COUNCIL OF THE VILLAGE OF YELLOW SPRINGS
COUNCIL MEETING: WORK SESSION
AGENDA

IN COUNCIL CHAMBERS 6:30 P.M. **Monday, Oct. 19, 2015**

Comments from the Public are welcomed at two different times during the course of the meeting: (1) Comments on items not on the Agenda will be heard under Citizens Concerns, and (2) Comments on all items listed on the Agenda will be heard during Council's consideration of said item. A Sign-In sheet will be made available on the small table at the rear of the Council Chambers. Please write your name and the topic you wish to discuss.

CALL TO ORDER

ROLL CALL

ANNOUNCEMENTS

Robyn Fosnaugh, Community Health Services Director, Greene County Health Department re: Levy Renewal
Oct. 29: Special Meeting of Council: ACE Task Force Discussion

I. PETITIONS/COMMUNICATIONS (6:45)

The Clerk will receive and file:
Rachel McKinley re: Treasurer's Report
Susan Gartner re: Station Manager's Report (Sept. and Oct.)
Mayor's Monthly Report
Greene Co. Public Health Dept. re: Levy Renewal
NAMI re: Town Hall Meeting

II. AGENDA REVIEW (6:50)

III. OLD BUSINESS (7:00)

Information Regarding Upcoming Ordinance to be Enacted in Accordance with House Bill 5
Environmental Commission Recommendations re: Easement Priorities

IV. WORK SESSION (7:15)

Discussion re: Water and Sewer Rate Increase Ordinances
Enterprise, Special Revenue Funds and Capital Budgets

V. MANAGER and ASSISTANT VILLAGE MANAGER REPORTS (8:15)

(Includes Dispatch, PD, Planning, and Streets Reports)

VI STANDING REPORTS (8:30)

Report from Representatives:

Lori Askeland	Planning Commission	(Simms)
Lori Askeland	Planning Commission-Greene County	(Wintrow)
Gerald Simms	Finance Committee Report	
Gerald Simms	Village Mediation Program	
Gerald Simms	Community Resources	(MacQueen)
Gerald Simms	Library Commission	
Brian Housh	Community Access Panel	(Simms)
Brian Housh	Public Art Commission	(Wintrow)

Marianne MacQueen	Energy Board	(Housh)
Marianne MacQueen	School Board Liaison	(Simms)
Marianne MacQueen	Environmental Commission	(Askeland)
Marianne MacQueen	Human Relations Commission	(Askeland)
Karen Wintrow	Chamber of Commerce	
Karen Wintrow	Miami Valley Regional Planning Comm.	(Askeland)

VII. FUTURE AGENDA ITEMS (8:45)

Oct. 29 (7pm) ACE Task Force Discussion (in A&B)

Nov. 2 (6:30pm) **Regular Meeting**: 2016 Budget Workshop – collective budget with revisions

Second Reading and Public Hearing of Ordinance 2015-14 Repealing Old Section 1046.02 Service Charges; Exemption of Chapter 1046 Water of Title Four Public Utilities of Part Ten Streets, Utilities and Public Services of the Codified Ordinances of the Village Of Yellow Springs, Ohio and Enacting New Section 1046.02 Service Charges; Exemption

Second Reading and Public Hearing of Ordinance 2015-17 Repealing Old Section 1048.05 Service Charges of Chapter 1048 Sewers and Sewage of Title Four Public Utilities of Part Ten Streets, Utilities and Public Services of the Codified Ordinances of the Village Of Yellow Springs, Ohio and Enacting a New Section 1048.05 Service Charges

Emergency Reading and Public Hearing of Ordinance 2015-19 Adopting Chapter 881 Of The Codified Ordinances Of The Village Of Yellow Springs Regarding Municipal Income Tax Effective January 1, 2016 and Declaring an Emergency

First Reading of Ordinance 2015-20 Repealing Chapter 288 Public Art Commission of the Yellow Springs Codified Ordinances and Adopting New Chapter 288 Arts and Culture Commission of the Yellow Springs Codified Ordinances

First Reading of Ordinance 2015-21 Repealing Chapter 280 Community Access Panel of the Yellow Springs Codified Ordinances and Adopting New Chapter 280 Community Access Panel of the Yellow Springs Codified Ordinances

First Reading of Ordinance 2015-22 Repealing Chapter 284 Economic Sustainability Commission of the Yellow Springs Codified Ordinances and Adopting New Chapter 284 Economic Sustainability Commission of the Yellow Springs Codified Ordinances

First Reading of Ordinance 2015-23 Repealing Chapter 286 Energy Board of the Yellow Springs Codified Ordinances and Adopting New Chapter286 Energy Board of the Yellow Springs Codified Ordinances

First Reading of Ordinance 2015-24 Repealing Chapter 278 Library Commission of the Yellow Springs Codified Ordinances and Adopting New Chapter 278 Library Commission of the Yellow Springs Codified Ordinances

First Reading of Ordinance 2015-25 Repealing Chapter 276 Human Relations Commission of the Yellow Springs Codified Ordinances and Adopting New Chapter 276 Human Relations Commission of the Yellow Springs Codified Ordinances

First Reading of Ordinance 2015-26 Repealing Chapter 274 Environmental Commission of the Yellow Springs Codified Ordinances and Adopting New Chapter 274 Environmental Commission of the Yellow Springs Codified Ordinances

Resolution 2015-43 Accepting the Amounts and Rates as Determined by the Budget Commission and Authorizing the Necessary Tax Levies and Certifying Them to the County Auditor

Resolution 2015-44 Approving an Annexation Agreement with Glen Helen
Resolution 2015-45 Approving the Annual Distribution of Flour and Sugar

Nov. 16 (6:30) **Regular Meeting**: 2016 Budget First Reading
Possible Follow-up to ACE Task Force Discussion

Dec.7 (6:30) **Regular Meeting**: 2016 Budget, Second Reading
Emergency Reading of Ordinance 2015-18 Approving Supplemental Appropriations for the Fourth Quarter of 2015 and Declaring an Emergency
Resolution 2015-XX Resolution of Necessity re: Village Levy
Resolution 2015-XX Resolution to Proceed
Resolution 2015-XX Resolution Requesting Certification from the County Auditor

Dec.10 (7pm) Special Meeting of Council for Presentation from Finalists for Water Plant Design/Build

Dec. 21(6:30pm) **Regular Meeting**

VII. ADJOURNMENT

The next meeting of the Council of the Village of Yellow Springs will be held at 6:30 p.m. on Monday, November 2, 2015 in Council Chambers, John Bryan Community Center, 100 Dayton Street.

The Village of Yellow Springs is committed to providing reasonable accommodations for people with disabilities. The Council meeting is wheelchair accessible. Any person requiring a disability accommodation should contact the Village Clerk of Council's Office at 767-9126 or via e-mail at for more information.

VILLAGE OF YELLOW SPRINGS
EARNED INCOME TAX ORDINANCE
CHAPTER 881

Effective January 1, 2016

881.01 AUTHORITY TO LEVY TAX; PURPOSE OF TAX.

(A) To provide funds for the purpose of capital improvements and general operations of the Village of Yellow Springs (the "Village") there is hereby levied a tax on salaries, wages, commissions and other compensation and on net profits as hereinafter provided.

(B)(1) The annual tax is levied at a rate of one and one half percent (1.5%). The tax is levied at a uniform rate on all persons residing in or earning or receiving income in the Village. The tax is levied on income, qualifying wages, commissions and other compensation, and on net profits as hereinafter provided in Section 881.03 of this Chapter and other sections as they may apply.

(2) INTENTIONALLY LEFT BLANK

(C) The tax on income and the withholding tax established by this Chapter 881 are authorized by Article XVIII, Section 3 of the Ohio Constitution. The tax is levied in accordance with, and is intended to be consistent with, the provisions and limitations of Ohio Revised Code §718 et. seq. This Chapter 881 is effective for tax years beginning on or after January 1, 2016. Municipal taxable years beginning on or before December 31, 2015 are subject to Chapter 880, and any amendments thereto, and rules and regulations, and any amendments thereto, as they existed before January 1, 2016.

881.02 DEFINITIONS.

(A) Any term used in this chapter/ordinance that is not otherwise defined in this chapter/ordinance 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 ORC, unless a different meaning is clearly required. If a term used in this chapter/ordinance that is not otherwise defined in this chapter/ordinance 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 ORC 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 ORC.

(B) The singular shall include the plural, and the masculine shall include the feminine and the gender-neutral.

(C) As used in this chapter/ordinance:

(1) "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 (C)(24)(d) of this division, means a C corporation's federal taxable income before net operating losses and special deductions as determined under the Internal Revenue Code, adjusted as follows:

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(a) 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.

(b) Add an amount equal to five percent (5%) of intangible income deducted under division (C)(1)(a) of this section, but excluding that portion of intangible income directly related to the sale, exchange, or other disposition of property described in Section 1221 of the Internal Revenue Code;

(c) 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;

(d)(i) Except as provided in (C)(1)(d)(ii) of this section, deduct income and gain included in federal taxable income to the extent the income and gain directly relate to the sale, exchange, or other disposition of an asset described in Section 1221 or 1231 of the Internal Revenue Code;

(ii) Division (C)(1)(d)(i) of this section does not apply to the extent the income or gain is income or gain described in Section 1245 or 1250 of the Internal Revenue Code.

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

(f) 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;

(g) Deduct, to the extent not otherwise deducted or excluded in computing federal taxable income, any income derived from a transfer agreement or from the enterprise transferred under that agreement under Section 4313.02 of the ORC;

(h)(i) Except as limited by divisions (C)(1)(h)(ii), (iii), and (iv) of this section, 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.

(ii) No person shall use the deduction allowed by division (C)(1)(h) of this section to offset qualifying wages.

(iii)(a) For taxable years beginning in 2018, 2019, 2020, 2021, or 2022, a person may not deduct~~, for purposes of an income tax levied by a municipal corporation that levies an income tax before January 1, 2016,~~ more than fifty percent (50%) of the amount of the deduction otherwise allowed by division (C)(1)(h)(i) of this section**.**

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(b) For taxable years beginning in 2023 or thereafter, a person may deduct~~, for purposes of an income tax levied by a municipal corporation that levies an income tax before January 1, 2016,~~ the full amount allowed by (C)(1)(h)(i) of this section.

(iv) Any pre-2017 net operating loss carry forward deduction that is available must be utilized before a taxpayer may deduct any amount pursuant to (C)(1)(h) of this section.

(v) Nothing in division (C)(1)(h)(iii)(a) of this section precludes a person from carrying forward, 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 (C)(1)(h)(iii)(a) of this section. 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 (C)(1)(h)(iii)(a) 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 (C)(1)(h)(iii)(a) of this section shall apply to the amount carried forward.

(i) 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 division (V)(3)(b) of Section 881.05.

(j) 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 division (V)(3)(b) of Section 881.05**.**

If the taxpayer is not a C corporation, is not a disregarded entity that has made an election described in division (C)(48)(b) of this section, is not a publicly traded partnership that has made the election described in division (C)(24)(d) of 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.

Nothing in division (C)(1) of this section shall be construed as allowing the taxpayer to add or deduct any amount more than once or shall be construed as allowing any taxpayer to deduct any amount paid to or accrued for purposes of federal self-employment tax.

(2)(a) **"Assessment"** means 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 municipal corporation that commences the person's time limitation for making an appeal to the Board of Tax Review pursuant to Section 881.21, and has "ASSESSMENT" written in all capital letters at the top of such finding.

(b) "Assessment" does not include a notice denying a request for refund issued under division (C)(3) of Section 881.09, a billing statement notifying a taxpayer of current or past-due balances owed to the municipal corporation, 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 by division (C)(2)(a) of this section.

(3) "Audit" means 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 a municipal income tax.

(4) "Board of Tax Review" or "Board of Review" or "Board of Tax Appeals", or other named local board constituted to hear appeals of municipal income tax matters, means the entity created under Section 881.21.

(5) "Calendar quarter" means the three-month period ending on the last day of March, June, September, or December.

(6) "Casino operator" and "casino facility" have the same meanings as in Section 3772.01 of the ORC.

(7) "Certified mail," "express mail," "United States mail," "postal service," and similar terms include any delivery service authorized pursuant to Section 5703.056 of the ORC.

(8) "Disregarded entity" means 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.

(9) "**Domicile"** means the true, fixed, and permanent home of a taxpayer and to which, whenever absent, the taxpayer intends to return. A taxpayer may have more than one residence but not more than one domicile.

(10) "Employee" means an individual who is an employee for federal income tax purposes.

(11) "Employer" means a person that is an employer for federal income tax purposes.

(12) "Exempt income" means all of the following:

(a) 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.

(b) Intangible income. ~~However, a municipal corporation that taxed any type of intangible income on March 29, 1988, pursuant to Section 3 of S.B. 238 of the 116th general assembly, may continue to tax that type of income if a majority of the electors of the municipal corporation voting on the question of whether to permit the taxation of that type of intangible income after 1988 voted in favor thereof at an election held on November 8, 1988.~~

(c) 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 division (C)(12)(c) of this

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section, "unemployment compensation" does not include supplemental unemployment compensation described in Section 3402(o)(2) of the Internal Revenue Code.

(d) 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.

(e) Compensation paid under Section 3501.28 or 3501.36 of the ORC 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 a municipal corporation. A municipal corporation shall not require the payer of such compensation to withhold any tax from that compensation.

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

(g) Alimony and child support received.

(h) Compensation for personal injuries or for damages to property from insurance proceeds or otherwise, excluding compensation paid for lost salaries or wages or compensation from punitive damages.

(i) Income of a public utility when that public utility is subject to the tax levied under Section 5727.24 or 5727.30 of the ORC. Division (C)(12)(i) of this section does not apply for purposes of Chapter 5745. of the ORC.

(j) 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.

(k) Compensation or allowances excluded from federal gross income under Section 107 of the Internal Revenue Code.

(l) Employee compensation that is not qualifying wages as defined in division (C)(35) of this section.

(m) Compensation paid to a person employed within the boundaries of a United States air force base under the jurisdiction of the United States air force that is used for the housing of members of the United States air force and is a center for air force operations, unless the person is subject to taxation because of residence or domicile. If the compensation is subject to taxation because of residence or domicile, tax on such income shall be payable only to the municipal corporation of residence or domicile.

(n) INTENTIONALLY LEFT BLANK

(o) ~~To the extent authorized under a resolution or ordinance adopted by the Village before January 1, 2016, a~~All ~~or a portion~~ of the income of individuals ~~or a class of individuals~~ under 16 years of age.

(p)(i) Except as provided in divisions (C)(12)(p)(ii), (iii), and (iv) of this section, qualifying wages described in division (C)(2) or (5) of Section 881.04 to the extent the qualifying wages are not subject to withholding for the Village under either of those divisions.

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(ii) The exemption provided in division (C)(12)(p)(i) of this section does not apply with respect to the municipal corporation in which the employee resided at the time the employee earned the qualifying wages.

(iii) The exemption provided in division (C)(12)(p)(i) of this section does not apply to qualifying wages that an employer elects to withhold under division (C)(4)(b) of Section 881.04.

(iv) The exemption provided in division (C)(12)(p)(i) of this section does not apply to qualifying wages if both of the following conditions apply:

(a) For qualifying wages described in division (C)(2) of Section 881.04, 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 division (C)(5) of Section 881.04, 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;

(b) The employee receives a refund of the tax described in division (C)(12)(p)(iv)(a) of this section on the basis of the employee not performing services in that municipal corporation.

(q)(i) Except as provided in division (C)(12)(q)(ii) or (iii) of this section, 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.

(ii) The exemption provided in division (C)(12)(q)(~~i~~i) of this section does not apply under either of the following circumstances:

(a) The individual's base of operation is located in the municipal corporation.

(b) 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 division (C)(12)(q)(ii)(b) of this section, "professional athlete," "professional entertainer," and "public figure" have the same meanings as in Section 881.04 (C).

(iii) Compensation to which division (C)(12)(q) of this section 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.

(iv) For purposes of division (C)(12)(q) of this section, "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.

(r) 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 Section 709.023 of the ORC 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.

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

Any item of income that is exempt income of a pass-through entity under division (C) of 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.

(13) "Form 2106" means internal revenue service form 2106 filed by a taxpayer pursuant to the Internal Revenue Code.

(14) "Generic form" means an electronic or paper form that is not prescribed by a particular municipal corporation 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 or for filing a refund claim.

(15) "Gross receipts" means the total revenue derived from sales, work done, or service rendered.

(16) "Income" means the following:

(a)(i) 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 (C)(24)(d) of this division.

(ii) For the purposes of division (C)(16)(a)(i) of this section:

(a) 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 (C)(16)(a)(iv) of this section;

(b) 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.

(iii) Division (C)(16)(a)(ii) of this section does not apply with respect to any net profit or net operating loss attributable to an ownership interest in an S corporation unless shareholders' shares of net profits from S corporations are subject to tax in the municipal corporation as provided in division(C)(12)(n) or (C)(16)(e) of this section.

(iv) 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.

(b) 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

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performed or rendered, or activities conducted in the municipal corporation, including any net profit of the nonresident, but excluding the nonresident's distributive share of the net profit or loss of only pass-through entities owned directly or indirectly by the nonresident.

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

(d) 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.

(e) In accordance with a ballot issue, regarding S corporation language, approved by the voters in the election on November 4, 2003, a shareholder's share of net profits of an S corporation are taxable to the Village.

(17) "Intangible income" means 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 Chapter/ordinance 5701. of the ORC, and patents, copyrights, trademarks, tradenames, 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.

(18) "Internal Revenue Code" has the same meaning as in Section 5747.01 of the ORC.

(19) "Limited liability company" means a limited liability company formed under chapter/ordinance 1705. of the ORC or under the laws of another state.

(20) "Municipal corporation" includes a joint economic development district or joint economic development zone that levies an income tax under Section 715.691 , 715.70 , 715.71 , or 715.74 of the ORC.

(21)(a) **"Municipal taxable income"** means the following:

(i) 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 Section 881.03, and further reduced by any pre-2017 net operating loss carry forward available to the person for the Village.

(ii)(a) For an individual who is a resident of the Village, income reduced by exempt income to the extent otherwise included in income, then reduced as provided in division (C)(21)(b) of this section, and further reduced by any pre-2017 net operating loss carry forward available to the individual for the municipal corporation.

(b) 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 municipal corporation under Section 881.03, then reduced as provided in division (C)(21)(b) of this section, and further reduced by any pre-2017 net operating loss carry forward available to the individual for the Village.

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(b) In computing the municipal taxable income of a taxpayer who is an individual, the taxpayer may subtract, as provided in division (C)(21)(a)(ii)(a) or (C)(21)(b) of this section, 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, but only to the extent the expenses do not relate to exempt income. 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 and are not related to exempt income.

(22) "Municipality" means the same as the Village of Yellow Springs. If the term Village is capitalized in the Chapter, the reference is to the Village of Yellow Springs.

(23) "Net operating loss" means a loss incurred by a person in the operation of a trade or business. "Net operating loss" does not include losses resulting from basis limitations, at-risk limitations, or passive activity loss limitations.

(24)(a) **"Net profit"** for a person other than an individual means adjusted federal taxable income.

(b) "Net profit" for a person who is an individual 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 division (C)(24)(b) of this section, the net operating loss carried forward shall be calculated and deducted in the same manner as provided in division (C)(1)(h) of this section.

(c) For the purposes of this chapter/ordinance, and notwithstanding division (C)(24)(a) of this section, 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.

(d) 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 by the Village, may elect to be treated as a C corporation for the Village. The election shall be made on the annual return for Village]. The Village will treat the publicly traded partnership as a C corporation if the election is so made.

(25) "Nonresident" means an individual who is not a resident of the Village.

(26) "Ohio Business Gateway" means the online computer network system, created under Section 125.30 of the ORC, that allows persons to electronically file business reply forms with state agencies and includes any successor electronic filing and payment system.

(27) "Other payer" means 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.

(28) "Pass-through entity" means 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.

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(29) "Pension" means 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.

(30) "Person" includes 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.

(31) "Postal service" means the United States postal service.

(32) "Postmark date," "date of postmark," and similar terms include the date recorded and marked in the manner described in division (B)(3) of Section 5703.056 of the ORC.

(33)(a) **"Pre-2017 net operating loss carry forward"** means 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~~municipal corporation~~ that was adopted by the Village~~municipal corporation~~ before January 1, 2016, to be carried forward and utilized to offset income or net profit generated in the Village~~such municipal corporation~~ in future taxable years.

(b) For the purpose of calculating municipal taxable income, any pre-2017 net operating loss carry forward 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.

(34) "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.

(35) "Qualifying wages" means wages, as defined in Section 3121(a) of the Internal Revenue Code, without regard to any wage limitations, adjusted as follows:

(a) Deduct the following amounts:

(i) 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.

(ii) 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.

(iii) INTENTIONALLY LEFT BLANK

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

(b) Add the following amounts:

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

(ii) Any amount not included in wages because the amount arises from the sale, exchange, or other disposition of a stock option, the exercised of a stock option, or the sale, exchange, or other disposition of stock purchased under a stock option. Division (C)(35)(b)(ii) of this section applies only to those amounts constituting ordinary income. ~~INTENTIONALLY LEFT BLANK~~

Commented [AA1]: You do not exempt stock options so you want them to be added in if not already included in wages. This is consistent with what you did in the above paragraph but not including them in amounts that are to be deducted from wages.

(iii) Any amount not included in wages if the amount is an amount described in section 401(k), 403(b), or 457 of the Internal Revenue Code. Division (C)(35)(b)(iii) of this section applies only to employee contributions and employee deferrals.

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

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

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

(a) For the taxable year the amount is employee compensation that is earned outside 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 Section 911 of the Internal Revenue Code;

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

(c) For no succeeding taxable year will the amount constitute wages; and

(d) For any taxable year the amount has not otherwise been added to wages pursuant to either division (C)(35)(b) of this section or ORC Section 718.03~~881.04~~, as that section existed before the effective date of H.B. 5 of the 130th General Assembly, March 23, 2015.

(36) "Related entity" means any of the following:

(a) An individual stockholder, or a member of the stockholder's family enumerated in Section 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 fifty percent (50%) of the value of the taxpayer's outstanding stock;

(b) 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 fifty percent (50%) of the value of the taxpayer's outstanding stock;

(c) 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 (C)(36)(d) of

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this section, provided the taxpayer owns directly, indirectly, beneficially, or constructively, at least fifty percent of the value of the corporation's outstanding stock;

(d) The attribution rules described in Section 318 of the Internal Revenue Code apply for the purpose of determining whether the ownership requirements in divisions (C)(36)(a) to (c) of this section have been met.

(37) "Related member" means 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 Section 1563(b) of the Internal Revenue Code, or a person to or from whom there is attribution of stock ownership in accordance with Section 1563(e) of the Internal Revenue Code except, for purposes of determining whether a person is a related member under this division, " twenty percent (20%)" shall be substituted for "five percent (5%)" wherever "five percent (5%)" appears in Section 1563(e) of the Internal Revenue Code.

(38) "Resident" means an individual who is domiciled in the municipal corporation as determined under Section 881.03(E).

(39) "S corporation" means a person that has made an election under subchapter/ordinance S of Chapter 1 of Subtitle A of the Internal Revenue Code for its taxable year.

(40) "Schedule C" means internal revenue service schedule C (form 1040) filed by a taxpayer pursuant to the Internal Revenue Code.

(41) "Schedule E" means internal revenue service schedule E (form 1040) filed by a taxpayer pursuant to the Internal Revenue Code.

(42) "Schedule F" means internal revenue service schedule F (form 1040) filed by a taxpayer pursuant to the Internal Revenue Code.

(43) "Single member limited liability company" means a limited liability company that has one direct member.

(44) "Small employer" means any employer that had total revenue of less than $500,000 during the preceding taxable year. For purposes of this division, "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; compensation; 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.

(45) "Tax Administrator" means the individual charged with direct responsibility for administration of an income tax levied by the Village in accordance with this chapter/ordinance.

(46) "Tax return preparer" means any individual described in Section 7701(a)(36) of the Internal Revenue Code and 26 C.F.R. 301.7701-15 .

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(47) "Taxable year" means the corresponding tax reporting period as prescribed for the taxpayer under the Internal Revenue Code.

(48)(a) **"Taxpayer"** means a person subject to a tax levied on income by a municipal corporation in accordance with this chapter/ordinance. "Taxpayer" does not include a grantor trust or, except as provided in division (C)(48)(b)(i) of this section, a disregarded entity.

(b)(i) 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:

(a) The limited liability company's single member is also a limited liability company.

(b) 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.

(c) 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 division (L) of ORC 718.01~~(C)(38) of this section~~ as that~~is~~ section existed on December 31, 2004.

(d) 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.

(e) The Ohio municipal corporation that was the primary place of business of the sole member of the limited liability company consented to the election.

(ii) For purposes of division (C)(48)(b)(i~~i~~)(e) of this section, 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.

(49) "Taxpayers' rights and responsibilities" means the rights provided to taxpayers in Sections 881.09, 881.12, 881.13, 881.19(B), 881.20, 881.21, and Sections 5717.011 and 5717.03 of the ORC, and the responsibilities of taxpayers to file, report, withhold, remit, and pay municipal income tax and otherwise comply with Chapter/ordinance 718. of the ORC and resolutions, ordinances, and rules and regulations adopted by the Village for the imposition and administration of a municipal income tax.

(50) "Video lottery terminal" has the same meaning as in Section 3770.21 of the ORC.

(51) "Video lottery terminal sales agent" means a lottery sales agent licensed under Chapter 3770. of the ORC to conduct video lottery terminals on behalf of the state pursuant to Section 3770.21 of the ORC.

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881.03 IMPOSITION OF TAX.

The income tax levied by the Village at a rate of one and one half percent (1.5%) is levied on the Municipal Taxable Income of every person residing in and/or earning and/or receiving income in the Village.

Individuals.

(A) For residents of the Village, the income tax levied herein shall be on all income, salaries, qualifying wages, commissions, and other compensation from whatever source earned or received by the resident, including the resident's distributive share of the net profit of pass-through entities owned directly or indirectly by the resident and any net profit of the resident. This is further detailed in the definition of income (Section 881.02 (C)(16)).

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

(C) For residents and nonresidents, income can be reduced to "Municipal Taxable Income" as defined in Section 881.02 (C)(21). Exemptions which may apply are specified in Section 881.02 (C)(12).

Refundable credit for Nonqualified Deferred Compensation Plan.

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

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

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

(c)(i) "Qualifying tax rate" means the applicable tax rate for the taxable year for the which the taxpayer paid income tax to the Village with respect to any portion of the total amount of compensation the payment of which is deferred pursuant to a nonqualified deferred compensation plan.

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

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

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

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

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

(a) The insolvency or bankruptcy of the employer who had established the nonqualified deferred compensation plan; or

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

Domicile.

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

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

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

(a) The individual's domicile in other taxable years;

(b) The location at which the individual is registered to vote;

(c) The address on the individual's driver's license;

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

(e) The location and value of abodes owned or leased by the individual;

(f) Declarations, written or oral, made by the individual regarding the individual's residency;

(g) The primary location at which the individual is employed.

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

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

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

Businesses.

(F**)** This division applies to any taxpayer engaged in a business or profession in the 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 Chapter 5745 of the ORC.

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

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

(b) Wages, salaries, and other compensation paid during the taxable period to individuals employed in the business or profession for services performed in the Village to wages, salaries, and other compensation paid during the same period to individuals employed in the business or profession, wherever the individual's services are performed, excluding compensation from which taxes are not required to be withheld under Section 881.04 (C);

(c) Total gross receipts of the business or profession from sales and rentals made and services performed during the taxable period in the 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 (F)(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:

(i) Separate accounting;

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

(iii) The inclusion of one or more additional factors that would provide for a more fair apportionment of the income of the taxpayer to the municipal corporation;

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

(b) A taxpayer request to use an alternative apportionment method shall be in writing and shall accompany a tax return, timely filed appeal of an assessment, or timely filed amended tax return. The taxpayer may use the requested alternative method unless the Tax Administrator denies the request in an assessment issued within the period prescribed by Section 881.12 (A).

(c) The Tax Administrator may require a taxpayer to use an alternative apportionment method as described in division (F)(2)(a) of this section, but only by issuing an assessment to the taxpayer within the period prescribed by Section 881.12 (A).

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

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

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

(i) The employer;

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

(iii) A vendor, customer, client, or patient of a person described in (F)(3)(a)(ii) of this section, or a related member of such a vendor, customer, client, or patient.

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

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

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

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(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 the Village if, regardless of where title passes, the property meets any of the following criteria:

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

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

(iii) The property is shipped from a place within the Village to purchasers outside the Village~~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 Village to the extent that such services are performed in the Village.

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

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

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

(5) The net profit received by an individual taxpayer from the rental of real estate owned directly by the individual, or by a disregarded entity owned by the individual, shall be subject to the Village's tax only if the property generating the net profit is located in the Village or if the individual taxpayer that receives the net profit is a resident of the Village. The Village shall allow such taxpayers to elect to use separate accounting for the purpose of calculating net profit sitused under this division to the municipal corporation in which the property is located.

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

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

(7) When calculating the ratios described in division (F)(1) of this section for the purposes of that division or division (F)(2) of this section, the owner of a disregarded entity shall include in the owner's ratios the property, payroll, and gross receipts of such disregarded entity.

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881.04 COLLECTION AT SOURCE.

Withholding provisions.

(A) Each employer, agent of an employer, or other payer located or doing business in the Village shall withhold an income tax from the qualifying wages earned and/or received by each employee in the Village. Except for qualifying wages for which withholding is not required under Section 881.03 or division (B)(4) or (6) of this section, the tax shall be withheld at the rate, specified in Section 881.03 of this Chapter, of 1.5%. 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)(1) Except as provided in division (B)(2) of this section, 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 according to the following schedule:

(a) 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 Village 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 (B)(1)(a) of this section shall be made so that the payment is received by the Tax Administrator not later than 15 days after the last day of each month for which the tax was withheld.

(b) Any employer, agent of an employer, or other payer not required to make payments under division (B)(1)(a) of this section of taxes required to be deducted and withheld shall make quarterly payments to the Tax Administrator not later than the 15th day of the month following the end of each calendar quarter.

(c) INTENTIONALLY LEFT BLANK

(2) If the employer, agent of an employer, or other payer is required to make payments electronically for the purpose of paying federal taxes withheld on payments to employees under Section 6302 of the Internal Revenue Code, 26 C.F.R. 31.6302-1, or any other federal statute or regulation, the payment shall be made by electronic funds transfer to the Tax Administrator of all taxes deducted and withheld on behalf of the Village. The payment of tax by electronic funds transfer under this division does not affect an employer's, agent's, or other payer's obligation to file any return as required under this section.

(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 Tax Administrator and the Village as the return required of an non-resident employee whose sole income subject to the tax under this chapter/ordinance is the qualifying wages reported by the employee's employer, agent of an employer, or other payer.

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(4) An employer, agent of an employer, or other payer is not required to withhold the Village 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/ordinance 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 the Village income tax or 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:

(a) 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;

(b) The amount of tax withheld, if any, from each such employee, the total amount of qualifying wages paid to such employee during the preceding calendar year;

(c) 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;

(d) 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;

(e) 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 the Village income tax on tips and gratuities received by the employer's employees and constituting qualifying wages, but 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

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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/ordinance, to be tax required to be withheld and remitted for the purposes of this section.

Occasional Entrant - Withholding.

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

(a) "Employer" includes a person that is a related member to or of an employer.

(b) "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.

(c) "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 (C)(2)(a)(i) 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 determined in accordance with division (C)(2)(b) of this section, except that "location" shall be substituted for "municipal corporation" wherever "municipal corporation" appears in that division.

(d) "Professional athlete" means an athlete who performs services in a professional athletic event for wages or other remuneration.

(e) "Professional entertainer" means a person who performs services in the professional performing arts for wages or other remuneration on a per-event basis.

(f) "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.

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(g) "Worksite location" means a construction site or other temporary worksite in this state at which the employer provides services for more than 20 days during the calendar year. "Worksite location" does not include the home of an employee.

(2)(a) Subject to divisions (C)(3), (5), (6), and (7) of this section, an employer is not required to withhold the Village income tax on qualifying wages paid to an employee for the performance of personal services in the Village if the employee performed such services in the Village on 20 or fewer days in a calendar year, unless one of the following conditions applies:

(i) The employee's principal place of work is located in the Village.

(ii) The employee performed services at one or more presumed worksite locations in Village. For the purposes of this division, "presumed worksite location" means a construction site or other temporary worksite in the Village at which the employer provides or provided services that can reasonably be, or would have been, expected by the employer to last more than 20 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:

(a) The nature of the services are such that it will require more than 20 days of the services to complete the services;

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

(iii) 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 Section 881.04.

(iv) 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.

(b) For the purposes of division (C)(2)(a) of this section, an employee shall be considered to have spent a day performing services in the Village only if the employee spent more time performing services for or on behalf of the employer in the Village 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:

(i) Traveling to the location at which the employee will first perform services for the employer for the day;

(ii) Traveling from a location at which the employee was performing services for the employer to any other location;

(iii) 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;

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(iv) Transporting or delivering property described in division (C)(2)(b)(iii) 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;

(v) 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 another Ohio municipal corporation that imposes an income tax, the exception from withholding requirements described in division (C)(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 that municipal corporation.

