

**COUNCIL OF THE VILLAGE OF YELLOW SPRINGS  
REGULAR COUNCIL MEETING  
AGENDA**

**IN COUNCIL CHAMBERS @6:30 P.M.**

**Monday, November 2, 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**

**CONSENT AGENDA**

1. Minutes of October 5, 2015 Regular Meeting

**REVIEW OF AGENDA**

At this time, Council may add to the Agenda any other such matters as they may wish to discuss.

**I. PETITIONS/COMMUNICATIONS**

The Clerk will receive and file:

**II. PUBLIC HEARINGS/LEGISLATION**

**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

**First 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

**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 Chapter 286 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

**Reading of 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

**Reading of Resolution 2015-45** Approving Annual Distribution of Flour and Sugar

**Reading of Resolution 2015-46** Approving Easement Purchase Priorities for the Village of Yellow Springs with Regard to Collaboration with Tecumseh Land Trust

**Reading of Resolution 2015-47** Approving a Contract with HD Supply for Installation of Remote Electric Meters

**Reading of Resolution 2015-48** Determining The Necessity Of Levying A Renewal Of An Existing 8.4 Mill Property Tax Levy In Excess Of The Ten-Mill Limitation For The Purpose Of Paying For Current Operating Expenses Of The Village To Run For Five (5) Years, Pursuant To Section 5705.19 As Amended, And Requesting The County Auditor To Certify Matters In Connection Therewith

### **III. CITIZEN CONCERNS**

### **IV. SPECIAL REPORTS**

### **V. OLD BUSINESS**

2016 Budget Workshop – Collective Budget with Revisions

### **VI. NEW BUSINESS**

### **VII. MANAGER and ASSISTANT VILLAGE MANAGER REPORTS**

### **VIII. CLERK’S REPORT**

### **IX. FUTURE AGENDA ITEMS**

Nov. 16

#### **Regular Session:**

Second 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

Second Reading and Public Hearing of Ordinance 2015-20

Second Reading and Public Hearing of Ordinance 2015-21

Second Reading and Public Hearing of Ordinance 2015-22

Second Reading and Public Hearing of Ordinance 2015-23

Second Reading and Public Hearing of Ordinance 2015-24

Second Reading and Public Hearing of Ordinance 2015-25

Second Reading and Public Hearing of Ordinance 2015-26

First Reading of Ordinance 2015-27 Approving the 2016 Budget for the Village of Yellow Springs and Declaring an Emergency

First Reading of Ordinance 2015-28 Repealing Old Section 1282.05

Nonconforming Lots Of Record Of Chapter 1282 Nonconforming Uses,

Buildings And Lots Of Title Four Zoning Of Part Twelve Planning And Zoning Of The Codified Ordinances Of The Village Of Yellow Springs, Ohio And Enacting New Section 1282.05 Nonconforming Lots Of Record  
 First Reading of Ordinance 2015-29 Repealing Old Section 1260.04 Uses Of Chapter 1260 General Provisions Of Title Four Zoning Of Part Twelve Planning And Zoning Of The Codified Ordinances Of The Village Of Yellow Springs, Ohio And Enacting New Section 1260.04 Uses  
 First Reading of Ordinance 2015-30 Repealing Old Section 1266.05 Permitted Signs Of Chapter 1266 Signs Of Title Four Zoning Of Part Twelve Planning And Zoning Of The Codified Ordinances Of The Village Of Yellow Springs, Ohio And Enacting New Section 1266.05 Permitted Signs  
 First Reading of Ordinance 2015-31 Repealing Old Section 1262.08 Specific Requirements Of Chapter 1262 Conditional Use Requirements Of Title Four Zoning Of Part Twelve Planning And Zoning Of The Codified Ordinances Of The Village Of Yellow Springs, Ohio And Enacting New Section 1262.08 Specific Requirements  
 Reading of Resolution 2015-49 Official Question and Issue Ballot-General Election-March 15, 2015 Proposed Tax Levy (Renewal)  
 Reading of Resolution 2015-50 Approving a Policing Vision Statement for the Village of Yellow Springs

**Dec.7 (6:30pm) Regular Session:**

Emergency Reading of Ordinance 2015-18 Approving Supplemental Appropriations for the Fourth Quarter of 2015 and Declaring an Emergency  
 Second Reading and Public Hearing of Ordinance 2015-28 Approving the 2016 Budget for the Village of Yellow Springs and Declaring an Emergency

**Dec. 10 (6pm) Special Meeting of Council for Presentation from Finalists for Water Plant Design/Build**

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

**Jan. 4 (7pm)**

**X. EXECUTIVE SESSION**

Executive Session: Village Manager Evaluation

**XI. ADJOURNMENT**

The next meeting of the Council of the Village of Yellow Springs will be held at **6:30 p.m.** on Monday, November 16, 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.

**Council of the Village of Yellow Springs  
Regular Meeting Minutes**

**In Council Chambers @ 7:00 P.M.**

**Tuesday, October 5, 2015**

**CALL TO ORDER**

President of Council Karen Wintrow called the meeting to order at 7:04 pm.

**ROLL CALL**

Present were President Karen Wintrow, Vice President Lori Askeland, Gerry Simms, Brian Housh and Marianne MacQueen. Village Manager Patti Bates was present, as were Assistant Village Manager Melissa Vanzant and Village Solicitor Chris Conard, and Chief of Police David Hale.

