$0.00	$0.00	0.000%
1000-982-0000	Extraordinary Items	$0.00	$0.00	$0.00	0.000%
1000-999-0000	Other - Other Financing Sources	$0.00	$0.00	$0.00	0.000%
	Other Financing Sources Sub-Total:	$0.00	$0.00	$0.00	0.000%
	Fund 1000 Sub-Total:	$4,780,000.00	$201,879.99	$4,578,120.01	4.223%
	Report Total:	$4,780,000.00	$201,879.99	$4,578,120.01	4.223%

AMBERLEY VILLAGE, HAMILTON COUNTY

Fund Summary

January 2018

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	$5,939,787.20	$201,879.99	$201,879.99	$479,019.63	$479,019.63	$5,662,647.56	$1,164,902.81	$4,497,744.75
2011	Street Construction, Maint. and Repair	$527,690.12	$12,066.36	$12,066.36	$0.00	$0.00	$539,756.48	$8,920.00	$530,836.48
2051	Federal Grant	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
2091	Law Enforcement Trust	$24,166.10	$816.00	$816.00	$0.00	$0.00	$24,982.10	$0.00	$24,982.10
2101	Permissive Motor Vehicle License Tax	$83,807.65	$2,229.90	$2,229.90	$0.00	$0.00	$86,037.55	$0.00	$86,037.55
2131	Police Disability and Pension	$801.39	$0.00	$0.00	$0.00	$0.00	$801.39	$0.00	$801.39
2901	MAYOR'S COURT COMPUTER FUND	$10,667.65	$560.00	$560.00	$2,026.00	$2,026.00	$9,201.65	$5,395.00	$3,806.65
2902	POLICE LEVY FUND	$1,535.85	$1.12	$1.12	$0.00	$0.00	$1,536.97	$0.00	$1,536.97
2903	PSAP 911 FUND	$19,135.35	$3,372.71	$3,372.71	$1,000.00	$1,000.00	$21,508.06	$11,000.00	$10,508.06
2904	EMPLOYEE SEVERANCE FUND	$135,177.81	$0.00	$0.00	$0.00	$0.00	$135,177.81	$0.00	$135,177.81
2905	WE THRIVE GRANT FUND	$3,475.71	$0.00	$0.00	$130.29	$130.29	$3,345.42	$869.71	$2,475.71
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	$213,468.07	$0.00	$0.00	$0.00	$0.00	$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	$295,484.41	$7,660.64	$7,660.64	$385.65	$385.65	$302,759.40	$6.80	$302,752.60
9101	Unclaimed Monies	$15,267.33	$0.00	$0.00	$0.00	$0.00	$15,267.33	$0.00	$15,267.33
9901	MAYOR'S COURT Agency	$6,096.52	$7,140.00	$7,140.00	$8,310.00	$8,310.00	$4,926.52	$0.00	$4,926.52
9902	EMPLOYEES HEALTH INSURANCE Agency	$0.00	$4,684.66	$4,684.66	$4,684.66	$4,684.66	$0.00	$0.00	$0.00
9903	VALLEY BAND ESCROW	$23,417.42	$0.00	$0.00	$0.00	$0.00	$23,417.42	$0.00	$23,417.42
9904	Kenwood SWJEDZ Agency	$115,225.18	$108,304.87	$108,304.87	$41.90	$41.90	$223,488.15	$458.10	$223,030.05
9905	Kenwood SWJEDZ Escrow Agency	$7,319.27	$0.00	$0.00	$0.00	$0.00	$7,319.27	$0.00	$7,319.27
9906	Kenwood SWJEDZ Long-Term Maint. Agency	$7,500.00	$0.00	$0.00	$0.00	$0.00	$7,500.00	$0.00	$7,500.00
	Report Total:	$7,431,227.15	$348,716.25	$348,716.25	$495,598.13	$495,598.13	$7,284,345.27	$1,218,345.42	$6,065,999.85

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	$3,525.00	$1,079,303.00	$1,082,828.00	$178,182.62	$178,182.62	$3,521.34	$901,124.04	16.455%
Employee Fringe Benefits	$0.00	$373,957.00	$373,957.00	$83,695.98	$83,695.98	$17,292.00	$272,969.02	22.381%
Contractual Services	$3,564.22	$169,195.00	$172,759.22	$7,771.40	$7,771.40	$103,792.82	$61,195.00	4.498%
Supplies and Materials	$1,243.17	$98,000.00	$99,243.17	$5,826.57	$5,826.57	$66,789.26	$26,627.34	5.871%
Capital Outlay	$11,800.00	$61,000.00	$72,800.00	$2,801.64	$2,801.64	$22,923.03	$47,075.33	3.848%
Total Police Enforcement	$20,132.39	$1,781,455.00	$1,801,587.39	$278,278.21	$278,278.21	$214,318.45	$1,308,990.73	
Fire Fighting, Prevention and Inspection								
Personal Services	$0.00	$196,500.00	$196,500.00	$11,359.78	$11,359.78	$236.74	$184,903.48	5.781%
Employee Fringe Benefits	$0.00	$42,900.00	$42,900.00	$4,882.58	$4,882.58	$0.00	$38,017.42	11.381%
Contractual Services	$4,654.84	$48,130.00	$52,784.84	$6,461.41	$6,461.41	$32,931.43	$13,392.00	12.241%
Supplies and Materials	$318.00	$25,300.00	$25,618.00	$1,737.99	$1,737.99	$19,380.01	$4,500.00	6.784%
Capital Outlay	$0.00	$4,000.00	$4,000.00	$0.00	$0.00	$0.00	$4,000.00	0.000%
Total Fire Fighting, Prevention and Inspection	$4,972.84	$316,830.00	$321,802.84	$24,441.76	$24,441.76	$52,548.18	$244,812.90	
Total Security of Persons and Property	$25,105.23	$2,098,285.00	$2,123,390.23	$302,719.97	$302,719.97	$266,866.63	$1,553,803.63	
Public Health Services								
Payment to County Health District								
Contractual Services	$0.00	$10,908.00	$10,908.00	$0.00	$0.00	$0.00	$10,908.00	0.000%
Total Payment to County Health District	$0.00	$10,908.00	$10,908.00	$0.00	$0.00	$0.00	$10,908.00	
Other Public Health Services								
Contractual Services	$0.00	$148,530.00	$148,530.00	$0.00	$0.00	$148,530.00	$0.00	0.000%
Total Other Public Health Services	$0.00	$148,530.00	$148,530.00	$0.00	$0.00	$148,530.00	$0.00	
Total Public Health Services	$0.00	$159,438.00	$159,438.00	$0.00	$0.00	$148,530.00	$10,908.00	
Basic Utility Services								
Waste Collection - Refuse Collection and Disp								
Contractual Services	$0.00	$225,960.00	$225,960.00	$0.00	$0.00	$225,000.00	$960.00	0.000%
Total Waste Collection - Refuse Collection and Disp	$0.00	$225,960.00	$225,960.00	$0.00	$0.00	$225,000.00	$960.00	
Total Basic Utility Services	$0.00	$225,960.00	$225,960.00	$0.00	$0.00	$225,000.00	$960.00	
Transportation								
Other Transportation								
Personal Services	$450.00	$412,331.00	$412,781.00	$36,450.75	$36,450.75	$711.83	$375,618.42	8.831%
Employee Fringe Benefits	$0.00	$178,228.00	$178,228.00	$17,733.42	$17,733.42	$5,399.71	$155,094.87	9.950%
Contractual Services	$1,675.27	$105,750.00	$107,425.27	$3,096.55	$3,096.55	$40,036.72	$64,292.00	2.883%
Supplies and Materials	$26,650.47	$153,000.00	$179,650.47	$24,581.25	$24,581.25	$111,139.22	$43,930.00	13.683%
Capital Outlay	$0.00	$10,800.00	$10,800.00	$0.00	$0.00	$0.00	$10,800.00	0.000%
Total Other Transportation	$28,775.74	$860,109.00	$888,884.74	$81,861.97	$81,861.97	$157,287.48	$649,735.29	
Total Transportation	$28,775.74	$860,109.00	$888,884.74	$81,861.97	$81,861.97	$157,287.48	$649,735.29	
General Government								
Mayor and Administrative Offices								
Personal Services	$750.00	$344,921.00	$345,671.00	$24,978.37	$24,978.37	$570.70	$320,121.93	7.226%
Employee Fringe Benefits	$0.00	$100,056.00	$100,056.00	$10,825.02	$10,825.02	$2,191.47	$87,039.51	10.819%
Contractual Services	$17,526.44	$113,051.00	$130,577.44	$5,531.15	$5,531.15	$69,573.29	$55,473.00	4.236%

	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	$248.85	$3,800.00	$4,048.85	$171.11	$171.11	$3,077.74	$800.00	4.226%
Total Mayor and Administrative Offices	$18,525.29	$561,828.00	$580,353.29	$41,505.65	$41,505.65	$75,413.20	$463,434.44	
Legislative Activities								
Personal Services	$0.00	$10,800.00	$10,800.00	$833.00	$833.00	$17.00	$9,950.00	7.713%
Employee Fringe Benefits	$0.00	$1,985.00	$1,985.00	$92.40	$92.40	$0.00	$1,892.60	4.655%
Contractual Services	$10,270.00	$57,920.00	$68,190.00	$11,530.00	$11,530.00	$36,835.00	$19,825.00	16.909%
Supplies and Materials	$0.00	$1,250.00	$1,250.00	$0.00	$0.00	$1,250.00	$0.00	0.000%
Other	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.000%
Total Legislative Activities	$10,270.00	$71,955.00	$82,225.00	$12,455.40	$12,455.40	$38,102.00	$31,667.60	
Mayor's Court								
Contractual Services	$0.00	$26,418.00	$26,418.00	$0.00	$0.00	$20,000.00	$6,418.00	0.000%
Supplies and Materials	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.000%
Total Mayor's Court	$0.00	$26,418.00	$26,418.00	$0.00	$0.00	$20,000.00	$6,418.00	
Clerk - Treasurer								
Personal Services	$0.00	$1,500.00	$1,500.00	$122.50	$122.50	$2.50	$1,375.00	8.167%
Employee Fringe Benefits	$0.00	$262.00	$262.00	$44.97	$44.97	$0.00	$217.03	17.164%
Contractual Services	$0.00	$1,311.00	$1,311.00	$0.00	$0.00	$0.00	$1,311.00	0.000%
Total Clerk - Treasurer	$0.00	$3,073.00	$3,073.00	$167.47	$167.47	$2.50	$2,903.03	
Lands and Buildings								
Personal Services	$0.00	$64,000.00	$64,000.00	$6,277.07	$6,277.07	$123.96	$57,598.97	9.808%
Employee Fringe Benefits	$0.00	$10,882.00	$10,882.00	$1,835.28	$1,835.28	$0.00	$9,046.72	16.865%
Contractual Services	$12,530.04	$240,650.00	$253,180.04	$10,346.35	$10,346.35	$142,540.35	$100,293.34	4.087%
Supplies and Materials	$1,186.25	$91,100.00	$92,286.25	$3,006.62	$3,006.62	$24,688.12	$64,591.51	3.258%
Capital Outlay	$16,657.81	$24,000.00	$40,657.81	$0.00	$0.00	$16,657.81	$24,000.00	0.000%
Total Lands and Buildings	$30,374.10	$430,632.00	$461,006.10	$21,465.32	$21,465.32	$184,010.24	$255,530.54	
Boards and Commissions								
Personal Services	$0.00	$800.00	$800.00	$65.36	$65.36	$1.32	$733.32	8.170%
Employee Fringe Benefits	$0.00	$124.00	$124.00	$10.28	$10.28	$0.00	$113.72	8.290%
Total Boards and Commissions	$0.00	$924.00	$924.00	$75.64	$75.64	$1.32	$847.04	
Solicitor								
Contractual Services	$11,837.35	$75,000.00	$86,837.35	$9,740.75	$9,740.75	$42,096.60	$35,000.00	11.217%
Total Solicitor	$11,837.35	$75,000.00	$86,837.35	$9,740.75	$9,740.75	$42,096.60	$35,000.00	
Income Tax Administration								
Personal Services	$250.00	$60,270.00	$60,520.00	$4,589.88	$4,589.88	$80.92	$55,849.20	7.584%
Employee Fringe Benefits	$0.00	$26,583.00	$26,583.00	$2,536.75	$2,536.75	$793.62	$23,252.63	9.543%
Contractual Services	$0.00	$12,400.00	$12,400.00	$1,872.50	$1,872.50	$5,900.50	$4,627.00	15.101%
Supplies and Materials	$196.13	$650.00	$846.13	$28.33	$28.33	$817.80	$0.00	3.348%
Total Income Tax Administration	$446.13	$99,903.00	$100,349.13	$9,027.46	$9,027.46	$7,592.84	$83,728.83	
Tax Refunds								
Other	$0.00	$75,000.00	$75,000.00	$0.00	$0.00	$0.00	$75,000.00	0.000%
Total Tax Refunds	$0.00	$75,000.00	$75,000.00	$0.00	$0.00	$0.00	$75,000.00	
Other General Government								
Employee Fringe Benefits	$0.00	$125.00	$125.00	$0.00	$0.00	$0.00	$125.00	0.000%
Supplies and Materials	$0.00	$1,100.00	$1,100.00	$0.00	$0.00	$0.00	$1,100.00	0.000%

Appropriation Summary

January 2018

	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	$0.00	$0.00	$250.00	0.000%
Total Other General Government	$0.00	$1,475.00	$1,475.00	$0.00	$0.00	$0.00	$1,475.00	
Total General Government	$71,452.87	$1,346,208.00	$1,417,660.87	$94,437.69	$94,437.69	$367,218.70	$956,004.48	
Other Financing Uses								
Transfers - Out	$0.00	$390,000.00	$390,000.00	$0.00	$0.00	$0.00	$390,000.00	0.000%
Contingencies	$0.00	$20,000.00	$20,000.00	$0.00	$0.00	$0.00	$20,000.00	0.000%
Other - Other Financing Uses	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.000%
Total Other Financing Uses	$0.00	$410,000.00	$410,000.00	$0.00	$0.00	$0.00	$410,000.00	
Total 1000 - General	$125,333.84	$5,100,000.00	$5,225,333.84	$479,019.63	$479,019.63	$1,164,902.81	$3,581,411.40	
2011 - Street Construction, Maint. and Repair								
Transportation								
Other Transportation								
Contractual Services	$0.00	$60,000.00	$60,000.00	$0.00	$0.00	$0.00	$60,000.00	0.000%
Capital Outlay	$0.00	$739,960.00	$739,960.00	$0.00	$0.00	$8,920.00	$731,040.00	0.000%
Total Other Transportation	$0.00	$799,960.00	$799,960.00	$0.00	$0.00	$8,920.00	$791,040.00	
Total Transportation	$0.00	$799,960.00	$799,960.00	$0.00	$0.00	$8,920.00	$791,040.00	
Total 2011 - Street Construction, Maint. and Repair	$0.00	$799,960.00	$799,960.00	$0.00	$0.00	$8,920.00	$791,040.00	
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	$36,414.00	$36,414.00	$0.00	$0.00	$0.00	$36,414.00	0.000%
Total Police Enforcement	$0.00	$36,914.00	$36,914.00	$0.00	$0.00	$0.00	$36,914.00	
Total Security of Persons and Property	$0.00	$36,914.00	$36,914.00	$0.00	$0.00	$0.00	$36,914.00	
Total 2091 - Law Enforcement Trust	$0.00	$36,914.00	$36,914.00	$0.00	$0.00	$0.00	$36,914.00	
2101 - Permissive Motor Vehicle License Tax								
Transportation								
Other Transportation								
Contractual Services	$0.00	$40,000.00	$40,000.00	$0.00	$0.00	$0.00	$40,000.00	0.000%
Capital Outlay	$0.00	$68,273.00	$68,273.00	$0.00	$0.00	$0.00	$68,273.00	0.000%
Total Other Transportation	$0.00	$108,273.00	$108,273.00	$0.00	$0.00	$0.00	$108,273.00	