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

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

(5) If an employer's fixed location is the Village and the employer qualifies as a small employer as defined in Section 881.02, the 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 Village, regardless of the number of days which the employee worked outside the corporate boundaries of the Village.

To determine whether an employer qualifies as a small employer for a taxable year, ~~a~~ the employer will be required to provide the Tax Administrator with the employer's federal income tax return for the preceding taxable year.

(6) Divisions (C)(2)(a) and (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 Section 881.04.

881.05 ANNUAL RETURN; FILING.

(A) An annual Village income tax return shall be completed and filed by every individual taxpayer sixteen (16) years of age or older and any taxpayer that is not an individual for each taxable year for which the taxpayer is subject to the tax, whether or not a tax is due thereon.

(1) The Tax Administrator may accept on behalf of all nonresident individual taxpayers a return filed by an employer, agent of an employer, or other payer under Section 881.04~~5~~ of this Chapter/ordinance when the nonresident individual taxpayer's sole income subject to the tax is the qualifying wages reported by the employer, agent of an employer, or other payer, and no additional tax is due the Village.

(2) Retirees having no Municipal Taxable Income for the Village income tax purposes may file with the Tax Administrator a written exemption from these filing requirements on a form prescribed by the Tax Administrator. The written exemption shall indicate the date of retirement and the entity from which retired. The exemption shall be in effect until such time as the retiree receives Municipal Taxable Income

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taxable to the Village, at which time the retiree shall be required to comply with all applicable provisions of this ordinance/chapter.

(B) If an individual is deceased, any return or notice required of that individual shall be completed and filed by that decedent's executor, administrator, or other person charged with the property of that decedent.

(C) If an individual is unable to complete and file a return or notice required by the Village, the return or notice required of that individual shall be completed and filed by the individual's duly authorized agent, guardian, conservator, fiduciary, or other person charged with the care of the person or property of that individual.

(D) Returns or notices required of an estate or a trust shall be completed and filed by the fiduciary of the estate or trust.

(E) The Village shall permit spouses to file a joint return.

(F)(1) Each return required to be filed under this division shall contain the signature of the taxpayer or the taxpayer's duly authorized agent and of the person who prepared the return for the taxpayer. The return shall include the taxpayer's social security number or taxpayer identification number. Each return shall be verified by a declaration under penalty of perjury.

(2) The Tax Administrator shall require a taxpayer who is an individual to include, with each annual return, and amended return, copies of the following documents: all of the taxpayer's Internal Revenue Service form W-2, "Wage and Tax Statements," including all information reported on the taxpayer's federal W-2, as well as taxable wages reported or withheld for any municipal corporation; the taxpayer's Internal Revenue Service form 1040; and, with respect to an amended tax return, any other documentation necessary to support the adjustments made in the amended return. An individual taxpayer who files the annual return required by this section electronically is not required to provide paper copies of any of the foregoing to the Tax Administrator unless the Tax Administrator requests such copies after the return has been filed.

(3) The Tax Administrator may require a taxpayer that is not an individual to include, with each annual net profit return, amended net profit return, or request for refund required under this section, copies of only the following documents: the taxpayer's Internal Revenue Service form 1041, form 1065, form 1120, form 1120-REIT, form 1120F, or form 1120S, and, with respect to an amended tax return or refund request, any other documentation necessary to support the refund request or the adjustments made in the amended return.

A taxpayer that is not an individual and that files an annual net profit return electronically through the Ohio Business Gateway or in some other manner shall either mail the documents required under this division to the Tax Administrator at the time of filing or, if electronic submission is available, submit the documents electronically through the Ohio Business Gateway.

(4) After a taxpayer files a tax return, the Tax Administrator may request, and the taxpayer shall provide, any information, statements, or documents required by the Village to determine and verify the taxpayer's municipal income tax liability. The requirements imposed under division (F) of this section apply regardless of whether the taxpayer files on a generic form or on a form prescribed by the Tax Administrator.

(G)(1)(a) Except as otherwise provided in this Chapter, each individual income tax return required to be filed under this section shall be completed and filed as required by the Tax Administrator on or before the date prescribed for the filing of state individual income tax returns under division (G) of Section 5747.08 of the ORC. The taxpayer shall complete and file the return or notice on forms prescribed by the Tax

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Administrator or on generic forms, together with remittance made payable to the Village. No remittance is required if the net amount due is ten dollars or less.

(b) Except as otherwise provided in this Chapter, each annual net profit return required to be filed under this section by a taxpayer that is not an individual shall be completed and filed as required by the Tax Administrator on or before the fifteenth (15th) of the fourth (4th) month following the end the taxpayer's taxable year. The taxpayer shall complete and file the return or notice on forms prescribed to the Village. No remittance is required if the net amount due is ten dollars or less.

(2) Any taxpayer that has duly requested an automatic six-month extension for filing the taxpayer's federal income tax return shall automatically receive an extension for the filing of the Village's income tax return. The extended due date of the Village's income tax return shall be the 15th day of the tenth month after the last day of the taxable year to which the return relates. An extension of time to file under this division is not an extension of the time to pay any tax due unless the Tax Administrator grants an extension of that date.

(a) A copy of the federal extension request shall be included with the filing of the Village's income tax return.

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

(3) If the tax commissioner extends for all taxpayers the date for filing state income tax returns under division (G) of Section 5747.08 of the ORC, a taxpayer shall automatically receive an extension for the filing of the Village's income tax return. The extended due date of the Village's income tax return shall be the same as the extended due date of the state income tax return.

(4) If the Tax Administrator considers it necessary in order to ensure the payment of the tax imposed by the Village, the Tax Administrator may require taxpayers to file returns and make payments otherwise than as provided in this division, including taxpayers not otherwise required to file annual returns.

(5) To the extent that any provision in this division (G) of this section conflicts with any provision in divisions (N), (O), (P), or (Q) of this section, the provisions in divisions (N), (O), (P), or (Q) prevail.

(H)(1) For taxable years beginning after 2015, the Village shall not require a taxpayer to remit tax with respect to net profits if the net amount due is ten dollars or less.

(2) Any taxpayer not required to remit tax to the Village for a taxable year pursuant to division (H)(1) of this section shall file with the Village an annual net profit return under division (F)(3) of this section.

(I) If a payment is required to be made by electronic funds transfer, the payment is considered to be made when the payment is credited to an account designated by the Tax Administrator for the receipt of tax payments, except that, when a payment made by electronic funds transfer is delayed due to circumstances not under the control of the taxpayer, the payment is considered to be made when the taxpayer submitted the payment. This division shall not apply to payments required to be made under division (B)(1)(a) of Section 881.04 or provisions for semi-monthly withholding.

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(J) Taxes withheld for the Village by an employer, the agent of an employer, or other payer as described in Section 881.04 shall be allowed to the taxpayer as credits against payment of the tax imposed on the taxpayer by the Village, unless the amounts withheld were not remitted to the Village and the recipient colluded with the employer, agent, or other payer in connection with the failure to remit the amounts withheld.

(K) Each return required by the Village to be filed in accordance with this division shall include a box that the taxpayer may check to authorize another person, including a tax return preparer who prepared the return, to communicate with the Tax Administrator about matters pertaining to the return.

(L) The Tax Administrator shall accept for filing a generic form of any income tax return, report, or document required by the Village, provided that the generic form, once completed and filed, contains all of the information required by ordinance, resolution, or rules and regulations adopted by the Village or the Tax Administrator, and provided that the taxpayer or tax return preparer filing the generic form otherwise complies with the provisions of this chapter/ordinance and of the Village's ordinance, resolution, or rules and regulations governing the filing of returns, reports, or documents.

Filing via Ohio Business Gateway.

(M)(1) Any taxpayer subject to municipal income taxation with respect to the taxpayer's net profit from a business or profession may file the Village's income tax return, estimated municipal income tax return, or extension for filing a municipal income tax return, and may make payment of amounts shown to be due on such returns, by using the Ohio Business Gateway.

(2) Any employer, agent of an employer, or other payer may report the amount of municipal income tax withheld from qualifying wages, and may make remittance of such amounts, by using the Ohio Business Gateway.

(3) Nothing in this section affects the due dates for filing employer withholding tax returns.

Extension for service in or for the armed forces.

(N) Each member of the national guard of any state and each member of a reserve component of the armed forces of the United States called to active duty pursuant to an executive order issued by the president of the United States or an act of the congress of the United States, and each civilian serving as support personnel in a combat zone or contingency operation in support of the armed forces, may apply to the Tax Administrator of the Village for both an extension of time for filing of the return and an extension of time for payment of taxes required by the Village during the period of the member's or civilian's duty service, and for 180 days thereafter. The application shall be filed on or before the one hundred eightieth day after the member's or civilian's duty terminates. An applicant shall provide such evidence as the Tax Administrator considers necessary to demonstrate eligibility for the extension.

(O)(1) If the Tax Administrator ascertains that an applicant is qualified for an extension under this section, the Tax Administrator shall enter into a contract with the applicant for the payment of the tax in installments that begin on the 181st day after the applicant's active duty or service terminates. The Tax Administrator may prescribe such contract terms as the Tax Administrator considers appropriate. However, taxes pursuant to a contract entered into under this division are not delinquent, and the Tax Administrator shall not require any payments of penalties or interest in connection with those taxes for the extension period.

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(2) If the Tax Administrator determines that an applicant is qualified for an extension under this section, the applicant shall neither be required to file any return, report, or other tax document nor be required to pay any tax otherwise due to the municipal corporation before the 181st day after the applicant's active duty or service terminates.

(3) Taxes paid pursuant to a contract entered into under (O)(1) of this division are not delinquent. The Tax Administrator shall not require any payments of penalties or interest in connection with those taxes for the extension period.

(P)(1) Nothing in this division denies to any person described in this division the application of divisions (N) and (O) of this section.

(2)(a) A qualifying taxpayer who is eligible for an extension under the Internal Revenue Code shall receive both an extension of time in which to file any return, report, or other tax document and an extension of time in which to make any payment of taxes required by a municipal corporation in accordance with this chapter/ordinance. The length of any extension granted under division (P)(2)(a) of this section shall be equal to the length of the corresponding extension that the taxpayer receives under the Internal Revenue Code. As used in this division, "qualifying taxpayer" means a member of the national guard or a member of a reserve component of the armed forces of the United States called to active duty pursuant to either an executive order issued by the president of the United States or an act of the congress of the United States, or a civilian serving as support personnel in a combat zone or contingency operation in support of the armed forces.

(b) Taxes whose payment is extended in accordance with division (P)(2)(a) of this section are not delinquent during the extension period. Such taxes become delinquent on the first day after the expiration of the extension period if the taxes are not paid prior to that date. The Tax Administrator shall not require any payment of penalties or interest in connection with those taxes for the extension period. The Tax Administrator shall not include any period of extension granted under division (C)(2)(a) of this section in calculating the penalty or interest due on any unpaid tax.

(Q) For each taxable year to which division (N), (O), or (P) of this section applies to a taxpayer, the provisions of divisions (O)(2) and (3) of this section, as applicable, apply to the spouse of that taxpayer if the filing status of the spouse and the taxpayer is married filing jointly for that year.

Consolidated municipal income tax return.

(R) As used in this section:

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

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

(3) "Consolidated federal taxable income" means the consolidated taxable income of an affiliated group of corporations, as computed for the purposes of filing a consolidated federal income tax return, before consideration of net operating losses or special deductions. "Consolidated federal taxable income" does not

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include income or loss of an incumbent local exchange carrier that is excluded from the affiliated group under division (R)(1) of this section.

(4) "Incumbent local exchange carrier" has the same meaning as in Section 4927.01 of the ORC.

(5) "Local exchange telephone service" has the same meaning as in Section 5727.01 of the ORC.

(S)(1) For taxable years beginning on or after January 1, 2016, a taxpayer that is a member of an affiliated group of corporations may elect to file a consolidated municipal income tax return for a taxable year if at least one member of the affiliated group of corporations is subject to the Village's income tax in that taxable year, and if the affiliated group of corporations filed a consolidated federal income tax return with respect to that taxable year. The election is binding for a five-year period beginning with the first taxable year of the initial election unless a change in the reporting method is required under federal law. The election continues to be binding for each subsequent five-year period unless the taxpayer elects to discontinue filing consolidated municipal income tax returns under division (S)(2) of this section or a taxpayer receives permission from the Tax Administrator. The Tax Administrator shall approve such a request for good cause shown.

(2) An election to discontinue filing consolidated municipal income tax returns under this section must be made in the first year following the last year of a five-year consolidated municipal income tax return election period in effect under division (S)(1) of this section. The election to discontinue filing a consolidated municipal income tax return is binding for a five-year period beginning with the first taxable year of the election.

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

(T) A taxpayer that is a member of an affiliated group of corporations that filed a consolidated federal income tax return for a taxable year shall file a consolidated the Village 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 Village. A taxpayer that is required to file a consolidated the Village income tax return for a taxable year shall file a consolidated the Village income tax return for all subsequent taxable years, unless the taxpayer requests and receives written permission from the Tax Administrator to file a separate return or a taxpayer has experienced a change in circumstances.

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

(V)(1) Except as otherwise provided in divisions (V)(2), (3), and (4) of this section, corporations that file a consolidated municipal income tax return shall compute adjusted federal taxable income, as defined in Section 881.02, by substituting "consolidated federal taxable income" for "federal taxable income" wherever "federal taxable income" appears in that division and by substituting "an affiliated group of corporation's" for "a C corporation's" wherever "a C corporation's" appears in that division.

(2) No corporation filing a consolidated Village income tax return shall make any adjustment otherwise required under Section 881.02(C)(1) to the extent that the item of income or deduction otherwise subject to

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the adjustment has been eliminated or consolidated in the computation of consolidated federal taxable income.

(3) If the net profit or loss of a pass-through entity having at least eighty percent (80%) of the value of its ownership interest owned or controlled, directly or indirectly, by an affiliated group of corporations is included in that affiliated group's consolidated federal taxable income for a taxable year, the corporation filing a consolidated Village 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:

(a) Exclude the pass-through entity's net profit or loss from the consolidated federal taxable income of the affiliated group and, for the purpose of making the computations required in divisions (R) through (Y) of Section 881.05, exclude the property, payroll, and gross receipts of the pass-through entity in the computation of the affiliated group's net profit sitused to the Village~~a municipal corporation~~. If the entity's net profit or loss is so excluded, the entity shall be subject to taxation as a separate taxpayer on the basis of the entity's net profits that would otherwise be included in the consolidated federal taxable income of the affiliated group.

(b) Include the pass-through entity's net profit or loss in the consolidated federal taxable income of the affiliated group and, for the purpose of making the computations required in divisions (R) through (Y) of Section 881.05, include the property, payroll, and gross receipts of the pass-through entity in the computation of the affiliated group's net profit sitused to the Village~~a municipal corporation~~. If the entity's net profit or loss is so included, the entity shall not be subject to taxation as a separate taxpayer on the basis of the entity's net profits that are included in the consolidated federal taxable income of the affiliated group.

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

(a) The corporation filing the consolidated municipal income tax return shall exclude the pass-through entity's net profit or loss from the consolidated federal taxable income of the affiliated group and, for the purposes of making the computations required in divisions (R) through (Y) of Section 881.05, exclude the property, payroll, and gross receipts of the pass-through entity in the computation of the affiliated group's net profit sitused to the Village;

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

(W) Corporations filing a consolidated Village income tax return shall make the computations required under divisions (R) through (Y) of Section 881.05 by substituting "consolidated federal taxable income attributable to" for "net profit from" wherever "net profit from" appears in that section and by substituting "affiliated group of corporations" for "taxpayer" wherever "taxpayer" appears in that section.

(X) Each corporation filing a consolidated Village income tax return is jointly and severally liable for any tax, interest, penalties, fines, charges, or other amounts imposed by the Village 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.

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(Y) Corporations and their affiliates that made an election or entered into an agreement with the Village before January 1, 2016, to file a consolidated or combined tax return with the Village 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.

881.06 CREDIT FOR TAX PAID TO OTHER MUNICIPALITIES.

(A) Every individual taxpayer domiciled in the Village who is required to and does pay, or has acknowledged liability for, a municipal tax to another municipality on or measured by the same income, qualifying wages, commissions, net profits or other compensation taxable under this chapter/ordinance may claim a nonrefundable credit upon satisfactory evidence of the tax paid to the other municipality. Subject to division (C) of this section, the credit shall not exceed the tax due the Village under this chapter/ordinance.

(B) The Village shall grant a credit against its tax on income to a resident of the Village who works in a joint economic development zone created under Section 715.691 or a joint economic development district created under Section 715.70, 715.71, or 715.72 of the ORC to the same extent that it grants a credit against its tax on income to its residents who are employed in another municipal corporation.

(C) If the amount of tax withheld or paid to the other municipality is less than the amount of tax required to be withheld or paid to the other municipality, then for purposes of division (A) of this section, "the income, qualifying wages, commissions, net profits or other compensation" subject to tax in the other municipality shall be limited to the amount computed by dividing the tax withheld or paid to the other municipality by the tax rate for that municipality.

(D) ITENTIONALLY LEFT BLANK

881.07 ESTIMATED TAXES.

(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 the Village's income tax for the current taxable year.

(2) "Tax liability" means the total taxes due to the Village 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 for the Village from qualifying wages shall be considered as paid to the Village in equal amounts on each payment date unless the taxpayer establishes the dates on which all amounts were actually withheld, in which case they 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

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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.

(2) Taxpayers filing joint returns shall file joint declarations of estimated taxes. A taxpayer may amend a declaration under rules prescribed by the Tax Administrator. A taxpayer having a taxable year of less than twelve months shall make a declaration under rules prescribed by the Tax Administrator.

(3) The declaration of estimated taxes shall be filed on or before the date prescribed for the filing of municipal income tax returns under division (G) of Section 881.05 or on or before the fifteenth (15th) day of the fourth month 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 (15th) 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, 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 (15th) day of the fourth month after the beginning of the taxable year, twenty-two and one-half (22.5) percent of the tax liability for the taxable year;

(b) On or before the fifteenth (15th) day of the sixth month after the beginning of the taxable year, forty-five (45) percent of the tax liability for the taxable year;

(c) On or before the fifteenth (15th) day of the ninth month after the beginning of the taxable year, sixty-seven and one-half (67.5) percent of the tax liability for the taxable year;

(d) On or before the fifteenth (15th) day of the twelfth month of the taxable year, ninety percent (90%) of the tax liability for the taxable year.

(2) 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.

(3) On or before the fifteenth (15th) 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 Section 881.05~~718.05~~.

(D)(1) In the case of any underpayment of any portion of a tax liability, penalty and interest may be imposed pursuant to Section 881.18 upon the amount of underpayment for the period of underpayment, unless the underpayment is due to reasonable cause as described in division (E) of this section. The amount of the underpayment shall be determined as follows:

(a) For the first payment of estimated taxes each year, twenty-two and one-half percent (22.5%) of the tax liability, less the amount of taxes paid by the date prescribed for that payment;

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(b) For the second payment of estimated taxes each year, forty-five percent (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, sixty-seven and one-half percent (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, ninety percent (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 ninety percent (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 one hundred percent 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 Village under Section 881.05 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.

881.08 ROUNDING OF AMOUNTS.

A person may round to the nearest whole dollar all amounts the person is required to enter on any return, report, voucher, or other document required under this chapter/ordinance. Any fractional part of a dollar that equals or exceeds fifty cents shall be rounded to the next whole dollar, and any fractional part of a dollar that is less than fifty cents shall be dropped. If a person chooses to round amounts entered on a document, the person shall round all amounts entered on the document.

881.09 REQUESTS FOR REFUNDS.

(A) As used in this section, "withholding tax" has the same meaning as in Section 881.18.

(B) Upon receipt of a request for a refund, the Tax Administrator, in accordance with this section, shall refund to employers, agents of employers, other payers, or taxpayers, with respect to any income or withholding tax levied by the municipal corporation:

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(1) Overpayments of ~~more than~~ ten dollars or more;

(2) Amounts paid erroneously if the refund requested is~~exceeds~~ ten dollars or more.

(C)(1) Except as otherwise provided in this chapter/ordinance, requests for refund shall be filed with the Tax Administrator, on the form prescribed by the Tax Administrator within three years after the tax was due or paid, whichever is later. The Tax Administrator may require the requestor to file with the request any documentation that substantiates the requestor's claim for a refund.

(2) On filing of the refund request, the Tax Administrator shall determine the amount of refund due and certify such amount ~~to the appropriate municipal corporation official~~ for payment. Except as provided in division (C)(3) of this section, the Tax ~~a~~Administrator shall issue an assessment to any taxpayer whose request for refund is fully or partially denied. The assessment shall state the amount of the refund that was denied, the reasons for the denial, and instructions for appealing the assessment.

(3) If a Tax Administrator denies in whole or in part a refund request included within the taxpayer's originally filed annual income tax return, the Tax Administrator shall notify the taxpayer, in writing, of the amount of the refund that was denied, the reasons for the denial, and instructions for requesting an assessment that may be appealed under Section 881.21.

(D) A request for a refund that is received after the last day for filing specified in division (C) of this section shall be considered to have been filed in a timely manner if any of the following situations exist:

(1) The request is delivered by the postal service, and the earliest postal service postmark on the cover in which the request is enclosed is not later than the last day for filing the request.

(2) The request is delivered by the postal service, the only postmark on the cover in which the request is enclosed was affixed by a private postal meter, the date of that postmark is not later than the last day for filing the request, and the request is received within seven days of such last day.

(3) The request is delivered by the postal service, no postmark date was affixed to the cover in which the request is enclosed or the date of the postmark so affixed is not legible, and the request is received within seven days of the last day for making the request.

(E) Interest shall be allowed and paid on any overpayment by a taxpayer of any municipal income tax obligation from the date of the overpayment until the date of the refund of the overpayment, except that if any overpayment is refunded within 90 days after the final filing date of the annual return or 90 days after the completed return is filed, whichever is later, no interest shall be allowed on the refund. For the purpose of computing the payment of interest on amounts overpaid, no amount of tax for any taxable year shall be considered to have been paid before the date on which the return on which the tax is reported is due, without regard to any extension of time for filing that return. Interest shall be paid at the interest rate described in Section 881.18 (A)(4).

881.10 SECOND MUNICIPALITY IMPOSING TAX AFTER TIME PERIOD ALLOWED FOR REFUND.

(A) Income tax that has been deposited with the Village, but should have been deposited with another municipality, is allowable by the Village as a refund but is subject to the three-year limitation on refunds.

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(B) Income tax that was deposited with another municipality but should have been deposited with the Village is subject to recovery by the Village. If the Village's tax on that income is imposed after the time period allowed for a refund of the tax or withholding paid to the other municipality, the Village shall allow a nonrefundable credit against the tax or withholding the Village claims is due with respect to such income or wages, equal to the tax or withholding paid to the first municipality with respect to such income or wages.

(C) If the Village's tax rate is less than the tax rate in the other municipality, then the nonrefundable credit shall be calculated using the Village's tax rate. However, if the Village's tax rate is greater than the tax rate in the other municipality, the tax due in excess of the nonrefundable credit is to be paid to the Village, along with any penalty and interest that accrued during the period of nonpayment.

(D) Nothing in this section permits any credit carry forward.

881.11 AMENDED RETURNS.

(A)(1) If a taxpayer's tax liability shown on the annual tax return for the Village changes as a result of an adjustment to the taxpayer's federal or state income tax return, the taxpayer shall file an amended return with the Village. The amended return shall be filed on a form required by the Tax Administrator.

(2) If a taxpayer intends to file an amended consolidated municipal income tax return, or to amend its type of return from a separate return to a consolidated return, based on the taxpayer's consolidated federal income tax return, the taxpayer shall notify the Tax Administrator before filing the amended return.

(B)(1) In the case of an underpayment, the amended return shall be accompanied by payment of any combined additional tax due, together with any penalty and interest thereon. If the combined tax shown to be due is ten dollars or less, no payment need be made. The amended return shall reopen those facts, figures, computations, or attachments from a previously filed return that are not affected, either directly or indirectly, by the adjustment to the taxpayer's federal or state income tax return only:

(i) to determine the amount of tax that would be due if all facts, figures, computations, and attachments were reopened; or,

(ii) if the applicable statute of limitations for civil actions or prosecutions under Section 881.12 has not expired for a previously filed return.

(2) The additional tax to be paid shall not exceed the amount of tax that would be due if all facts, figures, computations, and attachments were reopened; i.e., the payment shall be the lesser of the two amounts.

(C)(1) In the case of an overpayment, a request for refund may be filed under this division within the period prescribed by division (D~~E~~) of this Section ~~881.12~~ for filing the amended return, even if it is filed beyond the period prescribed in that division if it otherwise conforms to the requirements of that division. If the amount of the refund is less than ten dollars, no refund need be paid by the Village. A request filed under this division shall claim refund of overpayments resulting from alterations only to those facts, figures, computations, or attachments required in the taxpayer's annual return that are affected, either directly or indirectly, by the adjustment to the taxpayer's federal or state income tax return, unless it is also filed within the time prescribed in Section 881.09.

(2) The amount to be refunded shall not exceed the amount of refund that would be due if all facts, figures, computations, and attachments were reopened. All facts, figures, computations, and attachments

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may be reopened to determine the refund amount due by inclusion of all facts, figures, computations, and attachments.

(D) Within 60 days after the final determination of any federal or state tax liability affecting the taxpayer's Village tax liability, that taxpayer shall make and file an amended Village return showing income subject to the Village income tax based upon such final determination of federal or state tax liability. The taxpayer shall pay any additional the Village income tax shown due thereon or make a claim for refund of any overpayment, unless the tax or overpayment is less than ten dollars.

881.12 LIMITATIONS.

(A)(1)(a) Civil actions to recover municipal income taxes and penalties and interest on municipal income taxes shall be brought within the later of:

(i) Three years after the tax was due or the return was filed, whichever is later; or

(ii) One year after the conclusion of the qualifying deferral period, if any.

(b) The time limit described in division (A)(1)(a) of this section may be extended at any time if both the Tax Administrator and the employer, agent of the employer, other payer, or taxpayer consent in writing to the extension. Any extension shall also extend for the same period of time the time limit described in division (C) of this section.

(2) As used in this section, "qualifying deferral period" means a period of time beginning and ending as follows:

(a) Beginning on the date a person who is aggrieved by an assessment files with the Board of Tax Review the request described in Section 881.21. That date shall not be affected by any subsequent decision, finding, or holding by any administrative body or court that the Board of Tax Review did not have jurisdiction to affirm, reverse, or modify the assessment or any part of that assessment.

(b) Ending the later of the sixtieth day after the date on which the final determination of the Board of Tax Review becomes final or, if any party appeals from the determination of the ~~local b~~oard of Tax Review, the sixtieth day after the date on which the final determination of the Board of Tax Review is either ultimately affirmed in whole or in part or ultimately reversed and no further appeal of either that affirmation, in whole or in part, or that reversal is available or taken.

(B) Prosecutions for an offense made punishable under a resolution or ordinance imposing an income tax shall be commenced within three years after the commission of the offense, provided that in the case of fraud, failure to file a return, or the omission of twenty-five percent (25%) or more of income required to be reported, prosecutions may be commenced within six years after the commission of the offense.

(C) A claim for a refund of municipal income taxes shall be brought within the time limitation provided in Section 881.09.

(D)(1) Notwithstanding the fact that an appeal is pending, the petitioner may pay all or a portion of the assessment that is the subject of the appeal. The acceptance of a payment by the Village does not prejudice any claim for refund upon final determination of the appeal.

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(2) If upon final determination of the appeal an error in the assessment is corrected by the Tax Administrator, upon an appeal so filed or pursuant to a final determination of the Board of Tax Review, of the Ohio board of tax appeals, or any court to which the decision of the Ohio board of tax appeals has been appealed, so that the resultant amount due is less than the amount paid, a refund will be paid in the amount of the overpayment as provided by Section 881.09, with interest on that amount as provided by division (E) of Section 881.09.

(E) No civil action to recover the Village income tax or related penalties or interest shall be brought during either of the following time periods:

(1) The period during which a taxpayer has a right to appeal the imposition of that tax or interest or those penalties;

(2) The period during which an appeal related to the imposition of that tax or interest or those penalties is pending.

881.13 AUDITS.

(A) At or before the commencement of an audit, the Tax Administrator shall provide to the taxpayer a written description of the roles of the Tax Administrator and of the taxpayer during the audit and a statement of the taxpayer's rights, including any right to obtain a refund of an overpayment of a tax. At or before the commencement of an audit, the Tax Administrator shall inform the taxpayer when the audit is considered to have commenced.

(B) Except in cases involving suspected criminal activity, the Tax Administrator shall conduct an audit of a taxpayer during regular business hours and after providing reasonable notice to the taxpayer. A taxpayer who is unable to comply with a proposed time for an audit on the grounds that the proposed time would cause inconvenience or hardship must offer reasonable alternative dates for the audit.

(C) At all stages of an audit by the Tax Administrator, a taxpayer is entitled to be assisted or represented by an attorney, accountant, bookkeeper, or other tax practitioner. The Tax Administrator shall prescribe a form by which a taxpayer may designate such a person to assist or represent the taxpayer in the conduct of any proceedings resulting from actions by the Tax Administrator. If a taxpayer has not submitted such a form, the Tax Administrator may accept other evidence, as the Tax Administrator considers appropriate, that a person is the authorized representative of a taxpayer.

A taxpayer may refuse to answer any questions asked by the person conducting an audit until the taxpayer has an opportunity to consult with the taxpayer's attorney, accountant, bookkeeper, or other tax practitioner.

This division does not authorize the practice of law by a person who is not an attorney.

(D) A taxpayer may record, electronically or otherwise, the audit examination.

(E) The failure of the Tax Administrator to comply with a provision of this section shall neither excuse a taxpayer from payment of any taxes owed by the taxpayer nor cure any procedural defect in a taxpayer's case.

(F) If the Tax Administrator fails to substantially comply with the provisions of this section, the Tax Administrator, upon application by the taxpayer, shall excuse the taxpayer from penalties and interest

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881.14 SERVICE OF ASSESSMENT.

(A) As used in this section:

(1) "Last known address" means the address the Tax Administrator has at the time a document is originally sent by certified mail, or any address the Tax Administrator can ascertain using reasonable means such as the use of a change of address service offered by the postal service or an authorized delivery service under Section 5703.056 of the ORC.

(2) "Undeliverable address" means an address to which the postal service or an authorized delivery service under Section 5703.056 of the ORC is not able to deliver an assessment of the Tax Administrator, except when the reason for non-delivery is because the addressee fails to acknowledge or accept the assessment.

(B) Subject to division (C) of this section, a copy of each assessment shall be served upon the person affected thereby either by personal service, by certified mail, or by a delivery service authorized under Section 5703.056 of the ORC. With the permission of the person affected by an assessment, the Tax Administrator may deliver the assessment through alternative means as provided in this section, including, but not limited to, delivery by secure electronic mail.

(C)(1)(a) If certified mail is returned because of an undeliverable address, a Tax Administrator shall utilize reasonable means to ascertain a new last known address, including the use of a change of address service offered by the postal service or an authorized delivery service under Section 5703.056 of the ORC. If the Tax Administrator is unable to ascertain a new last known address, the assessment shall be sent by ordinary mail and considered served. If the ordinary mail is subsequently returned because of an undeliverable address, the assessment remains appealable within 60 days after the assessment's postmark.

(b) Once the Tax Administrator or other the Village official, or the designee of either, serves an assessment on the person to whom the assessment is directed, the person may protest the ruling of that assessment by filing an appeal with the local board of tax review within 60 days after the receipt of service. The delivery of an assessment of the Tax Administrator under division (C)(1)(a) of this section is prima facie evidence that delivery is complete and that the assessment is served.

(2) If mailing of an assessment by a Tax Administrator by certified mail is returned for some cause other than an undeliverable address, the Tax Administrator shall resend the assessment by ordinary mail. The assessment shall show the date the Tax Administrator sends the assessment and include the following statement:

"This assessment is deemed to be served on the addressee under applicable law ten days from the date this assessment was mailed by the Tax Administrator as shown on the assessment, and all periods within which an appeal may be filed apply from and after that date."

Unless the mailing is returned because of an undeliverable address, the mailing of that information is prima facie evidence that delivery of the assessment was completed ten days after the Tax Administrator sent the assessment by ordinary mail and that the assessment was served.

If the ordinary mail is subsequently returned because of an undeliverable address, the Tax Administrator shall proceed under division (C)(1)(a) of this section. A person may challenge the presumption of delivery and service under this division in accordance with division (D) of this section.

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(D)(1) A person disputing the presumption of delivery and service under division (C) of this section bears the burden of proving by a preponderance of the evidence that the address to which the assessment was sent by certified mail was not an address with which the person was associated at the time the Tax Administrator originally mailed the assessment. For the purposes of this section, a person is associated with an address at the time the Tax Administrator originally mailed the assessment if, at that time, the person was residing, receiving legal documents, or conducting business at the address; or if, before that time, the person had conducted business at the address and, when the assessment was mailed, the person's agent or the person's affiliate was conducting business at the address. For the purposes of this section, a person's affiliate is any other person that, at the time the assessment was mailed, owned or controlled at least 20 percent, as determined by voting rights, of the addressee's business.