	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
Total Transportation	$0.00	$108,273.00	$108,273.00	$0.00	$0.00	$0.00	$108,273.00	
Total 2101 - Permissive Motor Vehicle License Tax	$0.00	$108,273.00	$108,273.00	$0.00	$0.00	$0.00	$108,273.00	
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	$50,439.00	$50,439.00	$0.00	$0.00	$0.00	$50,439.00	0.000%
Total Police Enforcement	$0.00	$50,439.00	$50,439.00	$0.00	$0.00	$0.00	$50,439.00	
Total Security of Persons and Property	$0.00	$50,439.00	$50,439.00	$0.00	$0.00	$0.00	$50,439.00	
General Government								
Auditor of State Fees								
Contractual Services	$0.00	$600.00	$600.00	$0.00	$0.00	$0.00	$600.00	0.000%
Total Auditor of State Fees	$0.00	$600.00	$600.00	$0.00	$0.00	$0.00	$600.00	
Total General Government	$0.00	$600.00	$600.00	$0.00	$0.00	$0.00	$600.00	
Total 2131 - Police Disability and Pension	$0.00	$51,039.00	$51,039.00	$0.00	$0.00	$0.00	$51,039.00	
2901 - MAYOR'S COURT COMPUTER FUND								
Security of Persons and Property								
Police Enforcement								
Supplies and Materials	$0.00	$3,526.00	$3,526.00	$2,026.00	$2,026.00	$1,500.00	$0.00	57.459%
Capital Outlay	$0.00	$15,489.00	$15,489.00	$0.00	$0.00	$3,895.00	$11,594.00	0.000%
Total Police Enforcement	$0.00	$19,015.00	$19,015.00	$2,026.00	$2,026.00	$5,395.00	$11,594.00	
Total Security of Persons and Property	$0.00	$19,015.00	$19,015.00	$2,026.00	$2,026.00	$5,395.00	$11,594.00	
Total 2901 - MAYOR'S COURT COMPUTER FUND	$0.00	$19,015.00	$19,015.00	$2,026.00	$2,026.00	$5,395.00	$11,594.00	
2902 - POLICE LEVY FUND								
Security of Persons and Property								
Police Enforcement								
Personal Services	$0.00	$957,125.00	$957,125.00	$0.00	$0.00	$0.00	$957,125.00	0.000%
Employee Fringe Benefits	$0.00	$318,275.00	$318,275.00	$0.00	$0.00	$0.00	$318,275.00	0.000%
Contractual Services	$0.00	$15,000.00	$15,000.00	$0.00	$0.00	$0.00	$15,000.00	0.000%
Total Police Enforcement	$0.00	$1,290,400.00	$1,290,400.00	$0.00	$0.00	$0.00	$1,290,400.00	
Total Security of Persons and Property	$0.00	$1,290,400.00	$1,290,400.00	$0.00	$0.00	$0.00	$1,290,400.00	
Total 2902 - POLICE LEVY FUND	$0.00	$1,290,400.00	$1,290,400.00	$0.00	$0.00	$0.00	$1,290,400.00	
2903 - PSAP 911 FUND								
Security of Persons and Property								
Police Enforcement								
Contractual Services	$0.00	$12,000.00	$12,000.00	$1,000.00	$1,000.00	$11,000.00	$0.00	8.333%
Capital Outlay	$0.00	$20,641.00	$20,641.00	$0.00	$0.00	$0.00	$20,641.00	0.000%
Total Police Enforcement	$0.00	$32,641.00	$32,641.00	$1,000.00	$1,000.00	$11,000.00	$20,641.00	

	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
Total Security of Persons and Property	$0.00	$32,641.00	$32,641.00	$1,000.00	$1,000.00	$11,000.00	$20,641.00	
Total 2903 - PSAP 911 FUND	$0.00	$32,641.00	$32,641.00	$1,000.00	$1,000.00	$11,000.00	$20,641.00	
2904 - EMPLOYEE SEVERANCE FUND								
Security of Persons and Property								
Police Enforcement								
Personal Services	$0.00	$172,500.00	$172,500.00	$0.00	$0.00	$0.00	$172,500.00	0.000%
Employee Fringe Benefits	$0.00	$2,677.00	$2,677.00	$0.00	$0.00	$0.00	$2,677.00	0.000%
Total Police Enforcement	$0.00	$175,177.00	$175,177.00	$0.00	$0.00	$0.00	$175,177.00	
Total Security of Persons and Property	$0.00	$175,177.00	$175,177.00	$0.00	$0.00	$0.00	$175,177.00	
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	$175,177.00	$175,177.00	$0.00	$0.00	$0.00	$175,177.00	
2905 - WE THRIVE GRANT FUND								
Community Environment								
Other Community Environment								
Other	$0.00	$3,475.41	$3,475.41	$130.29	$130.29	$869.71	$2,475.41	3.749%
Total Other Community Environment	$0.00	$3,475.41	$3,475.41	$130.29	$130.29	$869.71	$2,475.41	
Total Community Environment	$0.00	$3,475.41	$3,475.41	$130.29	$130.29	$869.71	$2,475.41	
Total 2905 - WE THRIVE GRANT FUND	$0.00	$3,475.41	$3,475.41	$130.29	$130.29	$869.71	$2,475.41	
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	$26,793.00	$329,495.00	$356,288.00	$0.00	$0.00	$26,793.00	$329,495.00	0.000%
Total Capital Outlay	$26,793.00	$329,495.00	$356,288.00	$0.00	$0.00	$26,793.00	$329,495.00	

	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
Total Capital Outlay	$26,793.00	$329,495.00	$356,288.00	$0.00	$0.00	$26,793.00	$329,495.00	
Total 4901 - CAPITAL PROJECTS	$26,793.00	$329,495.00	$356,288.00	$0.00	$0.00	$26,793.00	$329,495.00	
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	$0.00	$25,983.00	$25,983.00	$333.13	$333.13	$6.80	$25,643.07	1.282%
Employee Fringe Benefits	$0.00	$4,017.00	$4,017.00	$52.52	$52.52	$0.00	$3,964.48	1.307%
Contractual Services	$0.00	$80,000.00	$80,000.00	$0.00	$0.00	$0.00	$80,000.00	0.000%
Supplies and Materials	$0.00	$20,000.00	$20,000.00	$0.00	$0.00	$0.00	$20,000.00	0.000%
Capital Outlay	$0.00	$405,060.00	$405,060.00	$0.00	$0.00	$0.00	$405,060.00	0.000%
Total Storm Sewers and Drains	$0.00	$535,060.00	$535,060.00	$385.65	$385.65	$6.80	$534,667.55	
Total Transportation	$0.00	$535,060.00	$535,060.00	$385.65	$385.65	$6.80	$534,667.55	
Total 5901 - STORM WATER UTILITY	$0.00	$535,060.00	$535,060.00	$385.65	$385.65	$6.80	$534,667.55	
9101 - Unclaimed Monies								
Other Financing Uses								
Contingencies	$0.00	$15,267.33	$15,267.33	$0.00	$0.00	$0.00	$15,267.33	0.000%
Total Other Financing Uses	$0.00	$15,267.33	$15,267.33	$0.00	$0.00	$0.00	$15,267.33	
Total 9101 - Unclaimed Monies	$0.00	$15,267.33	$15,267.33	$0.00	$0.00	$0.00	$15,267.33	
9901 - MAYOR'S COURT Agency								
Security of Persons and Property								
Police Enforcement								
Other	$0.00	$140,000.00	$140,000.00	$8,310.00	$8,310.00	$0.00	$131,690.00	5.936%
Total Police Enforcement	$0.00	$140,000.00	$140,000.00	$8,310.00	$8,310.00	$0.00	$131,690.00	

	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
Total Security of Persons and Property	$0.00	$140,000.00	$140,000.00	$8,310.00	$8,310.00	$0.00	$131,690.00	
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	$140,000.00	$140,000.00	$8,310.00	$8,310.00	$0.00	$131,690.00	
9902 - EMPLOYEES HEALTH INSURANCE Agency								
Other Financing Uses								
Contingencies	$0.00	$60,000.00	$60,000.00	$4,684.66	$4,684.66	$0.00	$55,315.34	7.808%
Total Other Financing Uses	$0.00	$60,000.00	$60,000.00	$4,684.66	$4,684.66	$0.00	$55,315.34	
Total 9902 - EMPLOYEES HEALTH INSURANCE Agency	$0.00	$60,000.00	$60,000.00	$4,684.66	$4,684.66	$0.00	$55,315.34	
9903 - VALLEY BAND ESCROW								
Security of Persons and Property								
Police Enforcement								
Other	$0.00	$23,417.42	$23,417.42	$0.00	$0.00	$0.00	$23,417.42	0.000%
Total Police Enforcement	$0.00	$23,417.42	$23,417.42	$0.00	$0.00	$0.00	$23,417.42	
Total Security of Persons and Property	$0.00	$23,417.42	$23,417.42	$0.00	$0.00	$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	$23,417.42	$23,417.42	$0.00	$0.00	$0.00	$23,417.42	
9904 - Kenwood SWJEDZ Agency								
General Government								
Income Tax Administration								
Contractual Services	$0.00	$133,000.00	$133,000.00	$41.90	$41.90	$458.10	$132,500.00	0.032%
Other	$0.00	$906,500.00	$906,500.00	$0.00	$0.00	$0.00	$906,500.00	0.000%
Total Income Tax Administration	$0.00	$1,039,500.00	$1,039,500.00	$41.90	$41.90	$458.10	$1,039,000.00	
Total General Government	$0.00	$1,039,500.00	$1,039,500.00	$41.90	$41.90	$458.10	$1,039,000.00	
Other Financing Uses								
Transfers - Out	$0.00	$35,500.00	$35,500.00	$0.00	$0.00	$0.00	$35,500.00	0.000%
Total Other Financing Uses	$0.00	$35,500.00	$35,500.00	$0.00	$0.00	$0.00	$35,500.00	
Total 9904 - Kenwood SWJEDZ Agency	$0.00	$1,075,000.00	$1,075,000.00	$41.90	$41.90	$458.10	$1,074,500.00	
9905 - Kenwood SWJEDZ Escrow Agency								
General Government								
Tax Refunds								
Other	$0.00	$25,000.00	$25,000.00	$0.00	$0.00	$0.00	$25,000.00	0.000%
Total Tax Refunds	$0.00	$25,000.00	$25,000.00	$0.00	$0.00	$0.00	$25,000.00	
Total General Government	$0.00	$25,000.00	$25,000.00	$0.00	$0.00	$0.00	$25,000.00	

	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	$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 9905 - Kenwood SWJEDZ Escrow Agency	$0.00	$25,000.00	$25,000.00	$0.00	$0.00	$0.00	$25,000.00	
9906 - Kenwood SWJEDZ Long-Term Maint. Agency								
General Government								
Boards and Commissions								
Other	$0.00	$15,000.00	$15,000.00	$0.00	$0.00	$0.00	$15,000.00	0.000%
Total Boards and Commissions	$0.00	$15,000.00	$15,000.00	$0.00	$0.00	$0.00	$15,000.00	
Total General Government	$0.00	$15,000.00	$15,000.00	$0.00	$0.00	$0.00	$15,000.00	
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 9906 - Kenwood SWJEDZ Long-Term Maint. Agency	$0.00	$15,000.00	$15,000.00	$0.00	$0.00	$0.00	$15,000.00	
Report Totals:	$152,126.84	$9,835,134.16	$9,987,261.00	$495,598.13	$495,598.13	$1,218,345.42	$8,273,317.45	

INVESTMENT LISTING

January 31, 2018

TYPE	DESCRIPTION	CURRENT VALUE	INTERST RATE	YEAR TO DATE INTEREST	TOTAL INTEREST	PURCHASE DATE	MATURITY DATE
CD	WELLS FARGO BANK	$ 250,000.00	1.05%	$ 222.95		2/26/2016	2/26/2018
CD	EAST BOSTON SAVINGS BANK	$ 250,000.00	0.80%	$ 169.86		7/27/2016	3/27/2018
CD	NATIONAL COOPERATIVE BANK	$ 250,000.00	1.20%	$ -		10/2/2015	4/2/2018
AGENCY	FHLMC BOND AGENCY	$ 250,000.00	0.75%	$ -		6/22/2016	4/9/2018
CD	UNITED BANKERS BANK	$ 250,000.00	0.90%	$ 191.10		4/29/2016	4/30/2018
AGENCY	FFCB 52518	$ 250,912.50	0.90%	$ -		7/21/2016	5/25/2018
CD	BMO HARRIS BANK	$ 250,000.00	1.05%	$ -		6/23/2016	6/22/2018
CD	EVERBANK JACKSONVILLE FL	$ 250,000.00	1.00%	$ -		6/29/2016	6/29/2018
AGENCY	FFCB 71818	$ 250,147.50	0.75%	$ 937.50		7/21/2016	7/18/2018
CD	WASHINGTON TRUST COMPANY	$ 250,000.00	1.10%	$ -		8/30/2016	8/30/2018
AGENCY	FHLB BOND AGENCY 2	$ 250,000.00	1.12%	$ -		10/29/2015	10/29/2018
AGENCY	FFCB 112618	$ 250,000.00	1.22%	$ -		6/30/2017	11/26/2018
CD	FARM BUREAU BANK	$ 250,000.00	1.05%	$ 222.95		9/28/2016	12/28/2018
CD	FRANKLIN SYNERGY BANK	$ 250,000.00	1.55%	$ 329.11		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%	$ -		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%	$ 318.49		3/29/2017	3/29/2019
AGENCY	FHLB BOND AGENCY 4819	$ 249,500.00	1.15%	$ -		12/22/2016	4/8/2019
CD	STERLING BANK	$ 250,000.00	1.65%	$ 350.34		9/8/2017	5/8/2019
CD	ALLY BANK	$ 250,000.00	1.25%	$ -		6/23/2016	6/24/2019
CD	DISCOVER BANK	$ 250,000.00	1.60%	$ 2,016.44		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%	$ 360.96		9/8/2017	9/9/2019
CD	STURGIS BANK & TRUST	$ 250,000.00	1.75%	$ 371.58		11/9/2017	1/9/2020
				$ 5,491.28	**ACTIVE**		
				$ 159.25	**MATURED**		
TOTAL		**$ 6,250,785.00**		$ 5,650.53			

TO: **Village Council**

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

DATE: **March 6, 2018**

RE: **Changes to Chapter 101 Income Tax Ordinance**

ITEM: Ordinance 2018-6, Ordinance to Amend the Village Income Tax Code to Incorporate Miscellaneous Changes in State Law

ACTION REQUESTED: By motion, adopt **Ordinance 2018- 6** amending Amberley Village income tax code to incorporate miscellaneous changes in state law.

PURPOSE:

To incorporate various changes in state law.

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 sought an injunction to halt all activities at the state level. The municipalities are represented by law firm Frost Brown Todd and they filed their first brief in favor of preliminary injunction on January 17.

A stay on the January 31, 2018 deadline to adopt ordinances implementing HB 49 municipal tax provisions until February 24, 2018 was granted. On February 12, Village Council approved Ordinance 2018-3 amending Amberley's income tax code to comply with the state's demands since our February Council meeting fell prior to the extended February 24 deadline. Contained within the income tax ordinance was 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.

On February 21, Judge David Cain of the Franklin County Common Pleas Court ruled against municipalities and in favor of the state in the lawsuit challenging the centralized collection of municipal net profits by the state, as made law in HB 49, the state operating budget bill. The municipalities involved in the lawsuit appealed the ruling last week, filing in the 10th District Court of Appeals. Although the Franklin County Court has issued its opinion, the City of Toledo has filed a similar suit in Lucas County Common Pleas Court, with a request for preliminary injunction that has not yet been decided.

Outside of the state mandated changes, additional changes to our tax ordinance concerning due dates, definitions and wording not pertaining to the lawsuit but part of the changes in the Ohio Revised Code are necessary. The changes to the tax ordinance are as follows:

1) Changing the due date for 4th quarter individual estimated payments from December 15th of taxable year to January 15th of following year. This will take affect with 2018 tax year.
2) Making changes to Chapter 101.10 C (3) to read “a penalty not exceeding” from previous wording of “a penalty equal to” regarding unpaid withholding tax penalty.