(2) If a person elects to appeal an assessment on the basis described in division (D)(1) of this section, and if that assessment is subject to collection and is not otherwise appealable, the person must do so within 60 days after the initial contact by the Tax Administrator or other Village official, or the designee of either, with the person. Nothing in this division prevents the Tax Administrator or other official from entering into a compromise with the person if the person does not actually file such an appeal with the local board of tax review.

(E) Nothing in this section prohibits the Tax Administrator or the Tax Administrator's designee from delivering an assessment by a Tax Administrator by personal service.

(F) Collection actions taken upon any assessment being appealed under division (C)(1)(b) of this section, including those on which a claim has been delivered for collection, shall be stayed upon the pendency of an appeal under this section.

(G) Additional regulations as detailed in the Rules and Regulations shall apply.

881.15 ADMINISTRATION OF CLAIMS.

(A) As used in this section, "claim" means a claim for an amount payable to the Village that arises pursuant to the Village's income tax imposed in accordance with this chapter/ordinance.

(B) Nothing in this chapter/ordinance prohibits a Tax Administrator from doing either of the following if such action is in the best interests of the municipal corporation:

(1) Compromise a claim;

(2) Extend for a reasonable period the time for payment of a claim by agreeing to accept monthly or other periodic payments.

(C) The Tax Administrator's rejection of a compromise or payment-over-time agreement proposed by a person with respect to a claim shall not be appealable.

(D) A compromise or payment-over-time agreement with respect to a claim shall be binding upon and shall be to the benefit of only the parties to the compromise or agreement, and shall not eliminate or otherwise affect the liability of any other person.

(E) A compromise or payment-over-time agreement with respect to a claim shall be void if the taxpayer defaults under the compromise or agreement or if the compromise or agreement was obtained by fraud or

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by misrepresentation of a material fact. Any amount that was due before the compromise or agreement and that is unpaid shall remain due, and any penalties or interest that would have accrued in the absence of the compromise or agreement shall continue to accrue and be due.

881.16 TAX INFORMATION CONFIDENTIAL.

(A) Any information gained as a result of returns, investigations, hearings, or verifications required or authorized by this chapter/ordinance is confidential, and no person shall access or disclose such information except in accordance with a proper judicial order or in connection with the performance of that person's official duties or the official business of the Village as authorized by this chapter/ordinance. The Tax Administrator or a designee thereof may furnish copies of returns filed or otherwise received under this chapter/ordinance and other related tax information to the internal revenue service, the tax commissioner, and tax administrators of other municipal corporations.

(B) This section does not prohibit the Village from publishing or disclosing statistics in a form that does not disclose information with respect to particular taxpayers.

881.17 FRAUD.

No person shall knowingly make, present, aid, or assist in the preparation or presentation of a false or fraudulent report, return, schedule, statement, claim, or document authorized or required by Village ordinance or state law to be filed with ~~a~~ the Tax Administrator, or knowingly procure, counsel, or advise the preparation or presentation of such report, return, schedule, statement, claim, or document, or knowingly change, alter, or amend, or knowingly procure, counsel or advise such change, alteration, or amendment of the records upon which such report, return, schedule, statement, claim, or document is based with intent to defraud the Village or the Tax Administrator.

881.18 INTEREST AND PENALTIES.

(A) As used in this section:

(1) "Applicable law" means this chapter/ordinance, the resolutions, ordinances, codes, directives, instructions, and rules adopted by the Village provided they impose or directly or indirectly address the levy, payment, remittance, or filing requirements of the Village.

(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 Section 1274 of the Internal Revenue Code, for July of the current year.

(3) "Income tax," "estimated income tax," and "withholding tax" means any income tax, estimated income tax, and withholding tax imposed by the Village pursuant to applicable law, including at any time before January 1, 2016.

(4) "Interest rate as described in division (A) of this section" means the federal short-term rate, rounded to the nearest whole number percent, plus five percent. 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.

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

(6) "Unpaid estimated income tax" means estimated income tax due but not paid by the date the tax is required to be paid under applicable law.

(7) "Unpaid income tax" means income tax due but not paid by the date the income tax is required to be paid under applicable law.

(8) "Unpaid withholding tax" means withholding tax due but not paid by the date the withholding tax is required to be paid under applicable law.

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

(B)(1) This section applies to the following:

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

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

(2) This section does not apply to returns required to be filed or payments required to be made before January 1, 2016, regardless of the filing or payment date. Returns required to be filed or payments required to be made before January 1, 2016, but filed or paid after that date shall be subject to the ordinances or rules and regulations, as adopted before January 1, 2016, of the Village to which the return is to be filed or the payment is to be made.

(C) Should any taxpayer, employer, agent of the employer, or other payer for any reason fails, in whole or in part, to make timely and full payment or remittance of income tax, estimated income tax, or withholding tax or to file timely with the Village any return required to be filed, the following penalties and interest shall apply:

(1) Interest shall be imposed at the rate described in division (A) of this section, per annum, on all unpaid income tax, unpaid estimated income tax, and unpaid withholding tax.

(2)(a) With respect to unpaid income tax and unpaid estimated income tax, the Village may impose a penalty equal to fifteen percent (15%) of the amount not timely paid.

(b) With respect to any unpaid withholding tax, the Village may impose a penalty equal to fifty percent (50%) of the amount not timely paid.

(3) With respect to returns other than estimated income tax returns, the Village may impose a 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 $150 for each failure.

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(D) Nothing in this section requires the Village to refund or credit any penalty, amount of interest, charges, or additional fees that the Village has properly imposed or collected before January 1, 2016.

(E) Nothing in this section limits the authority of the Village to abate or partially abate penalties or interest imposed under this section when the Tax Administrator determines, in the Tax Administrator's sole discretion, that such abatement is appropriate.

(F) By the 31st day of October of each year the Village shall publish the rate described in division (A) of this section applicable to the next succeeding calendar year.

(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.

881.19 AUTHORITY OF TAX ADMINISTRATOR; VERIFICATION OF INFORMATION.

Authority.

(A) Nothing in this chapter/ordinance shall limit the authority of the Tax Administrator to perform any of the following duties or functions, unless the performance of such duties or functions is expressly limited by a provision of the ORC:

(1)(a) Exercise all powers whatsoever of an query nature as provided by law, including, the right to inspect books, accounts, records, memorandums, and federal and state income tax returns, to examine persons under oath, to issue orders or subpoenas for the production of books, accounts, papers, records, documents, and testimony, to take depositions, to apply to a court for attachment proceedings as for contempt, to approve vouchers for the fees of officers and witnesses, and to administer oaths.

(b) The powers referred to in this division of this section shall be exercised by the Tax Administrator only in connection with the performance of the duties respectively assigned to the Tax Administrator under the Village's income tax ordinance;

(2) Appoint agents and prescribe their powers and duties;

(3) Confer and meet with officers of other municipal corporations and states and officers of the United States on any matters pertaining to their respective official duties as provided by law;

(4) Exercise the authority provided by law, including orders from bankruptcy courts, relative to remitting or refunding taxes, including penalties and interest thereon, for any reason overpaid. In addition, the Tax Administrator may investigate any claim of overpayment and, if the Tax Administrator finds that there has been an overpayment, make a written statement of the Tax Administrator's findings, and approve and issue a refund payable to the taxpayer, the taxpayer's assigns, or legal representative as provided in this chapter/ordinance;

(5) Exercise the authority provided by law relative to consenting to the compromise and settlement of tax claims;

(6) Exercise the authority provided by law relative to the use of alternative apportionment methods by taxpayers in accordance with Section 881.03;

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(7)(a) Make all tax findings, determinations, computations, and orders the Tax Administrator is by law authorized and required to make and, pursuant to time limitations provided by law, on the Tax Administrator's own motion, review, re-determine, or correct any tax findings, determinations, computations, or orders the Tax Administrator has made.

(b) If an appeal has been filed with the Board of Tax Review or other appropriate tribunal, the Tax Administrator shall not review, re-determine, or correct any tax finding, determination, computation, or order which the Tax Administrator has made, unless such appeal or application is withdrawn by the appellant or applicant, is dismissed, or is otherwise final;

(8) Destroy any or all returns or other tax documents in the manner authorized by law;

(9) Enter into an agreement with a taxpayer to simplify the withholding obligations described in Section 881.04.

Verification of accuracy of returns and determination of liability.

(B)(1) A Tax Administrator, or any authorized agent or employee thereof may examine the books, papers, records, and federal and state income tax returns of any employer, taxpayer, or other person that is subject to, or that the Tax Administrator believes is subject to, the provisions of this chapter/ordinance for the purpose of verifying the accuracy of any return made or, if no return was filed, to ascertain the tax due under this chapter/ordinance. Upon written request by the Tax Administrator or a duly authorized agent or employee thereof, every employer, taxpayer, or other person subject to this section is required to furnish the opportunity for the Tax Administrator, authorized agent, or employee to investigate and examine such books, papers, records, and federal and state income tax returns at a reasonable time and place designated in the request.

(2) The records and other documents of any taxpayer, employer, or other person that is subject to, or that a Tax Administrator believes is subject to, the provisions of this chapter/ordinance shall be open to the Tax Administrator's inspection during business hours and shall be preserved for a period of six years following the end of the taxable year to which the records or documents relate, unless the Tax Administrator, in writing, consents to their destruction within that period, or by order requires that they be kept longer. The Tax Administrator may require any person, by notice served on that person, to keep such records as the Tax Administrator determines necessary to show whether or not that person is liable, and the extent of such liability, for the income tax levied by the Village or for the withholding of such tax.

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

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

Identification information.

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(C)(1) Nothing in this chapter/ordinance prohibits the Tax Administrator from requiring any person filing a tax document with the Tax Administrator to provide identifying information, which may include the person's social security number, federal employer identification number, or other identification number requested by the Tax Administrator. A person required by the Tax Administrator to provide identifying information that has experienced any change with respect to that information shall notify the Tax Administrator of the change before, or upon, filing the next tax document requiring the identifying information.

(2)(a) If the Tax Administrator makes a request for identifying information and the Tax Administrator does not receive valid identifying information within 30 days of making the request, nothing in this chapter/ordinance prohibits the Tax Administrator from imposing a penalty upon the person to whom the request was directed pursuant to Section 881.18, in addition to any applicable penalty described in Section 881.99.

(b) If a person required by the Tax Administrator to provide identifying information does not notify the Tax Administrator of a change with respect to that information as required under division (C) of Section 881.19 within 30 days after filing the next tax document requiring such identifying information, nothing in this chapter/ordinance prohibits the Tax Administrator from imposing a penalty pursuant to Section 881.18.

(c) The penalties provided for under divisions (C)(2)(a) and (b) of this section may be billed and imposed in the same manner as the tax or fee with respect to which the identifying information is sought and are in addition to any applicable criminal penalties described in Section 881.99 for a violation of Section 881.17 and any other penalties that may be imposed by the Tax Administrator by law.

881.20 REQUEST FOR OPINION OF THE TAX ADMINISTRATOR.

(A) An "opinion of the Tax Administrator" means an opinion issued under this section with respect to prospective municipal income tax liability. It does not include ordinary correspondence of the Tax Administrator.

(B) A taxpayer may submit a written request for an opinion of the Tax Administrator in accordance with the Rules and Regulations.

(C) A taxpayer is not relieved of tax liability for any activity or transaction related to a request for an opinion that contained any misrepresentation or omission of one or more material facts.

(D) A Tax Administrator may refuse to offer an opinion on any request received under this section. Such refusal is not subject to appeal.

(E) An opinion of the Tax Administrator binds the Tax Administrator only with respect to the taxpayer for whom the opinion was prepared and does not bind the Tax Administrator of any other municipal corporation.

(F) An opinion of the Tax Administrator issued under this section is not subject to appeal.

881.21 BOARD OF TAX REVIEW.

(A)(1) The Board of Tax Review shall consist of three members. Two members shall be appointed by Council, but such appointees may not be employees, elected officials, or contractors with the Village at any time during their term or in the five years immediately preceding the date of appointment. One member

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shall be appointed by the Village Manager. This member may be an employee of the Village, but may not be the director of finance or equivalent officer, or the Tax Administrator or other similar official or an employee directly involved in municipal tax matters, or any direct subordinate thereof.

(2) The term for members of the Board of Tax Review the Village shall be two years. There is no limit on the number of terms that a member may serve if the member is reappointed by the legislative authority. The board member appointed by the Village Manager shall serve at the discretion of the administrative official.

(3) Members of the Board of Tax Review appointed by the legislative authority may be removed by the legislative authority by majority vote for malfeasance, misfeasance, or nonfeasance in office. To remove such a member, the legislative authority must give the member a copy of the charges against the member and afford the member an opportunity to be publicly heard in person or by counsel in the member's own defense upon not less than ten days' notice. The decision by the legislative authority on the charges is final and not appealable.

(4) A member of the Board of Tax Review who, for any reason, ceases to meet the qualifications for the position prescribed by this section shall resign immediately by operation of law.

(5) A vacancy in an unexpired term shall be filled in the same manner as the original appointment within 60 days of when the vacancy was created. Any member appointed to fill a vacancy occurring prior to the expiration of the term for which the member's predecessor was appointed shall hold office for the remainder of such term. No vacancy on the Board of Tax Review shall impair the power and authority of the remaining members to exercise all the powers of the Board of Tax Review.

(6) If a member is temporarily unable to serve on the Board of Tax Review due to a conflict of interest, illness, absence, or similar reason, the legislative authority or top administrative official that appointed the member shall appoint another individual to temporarily serve on the Board of Tax Review in the member's place. The appointment of such an individual shall be subject to the same requirements and limitations as are applicable to the appointment of the member temporarily unable to serve.

(B) Whenever a Tax Administrator issues an assessment, the Tax Administrator shall notify the taxpayer in writing at the same time of the taxpayer's right to appeal the assessment, the manner in which the taxpayer may appeal the assessment, and the address to which the appeal should be directed.

(C) Any person who has been issued an assessment may appeal the assessment to the Board of Tax Review by filing a request with the Board of Tax Review. The request shall be in writing, shall specify the reason or reasons why the assessment should be deemed incorrect or unlawful, and shall be filed within 60 days after the taxpayer receives the assessment.

(D) The Board of Tax Review shall schedule a hearing to be held within 60 days after receiving an appeal of an assessment under division (C) of this section, unless the taxpayer requests additional time to prepare or waives a hearing. If the taxpayer does not waive the hearing, the taxpayer may appear before the Board of Tax Review and may be represented by an attorney at law, certified public accountant, or other representative. The Board of Tax Review may allow a hearing to be continued as jointly agreed to by the parties. In such a case, the hearing must be completed within 120 days after the first day of the hearing unless the parties agree otherwise.

(E) The Board of Tax Review may affirm, reverse, or modify the Tax Administrator's assessment or any part of that assessment. The Board of Tax Review shall issue a final determination on the appeal within 90

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days after the Board of Tax Review's final hearing on the appeal, and send a copy of its final determination by ordinary mail to all of the parties to the appeal within 15 days after issuing the final determination. The taxpayer or the Tax Administrator may appeal the Board of Tax Review's final determination as provided in Section 5717.011 of the ORC.

(F) The Board of Tax Review created pursuant to this section shall adopt rules governing its procedures and shall keep a record of its transactions. Such records are not public records available for inspection under Section 149.43 of the ORC. Hearings requested by a taxpayer before a Board of Tax Review created pursuant to this section are not meetings of a public body subject to Section 121.22 of the ORC.

881.22 AUTHORITY TO CREATE RULES AND REGULATIONS.

Nothing in this chapter/ordinance prohibits the legislative authority of the Village, or a Tax Administrator pursuant to authority granted to the administrator by resolution or ordinance, to adopt rules to administer an income tax imposed by the Village in accordance with this Chapter. Such rules shall not conflict with or be inconsistent with any provision of this chapter/ordinance. Taxpayers are hereby required to comply not only with the requirements of this chapter, but also to comply with the Rules and Regulations.

All rules adopted under this section shall be published and posted on the internet.

881.23 RENTAL AND LEASED PROPERTY.

(A) Beginning on January 31, 2017 and each year thereafter, all owners of real property who rent or otherwise lease real property located in the Village to any person or business for residential dwelling or commercial purposes, including all or any part of houses, apartments, rooms and other rental accommodations during any part of a calendar year after January 1, 2016, shall file a written report with the Tax Administrator disclosing the name, address and telephone number, if available, of each residential or commercial tenant known to have occupied any part of a house, apartment, room or other residential dwelling or commercial rental property during the preceding calendar year.

Commented [AA2]: This is okay. So you will first require this January 31, 2017 for reporting 2016 tenants. No issues with this.

(B) The Tax Administrator may order the appearance before him, or his duly authorized agent, of any person whom he believes to have any knowledge of the name, address and telephone number of any tenant of residential rental real property in the Village. The Tax Administrator, or his duly authorized agent, is authorized to examine any person, under oath, concerning the name, address and telephone number of any tenant of residential real property located in the Village. The Tax Administrator, or his duly authorized agent, may compel the production of papers and records and the attendance of all personal before him, whether as parties or witnesses, whenever he believes such person has knowledge of the name, address and telephone number of any tenant of residential real property in the Village.

(C) Any property owner or person that violates one or more of the following shall be subject to Section 881.99 of this chapter/ordinance:

(1) Fails, refuses or neglects to timely file a written report required by subsection (a) hereof; or

(2) Makes an incomplete or intentionally false written report required by subsection (a) hereof; or

(3) Fails to appear before the Tax Administrator or any duly authorized agent and to produce and disclose any tenant information pursuant to any order or subpoena of the Tax Administrator as authorized in this section; or

(4) Fails to comply with the provisions of this section or any order or subpoena of the Tax Administrator.

881.24 SAVINGS CLAUSE.

This chapter/ordinance shall not apply to any person, firm or corporation, or to any property as to whom or which it is beyond the power of Council to impose the tax herein provided for. Any sentence, clause, section or part of this chapter/ordinance or any tax against or exception granted any individual or any of the several groups of persons, or forms of income specified herein if found to be unconstitutional, illegal or invalid, such unconstitutionality, illegality or invalidity shall affect only such clause, sentence, section or part of this chapter/ordinance and shall not affect or impair any of the remaining provisions, sentences, clauses, sections or other parts of this chapter/ordinance. It is hereby declared to be the intention of Council that this chapter/ordinance would have been adopted had such unconstitutional, illegal or invalid sentence, or part hereof, not been included therein.

881.25 COLLECTION OF TAX AFTER TERMINATION OF ORDINANCE.

(A) This chapter shall continue effective insofar as the levy of taxes is concerned until repealed, and insofar as the collection of taxes levied hereunder and actions or proceedings for collecting any tax so levied or enforcing any provisions of this chapter are concerned, it shall continue effective until all of said taxes levied hereunder in the aforesaid periods are fully paid and any and all suits and prosecutions for the collection of said taxes or for the punishment of violations of this chapter shall have been fully terminated, subject to the limitations contained in Section 881.12 and Section 881.99 hereof.

(B) Annual returns due for all or any part of the last effective year of this ordinance shall be due on the date provided in Sections 881.05 and Section 881.04 of this ordinance as though the same were continuing.

881.26 ADOPTION OF RITA RULES AND REGULATIONS.

The Village hereby adopts the Regional Income Tax Agency (RITA) Rules & Regulations, including amendments that may be made from time to time, for use as the Village's Income Tax Rules and Regulations. In the event of a conflict with any provision(s) of the Village Income Tax Ordinances and the RITA Rules & Regulations, the Ordinance will supersede. Until and if the contractual relationship between the Village and RITA ceases, Section 881.26 will supersede all other provisions within Chapter 881 regarding promulgation of rules and regulations by the Tax Administrator.

881.99 VIOLATIONS; PENALTIES.

(A) Whoever violates Section 881.17, division (A) of Section 881.16, or Section 881.04 by failing to remit the Village income taxes deducted and withheld from an employee, shall be guilty of a misdemeanor of the first degree and shall be subject to a fine of not more than $1,000 or imprisonment for a term of up to six months, or both. If the individual that commits the violation is an employee, or official, of the Village, the individual is subject to discharge from employment or dismissal from office.

(B) Any person who discloses information received from the Internal Revenue Service in violation of division (A) of Section 881.16 shall be guilty of a felony of the fifth degree and shall be subject to a fine of

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not more than $5,000 plus the costs of prosecution, or imprisonment for a term not exceeding five years, or both. If the individual that commits the violation is an employee, or official, of the Village, the individual is subject to discharge from employment or dismissal from office.

(C) Each instance of access or disclosure in violation of division (A) of Section 881.16 constitutes a separate offense.

(D) If not otherwise specified herein, no person shall:

(1) Fail, neglect or refuse to make any return or declaration required by this ordinance;

(2) File any incomplete or false return;

(3) Fail, neglect or refuse to pay the tax, penalties or interest imposed by this chapter/ordinance;

(4) Refuse to permit the Tax Administrator or any duly authorized agent or employee to examine his books, records, papers and federal and state income tax returns relating to the income or net profits of a taxpayer;

(5) Fail to appear before the Tax Administrator and to produce his books, records, papers or federal and state income tax returns relating to the income or net profits of a taxpayer upon order or subpoena of the Tax Administrator;

(6) Refuse to disclose to the Tax Administrator any information with respect to the income or net profits of a taxpayer;

(7) Fail to comply with the provisions of this ordinance or any order or subpoena of the Tax Administrator authorized hereby;

(8) Give to an employer false information as to his true name, correct social security number, and residence address, or fail to promptly notify an employer of any change in residence address and date thereof;

(9) Attempt to do anything whatsoever to avoid the payment of the whole or any part of the tax, penalties or interest imposed by this chapter/ordinance.

(E) Any person who violates any of the provisions in Section 881.99 (D) shall be subject to the penalties provided for in Section 881.99 (A) of this chapter/ordinance.

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10/15/15

TO: Yellow Springs Village Council

FROM: The Environmental Commission

RE: Conservation Easement focus

The Village has worked with Tecumseh Land Trust (TLT) for over a decade to preserve farmland focusing on mutual goals of both organizations. The goal for the Village has been to ensure a buffer at the boundaries of the Village to prevent development, as well as, preserve local farmland. In recent years TLT and the Village had identified properties along the Jacoby Greenbelt as the primary focus for preservation. However, since the State of Ohio discontinued the state estate tax – the Village's primary conservation funding source – the Village has either not funded its Open Space fund or reduced funding. For this reason, Council requested that the Environmental Commission (EC) meet with TLT to decide how and whether Village priorities should change its focus. TLT sends letters of interest to property owners in the fall and has requested that Village Council confirm its priorities this month.

EC has reviewed environmentally sensitive areas around the Village and has met with Krista Magaw and Michele Burns from the Land Trust. As a result of these reviews and meetings, EC is making the following recommendations to Village Council:

1. EC believes that the first priority should be protecting our drinking water. Therefore we recommend focusing on preservation of those properties that are within the one and five year time of travel to the Village wells. These properties surrounding our wells are not within the Village or, for that matter, Miami Township. Much of the land is already protected. (See the map attached.) There are, however, several properties which we would like to focus on for easements.
2. EC and TLT believe the second priority should be properties in the Jacoby Greenbelt that front directly on Dayton Street. These properties could have a high potential to be developed and have the most impact on Yellow Springs.
3. The third priority would be other Jacoby Greenbelt properties.
4. The fourth priority is what has been called the Country Commons – properties east of Yellow Springs and the Glen Helen.

Respectfully Submitted by,

Marianne MacQueen, Council Liaison to the Environmental Commission

VILLAGE OF YELLOW SPRINGS, OHIO
ORDINANCE #2015-17

AN ORDINANCE REPEALING OLD SECTION 1048.05 SERVICE CHARGES OF CHAPTER 1048 SEWERS AND SEWAGE OF TITLE FOUR PUBLIC UTILITIES OF PART TEN STREETS, UTILITIES AND PUBLIC SERVICES OF THE CODIFIED ORDINANCES OF THE VILLAGE OF YELLOW SPRINGS, OHIO AND ENACTING NEW SECTION 1048.05 SERVICE CHARGES

Whereas, current sewer charges set forth by the Codified Ordinances fail to meet the financial obligations of providing said service; and

Whereas, it is Village Council's intent to amend Section 1048.05 of the Codified Ordinances to meet the aforementioned financial obligations.

NOW, THEREFORE, THE COUNCIL OF THE VILLAGE OF YELLOW SPRINGS, OHIO HEREBY ORDAINS THAT:

Section 1. That Section 1048.05 *Service Charges* of Chapter 1048 *Sewers and Sewage* of Title Four *Public Utilities* of Part Ten *Streets, Utilities and Public Services* of the Codified Ordinances of the Village of Yellow Springs, Ohio be repealed.

Section 2. That a new Section 1048.05 *Service Charges* of Chapter 1048 *Sewers and Sewage* of Title Four *Public Utilities* of Part Ten *Streets, Utilities and Public Services* of the Codified Ordinances of the Village of Yellow Springs, Ohio be enacted to read as follows with new language in **bold** and text to be deleted in ~~strikeout~~:

1048.05 SERVICE CHARGES.

(a) Each customer connected to the Municipal water system within the Village shall pay a monthly sewer service charge which includes a readiness for service charge (RFS) based upon the customer's water meter size and a sewer charge for each thousand gallons of usage:

Effective Date	***RFS Rate Per Month***	***Consumption charge per 1,000 gallons***
January 1, 2015	$11.80	$5.70
January 1, 2016	**$11.80**	**$6.56**
January 1, 2017	**$11.80**	**$7.54**
January 1, 2018	**$11.80**	**$8.67**
January 1, 2019	**$11.80**	**$9.97**
January 1, 2020	**$11.80**	**$10.27**

(b) Each customer's actual monthly readiness for service (RFS) charge shall be calculated by multiplying the effective RFS rate shown above by the appropriate readiness for service factor as identified below:

Water Meter Size	Readiness for Service Factor
5/8"	1
3/4"	1
1"	2
1½"	4
2"	7

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3"	16
4"	28

(c) Each customer connected to the Municipal sewage disposal system within the Village who is not also connected to the Municipal water system shall install, at his or her own expense, a water meter on his or her water supply line of a type approved by the Village Manager, or in lieu of being charged on the basis of a water meter reading, shall be charged on the basis of water consumption as estimated by the Village Manager.

(d) Each customer connected to the Municipal sewage disposal outside the Village shall pay, in addition to the regular monthly charges, a surcharge not more than one hundred percent of the regular service charge. The surcharge shall be uniform, both as to amount and application, to all customers connected to the Municipal sewage system outside the Village.

(e) Sewer service charges shall be due and payable on or before the fifteenth day of the month in which payment is due and a penalty of five percent shall be added to any bill paid after the due date.

(f) All sewer fund receipts above the operational and maintenance funds generated by this change in rates shall be periodically calculated and transferred from the sewer fund to the sewer capital improvements fund which will be established to be used exclusively for replacements and other capital needs of the sewer system.

(g) For those residents who apply and are accepted, the Village utility billing office will use that customer's water use in the preceding December, January and February as a base line, then compare it to their use for the following June, July and August. Any summer use that reflects higher consumption in summer months will be deducted from that customer's sewer charges. The adjustment will be made in September, October, or November, depending upon which month's bill is based on that customer's actual meter reading.

~~(h) The Village is about to issue bonds to pay for required improvements to the wastewater plant. Further increases in rates will be needed to repay the resulting debt. To the extent that time permits, all such rate changes shall be made by the usual procedure of adopting an amended rate ordinance. In the event that timely response requires it, the Village Manager is hereby authorized to adjust rates on a temporary basis, by administrative action, to a rate not to exceed two dollars and seventy-five cents ($2.75) per 1,000 gallons of water used, provided that prior notice is published in the Yellow Springs NEWS, and such action is promptly ratified by Village Council, following the usual procedure.~~

Section 3. This ordinance shall take effect and be in full force at the earliest date permitted by law.

_____
Karen Wintrow, President of Council

Passed: _____, 2015

Attest: _____
Judy Kintner, Clerk of Council

ROLL CALL

Karen Wintrow ____ Lori Askeland ____ Brian Housh ____

Marianne MacQueen ____ Gerald Simms ____

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VILLAGE OF YELLOW SPRINGS, OHIO
ORDINANCE #2015-14

REPEALING OLD SECTION 1046.02 SERVICE CHARGES; EXEMPTION OF CHAPTER 1046 WATER OF TITLE FOUR PUBLIC UTILITIES OF PART TEN STREETS, UTILITIES AND PUBLIC SERVICES OF THE CODIFIED ORDINANCES OF THE VILLAGE OF YELLOW SPRINGS, OHIO AND ENACTING NEW SECTION 1046.02 SERVICE CHARGES; EXEMPTION

Whereas, current water charges set forth by the Codified Ordinances fail to meet the financial obligations of providing said service; and

Whereas, it is Village Council's intent to amend Section 1046.02 of the Codified Ordinances to meet the aforementioned financial obligations.

NOW, THEREFORE, THE COUNCIL OF THE VILLAGE OF YELLOW SPRINGS, OHIO HEREBY ORDAINS THAT:

Section 1. That Section 1046.02 *Service Charges; Exemption* of Chapter 1046 *Water* of Title Four *Public Utilities* of Part Ten *Streets, Utilities and Public Services* of the Codified Ordinances of the Village of Yellow Springs, Ohio be repealed.

Section 2. That a new Section 1046.02 *Service Charges; Exemption* of Chapter 1046 *Water* of Title Four *Public Utilities* of Part Ten *Streets, Utilities and Public Services* of the Codified Ordinances of the Village of Yellow Springs, Ohio be enacted to read as follows with new language in **bold** and text to be deleted in ~~strikeout~~:

1046.02 SERVICE CHARGES; EXEMPTION.

(a) Each customer connected to the Municipal water system within the Village shall pay a monthly water service charge, which includes a readiness for service (RFS) charge, based upon the customer's water meter size, and a water consumption charge for each 1,000 gallons or portion thereof used, according to the schedule below:

Effective Date	***RFS Rate per month***	***Consumption charge per 1,000 gallons***
~~April 1, 2010~~	~~$6.80~~	~~$3.80~~
~~April 1, 2011~~	~~$6.80~~	~~$4.20~~
~~April 1, 2012~~	~~$6.80~~	~~$4.40~~
~~April 1, 2013~~	~~$6.80~~	~~$4.55~~
~~April 1, 2014~~	~~$6.80~~	~~$5.25~~
May 1, 2015	$6.80	$5.77
January 1, 2016	**$6.80**	**$7.50**
January 1, 2017	**$6.80**	**$9.75**
January 1, 2018	**$6.80**	**$12.68**
January 1, 2019	**$6.80**	**$12.97**

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January 1, 2020	**$6.80**	**$13.26**

(b) Each customer's actual monthly RFS charge shall be calculated by multiplying the effective RFS rate shown above by the appropriate RFS factor as identified below:

Water meter size (inches):	3/4	1	1-1/2	2	3	4
RFS factor:	1	2	4	7	16	28

(c) Each customer connected to the Municipal water system outside the Village shall pay, in addition to the regular monthly charges, a surcharge equal to 50% of the regular monthly charge. The surcharge shall be uniform, both as to amount and application, to all customers connected to the Municipal water system outside the Village. However, if customers have a pre-existing contractual arrangement with the Village, the Village will continue to honor that contract as required by law.

(d) Water service charges shall be due and payable on or before the fifteenth day of the month in which payment is due and a penalty of 5% shall be added to any bill paid after the due date.

Section 3. This ordinance shall take effect and be in full force at the earliest date permitted by law.