3) Adding “Tax Commissioner” to definitions.This refers to state appointed Tax Commissioner by the Governor. This term is then used throughout the “opt-in” language for state administering, adopting and governing of net profit returns and payment.
4) Elimination of “Sales Throwback Rule”.This rule pertained to collection of tax on tangible property shipped or delivered outside municipal corporation to a location where the employer has no employees and is not regularly engaged in sales or promotion of sales where delivery is made.

The Finance Committee has reviewed the proposed ordinance and recommends adoption. While the Ordinance reads somewhat out of order, the proper sections are just in a different order. The resulting changes to our tax code will be in the proper order. If you have any questions, please let me know.

PASSED:
BY:

ORDINANCE NO. 2018-6

AN ORDINANCE TO AMEND THE VILLAGE INCOME TAX CODE TO INCORPORATE MISCELLANEOUS CHANGES IN STATE LAW

WHEREAS, in recent years the Ohio Legislature has made several changes to the statutes governing municipal income taxes, such as the following:

• changing the due date for 4th quarter individual estimated payments;

• slight changes to wording in section applicable to unpaid withholding tax penalties;

• adding the State Tax Commission to the definitions;

• elimination of the “Sales Throwback Rule;”

• changing the date when quarterly withholding payments are due;

WHEREAS, Council deems it reasonable and appropriate to make similar changes to the Village income tax ordinance to be consistent with the changes to State law;

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

SECTION 1: Section 101.07 of the Municipal Code of Ordinances is amended to read as follows:

§ 101.07 DECLARATION OF ESTIMATED TAX.

(A) As used in this section:

(1) ***ESTIMATED TAXES*** means the amount that the taxpayer reasonably estimates to be the taxpayer’s tax liability for a municipal corporation’s income tax for the current taxable year.

(2) ***TAX LIABILITY*** means the total taxes due to a municipal corporation for the taxable year, after allowing any credit to which the taxpayer is entitled, and after applying any estimated tax payment, withholding payment, or credit from another taxable year.

(B)(1) Every taxpayer shall make a declaration of estimated taxes for the current taxable year, on the form prescribed by the Tax Administrator, if the amount payable as estimated taxes is at least $ 200. For the purposes of this section:

(a) Taxes withheld from qualifying wages shall be considered as paid to the municipal corporation for which the taxes were withheld in equal amounts on each payment date. If the taxpayer establishes the dates on which all amounts were actually withheld, the amounts withheld shall be considered as paid on the dates on which the amounts were actually withheld.

(b) An overpayment of tax applied as a credit to a subsequent taxable year is deemed to be paid on the date of the postmark stamped on the cover in which the payment is mailed or, if the payment is made by electronic funds transfer, the date the payment is submitted. As used in this division, “date of the postmark" means, in the event there is more than one date on the cover, the earliest date imprinted on the cover by the postal service.

(c) A taxpayer having a taxable year of less than twelve months shall make a declaration under rules prescribed by the Tax Administrator.

(d) Taxes withheld by a casino operator or by a lottery sales agent under R.C. § 718.031 are deemed to be paid to the municipal corporation for which the taxes were withheld on the date the taxes are withheld from the taxpayer's winnings.

(2) Taxpayers filing joint returns shall file joint declarations of estimated taxes.

(3) The declaration of estimated taxes shall be filed on or before the date prescribed for the filing of municipal income tax returns under § 101.09(A)(7) or on or before the fifteenth day of the fourth month of the first taxable year after the taxpayer becomes subject to tax for the first time.

(4) Taxpayers reporting on a fiscal year basis shall file a declaration on or before the fifteenth day of the fourth month after the beginning of each fiscal year or period.

(5) The original declaration or any subsequent amendment may be increased or decreased on or before any subsequent quarterly payment day as provided in this section.

(C)(1) The required portion of the tax liability for the taxable year that shall be paid through estimated taxes made payable to the village or Tax Administrator, including the application of tax refunds to estimated taxes and withholding on or before the applicable payment date, shall be as follows:

(a) On or before the fifteenth day of the fourth month after the beginning of the taxable year, 22.5% of the tax liability for the taxable year;

(b) On or before the fifteenth day of the sixth month after the beginning of the taxable year, 45% of the tax liability for the taxable year;

(c) On or before the fifteenth day of the ninth month after the beginning of the taxable year, 67.5% of the tax liability for the taxable year;

(d) On or before the fifteenth day of the twelfth first month following the end of the taxable year, 90% of the tax liability for the taxable year.

(2) A taxpayer may amend a declaration under rules prescribed by the Tax Administrator. When an amended declaration has been filed, the unpaid balance shown due on the amended declaration shall be paid in equal installments on or before the remaining payment dates. The amended declaration must be filed on the next applicable due date as outlined in (C)(1)(a) through (d) of this section.

(3) On or before the fifteenth day of the fourth month of the year following that for which the declaration or amended declaration was filed, an annual return shall be filed and any balance which may be due shall be paid with the return in accordance with § 101.09(A).

(a) For taxpayers who are individuals, or who are not individuals and are reporting and filing on a calendar year basis, the annual tax return is due on the same date as the filing of the federal tax return, unless extended pursuant to R.C. § 5747.08(G).

(b) For taxpayers who are not individuals, and are reporting and filing on a fiscal year basis or any period other than a calendar year, the annual return is due on the fifteenth day of the fourth month following the end of the taxable year or period.

(4) An amended declaration is required whenever the taxpayer's estimated tax liability changes during the taxable year. A change in estimated tax liability may either increase or decrease the estimated tax liability for the taxable year.

(D)(1) In the case of any underpayment of any portion of a tax liability, penalty and interest may be imposed pursuant to § 101.10 upon the amount of underpayment for the period of underpayment, unless the underpayment is due to reasonable cause as described in division (E). The amount of the underpayment shall be determined as follows:

(a) For the first payment of estimated taxes each year, 22.5% of the tax liability, less the amount of taxes paid by the date prescribed for that payment;

(b) For the second payment of estimated taxes each year, 45% of the tax liability, less the amount of taxes paid by the date prescribed for that payment;

(c) For the third payment of estimated taxes each year, 67.5% of the tax liability, less the amount of taxes paid by the date prescribed for that payment;

(d) For the fourth payment of estimated taxes each year, 90% of the tax liability, less the amount of taxes paid by the date prescribed for that payment.

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

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

(1) The amount of estimated taxes that were paid equals at least 90% of the tax liability for the current taxable year, determined by annualizing the income received during the year up to the end of the month immediately preceding the month in which the payment is due.

(2) The amount of estimated taxes that were paid equals at least 100% of the tax liability shown on the return of the taxpayer for the preceding taxable year, provided that the immediately preceding taxable year reflected a period of twelve months and the taxpayer filed a return with the municipal corporation under § 101.09(A) for that year.

(3) The taxpayer is an individual who resides in the village but was not domiciled there on the first day of January of the calendar year that includes the first day of the taxable year.

(F) The Tax Administrator 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.

SECTION 2: Section 101.10 of the Municipal Code of Ordinances is amended to read as follows:

§ 101.10 PENALTY, INTEREST, FEES, AND CHARGES.

(A) As used in this section:

(1) ***APPLICABLE LAW*** means this chapter, the resolutions, ordinances, codes, directives, instructions, and rules adopted by the village provided such resolutions, ordinances, codes, directives, instructions, and rules impose or directly or indirectly address the levy, payment, remittance, or filing requirements of a municipal income tax.

(2) ***FEDERAL SHORT-TERM RATE*** means the rate of the average market yield on outstanding marketable obligations of the United States with remaining periods to maturity of three years or less, as determined under § 1274 of the Internal Revenue Code, for July of the current year.

(3) ***INCOME TAX***, ***ESTIMATED INCOME TAX***, and ***WITHHOLDING TAX*** mean any income tax, estimated income tax, and withholding tax imposed by a municipal corporation pursuant to applicable law, including at any time before or after January 1, 2016.

(4) ***INTEREST RATE AS DESCRIBED IN DIVISION (A) OF THIS SECTION*** means the federal short-term rate, rounded to the nearest whole number percent, plus 5%. The rate shall apply for the calendar year next following the July of the year in which the federal short-term rate is determined in accordance with division (A)(2) of this section.

(5) ***RETURN*** includes any tax return, report, reconciliation, schedule, and other document required to be filed with a Tax Administrator or municipal corporation by a taxpayer, employer, any agent of the employer, or any other payer pursuant to applicable law, including at any time before or after January 1, 2016.

(6) ***UNPAID ESTIMATED INCOME TAX*** means estimated income tax due but not paid by the date the tax is required to be paid under applicable law.

(7) ***UNPAID INCOME TAX*** means income tax due but not paid by the date the income tax is required to be paid under applicable law.

(8) ***UNPAID WITHHOLDING TAX*** means withholding tax due but not paid by the date the withholding tax is required to be paid under applicable law.

(9) ***WITHHOLDING TAX*** includes amounts an employer, any agent of an employer, or any other payer did not withhold in whole or in part from an employee's qualifying wages, but that, under applicable law, the employer, agent, or other payer is required to withhold from an employee's qualifying wages.

(B)(1) This section shall apply to the following:

(a) Any return required to be filed under applicable law for taxable years beginning on or after January 1, 2016;

(b) Income tax, estimated income tax, and withholding tax required to be paid or remitted to the Village on or after January 1, 2016 for taxable years beginning on or after January 1, 2016.

(2) This section does not apply to returns required to be filed or payments required to be made before January 1, 2016, regardless of the filing or payment date. Returns required to be filed or payments required to be made before January 1, 2016, but filed or paid after that date shall be subject to the ordinances or rules, as adopted from time to time before January 1, 2016 of this village.

(C) The village shall impose on a taxpayer, employer, any agent of the employer, and any other payer, and will attempt to collect, the interest amounts and penalties prescribed in this section when the taxpayer, employer, any agent of the employer, or any other payer for any reason fails, in whole or in part, to make to the village timely and full payment or remittance of income tax, estimated income tax, or withholding tax or to file timely with the village any return required to be filed.

(1) Interest shall be imposed at the rate defined as "interest rate as described in division (A) of this section," per annum, on all unpaid income tax, unpaid estimated income tax, and unpaid withholding tax. This imposition of interest shall be assessed per month, or fraction of a month.

(2) With respect to unpaid income tax and unpaid estimated income tax, a penalty equal to fifteen percent of the amount not timely paid shall be imposed.

(3) With respect to any unpaid withholding tax, a penalty equal to not exceeding fifty percent of the amount not timely paid shall be imposed.

(4) With respect to returns other than estimated income tax returns, the village shall impose a monthly penalty of $25 for each failure to timely file each return, regardless of the liability shown thereon for each month, or any fraction thereof, during which the return remains unfiled regardless of the liability shown thereon. The penalty shall not exceed a total of $150 in assessed penalty for each failure to timely file a return.

(D) With respect to income taxes, estimated income taxes, withholding taxes, and returns, the village shall not impose, seek to collect, or collect any penalty, amount of interest, charges or additional fees not described in this section.

(E) With respect to income taxes, estimated income taxes, withholding taxes, and returns, the village shall not refund or credit any penalty, amount of interest, charges, or additional fees that were properly imposed or collected before January 1, 2016.

(F) The Tax Administrator may, in the Tax Administrator's sole discretion, abate or partially abate penalties or interest imposed under this section when the Tax Administrator deems such abatement or partial abatement to be appropriate. Such abatement or partial abatement shall be properly documented and maintained on the record of the taxpayer who received benefit of such abatement or partial abatement.

(G) The village may impose on the taxpayer, employer, any agent of the employer, or any other payer the village's post-judgment collection costs and fees, including attorney's fees.

SECTION 3: Section 101.03 of the Municipal Code of Ordinances is amended to read as follows:

§ 101.03 DEFINITIONS.

Any term used in this chapter that is not otherwise defined has the same meaning as when used in a comparable context in laws of the United States relating to federal income taxation or in Title LVII of the Ohio Revised Code, unless a different meaning is clearly required. If a term used in this chapter that is not otherwise defined 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 Ohio 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 control over the use of the term in Title LVII of the Ohio Revised Code.

For purposes of this chapter, the singular shall include the plural, and the masculine shall include the feminine and the gender-neutral.

As used in this chapter:

ADJUSTED FEDERAL TAXABLE INCOME. For a person required to file as a C corporation, or for a person that has elected to be taxed as a C corporation under division (4) of the definition of "net profit" in this section, 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 5% of intangible income deducted under division (1) of this definition, 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 (4)(b) of this definition, 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;

(c) Division (4)(a) of this definition 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 R.C. § 4313.02;

(8)(a) Except as limited by divisions (8)(b), (c) and (d) of this definition, deduct any net operating loss incurred by the person in a taxable year beginning on or after January 1, 2017. The amount of such net operating loss shall be deducted from net profit that is reduced by exempt income to the extent necessary to reduce municipal taxable income to zero, with any remaining unused portion of the net operating loss carried forward to not more than five consecutive taxable years following the taxable year in which the loss was incurred, but in no case for more years than necessary for the deduction to be fully utilized.

(b) No person shall use the deduction allowed by division (8) of this definition to offset qualifying wages.

(c) 1. For taxable years beginning in 2018, 2019, 2020, 2021, or 2022, a person may not deduct, for purposes of an income tax levied by the Village before January 1, 2016, more than fifty per cent of the amount of the deduction otherwise allowed by division (8)(a) of this definition.

2. For taxable years beginning in 2023 or thereafter, a person may deduct, for purposes of an income tax levied by the Village before January 1, 2016, the full amount allowed by division (8)(a) of this definition.

(d) Any pre-2017 net operating loss carryforward deduction that is available must be utilized before a taxpayer may deduct any amount pursuant to division (8) of this definition.

(e) Nothing in division (8)(c)1. of this definition precludes a person from carrying forward, for use with respect to any return filed for a taxable year beginning after 2018, any amount of net operating loss that was not fully utilized by operation of division (8)(c)1. of this definition. To the extent that an amount of net operating loss that was not fully utilized in one or more taxable years by operation of division (8)(c)1. of this section is carried forward for use with respect to a return filed for a taxable year beginning in 2019, 2020, 2021, or 2022, the limitation described in division (8)(c)1. of this section shall apply to the amount carried forward.

(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 § 101.06(C)(5)(c)2. of this chapter.

(10)(a) 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 § 101.06(C)(5)(c)(2) of this chapter.

(b) If the taxpayer is not a C corporation, is not a disregarded entity that has made the election described in division (2) of the definition of "taxpayer" in this section, is not a publicly traded partnership that has made the election described in division (4) of the definition of "net profit" in this section, and is not an individual, the taxpayer shall compute adjusted federal taxable income under this section as if the taxpayer were a C corporation, except guaranteed payments and other similar amounts paid or accrued to a partner, former partner, shareholder, former shareholder, member, or former member shall not be allowed as a deductible expense unless such payments are in consideration for the use of capital and treated as payment of interest under section 469 of the Internal Revenue Code or United States treasury regulations. Amounts paid or accrued to a qualified self-employed retirement plan with respect to a partner, former partner, shareholder, former shareholder, member, or former member of the taxpayer, amounts paid or accrued to or for health insurance for a partner, former partner, shareholder, former shareholder, member, or former member, and amounts paid or accrued to or for life insurance for a partner, former partner, shareholder, former shareholder, member, or former member shall not be allowed as a deduction.

(c) Nothing in this definition 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.

ASSESSMENT. Any of the following:

(1) A written finding by the Tax Administrator that a person has underpaid municipal income tax, or owes penalty and interest, or any combination of tax, penalty, or interest, to the village;

(2) A full or partial denial of a refund request issued under § 101.09(F)(2)(b) of this chapter;

(3) A Tax Administrator's denial of a taxpayer's request for use of an alternative apportionment method, issued under § 101.06(B)(2)(b) of this chapter; or

(4) A Tax Administrator's requirement for a taxpayer to use an alternative apportionment method, issued under § 101.06(B)(2)(c) of this chapter.

(5) For purposes of divisions (1), (2), (3) and (4) of this definition, an ***ASSESSMENT*** shall commence the person's time limitation for making an appeal to the Local Board of Tax Review pursuant to § 101.18 of this chapter, and shall have "ASSESSMENT" written in all capital letters at the top of such finding.

ASSESSMENT does not include notice(s) denying a request for refund issued under § 101.09(F)(2)(c) of this chapter, a billing statement notifying a taxpayer of current or past-due balances owed to the village, a tax administrator's request for additional information, a notification to the taxpayer of mathematical errors, or a tax administrator's other written correspondence to a person or taxpayer that does not meet the criteria prescribed in this definition.

AUDIT. The examination of a person or the inspection of the books, records, memoranda, or accounts of a person, ordered to appear before the Tax Administrator, for the purpose of determining liability for municipal income tax.

BOARD OF REVIEW. That body created by and constituted as provided in § 101.18 and has same meaning as "Local Board of Tax Review."

CALENDAR QUARTER. The three-month period ending on the last day of March, June, September, or December.

CERTIFIED MAIL, EXPRESS MAIL, UNITED STATES MAIL, or POSTAL SERVICE. Any delivery service authorized pursuant to section R.C. § 5703.056.

COMPENSATION. Any form of remuneration paid to an employee for personal services, including, but not limited to, salaries, wages, vacation pay, sick pay, commissions, bonuses, tips, severance pay, supplemental unemployment pay, or any other form of remuneration that is paid to or constructively received by the taxpayer, and whether paid in cash or other form of property. That portion of gross wages which may be deferred under a federally recognized plan is subject to taxation and to withholding.

DISREGARDED ENTITY. A single member limited liability company, a qualifying subchapter S subsidiary, or another entity if the company, subsidiary, or entity is a disregarded entity for federal income tax purposes.

DOMICILE. The true, fixed and permanent home of the taxpayer to which, whenever absent, the taxpayer intends to return.

EXEMPT INCOME. All of the following:

(1) The military pay or allowances of members of the armed forces of the United States or members of their reserve components, including the national guard of any state;

(2) Intangible income;

(3) Social security benefits, railroad retirement benefits, unemployment compensation, pensions, retirement benefit payments, payments from annuities, and similar payments made to an employee or to the beneficiary of an employee under a retirement program or plan, disability payments received from private industry or local, state, or federal governments or from charitable, religious or educational organizations, and the proceeds of sickness, accident, or liability insurance policies. As used in this division, "unemployment compensation" does not include supplemental unemployment compensation described in section 3402(o)(2) of the Internal Revenue Code.

(4) The income of religious, fraternal, charitable, scientific, literary, or educational institutions to the extent such income is derived from tax-exempt real estate, tax-exempt tangible or intangible property, or tax-exempt activities.

(5) Compensation paid under R.C. §§ 3501.28 or 3501.36 to a person serving as a precinct election official to the extent that such compensation does not exceed $1,000 for the taxable year. Such compensation in excess of $1,000 for the taxable year may be subject to taxation by the village. The village will not require the payer of such compensation to withhold any tax from that compensation.

(6) Dues, contributions, and similar payments received by charitable, religious, educational, or literary organizations or labor unions, lodges, and similar organizations;

(7) Alimony and child support received;

(8) Awards for personal injuries or for damages to property from insurance proceeds or otherwise, excluding compensation paid for lost salaries or wages or awards for punitive damages;

(9) Income of a public utility when that public utility is subject to the tax levied under R.C. § 5727.24 or § 5727.30. This section does not apply for purposes of R.C. Chapter 5745.

(10) Gains from involuntary conversions, interest on federal obligations, items of income subject to a tax levied by the state and that a municipal corporation is specifically prohibited by law from taxing, and income of a decedent's estate during the period of administration except such income from the operation of a trade or business;

(11) Compensation or allowances excluded from federal gross income under § 107 of the Internal Revenue Code;

(12) Employee compensation that is not qualifying wages as defined in this section;

(13) An S corporation shareholder's distributive share of net profits of the S corporation, other than any part of the distributive share of net profits that represents wages as defined in § 3121(a) of the Internal Revenue Code or net earnings from self-employment as defined in § 1402(a) of the Internal Revenue Code.

(14)(a) Except as provided in this division, qualifying wages described in §§ 101.05(B)(2)(a) and 101.05(B)(5) of this chapter to the extent the qualifying wages are not subject to withholding for the village under either of those divisions.

(b) The exemption provided in division (14)(a) of this definition does not apply with respect to the municipal corporation in which the employee resided at the time the employee earned the qualifying wages.

(c) The exemption provided in division (14)(a) of this definition does not apply to qualifying wages that an employer elects to withhold under § 101.05(B)(4)(b) of this chapter.

(d) The exemption provided in division (14)(a) of this definition does not apply to qualifying wages if both of the following conditions apply:

1. For qualifying wages described in § 101.05(B)(2)(a), the employee's employer withholds and remits tax on the qualifying wages to the municipal corporation in which the employee's principal place of work is situated, or, for qualifying wages described in § 101.05(B)(5), the employee's employer withholds and remits tax on the qualifying wages to the municipal corporation in which the employer's fixed location is located;

2. The employee receives a refund of the tax described in division (14)(d)1. of this definition on the basis of the employee not performing services in that municipal corporation.

(15)(a) Except as provided in this division, compensation that is not qualifying wages paid to a nonresident individual for personal services performed in the village on not more than 20 days in a taxable year.

(b) The exemption provided in division (15)(a) of this definition does not apply under either of the following circumstances:

1. The individual's base of operation is located in the village.

2. The individual is a professional athlete, professional entertainer, or public figure, and the compensation is paid for the performance of services in the individual's capacity as a professional athlete, professional entertainer, or public figure. For purposes of this division, "professional athlete," "professional entertainer," and "public figure" have the same meanings as in § 101.05(B) of this chapter.

(c) Compensation to which this division applies shall be treated as earned or received at the individual's base of operation. If the individual does not have a base of operation, the compensation shall be treated as earned or received where the individual is domiciled.

(d) For purposes of this division, "base of operation" means the location where an individual owns or rents an office, storefront, or similar facility to which the individual regularly reports and at which the individual regularly performs personal services for compensation.

(16) Compensation paid to a person for personal services performed for a political subdivision on property owned by the political subdivision, regardless of whether the compensation is received by an employee of the subdivision or another person performing services for the subdivision under a contract with the subdivision, if the property on which services are performed is annexed to a municipal corporation pursuant to R.C. § 709.023 on or after March 27, 2013, unless the person is subject to such taxation because of residence. If the compensation is subject to taxation because of residence, municipal income tax shall be payable only to the municipal corporation of residence.

(17) Income the taxation of which is prohibited by the constitution or laws of the United States.

(18) Any item of income that is exempt income of a pass-through entity under the definition of ***EXEMPT INCOME*** in this section is exempt income of each owner of the pass-through entity to the extent of that owner's distributive or proportionate share of that item of the entity's income.

FORM 2106. Internal Revenue Service form 2106 filed by a taxpayer pursuant to the Internal Revenue Code.

GENERIC FORM. An electronic or paper form that is not prescribed by the village and that is designed for reporting taxes withheld by an employer, agent of an employer, or other payer, estimated municipal income taxes, or annual municipal income tax liability, including a request for refund.

INCOME. All of the following:

(1)(a) For residents, all income, salaries, qualifying wages, commissions, and other compensation from whatever source earned or received by the resident, including the resident's distributive share of the net profit of pass-through entities owned directly or indirectly by the resident and any net profit of the resident, except as provided in division (4) of the definition of "net profit" in this section.

(b) For the purposes of this division:

1. Any net operating loss of the resident incurred in the taxable year and the resident's distributive share of any net operating loss generated in the same taxable year and attributable to the resident's ownership interest in a pass-through entity shall be allowed as a deduction, for that taxable year and the following five taxable years, against any other net profit of the resident or the resident's

distributive share of any net profit attributable to the resident's ownership interest in a pass-through entity until fully utilized, subject to division (1)(d) of this definition;

2. The resident's distributive share of the net profit of each pass-through entity owned directly or indirectly by the resident shall be calculated without regard to any net operating loss that is carried forward by that entity from a prior taxable year and applied to reduce the entity's net profit for the current taxable year.

(c) Subdivision (1)(b) of this definition immediately above does not apply with respect to any net profit or net operating loss attributable to an ownership interest in an S corporation unless shareholders' distributive shares of net profits from S corporations are subject to tax in the municipal corporation as provided in division (13) of the definition of "exempt income".

(d) Any amount of a net operating loss used to reduce a taxpayer's net profit for a taxable year shall reduce the amount of net operating loss that may be carried forward to any subsequent year for use by that taxpayer. In no event shall the cumulative deductions for all taxable years with respect to a taxpayer's net operating loss exceed the original amount of that net operating loss available to that taxpayer.

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

(3) For taxpayers that are not individuals, net profit of the taxpayer;

(4) Lottery, sweepstakes, gambling and sports winnings, winnings from games of chance, and prizes and awards. If the taxpayer is a professional gambler for federal income tax purposes, the taxpayer may deduct related wagering losses and expenses to the extent authorized under the Internal Revenue Code and claimed against such winnings. Credit for tax withheld or paid to another municipal corporation on such winnings paid to the municipal corporation where winnings occur is limited to the credit as specified in § 101.08(A) of this chapter.

INTANGIBLE INCOME. Income of any of the following types: income yield, interest, capital gains, dividends, or other income arising from the ownership, sale, exchange, or other disposition of intangible property including, but not limited to, investments, deposits, money, or credits as those terms are defined in R.C. §§ 5701 *et seq.*, and patents, copyrights, trademarks, trade names, investments in real estate investment trusts, investments in regulated investment companies, and appreciation on deferred compensation. ***INTANGIBLE INCOME*** does not include prizes, awards, or other income associated with any lottery winnings, gambling winnings, or other similar games of chance.

INTERNAL REVENUE CODE. The Internal Revenue Code of 1986, 100 Sta. 2085, 26 U.S.C.A. 1, as amended.

LIMITED LIABILITY COMPANY. A limited liability company formed under R.C. Chapter 1705 or under the laws of another state.

LOCAL BOARD OF TAX REVIEW and BOARD OF TAX REVIEW. The entity created under § 101.18 of this chapter.

MUNICIPAL CORPORATION. In general terms, a status conferred upon a local government unit, by state law giving the unit certain autonomous operating authority such as the power of taxation, power of eminent domain, police power and regulatory power, and includes a joint economic development district or joint economic development zone that levies an income tax under R.C. §§ 715.691, 715.70, 715.71, or 715.74.

MUNICIPAL TAXABLE INCOME.

(1)(a) For a person other than an individual, income reduced by exempt income to the extent otherwise included in income and then, as applicable, apportioned or sitused to the village under § 101.06(B), and further reduced by any pre-2017 net operating loss carryforward available to the person for the village.

(b) 1. For an individual who is a resident of a municipal corporation other than a qualified municipal corporation, income reduced by exempt income to the extent otherwise included in income, then reduced as provided in division (2) of this definition, and further reduced by any pre-2017 net operating loss carryforward available to the individual for the municipal corporation.

2. For an individual who is a resident of a qualified municipal corporation, Ohio adjusted gross income reduced by income exempted, and increased by deductions excluded, by the qualified municipal corporation from the qualified municipal corporation's tax on or before December 31, 2013. If a qualified municipal corporation, on or before December 31, 2013, exempts income earned by individuals who are not residents of the qualified municipal corporation and net profit of persons that are not wholly located within the qualified municipal corporation, such individual or person shall have no municipal taxable income for the purposes of the tax levied by the qualified municipal corporation and may be exempted by the qualified municipal corporation from the requirements of R.C. § 718.03.

(c) For an individual who is a nonresident of the village, income reduced by exempt income to the extent otherwise included in income and then, as applicable, apportioned or sitused to the village under § 101.06(B), then reduced as provided in division (2) of this definition, and further reduced by any pre-2017 net operating loss carryforward available to the individual for the village.

(2) In computing the municipal taxable income of a taxpayer who is an individual, the taxpayer may subtract, as provided in division (1)(b)1. or (1)(c) of this definition, the amount of the individual's employee business expenses reported on the individual's form 2106 that the individual deducted for federal income tax purposes for the taxable year, subject to the limitation imposed by section 67 of the Internal Revenue Code. For the municipal corporation in which the taxpayer is a resident, the taxpayer may deduct all such expenses allowed for federal income tax purposes. For a municipal corporation in which the taxpayer is not a resident, the taxpayer may deduct such expenses only to the extent the expenses are related to the taxpayer's performance of personal services in that nonresident municipal corporation.

MUNICIPALITY. The Village of Amberley Village.

NET OPERATING LOSS. A loss incurred by a person in the operation of a trade or business. ***NET OPERATING LOSS*** does not include unutilized losses resulting from basis limitations, at-risk limitations, or passive activity loss limitations.

NET PROFIT.

(1) For a person other than an individual, it means adjusted federal taxable income.

(2) For a person who is an individual, it means the individual's net profit required to be reported on schedule C, schedule E, or schedule F reduced by any net operating loss carried forward. For the purposes of this division, the net operating loss carried forward shall be calculated and deducted in the same manner as provided in division (8) of the definition of "adjusted federal taxable income" in this section.

(3) For the purposes of this chapter, and notwithstanding division (1) of this definition, net profit of a disregarded entity shall not be taxable as against that disregarded entity, but shall instead be included in the net profit of the owner of the disregarded entity.

(4)(a) For purposes of this chapter, "publicly traded partnership" means any partnership, an interest in which is regularly traded on an established securities market. A "publicly traded partnership" may have any number of partners.

(b) For the purposes of this chapter, and not withstanding any other provision therein, the net profit of a publicly traded partnership that makes the election described in this division shall be taxed as if the partnership were a C corporation, and shall not be treated as the net profit or income of any owner of the partnership.

(c) A publicly traded partnership that is treated as a partnership for federal income tax purposes and that is subject to tax on its net profits in one or more municipal corporations in this state may elect to be treated as a C corporation for municipal income tax purposes. The publicly traded partnership shall make the election in every municipal corporation in which the partnership is subject to taxation on its net profits. The election shall be made on the annual tax return filed in each such municipal corporation. Once the election is made, the election is binding for a five-year period beginning with the first taxable year of the initial election. The election continues to be binding for each subsequent five-year period unless the taxpayer elects to discontinue filing municipal income tax returns as a C corporation for municipal purposes under division (4)(d) of this definition.

(d) An election to discontinue filing as a C corporation must be made in the first year following the last year of a five-year election period in effect under division (4)(c) of this definition. The election to discontinue filing as a C corporation is binding for a five-year period beginning with the first taxable year of the election and continues to be binding for each subsequent five-year period unless the taxpayer elects to discontinue filing municipal income tax returns as a partnership for municipal purposes. An election to discontinue filing as a partnership must be made in the first year following the last year of a five-year election period.

(e) The publicly traded partnership shall not be required to file the election with any municipal corporation in which the partnership is not subject to taxation on its net profits, but division (4) of this definition applies to all municipal corporations in which an individual owner of the partnership resides.

(f) The individual owners of the partnership not filing as a C Corporation shall be required to file with their municipal corporation of residence, and report partnership distribution of net profit.

NONRESIDENT. An individual that is not a resident of the village.

OHIO BUSINESS GATEWAY. The online computer network system, created under R.C. § 125.30 that allows persons to electronically file business reply forms with state agencies and includes any successor electronic filing and payment system.

OTHER PAYER. Any person, other than an individual's employer or the employer's agent, that pays an individual any amount included in the federal gross income of the individual. ***OTHER PAYER*** includes casino operators and video lottery terminal sales agents.

PASS-THROUGH ENTITY. A partnership not treated as an association taxable as a C corporation for federal income tax purposes, a limited liability company not treated as an association taxable as a C corporation for federal income tax purposes, an S corporation, or any other class of entity from which the income or profits of the entity are given pass-through treatment for federal income tax purposes. ***PASS-THROUGH ENTITY*** does not include a trust, estate, grantor of a grantor trust, or disregarded entity.

PENSION. Any amount paid to an employee or former employee that is reported to the recipient on an IRS form 1099-R, or successor form. ***PENSION*** does not include deferred compensation, or amounts attributable to nonqualified deferred compensation plans, reported as FICA/Medicare wages on an IRS form W-2, Wage and Tax Statement, or successor form.