_____
Karen Wintrow, President of Council

Passed: _____, 2015

Attest: _____
Judy Kintner, Clerk of Council

ROLL CALL

Karen Wintrow ____ Lori Askeland ____ Brian Housh ____

Marianne MacQueen ____ Gerald Simms ____

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2016 SPECIAL REVENUE FUNDS BUDGET

	ACCOUNT DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 AS OF 9/30/15	2015 PROJECTED	2016 BUDGET	NOTES
	SPECIAL REVENUE FUNDS							
	STREET MAINTENANCE/ REPAIR FUND					**$ 341,920**	**$ 400,856**	
	REVENUE:							
202-0200-40207	GASOLINE TAX	$ 137,510	$ 104,798	$ 84,000	$ 83,244	$ 104,055	$ 100,000	
202-0200-40208	PERMISSIVE TAX	$ (2,156)	$ 2,201	$ -	$ (2,201)	$ (2,201)	$ -	
202-0200-40209	MOTOR VEHICLE LICENSE	$ 19,404	$ 19,662	$ 18,000	$ 15,020	$ 18,775	$ 18,000	
200	**STATE SHARED TAXES & PERMITS**	**$ 154,758**	**$ 126,661**	**$ 102,000**	**$ 96,063**	**$ 120,629**	**$ 118,000**	
202-0400-40407	RESTRICTED STATE GRANT - ODOT SRTS	$ 10,961	$ -	$ 90,000	$ -	$ -	$ -	
400	**INTERGOVERNMENTAL AID,GRANTS**	**$ 10,961**	**$ -**	**$ 90,000**	**$ -**	**$ -**	**$ -**	CDBG funds will not pass thru us, $90k in SRTS pre work
202-0800-40802	INTEREST	$ 101	$ 223	$ 185	$ 148	$ 185	$ 175	
202-0800-40804	OTHER	$ 925	$ -	$ -	$ -	$ -	$ -	
202-0800-40805	REIMBURSEMENT	$ -	$ 1,490	$ -	$ 1,206	$ 1,508	$ -	
202-0800-40806	ANTHEM-EMPLOYEE SHARE	$ 3,474	$ 2,011	$ 2,100	$ 377	$ 471	$ 500	
202-0800-40808	DONATIONS - ART CANS	$ -	$ -	$ 20,500	$ 20,856	$ 20,856	$ -	
202-0800-40818	DELTA DENTAL	$ 258	$ 199	$ 200	$ 80	$ 100	$ 100	
800	**MISC RECEIPTS & REIMBURSEMENTS**	**$ 4,758**	**$ 3,923**	**$ 22,985**	**$ 22,667**	**$ 23,120**	**$ 775**	
900	**TRANSFERS IN**	**$ 581,646**	**$ 651,706**	**$ 496,392**	**$ 496,392**	**$ 496,392**	**$ 320,000**	Transfer is smaller to draw down higher than necessary reserves
202	**TOTAL STREET FUND REVENUE**	**$ 752,123**	**$ 782,290**	**$ 711,377**	**$ 615,122**	**$ 640,141**	**$ 438,775**	
	STREET FUND EXPENDITURES:							
1401	**Streets**							
1	**PERSONNEL SERVICES**	**$ 184,236**	**$ 174,700**	**$ 215,392**	**$ 129,967**	**$ 162,459**	**$ 211,471**	
2	**GENERAL OPERATING EXPENSES**	**$ 990**	**$ 643**	**$ 900**	**$ 75**	**$ 94**	**$ 2,000**	
3	**CONTRACTUAL SERVICES**	**$ 233,287**	**$ 290,934**	**$ 278,645**	**$ 48,664**	**$ 245,119**	**$ 268,800**	
4	**MATERIALS & SUPPLIES**	**$ 34,918**	**$ 45,231**	**$ 72,350**	**$ 40,970**	**$ 51,213**	**$ 67,850**	
5	**CAPITAL**	**$ 81,926**	**$ 221,982**	**$ 89,858**	**$ 79,332**	**$ 89,858**	**$ -**	
6	**DEBT SERVICE**	**$ -**	**$ -**	**$ 33,590**	**$ -**	**$ 32,463**	**$ 45,209**	WHEEL LOADER & INTL TRUCK PAYMENTS
7	**MISCELLANEOUS**	**$ -**	**$ 84**	**$ -**	**$ 2,635**	**$ -**	**$ -**	
1401	**TOTAL STREETS EXPENDITURES**	**$ 535,357**	**$ 733,574**	**$ 690,735**	**$ 301,643**	**$ 581,205**	**$ 595,330**	
202	**TOTAL STREET FUND EXP.**	**$ 535,357**	**$ 733,574**	**$ 690,735**	**$ 301,643**	**$ 581,205**	**$ 595,330**	$ 230,245 4 mos of operating in 2015
	STREET FUND REVENUE OVER/(UNDER) EXPENDITURES	**$ 216,766**	**$ 48,716**	**$ 20,642**	**$ 313,479**	**$ 58,936**	**$ (156,555)**	
							$ 244,301	EOY RESERVES WILL BE IN SAFE RANGE AND NOT EXORBITANT
203	**STATE HIGHWAY MAINTENANCE FUND**					**$ 24,406**	**$ 16,819**	
	REVENUE:							
203-0200-40207	GASOLINE TAX	$ (18,371)	$ 8,497	$ 6,700	$ 6,749	$ 8,436	$ 8,400	
203-0200-40209	MOTOR VEHICLE LICENSE	$ 1,573	$ 1,595	$ 1,300	$ 1,217	$ 1,217	$ 1,200	
200	**STATE SHARED TAXES & PERMITS**	**$ (16,798)**	**$ 10,092**	**$ 8,000**	**$ 7,966**	**$ 9,653**	**$ 9,600**	
203-0800-40802	INTEREST	$ 5	$ 13	$ 12	$ 8	$ 10	$ 10	
800	**MISC RECEIPTS & REIMBURSEMENTS**	**$ 5**	**$ 13**	**$ 12**	**$ 8**	**$ 10**	**$ 10**	
203	**TOTAL ST HWY FUND REVENUE**	**$ (16,793)**	**$ 10,105**	**$ 8,012**	**$ 7,974**	**$ 9,663**	**$ 9,610**	

	ACCOUNT DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 AS OF 9/30/15	2015 PROJECTED	2016 BUDGET	NOTES
	EXPENDITURES:							
3	**CONTRACTUAL SERVICES**	$ -		$ -	$ -	$ -	$ -	
4	**MATERIALS & SUPPLIES**		$ -	$ -	$ -	$ 17,250	$ -	
5	**CAPITAL**	$ -	$ -	$ -	$ -	$ -	$ -	
9	**TRANSFERS**	$ -	$ -	$ -	$ -	$ -	$ -	
203	**TOTAL ST HWY FUND EXPENDITURES**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 17,250**	**$ -**	Street light battery backups
HIGHWAY FUND REVENUE OVER/(UNDER) EXPENDITURES		**$ (16,793)**	**$ 10,105**	**$ 8,012**	**$ 7,974**	**$ (7,587)**	**$ 9,610**	
204	**PARKS & RECREATION FUND:**					**$ 153,086**	**$ 200,349**	
	REVENUE:							
204-0400-40403	BRYAN CENTER YOUTH - LOCAL GRANT	$ -	$ 1,000	$ -	$ -	$ -	$ -	
204-0400-40411	NATURE WORKS GRANT - TRAILSIDE	$ -	$ -	$ -	$ -	$ -	$ -	
400	**INTERGOVERNMENTAL AID,GRANTS**	**$ -**	**$ 1,000**	**$ -**	**$ -**	**$ -**	**$ -**	
204-0500-40503	SWIMMING POOL	$ 35,581	$ 39,767	$ 35,000	$ 38,744	$ 38,744	$ 35,000	
204-0500-40504	RENT	$ 15,245	$ 14,546	$ 11,000	$ 10,251	$ 12,814	$ 11,000	
204-0500-40505	PROGRAM RECEIPTS	$ -	$ -	$ -	$ 4,075	$ 4,500	$ 4,500	
204-0500-40506	RENTALS-PARKS	$ -	$ 125	$ -	$ 75	$ 75	$ -	
204-0500-40530	CONCESSIONS	$ 5,802	$ 6,614	$ 6,000	$ 6,616	$ 6,616	$ 6,000	
500	**CHARGES FOR SERVICES**	**$ 56,628**	**$ 61,052**	**$ 52,000**	**$ 59,761**	**$ 62,749**	**$ 56,500**	
204-0800-40805	REIMBURSEMENTS	$ 50	$ 2,291	$ -	$ 595	$ 595	$ -	
204-0800-40806	DONATIONS - POOL	$ -	$ -	$ -	$ -	$ -	$ -	
204-0800-40808	DONATIONS - BRYAN YOUTH	$ 1,000	$ 2,820	$ 1,500	$ 2,246	$ 2,246	$ 1,500	
204-0800-40811	ANTHEM-EMPLOYEE SHARE	$ 310	$ 1,062	$ 700	$ 1,725	$ 2,156	$ 2,000	
204-0800-40818	DELTA DENTAL	$ 24	$ 59	$ 40	$ 115	$ 144	$ 125	
204-0800-40820	MISCELLANEOUS REVENUE	$ 400	$ -	$ -	$ -	$ -	$ -	
204-0800-40821	- SWIM FOR ALL (passes)	$ 1,320	$ -	$ -	$ -	$ -	$ -	
800	**MISC RECEIPTS & REIMBURSEMENTS**	**$ 3,104**	**$ 6,232**	**$ 2,240**	**$ 4,681**	**$ 5,141**	**$ 3,625**	
900	**TRANSFERS IN**	**$ 282,584**	**$ 268,417**	**$ 301,874**	**$ 301,874**	**$ 301,874**	**$ 223,475**	
204	**TOTAL PARKS & REC REVENUE**	**$ 342,316**	**$ 336,701**	**$ 356,114**	**$ 366,316**	**$ 369,764**	**$ 283,600**	
	EXPENDITURES:							
1601	**PARKS**							
1	**PERSONNEL SERVICES**	**$ 23,981**	**$ 28,047**	**$ 30,253**	**$ 13,897**	**$ 17,371**	**$ 28,822**	
2	**GENERAL OPERATING EXPENSES**	**$ -**	**$ 270**	**$ 100**	**$ 90**	**$ 100**	**$ 100**	
3	**CONTRACTUAL SERVICES**	**$ 15,783**	**$ 14,008**	**$ 26,425**	**$ 9,572**	**$ 11,965**	**$ 17,025**	
4	**MATERIALS & SUPPLIES**	**$ 10,169**	**$ 8,723**	**$ 12,200**	**$ 5,105**	**$ 6,381**	**$ 9,200**	
5	**CAPITAL**	**$ -**	**$ 20,746**	**$ -**	**$ -**	**$ -**	**$ -**	
6	**DEBT SERVICE**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 17,027**	JACOBSON MOWER
9	**TRANSFERS**	**0**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
1601	**PARKS TOTAL**	**$ 49,933**	**$ 71,794**	**$ 68,978**	**$ 28,664**	**$ 35,818**	**$ 72,174**	

	ACCOUNT DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 AS OF 9/30/15	2015 PROJECTED	2016 BUDGET	NOTES
1602	POOL							
1	PERSONNEL SERVICES	$ 506	$ -	$ -	$ 5,953	$ 5,953	$ 62,400	
2	GENERAL OPERATING EXPENSES	$ -	$ -	$ -	$ 345	$ 345	$ 500	
3	CONTRACTUAL SERVICES	$ 91,347	$ 85,159	$ 90,016	$ 87,133	$ 87,133	$ 20,400	
4	MATERIALS & SUPPLIES	$ 6,095	$ 8,595	$ 12,500	$ 10,319	$ 10,319	$ 24,200	
5	CAPITAL	$ -	$ -	$ -	$ -	$ -	$ -	
7	MISCELLANEOUS	$ 235	$ -	$ -	$ -	$ -	$ -	
1602	POOL TOTAL	$ 98,183	$ 93,754	$ 102,516	$ 103,750	$ 103,750	$ 107,500	
1603	BRYAN CENTER							
1	PERSONNEL SERVICES	$ 92,460	$ 86,890	$ 96,506	$ 81,694	$ 102,118	$ 116,417	Higher due to addtl employees signing up for insurace
2	GENERAL OPERATING EXPENSES	0	$ 54	$ -	$ -	$ -	$ -	
3	CONTRACTUAL SERVICES	$ 69,000	$ 63,418	$ 71,390	$ 55,442	$ 69,303	$ 71,700	
4	MATERIALS & SUPPLIES	$ 6,240	$ 1,203	$ 6,700	$ 4,609	$ 5,761	$ 5,100	
5	CAPITAL	$ -	$ -	$ -	$ -	$ -	$ -	
6	DEBT SERVICE	$ -	$ -	$ -	$ -	$ -	$ -	
7	MISCELLANEOUS	$ 1,695	$ 1,485	$ 1,500	$ 1,025	$ 1,281	$ 1,500	
9	TRANSFERS	$ 47,981	$ -	$ -	$ -	$ -	$ -	
1603	BRYAN CENTER TOTAL	$ 217,376	$ 153,050	$ 176,096	$ 142,770	$ 178,463	$ 194,717	
1604	BRYAN YOUTH CENTER							
2	GENERAL OPERATING EXPENSES	$ -	$ -	$ -	$ -	$ -	$ -	
3	CONTRACTUAL SERVICES	$ -	$ -	$ -	$ -	$ -	$ -	
4	MATERIALS & SUPPLIES	$ 1,711	$ 2,432	$ 6,517	$ 3,577	$ 4,471	$ 5,000	
5	CAPITAL		$ -	$ -	$ -	$ -	$ -	
1604	BRYAN YOUTH CTR TOTAL	$ 1,711	$ 2,432	$ 6,517	$ 3,577	$ 4,471	$ 5,000	
204	TOTAL PARKS AND REC EXP.	$ 367,203	$ 321,030	$ 354,107	$ 278,761	$ 322,501	$ 379,390	$ 118,035.72 4 mos of expenses based on 2015 budget
	PARKS REVENUE OVER(UNDER) EXPENDITURES	$ (24,887)	$ 15,671	$ 2,007	$ 87,555	$ 47,263	$ (95,790)	
							$ 104,558	LEAVING RECOMM. AMOUNT IN RESERVES
205	ECONOMIC DEVELOPMENT FUND		$ 121,550					
	REVENUE:							
800	MISC RECEIPTS & REIMBURSEMENTS	$ 748	$ 335	$ -	$ -	$ -	$ -	
900	TRANSFERS IN	$ -	$ -	$ -	$ -	$ -	$ -	
205	TOTAL ECON DEV FUND REV.	$ 748	$ 335	$ -	$ -	$ -	$ -	
	EXPENDITURES:							
1003	ADMINISTRATION							
3	CONTRACTUAL SERVICES	$ -	$ -	$ -	$ -	$ -	$ -	
1003	ADMINISTRATION (of Rev. Loans)	$ -	$ -	$ -	$ -	$ -	$ -	

	ACCOUNT DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 AS OF 9/30/15	2015 PROJECTED	2016 BUDGET	NOTES
1013	EDSC - ADMINISTRATION							
1	PERSONNEL SERVICES	$ (1,402)	$ -	$ -	$ -	$ -	$ -	
2	GENERAL OPERATING EXPENSES	$ (50)	$ -	$ -	$ -	$ -		
3	CONTRACTUAL SERVICES	$ 222	$ -	$ -	$ -	$ -	$ -	
4	MATERIALS & SUPPLIES	$ -	$ -	$ -	$ -	$ -	$ -	
205	TOTAL ECON DEV EXP.	$ (1,230)	$ -	$ -	$ -	$ -	$ -	
	REVENUE OVER/(UNDER) EXPENSES	$ 1,978	$ 335	$ -	$ -	$ -	$ -	
207	GREEN SPACE FUND		$ 170,950				$ 145,950	
	REVENUE:							
900	TRANSFER IN	$ 50,000	$ 25,000	$ -	$ -	$ -	$ 25,000	
	TOTAL GREEN SPACE REVENUE	$ 50,000	$ 25,000	$ -	$ -	$ -	$ 25,000	
	EXPENDITURES:							
3	CONTRACTUAL SERVICES	$ -	$ -	$ 25,000	$ -	$ 25,000	$ -	
5	CAPITAL	$ -	$ 100,000	$ -	$ -	$ -	$ -	
207	TOTAL GREEN SPACE FUND EXP.	$ -	$ 100,000	$ 25,000	$ -	$ 25,000	$ -	
	REVENUE OVER/(UNDER) EXPENSES	$ 50,000	$ (75,000)	$ (25,000)	$ -	$ (25,000)	$ 25,000	
208	MVL - PERMISSIVE TAX FUND			$ 71,909			$ 98,797	
	REVENUE:							
200	STATE SHARED TAXES & PERMITS	$ 26,514	$ 22,900	$ 20,000	$ 21,498	$ 26,873	$ 25,000	
800	MISC RECEIPTS & REIMBURSEMENTS	7	$ 19	$ 12	12	15	15	
208	TOTAL PERM. TAX REVENUE	$ 26,521	$ 22,919	$ 20,012	$ 21,510	$ 26,888	$ 25,015	
	EXPENDITURES							
3	CONTRACTUAL SERVICES	$ -	$ -	$ -	$ -	$ -	$ -	
4	MATERIALS AND SUPPLIES	$ -	$ -	$ -	$ -	$ 17,250	$ -	
5	CAPITAL	$ -	$ -	$ -	$ -	$ -	$ -	
9	TRANSFERS	$ -	$ -	$ -	$ -	$ -	$ -	
208	MVL - PERM. TAX TOTAL EXP.	$ -	$ -	$ -	$ -	$ 17,250	$ -	Street light battery back ups

	ACCOUNT DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 AS OF 9/30/15	2015 PROJECTED	2016 BUDGET	NOTES
210	MAYOR'S COURT COMPUTER FUND					$ 2,961	$ 2,672	
	REVENUE:							
600	FINES,COSTS,FORFEITURES,PERMIT	$ 3,504	$ 1,949	$ 1,800	$ 1,516	$ 1,895	$ 1,800	
210	TOTAL MC COMP. REVENUE	$ 3,504	$ 1,949	$ 1,800	$ 1,516	$ 1,895	$ 1,800	
	EXPENDITURES:							
3	CONTRACTUAL SERVICES	$ 5,065	$ 216	$ 2,000	$ 2,184	$ 2,184	$ 2,200	To cover MC computer software program
5	CAPITAL	$ -	$ -	$ -	$ -	$ -	$ -	
9	TRANSFERS	$ -	$ -	$ -	$ -	$ -	$ -	
210	TOTAL MC COMP. EXP.	$ 5,065	$ 216	$ 2,000	$ 2,184	$ 2,184	$ 2,200	
	REVENUE OVER/(UNDER) EXPENSES	$ (1,561)	$ 1,733	$ (200)	$ (668)	$ (289)	$ (400)	
212	LAW ENFORCEMENT AND EDUCATION FUND					$ 3,090	$ 4,001	
	REVENUE:							
400	INTERGOVERNMENTAL AID,GRANTS	$ 135	$ 275	$ 95	$ 25	$ 31	$ 30	
800	MISC RECEIPTS AND REIMBURSEMENTS	$ -	$ -	$ -	$ 880	$ 880	$ -	
212	TOTAL LEEF REVENUE	$ 135	$ 275	$ 95	$ 905	$ 911	$ 30	
	EXPENDITURES:							
2	GENERAL OPERATING EXPENSES	$ -	$ -	$ -	$ -	$ -	$ -	
3	CONTRACTUAL SERVICES	$ -	$ -	$ -	$ -	$ -	$ -	
4	MATERIALS & SUPPLIES	$ -	$ -	$ -	$ -	$ -	$ -	
212	TOTAL LEEF EXPENDITURES	$ -	$ -	$ -	$ -	$ -	$ -	
	REVENUE OVER/(UNDER) EXPENSES	$ 135	$ 275	$ 95	$ 905	$ 911	$ 30	
213	COATS & SUPPLIES FUND					$ 10,622	$ 9,122	
	REVENUE:							
600	FINES,COSTS,FORFEITURES,PERMIT	$ 3,920	$ 7,612	$ 1,500	$ 70	$ 1,500	$ 1,500	
213	TOTAL COAT FUND REVENUE	$ 3,920	$ 7,612	$ 1,500	$ 70	$ 1,500	$ 1,500	
	EXPENDITURES:							
4	MATERIALS & SUPPLIES	$ 7,662	$ 3,267	$ 3,000	$ 305	$ 3,000	$ 3,000	
213	TOTAL COAT FUND EXPENDITURES	$ 7,662	$ 3,267	$ 3,000	$ 305	$ 3,000	$ 3,000	
	REVENUE OVER/(UNDER) EXPENSES	$ (3,742)	$ 4,345	$ (1,500)	$ (235)	$ (1,500)	$ (1,500)	

	ACCOUNT DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 AS OF 9/30/15	2015 PROJECTED	2016 BUDGET	NOTES
215	FEDERAL FORFEITED ASSETS					$ 3,292	$ 3,292	
	REVENUE:							
400	INTERGOVERNMENTAL AID,GRANTS	$ -	$ -	$ -	$ -	$ -	$ -	
800	MISC RECEIPTS & REIMBURSEMENTS	$ -	$ -	$ -	$ -	$ -	$ -	
215	TOTAL FFA REVENUE	$ -	$ -	$ -	$ -	$ -	$ -	
	EXPENDITURES:							
3	CONTRACTUAL SERVICES	$ -	$ -	$ -	$ -	$ -	$ -	
4	MATERIALS & SUPPLIES	$ -	$ -	$ -	$ -	$ -	$ -	
5	CAPITAL	$ -	$ -	$ -	$ -	$ -	$ -	
7	MISCELLANEOUS	$ -	$ -	$ -	$ -	$ -	$ -	
215	TOTAL FFA EXPENDITURES	$ -	$ -	$ -	$ -	$ -	$ -	
216	STATE LAW ENFORCEMENT TRUST FUND					$ 79,326	$ 70,013	
	REVENUE:							
400	INTERGOVERNMENTAL AID,GRANTS	$ -	$ -	$ -	$ -	$ -	$ -	
600	FINES,COSTS,FORFEITURES,PERMIT	$ -	$ -	$ -	$ 8,499	$ 8,499	$ -	
800	MISC RECEIPTS & REIMBURSEMENTS	$ -	$ -	$ -	$ 5,675	$ 5,675	$ -	
215	TOTAL SLTF REVENUE	$ -	$ -	$ -	$ 14,174	$ 14,174	$ -	
	EXPENDITURES:							
3	CONTRACTUAL SERVICES	$ -	$ -	$ 10,500	$ 10,500	$ 10,500	$ 10,500	
4	MATERIALS & SUPPLIES	$ -	$ -	$ 8,000	$ 7,569	$ 7,569	$ 10,000	
5	CAPITAL	$ -	$ -	$ -				
7	MISCELLANEOUS	$ -	$ -	$ -	$ 5,418	$ 5,418	$ -	
215	TOTAL SLTF EXPENDITURES	$ -	$ -	$ 18,500	$ 23,487	$ 23,487	$ 20,500	
903	POLICE PENSION FUND		$ 19,444			$ 18,725	$ 15,875	Full time officers pension is paid out of this
	REVENUE:							
100	LOCAL TAXES	$ 26,556	$ 26,972	$ 26,750	$ 26,236	$ 26,236	$ 26,250	
200	STATE SHARED TAXES & PERMITS	$ 3,971	$ 4,054	$ 4,051	$ 3,995	$ 3,995	$ 3,900	
800	MISC RECEIPTS & REIMBURSEMENTS	$ 33	$ 16	$ 32	$ -	$ -	$ -	
900	TRANSFERS	$ 61,110	$ 71,641	$ 73,877	$ 73,877	$ 73,877	$ 77,310	Transfer from GF to support
903	TOTAL POLICE PENSION REVENUE	$ 91,670	$ 102,683	$ 104,710	$ 104,108	$ 104,108	$ 107,460	
	EXPENDITURES:							
1	PERSONNEL SERVICES	$ 107,104	$ 94,426	$ 104,400	$ 83,674	$ 104,593	$ 110,000	
3	CONTRACTUAL SERVICES	$ 183	$ 207	$ 310	$ 188	$ 235	$ 310	
7	MISCELLANEOUS		$ -	$ -	$ -	$ -	$ -	
903	TOTAL POLICE PENSION EXPENDITURES	$ 107,287	$ 94,633	$ 104,710	$ 83,862	$ 104,828	$ 110,310	
	TOTAL SPECIAL REVENUE FUND REVENUE:		$ 1,289,869	$ 1,203,620	$ 1,117,521	$ 1,154,870	$ 892,790	
	TOTAL SPECIAL REVENUE FUND EXPENSES:		$ 1,252,720	$ 1,179,552	$ 666,755	$ 1,055,968	$ 1,090,230	
	REVENUE (OVER)/UNDER EXPENSES:		$ 37,149	$ 24,068	$ 450,766	$ 98,902	$ (197,440)	

CAPITAL PROJECTS & DEBT SERVICE FUNDS
2016 BUDGET

		2013 ACTUAL	2014 ACTUAL	2015 AS OF 9/30/15	2015 PROJECTED	2016 BUDGET	Notes
302	**CABLE TELEVISION CAPITAL IMPROVEMENT**						
	REVENUE:						
	TRANSFER IN	$ -	$ -	$ -	$ -	$ -	
	TOTAL REVENUES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
	EXPENDITURES:						
	CAPITAL EQUIPMENT	$ -	$ -	$ -	$ -	$ -	
	TOTAL EXEPENDITURES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
303	**WATER CAPITAL IMPROVEMENT**						
	REVENUE						
	TRANSFER IN	$ -	$ -	$ -	$ -	$ -	
	TOTAL REVENUES	$ -	$ -	$ -	$ -	$ -	
	EXPENDITURES:						
	CAPITAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
	TRANSFERS	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
303	**TOTAL EXEPENDITURES**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
304	**SEWER CAPITAL IMPROVEMENT**						
	REVENUE						
	TRANSFER IN	$ -	$ -	$ -	$ -	$ 150,000	
	TOTAL REVENUES	$ -	$ -	$ -	$ -	$ 150,000	
	EXPENDITURES:						
	CONTRACTUAL SERVICES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
	CAPITAL	**$ -**	**$ -**	$ -	$ -	$ -	
304	**TOTAL EXEPENDITURES**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
	\						
305	**ELECTRIC CAPITAL IMPROVEMENT FUND**						
	REVENUE						
	TRANSFER IN	$ -	$ -	$ -	$ -	$ 500,000	
	TOTAL REVENUE	**$ -**	**$ -**	**$ -**	**$ -**	**$ 500,000**	
	CONTRACTUAL SERVICES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
	CAPITAL	**$ -**	**$ -**	$ -	$ -	$ -	
305	**TOTAL EXEPENDITURES**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	

CAPITAL PROJECTS & DEBT SERVICE FUNDS
2016 BUDGET

		2013 ACTUAL	2014 ACTUAL	2015 AS OF 9/30/15	2015 PROJECTED	2016 BUDGET	Notes
306	**PARKS & RECREATION IMPROVEMENT FUND**						
	REVENUE:						
	OTHER LOCAL GRANTS	$ -	$ -	$ 2,267	$ 2,267	$ -	
	REIMBURSEMENT	$ 85	$ -	$ -	$ -	$ 22,500	GRANT FOR PLAYGROUND EQUIP 75%
	TRANSFER IN	$ -	$ -	$ -	$ -	$ 50,000	
	TOTAL REVENUE	**$ 85**	**$ -**	**$ 2,267**	**$ 2,267**	**$ 72,500**	
	EXPENDITURES						
	CONTRACTUAL SERVICES	**$ -**	**$ 38,933**	**$ 51,302**	**$ 140,500**	**$ 34,000**	Playground equip (grant) & gutter valves
	CAPITAL	**$ -**	**$ -**	**$ 17,174**	**$ 17,174**	**$ -**	
306	**TOTAL EXPENDITURES**	**$ -**	**$ 38,933**	**$ 68,476**	**$ 157,674**	**$ 34,000**	
307	**FACILITIES IMPROVEMENT FUND**						
	REVENUE:						
	TRANSFER IN	$ 204,587	$ -	$ -	$ -	$ 50,000	
	TOTAL REVENUE	**$ 204,587**	**$ -**	**$ -**	**$ -**	**$ 50,000**	
	EXPENDITURES:						
	OTHER CONTRACTUAL SERVICE	$ -	$ -	$ -	$ -	$ -	
	PROFESSIONAL SERVICES	$ 1,950	$ -	$ -	$ -	$ -	
	MAINTENANCE OF EQUIPMENT	$ -	$ -	$ -	$ -	$ -	
	MAINTENANCE OF FACILITY	$ -	$ -	$ 129,318	$ 315,000	$ -	
	CONTRACTUAL SERVICES	**$ 1,950**	**$ -**	**$ 129,318**	**$ 315,000**	**$ -**	Library roof replacement
	LAND AND BUILDINGS	$ -	$ -	$ -	$ -	$ -	
	CAPITAL EQUIPMENT	$ 49,425	$ -	$ -	$ -	$ -	
	PUBLIC WORKS	$ 72,930	$ -	$ -	$ -	$ -	
	CAPITAL	**$ 122,355**	**$ -**	**$ -**	**$ -**	**$ -**	
307	**TOTAL EXPENDITURES**	**$ 124,305**	**$ -**	**$ 129,318**	**$ 315,000**	**$ -**	

CAPITAL PROJECTS & DEBT SERVICE FUNDS
2016 BUDGET

		2013 ACTUAL	2014 ACTUAL	2015 AS OF 9/30/15	2015 PROJECTED	2016 BUDGET	Notes
308	**CAPITAL EQUIPMENT FUND**						
	REVENUE:						
	AUCTION PROCEEDS	$ 100	$ -	$ -	$ -	$ -	
	TRANSFER IN	$ 25,000	$ -	$ -	$ -	$ 50,000	
	TOTAL REVENUE	**$ 25,100**	**$ -**	**$ -**	**$ -**	**$ 50,000**	
	EXPENDITURES:						
	CONTRACTUAL SERVICES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
	CAPITAL EQUIPMENT	**$ 63,140**	**$ -**	$ -	$ -	$ -	
	TOTAL EXPENDITURES	**$ 63,140**	**$ -**	**$ -**	**$ -**	**$ -**	
351	**USACE GRANT - CBE**						
	REVENUE:						
	RESTRICTED FEDERAL GRANT - USACE	$ -	$ -	$ -	$ -	$ -	
351	**TOTAL REVENUE**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
	EXPENDITURES:						
	PROFESSIONAL SERVICES	$ 3,721	$ -	$ -	$ -	$ -	
	ADVERTISING	$ -	$ -	$ -	$ -	$ -	
	CONTRACTUAL SERVICES	**$ 3,721**	**$ -**	**$ -**	**$ -**	**$ -**	
	CAPITAL EQUIPMENT	$ -	$ -	$ -	$ -	$ -	
	PUBLIC WORKS	$ -	$ -	$ -	$ -	$ -	
	CAPITAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
351	**TOTAL EXPENDITURES**	**$ 3,721**	**$ -**	**$ -**	**$ -**	**$ -**	

CAPITAL PROJECTS & DEBT SERVICE FUNDS
2016 BUDGET

		2013 ACTUAL	2014 ACTUAL	2015 AS OF 9/30/15	2015 PROJECTED	2016 BUDGET	Notes
360	**OPWC - LOOP COMPLETION GRANT**						
	REVENUE:						
	RESTRICTED STATE GRANT - OPWC	$ -	$ -	$ -	$ 400,000	$ -	
	TRANSFER IN				$ 405,000		
360	**TOTAL REVENUE**	**$ -**	**$ -**	**$ -**	**$ 805,000**	**$ -**	$400 grant and $405 match
	EXPENDITURES:						
	PROFESSONAL SERVICES	$ -	$ -	$ -	$ -	$ -	
	CONTRACTUAL SERVICES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
	PUBLIC WORKS	$ -	$ -	$ 733,491	$ 805,000	$ -	
	CAPITAL	**$ -**	**$ -**	**$ 733,491**	**$ 805,000**	**$ -**	
360	**TOTAL EXPENDITURES**	**$ -**	**$ -**	**$ 733,491**	**$ 805,000**		
DEBT SERVICE FUNDS:							
401	**BOND RETIREMENT FUND**						
	REVENUE:						
	TRANSFER IN	$ 548,587	$ -	$ -	$ -	$ -	
	TOTAL REVENUE	**$ 548,587**	**$ -**	**$ -**	**$ -**	**$ -**	
	EXPENDITURES:						
	DEBT SERVICE - PRINCIPAL	$ 523,750	$ -	$ -	$ -	$ -	
	DEBT SERVICE - INTEREST	$ 9,151	$ -	$ -	$ -	$ -	
401	**TOTAL EXPENDITURES**	**$ 532,901**	**$ -**	**$ -**	**$ -**	**$ -**	Old Bryan Center Debt
	TOTAL CP AND DS FUNDS	**$ 724,067**	**$ 38,933**	**$ 197,794**	**$ 472,674**	**$ 34,000**	

2016 ENTERPRISE FUNDS BUDGET

ACCOUNT DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 AS OF 9/30/15	2015 PROJECTED	2016 BUDGET	NOTES
ENTERPRISE FUND BREAKDOWN:							
ELECTRIC FUND				**BEGINNING FUND BALANCE**	**$ 2,687,444**	**$ 2,647,532**	
REVENUE	$ 2,887,998	$ 2,839,862	$ 2,474,241	$ 2,439,887	$ 3,022,499	$ 3,502,901	INCLUDES A 18% INCREASE
EXPENDITURES	$ 3,111,116	$ 2,860,923	$ 3,482,588	$ 2,468,808	$ 3,062,411	$ 4,262,118	
REVENUE OVER/(UNDER) EXPENSES	$ (223,118)	$ (21,061)	$ (1,008,347)	$ (28,921)	$ (39,912)	$ (759,217)	RECOMMENDED RESERVE BALANCE
				PROJECTED YEAR END FUND BALANCES	**$ 2,647,532**	**$ 1,888,315**	$ 1,160,863
WATER FUND				**BEGINNING FUND BALANCE**	**$ 188,853**	**$ 232,943**	
REVENUE	$ 606,140	$ 796,837	$ 882,975	$ 725,329	$ 1,334,763	$ 797,039	2015 INCLUDED A $225K TRANSFER
EXPENDITURES	$ 694,759	$ 885,046	$ 950,217	$ 643,196	$ 1,290,673	$ 718,678	INCLUDES A 30% INCREASE
REVENUE OVER/(UNDER) EXPENSES	$ (88,619)	$ (88,209)	$ (67,242)	$ 82,133	$ 44,090	$ 78,361	RECOMMENDED RESERVE BALANCE
				PROJECTED YEAR END FUND BALANCES	**$ 232,943**	**$ 311,304**	$ 316,739
SEWER FUND				**BEGINNING FUND BALANCE**	**$ 315,263**	**$ 323,647**	
REVENUE	$ 724,335	$ 709,607	$ 770,000	$ 621,644	$ 776,680	$ 1,005,547	INCLUDES A 15% INCREASE
EXPENDITURES	$ 786,664	$ 959,859	$ 885,645	$ 543,447	$ 768,296	$ 998,095	
REVENUE OVER/(UNDER) EXPENSES	$ (62,329)	$ (250,252)	$ (115,645)	$ 78,197	$ 8,384	$ 7,453	RECOMMENDED RESERVE BALANCE
				PROJECTED YEAR END FUND BALANCES	**$ 323,647**	**$ 331,100**	$ 295,215
SOLID WASTE FUND				**BEGINNING FUND BALANCE**	**$ 18,204**	**$ 33,724**	
REVENUE	$ 251,802	$ 258,360	$ 279,400	$ 205,929	$ 257,318	$ 262,500	
EXPENDITURES	$ 218,342	$ 327,934	$ 270,020	$ 193,342	$ 241,799	$ 270,200	
REVENUE OVER/(UNDER) EXPENSES	$ 33,460	$ (69,574)	$ 9,380	$ 12,587	$ 15,520	$ (7,700)	
				PROJECTED YEAR END FUND BALANCES	**$ 33,724**	**$ 26,024**	
TOTAL REVENUE ALL ENTERPRISE FUNDS	**$ 4,470,275**	**$ 4,604,666**	**$ 4,406,616**	**$ 3,992,789**	**$ 5,391,260**	**$ 5,567,987**	
TOTAL EXPENSES ALL ENTERPRISE FUNDS	**$ 4,810,881**	**$ 5,033,762**	**$ 5,588,470**	**$ 3,848,793**	**$ 5,363,178**	**$ 6,249,091**	
TOTAL REVENUE OVER/(UNDER) EXPENSES	**$ (340,606)**	**$ (429,096)**	**$ (1,181,854)**	**$ 143,996**	**$ 28,082**	**$ (681,104)**	