PERSON. Individuals, firms, companies, joint stock companies, business trusts, estates, trusts, partnerships, limited liability partnerships, limited liability companies, associations, C corporations, S corporations, governmental entities, and any other entity.

POSTAL SERVICE. The United States postal service, or private delivery service delivering documents and packages within an agreed upon delivery schedule, or any other carrier service delivering the item.

POSTMARK DATE, or DATE OF POSTMARK. The date recorded and marked by a delivery service and recorded electronically to a database kept in the regular course if its business and marked on the cover in which the payment or document is enclosed, the date on which the payment or document was given to the delivery service for delivery.

PRE-2017 NET OPERATING LOSS CARRYFORWARD.

(1) Any net operating loss incurred in a taxable year beginning before January 1, 2017, to the extent such loss was permitted, by a resolution or ordinance of the Village that was adopted by the Village before January 1, 2016, to be carried forward and utilized to offset income or net profit generated in the Village in future taxable years.

(2) For the purpose of calculating municipal taxable income, any pre-2017 net operating loss carryforward may be carried forward to any taxable year, including taxable years beginning in 2017 or thereafter, for the number of taxable years provided in the resolution or ordinance or until fully utilized, whichever is earlier.

QUALIFIED MUNICIPAL CORPORATION. A municipal corporation that, by resolution or ordinance adopted on or before December 31, 2011, adopted Ohio adjusted gross income, as defined by R.C. § 5747.01, as the income subject to tax for the purposes of imposing a municipal income tax.

QUALIFYING WAGES. Wages as defined in § 3121(a) of the Internal Revenue Code, without regard to any wage limitations, adjusted as follows:

(1) Deduct the following amounts:

(a) Any amount included in wages if the amount constitutes compensation attributable to a plan or program described in section 125 of the Internal Revenue Code.

(b) Any amount included in wages if the amount constitutes payment on account of a disability related to sickness or an accident paid by a party unrelated to the employer, agent of an employer, or other payer.

(c) Any amount included in wages that is exempt income.

(2) Add the following amounts:

(a) Any amount not included in wages solely because the employee was employed by the employer before April 1, 1986.

(b) Any amount not included in wages because the amount arises from the sale, exchange, or other disposition of a stock option, the exercise of a stock option, or the sale, exchange, or other disposition of stock purchased under a stock option, only as applied to those amounts constituting ordinary income.

(c) Any amount not included in wages if the amount is an amount described in §§ 401(k), 403(b), or 457 of the Internal Revenue Code, only as applied to employee contributions and employee deferrals.

(d) Any amount that is supplemental unemployment compensation benefits described in § 3402(o)(2) of the Internal Revenue Code and not included in wages.

(e) Any amount received that is treated as self-employment income for federal tax purposes in accordance with § 1402(a)(8) of the Internal Revenue Code.

(f) Any amount not included in wages if all of the following apply:

1. For the taxable year the amount is employee compensation that is earned outside of the United States and that either is included in the taxpayer's gross income for federal income tax purposes or would have been included in the taxpayer's gross income for such purposes if the taxpayer did not elect to exclude the income under § 911 of the Internal Revenue Code;

2. For no preceding taxable year did the amount constitute wages as defined in § 3121(a) of the Internal Revenue Code;

3. For no succeeding taxable year will the amount constitute wages; and

4. For any taxable year the amount has not otherwise been added to wages pursuant to either this division (2) of this definition or R.C. § 718.03, as that section existed before the effective date of H.B. 5 of the 130th general assembly, March 23, 2015.

RELATED ENTITY. Any of the following:

(1) An individual stockholder, or a member of the stockholder's family enumerated in § 318 of the Internal Revenue Code, if the stockholder and the members of the stockholder's family own directly, indirectly, beneficially, or constructively, in the aggregate, at least 50% of the value of the taxpayer's outstanding stock;

(2) A stockholder, or a stockholder's partnership, estate, trust, or corporation, if the stockholder and the stockholder's partnerships, estates, trusts, or corporations own directly, indirectly, beneficially, or constructively, in the aggregate, at least 50% of the value of the taxpayer's outstanding stock;

(3) A corporation, or a party related to the corporation in a manner that would require an attribution of stock from the corporation to the party or from the party to the corporation under division (4) of this definition, provided the taxpayer owns directly, indirectly, beneficially, or constructively, at least fifty per cent of the value of the corporation's outstanding stock;

(4) The attribution rules described in § 318 of the Internal Revenue Code apply for the purpose of determining whether the ownership requirements in divisions (1) to (3) of this definition have been met.

RELATED MEMBER. A person that, with respect to the taxpayer during all or any portion of the taxable year, is either a related entity, a component member as defined in § 1563(b) of the Internal Revenue Code, or a person to or from whom there is attribution of stock ownership in accordance with § 1563(e) of the Internal Revenue Code except, for purposes of determining whether a person is a related member under this definition, "twenty per cent" shall be substituted for "5 percent" wherever "5 percent" appears in § 1563(e) of the Internal Revenue Code.

RESIDENT. An individual who is domiciled in the village as determined under § 101.04(B) of this chapter.

S CORPORATION. A person that has made an election under subchapter S of Chapter 1 of Subtitle A of the Internal Revenue Code for its taxable year.

SCHEDULE C. Internal revenue service schedule C (form 1040) filed by a taxpayer pursuant to the Internal Revenue Code.

SCHEDULE E. Internal revenue service schedule E (form 1040) filed by a taxpayer pursuant to the Internal Revenue Code.

SCHEDULE F. Internal revenue service schedule F (form 1040) filed by a taxpayer pursuant to the Internal Revenue Code.

SINGLE MEMBER LIMITED LIABILITY COMPANY. A limited liability company that has one direct member.

SMALL EMPLOYER. Any employer that had total revenue of less than $500,000 during the preceding taxable year. For purposes of this definition, "total revenue" means receipts of any type or kind, including, but not limited to, sales receipts; payments; rents; profits; gains, dividends, and other investment income; commissions; premiums; money; property; grants; contributions; donations; gifts; program service revenue; patient service revenue; premiums; fees, including premium fees and service fees; tuition payments; unrelated business revenue; reimbursements; any type of payment from a governmental unit, including grants and other allocations; and any other similar receipts reported for federal income tax purposes or under generally accepted accounting principles. ***SMALL EMPLOYER*** does not include the federal government; any state government, including any state agency or instrumentality; any political subdivision; or any entity treated as a government for financial accounting and reporting purposes.

TAX ADMINISTRATOR or ADMINISTRATOR. The individual charged with direct responsibility for administration of an income tax levied by the village in accordance with this chapter, and also includes the following:

(1) A municipal corporation acting as the agent of another municipal corporation;

(2) A person retained by a municipal corporation to administer a tax levied by the municipal corporation, but only if the municipal corporation does not compensate the person in whole or in part on a contingency basis;

(3) The Central Collection Agency (CCA) or the Regional Income Tax Agency (RITA) or their successors in interest, or another entity organized to perform functions similar to those performed by the Central Collection Agency and the Regional Income Tax Agency.

TAX COMMISSIONER OR COMMISSIONER. The Tax Commissioner appointed under section 121.03 of the Revised Code. The term "Tax Administrator" does not include the Tax Commissioner.

TAX RETURN PREPARER. Any individual described in § 7701(a)(36) of the Internal Revenue Code and 26 C.F.R. 301.7701-15.

TAXABLE YEAR. The corresponding tax reporting period as prescribed for the taxpayer under the Internal Revenue Code.

TAXPAYER.

(1) A person subject to a tax levied on income by the village in accordance with this chapter. ***TAXPAYER*** does not include a grantor trust or, except as provided in division (2)(a) of this definition, a disregarded entity.

(2)(a) A single member limited liability company that is a disregarded entity for federal tax purposes may be a separate taxpayer from its single member in all Ohio municipal corporations in which it either filed as a separate taxpayer or did not file for its taxable year ending in 2003, if all of the following conditions are met:

1. The limited liability company's single member is also a limited liability company.
2. The limited liability company and its single member were formed and doing business in one or more Ohio municipal corporations for at least five years before January 1, 2004.
3. Not later than December 31, 2004, the limited liability company and its single member each made an election to be treated as a separate taxpayer under R.C. § 718.01(L) as this section existed on December 31, 2004.
4. The limited liability company was not formed for the purpose of evading or reducing Ohio municipal corporation income tax liability of the limited liability company or its single member.
5. The Ohio municipal corporation that was the primary place of business of the sole member of the limited liability company consented to the election.

(b) For purposes of division (2)(a)5. of this definition, a municipal corporation was the primary place of business of a limited liability company if, for the limited liability company's taxable year ending in 2003, its income tax liability was greater in that municipal corporation than in any other municipal corporation in Ohio, and that tax liability to that municipal corporation for its taxable year ending in 2003 was at least $400,000.

TAXPAYERS' RIGHTS AND RESPONSIBILITIES. The rights provided to taxpayers in R.C. §§ 718.11 , 718.12 , 718.19, 718.23, 718.36, 718.37, 718.38, 5717.011 , and 5717.03 and any corresponding ordinances of the village, and the responsibilities of taxpayers to file, report, withhold, remit, and pay municipal income tax and otherwise comply with R.C. Chapter 718 and resolutions, ordinances, and rules adopted by a municipal corporation for the imposition and administration of a municipal income tax.

SECTION 4: Section 101.06 of the Municipal Code of Ordinances is amended to read as follows:

§ 101.06 INCOME SUBJECT TO NET PROFIT TAX.

(A) *Determining municipal taxable income for taxpayers who are not individuals*. "Municipal Taxable Income" for a taxpayer who is not an individual is calculated as follows:

(1) "Income" reduced by "exempt income" to the extent otherwise included in income, multiplied by apportionment, further reduced by any "pre-2017 net operating loss carryforward" equals "municipal taxable income."

(a) "Income" for a taxpayer that is not an individual means the "net profit" of the taxpayer. "Net profit" for a person other than an individual is defined in § 101.03.

(b) "Apportionment" means the apportionment as determined by division (B) of this section.

(B) *Net profit; income subject to net profit tax; alternative apportionment.* This division (B) applies to any taxpayer engaged in a business or profession in the village unless the taxpayer is an individual who resides in the village or the taxpayer is an electric company, combined company, or telephone company that is subject to and required to file reports under R.C. Chapter 5745.

(1) 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:

(a) The average original cost of the real property and tangible personal property owned or used by the taxpayer in the business or profession in the 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 this division (B)(1)(a), tangible personal or real property shall include property rented or leased by the taxpayer and the value of such property shall be determined by multiplying the annual rental thereon by eight;

(b) Wages, salaries, and other compensation paid during the taxable period to individuals employed in the business or profession for services performed in the 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 § 101.05(B);

(c) 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.

(2)(a) If the apportionment factors described in division (B)(1) 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 Administrator of the village may require, that the taxpayer use, with respect to all or any portion of the income of the taxpayer, an alternative apportionment method involving one or more of the following:

1. Separate accounting;

2. The exclusion of one or more of the factors;

3. The inclusion of one or more additional factors that would provide for a more fair apportionment of the income of the taxpayer to the village;

4. A modification of one or more of the factors.

(b) A taxpayer request to use an alternative apportionment method shall be in writing and shall accompany a tax return, timely filed appeal of an assessment, or timely filed amended tax return. The taxpayer may use the requested alternative method unless the Tax Administrator denies the request in an assessment issued within the period prescribed by § 101.19(A).

(c) The Tax Administrator may require a taxpayer to use an alternative apportionment method as described in division (B)(2)(a) of this section only by issuing an assessment to the taxpayer within the period prescribed by § 101.19(A).

(d) Nothing in division (B)(2) of this section nullifies or otherwise affects any alternative apportionment arrangement approved by a Tax Administrator or otherwise agreed upon by both the Tax Administrator and taxpayer before January 1, 2016.

(3) As used in division (B)(1)(b) of this section, "wages, salaries, and other compensation" includes only wages, salaries, or other compensation paid to an employee for services performed at any of the following locations:

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

1. The employer;

2. A vendor, customer, client, or patient of the employer, or a related member of such a vendor, customer, client, or patient;

3. A vendor, customer, client, or patient of a person described in division (B)(3)(a)2. of this section, or a related member of such a vendor, customer, client, or patient.

(b) Any location at which a trial, appeal, hearing, investigation, inquiry, review, court-martial, or similar administrative, judicial, or legislative matter or proceeding is being conducted, provided that the compensation is paid for services performed for, or on behalf of, the employer or that the employee's presence at the location directly or indirectly benefits the employer;

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

(4) For the purposes of division (B)(1)(c) of this section, receipts from sales and rentals made and services performed shall be sitused to a municipal corporation as follows:

(a) Gross receipts from the sale of tangible personal property shall be sitused to the municipal corporation in which the sale originated. For the purposes of this division, a sale of property originates in a municipal corporation if, regardless of where title passes, the property meets any of the following criteria:

1. The property is shipped to or delivered within the municipal corporation from a stock of goods located within the municipal corporation.

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

3. The property is shipped from a place within the municipal corporation to purchasers outside the municipal corporation, provided that the taxpayer is not, through its own employees, regularly engaged in the solicitation or promotion of sales at the place where delivery is made.

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

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

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

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

(5)(a) The net profit received by an individual taxpayer from the rental of real estate owned directly by the individual or by a disregarded entity owned by the individual shall be subject to tax only by the municipal corporation in which the property generating the net profit is located and the municipal corporation in which the individual taxpayer that receives the net profit resides.

(b) A municipal corporation shall allow such taxpayers to elect to use separate accounting for the purpose of calculating net profit sitused under this division to the municipal corporation in which the property is located.

(6)(a) Except as provided in division (B)(6)(b) of this section, commissions received by a real estate agent or broker relating to the sale, purchase, or lease of real estate shall be sitused to the municipal corporation in which the real estate is located. Net profit reported by the real estate agent or broker shall be allocated to a municipal corporation based upon the ratio of the commissions the agent or broker received from the sale, purchase, or lease of real estate located in the municipal corporation to the commissions received from the sale, purchase, or lease of real estate everywhere in the taxable year.

(b) An individual who is a resident of a municipal corporation that imposes a municipal income tax shall report the individual's net profit from all real estate activity on the individual's annual tax return for that municipal corporation. The individual may claim a credit for taxes the individual paid on such net profit to another municipal corporation to the extent that such credit is allowed under § 101.08(A).

(7)(a) 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 division (12) of the definition of "exempt income" and division (1) of the definition of "qualifying wages" in § 101.03 by a municipal corporation to which the taxpayer has apportioned a portion of its net profit, the taxpayer shall add the amount that is exempt from taxation to the taxpayer's net profit that was apportioned to that municipal corporation. In no case shall a taxpayer be required to add to its net profit that was apportioned to that municipal corporation 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.

(b) This division (B)(7) applies solely for the purpose of making an adjustment to the amount of a taxpayer's net profit that was apportioned to a municipal corporation under this section.

(8) When calculating the ratios described in divisions (B)(1) or (2) of this section, the owner of a disregarded entity shall include in the owner's ratios the property, payroll, and gross receipts of such disregarded entity.

(C) *Consolidated federal income tax return.*

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

(a) ***AFFILIATED GROUP OF CORPORATIONS*** means an affiliated group as defined in § 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.

(b) ***CONSOLIDATED FEDERAL INCOME TAX RETURN*** means a consolidated return filed for federal income tax purposes pursuant to § 1501 of the Internal Revenue Code.

(c) ***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 (C)(1)(2) of this section.

(d) ***INCUMBENT LOCAL EXCHANGE CARRIER*** has the same meaning as in R.C. § 4927.01.

(e) ***LOCAL EXCHANGE TELEPHONE SERVICE*** has the same meaning as in R.C. § 5727.01.

(2)(a) For taxable years beginning on or after January 1, 2016, a taxpayer that is a member of an affiliated group of corporations may elect to file a consolidated municipal income tax return for a taxable year if at least one member of the affiliated group of corporations is subject to the 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.

1. 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.

2. The election continues to be binding for each subsequent five-year period unless the taxpayer elects to discontinue filing consolidated municipal income tax returns under division (C)(2)(b) of this section; or

3. A taxpayer receives permission from the Tax Administrator. The Tax Administrator shall approve such a request for good cause shown.

(b) An election to discontinue filing consolidated municipal income tax returns under this section must be made in the first year following the last year of a five-year consolidated municipal income tax return election period in effect under division (C)(2)(a) of this section. The election to discontinue filing a consolidated municipal income tax return is binding for a five-year period beginning with the first taxable year of the election.

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

(3) 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 municipal income tax return for that taxable year if the Tax Administrator determines, by a preponderance of the evidence, that intercompany transactions have not been conducted at arm's length and that there has been a distortive shifting of income or expenses with regard to allocation of net profits to the municipal corporation. A taxpayer that is required to file a consolidated municipal income tax return for a taxable year shall file a consolidated municipal income tax return for all subsequent taxable years unless the taxpayer requests and receives written permission from the Tax Administrator to file a separate return or a taxpayer has experienced a change in circumstances.

(4) A taxpayer shall prepare a consolidated municipal income tax return in the same manner as is required under the United States Department of Treasury regulations that prescribe procedures for the preparation of the consolidated federal income tax return required to be filed by the common parent of the affiliated group of which the taxpayer is a member.

(5)(a) Except as otherwise provided in divisions (C)(5)(b), (c), and (d) of this section, corporations that file a consolidated municipal income tax return shall compute adjusted federal taxable income, as defined in § 101.03 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.

(b) No corporation filing a consolidated municipal income tax return shall make any adjustment otherwise required under the definition of "adjusted federal taxable income" in § 101.03 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.

(c) 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 municipal income tax return shall do one of the following with respect to that pass-through entity's net profit or loss for that taxable year:

1. 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 § 101.06(B), 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.

2. 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 § 101.06(B), 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.

(d) If the net profit or loss of a pass-through entity having less than 80% of the value of its ownership interest owned or controlled, directly or indirectly, by an affiliated group of corporations is included in that affiliated group's consolidated federal taxable income for a taxable year, all of the following shall apply:

1. The corporation filing the consolidated municipal income tax return shall exclude the pass-through entity's net profit or loss from the consolidated federal taxable income of the affiliated group and, for the purposes of making the computations required in § 101.06(B), 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;

2. The pass-through entity shall be subject to municipal income taxation as a separate taxpayer in accordance with this chapter on the basis of the entity's net profits that would otherwise be included in the consolidated federal taxable income of the affiliated group.

(6) Corporations filing a consolidated municipal income tax return shall make the computations required under § 101.06(B) 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.

(7) Each corporation filing a consolidated municipal income tax return is jointly and severally liable for any tax, interest, penalties, fines, charges, or other amounts imposed by a municipal corporation in accordance with this chapter on the corporation, an affiliated group of which the corporation is a member for any portion of the taxable year, or any one or more members of such an affiliated group.

(8) Corporations and their affiliates that made an election or entered into an agreement with a municipal corporation before January 1, 2016, to file a consolidated or combined tax return with such municipal corporation may continue to file consolidated or combined tax returns in accordance with such election or agreement for taxable years beginning on and after January 1, 2016.

(D) *Tax credit for businesses that foster new jobs in Ohio*. The village, by ordinance, may grant a refundable or nonrefundable credit against its tax on income to a taxpayer to foster job creation in the village. If a credit is granted under this section, it shall be measured as a percentage of the new income tax revenue the village derives from new employees of the taxpayer and shall be for a term not exceeding 15 years. Before the village passes an ordinance granting a credit, the village and the taxpayer shall enter into an agreement specifying all the conditions of the credit.

(E) *Tax credits to foster job retention*. The village, by ordinance, may grant a refundable or nonrefundable credit against its tax on income to a taxpayer for the purpose of fostering job retention in the village. If a credit is granted under this section, it shall be measured as a percentage of the income tax revenue the village derives from the retained employees of the taxpayer, and shall be for a term not exceeding 15 years. Before the village passes an ordinance allowing such a credit, the village and the taxpayer shall enter into an agreement specifying all the conditions of the credit.

SECTION 5: Section 101.05 of the Municipal Code of Ordinances is amended to read as follows:

§ 101.05 COLLECTION AT SOURCE.

(A) *Collection at source; withholding from qualifying wages.*

(1)(a) Each employer, agent of an employer, or other payer located or doing business in the village shall withhold from each employee an amount equal to the qualifying wages of the employee earned by the employee in the village multiplied by the applicable rate of the village's income tax, except for qualifying wages for which withholding is not required under division (B) or division (A)(4) or (5) of this section. An employer, agent of an employer, or other payer shall deduct and withhold the tax from qualifying wages on the date that the employer, agent, or other payer directly, indirectly, or constructively pays the qualifying wages to, or credits the qualifying wages to the benefit of, the employee.

(b) In addition to withholding the amounts required under division (A)(1)(a) of this section, an employer, agent of an employer, or other payer may also deduct and withhold, on the request of an employee, taxes for the municipal corporation in which the employee is a resident.

(2) An employer, agent of an employer, or other payer shall remit to the Tax Administrator of the Village the greater of the income taxes deducted and withheld or the income taxes required to be deducted and withheld by the employer, agent, or other payer, along with any report required by the Tax Administrator to accompany such payment, according to the following schedule:

(a) Any employer, agent of an employer, or other payer not required to make payments under division (A)(2)(b) of this section of taxes required to be deducted and withheld shall make quarterly payments to the Tax Administrator not later than the fifteenth daylast day of the month following the endlast day of each calendar quarter.

(b) Taxes required to be deducted and withheld shall be remitted monthly to the Tax Administrator if the total taxes deducted and withheld or required to be deducted and withheld by the employer, agent, or other payer on behalf of the municipal corporation in the preceding calendar year exceeded $2,399, or if the total amount of taxes deducted and withheld or required to be deducted and withheld on behalf of the village in any month of the preceding calendar quarter exceeded $200. Payment under division (A)(2)(b) of this section shall be made so that the payment is received by the Tax Administrator not later than fifteen days after the last day of each month.

(3) An employer, agent of an employer, or other payer shall make and file a return showing the amount of tax withheld by the employer, agent, or other payer from the qualifying wages of each employee and remitted to the Tax Administrator. A return filed by an employer, agent, or other payer under this division shall be accepted by the village as the return required of an employee whose sole income subject to the tax under this chapter is the qualifying wages reported by the employee's employer, agent of an employer, or other payer, unless the village requires all resident individual taxpayers to file a tax return under § 101.09(A) of this chapter.

(4) An employer, agent of an employer, or other payer is not required to withhold municipal income tax with respect to an individual's disqualifying disposition of an incentive stock option if, at the time of the disqualifying disposition, the individual is not an employee of either the corporation with respect to whose stock the option has been issued or of such corporation's successor entity.

(5)(a) An employee is not relieved from liability for a tax by the failure of the employer, agent of an employer, or other payer to withhold the tax as required under this chapter or by the employer's, agent's, or other payer's exemption from the requirement to withhold the tax.

(b) The failure of an employer, agent of an employer, or other payer to remit to the village the tax withheld relieves the employee from liability for that tax unless the employee colluded with the employer, agent, or other payer in connection with the failure to remit the tax withheld.

(6) Compensation deferred before June 26, 2003, is not subject to any municipal corporation income tax or municipal income tax withholding requirement to the extent the deferred compensation does not constitute qualifying wages at the time the deferred compensation is paid or distributed.

(7) Each employer, agent of an employer, or other payer required to withhold taxes is liable for the payment of that amount required to be withheld, whether or not such taxes have been withheld, and such amount shall be deemed to be held in trust for the village until such time as the withheld amount is remitted to the Tax Administrator.

(8) On or before the last day of February of each year, an employer shall file a withholding reconciliation return with the Tax Administrator listing the names, addresses, and social security numbers of all employees from whose qualifying wages tax was withheld or should have been

withheld for the Village during the preceding calendar year, the amount of tax withheld, if any, from each such employee's qualifying wage, the total amount of qualifying wages paid to such employee during the preceding calendar year, the name of every other municipal corporation for which tax was withheld or should have been withheld from such employee during the preceding calendar year, any other information required for federal income tax reporting purposes on Internal Revenue Service form W-2 or its equivalent form with respect to such employee, and other information as may be required by the Tax Administrator.

(9) The officer or the employee of the employer, agent of an employer, or other payer with control or direct supervision of or charged with the responsibility for withholding the tax or filing the reports and making payments as required by this section, shall be personally liable for a failure to file a report or pay the tax due as required by this section. The dissolution of an employer, agent of an employer, or other payer does not discharge the officer's or employee's liability for a failure of the employer, agent of an employer, or other payer to file returns or pay any tax due.

(10) An employer is required to deduct and withhold municipal income tax on tips and gratuities received by the employer's employees and constituting qualifying wages only to the extent that the tips and gratuities are under the employer's control. For the purposes of this division, a tip or gratuity is under the employer's control if the tip or gratuity is paid by the customer to the employer for subsequent remittance to the employee, or if the customer pays the tip or gratuity by credit card, debit card, or other electronic means.

(11) The Tax Administrator shall consider any tax withheld by an employer at the request of an employee when such tax is not otherwise required to be withheld by this chapter to be tax required to be withheld and remitted for the purposes of this division (A).

(12) Employers of household employees, such as domestic help, casual employees, secretaries, administrative assistants and other individuals who perform their services in the employer's home, shall, on or before April 15 of each year, file a return, and pay to the Tax Administrator the amount of taxes so withheld, for the preceding year.

(B) *Collection at source; occasional entrant.*

(1) The following terms as used in this section:

(a) ***EMPLOYER*** includes a person that is a related member to or of an employer.

(b) ***PROFESSIONAL ATHLETE*** means an athlete who performs services in a professional athletic event for wages or other remuneration.

(c) ***PROFESSIONAL ENTERTAINER*** means a person who performs services in the professional performing arts for wages or other remuneration on a per-event basis.

(d) ***PUBLIC FIGURE*** means a person of prominence who performs services at discrete events, such as speeches, public appearances, or similar events, for wages or other remuneration on a per-event basis.

(e) ***FIXED LOCATION*** means a permanent place of doing business in this state, such as an office, warehouse, storefront, or similar location owned or controlled by an employer.

(f) ***WORKSITE LOCATION*** means a construction site or other temporary worksite in this state at which the employer provides services for more than twenty days during the calendar year. ***WORKSITE LOCATION*** does not include the home of an employee.

(g) ***PRINCIPAL PLACE OF WORK*** means the fixed location to which an employee is required to report for employment duties on a regular and ordinary basis. If the employee is not required to report for employment duties on a regular and ordinary basis to a fixed location, "principal place of work" means the worksite location in this state to which the employee is required to report for employment duties on a regular and ordinary basis. If the employee is not required to report for employment duties on a regular and ordinary basis to a fixed location or worksite location, "principal place of work" means the location in this state at which the employee spends the greatest number of days in a calendar year performing services for or on behalf of the employee's employer. If there is not a single municipal corporation in which the employee spent the "greatest number of days in a calendar year" performing services for or on behalf of the employer, but instead there are two or more municipal corporations in which the employee spent an identical number of days that is greater than the number of days the employee spent in any other municipal corporation, the employer shall allocate any of the employee's qualifying wages subject to division (B)(2)(a)1. of this section among those two or more municipal corporations. The allocation shall be made using any fair and reasonable method, including, but not limited to, an equal allocation among such municipal corporations or an allocation based upon the time spent or sales made by the employee in each such municipal corporation. A municipal corporation to which qualifying wages are allocated under this division shall be the employee's "principal place of work" with respect to those qualifying wages for the purposes of this section. For the purposes of this division, the location at which an employee spends a particular day shall be deemed in accordance with division (B)(2)(b) of this section, except that "location" shall be substituted for "municipal corporation" wherever "municipal corporation" appears in that division.

(2)(a) Subject to divisions (B)(3), (5), (6), and (7) of this section, an employer is not required to withhold municipal income tax on qualifying wages paid to an employee for the performance of personal services in a municipal corporation that imposes such a tax if the employee performed such services in the municipal corporation on twenty or fewer days in a calendar year, unless one of the following conditions applies:

1. The employee's principal place of work is located in the village.

2. The employee performed services at one or more presumed worksite locations in the village. For the purposes of this division, ***PRESUMED WORKSITE LOCATION*** means a construction site or other temporary worksite in this state at which the employer provides services that can reasonably be expected by the employer to last more than twenty days in a calendar year. Services can "reasonably be expected by the employer to last more than 20 days" if either of the following applies at the time the services commence:

i. The nature of the services are such that it will require more than 20 days of actual services to complete the services;

ii. The agreement between the employer and its customer to perform services at a location requires the employer to perform actual services at the location for more than 20 days.

3. The employee is a resident of the village and has requested that the employer withhold tax from the employee's qualifying wages as provided in § 101.05(A).

4. The employee is a professional athlete, professional entertainer, or public figure, and the qualifying wages are paid for the performance of services in the employee's capacity as a

professional athlete, professional entertainer, or public figure within the village.

(b) For the purposes of division (B)(2)(a) of this section, an employee shall be considered to have spent a day performing services in a municipal corporation only if the employee spent more time performing services for or on behalf of the employer in that municipal corporation than in any other municipal corporation on that day. For the purposes of determining the amount of time an employee spent in a particular location, the time spent performing one or more of the following activities shall be considered to have been spent at the employee's principal place of work:

1. Traveling to the location at which the employee will first perform services for the employer for the day;

2. Traveling from a location at which the employee was performing services for the employer to any other location;

3. Traveling from any location to another location in order to pick up or load, for the purpose of transportation or delivery, property that has been purchased, sold, assembled, fabricated, repaired, refurbished, processed, remanufactured, or improved by the employee's employer;

4. Transporting or delivering property described in division (B)(2)(b)3. of this section, provided that, upon delivery of the property, the employee does not temporarily or permanently affix the property to real estate owned, used, or controlled by a person other than the employee's employer;

5. Traveling from the location at which the employee makes the employee's final delivery or pick-up for the day to either the employee's principal place of work or a location at which the employee will not perform services for the employer.

(3) If the principal place of work of an employee is located in a municipal corporation that imposes an income tax in accordance with this chapter, the exception from withholding requirements described in division (B)(2)(a) of this section shall apply only if, with respect to the employee's qualifying wages described in that division, the employer withholds and remits tax on such qualifying wages to the municipal corporation in which the employee's principal place of work is located.

(4)(a) Except as provided in division (B)(4)(b) of this section, if, during a calendar year, the number of days an employee spends performing personal services in a municipal corporation exceeds the 20-day threshold described in division (B)(2)(a) of this section, the employer shall withhold and remit tax to that municipal corporation for any subsequent days in that calendar year on which the employer pays qualifying wages to the employee for personal services performed in that municipal corporation.

(b) An employer required to begin withholding tax for a municipal corporation under division (B)(4)(a) of this section may elect to withhold tax for that municipal corporation for the first 20 days on which the employer paid qualifying wages to the employee for personal services performed in that municipal corporation.

(c) If an employer makes the election described in division (B)(4)(b) of this section, the taxes withheld and paid by such an employer during those first 20 days to the municipal corporation in which the employee's principal place of work is located are refundable to the employee.

(5) Without regard to the number of days in a calendar year on which an employee performs personal services in any municipal corporation, an employer shall withhold municipal income tax on all of the employee's qualifying wages for a taxable year and remit that tax only to the municipal corporation in which the employer's fixed location is located if the employer qualifies as a small employer as defined in § 101.03. To determine whether an employer qualifies as a small employer for a taxable year, a Tax Administrator may require the employer to provide the Tax Administrator with the employer's federal income tax return for the preceding taxable year.

(6) Divisions (B)(2)(a) and (B)(4) of this section shall not apply to the extent that a Tax Administrator and an employer enter into an agreement regarding the manner in which the employer shall comply with the requirements of § 101.05(A).

SECTION 6: 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 7: That this Ordinance is declared to be emergency legislation, necessary for the immediate preservation of the public peace, health, and safety. Further, such emergency is necessary in order to make the Village income tax code consistent with the State laws governing municipal income taxes to ensure timely and efficient income tax filings and collection especially prior to upcoming tax filing deadlines.