2016 ENTERPRISE FUNDS BUDGET

	ACCOUNT DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 AS OF 9/30/15	2015 PROJECTED	2016 BUDGET	NOTES
ENTERPRISE FUND DETAIL:								
601	**ELECTRIC FUND**							
	REVENUE:							
601-0400-40402	STATE GRANT	$ -	$ -	$ -	$ 40,000	$ 40,000	$ -	
	INTERGOVERNMENTAL AID, GRANTS	**$ -**	**$ -**	**$ -**	**$ 40,000**	**$ 40,000**	**$ -**	
601-0500-40506	CONSUMER FEES	$ 2,793,456	$ 2,749,555	$ 2,389,941	$ 2,317,229	$ 2,896,536	$ 3,417,913	Rate increase of 18%
601-0500-40507	TURN ON FEES	$ 495	$ 1,115	$ 500	$ 1,780	$ 2,225	$ 1,800	
	CHARGES FOR SERVICES	**$ 2,793,951**	**$ 2,750,670**	**$ 2,390,441**	**$ 2,319,009**	**$ 2,898,761**	**$ 3,419,713**	
601-0800-40508	POLE RENTAL		$ -	$ -	$ -	$ -		
601-0800-40804	ANTHEM-EMPLOYEE SHARE	$ 10,155	$ 9,602	$ 8,900	$ 6,296	$ 7,870	$ 7,700	
601-0800-40805	REIMBURSEMENTS	$ 78,970	$ 77,761	$ 73,000	$ 3,166	$ 3,958	$ 3,800	
601-0800-40806	MISCELLANEOUS	$ 3,685	$ 645	$ 750	$ 810	$ 1,013	$ 750	
601-0800-40809	BAD CHECK FEE	$ 760	$ 580	$ 600	$ 260	$ 325	$ 500	
601-0800-40815	SALE OF SCRAP	$ -	$ -	$ -	$ 488	$ 610	$ 500	
601-0800-40818	DELTA DENTAL	$ 477	$ 604	$ 550	$ 420	$ 525	$ 500	
	MISC RECEIPTS & REIMBURSEMENTS	**$ 94,047**	**$ 89,192**	**$ 83,800**	**$ 11,440**	**$ 14,300**	**$ 13,750**	
601-0900-40902	TRANSFER IN	$ -	$ -	$ -	$ -	$ -	$ -	
601-0900-40903	PROCEEDS OF NOTES	$ -	$ -	$ -	$ -	$ -	$ -	
601-0900-40904	ADVANCES IN	$ -	$ -	$ -	$ 69,438	$ 69,438	$ 69,438	Bryan Center debt repayment - ends in 2016
	INTERFUND TRANSFERS	**$ -**	**$ -**	**$ -**	**$ 69,438**	**$ 69,438**	**$ 69,438**	
601	**TOTAL ELECTRIC REVENUE**	**$ 2,887,998**	**$ 2,839,862**	**$ 2,474,241**	**$ 2,439,887**	**$ 3,022,499**	**$ 3,502,901**	
1302	**EXPENDITURES:**							
1	**PERSONNEL SERVICES**	**$ 418,547**	**$ 416,814**	**$ 436,055**	**$ 310,423**	**$ 388,029**	**$ 442,577**	
2	**GENERAL OPERATING EXPENSES**	**$ 3,988**	**$ 3,919**	**8000**	**$ 1,270**	**$ 1,588**	**$ 8,000**	
3	**CONTRACTUAL SERVICES**	**$ 1,962,891**	**$ 1,977,443**	**$ 2,424,960**	**$ 1,686,832**	**$ 2,108,540**	**$ 3,051,350**	
4	**MATERIALS & SUPPLIES**	**$ 35,491**	**$ 76,496**	**$ 187,325**	**$ 136,780**	**$ 170,975**	**$ 80,250**	
5	**CAPITAL**	**$ 100,748**	**$ 191,102**	**$ 246,607**	**$ 245,760**	**$ 245,760**	**$ -**	
6	**DEBT SERVICE**	**$ -**	**$ 37,840**	**$ 37,841**	**$ -**	**$ 37,841**	**$ 37,541**	Payment for new line truck
7	**MISCELLANEOUS**	**$ 6,403**	**$ 13,257**	**$ 11,800**	**$ 16,020**	**$ 20,025**	**$ 12,400**	
9	**TRANSFERS**	**$ 583,048**	**$ 144,052**	**$ 130,000**	**$ 71,723**	**$ 89,654**	**$ 630,000**	ALLOCATE TO CAP IMP FUND
601	**TOTAL ELECTRIC EXPEND.**	**$ 3,111,116**	**$ 2,860,923**	**$ 3,482,588**	**$ 2,468,808**	**$ 3,062,411**	**$ 4,262,118**	
	REVENUE OVER/(UNDER) EXPENSES	**$ (223,118)**	**$ (21,061)**	**$ (1,008,347)**	**$ (28,921)**	**$ (39,912)**	**$ (759,217)**	

2016 ENTERPRISE FUNDS BUDGET

	ACCOUNT DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 AS OF 9/30/15	2015 PROJECTED	2016 BUDGET	NOTES
610	**WATER FUND**							
	REVENUE:							
610-0500-40509	CONSUMER FEES	$ 593,680	$ 605,680	$ 648,000	$ 484,578	$ 605,723	$ 787,439	INCLUDES ADDTL 30% INCREASE
610-0500-40510	TAPS	$ 2,913	$ 1,500	$ 1,500	$ 1,125	$ 1,406	$ 900	
	CHARGES FOR SERVICES	**$ 596,593**	**$ 607,180**	**$ 649,500**	**$ 485,703**	**$ 607,129**	**$ 788,339**	
610-0800-40801	SALE OF PROPERTY	$ -	$ 21,042		$ 4,520	$ 4,520	$ -	
610-0800-40805	REIMBURSEMENTS	$ 320	$ 3,478	$ 175	$ 2,233	$ 488,791	$ 1,500	Loan for Bottleneck Elimination
610-0800-40806	ANTHEM-EMPLOYEE SHARE	$ 8,696	$ 8,726	$ 7,800	$ 5,399	$ 6,749	$ 6,700	
610-0800-40818	DELTA DENTAL	$ 426	$ 611	$ 500	$ 401	$ 501	$ 500	
610-0800-40819	MISCELLANEOUS REVENUE	$ 105	$ -	$ -	$ 2,073	$ 2,073	$ -	
	MISC RECEIPTS & REIMBURSEMENTS	**$ 9,547**	**$ 33,857**	**$ 8,475**	**$ 14,626**	**$ 502,634**	**$ 8,700**	
	TRANSFERS	**$ -**	**$ 155,800**	**$ 225,000**	**$ 225,000**	**$ 225,000**	**$ -**	1/2 of consulant for water plant
610	**TOTAL WATER REVENUE**	**$ 606,140**	**$ 796,837**	**$ 882,975**	**$ 725,329**	**$ 1,334,763**	**$ 797,039**	
	EXPENDITURES:							
1311	**WATER DISTRIBUTION**							
1	**PERSONNEL SERVICES**	**$ 242,412**	**$ 234,732**	**$ 273,961**	**$ 181,638**	**$ 227,048**	**$ 254,780**	
2	**GENERAL OPERATING EXPENSES**	**$ 1,557**	**$ 2,893**	**$ 3,000**	**$ 1,290**	**$ 1,613**	**$ 3,000**	
3	**CONTRACTUAL SERVICES**	**$ 112,468**	**$ 136,950**	**$ 72,900**	**$ 44,375**	**$ 55,469**	**$ 73,250**	
4	**MATERIALS & SUPPLIES**	**$ 28,931**	**$ 36,552**	**$ 40,995**	**$ 36,208**	**$ 45,260**	**$ 40,050**	
5	**CAPITAL**	**$ 15,995**	**$ 136,060**	**$ 27,172**	**$ 21,895**	**$ 505,723**	**$ -**	
6	**DEBT SERVICE**	**$ 32,259**	**$ 21,506**	**$ 21,507**	**$ 10,752**	**$ 21,507**	**$ 69,687**	Existing loan + Bottleneck & Loop Completion Loans
7	**MISCELLANEOUS**	**$ 671**	**$ 963**	**$ 1,000**	**$ 5,131**	**$ 6,414**	**$ 6,500**	
9	**TRANSFERS**	**$ -**	**$ -**	**$ -**				
1311	**TOTAL WATER DISTRIB. EXPENSES**	**$ 434,293**	**$ 569,656**	**$ 440,535**	**$ 301,289**	**$ 863,033**	**$ 447,267**	
1312	**WATER TREATMENT**							
1	**PERSONNEL SERVICES**	**$ 119,730**	**$ 134,241**	**$ 140,932**	**$ 91,250**	**$ 114,063**	**$ 145,461**	
2	**GENERAL OPERATING EXPENSES**	**$ 365**	**$ 1,427**	**$ 1,000**	**$ 223**	**$ 535**	**$ 1,000**	
3	**CONTRACTUAL SERVICES**	**$ 128,290**	**$ 89,448**	**$ 354,250**	**$ 248,416**	**$ 310,520**	**$ 111,450**	
4	**MATERIALS & SUPPLIES**	**$ 6,719**	**$ 9,142**	**$ 13,500**	**$ 2,018**	**$ 2,523**	**$ 13,500**	
5	**CAPITAL**	**$ 5,362**	**$ 81,132**	**$ -**	**$ -**	**$ -**	**$ -**	Emergency filter rebuild $63k
6	**DEBT SERVICE**	**$ -**	**$ -**	**$ -**				
7	**MISCELLANEOUS**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
9	**TRANSFERS**	$ -	$ -	$ -	$ -	$ -	$ -	
1312	**WATER TRMT TOTAL EXPENSE**	**$ 260,466**	**$ 315,390**	**$ 509,682**	**$ 341,907**	**$ 427,640**	**$ 271,411**	
610	**TOTAL WATER FUND EXPENSE**	**$ 694,759**	**$ 885,046**	**$ 950,217**	**$ 643,196**	**$ 1,290,673**	**$ 718,678**	
	REVENUE OVER/(UNDER) EXPENSES	**$ (88,619)**	**$ (88,209)**	**$ (67,242)**	**$ 82,133**	**$ 44,090**	**$ 78,361**	

2016 ENTERPRISE FUNDS BUDGET

	ACCOUNT DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 AS OF 9/30/15	2015 PROJECTED	2016 BUDGET	NOTES
620	**SEWER FUND**							
	REVENUE:							
620-0500-40512	CONSUMER FEES	$ 716,867	$ 698,632	$ 762,000	$ 614,983	$ 768,729	$ 999,347	INCLUDES A 15% INCREASE
620-0500-40513	TAPS	$ -	$ 1,125	$ 1,400	$ 1,500	$ 1,500	$ 1,400	
	CHARGES FOR SERVICES	**$ 716,867**	**$ 699,757**	**$ 763,400**	**$ 616,483**	**$ 770,229**	**$ 1,000,747**	
620-0800-40801	PROPERTY SALES		$ -	0	0	$ -		
620-0800-40804	ANTHEM-EMPLOYEE SHARE	$ 6,820	$ 6,503	$ 6,000	$ 3,488	$ 4,360	$ 4,300	
620-0800-40805	REIMBURSEMENTS	$ 290	$ 2,904	$ 200	$ 1,416	$ 1,770	$ 200	
620-0800-40806	LOGOS, CODES, MAPS, SPECS	$ -	$ -	$ -	$ -	$ -		
620-0800-40818	DELTA DENTAL	$ 358	$ 443	$ 400	$ 257	$ 321	$ 300	
	MISC RECEIPTS & REIMBURSEMENTS	**$ 7,468**	**$ 9,850**	**$ 6,600**	**$ 5,161**	**$ 6,451**	**$ 4,800**	
620	**TOTAL SEWER REVENUE**	**$ 724,335**	**$ 709,607**	**$ 770,000**	**$ 621,644**	**$ 776,680**	**$ 1,005,547**	
	EXPENDITURES:							
1321	**SEWER COLLECTION**							
1	**PERSONNEL SERVICES**	**$ 191,468**	**$ 176,631**	**$ 248,145**	**$ 147,579**	**$ 184,474**	**$ 233,342**	
2	**GENERAL OPERATING EXPENSES**	**$ 1,530**	**$ 1,156**	**$ 1,400**	**$ 240**	**$ 300**	**$ 1,400**	
3	**CONTRACTUAL SERVICES**	**$ 68,431**	**$ 39,186**	**$ 66,220**	**$ 35,306**	**$ 44,133**	**$ 67,070**	
4	**MATERIALS & SUPPLIES**	**$ 22,084**	**$ 11,080**	**$ 21,730**	**$ 11,127**	**$ 13,791**	**$ 20,565**	
5	**CAPITAL**	**$ 2,300**	**$ 193,871**	**$ -**	**$ -**	**$ -**	**$ -**	
6	**DEBT SERVICE**	**$ 9,931**	**$ -**	**$ -**	**$ -**	**$ 55,542**	**$ 52,949**	Jet vac lease
7	**MISCELLANEOUS**	**$ 12,053**	**$ 13,409**	**$ 12,500**	**$ 12,695**	**$ 15,869**	**$ 5,000**	
	TRANSFERS	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 75,000**	Transfer out to Cap Imp Fund
1321	**SEWER COLL. TOTAL EXPENSES**	**$ 307,797**	**$ 435,333**	**$ 349,995**	**$ 206,947**	**$ 314,108**	**$ 455,326**	
1322	**SEWER TREATMENT**							
1	**PERSONNEL SERVICES**	**$ 128,341**	**$ 137,525**	**$ 142,159**	**$ 91,792**	**$ 114,740**	**$ 147,293**	
2	**GENERAL OPERATING EXPENSES**	**$ 2,952**	**$ 3,231**	**$ 3,100**	**$ 360**	**$ 450**	**$ 3,100**	
3	**CONTRACTUAL SERVICES**	**$ 153,751**	**$ 154,881**	**$ 232,250**	**$ 157,081**	**$ 196,351**	**$ 212,650**	
4	**MATERIALS & SUPPLIES**	**$ 22,543**	**$ 24,575**	**$ 31,465**	**$ 9,401**	**$ 11,751**	**$ 27,750**	
5	**CAPITAL**	**$ 77,499**	**$ 143,248**	**$ 49,700**	**$ 39,929**	**$ 49,770**	**$ -**	
6	**DEBT SERVICE**	**$ 93,781**	**$ 61,066**	**$ 76,976**	**$ 33,788**	**$ 76,976**	**$ 76,976**	WWTP LOAN
	MISCELLANEOUS	**$ -**	**$ -**	**$ -**	**$ 4,149**	**$ 4,149**	**$ -**	
	TRANSFERS	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 75,000**	Transfer out to Cap Imp Fund
1322	**SEWER TRTMNT TOTAL EXPENSE**	**$ 478,867**	**$ 524,526**	**$ 535,650**	**$ 336,500**	**$ 454,188**	**$ 542,769**	
620	**TOTAL SEWER FUND EXPENSES**	**$ 786,664**	**$ 959,859**	**$ 885,645**	**$ 543,447**	**$ 768,296**	**$ 998,095**	
	REVENUE OVER/(UNDER) EXPENSES	**$ (62,329)**	**$ (250,252)**	**$ (115,645)**	**$ 78,197**	**$ 8,384**	**$ 7,453**	

2016 ENTERPRISE FUNDS BUDGET

	ACCOUNT DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 AS OF 9/30/15	2015 PROJECTED	2016 BUDGET	NOTES
630	**SOLID WASTE FUND**							
	REVENUE:							
630-0500-40514	CONSUMER FEES	$ 247,380	$ 246,205	$ 274,000	$ 203,371	$ 254,214	$ 260,000	
630-0500-40515	PAPER & IRON	$ 2,118	$ 2,648	$ 3,000	$ 167	$ 167	$ 500	
630-0500-40518	TRASH BAGS	$ 913	$ 1,176	$ 900	$ 818	$ 1,023	$ 800	
630-0500-40520	GARBAGE STICKERS	$ 1,382	$ 1,878	$ 1,500	$ 1,368	$ 1,710	$ 1,200	
	CHARGES FOR SERVICES	**$ 251,793**	**$ 251,907**	**$ 279,400**	**$ 205,724**	**$ 257,113**	**$ 262,500**	Includes change in ordinance
630-0800-40805	REFUNDS & REIMBURSEMENTS	$ 9	$ 6,453	$ -	$ 205	$ 205	$ -	
630-0800-40806	ANTHEM-EMPLOYEE SHARE	$ -	$ -	$ -	$ -	$ -	$ -	
630-0800-40818	DENTAL	$ -	$ -	$ -	$ -	$ -	$ -	
	MISC RECEIPTS & REIMBURSEMENTS	**$ 9**	**$ 6,453**	**$ -**	**$ 205**	**$ 205**	**$ -**	
630	**TOTAL SOLID WASTE REVENUE**	**$ 251,802**	**$ 258,360**	**$ 279,400**	**$ 205,929**	**$ 257,318**	**$ 262,500**	
1331	**EXPENSES:**							
630-1331-53130	SOLID WASTE (RUMPKE)	$ 218,321	$ 327,254	$ 270,000	$ 193,279	$ 241,599	$ 270,000	
	CONTRACTUAL SERVICES	**$ 218,321**	**$ 327,254**	**$ 270,000**	**$ 193,279**	**$ 241,599**	**$ 270,000**	
	OPERATING SUPPLIES	**$ -**	**$ 326**	**$ -**	**$ -**	**$ -**	**$ -**	
630-1331-57102	REFUNDS & REIMBURSEMENTS	$ 21	$ 354	$ 20	$ 63	$ 200	$ 200	
	MISCELLANEOUS	**$ 21**	**$ 354**	**$ 20**	**$ 63**	**$ 200**	**$ 200**	
630	**SOLID WASTE TOTAL EXPENSES**	**$ 218,342**	**$ 327,934**	**$ 270,020**	**$ 193,342**	**$ 241,799**	**$ 270,200**	
	REVENUE OVER/(UNDER) EXPENSES	**$ 33,460**	**$ (69,574)**	**$ 9,380**	**$ 12,587**	**$ 15,520**	**$ (7,700)**	
	TOTAL ENTERPRISE FUND EXPENSES		**$ 5,033,762**	**$ 5,588,470**	**$ 3,848,793**	**$ 5,363,178**	**$ 6,249,091**	

Village of Yellow Springs Capital Budget 2016

Fund	Project		Est. Costs	Account Code	2016	2017	2018	2019	2020
GENERAL									
101	New Police cruiser	DH	$ 40,000	101-1201-55102	$ 40,000				
	TOTAL GENERAL FUND		**$ 40,000**	**Total General Fund Annual Costs:**	**$ 40,000**				
SPECIAL REVENUE									
202	**Street Fund**								
	Streetscape phase 3	JH	$ 100,000	202-1401-55103	$ 100,000	$ -	$ -	$ -	$ -
	Total Street Fund		**$ 100,000**		**$ 100,000**	**$ -**	**$ -**	**$ -**	**$ -**
	TOTAL SPECIAL REVENUE FUND			**Total SR Fund Annual Costs:**	**$ 100,000**	**$ -**	**$ -**	**$ -**	**$ -**
CAPITAL PROJECTS									
306	**Parks & Recreation Improvement Fund**								
	Renovator for ball fields	JH	$ 3,500	306-1601-55102	$ 3,100	$ -	$ -	$ -	$ -
	Gutter valve replacement at pool	JH	$ 4,000	306-1601-53135	$ 4,000	$ -	$ -	$ -	$ -
	Repair Bryan Center Gym ceiling	JH	$ 5,000	306-1601-53135	$ 5,000				
	Total Parks & Rec Improvement Fund		**$ 4,000**		**$ 12,100**	**$ -**	**$ -**	**$ -**	**$ -**
	TOTAL CAPITAL PROJECTS FUND			**Total Capital Projects Annual Costs:**	**$ 12,100**	**$ -**	**$ -**	**$ -**	**$ -**
ENTERPRISE									
601	**Electric Fund**								
	Streetscape phase 3 electric	JB	$ 25,000	601-1302-55103	$ 25,000				
	Pole replacements	JB	$ 10,000	601-1302-54102	$ 10,000				
	LED Lighting for B/C parking & electric stations	JB	$ 25,000	601-1302-55103	$ 25,000				
	Total Electric Fund		**$ 35,000**		**$ 35,000**	**$ -**	**$ -**	**$ -**	**$ -**
610	**Water Fund**								
	Water Distribution								
	Fire hydrant replacement	JB	$ 75,000	610-1311-53104	$ 15,000	$ 15,000	$ 15,000	$ 15,000	$ 15,000
	Water line from Cemetery to Fairfield	JB	$ 25,000	610-1311-55103	$ -	$ 25,000	$ -	$ -	$ -
	GIS of fire hydrants	JB	$ 10,000	610-1311-53104	$ -	$ 10,000	$ -	$ -	$ -
	Total Water Distribution		**$ 100,000**		**$ 15,000**	**$ 50,000**	**$ 15,000**	**$ 15,000**	**$ 15,000**
	Water Treatment								
	New pickup for water/sewer plants	BA	$ 22,000	610-1312-55102		$ 22,000			
	Total Water Treatment		**$ 22,000**		**$ -**	**$ 22,000**	**$ -**	**$ -**	**$ -**
	TOTAL WATER FUND		**$ 122,000**		**$ 15,000**	**$ 72,000**	**$ 15,000**	**$ 15,000**	**$ 15,000**
620	**Sewer Fund**								
	Sewer Collection								
	Sewer re-lining	JH	$ 150,000		$ -	$ -	$ 50,000	$ 50,000	$ 50,000
	Total Sewer Collection		**$ 150,000**		**$ -**	**$ -**	**$ 50,000**	**$ 50,000**	**$ 50,000**
	Sewer Treatment								
	New pickup for water/sewer plants	BA	$ 22,000	620-1322-55102	$ -	$ 22,000	$ -	$ -	$ -
	Total Sewer Treatment		**$ 22,000**		**$ -**	**$ 22,000**	**$ -**	**$ -**	**$ -**
	TOTAL SEWER FUND		**$ 172,000**		**$ -**	**$ 22,000**	**$ 50,000**	**$ 50,000**	**$ 50,000**
	TOTAL ENTERPRISE FUNDS		**$ 329,000**	**Total Enterprise Fund Annual Costs:**	**$ 50,000**	**$ 94,000**	**$ 65,000**	**$ 65,000**	**$ 65,000**
	TOTAL ALL PROJECTS			**TOTAL ALL PROJECTS ANNUAL COSTS:**	**$ 202,100**	**$ 94,000**	**$ 65,000**	**$ 65,000**	**$ 65,000**

Prepared by M. Vanzant 10/16/2015

VILLAGE OF YELLOW SPRINGS 5 YEAR BUDGET PROJECTIONS GENERAL FUND
2016-2020

GENERAL FUND - WITH LEVY	2016	2017	2018	2019	2020
PROJ. BEGINNING FUND BALANCE	$ 1,763,366	$ 2,009,882	$ 2,034,032	$ 2,108,167	$ 2,231,088
LOCAL TAXES*	$ 2,535,009	$ 2,779,000	$ 2,889,000	$ 2,999,000	$ 3,099,000
STATE SHARED TAXES & PERMITS	$ 241,771	$ 246,800	$ 246,800	$ 246,800	$ 246,800
INTERGOV. AID, GRANTS	$ 5,310	$ 3,000	$ 3,000	$ 3,000	$ 3,000
FINES, COSTS, FORFEITURES, PERMIT	$ 25,155	$ 21,750	$ 21,750	$ 21,750	$ 21,750
MISC RECEIPTS & REIMBURSEMENTS	$ 581,562	$ 180,093	$ 183,695	$ 187,369	$ 191,116
TOTAL REVENUES	**$ 3,388,807**	**$ 3,230,643**	**$ 3,344,245**	**$ 3,457,919**	**$ 3,561,666**
PERSONNEL SERVICES	$ (1,626,447)	$ (1,658,976)	$ (1,692,155)	$ (1,725,999)	$ (1,760,519)
TRAVEL AND TRAINING	$ (25,700)	$ (25,700)	$ (25,700)	$ (25,700)	$ (25,700)
CONTRACTUAL SERVICES	$ (469,725)	$ (479,120)	$ (488,702)	$ (498,476)	$ (508,445)
MATERIALS AND SUPPLIES	$ (92,550)	$ (94,401)	$ (96,289)	$ (98,215)	$ (100,179)
CAPITAL	$ (40,000)	$ (40,800)	$ (41,616)	$ (42,448)	$ (43,297)
MISCELLANEOUS	$ (6,000)	$ (6,120)	$ (6,242)	$ (6,367)	$ (6,495)
TOTAL EXPENSES	**$ (2,260,422)**	**$ (2,305,116)**	**$ (2,350,705)**	**$ (2,397,205)**	**$ (2,444,635)**
TRANSFERS	$ (881,869)	$ (901,377)	$ (919,405)	$ (937,793)	$ (956,548)
TOTAL EXPENSES WITH TRANSFERS	**$ (3,142,291)**	**$ (3,206,493)**	**$ (3,270,109)**	**$ (3,334,997)**	**$ (3,401,183)**
PROFIT/(LOSS)	$ 246,516	$ 24,150	$ 74,136	$ 122,921	$ 160,483
PROJ. ENDING FUND BALANCE	**$ 2,009,882**	**$ 2,034,032**	**$ 2,108,167**	**$ 2,231,088**	**$ 2,391,571**

*LEVY GENERATES APPROXIMATELY $700,000 IN EXTRA REVENUE

GENERAL FUND - WITHOUT LEVY	2016	2017	2018	2019	2020
PROJ. BEGINNING FUND BALANCE	$ 1,763,366	$ 1,016,650	$ 304,552	$ (368,285)	$ (1,003,075)
LOCAL TAXES*	$ 1,979,000	$ 2,079,000	$ 2,179,000	$ 2,279,000	$ 2,379,000
STATE SHARED TAXES & PERMITS	$ 246,800	$ 246,800	$ 246,800	$ 246,800	$ 246,800
INTERGOV. AID, GRANTS	$ 7,000	$ 3,000	$ 3,000	$ 3,000	$ 3,000
FINES, COSTS, FORFEITURES, PERMIT	$ 21,750	$ 21,750	$ 21,750	$ 21,750	$ 21,750
MISC RECEIPTS & REIMBURSEMENTS	$ 141,025	$ 143,846	$ 146,722	$ 149,657	$ 152,650
TOTAL REVENUES	**$ 2,395,575**	**$ 2,494,396**	**$ 2,597,272**	**$ 2,700,207**	**$ 2,803,200**
PERSONNEL SERVICES	$ (1,626,447)	$ (1,658,976)	$ (1,692,155)	$ (1,725,999)	$ (1,760,519)
TRAVEL AND TRAINING	$ (25,700)	$ (25,700)	$ (25,700)	$ (25,700)	$ (25,700)
CONTRACTUAL SERVICES	$ (469,725)	$ (479,120)	$ (488,702)	$ (498,476)	$ (508,445)
MATERIALS AND SUPPLIES	$ (92,550)	$ (94,401)	$ (96,289)	$ (98,215)	$ (100,179)
CAPITAL	$ (40,000)	$ (40,800)	$ (41,616)	$ (42,448)	$ (43,297)
MISCELLANEOUS	$ (6,000)	$ (6,120)	$ (6,242)	$ (6,367)	$ (6,495)
TOTAL EXPENSES	**$ (2,260,422)**	**$ (2,305,116)**	**$ (2,350,705)**	**$ (2,397,205)**	**$ (2,444,635)**
TRANSFERS	$ (881,869)	$ (901,377)	$ (919,405)	$ (937,793)	$ (956,548)
TOTAL EXPENSES WITH TRANSFERS	**$ (3,142,291)**	**$ (3,206,493)**	**$ (3,270,109)**	**$ (3,334,997)**	**$ (3,401,183)**
PROFIT/(LOSS)	$ (746,716)	$ (712,098)	$ (672,837)	$ (634,791)	$ (597,983)
PROJ. ENDING FUND BALANCE	**$ 1,016,650**	**$ 304,552**	**$ (368,285)**	**$ (1,003,075)**	**$ (1,601,059)**

VILLAGE OF YELLOW SPRINGS 5 YEAR ENTERPRISE FUNDS BUDGET PROJECTIONS
2016-2020

ELECTRIC FUND	2016	2017	2018	2019	2020	
PROJ. BEGINNING FUND BALANCE	$ 2,647,532	$ 1,888,315	$ 1,770,869	$ 1,915,244	$ 2,346,800	
INTERGOV. AID, GRANTS	$ -	$ -	$ -	$ -	$ -	
CHARGES FOR SERVICES	$ 3,419,713	$ 3,830,079	$ 4,174,786	$ 4,508,768	$ 4,644,032	
MISC RECEIPTS & REIMBURSEMENTS	$ 13,750	$ 14,025	$ 14,306	$ 14,592	$ 14,883	
INTERFUND TRANSFERS	$ 69,438	$ -	$ -	$ -	$ -	
TOTAL REVENUES	**$ 3,502,901**	**$ 3,844,104**	**$ 4,189,091**	**$ 4,523,360**	**$ 4,658,915**	
PERSONNEL SERVICES	$ (442,577)	$ (451,429)	$ (460,457)	$ (469,666)	$ (479,060)	
TRAVEL AND TRAINING	$ (8,000)	$ (25,700)	$ (25,700)	$ (25,700)	$ (25,700)	
CONTRACTUAL SERVICES	$ (3,051,350)	$ (3,112,377)	$ (3,174,625)	$ (3,238,117)	$ (3,302,879)	
MATERIALS AND SUPPLIES	$ (80,250)	$ (81,855)	$ (83,492)	$ (85,162)	$ (86,865)	
CAPITAL	$ -	$ -	$ -	$ -	$ -	
DEBT SERVICE	$ (37,541)	$ (37,541)	$ (37,541)	$ -	$ -	
MISCELLANEOUS	$ (12,400)	$ (12,648)	$ (12,901)	$ (13,159)	$ (13,422)	
TOTAL EXPENSES	**$ (3,632,118)**	**$ (3,721,550)**	**$ (3,794,716)**	**$ (3,831,804)**	**$ (3,907,926)**	
TRANSFERS	$ (630,000)	$ (240,000)	$ (250,000)	$ (260,000)	$ (270,000)	*Includes KWH tax transfer and $100k to Cap. Imp. Fund
TOTAL EXPENSES WITH TRANSFERS	**$ (4,262,118)**	**$ (3,961,550)**	**$ (4,044,716)**	**$ (4,091,804)**	**$ (4,177,926)**	
PROFIT/(LOSS)	$ (759,217)	$ (117,446)	$ 144,375	$ 431,556	$ 480,989	
PROJ. ENDING FUND BALANCE	**$ 1,888,315**	**$ 1,770,869**	**$ 1,915,244**	**$ 2,346,800**	**$ 2,827,789**	