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

TO: **Village Council**

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

DATE: **March 8, 2018**

RE: **Replacement of 2006 International Dump Truck**

ITEM: Resolution 2018-5, Authorizing the Village Manager to Enter into a Contract to Purchase Replacement Dump Truck and Sell Existing Vehicle

ACTION REQUESTED: By motion, adopt **Resolution 2018-5** authorizing the purchase of a 2019 International 7400 single axle dump truck.

PURPOSE: Ensure service delivery by the Maintenance Department.

The Village has four single axle dump trucks (2014, 2015, 2006 and 2008) that are the backbone of service delivery for the Village. Plowing and salting of snow, brush chipping, leaf collection, parks maintenance, streets and storm water infrastructure maintenance, sign maintenance, right-of-way maintenance and other service related activities all rely on these four dump trucks.

The oldest truck in the fleet is a 2006 International dump truck. Even though the truck is 11 years old, it would be considered a low mileage vehicle with 55,000 miles. The primary issue is the reliability of this 2006 truck, which has been in decline for several years. It has been noted the current engine block and anti-freeze drip will ultimately lead to a new engine replacement in the truck. If the block of the truck was compromised, the Village would not only need to replace the engine but would be without an operable vehicle for an undetermined amount of time which would negatively impact service delivery during snow and ice, leaf collection and brush chipping. In 2017, the Village spent a little less than $6,800 dollars on repair bills from coolant leaks, steering box, new steering kingpins, defroster controls and towing charges. In 2016, $2,816 was spent repairing the truck while $5,511 was spent in 2015.

Over the last few years, the Village has deferred replacement of Village vehicles as a temporary cost cutting measure. Historically, the Village has targeted a ten-year service life from this type (size) of truck. Some of the Maintenance Department's equipment is well past its effective replacement cycle and has left the Village fleet with a very thin margin of error, even with having just one truck out of service during snow events.

Staff has researched various options to replace the 2006 International dump truck but gravitated to the State bid instead of preparing specifications for a replacement vehicle. The proposed replacement vehicle is available and can be purchased through the State of Ohio purchasing contract at a cost of $139,227.45. $80,132.45 is the price from Rush Truck Center for the cab and chassis while $58,595 is the cost to Kaffenbarger Truck Equipment Co. for the dump bed, hydraulic system, lighting, salt spreader, snow plow and brine spraying system. Performance Graphics can do the Amberley Village logo and lettering for $500. All three vendors are local with Rush Truck and Kaffenbarger Truck on State bid.

Here is the breakdown for the purchase:

International Truck Chassis	80,132.45
Dump Body, Snow Plow, Salt Spreader, Brine Tank, etc.	58,595.00
Logo and lettering	500.00
Total	$139,227.45

In addition, the Village has sought a trade in price for our 2006 vehicle; Rush Truck has offered $15,000 for the entire unit but it would require relinquishing the truck once our new cab and chassis is delivered. This means there would be a 2-3 month period where the Village would not have the 4th vehicle. In light of this, the Village will put the 2006 vehicle on the Hamilton County auction site to determine if a greater amount can be obtained. Once that has been completed, a decision will be made on how to dispose of the vehicle.

$167,000 had been budgeted for the replacement truck in the capital budget. With the replacement of this unit, the department will be increasing its reliability of the vehicle to provide services to our residents. It also eliminates the increased maintenance cost of a vehicle that has exceeded its useful life.

The replacement of the dump truck was reviewed by the Streets Committee and Resolution 2018-5 is recommended for adoption.

If you have any questions, please let me know.

PASSED:
BY:

RESOLUTION NO. 2018-5

RESOLUTION AUTHORIZING THE VILLAGE MANAGER TO ENTER INTO A CONTRACT TO PURCHASE REPLACEMENT DUMP TRUCK AND SELL EXISTING VEHICLE

WHEREAS, the Village Maintenance Department performs a variety of valuable services for the Village and its residents;

WHEREAS, the backbone of service delivery for the Maintenance Department are four dump trucks that are used for salting of snow, brush chipping, leaf collection, park maintenance, streets and storm water infrastructure maintenance, sign maintenance, right-of-way maintenance, and other service activities;

WHEREAS, the Village's 2006 dump truck is past its useful life of 10 years, having required a number of expensive repairs in the past several years, and is in need of replacement;

WHEREAS, staff has researched and identified a suitable replacement vehicle, and through the State bidding process the Village has the opportunity to purchase a new truck cab and chassis from Rush Truck Center at a cost of $80,132.45, not including the cost for the dump bed, hydraulic system, lighting, salt spreader, snow plow and brine spraying system which will be purchased separately;

WHEREAS, the Streets Committee met to review the proposal and recommends the purchase of the replacement vehicle by Council;

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

SECTION 1: That the Village Manager be, and hereby is, authorized and directed to enter into a contract on behalf of the Village with Rush Truck Center for the purchase of a dump truck cab and chassis through the State bidding program at a cost not to exceed $80,132.45.

SECTION 2: This purchase is being made through the State of Ohio Purchasing Contract. This resolution shall be considered by the State as a request for the Village to participate in the State of Ohio Purchasing Contract under ORC 125.04 and 5513.01. The Village agrees to be bound by such terms and conditions as the State prescribes and that the Village will directly pay the vendor under the purchase contract.

SECTION 3: That the Village Manager is authorized and directed to sell the existing 2006 dump truck and any or all accessories, and by whatever means, as deemed appropriate by the Manager, including but not limited to trading the vehicle in with a dealer, selling the vehicle at auction, or otherwise conveying it for fair market value.

SECTION 4: This Resolution 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

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: **March 8, 2018**

RE: **Replacement of 2006 International Dump Truck**

ITEM: Resolution 2018-6, Authorizing the Village Manager to Enter into a Contract to Purchase Equipment for Dump Truck

ACTION REQUESTED: By motion, adopt **Resolution 2018-6** authorizing the purchase of a 2019 International 7400 single axle dump truck.

PURPOSE: Ensure service delivery by the Maintenance Department.

The Village has four single axle dump trucks (2015, 2014, 2008 and 2006) that are the backbone of service delivery for the Village. Plowing and salting of snow, brush chipping, leaf collection, parks maintenance, streets and storm water infrastructure maintenance, sign maintenance, right-of-way maintenance and other service related activities all rely on these four dump trucks.

The oldest truck in the fleet is a 2006 International dump truck. Even though the truck is 11 years old, it would be considered a low mileage vehicle with 55,000 miles. The primary issue is the reliability of this 2006 truck, which has been in decline for several years. It has been noted the current engine block and anti-freeze drip will ultimately lead to a new engine replacement in the truck. If the block of the truck was compromised, the Village would not only need to replace the engine but would be without an operable vehicle for an undetermined amount of time which would negatively impact service delivery during snow and ice, leaf collection and brush chipping. In 2017, the Village spent a little less than $6,800 dollars on repair bills from coolant leaks, steering box, new steering kingpins, defroster controls and towing charges. In 2016, $2,816 was spent repairing the truck while $5,511 was spent in 2015.

Over the last few years, the Village has deferred replacement of Village vehicles as a temporary cost cutting measure. Historically, the Village has targeted a ten-year service life from this type (size) of truck. Some of the Maintenance Department's equipment is well past its effective replacement cycle and has left the Village fleet with a very thin margin of error, even with having just one truck out of service during snow events.

Staff has researched various options to replace the 2006 International dump truck but gravitated to the State bid instead of preparing specifications for a replacement vehicle. The proposed replacement vehicle is available and can be purchased through the State of Ohio purchasing contract at a cost of $139,227.45. $80,132.45 is the price from Rush Truck Center for the cab and chassis while $58,595 is the cost to Kaffenbarger Truck Equipment Co. for the dump bed, hydraulic system, lighting, salt spreader, snow plow and brine spraying system. Performance Graphics can do the Amberley Village logo and lettering for $500. All three vendors are local with Rush Truck and Kaffenbarger Truck on State bid.

Here is the breakdown for the purchase:

2019 International Truck Chassis	80,132.45
Dump Body, Snow Plow, Salt Spreader, Brine Tank, etc.	58,595.00
Logo and lettering	500.00
Total	$139,227.45

In addition, the Village has sought a trade in price for our 2006 vehicle; Rush Truck has offered $15,000 for the entire unit but it would require relinquishing the truck once our new cab and chassis is delivered. This means there would be a 2-3 month period where the Village would not have the 4th vehicle. In light of this, the Village will put the 2006 vehicle on the Hamilton County auction site to determine if a greater amount can be obtained. Once that has been completed, a decision will be made on how to dispose of the vehicle.

$167,000 had been budgeted for the replacement truck in the capital budget. With the replacement of this unit, the department will be increasing its reliability of the vehicle to provide services to our residents. It also eliminates the increased maintenance cost of a vehicle that has exceeded its useful life.

The replacement of the dump truck was reviewed by the Streets Committee and Resolution 2018-6 is recommended for adoption.

If you have any questions, please let me know.

PASSED:
BY:

RESOLUTION NO. 2018-6

RESOLUTION AUTHORIZING THE VILLAGE MANAGER TO ENTER INTO A CONTRACT TO PURCHASE EQUIPMENT FOR DUMP TRUCK

WHEREAS, Village Council has authorized the purchase of a new dump truck body and chassis for the Maintenance Department;

WHEREAS, the dump truck requires a number of accessories and equipment to enable the Maintenance Department to perform its services, including a dump bed, hydraulic system, lighting, salt spreader, snow plow, and brine spraying system;

WHEREAS, staff has identified a low cost supplier of such equipment through the State bidding program at a cost of $58,595 through local vendor Kaffenbarger Truck Equipment Co.;

WHEREAS, the Streets Committee met to review the proposal and recommends the purchase of the accessories and equipment;

NOW, THERFORE, BE IT RESOLVED BY THE Council of Amberley Village, State of Ohio, ( ) members elected thereto concurring:

<u>SECTION 1</u>: That the Village Manager be, and hereby is, authorized and directed to enter into a contract on behalf of the Village with Kaffenbarger Truck Equipment Co. for the purchase of accessories and equipment for a dump truck, including but not necessarily limited to a dump bed, hydraulic system, lighting, salt spreader, snow plow, and brine spraying system, through the State bidding program at a cost not to exceed $58,595.

<u>SECTION 2</u>: This purchase is being made through the State of Ohio Purchasing Contract. This resolution shall be considered by the State as a request for the Village to participate in the State of Ohio Purchasing Contract under ORC 125.04 and 5513.01. The Village agrees to be bound by such terms and conditions as the State prescribes and that the Village will directly pay the vendor under the purchase contract.

<u>SECTION 3</u>: This Resolution 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

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

2018 Street Rehabilitation Program

The 2018 Street Rehabilitation Program will consist of the total curb replacement, storm water repairs, base repairs and repaving of the entire street on the following streets.

	Streets	Last Year Paved	Engineer's Estimate	Storm Water Utility	Road Fund
Matson Avenue	($68,134 Roads Fund and $34,960 Storm Water Utility)	1989	$103,094	$34,960	$68,134
Gwenwyn Avenue	($136,844 Road Fund and $65,435 Storm Water Utility)	1998	202,279	65,435	136,844
Gardner Avenue	($47,981 Road Fund and $24,150 Storm Water Utility)	1995	72,131	24,150	47,981
Lansdowne Avenue	($78,952 Road Fund and $33,350 Storm Water Utility)	1998	112,302	33,350	78,952
Sagamore Drive	($100,000 Road Fund and $40,000 Storm Water Utility) Lansdowne Ave south to terminus	1995	140,000	40,000	100,000
	Estimated totals with Sagamore Dr.		**$629,806**	**$197,895**	**$431,911**
Kincaid Road	($146,221 MRF Grant and $71,970 Storm Water Utility) Reconstruction of Kincaid Rd from N. Farmcrest Dr. to S. Farmcrest Dr.	1990	218,191	71,970	0
	Estimated totals with not resurfacing Sagamore		**$707,997**	**$229,865**	**$331,911**
	Estimated totals with both Sagamore Dr. and Kincaid Rd.		**$847,997**	**$269,865**	**$431,911**

The Village applied for the MRF Grant for the portion of Kincaid Road from North Farmcrest Drive to South Farmcrest Drive in September of 2017.

The total cost of the Kincaid Rd reconstruction is $218,191; the grant if awarded would be in the amount of $146,221 (67%) and the Village would be responsible to pay the remaining $71,970 (33%). The project is for the total reconstruction of the roadway.

First Reading: February 12, 2018
Second Reading: March 12, 2018

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.

First Reading: February 12, 2018
Second Reading: March 12, 2018

§ 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.

First Reading: February 12, 2018
Second Reading: March 12, 2018

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.

First Reading: February 12, 2018
Second Reading: March 12, 2018

____
Nicole Browder, Clerk of Council

TO: **Village Council**

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

DATE: **March 6, 2018**

RE: **Cost Recovery Corporation Contract**

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

ACTION REQUESTED: Conduct a third 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
Third Reading: March 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
Third Reading: March 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: **March 6, 2018**

RE: **Salary Ordinance**

ITEM: Ordinance 2018-7, Fixing Compensation for Village Employees and Declaring and Emergency

ACTION REQUESTED: By motion, adopt **Ordinance 2018-7** authorizing a 2 1/2 percent wage increase to Village employees.

PURPOSE: To meritoriously compensate employees.

Pay increases for Village employees occur on April 1 of each year. There have been years when employees' pay has not been increased as was the case in 2011 and 2012. In 2010, pay was increased at a rate of 1.8% and the prior year's wage increase in 2009 was 1%. In 2013, 2014 and 2015, the employees received a 3% increase in pay. In 2016, employee compensation was approved at 2% and 2 1/2% for 2017. In 2011, employees began paying 10% of their health care premium and in 2012, employees jumped to paying 15% of their health care premium. Also during this time, plan coverage was reduced, co-pay and out-of-pocket exposure increased while the employees moved to a high deductible plan.

The Compensation and Benefits Committee met to consider employee compensation. Information provided to the Committee included the history of the Village's earnings tax collection, summary of generally what 8 other communities have done in the last 9 years for employee compensation and the financial effect of a pay increase. Each percent increase in pay costs the Village $33,700.

The employees submitted a letter to the Compensation and Benefits Committee requesting consideration of a higher percent and consideration of increased personal time and longevity benefit restored for newer hires.

The Compensation and Benefits Committee recommends to council a 2 1/2 percent salary increase effective April 1, 2018. Ordinance 2018-7 increases wages by 2 1/2 percent and increases the Village's pay ranges by the same percent. This salary increase does not apply to the village manager, council, planning commission or the treasurer.

In order for Ordinance 2018-7 to become effective April 1, it is necessary to waive the 3 readings, adopt the ordinance and include an emergency clause.

If you have any questions, please let me know.

PASSED:
BY:

ORDINANCE NO. 2018-7

ORDINANCE FIXING COMPENSATION FOR VILLAGE EMPLOYEES AND DECLARING AN EMERGENCY

WHEREAS, Amberley Village greatly values the hard work and contributions by Village employees;

WHEREAS, from time to time Council reviews and assesses compensation and benefits for Village employees;

WHEREAS, the Compensation and Benefits Committee has undertaken a series of meetings and discussed the appropriateness of making adjustments to employee wages and made a recommendation to Council to adjust wages in a way that is fair and equitable to employees and the Village;

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

SECTION 1: Effective as of April 1, 2018, the base salary and wages of full-time and part-time Village employees shall be increased at the rate of two and one-half percent (2.5%), not including base wages for fire pay. All salary ranges previously adopted by Council for any and all classifications of employees shall also be increased by 2.5% across the board. This ordinance does not include the Village Manager, appointed bodies such as the BZA and Planning Commission, or the Treasurer, and elected positions such as Village Council.

SECTION 2: This Ordinance is hereby declared to be an emergency measure necessary for the immediate preservation of the public peace, health and safety, and it shall go into effect forthwith. The reason for such emergency is the necessity of implementing wage adjustments for Village employees as soon as possible to ensure a productive workforce and to apply such adjustments on April 1, 2018.

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

TO: **Village Council**

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

DATE: **March 9, 2018**

RE: **Sick Leave Donation Policy**

ITEM: Ordinance 2018-8, Providing for the Donation of Sick Leave by Employees

ACTION REQUESTED: To adopt Ordinance 2018-8 establishing a sick leave donation policy.

PURPOSE: To support employees that are being forced to endure a catastrophic illness or injury, employees are permitted to donate sick leave to other employees in order to supplement their paid sick leave while absent from work.

Each donation of sick leave must be for the minimum of eight hours. An employee may donate up to a maximum of 80 hours of sick leave to another employee each time there is a need and it is approved by the Manager and Fiscal Officer. Donor must retain a sick leave balance of at least 400 hours after a donation. No donated leave will be returned to the donor, whether or not the leave is used by the donee. All requests to donate sick leave must be in writing by the donor to the Village Fiscal Officer. Donation request must be approved by the Fiscal Officer, the donor's and donee's respective department heads, and the Village Manager, before the leave can be donated.

There will be a separate sick leave bank established for each donee in need. Donated time may be used by a donee only after he or she has exhausted his or her paid leave, including but not limited to all sick leave, vacation leave, compensatory time, etc. Each donee's sick leave bank may not exceed the total accumulation of more than 240 hours at any time. All unused leave in the donee's sick leave bank will expire 90 days after the donee returns to work. Donated sick leave may be used by the donee as his or her regular sick leave is used, except that time in the sick leave bank cannot be used by the donee to receive payment upon retirement.

Any donor or donee must be in good standing with his or her department in order to participate in the donation program.

The Village Manager has the authority to determine whether a potential donee's illness or injury warrants participation in the donation program. The Manager may require proof of illness or injury from the potential donee or his or her medical providers deemed necessary to enable the determination.

The Compensation and Benefits Committee discussed this item at its March 5, 2018 meeting and will meet again on March 12, 2018 at 5 p.m. to review the policy and ordinance that has been prepared in consultation with staff, and make a recommendation to Council.

If you have any questions, please let me know.

PASSED:
BY:

ORDINANCE NO. 2018-8

ORDINANCE PROVIDING FOR THE DONATION OF SICK LEAVE BY EMPLOYEES

WHEREAS, Amberley Village greatly values the hard work and contributions by Village employees;

WHEREAS, occasionally employees, through no fault of their own, may suffer an unexpected or catastrophic illness requiring an extended absence from work, but the employee may not have sufficient accumulated sick leave to cover the absence;

WHEREAS, the Compensation and Benefits Committee has consulted with staff and recommends adopting a program whereby employees may donate sick leave to other employees in need, while balancing the needs and budget of the Village to accommodate such a program;

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

SECTION 1: Section 35.04(J) of the Municipal Code of Ordinances, which is to be added to and amends the Municipal Code of Ordinances, reads as follows:

§ 35.04 SICK LEAVE.

(J) *Donation of sick leave*.

(1) *Purpose.* To support employees that are forced to endure a catastrophic illness or injury, employees are permitted to donate sick leave to other employees in order to supplement their paid sick leave while absent from work.

(2) *Definitions*. The term ***DONOR*** means the person donating leave to another employee. The term ***DONEE*** means the person receiving a donation of leave.

(3) Each donation of sick leave must be for a minimum of eight hours. An employee may donate up to a maximum of 80 hours of sick leave to another employee each time there is a need and it is approved by the Manager and Fiscal Officer. Donors must retain a sick leave balance of at least 400 hours after a donation. No donated leave will be returned to the donor, whether or not the leave is used by the donee. All requests to donate sick leave must be in writing by the donor to the Village Fiscal Officer. Donation requests must be approved by the Fiscal Officer, the donor's and donee's respective department heads, and the Village Manager, before the leave can be donated.

(4) A separate sick leave bank will be established for each donee in need. Donated time may be used by a donee only after he or she has exhausted his or her paid leave, including but not limited to all sick leave, vacation leave, comp time, etc. Each donee's sick leave bank may not exceed a total accumulation of more than 240 hours at any time. All unused leave in the donee's sick leave bank will expire 90 days after the donee returns to work. Donated sick leave may be used by the donee as his or her regular sick leave is used, except that time in the sick leave bank cannot be used by the donee to receive payment upon retirement.

(5) Donors and donees must be in good standing with his or her department in order to participate in the donation program.

(6) The Village Manager has the authority to determine whether a potential donee's illness or injury warrants participation in the donation program. The Manager may require whatever proof of illness or injury from the potential donee or his or her medical providers deemed necessary to enable the determination.

SECTION 2: That this Ordinance is declared to be emergency legislation, necessary for the immediate preservation of the public peace, health, and safety. Further, such emergency is necessary to enable potential donations of sick leave to an employee in need of donations before the time by which this ordinance would otherwise take 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

VILLAGE MANAGER'S REPORT
MARCH 12, 2018 COUNCIL MEETING

Dear Mayor and Council Members:

Developments

The Planning Commission/ZBA met at its regularly scheduled meeting March 5. Approval of a portion of 6' fence was granted.

The next meeting is Monday, April 2 and the filing deadline is March 12.

3 zoning approvals were issued in the month of February including a fence, two patios, roof-mounted electric solar panels, and a change in material for a retaining wall.

Two homes received property maintenance letters in February related to peeling paint and gutter disrepair.

Maintenance Department Activities

Snow and Ice Control

Village crews were called upon 2 times this month, to treat the road ways from snow and ice events. The crews used 119 tons of road salt, and 4,440 gallons of salt brine. 3,500 gallons of salt brine was used, just to pretreat before one storm.

Over the past few weeks the Cargill brine maker calibration numbers were not in the proper range of 23.3% salinity solution. Some batch numbers were 21.50% to 24.7 % after several attempts to re-calibrate our machine. A service tech from Cargill worked on the brine maker and it was found that the wall chem meter (Refractometer) wasn't functional properly. The wall chem meter is what checks the salinity of the brine water. This is the first time a repair was needed on the Cargill brine maker, other than minor fittings, pump or hoses, since it was purchased in 2011.

Brush Chipping

Village crews chipped 55 yards of wood chips, and picked up 45 yards of logs. Orders for wood chips are starting to come in. 12 Dead animals were collected 2 of which were deer.

Streets and Right of Way

Two days after heavy rain and flash flooding, crews spent a number of hours cleaning up after the storm. One example of the clean-up effort was the very large oak tree that fell on Willowbrook between Fair Oaks Drive and Meadowbrook Drive. The roadway was closed for quite a while since the tree was blocking the roadway with large cable/telephone lines involved.

The service drive from Twigwood Lane was opened. That tree brought down Duke's power lines, Cincinnati Bell Telephone and Spectrum cable services. The tree could not be removed from the roadway until Duke and Cincinnati Bell temporary repaired their wires. Barricades and "Road Closed" were in place for 2 days, until Amberley Village crews were able to clean the street. Residents were notified via social media and Nextdoor.

Other right of way details performed by the Maintenance Department:

- Pulled contractor signs from the Cross County Highway entrance, and right of ways along Galbraith, Section and Ridge Road.
- Cut up tree that fell across Winding Way.
- Dye tested large sink hole at 8116 Fontaine Ct. that was later found to be MSD sanitary sewer problem.
- Filled 41 potholes and used 22 50# bags of cold patch throughout the Village.
- In the process of finishing work of sanding, staining, priming, painting and sealing with polyurethane, all Village Corporation signs.

Storm water

- Cleaned creeks and catch basin list 2 times this month.
- Cleaned up storm water debris generated on Fair Oaks, Beechlands, and part of Section Road.
- Removed gravel from roadway on Section, Ridge at Hudson Parkway from weekend storms.
- Cleaned up mudslide on Section from weekend storm.

Fire Department

- Performed monthly check of fire trucks and equipment.
- Department attended monthly fire drill.
- Responded to JCC and pumped water from their water meter pit, Farm Acres, Rollman Estates, and various locations the night of storm due to flash flooding.

Facilities Maintenance and Repairs

- Cleaned and performed minor maintenance to Municipal Building, set up for and cleaned up after 7 events in the Community Room and Council Chambers including: Council Meeting, ESC, and Mayor's Court.
- Picked up downed sticks around walking track and tennis courts.
- Picked up downed tree and branches from Galbraith and Ridge Road sides of Amberley Green.
- Removed rain garden sign on walking track, built new base and will install at a later date.
- Replaced 7 lighting ballast in Maintenance garages.
- Installed new sight gauge on Brine water storage tank.

- Met with representatives from Trane about upgrading heating systems in the Municipal and Maintenance garage buildings.
- Repaired leaking toilet in women's restroom in P.D.
- Repaired leaking 2" inch water supply pipe lower in boiler room.
- Flushed and cleaned all aerators in Municipal building sinks.
- Met with B & J Electric about replacing burned out light fixtures in Council chambers and will replace receptacles with LED fixtures.
- Removed "Amberley" use signs on recycling and trash dumpster at the Municipal building; signs were put back on new dumpsters.
- Cleaned out most of the storage rooms in the lower Municipal building, some items, will be auctioned through Hamilton County Auction site, or recycled at the One Stop Drop event.
- Destroyed old computer hard drives, cassette tapes, DVD's, and deer antlers (Police and Administration Departments)
- Removed all under sink soap dispensers and replaced with wall mounted foaming soap dispensers throughout Municipal and Maintenance building restrooms and kitchens.
- Re-purposed back seat of police cruisers seat for new chairs in the booking room which is part of the holding cell in the Police Department. This seat wad constructed/converted in the welding bay, painted black and then was bolted to the wall and floor of the booking room.

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:

- Repaired worn down snow plow blade and crack plow edge on truck 706 in welding bay.
- Replaced back up beeper on truck 408.
- Monthly inspection, servicing and repair of small equipment.
- Changed oil, serviced fuel, hydraulic and air filters on 3 Dump trucks.
- Southeastern came and picked up the Case 521 wheel loader which will have the front loading hydraulic arms lines replaced, due to leaking and rusting from years of loading salt.
- Flipped chipping blades on Vermeer Chipper.
- Repaired the salt drop spreader at the Municipal building.
- Serviced all Fire Department water pumps and chain saws.
- Repaired the baffle hoses and connections on the 1300 gallon brine sprayer.

Department Training

- Tony Chesney and Ryan Monahan attended the Public Works Officials of Southwest Ohio luncheon/meeting in Middletown hosted by City of Vandalia.

- Tony Chesney, Josh Caudill, and Mack Ogletree attended the Tri-State Green Industry Conference at the Sharonville Connection Center.

Police Activity

During the month of February, the Police Department received 1,216 calls for service and 477 PSAP 911 calls and non-emergency calls. There were 69 citations issued for Mayor's Court last month, 17 were for Municipal Court and 2 were for Juvenile Court. Vehicle accidents totaled 8 (2 claims were reported for personal injury) during the month. Minor misdemeanor citations resulted in 12 drug offenses and 1 open container.

Fire Activity

During the month of February, there were 52 reports taken by the Fire Department. Of the 70 reports, the department responded to motor vehicle accidents, power lines down, lifting assistance, service calls, smoke investigation, EMS call, fire alarms, monoxide detectors, severe weather, fire inspections, flood assessments, and fire training.

Meetings

I attended the Public Records Commission meeting.

A staff meeting was held last month with topics including: council action from February 12, committee and agenda items for March 12 council meeting, biometric screening, E-News and print newsletter, and Payday News items.

The Public Outreach Committee met on February 13 to discuss WeThrive! promotional content.

I attended a webinar on Healthy Lifestyle Choices for a Healthy Heart.

I met with Mark Fisher, Clete Benken and Frank Davis regarding Amberley Green.

The Land Development Committee met to receive updates from MKSK Landscape Architects and the Jewish Community Center regarding the Amberley Green property.

I attended the CAMA meeting on February 16. This was our joint meeting with the Northern Kentucky City/County Management Association (NKCCMA), and took place at New Riff Distillery in Newport. The speaker was Julie Kirkpatrick from Meet NKY and the topic was the B-Line Bourbon trail. This meeting was an opportunity to network with our peers in Northern Kentucky, and to get a tour of the New Riff Distillery.

I attended a workshop presented by Dinsmore regarding Employment's Changing Landscape in the Wake of #MeToo and an update regarding the National Labor Relations Board.

On February 21, I attended a seminar regarding Addressing Workplace Challenges Stemming from the Opioid Epidemic.

I attended a webinar on saving money and time by controlling employee absences.

I met with our Duke Energy municipal representative Warren Walker, Vice President Amy Spiller and Jamie Oldberding.

The Finance Committee met on February 28 to discuss January financials and tax code changes.

The Police and Fire Committee met regarding a department update, 911 update, ISO (Insurance Services Office) Rating, and AVA (Amberley Village Alarm) update.

Wes and I met with Kevin Frank regarding various zoning and project issues.

I attended the JEDZ board meeting in Sycamore Township on March 1.

I had lunch with SJS Packaging Group CEO Wayne Signer.

The Village hosted the Reading Road Corridor meeting on March 5 continuing to talk about issues on Reading Road.

I attended the APEX meeting of United Health Care.

I attended the Ohio City Manager's Association Conference in Columbus.

Tax Incentive Review Council (TIRC)

The Hamilton County Development Corporation (HCDC) is charged with convening the Hamilton County Tax Incentive Review Council (TIRC) to monitor the compliance of active enterprise zone agreements. The Village has one active tax incentive agreement with Topicz and annual reviews are held in June. Each municipality participating in the enterprise zone program must formally designate two (2) representatives to serve on the Hamilton County Council. TIRC members must be approved by council and be residents of the Village. For the past four years Tom Muething and Bill Doering have been the two Village representatives for the TIRC. If council is supportive, a motion to re-appoint both to the TIRC for 2017 is in order.

Ohio Collaborative

The Ohio Department of Public Safety has announced Amberley Village Police Department has adopted and implemented state standards established by the Ohio Collaborative Community-Police Advisory Board as part of the state's efforts to strengthen community and police relations. With this action, the State of Ohio awards a certification to Amberley Village Police for Adopting Standards.

More than 500 agencies employing over 27,000 officers (in all 88 counties representing nearly

80 percent of all law enforcement officers in Ohio in most of Ohio's metropolitan areas) are either certified or in the process of becoming certified by meeting standards for the use of force, including deadly force, and agency recruitment and hiring.

The standards are the first of their kind in Ohio and were developed by the Collaborative in August 2015.

The state has partnered with the Buckeye State Sheriffs' Association and the Ohio Association of Chiefs of Police to help certify Ohio's nearly 960 law enforcement agencies on a process to ensure that they are in compliance with Ohio's new standards.

Amberley Village Alarm (AVA)

AVA (**A**mberley **V**illage **A**larm), went live March 5. Letters were sent to homeowners 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.

Duke Energy Update

In a meeting with Duke officials, the proposed gas pipeline project will be "restarted" in the next few months which means the intervenors, like the Village, will receive notice that the Ohio Power Siting Board (OPSB) will take their comments. The only proposed line is the one which the staff of the OPSB recommended that travels the west side of Amberley. Duke has made some minor modifications to the alignment of the pipeline in Amberley to accommodate Topicz.

Amberley Green Asbestos Abatement

The Village applied for and received 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 abatement of the asbestos throughout the interior of both structures on the Ambrley Green property.

The asbestos abatement project was advertised for bid in early December and the Village received three bids. The lowest and best bid was submitted by Rainbow Environmental Services in the amount of $61,874, $25,026 lower than the next lowest bid and $62,126 lower than the engineer's estimate. The work began on February 23 and is expected to be completed by March 30.

The Village has received a third grant that will assist in removing the remaining asbestos in the roofing material.

Miscellaneous

Employees participated in the 6th Annual Chili Cook-Off.

Amberley Village Police participated in the funeral of the two slain Westerville Police Officers Eric Joering and Anthony Morelli. Sgt. Brandon Gehring attended along with Officer Andrea Alt and K-9 Creed.

As part of the wellness program for the CLGBP, a biometric screening was held at the Village on February 26. 30 employees and spouses participated in the event that was followed by a breakfast provided by the Village.

Resident Beryl Hazen delivered her home baked brownies to Administration thanking us for our service.

Articles were suggested for the March E-News which was sent to subscribers on March 6. The print newsletter, which will be delivered to residents toward the end of March/early April, is being finalized.

I have communicated with residents regarding development at Amberley Green, deer culling, storm water, AVA, Frank Lloyd Wright house status, coyotes, electric aggregation, 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