PROPOSED RATE INCREASES INCL. IN PROJECTIONS				
2016	2017	2018	2019	2020
18%	12%	9%	8%	3%

WATER FUND	2016	2017	2018	2019	2020	
PROJ. BEGINNING FUND BALANCE	$ 232,943	$ 311,304	$ 625,592	$ 1,086,775	$ 1,564,514	
CHARGES FOR SERVICES	$ 788,339	$ 1,024,841	$ 1,332,293	$ 1,362,270	$ 1,392,921	
MISC RECEIPTS & REIMBURSEMENTS	$ 8,700	$ 246,800	$ 246,800	$ 246,800	$ 246,800	
TOTAL REVENUES	**$ 797,039**	**$ 1,271,641**	**$ 1,579,093**	**$ 1,609,070**	**$ 1,639,721**	
PERSONNEL SERVICES	$ (400,241)	$ (408,246)	$ (416,411)	$ (424,739)	$ (433,234)	
TRAVEL AND TRAINING	$ (4,000)	$ (25,700)	$ (25,700)	$ (25,700)	$ (25,700)	
CONTRACTUAL SERVICES	$ (184,700)	$ (188,394)	$ (192,162)	$ (196,005)	$ (199,925)	
MATERIALS AND SUPPLIES	$ (53,550)	$ (54,621)	$ (55,713)	$ (56,828)	$ (57,964)	
CAPITAL	$ -	$ -	$ -	$ -	$ -	
DEBT SERVICE	$ (69,687)	$ (173,762)	$ (321,161)	$ (321,161)	$ (321,161)	*Includes existing loans and new WTP loans
MISCELLANEOUS	$ (6,500)	$ (6,630)	$ (6,763)	$ (6,898)	$ (7,036)	
TOTAL EXPENSES	**$ (718,678)**	**$ (857,353)**	**$ (1,017,910)**	**$ (1,031,331)**	**$ (1,045,020)**	
TRANSFERS	$ -	$ (100,000)	$ (100,000)	$ (100,000)	$ (100,000)	*Transfers to Capital Improvement Fund
TOTAL EXPENSES WITH TRANSFERS	**$ (718,678)**	**$ (957,353)**	**$ (1,117,910)**	**$ (1,131,331)**	**$ (1,145,020)**	
PROFIT/(LOSS)	$ 78,361	$ 314,288	$ 461,183	$ 477,739	$ 494,701	
PROJ. ENDING FUND BALANCE	**$ 311,304**	**$ 625,592**	**$ 1,086,775**	**$ 1,564,514**	**$ 2,059,215**	

PROPOSED RATE INCREASES INCL. IN PROJECTIONS				
2016	2017	2018	2019	2020
30%	30%	30%	2.25%	2.25%

SEWER FUND	2016	2017	2018	2019	2020	
PROJ. BEGINNING FUND BALANCE	$ 323,647	$ 290,369	$ 1,561,756	$ 2,970,202	$ 4,462,451	
CHARGES FOR SERVICES	$ 1,000,747	$ 2,079,000	$ 2,179,000	$ 2,279,000	$ 2,379,000	
MISC RECEIPTS & REIMBURSEMENTS	$ 4,800	$ 246,800	$ 246,800	$ 246,800	$ 246,800	
TOTAL REVENUES	**$ 1,005,547**	**$ 2,325,800**	**$ 2,425,800**	**$ 2,525,800**	**$ 2,625,800**	
PERSONNEL SERVICES	$ (380,365)	$ (387,972)	$ (395,732)	$ (403,646)	$ (411,719)	
TRAVEL AND TRAINING	$ (4,500)	$ (5,000)	$ (5,500)	$ (6,000)	$ (65,000)	
CONTRACTUAL SERVICES	$ (279,720)	$ (285,314)	$ (291,021)	$ (296,841)	$ (302,778)	
MATERIALS AND SUPPLIES	$ (48,315)	$ (49,281)	$ (50,267)	$ (51,272)	$ (52,298)	
DEBT SERVICE	$ (129,925)	$ (129,925)	$ (76,976)	$ (76,976)	$ (76,976)	
CAPITAL	$ (40,000)	$ (40,800)	$ (41,616)	$ (42,448)	$ (43,297)	
MISCELLANEOUS	$ (6,000)	$ (6,120)	$ (6,242)	$ (6,367)	$ (6,495)	
TOTAL EXPENSES	**$ (888,825)**	**$ (904,413)**	**$ (867,354)**	**$ (883,551)**	**$ (958,563)**	
TRANSFERS	$ (150,000)	$ (150,000)	$ (150,000)	$ (150,000)	$ (150,000)	*Transfers to Capital Improvement Fund
TOTAL EXPENSES WITH TRANSFERS	**$ (1,038,825)**	**$ (1,054,413)**	**$ (1,017,354)**	**$ (1,033,551)**	**$ (1,108,563)**	
PROFIT/(LOSS)	$ (33,278)	$ 1,271,387	$ 1,408,446	$ 1,492,249	$ 1,517,237	
PROJ. ENDING FUND BALANCE	**$ 290,369**	**$ 1,561,756**	**$ 2,970,202**	**$ 4,462,451**	**$ 5,979,688**	

PROPOSED RATE INCREASES INCL. IN PROJECTIONS				
2016	2017	2018	2019	2020
15%	15%	15%	15%	3%

SOLID WASTE FUND	2016	2017	2018	2019	2020
PROJ. BEGINNING FUND BALANCE	$ 33,724	$ 26,024	$ 20,795	$ 18,165	$ 18,268
CHARGES FOR SERVICES	$ 262,500	$ 270,375	$ 278,486	$ 286,841	$ 295,446
MISC RECEIPTS & REIMBURSEMENTS	$ -	$ -	$ -	$ -	$ -
TOTAL REVENUES	**$ 262,500**	**$ 270,375**	**$ 278,486**	**$ 286,841**	**$ 295,446**
CONTRACTUAL SERVICES	$ (270,000)	$ (275,400)	$ (280,908)	$ (286,526)	$ (292,257)
MISC RECEIPTS & REIMBURSEMENTS	$ (200)	$ (204)	$ (208)	$ (212)	$ (216)
TOTAL EXPENSES	**$ (270,200)**	**$ (275,604)**	**$ (281,116)**	**$ (286,738)**	**$ (292,473)**
PROFIT/(LOSS)	$ (7,700)	$ (5,229)	$ (2,630)	$ 102	$ 2,973
PROJ. ENDING FUND BALANCE	**$ 26,024**	**$ 20,795**	**$ 18,165**	**$ 18,268**	**$ 21,240**

RECOMMENDED ANNUAL RATE INCREASE
3% - STARTING IN 2017

Managerôs Report, October 19, 2015

Public Works/Water/Electric/Sewer

GM Pipeline is moving quickly on the Bottleneck Elimination. They will be laying pipe to approximately 200ôfeet south of Allen Street. They will then charge and test that line. Once the tests come back clear, they will hook up the services from Herman Street to Allen Street and begin restoring the sidewalks before cold weather hits. After that, they will complete laying the main to the connection south of Kahoe.

The Public Works crew should have just finished installing new storm water line on Davis Street between Phillips and Stafford.

Paving should be completed by the time we meet.

Please see the additional report in your packet regarding having the electric meters installed by an outside company. It is staffôs recommendation that we hire HD Supply to complete the work outlined.

Water Plant Process

Due to requests from the short-listed firms for the water plant design/build, we have agreed to extend their design period a few weeks. Consequently, the new date for the design/build firm presentations will be Thursday, December 10th at 6:00 P.M. in Council Chambers.

Electric Rate Structure

Previously, the Energy Board was tasked by Council with recommending a rate structure for the electric utility. To that end, the Board discussed various rate structures with John Courtney at the last meeting and have recommended moving forward with a flat rate structure as described in the attached handout. John Courtney will need direction from Council before he begins this full design.

Planning & Zoning

Please see the report from Denise Swinger regarding text amendments for the Zoning Code. These items have been considered and recommended by the Planning Commission for adoption and have been reviewed by our Legal Counsel. It is staffôs recommendation to move forward with these amendments.

General Topics

Trick or Treat will be October 31st from 6-8 PM. Bonfires should be in the regular places.

Citizen Correspondence

The Public Works crew will be repainting the ïNo Bikes on Sidewalksònotices as soon as they get a chance. The pattern will be pyramidal.

Iôm happy to answer any questions. Thank you! Patti Bates

Judy Kintner

From: Patti Bates
Sent: Monday, October 12, 2015 2:05 PM
To: Judy Kintner
Subject: FW: RFS charge clarification

For packets.

From: Patti Bates
Sent: Tuesday, October 06, 2015 1:00 PM
To: 'Christopher R. Conard' <Conard@coollaw.com>; Amy Blankenship <Blankenship@coollaw.com>; 'Karen Wintrow' <kwintrow@yschamber.org>
Cc: Melissa Vanzant <MVanzant@vil.yellowsprings.oh.us>; Judy Kintner <clerk@vil.yellowsprings.oh.us>
Subject: RFS charge clarification

All,

I think there was some confusion last night toward the end of the meeting when Melissa broached the RFS charge, so I thought I would take a minute and try to clarify a couple of things.

When Melissa mentioned the RFS charge, we were not telling Council that it also needed to be increased. We were simply trying to clarify what action, if any, Council wished to take regarding the RFS, in response to a question asked of us by Amy Blankenship when writing the ordinances. Our answer to Amy was that we did not believe that those were going to be raised, but that we would clarify before the second reading.

During his presentation, Wayne noted the vast difference between what we collect as fixed costs (the RFS) and what our fixed costs actually were. He suggested that raising the RFS charge was also an option, either in place of or in combination with an increase in rates. His primary point was that we desperately needed to do something immediate to begin closing the gap. I believe Council took that step last night when they asked that the legislation be revised to extend the increases through the next five years.

Neither Melissa nor I believe that it is necessary to raise the RFS if Council is going to proceed as discussed that night with the rate increases. The RFS could be kept at the current level for the duration of those increases and revisited after that.

I will include this email as part of my report for the next meeting packet, but wanted you to have the information in case you were approached by citizens.

Patti Bates, M.P.A.
Village Manager
Village of Yellow Springs, Ohio
937-767-1279
FAX 937-767-3720

Meter Change out

Process for

AMI Meter Installation Projects

Prepared for

The City of Yellow Springs Electric Department

September 23, 2015

Residential single phase 120/240 volt services/accounts – General procedure

1. Make contact with utility supervisor, if necessary, prior to going out for the day.
2. Arrive at the location. Do not drive across private property, stay on the roadways.
3. Make contact with home owner if possible. Leave a door hanger with the home owner.
4. Conduct a visual inspection of installation. If the installation does not appear to be up to current standards, **Do Not Proceed**. Note the meter number and continue to the next location. Provide information to project manager by end of the work day.
5. Verify meter number with meter numbers
6. Open service order
7. Verify information for service order (i.e. meter number. form number, voltage etc.)
8. Record Data (i.e. kWh reading)
9. Take picture of old meter while still in service.
10. Confirm appropriate PPE in place
11. Cut seal on meter and remove cover. Note if meter seal has been removed/cut.
12. Remove old meter
13. Do a visual inspection of meter base and socket, wiring, and wiring to the meter
14. Install new meter with correct form
15. Replace the meter ring and/or cover and reseal meter. Record meter seal number.
16. Scan radio bar code on meter
17. Scan utility meter number bar code
18. Enter GPS coordinates
19. Confirm the meter is energized before leaving the site by verifying that the LCD screen on the meter is lit
20. Take pictures of new meter. Include meter seal in picture.
21. Leave door hanger, if not already provided to the customer and continue to next meter site

AMI MetersChange-out Data Process:

Project Management

HDS uses a Tracking System to manage and track an AMI electric meter change-out program. HDS will utilize Handheld Data Collectors (HDC) with bar code scanners. These handheld devices allow us to gather installation data efficiently and accurately. Once collected, this data can be formatted to allow for easy uploading to the Utilities billing system. The HD Supply Tracking System (HDS-TS) is a highly customizable, proven system for managing large-scale electric meter change-out programs. The combination of technology, accurate data collection, and top notch project manager's allows HDS to provide customers with unmatched services that are performed quickly, safely, cost effectively, and in a high quality, value-added way. HDS will assign a Project Manager to this project that will schedule resources, manage data, and function as a liaison with the Utility for issues as they arise.

Handheld Data Collectors (HDC)

Tracking System (HDS-TS)

The HDS-TS was created solely for the purpose of tracking and managing metering system change-out programs. The systems key attributes include a proven and successful track record of accurately tracking installation data and efficiently transferring that data to the customer billing system. Another key attribute of this system is its ability to schedule and track installations.
The HDS-TS allows for the convenient tracking of all important details associated with a meter change-out program including:

- Customer Account Data (account number, address)
- Existing customer service information
- Customer contact records
- Installation details
- Work Progress Tracking (progress by billing zone, incomplete lists)
- Installer
- Old and new meter readings

At the beginning of a change-out program, all relevant existing customer data is downloaded to the HDS-TS. Data such as customer account number, name, address, phone number, and any known details associated with the existing service are downloaded to the system. The HDS-TS includes a series of data fields for purposes of capturing appropriate information associated with the installation program. The HDS-TS database is customized to ensure capture of all relevant data in order to populate our customer's database(s) and/or GIS. Examples of field types can include collection of informational data could include meter tampering, photographs of meter, GPS coordinate, etc.
All data collected can be transmitted in an electronic format that is compatible with the existing billing system.

HD Supply Tracking System (HDS-TS)

HD SUPPLY POWER SOLUTIONS

Details

Customer Search

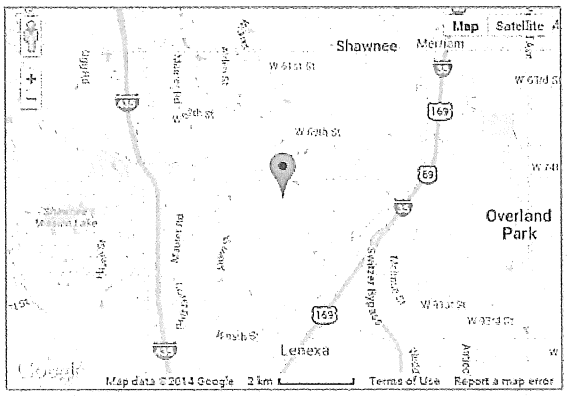
Resp Party:
Tech ID:
Start Date: 04/02/2014
End Date: 04/02/2014
Old Meter:
New Meter:
SP ID:
Address:
Trouble Code:
Route:
Service Territory:

Show 10 entries — Select Columns — Download Excel

Date	New Meter	Address	Old Meter	Attempt
04/02/2014	1224714577431		3224850126523	
04/02/2014	1224714578050		4224888032341	
04/02/2014	1224714574270		4224853854121	
04/02/2014	1224714577490		3224860404873	
04/02/2014	1224714594157		1224846318480	
04/02/2014	1224714594488		1224889492204	
04/02/2014	1224714639883		4224872312091	
04/02/2014	1224714575893		1224819466067	
04/02/2014	1224714577488		3224895775950	
04/02/2014	1224714638635		4224812280351	

Showing 1 to 10 of 527 entries (filtered from 480,967 total entries)

Responsible Party: HDS
SP ID: 2514996752
Address:
Old Meter:
Out Read: 96936
Demand: 0.0
New Meter: 1224714578050
Route: 150V
Latitude: 38.98807201
Longitude: -94.73946649
Date Changed: 04/02/2014 15:26:45
Trouble Code:
Failed Attempts:
Tech ID: H0511
Comments: Comments



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Field Installation Reports

Each HDS installation technician will be provided with a Handheld Data Collector (HDC) that will be specifically programmed to prompt the technician to input the data agreed to be collected for a given project.
The HDC is a multifunction device. It is capable of capturing barcode data from newly installed or existing equipment. Barcode scanning allows for quick and accurate input of serial number data from equipment. In the event a bar code is not available, the technician will key in the appropriate serial numbers. Whenever possible, pull down menus or look-up lists are used to minimize technician data entry errors for entries such as size/type of equipment installed or type/condition of the existing service.
The HDC sync's to the HDS-TS Server via cellular data. The data is sync'd real time and multiple HDC's can be used syncing to the same real time database. Daily the data is compared to data already residing within the HDS-TS and is either appended to the data set or, if a conflict is identified, the HDS Project Manager would reconcile the discrepancy. Once this data is reconciled, it is then available for review by our customer. Typically install data files are reconciled and made available by the next business day.

HD SUPPLY POWER SOLUTIONS

Dashboard | Details | Quality

Customer Search

Resp Party:
Tech ID:
Start Date: 04/02/2014
End Date: 04/02/2014
Old Meter:
New Meter:
SP ID:
Address:
Trouble Code:
Route:
Service Territory:

Show 10 entries

Date	New
04/02/2014	1224714
04/02/2014	1224714
04/02/2014	1224714
04/02/2014	1224714
04/02/2014	1224714
04/02/2014	1224714
04/02/2014	1224714
04/02/2014	1224714
04/02/2014	1224714
04/02/2014	1224714

Showing 1 to 10 of 5

Responsible Party: HDS
SP ID: 6783804838
Address:
Old Meter:
Out Read: 37520
Demand: 0.0
New Meter: 1224714575893
Route: 150Y
Latitude: 38.9821342
Longitude: -94.73365893
Date Changed: 04/02/2014 15:20:46
Trouble Code:
Failed Attempts:
Tech ID: H0518
Comments: Comments

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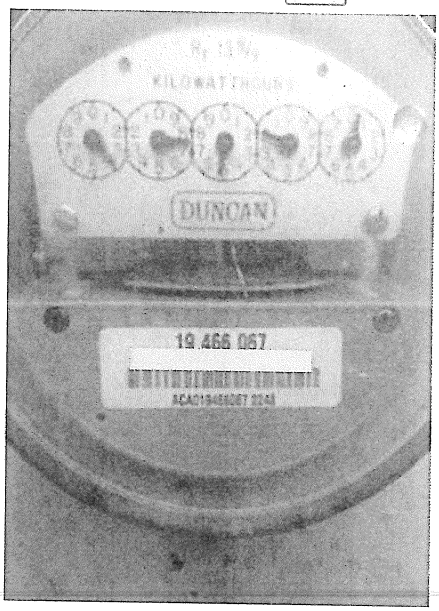
View Picture

Print | Close

Email Address | Email



Summary

The HDS-TS is a highly customizable, proven system for managing large-scale change-out programs. The combination of technology, experienced installers, and top notch project manager's allows HDS to provide customers with unmatched services that are performed quickly, safely, cost effectively, and in a high quality, value-added way.

As an option, if the utility prefers to perform the labor portion of the meter exchange HD Supply can provide pricing options for leasing the handhelds and software.

2016 Work					
Item No.	**Estimated Quantity**	**Description**	**Unit**	**Unit Price**	**Price Extended**
1	2,000	1 Phase FM2S, 3S, and 4S 240V CL200 & CL320 Meter Installation	Each	$15.50	$31,000.00
				Total Project	**$31,000.00**

* Old meters will be disposed of by HD Supply at no additional fee to utility.
* Does not include any material.

References:

Laclede Electric	MO	Terry Rosenthal	417-532-3164	trosenthal@lacledeelectric.com	NISC
Victoria Electric	TX	Richard Tristan	361-573-2428	richardt@victoriaelectric.coop	SEDC
Citizens	MO	Matt Abt	573-883-5339	mabt@cecmo.com	SEDC
Jackson Energy	TN	Mike Helton	731-422-7434	mhelton@jaxenergy.com	Orcom
Verdigris Valley	OK	Randy Riddle	918-586-6223	rriddle@vvec.com	NISC

UTILITY SALES AGENCY, LLC

7272 PLEASANT PLAIN RD
CLAYTON, OHIO 45315

USA QUOTE

Date	Estimate #
9/18/2015	14078

ALL SALES ARE FOB SHIPPING

Phone #	937.836.9105 / 888...	E-mail	lrogers@usameters.com
Fax #	937.836.9120	Web Site	www.usameters.com

Name / Address	Rep	Project
YELLOW SPRINGS 100 DAYTON ST. 1160 ST.RT. 343 YELLOW SPRINGS, OH 45387 USA	JMG ***FREIGHT FOB*** Terms DUE UPON RECE...	VILLAGE OF YELLOW SPRINGS 100 DAYTON ST. YELLOW SPRINGS, OH 45387

Item	Description	Qty	U/M	Rate	Class	Total
INSELECTRIC	INSTALLATION OF RESIDENTIAL ELECTRIC METERS	1,944.00	Ea	19.755	INSTALL EL...	38,403.72
	GWR					

This quotation is offered on the basis of supplying the entire job. All purchase orders are subject to acceptance by the home office in Clayton, Ohio. We quote all quantities listed as taken from the material list provided and according to our interpretation of the description. While USA makes every effort to generate an accurate quote, we do not guarantee its accuracy and completeness. We caution the contractor to check and verify the accuracy of all quantities and compliance with the project specifications very carefully before submitting your bid and/or placing an order. Should any additional material or material other than as described in this quotation be required, the cost would be extra and subject to change

VERIFY MATERIALS & QUANTITIES BEFORE ORDERING. FREIGHT MAY APPLY.

Notes	

Subtotal	$38,403.72
Sales Tax (0.0%)	$0.00
Total	$38,403.72

Electric Meter Installation
Prepared by Johnnie Burns and Patti Bates
October 19, 2015

As Council knows, we are moving forward with the installation of remote-read electric meters. While the original plan was for our electric crew to install all of the meters, this will become difficult due to a personnel shortage. Consequently, Electric Superintendent Johnnie Burns has gathered two quotes for this work. These quotes are attached. As you can see, HD Supply has provided a price of $31,000, while Utility Sales has provided a price of $38,403.72.

While the price from Utility Sales is substantially higher, it includes only the installation of the meters. The quote from HD Supply, however, includes several additional items, including: making direct contact with the homeowner, if possible; installing the meters; noting current meters that are not installed to code so that our crew can repair them; recording new meters numbers relative to the address where it was installed; scanning the bar code for future reads; taking pictures of the meter to verify proper installation; GPS of each installed meter; leaving a door hanger for home owners they were unable to contact. Finally, if a service is found to not be installed to code, Village staff will notify the homeowner so they can work to bring it into compliance.

Based on projections, contracting for this service with HD Supply would allow the installation to occur more quickly, thus allowing the Village to move to monthly reads of all utilities in a timelier manner.

Based on this information, staff recommends contracting with HD Supply to install the remote-read electric meters.

MONTHLY HIGHLIGHTS FROM THE POLICE DEPARTMENT

SEPTEMBER 2015

- Numerous officers from YSPD attended various block parties throughout the village.
- September 26, several officers from the YSPD participated in the second annual Yellow Springs 9/11 Memorial Stair Climb at Antioch College.
- September 23, Chief Hale met with Jana Gruber Greene County *Books to the Rescue* Program that will be launched in October.
- Officers conducted 356 business checks
- Officers were dispatched 53 times for issues such as noise complaints, peace officer calls, neighbor disputes, assisting persons who locked themselves out of their vehicles and to check on the welfare of individuals
- Officers went on 163 calls where the officer was on either on foot patrol, checked a park, checked a home of a citizen on vacation, patrolled a school zone or cross-walk area or other public service oriented call.

Yellow Springs Police Department Activity Report for the month of September 2015

(A) Calls for Service Information

Total number of calls for service received ----- 1209

(B) Offenses Information

Total offenses reported ----- 262

(C) Felony criminal citation, misdemeanor criminal citations, and traffic citations (moving, parking, and warning citations).

Total citations issued ----- 188

(D) Stolen Property Value

Value of reported stolen property ----- $5677.62
Value of property recovered ----- $0

(E) Accident Information

Accidents without injury -----4
Accidents with injury ----- 0
Accidents hit skip ----- 4
Accidents fatal ----- 0

(F) Domestic Violence Information

Domestic violence/disputes incidents -----2

Submitted 10/14/15 rap

Street Work for September 2015

- Mow Ellis Park, Northwood Park, Electric Sub-Station, Bike Path, Gaunt Park, Bill Duncan Park, Green Street Turn-around, 68 Park, Islands, Bryan Center, Train Station, Sanitary Lift Station, Cemetery Street, Wastewater Treatment Plant, Water Treatment Plant, Arboretum, Sutton Farm, and Water Towers -----Mowed weekly (weather permitting)
- Drainage fix at Bill Duncan Park (Dayton Street)
- Cleaning supplies purchased for Bryan Center and Train Station
- Met with Joe's Landscaping regarding paver installation along Xenia Avenue
- Met with Tecumseh Land Trust regarding dead trees along Cemetery St – On Home Inc. property
- Removed hornets' nest at Ellis Park
- Re-installed concrete curbing along Bill Duncan
- Inspected hotel sidewalk pour
- Measured Xenia Avenue sidewalks (Bryan Center property)
- Re-installed screens for Utility Office
- Cut ivy and flower bed maintenance at Bryan Center
- Hauled 175 tons of salt from Greene County facility – Salt barn full in prep for winter
- Inspected library for complaints of mold. Had a guy spray with bleach water and clean affected area
- Truck 30 to Ehman's – main hydraulic line leaking
- Extra supplies purchased for Cyclops and put in Train Station
- Set up beer garden fencing for Cyclops festival
- Removed wood at Sub-station (Fairfield) put there illegally by renter of adjacent property
- Tilled baseball and softball fields in prep for Fall softball league
- Drug and lined ball fields for softball league
- Re-installed broken grates at Train Station
- Replaced stop sign @ W. South College and S. High – Graffiti
- Catch basins @ Lincoln Court fixed – rebuilds
- Skate park cleaned of debris and mud removal
- Assisted Water Department with removal of injured employee on water leak
- Supplies purchased for trucks from Napa
- New tire purchase for Ford – sidewall blowout
- Met with MSD about new boiler installation at Bryan Center
- Cones/Barricades dropped and picked up for Blues Fest
- Met with reps for Glass Farm improvements
- Met with Sam about Dayton Pool Managements handling of the pool – she was our representative at the pool this past season
- Street sweeper taken to Columbus for fixing of water pump/radiator/and hoses
- Met with contractor at Gaunt Park Pool for submitting proposal for the pool painting project
- Drained and cleaned pool, cleaned and removed filters, removed concession supplies (Dayton Pool should have done this)
- Removed wind sails @ Gaunt Pool
- Removed and installed new main pool value – completely draining pool water
- Met with Finance Director about 2016 budget
- ***Supervisor was off week of the 14th – 21st***

October 14, 2015

TO: Patti Bates, Village Manager

FROM: Denise Swinger, Zoning Administrator

RE: Text Amendment Revisions

The updated zoning code for the Village of Yellow Springs has been in effect since September 2013. During John Yung's tenure working with the zoning code, he found some sections that needed further clarification or improvement. Below is a summary of proposed changes which were reviewed and approved by the Planning Commission at their August 31st and October 12th meetings:

1.) Loosening restrictions on accessory structures

2.) Driveway exemptions

3.) Addition of pool fencing requirements

4.) Allowing construction of accessory buildings, fences, additions on adjacent non-conforming lots

5.) Home Occupations in Accessory Dwelling Units in R-C High Density Residential

6.) Reorganization of the signage type chart for better clarity and readability

The Planning Commission approved a text amendment regarding the regulation of fences around swimming pools. Staff is recommending Council hold on approving this text amendment -see 1264.04 (a) (14) - as further discussion with the Village Manager raised concerns that a permitting process for the installation of a swimming pool is not required. If Council agrees, staff would like to do more extensive research on swimming pool regulations and create a pool permit which incorporates fencing requirements. This would then go back to the Planning Commission for their review and approval first.

I have asked the Village's solicitor to craft legislation for Council to consider at your November 2nd meeting, with a second reading and public hearing at your December 7th meeting. Attached you will find the sections with the proposed changes, which includes the pool fencing regulations.

If you have any questions, please feel free to call me at (937) 767-1702 or email dswinger@yso.com

Proposed Text Amendments to Zoning Code

For each proposed text amendment you will find an explanation for the revision followed by the current zoning code's text showing the added text **underlined** and deleted text **~~struck through~~.**

Accessory structure restrictions have limited the ability for property owners to adequately utilize their property

During an analysis of properties it was found that the regulation limiting accessory structures to occupy 30% of the required rear yard to be extremely restrictive for properties that may want to locate accessory structures in the rear yard. The requirements would be more restrictive than the existing 50% of building area/750 square foot maximum regulation. Therefore, Planning Commission recommends it be removed.

The second critique is the code is unclear as to whether multiple accessory structures can be built or are they all limited on a lot to the total in the code. The proposed text modifies the text to allow for one or a combination of accessory structures to meet somewhat more relaxed rules of meeting two thirds the principal structure or 800 square feet, whichever is less. This was expanded to account for the clarification, including the total square footage of all accessory structures

1260.04 Uses

(a) Accessory Buildings and Structures.

(1) Accessory buildings or garages shall be considered to be part of the principal building and subject to all setback requirements of the principal building, if structurally and architecturally integrated into the building or if attached by an enclosed breezeway or similar enclosed structure not greater than ten feet in length. Detached accessory buildings shall be located at least ten feet from any principal building.

(2) Accessory buildings and structures shall not be erected in any front yard.

(3) Accessory buildings and structures may be erected in a rear yard if set back at least ten feet from the rear and five feet from the side property lines. ~~In any case, accessory buildings and structures shall not occupy more than 30 percent of the required rear yard.~~

(4) An accessory building or structure designed for and containing a vehicle entrance to be accessed from an existing publicly dedicated and commonly used alley may be located on the rear lot line, if parking space plans have been approved by the zoning administrator.

(5) The height of an accessory structure shall not exceed eighteen feet when a hip or gable roof is used, fifteen feet when a mansard or gambrel roof is used and twelve feet when a flat or shed roof is used, except when a dwelling unit is included in the structure, in which case the height shall not exceed twenty-four feet.

(6) The total square footage of all a~~A~~ccessory structures on the property shall not exceed 66 ~~50~~ percent of the principal building floor area or 800 ~~750~~ square feet, whichever is less.

(7) An accessory building or accessory structure shall not be constructed or occupied on a lot before the principal building or use on the lot is constructed.

(8) Accessory buildings and structures in planned unit developments shall be subject to the same requirements as in the Residential Districts.

(9) Accessory structures located in a designated flood hazard area shall comply with the additional provisions set forth in Chapter 1282.

(10) Swing sets, playground equipment, garden trellises, well-head covers and similar above-ground yard equipment accessory to a residential use shall be exempt from the provisions of this zoning code, except for height limitations, or unless specific provision is made for such equipment by Village ordinance.

(11) Buildings and structures accessory to non-residential uses shall meet the minimum setback requirements and height limitations for principal buildings in the respective zoning district.
(12) Accessory structures and buildings shall share all public utilities (water/sewer/electric) with the principal building. Accessory structures and buildings will not be separately metered.

Driveway exemptions

The zoning code currently does not directly regulate the installation of driveways for residential properties. It regulates parking areas, and commercial drives for parking lots. This proposed text addition will give greater guidance and clarity to the location and installation of driveways. The regulations allow driveways to be closer than the traditional side setback and also direct the installation of driveways to not adversely affect neighboring properties.

1260.04 Uses (continued)

(13) Residential access driveways shall be at least three feet from side property lines and construction shall ensure that drainage is sloped away from adjacent properties.

Swimming pool requirements

The addition of this text provides a baseline protection for the Village regarding the installation of swimming pools. Currently there are no regulations in the zoning code or the Villages Code of Ordinances regarding pools. Since fencing is a zoning requirement, it makes sense to regulate that aspect of pool installation.

It should be noted that the intent of the regulation is to primarily address permanent pool installations, however there are temporary pools that would exceed the minimum depth of two feet. Since they are temporary, they are typically not considered to be regulated under the zoning code and there is a greater debate about these pools nationally. Regardless, it would be up to the Zoning Administrator's discretion to decide whether these regulations apply to temporary pools. Staff has found that it is better for the Village to have these regulations than to not as it offers a baseline of legal protection and is in the interest of public safety and welfare.

1260.04 Uses (continued)

(14) Above ground and in-ground pools filled above a depth of two feet shall meet the setback standards of this ordinance with the following provisions:
(a) The pool shall be surrounded by a fence at least four feet in height on all sides and be accessed by a self-closing and self-latching gate.
(b) A pool surrounded by an elevated deck with hand railings and gate may also comply with this requirement.

Non-conforming lots

This proposal arose out of the discussion to create a "zoning lot." Staff has found that the process for enforcing this as a formal application exceeds the resources available to staff, and has proposed a text amendment that would grant exemption to interior lots owned by the same entity only for non-principal structures. The regulation is crafted to allow properties that are made up of a series of non-conforming lots or adjacent to non-conforming lots to be counted as one lot for those purposes only. This would allow the property owner more flexibility with their land without requiring a re-plat. The language is crafted to not include a series of buildable lots.

1240.01 Nonconforming Lots of Record

(a) A lot of record that exists at the time of adoption or amendment of this code that does not meet the minimum requirements for lot width or lot area may be used for any permitted use in the district in which the lot is located, provided that any building or structure constructed on the lot complies with all other requirements of the zoning district. The nonconforming lot may also be used for conditional uses, if it meets all applicable requirements for those uses.

(b) Adjoining nonconforming lots of record or nonconforming lots adjoining conforming lots that are owned by the same property owner of record shall be counted as a whole for the purposes of erecting accessory structures, additions, fences and signs if the following criteria are met:

(1) An existing principal structure is located on the property and was constructed prior to the adoption of this zoning ordinance.

(2) The proposed improvement must comply with existing zoning setback regulations for the exterior portions of the adjoining lots not owned by the same property owner.

Home occupations in accessory dwelling units in zoning district R-C High Density Residential

Home occupations in accessory dwelling units are currently a conditional use in zoning districts R-A and R-B. The code doesn't mention R-C so by its omission the interpretation is that it is not allowed. It could be interpreted that it was not in R-C because of the high density of that residential zoning district, but there are a number of locations where the density is not any different than R-B. For example, Xenia Avenue from Limestone to Allen Street has a number of large lots, some larger than their abutting neighbors in R-B. Because this application is a conditional use, an opportunity to have a public hearing with input from neighbors before the Planning Commission is always an option. After contacting Matt Reed and Lori Askeland about this omission, both thought it was an oversight and should have been allowed.

1262.08 Specific Use Requirements

(5) Home occupation.

A. Permit. Application for a home occupation permit shall be made to the Zoning Administrator, together with payment of such fee as may be established by Village Council. The requirement for a permit shall be waived if all of the following conditions apply to the home occupation: the proposed home occupation will not employ any persons other than residents of the dwelling; the home occupation is such that it will not generate customers, clients or visitors to the home; there will be no sign on the property identifying the home occupation and all other provisions of this section shall be met.

B. If the Zoning Administrator cannot determine if the home occupation conditional use requirements are met, in his or her sole discretion the Zoning Administrator may refer the matter to the Planning Commission for a conditional use hearing in accordance with the procedures of this chapter.

C. The use shall be conducted entirely within the dwelling, with the following exception(s):

1. The use may be conducted entirely within a garage or accessory building unattached to the dwelling in property zoned R-A, ~~or~~ R-B or R-C as long as the use is not prohibited in a Planned Unit Development, recorded deed restrictions or other similar applicable recorded restrictions upon the parcel.

2. Any dwelling, garage or accessory building used in the home occupation shall comply with all other applicable Village ordinances and requirements and shall not be nonconforming with respect to lot, width and dimensional requirements.

D. The use shall be carried on only by the residents of the dwelling and not more than one other person.

E. The use of the dwelling for a home occupation must be clearly accessory, incidental and subordinate to the permitted principal residential use, and shall not utilize more than 20% of the usable floor area of the principal dwelling or its equivalent if conducted within an accessory building, or 250 square feet, whichever is less.

F. The appearance of the dwelling shall not be altered, nor shall the occupation within the dwelling be conducted in any manner that would cause the premises to differ from its residential

character either by the use of colors, materials, construction, lighting or the emission of sounds, vibrations or light that carry beyond the premises.

G. No outdoor storage, activities or displays shall be permitted.

H. No combustible, toxic or hazardous materials may be used or stored on the premises, except in a safe manner and in full compliance with all Federal, State and other governmental requirements concerning the use, handling, transport, storage and disposal of any such materials.

I. There shall be no activity that would interfere with radio or television transmission in the area, nor shall there be any offensive noise, vibrations, smoke, dust, odors, heat or glare noticeable at or beyond the property line. The use shall not create a nuisance for the public and any surrounding property.

J. Traffic generated by the combined home and home occupation shall be compatible with traffic normally expected in a residential district. Vehicles used in the home occupation or making deliveries shall be no larger than utility vehicles commonly used for noncommercial purposes, ie., pick-up trucks, vans, panel trucks and the like and parcel package delivery trucks.

K. The home occupation shall not entail more than eight client visits per day or 40 per week. The operator of the home occupation is responsible for maintaining a log of such visits.

L. Parking of motor vehicles shall be limited to one vehicle used for the home occupation per parcel. Parking generated by the conduct of the home occupation shall be provided for on the lot's driveway, which shall meet the minimum size requirements for off-street parking set forth in Chapter 1264. Parking of motor vehicles generated by the home occupation are not allowed on the street or on any unpaved area of the lot.

M. In the event any of the above conditions or other conditions required by the Planning Commission are not met, the revocation process as set forth in Section 1262.06 shall take place.

Reorganization of the signage section

This proposal does not alter any regulations but instead makes the regulations contained in Table 1266.05 more readable for staff, the public and anyone looking to put up a sign. The table has been reduced from four to two pages and each sign type has been categorized and put into an easy to read chart.

The table has been split into two. Table (a) lists the different types of signs allowed in each zone. Table (b) is the remaining table from the original section which highlights signs allowed in all zones. See below:

1266.05 Permitted Signs

The following signs are permitted in combination, unless noted otherwise, in each district, subject to the requirements described below and in *Table 1266.05(a) and (b),* issuance of a sign permit and all other applicable regulations. In any B or I district, a maximum of two types of signs and three total signs per principal building shall be permitted on any lot, regardless of the number of tenants.

(a)Type A: Ground sign

Number	Residential		Other Zones
	One		One per street frontage
Size	Conservation	Residential	Other
	8 square feet	24 square feet	32 square feet
Location	Conservation / Industrial		Other
	Minimum 10 feet from front lot line, Minimum 50 feet from all other lot lines		Minimum ten feet from front lot line, Minimum 10 feet from all other lot lines
Height	Six feet maximum		

(b)Type B: Wall Sign

Number	One per street frontage, but only one per wall			
Size	Conservation	Business	Educational	Industrial
	Five percent of wall area to which it is attached, not exceeding 12 square feet	Five percent of wall area to which it is attached, not exceeding 25 square feet total aggregate for wall signs	Five percent of wall area to which it is attached, not exceeding 64 square feet	
Location	Mounted flat against the wall			

(c)Type C Gateway Sign

Number	One per street frontage
Size	24 square feet
Location	Minimum 15 feet from all lot lines
Height	Six feet maximum

(d)Type D: Development Sign

Number	One non-illuminated
Size	Maximum 48 square feet
Location	Minimum ten feet from all property lines
Height	Eight feet maximum
Other	May be in place for up to one year from the date the subdivision record plan is recorded
	Only can be used to promote a newly-developed subdivision of at least ten dwelling units

(e)Type E: Home Occupation Sign

Number	One non-illuminated sign identifying the home occupation.
Size	Maximum two square feet in area.
Type	Ground, projecting or wall signs
Location	If a ground sign is utilized it must be setback from the front lot line a minimum of ten feet.

(f)Type F: Business Center Sign

Number	One per property. No other freestanding sign shall be permitted on the property for individual businesses.
Size	48 square feet
Location	Minimum ten feet from front lot line, Minimum 25 feet from all other property lines
Height	Six feet maximum

(g)Type G: Canopy, Projecting or Awning sign

Number	One per business
Size	Eight square feet maximum
Location	Projecting out from building wall not more than three feet
Height	A clearance of at least eight feet is required between the sidewalk and the bottom of the sign.

(h)Type H: Marquee Sign

Number	One per business
Size	48 square feet maximum
Location	Projecting out from building wall not more than six feet
Height	A clearance of at least eight feet is required between the sidewalk and the bottom of the sign.
Other	Flashing lights are not permitted

(i)Type I: Window Sign

Size	Permanent window signs are limited to 25 percent coverage of the window that they are posted within.

Table 1266.05(a)

Zone | Sign Type	A	B	C	D	E	F	G	H	I
C	*	*	~	~	~	~	~	~	~
R-A, R-B, R-C	*	*	P	P	P	~	~	~	~
E-1	P	P	P	~	~	~	~	~	~
B-1	~	P	~	~	~	~	P	P	P
B-2	P	P	P	~	~	P	~	~	P
I-1	P	P	P	~	~	P	~	~	~
I-2	P	P	P	~	~	~	~	~	~

P = Permitted *= Permitted for non-residential uses only ~ = Not permitted

Table 1266.05(b) Schedule of Permitted Signs by District	
~~Conservation District~~	
~~Ground sign for non-residential uses~~	
~~Number~~	~~One per street frontage~~
~~Size~~	~~8 square feet~~
~~Location~~	~~Minimum 10 feet from front lot line, Minimum 50 feet from all other lot lines~~
~~Height~~	~~Six feet maximum~~
~~Wall sign for non-residential uses~~	
~~Number~~	~~One per street frontage, but only one per wall~~
~~Size~~	~~Five percent of wall area to which it is attached, not exceeding 12 square feet~~
~~Location~~	~~Mounted flat against the wall~~
~~Residential Districts~~	
~~Gateway sign~~	
~~Number~~	~~One per street frontage~~
~~Size~~	~~24 square feet~~
~~Location~~	~~Minimum 15 feet from all lot lines~~
~~Height~~	~~Six feet maximum~~
~~Development sign – Promoting a newly-developed subdivision of at least ten dwelling units.~~	
~~Number~~	~~One non-illuminated~~
~~Size~~	~~Maximum 48 square feet~~
~~Location~~	~~Minimum ten feet from all property lines~~
~~Height~~	~~Eight feet maximum~~
~~Other~~	~~May be in place for up to one year from the date the subdivision record plan is recorded~~
~~Ground sign for non-residential principal uses~~	
~~Number~~	~~One~~
~~Size~~	~~24 square feet~~

Table 1266.05(b) Schedule of Permitted Signs by District	
~~Location~~	~~Minimum ten feet from front lot line, Minimum 10 feet from all other lot lines~~
~~Height~~	~~Six feet maximum~~
~~**Wall sign for non-residential principal uses**~~	
~~Number~~	~~One per street frontage, but only one per wall~~
~~Size~~	~~Five percent of wall area to which it is attached, not exceeding 64 square feet~~
~~Location~~	~~Mounted flat against the wall~~
~~**Permitted Home Occupations**~~	
~~Number~~	~~One non-illuminated sign identifying the home occupation.~~
~~Size~~	~~Maximum two square feet in area.~~
~~Type~~	~~Ground, projecting or wall signs~~
~~Location~~	~~If a ground sign is utilized it must be setback from the front lot line a minimum of ten feet.~~
~~Educational-Institution District~~	
~~**Gateway sign**~~	
~~Number~~	~~One per street frontage~~
~~Size~~	~~24 square feet~~
~~Location~~	~~Minimum 15 feet from all lot lines~~
~~Height~~	~~Six feet maximum~~
~~**Ground sign**~~	
~~Number~~	~~One per street frontage~~
~~Size~~	~~32 square feet~~
~~Location~~	~~Minimum ten feet from front lot line, Minimum 10 feet from all other lot lines~~
~~Height~~	~~Six feet maximum~~
~~**Wall sign**~~	
~~Number~~	~~One per street frontage, but only one per wall~~
~~Size~~	~~Five percent of wall area to which it is attached, not exceeding 64 square feet~~
~~Location~~	~~Mounted flat against the wall~~
~~Business Districts~~	
~~**Business Center sign (B-2, General Business District only)**~~	
~~Number~~	~~One per property. No other freestanding sign shall be permitted on the property for individual businesses.~~
~~Size~~	~~48 square feet~~
~~Location~~	~~Minimum ten feet from front lot line, Minimum 25 feet from all other property lines~~
~~Height~~	~~Six feet maximum~~
~~**Canopy, Projecting or Awning sign (B-1, Central Business District only)**~~	
~~Number~~	~~One per business~~
~~Size~~	~~Eight square feet maximum~~
~~Location~~	~~Projecting out from building wall not more than three feet~~
~~Height~~	~~A clearance of at least eight feet is required between the sidewalk and the bottom of the sign.~~
~~**Gateway sign (B-2 General Business District only)**~~	
~~Number~~	~~One per street frontage~~
~~Size~~	~~24 square feet~~
~~Location~~	~~Minimum 15 feet from all lot lines~~
~~Height~~	~~Six feet maximum~~
~~**Ground sign (B-2 General Business District only)**~~	
~~Number~~	~~One per street frontage~~
~~Size~~	~~32 square feet~~

Table 1266.05(b) Schedule of Permitted Signs by District	
~~Location~~	~~Minimum ten feet from front lot line, Minimum 50 feet from all other lot lines~~
~~Height~~	~~Six feet maximum~~
~~**Marquee sign (B-1, Central Business District only)**~~	
~~Number~~	~~One per business~~
~~Size~~	~~48 square feet maximum~~
~~Location~~	~~Projecting out from building wall not more than six feet~~
~~Height~~	~~A clearance of at least eight feet is required between the sidewalk and the bottom of the sign.~~
~~Other~~	~~Flashing lights are not permitted~~
~~**Wall sign**~~	
~~Number~~	~~One per street frontage, but only one per wall~~
~~Size~~	~~Five percent of wall area to which it is attached, not exceeding 25 square feet total aggregate for wall signs~~
~~Location~~	~~Mounted flat against the wall~~
~~**Window sign**~~	
~~Size~~	~~Permanent window signs are limited to 25 percent coverage of the window that they are posted within.~~
~~Mixed Industrial and Industrial Districts~~	
~~**Business Center sign (I-1, Industrial District only)**~~	
~~Number~~	~~One per property. No other freestanding sign shall be permitted on the property for individual businesses.~~
~~Size~~	~~48 square feet~~
~~Location~~	~~Minimum ten feet from front lot line, Minimum 25 feet from all other property lines~~
~~Height~~	~~Six feet maximum~~
~~**Gateway sign**~~	
~~Number~~	~~One per street frontage~~
~~Size~~	~~24 square feet~~
~~Location~~	~~Minimum 15 feet from all lot lines~~
~~Height~~	~~Six feet maximum~~
~~**Ground sign**~~	
~~Number~~	~~One per street frontage~~
~~Size~~	~~32 square feet~~
~~Location~~	~~Minimum ten feet from front lot line, Minimum 50 feet from all other lot lines~~
~~Height~~	~~Six feet maximum~~
~~**Wall sign**~~	
~~Number~~	~~One per street frontage, but only one per wall~~
~~Size~~	~~Five percent of wall area to which it is attached, not exceeding 64 square feet~~
~~Location~~	~~Mounted flat against the wall~~
All Districts	
Community Special Event sign	
Number	No limit
Size	24 square feet maximum
Location	On or off the property on which the event will occur; set back at least 15 feet from any side or rear property line and set back from the front property line the same distance as required for a ground sign in the district in which the sign is located
Height	Six feet maximum
Other	The sign shall be installed no more than ten days prior to the scheduled event and must be removed within 48 hours of the eventôs conclusion

Table 1266.05(b) Schedule of Permitted Signs by District	
Construction sign	
Number	One per street frontage, but only one on each street
Size	32 square feet maximum
Location	Minimum six feet from all street right-or-way lines and at least ten feet from any other lot line
Height	Ten feet maximum
Other	The sign shall be posted from the time the building permit is issued and removed within ten days after a certificate of occupancy is issued for the building to which the sign refers or when at least 50% of the lots within a development have been sold.
Temporary sign	
Number	One per street frontage, but only one on each street
Size	32 square feet
Location	Minimum five feet from front lot line
Height	Six feet maximum
Other	Temporary signs may be displayed for a maximum of 21 consecutive days for any single permit period and a maximum of three permit periods may be permitted in a calendar year. The sign shall be removed by the permit holder upon expiration of the permit period.

Assistant Village Manager Report
October 19, 2015

With the budget in full swing I have had little time to devote to much else. Denise and I did manager to write and submit the grant application for ADA compliant sidewalk ramps through MVRPC. We were informed though that since these are federal dollars, if awarded, we likely wouldn't see any funding for a few years.

Also, our new bill processing vendor, SmartBill, will be processing and mailing our disconnect letters. These take an enormous amount of staff time each month as on average we mail approximately 200. We were quoted a cost of an additional $6 per month in order to process which is an enormous cost/savings benefit.

Rate Structure Recommendation
Prepared by Marianne MacQueen and Patti Bates
October 19, 2015

The Energy Board was previously tasked by Council with examining electric rate structures and making recommendations to Council as to changes that may be needed, based upon the electric rate study. To that end, the Energy Board met on Tuesday, October 13th with John Courtney in attendance to discuss rate structures.

The discussion included various goals to be achieved by the rate structure and what changes needed to occur to achieve those goals. Goals included: encouraging energy conservation; creating a solvent utility that allowed for system maintenance and upgrades; consideration of small users as well as commercial/large users and fairness to all users.

Electric rates are composed, essentially, of three parts. There is the customer charge, which equates to a readiness-for-service charge in water and sewer utilities. There is an energy (usage) charge per kilowatt-hour, which equates to gallons in other utilities. Finally, there is a demand charge, which normally applies to commercial and industrial users (but not residential users) and has to do with the peaking use of their resources at certain times of the day. We do not currently have a demand charge for the small to medium sized commercial users.

After discussion, the Energy Board recommends to Council consideration of flat-rate structures with a moderately increased customer charge for residential and existing commercial users. This would increase the customer charge but would eliminate the tiered rate structure, applying a single per kilowatt-hour rate to all energy usage. Additionally, the Board recommends phasing in a demand charge as users of commercial service change. Status of current commercial users would not change. However, new commercial users would automatically incur a demand charge offset by a lower energy charge. This way, existing small businesses would not be affected by a demand charge. Current commercial users would also be given the opportunity to choose the new demand charge if doing so would save them money, but that would be left to the user and not automatically instituted for existing accounts. Finally, the Energy Board recommends enacting a three-year rate ordinance with increases for each year.

MIAMI VALLEY REGIONAL PLANNING COMMISSION
BOARD OF DIRECTORS MEETING
SEPTEMBER 3, 2015
MINUTES

Richard Barnhart, City of West Carrollton
Doug Barry, Miami Township Mont. Co.
Michael Beamish, City of Troy
Rebecca Benna, Five Rivers Metro Parks
Dale Berry, Washington Township
Janet Bly, Miami Conservancy District
Steve Boeder, Municipality of Germantown
John Bruns, City of Union
Sherry Callahan, Municipality of Carlisle
Richard Church, City of Miamisburg
Mark Donaghy, GDRTA
Elmer Dudas, City of Springboro
Andrew Fluegemann, ODOT District 8
Michael Gebhart, City of Fairborn
Bob Glaser, Greene County
Georgeann Godsey, Harrison Township
James Gorman, City of Clayton
Carol Graff, Beavercreek Township
Michael Gray, Time Warner Cable
Arthur Haddad, Troy Chamber of Commerce
Rap Hankins, City of Trotwood
Jerome Hirt, Bethel Township
Gregory Horn, City of Centerville
Mary Johnson, Jefferson Township
Matthew Joseph, City of Dayton
Tony Klepacz, City of Kettering
Tom Kretz, Beavercreek Township
Sara Lommatzsch, City of Riverside
Julia Maxton, South Metro Chamber
Paul Murphy, Sinclair Community College
John O'Brien, Miami County
Gerald Peters, Perry Township
Amy Schrimpf, Dayton Development Coalition
David Seagraves, City of Brookville
Greg Shackelford, City of Vandalia
Regan Snider, Miami County Transit
Richard Splawinski, Mont. Co. Engineer's Office
Woodrow Stroud, Greene County Transit
Patrick Titterington, City of Troy
Janis Vargo, City of Huber Heights
William Vogt, City of Piqua
Debborah Wallace, City of Beavercreek
Karen Wintrow, Village of Yellow Springs

Other Alternates/Guests
Judy Blankenship, City of Huber Heights
Gary Burkholder, City of Brookville
Richard Henry, LWV
Brian Huxtable, RAPCA
Tom Koogler, Greene County
Traci Stivers, Franklin Twp.
Denise Swinger, Yellow Springs
Fred Vogel, ODOT
Joe Vogel, AECOM
Chad Whilding, City of Beavercreek
Ben Wiltheiss, ODOT D-7

Staff Present
Paul Arnold
Ann Burns
Brad Daniel
Tim Gilliland
Laura Henry
Martin Kim
Brian Martin
Ami Parikh
Ana Ramirez
Rob Uhlhorn

I. INTRODUCTION

Chair Vargo called the meeting to order. Self-introductions were made. The Pledge of Allegiance was recited.

II. APPROVAL OF AUGUST 6, 2015 MEETING MINUTES

Mr. Haddad made a motion to approve minutes. Mr. Vogt seconded. The motion passed unanimously.

III. PUBLIC COMMENT PERIOD ON ACTION ITEMS

None

IV. MPO (METROPOLITAN PLANNING ORGANIZATION) ACTION ITEMS

A. Adoption of Amendment to MVRPC's SFY2016-2019 Transportation Improvement Program (TIP)

Mr. Arnold referred to a memo on page 5 of the mailout explaining that numerous modifications to the programming documents for various projects has resulted in the need for a TIP amendment. He referred to the project tables for each county as well as the areawide projects. Mr. Arnold stated that staff as well as TAC does recommend adoption of this TIP amendment, and referred to a resolution on page 21 of the mailout. Ms. Wallace made a motion to recommend adoption. Mr. Vogt seconded the motion. The motion passed unanimously.

B. Approval of MAP-21 Funds Availability Report and Project Solicitation Request.

Mr. Arnold referred to a memo on page 22 of the mailout. He explained that MVRPC funding policies require the staff to provide an annual information report showing the status of regionally controlled STP, CMAQ and TA funds as part of the solicitation process. He noted that there are no current CMAQ funds shown since that has switched to a statewide program, and this solicitation is now bi-annual and will take place next year. Mr. Arnold reviewed the table on page 23 which provided the fund balances for STP and TA federal programs. Based on this report, staff as well as TAC recommends authorization to begin the solicitation process for new STP and TA projects. Mr. Church made a motion to approve. Mr. Joseph seconded the motion. The motion passed unanimously.

C. Approval of updates to STP-CMAQ-TA Policies and Procedures

Mr. Arnold referred to a memo on page 24 of the mailout defining some minor changes that were made to the draft STP-CMAQ-TA Policies and Procedures. The two biggest changes are the return of the simple STP resurfacing program and the suspension of the CMAQ project solicitation until next fall. Staff anticipates the solicitation period will be September 9 to October 8th. Mr. Arnold stated that staff as well as TAC recommends approval of the resolution on page 45. Mr. Donaghy made a motion to approve. Mr. Seagraves seconded. The motion passed unanimously.

D. Adoption of SFY2015 Transportation Work Program Completion Report

Mr. Daniel referred to a memo on page 46 of the mailout explaining that this completion report is done annually and it summarizes the highlights of the MPO's efforts for the preceding fiscal year. The report is included for review in the mailout beginning on page 47. He stated that both staff and TAC recommend approval of the resolution on page 62. Upon Board adoption, the report will be submitted to ODOT. Mr. Hankins made a motion to recommend approval. Ms. Wintrow seconded the motion. The motion passed unanimously.

E. Recommended Approval of Resolution Reaffirming the goals and Objectives of the Long Range Transportation Plan

Ms. Ramirez provided an overview of the 2016 Long Range Transportation Plan explaining that a major update occurs every 4 years. She reviewed a flow chart that provided an overview of the update process.

Ms. Ramirez explained the four transportation goals which included:

- Regional Stewardship
- Vibrant Communities
- Vigorous Economy
- Sustainable Solutions

She also reviewed the sources used for the 2040 socioeconomic data, population trends and employment trends. Ms. Ramirez reviewed a chart which provided the final socio-economic data broken down for each county. She shared a summary of the Public Meeting that was held on August 12th here at MVRPC. Ms. Ramirez provided the schedule for the LRTP Workgroup meetings scheduled for September 8-10, also here at MVRPC, and encouraged members to attend. Additional information is available at plan2040.mvrpc.org. Staff requests approval of the resolution on page 67. Mr. Joseph questioned the possibility of incorporating the 2010 census since it does show an increase. Ms. Ramirez explained current census population estimates program data was used which does show an overall decrease in Montgomery County, but at a lower rate. Mr. Whilding asked if the chart includes college enrollment. Ms. Ramirez noted there were no plans to include this data, but this information could be researched and provided at a later date. Mr. O'Brien made a motion to approve. Ms. Graff seconded the motion. The motion passed unanimously.

V. INFORMATION ITEMS

A. RAPCA Idle-Free Campaign

Mr. Huxtable reported that RAPCA was awarded a $5,000 mini-grant from the Ohio Environmental Education Fund to create an Idle Reduction Campaign in partnership with MVRPC. The purpose of the campaign is to encourage people to turn off their vehicles when not driving to reduce air pollution. He explained that the first target area is schools in the Region and then grow to libraries, daycare centers, hospitals, parks and municipalities. Ms. Henry explained that RAPCA and MVRPC met to develop a tool kit to help schools and others in the area kick off their own Idle Free Campaign. This tool kit includes an outdoor sign for the campus that promotes the Idle Free zone reminding those waiting outside to "Turn the Key and Be Idle Free". It also includes brochures and sample letters to draft to their bus drivers, parents and others visiting the campus. Ms. Henry encouraged anyone interested in a toolkit to contact Brian Huxtable at bhuxtable@rapca.org. Ms. Maxton noted that the Chamber holds safety council meeting which could provide a good cross-section of schools.

B. Water Quality Projects: Open Space and Unsewered Communities

Mr. Lindsay was not able to attend the meeting, so this presentation was delayed to a later date.

VI. EXECUTIVE DIRECTORS REPORT

Mr. Martin reported that MVRPC has recently subscribed to Grant finder which is helpful when researching grant announcements from various Federal, State and foundation sources from around the country. He also provided a list of some recently available grant opportunities. Mr. Martin referred to a list of MVRPC projects that received $20.2M in funding. He also announced that MVRPC was recently awarded Bronze Level Bicycle-Friendly Business Award from League of American Bicyclist and also announced that the Bike Plan Open House was conducted last night and went very well. Mr. Martin reported that regional planning, under the Going Places Initiative, is continuing with Jefferson Township, Harrison Township and Dayton Public Schools utilizing staff's services. He reported that a meeting was held on August 21st to discuss the two TRAC projects, MOT-US35 and GRE-US35.

The meeting was well attended, there was good discussion, and the next meeting is scheduled for September 18th. These meeting will prepare us for the TRAC hearing in Columbus on October 13th. Mr. Glaser noted that the TRAC rankings were recently released, and GRE-35 was ranked above MOT-35. He shared another recent accident that occurred on US35 in Greene Co. where a school bus was hit by a semi-truck, which fortunately, was empty at the time. Ms. Graff noted that the population projections on page 66 of the mailout projects that population and employment will significantly increase in Greene County, which only means more congestion for the 35 corridor and is more concerning each year. Mr. Martin stated that the MVRPC PES process has been around for about 12 years, and it does reward for project readiness and the MOT-US35 seems to be farther along than Greene. The environmental documents are progressing, and scores for both projects are being reviewed closely. Mr. Whilding also shared concerns about this dangerous section of US35 in Greene County which serves as access to a large soccer complex and hundreds of visitors every year. Mr. Martin stated that there has recently been more interest, new leadership is becoming involved and there is significant focus on this project. Ms. Lommatzsh shared these concerns, noting that the congestion actually begins back at Smithville and Woodman interchanges.

VIII. ADJOURNMENT

Mr. Haddad made a motion to adjourn. Mr. Hankins seconded the motion. The motion passed unanimously.

_____
Brian O. Martin, AICP
Executive Director

_____
Janis Vargo, Chairperson

_____
Date

The purpose of the Community Access Panel shall be to define the level of general interest in public access cable television generating both from residents and educational institutions within the Village and to provide policy guidance to Council…on direct local access operations…advise Village Council on all matters relating to cable communications within the Village and carry out such other duties as may be assigned by Council.

YS Community Access Panel
Meeting Minutes
September 10th, 2015

Call to Order

The Sept 10th, 2015 meeting of the Yellow Springs Community Access Panel was called to order at 7:02 P.M. Present were panel members Thor Sage, Brian Housh, Tim Barhorst, Susan Gartner, Jordan Gray, Melissa Vanzant, Paul Abendroth, and secretary- Barbara Zulliger.

Approval of Minutes and Introductions

August 2015 minutes with corrections were approved. **(Thor)**

Per Brian: please welcome Melissa. This meeting is an exciting way for her to get her exposed to all of the topics of the meetings.

Station Manager's Report

Per Susan: shes had horrible problems. Lots of power outages. Possibly needs a new UPS. Per Melissa: the back-up generator powers the entire Bryan Center and the Police Department. Tim and Thor to look at it after this meeting. Melissa to have Johnnie look at it and have him possibly connect the generator in the room. Per Brian: make sure Susans report gets to Judy by 11 AM the Friday before the Monday meeting.

Old Business

- Dig Once Policy

Per Brian: Lancaster, Ohio has a Wi-Fi, with point to sale: per Thor. Per Tim: dont give away Wi-Fi per Sandy, Oregon. Per Thor: give away some bandwidth free or charge for it. During Street Fair, sell it by the gigs, per Jordan. Per Thor: youll need 1 gigabit for all networks and it can be capped. He also said to use a CIC and run it through and that goes back to the village if its neutral. He spoke to an attorney about this.

- Social Media Policy

Mek Logan said he would work on it. Per Jordan: he reviewed Albany and they had about 20 policies. A policy caught his attention: what could compromise the safety and security of the system? Per Brian: Nadia and Ratih reviewed the municipalities of all of the communities. Judy and Brian went to a meeting in Kettering and they dont care about the content. People can post practically anything. Per Brian: he looks at the police department Facebook page and he hasnt seen anything upsetting. Jordan, Brian, and Mic Logan to schedule a meeting.

- Municipal Broadband / Springs-Net Initiatives

Per Thor: he calculated a quote of: $33,000. A company in Columbus- RF Works quoted $41,000. Thorôs quote includes structured cabling, 12 access points (gateways) to network, and go no more than 2 per access points. This does not include ongoing maintenance. Also, he recommends as an option- the addition of more access points. Then the village could offer Internet services to the people living there. MVECA already manages connections to the network. Heôll present a solid, clear packet of information. Per Brian: could this topic be part of the meeting thatôs being held with Melissa, Jordan, Chris, Patti, and Thor? This meeting could also be about any concerns. Per Melissa: time lines are important. Brian will send out an email to Chris, Patti, and Thor. Thor will set up the meeting.

- Draft Ordinance (Chapter 280, Title Eight, Part Two- Admin Code)

CAP-Community Panel- No motion to change the name.

New Business

- **Judith Snyderman presentation**

Per Susan: sheôd like to air a one hour program which was a special presentation at The Senior Center in 2013 by Judith Snyderman on: Whatôs New in The Right to Die Issue. Per Tim: he feels its Ok to air but maybe we need a Disclaimer added to it that states ñThis is not the opinion of YS.ò

It was discussed and voted on that a disclaimer should be in the front and the back of the presentation. Jordan will look up the proper wording of the disclaimer. Brian and Paul to approve it.

- Susan's September Vacation

Per Susan: sheôs always working (sheôs on 24/7). She would like a vacation possibly next week. Sheôs come up with a plan. She suggests just airing a slide show the entire time she is on vacation. She would let people know that the station person took a break. There is no council meeting and no PD meeting next week when she wants to go. Per Paul: it would be fairly easy to train someone to cover for her and produce more than just a slide show. Per Thor: maybe we could get people together next week while Susanôs on vacation and get them up to speed on helping her. Per Paul: Susan has created good notes to keep things going while sheôs gone. Tim, Melissa, and Johnnie to have a meeting. Patti may want to be at this meeting.

-Other Items:

Per Paul: we canôt have programs about a single person or things that charge money. Jordan presented a post-card supporting Parks and Trails. Brian would like council to sign off on it before it can be used.

Adjourn

The meeting was adjourned at 8:24 P.M.

YSCA Station Manager's Report
Susan Gartner
Cable Advisory Panel Meeting ï Sept. 10, 2015

Volunteer Support ï *Thank you to our volunteers!*
Paul Abendroth for trouble-shooting ongoing station difficulties due most likely to electrical outages. The Slideshow seems to work successfully, but whenever a program is scheduled, the screen goes black (no audio, no video) for a couple of seconds or for the duration of the program during that time slot. Next possible option: sending in the Nexus to Leightronix for a check-up.

Paul has also started work on an index of archived programs that will be very handy for scheduling.

Village Council Members Brian Housh, Karen Wintrow and Lori Askeland for wonderful photos of village-wide Block Parties and all around village sweetness and promotions.

Community Engagement
Guess That Garden Slideshow is coming to an end. It's been fun acknowledging all the gardens and gardeners in town, from elaborate and labor-intensive to the sweet and simple improv gardens.

Assistance from Lynnette Carlino from Think-TV in Dayton (PBS) has resulted in the airing of excerpts from The Art Show featuring local artist and sculptor Sharon Mohler and Featherwood Frames.

Leightronix Support
Spent two hours with Leightronix Tech Support guy Bill Phipps troubleshooting a problem with their Nexus equipment. For free. I was so impressed with the help I received I wrote his supervisors. Bill was patient; started the educational process where I was at; taught me tasks in small, sequential easy-to-comprehend steps; taught me basics about the equipment and a more effective re-boot routine. Then we suffered a power out.

Lightning Strike
Lightning strike on Sun., August 30 near Bryan Community Center. Power outage overwhelmed our Uninterrupted Power Source and it took days to get rolling again.

MLS Bulldog News
The greatest morning news program is back with a whole new morning news crew! Due to changes and technology upgrades at MLS, we are unable to livestream the program at 8:20 a.m., Mon-Fri, as we have in the past. As time permits, I download a week's worth of videos from the Youtube channel *WMLS News*, make a video compilation, and air.

Antioch College Miller Fellows
Our Miller Fellow, Kira Painter, is wrapping up her Summer quarter on Sept. 25. I look forward to viewing and airing the various Miller Fellow promotional videos she has created.

The Miller Fellow assigned to the Yellow Springs Senior Center, Catherine Tish, has created a lovely documentary called ñSeniors of Yellow Springsòthat has been airing. Great job, Catherine!

YSCA Station Manager's Report
Susan Gartner
Cable Advisory Panel Meeting ï Oct. 8, 2015

Volunteer Support ï *Thank you to our volunteers!*
Jean Payne for her filming and processing of the Yellow Springs Historical Society presentation of ñPlay Ball? Absurd Anecdotes of Antioch Athletics,ò(09-20-15) presented by Antioch College archivist Scott Sanders. If you get a chance to watch this, be sure to watch the opening credits very carefully. Jean has created a beautiful photo montage of historical photos of Yellow Springs and paired them with corresponding photos taken at present time. Very clever and beautifully done. Nice job, Jean!

Community Engagement
Beautiful photos (thank you Patrick O'Reilly) and a video (thank you Flashover Productions) captured the Yellow Springs 9/11 Memorial Stair Climb that took place Saturday, Sept. 26 at Antioch College. The video is particularly significant to watch as it explains the event to those who are unfamiliar with this annual fundraiser and might be interested in participating next year. You don't have to be a firefighter or EMT or police officer or have one in your family in order to participate. The fundraiser is a very clever and moving way to pay tribute to the firefighters who died in the 9/11 tragedy. Thanks to all who participated and to all the volunteers behind the scenes!

Thank you to so many villagers and village businesses, too numerous to mention individually, for videos, photos, and announcements that make the station so appealing and promote our village in such a positive way. Keep 'em coming!

Station Manager Vacation
My week away in September worked out just great. In my absence, the slideshow ran 24/7, with announcements and photos, and all was stable while I gratefully recharged my batteries. This was a fairly easy-to-deliver and suitable solution to the dilemma of what to air when the one woman in a one-woman-show takes a vacation.

Station Highlights
--Music selections from the Northern Kentucky Brotherhood Singers who performed during the recent AACW Jazz and Blues Fest, and our very own Yellow Springs band, The Hoppers.

--Photos from Bubble Fest (Sunday, Sept. 6)

--Photos from this summer's village-wide Block Parties (thank you Brian Housh)

--Photos of kids, seniors, students, chickens, artwork, World House Choir, and much, much more.

--Photos of do-it-yourself crafts and costumes to promote the upcoming Steampunk Society World Traveler's Tour Costume Ball (Sat., Oct. 31) to benefit Glen Helen

Upcoming Highlights
Watch for sunflower pics from the Tecumseh Land Trust blooming sunflower field and an assortment of

Village of Yellow Springs
Treasurer's Report
3rd Quarter 2015

Submitted October 15, 2015

I attended the CPIM Academy on August 27th at Sinclair Community College. The highlights of the sessions include the following:

- StarPlus Ohio continues to grow and gain popularity. Yield is .20% for the past 18 months.
- Effective 9/4/14- changes to the Ohio Revised Code Sections 135.143, 135.35 & 135.14 due to Senate Bill 287 include:
    - Expanded ability to invest in Municipal Bonds.
    - Enhanced capacity to invest in Commercial Paper (collateralized) – StarOhio and StarPlus Ohio will increase its holdings in Commercial Paper.
    - Changes to language clarifying the new world of money market funds – spreads risk.
    - Good time to review investment policy to make sure it is in line with the Ohio Revised Code.
- Internal Controls/Fraud Protection – this was an interesting session. Takeaways included:
    - Maintaining a level of professional skepticism.
    - Ethics and fraud are interconnected. Without a strong ethical culture, fraud risk exponentially increases.
    - Association of Government Accountants (AGA) Fraud Prevention Toolkit is an intergovernmental partnership project that financial managers can use in preventing and detecting fraud. To learn more, visit https://www.agacgfm.org/Fraud-Toolkit/Toolkit-Home.aspx
- OhioCheckbook.com – this is the State's new transparency initiative which I urge you to consider joining. I know that the Miami Township trustees recently voted to be a part of this program. It provides local governments and schools the ability to post their spending information online so that the information is accessible to tax payers. For more information, you can visit the state treasurer's site: http://www.tos.ohio.gov
- Disaster Recovery – this was another interesting session that I attended. Discussed topics include:
    - Business Continuity plan
    - Encrypted data storage
    - Insurance coverage
    - Who can declare a "disaster" – what if that person in not around?
    - Disaster recovery sites

If you would like more information about these or any other topics, please let me know.

Respectfully Submitted

Rachel McKinley
Treasurer, Village of Yellow Springs
rachelysoh@gmail.com

INVESTMENT SUMMARY
Village of Yellow Springs
2015
Third Quarter

	TOTAL INVESTMENTS		STAR OHIO/STAR PLUS (Investment Only)		US BANK MUNICIPAL INVESTOR MONEY MARKET 3130 (State Tax EFT's)		US BANK GENERAL CHECKING (FormerSWEEP ACCOUNT - 0818) (General Revenues)		US BANK GUARANTEE DEPOSITS 7448 (Customer Utility Deposits)		US BANK PAYROLL ACCOUNT 1063 (Outstanding Payroll Chks)	
	Balance	Earnings	Balance	Earnings	Balance	Earnings	Balance	Earnings	Balance	Earnings	Balance	Earnings
Beginning Balance	$ 6,903,681.26		$ 1,594,505.68		$ 3,318,354.18		$ 1,870,653.89		$ 64,427.79		$ 55,739.72	
JANUARY	$ 6,736,768.23	$ 270.60	$ 1,594,776.28	$ 270.60	$ 3,331,959.92	$ -	$ 1,700,192.75	$ -	$ 62,903.35	$ -	$ 46,935.93	$ -
FEBRUARY	$ 6,645,923.77	$ 244.45	$ 1,595,020.73	$ 244.45	$ 3,345,152.66	$ -	$ 1,602,633.11	$ -	$ 62,744.61	$ -	$ 40,372.66	$ -
MARCH	$ 7,046,257.28	$ 270.69	$ 1,595,291.42	$ 270.69	$ 3,357,513.67	$ -	$ 1,992,043.37	$ -	$ 63,144.61	$ -	$ 38,264.21	$ -
APRIL	$ 7,062,742.29	$ 262.00	$ 1,595,553.42	$ 262.00	$ 3,479,305.61	$ -	$ 1,911,069.85	$ -	$ 62,964.66	$ -	$ 13,848.75	$ -
MAY	$ 7,138,017.48	$ 270.78	$ 1,595,824.20	$ 270.78	$ 3,492,985.90	$ -	$ 1,958,107.51	$ -	$ 60,691.49	$ -	$ 30,408.38	$ -
JUNE	$ 6,906,831.21	$ 262.09	$ 1,596,086.29	$ 262.09	$ 3,506,420.23	$ -	$ 1,674,157.41	$ -	$ 27,311.30	$ -	$ 102,855.98	$ -
JULY	$ 6,520,285.32	$ 270.87	$ 1,596,357.16	$ 270.87	$ 3,525,745.16	$ -	$ 1,317,222.26	$ -	$ 26,432.55	$ -	$ 54,528.19	$ -
AUGUST	$ 6,699,580.55	$ 270.91	$ 1,596,628.07	$ 270.91	$ 3,538,062.05	$ -	$ 1,513,983.27	$ -	$ 27,201.23	$ -	$ 23,705.93	$ -
SEPTEMBER	$ 6,904,284.78	$ 262.22	$ 1,596,890.29	$ 262.22	$ 3,620,233.07	$ -	$ 1,595,205.21	$ -	$ 44,188.91	$ -	$ 47,767.30	$ -
	Change in Bank Balance	**Total Earned all accounts**	**Change in Bank Balance**	**Total Earned YTD**	**Change in Bank Balance**	**Total Earned YTD**	**Change in Bank Balance**	**Total Earned YTD**		**Total Earned YTD**		**Total Earned YTD**
2015	**$ 603.52**	**$ 2,384.61**	**$ 2,384.61**	**$ 2,384.61**	**$ 301,878.89**	**$ -**	**$ (275,448.68)**	**$ -**	**$ (20,238.88)**	**$ -**	**$ (7,972.42)**	**$ -**
2014	*$ (580,132.22)*	*$ 3,182.64*	*$ 3,182.64*	*$ 3,182.64*	*$ 299,252.88*	*$ -*	*$ (833,447.94)*	*$ -*	*$ (181.45)*	*$ -*	*$ (48,938.35)*	*$ -*
2013	*$ 49,167.29*	*$ 1,266.64*	*$ 1,266.64*	*$ 1,266.64*	*$ 240,191.42*	*$ -*	*$ (253,276.71)*	*$ -*	*$ 10,829.56*	*$ -*	*$ 50,156.38*	*$ -*
2012	*$ (645,429.13)*	*$ 1,210.97*	*$ 1,210.97*	*$ 1,210.97*	*$ 165,267.45*	*$ -*	*$ (820,346.20)*	*$ -*	*$ 859.40*	*$ -*	*$ 7,579.25*	*$ -*
2011	*$ 1,189,387.77*	*$ 892.04*	*$ 892.04*	*$ 892.04*	*$ 308,424.71*	*$ -*	*$ 872,038.91*	*$ -*	*$ 1,342.54*	*$ -*	*$ 6,689.57*	*$ -*
	Average Balance	**Earnings %***	**Average Balance**	**Earnings %***	**Average Balance**	**Earnings %***	**Average Balance**	**Earnings %***	**Average Balance**	**Earnings %***	**Average Balance**	**Earnings %***
AVERAGE 2015	***$ 6,851,187.88***	***0.03481%***	***$ 1,595,825.32***	***0.1494%***	***$ 3,466,375.36***	***$ -***	***$ 1,696,068.30***	***$ -***	***$ 48,620.30***	***$ -***	***$ 44,298.59***	***$ -***
AVERAGE 2014	*$ 7,493,945.11*	*0.0425%*	*$ 1,592,907.51*	*0.1998%*	*$ 3,161,015.22*	*0.0000%*	*$ 2,624,361.33*	*0.0000%*	*$ 63,730.49*	*0.0000%*	*$ 51,930.56*	*0.0000%*
AVERAGE 2013	*$ 7,538,572.25*	*0.0168%*	*$ 1,266.64*	*0.0796%*	*$ 240,191.42*	*0.0000%*	*$ 2,617,716.29*	*0.0000%*	*$ 10,829.56*	*0.0000%*	*$ 50,156.38*	*0.0000%*
AVERAGE 2012	*$ 8,066,996.11*	*0.0150%*	*$ 1,589,408.92*	*0.0762%*	*$ 2,703,153.00*	*0.0000%*	*$ 3,665,817.29*	*0.0000%*	*$ 54,209.52*	*0.0000%*	*$ 54,407.39*	*0.0000%*
AVERAGE 2011	*$ 7,609,741.01*	*0.0117%*	*$ 1,588,570.14*	*0.0562%*	*$ 2,473,012.42*	*0.0000%*	*$ 3,440,911.45*	*0.0000%*	*$ 55,473.10*	*0.0000%*	*$ 51,773.89*	*0.0000%*

** Not annualized for partial year*

RMcKinley
10/15/2015

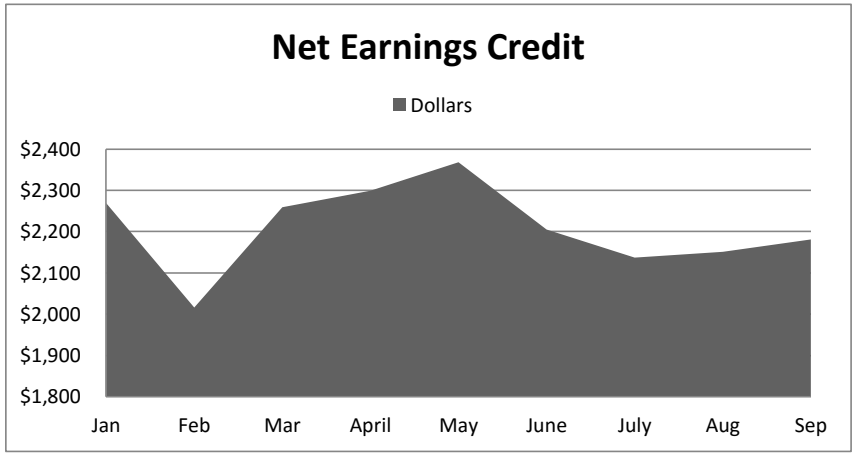
US Bank Service Charges & Earnings Credits

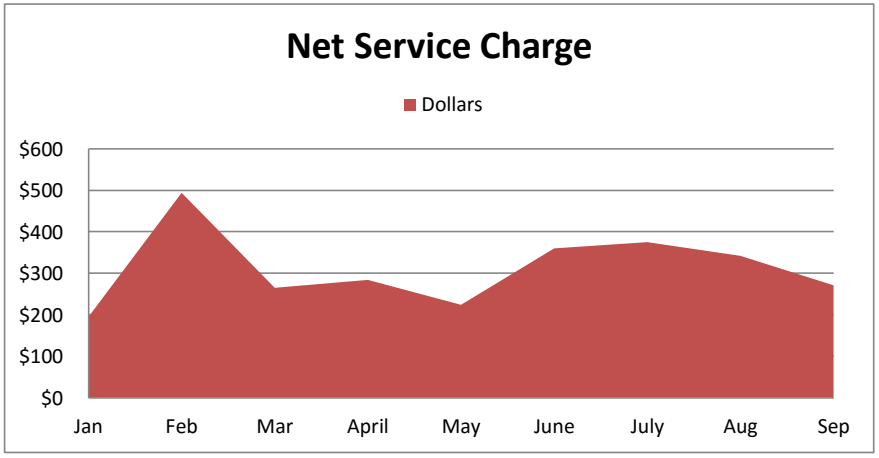
Village of Yellow Springs

2015

YTD - Through Third Quarter

	AVERAGE	*EARNINGS*	*EARNINGS*	*INTEREST PAID*	*NET*	*NET*
MONTH	*BALANCE*	*CREDIT RATE*	*CREDIT*	*ON BALANCE*	*EARNINGS CREDIT*	*SERVICE CHARGE*
JAN	5,342,220	0.50%	$2,269	0	2,464	195
FEB	5,255,764	0.50%	$2,016	0	2,510	494
MAR	5,319,055	0.50%	$2,259	0	2,523	265
APRIL	5,593,148	0.50%	$2,299	0	2,584	284
MAY	5,575,539	0.50%	$2,368	0	2,592	224
JUNE	5,364,570	0.50%	$2,205	0	2,564	360
JULY	5,033,444	0.50%	$2,137	0	2,512	375
AUG	5,064,858	0.50%	$2,151	0	2,493	342
SEPT	5,306,971	0.50%	$2,181	0	2,452	271
TOTAL YTD			**$19,885**	**$0**	**$22,694**	**$2,810**
Monthly Average			*$2,236*	*$0*	*$2,540*	*$304*





RMcKinley10/15/2015

Public Health
Prevent. Promote. Protect.

Greene County Public Health

Melissa Howell, MS, MBA, MPH, RN, RS, Health Commissioner
Robert P. Dillaplain, MD, Medical Director

Vision

Our vision is to be the recognized leader that addresses health outcomes, reduces health disparities, upholds standards of public health practice, and improves service to the community.

Mission Statement

Our mission is to prevent disease, protect our environment, and promote healthy communities and wellness in Greene County.

Scope

Our employees accomplish our mission through integrated community efforts and assessment, health education, collaboration and assurance of quality services, disease prevention and control, and emergency preparedness.

Our services are designed to protect and improve the health of the community. We provide birth and death certificates, easily accessible clinical and community public health services and environmental health programs. We ensure food and water are safe, protection from disease and readiness to respond to emergencies. The organization was created by Ohio Revised Code 3707 and 3709 in 1920.

Greene County Public Health is seeking **renewal of a 5-year, 0.8 mill operating levy** which makes up 33.6% of the district's total revenue. For $24.50 per year/per $100,000 home value, the district provides convenient, affordable direct care services to pregnant women and children, dental care, WIC, special services to families with medical and developmental needs, school inspections, general operations, nuisance abatement, rabies and other environmental health investigations.

Our Strategic Goals for the next five years are to:

1) Strive for the highest possible standard of health for all people giving special attention to the needs of those at greatest risk for poor health outcomes based on social conditions.
2) Promote a safe and accessible new facility.
3) Inform, educate and empower the community to achieve optimal health and wellness.
4) Provide excellent service, systems and delivery of care.
5) Enhance the quality of our service through responsive customer service.
6) Maintain financial stability of the health district by assuring compliance with state and local regulations.
7) Promote strong local leadership through board governance and community involvement.
8) Receive full accreditation.

Programs & Services

- **Vital Statistics**
  - Birth/Death Certificates
  - Burial/Cremation Permits
- **Community Health Services**
  - Walk-In Blood Pressure Screenings
  - BCMH - Bureau for Children with Medical Handicaps

- Child and Adolescent Health Clinic
- Communicable Disease Program
- Community Social Services
- Dental Services
  - Children, Adults and Seniors
- Help Me Grow
- HIV/AIDS Testing, Education and Counseling
- Immunization Clinics
  - Childhood/Adult
  - Flu Clinics
  - Overseas Travel
- Lead Poisoning Prevention
- Male & Female Reproductive Health Clinic
  - Family Planning
  - Pregnancy Testing, Education and Counseling
  - Sexually Transmitted Infections
- TB (Tuberculosis) Program
- Women's Health Services
- Prenatal Care
- WIC - Women, Infants and Children Nutrition Program
  - Breastfeeding Peer Helper

- **Environmental Health Services**
  - Campgrounds
  - Emergency Preparedness Information
  - Food Operation Inspections
  - Housing Standards
  - Investigate Animal bites/Rabies Control
  - Mosquito Control
  - Nuisance Complaints
  - Plumbing Inspections
  - School Inspections
  - Sewage Treatment Systems
  - Solid Waste
  - Swimming Pools/Spa Inspections
  - Tattoo/Body Piercing Facility Inspections
  - Water Sample Collection
  - Water Systems – Private

- **Health Education and Promotion Services**
  - Community Health Education Programs
  - Healthy Lifestyles Programs
  - Safe Communities Coalition
  - Speaker's Bureau

Transforming Health

Aligning Strategy, Structure, and Culture

Public Health
Prevent. Promote. Protect.
Greene County

Melissa Howell, MS, MBA, MPH, RN, RS

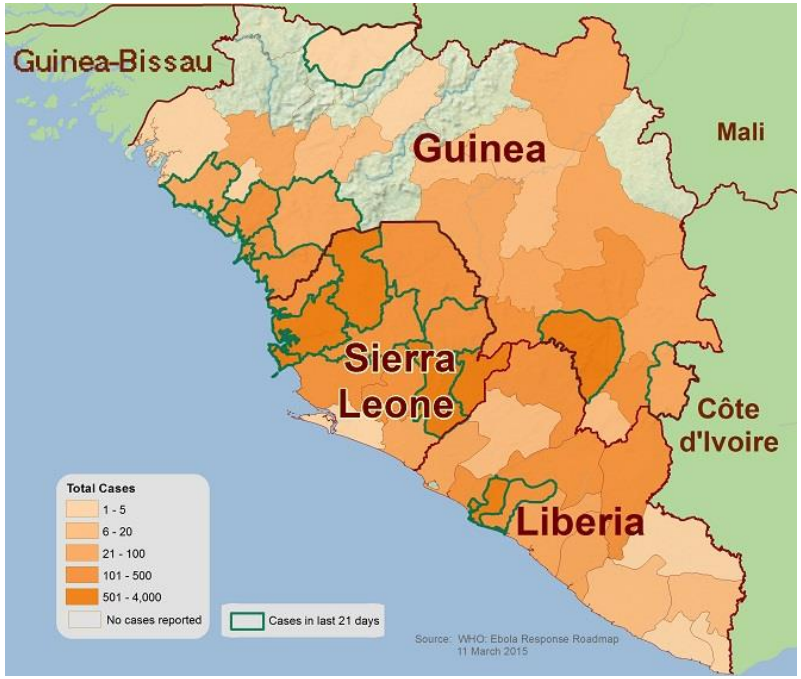
08/03/2015

What is a public health?

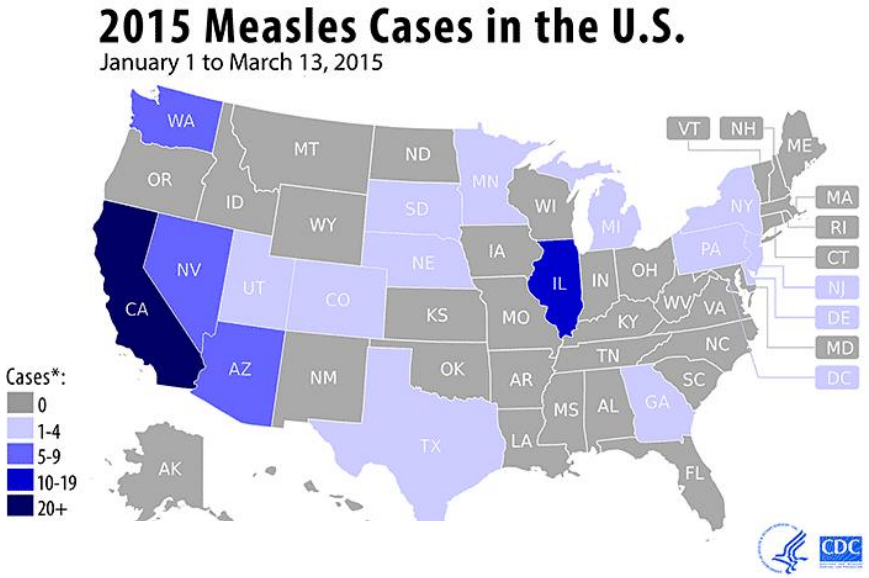
- Prescription for the community
  - Set population based health priorities
  - Form partnerships to accomplish positive health outcomes
  - Birth & Death records
  - Environmental Health
  - Community Health Services
- ORC Chapter 37 - Created in 1919 in response to pandemic influenza

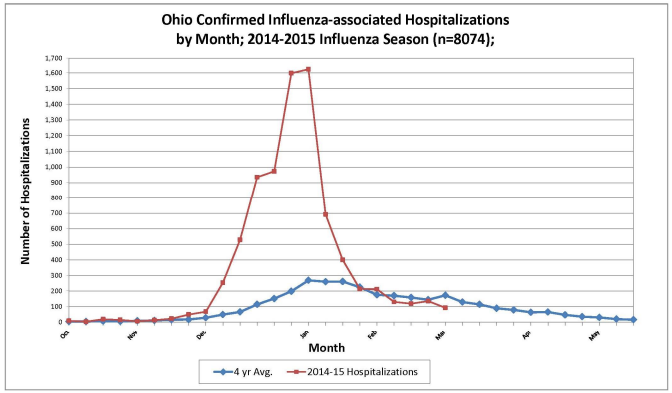
2014 Accomplishments

- EVD-68, Ebola, Measles, Flu



CDC as of 3/11/15 24,509 cases 10,096 deaths





Community Health Assessment

- Findings first presented in November, 2014
- In 2010, 12.8% (20,681) in poverty
  - Public transit
  - Fairborn/Bath Township and Xenia/Xenia Township
- 13.9% did not seek healthcare because of cost
- Individuals with disabilities a growing concern
- Lack of education, poverty and discrimination are linked to poor health outcomes – health equity and health literacy

Community Health Assessment (2)

- Asthma effects 20.3% of adults
- Proper nutrition and physical activity
  - Heart Disease and Diabetes
  - 70.3% of adults are overweight/obese compared to 54.1% in 2004
- Substance Use
  - Tobacco use increased-16.9% (2008) to 19.5% (2012)
  - Overdose
- Health Screenings low in some areas

MH2

Community Health Improvement

Lifestyle and Behavioral Health

Infant Mortality
Substance Use and Abuse
Nutrition and Physical Activity

Access to Health Care

Un- and Underinsured
Declining Use of Screenings
Lack of Primary Care Physicians

Environmental Health

Asthma and Air Quality
Waste Disposal

Slide 6

MH2 Melissa Howell, 6/3/2015

Greene County Public Health

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- Our vision is to be the recognized leader that addresses health outcomes, reduces health disparities, upholds standards of public health practice, and improves service to the community.

Trends

- Affordable Care Act – expanded Medicaid coverage
  - 8.8% uninsured among lowest in the State
- Primary Care and Public Health are being driven together
- Less distinction between local public health and the global public health system
- Funding
  - Reductions in grants = greater need to set priorities
  - Health Value = Right Health Outcomes/Reduced Cost
  - New sources will be considered in terms of improved population health, our capacity to provide service and areas identified in the strategic plan as growth.

Trends (2)

- Privacy and Security Breaches
- Anti-vaccination campaigns
- Substance use/Legalized marijuana
- Quarantine law
- Model Aquatic Code
- Emerging Infectious Disease

Strategic Priorities

- **Incorporate health literacy and health equity into programs and services** with attention to social conditions such as language barriers, poverty, and health literacy

- **Enhance our capacity to serve clients** by providing and promoting a safe and accessible new facility

- **Inform, educate & empower** the community; providing information produced and distributed with our new name logo

Strategic Priorities (2)

- **Provide excellent systems & databases** for efficiency, confidentiality, interfacing, and communicating. Acquire systems for accounting and client records & upgrade environmental databases.
- **Increase the quality of services we provide to the community** by building upon our existing organizational values: quality public health services and programs, service to the community, teamwork & to create a culture of quality at the Health District

Strategic Priorities (3)

- **Maintain financial stability of the Health District**, by assuring compliance with state and local regulations, providing education to stakeholders, and increasing transparency
- **Promote strong local leadership** through board governance, community involvement, affiliations, partnerships, policies and plans to support the community
- **Receive full accreditation from the Public Health Accreditation Board**

Changes Within Sources of Revenue

In dollars	**2014**	**2013**	**2012**	**% Change Current to 2012**
Grants	1,429,857	1,462,424	1,615,331	-11%
County Government Revenue (Levy, Rollback, Inside millage, Contracts)	3,038,683 355,628	3,014083 355,628	2,986,378 355,628	2% 0%
Total Clinic Charges Medicaid Revenue	359,884 170,938	266,426 116,674	210,067 78,758	71% 117%
Total Environmental Health (Fees)	974,350	980,170	966,146	1%
Total Vital Statistics (Fees)	205,193	184,981	180,202	14%
TOTAL REVENUE ALL FUNDS	7,988,194	7,386,438	8,250,975	**-4%**

November 2015

- Levy is a renewal of 0.8 mill 5 year operating levy
- Supports programs and unfunded mandates so we must ask in order to operate
- Levy is 46% of total revenue
- Trusted public health authority
- Responsible in seeking other sources of funding available

Transforming Health

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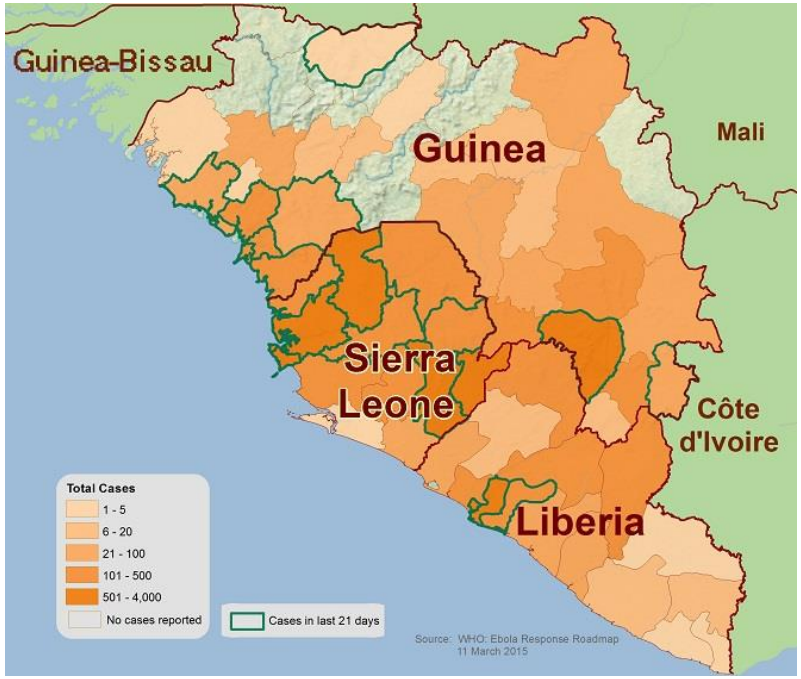

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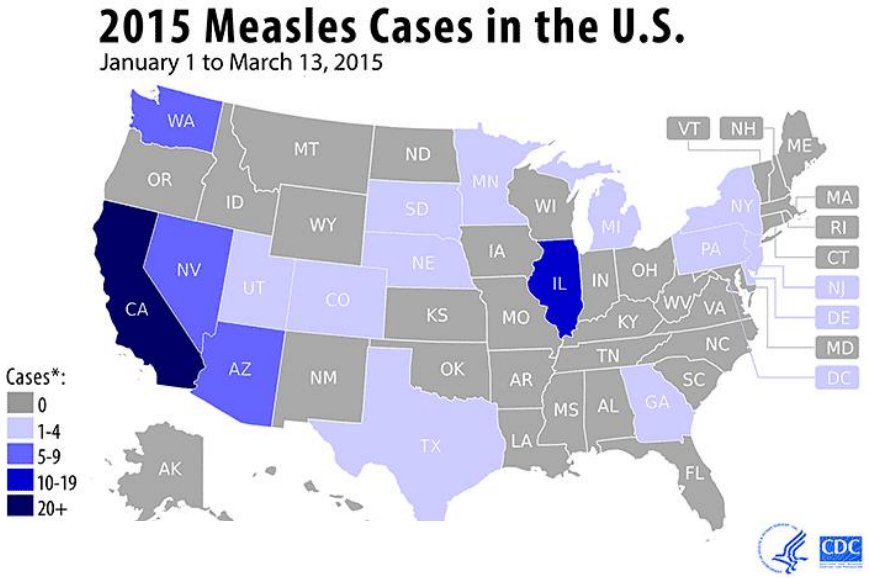

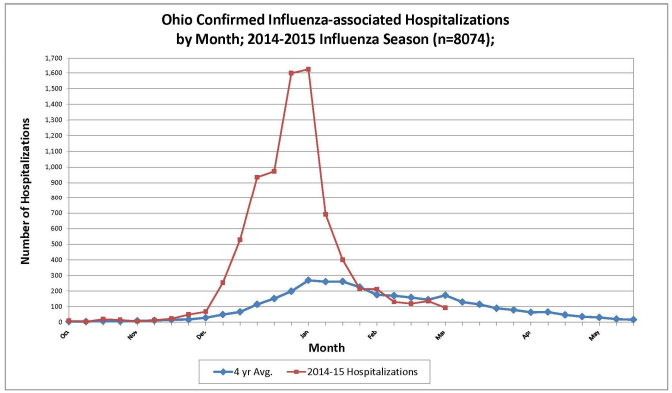

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Save the date!

The Greene County Town Hall on Mental Illness

Saturday, November 7, 2015 ~ 9 a.m. to 1 p.m.
360 E. Enon Rd., Yellow Springs, OH 45387

Hosted by:

Guest Speakers:

- Angela Dugger, Executive Director, NAMI of Clark Greene and Madison Counties
- Greta Mayer, Director of Prevention and Community Engagement, Mental Health and Recovery Board of Clark, Greene and Madison Counties

"Ending the Cycle" Discussion: led by Jody Morgan, Director of Consumer Affairs, OEC

- The Honorable Judge Beth Root, Fairborn/Beavercreek Municipal Courts
- Dr. Franklin Halley, Chief Medical Officer, TCN Behavioral Health Services
- Major Kirk Keller, Administrator, Greene County Sheriff Jail Division
- Chris Pinkelman, LPCC, TCN Behavioral Health Services
- Nathan Crago, LCDC II, The Hope Spot/Christopher House/TCN
- Rhonda Baer, Executive Director, Housing Solutions of Greene County
- Kathleen Diegelman, Family Solutions Center, a division of TCN
- Melissa Litteral, Director, Greene County Adult Probation
- And other mental health stakeholders to be announced!

Please RSVP to:

Jody Morgan,
jmorgan@ohioempowerment.org
614-310-8054

Donna Sorrell, PS-A/MH
donna@namicgm.org
937-322-5600

YOU ARE CORDIALLY INVITED TO ASK IMPORTANT QUESTIONS ABOUT MENTAL HEALTH IN GREENE COUNTY DURING THE OPEN MIC!

MAYOR'S MONTHLY REPORT

DATE: 9-30-15

TO: Members of Council, Police Chief, Manager

FROM: David Foubert

RE: September 2015 Monthly Report

There were 15 traffic, no DUI, 2 misdemeanor and 16 parking citations filed with Mayor's Court in September for a total of 295 citations filed to date in 2015.

BOND ACCOUNT

NO ACTIVITY IN SEPTEMBER Balance: 51.51

MAYOR'S ACCOUNT

Violations Bureau:		
Fines/Fees	1585.00	10265.00
Parking	395.00	2245.00
Court Fines	345.00	10229.00
Weddings		150.00
Mayor's Account Balance	2325.00	24474.00
Adjustment for Dec. Refund		49.00-
Restitution		130.00-
Refund of Overpayment	20.00	20,00-
Victims of Crime	135.00	1332.00-
Indigent Defense Fund	375.00	3665.00-
Drug Law Enforcement	52.50	479.50-
Indigent Driver's Alcohol	22.50	205.50-
Remitted to Computer FGnd	150.00	1534.00-
Remitted to Village GF	1570.00	17059.00

Comparison Figures from September 2015

There were 10 traffic, 0 DUI, 2 misdemeanor and 12 parking citations filed for a total of 225 filed to date in September 2014.

Remitted to Computer Fund	80.00	1330.00
Remitted to GEneral Fund	1525.00	15411.00

David H. Foubert

David H. Foubert, Mayor