**ANNOUNCEMENTS**

MacQueen spoke about the recent Community Solutions Conference, which was focused upon sustainability, and which was well attended.

Housh noted that Rails-to-Trails Conservancy has recently moved its Midwest Regional Office to Yellow Springs and will hold a grand opening on October 17<sup>th</sup> from 1-4 pm. This will include a “Bike-Health-Green Fair” and related movies at the Little Art starting at 11 am.

Wintrow announced Street Fair coming up on October 10<sup>th</sup>, and made note of street closures.

**CONSENT AGENDA**

**Minutes were removed from the consent agenda.**

**MINUTES**

1. Minutes of September 8, 2015 Regular Meeting. Wintrow CALLED THE VOTE to APPROVE THE MINUTES AS WRITTEN, and the MOTION PASSED 5-0 on a VOICE VOTE.
2. Minutes of September 21, 2015 Special Session. Wintrow CALLED THE VOTE to APPROVE THE MINUTES AS AMENDED. THE MOTION PASSED 4-0 on a VOICE VOTE, with Wintrow abstaining due to absence from that meeting.
3. Minutes of September 21, 2015 Work Session. Wintrow CALLED THE VOTE to APPROVE THE MINUTES AS WRITTEN. THE MOTION PASSED 3-0 on a VOICE VOTE, with Wintrow and MacQueen abstaining due to absence from that meeting.

**AGENDA REVIEW**

Housh asked that Council add a letter of support for the International Trail Symposium to the Agenda.

MacQueen was directed to bring her write-up on the Environmental Commission’s recommendations to Council regarding prioritizing Green Space purchase to the following meeting, and to provide basic information during the New Business portion of the meeting.

**PETITIONS/COMMUNICATIONS**

There were no Petitions or Communications.

**PUBLIC HEARINGS AND LEGISLATION**

**Second Reading and Public Hearing of Ordinance 2015-13** Adjusting Solid Waste Rates. Simms MOVED and Housh SECONDED a MOTION TO APPROVE.

Vanzant explained the ordinance as basic housekeeping to bring base rates and charges for stickers and yard waste bags in line with costs.

Wintrow OPENED THE PUBLIC HEARING. There being no comments or concerns, Wintrow CLOSED THE PUBLIC HEARING and CALLED THE VOTE.



The MOTION PASSED 5-0 ON A ROLL CALL VOTE.

**First Reading 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. Simms MOVED and MacQueen SECONDED a MOTION TO APPROVE.

Vanzant explained the legislation as increasing water rates approximately 30%, which brings the charges into better line with cost to the Village. She noted that the increase is a direct result of the recently completed RCAP (Rural Community Assistance Partnership) study, presented by Wayne Cannon, which strongly recommended immediate rate increases.

Vanzant stated that the increase is 30% for the per 1000 gallon cost, per Wayne Cannon's recommendation, and that the readiness for service charge will remain the same.

Bates noted that both this and the following ordinance are per the recommendations made by Wayne Cannon, based upon the RCAP study.

Askeland commented that RCAP has recommended a whole schedule of changes, and she asked that Council look at a five-year schedule of rate increases to be included on the presented ordinance. Askeland commented further that she does not see the increases as optional, and opined that letting citizens know what is coming is a more open and effective manner of presenting the increases. Askeland stated that information is sometimes lost over the course of years, and providing for the recommended five-year series of increases in one piece of legislation assures continuity and would require a second piece of legislation to overturn.

Simms stated his full support for the measure.

MacQueen agreed after determining that any future Council can revoke the increases through future action, if needed.

Wintrow stated that because the increases are based upon projects that have been committed to, it seems prudent to lock in the needed funds.

Housh agreed with the idea, also noting the ability for some flexibility if needed in the future.

Bates stated that passing a five-year series of rate increases would make budgeting far easier, and would allow more accurate projections.

Bates noted that the increase recommended for Sewer charges is 15% for the next four years, with the fifth year at 3%. The recommended increase for Water is 30% for the next three years, and 2.25% each year thereafter.

After discussion, Council decided to amend both ordinances to project out five years, with Askeland speaking strongly for the five-year measure, noting that Cannon had predicted rate stabilization after the five-year mark.

Vanzant explained that the increases would cover both predictive and preventive maintenance costs for both systems.

Bates commented that there have been no Capital budgets for any of the Enterprise funds for many years, and that having that buffer will make revenue projection much easier and will make last minute withdrawals from the General Fund much less common.

Wintrow asked that language be included so that the ongoing recommended rates are carried forward as well as the five-year increases.

Dino Pallotta spoke against the size of the increases, noting that 30% is a significant increase for a business owner. He asked that other options be looked at, including bringing the tax base up and working to bring businesses into the Village. He commented that the increase in rates could provide a hindrance to those businesses. He noted that costs will have to be passed on to customers.

Wintrow CLOSED THE PUBLIC HEARING.

Wintrow noted huge growth in specific areas (the Yellow Springs Brewery, Antioch College, the Mills Park Hotel), all of which use water to a high degree. She acknowledged Pallotta's concerns as

relevant, but stated that her inclination is to pass the rates and to continue to support the smart growth underway in the hope that rates might not have to be increased as much or for as long if there is in fact sufficient growth.

Askeland stated that if the community favors an approach more along the lines of a tax increase, that would need to come from citizens.

Wintrow noted that one reason that funds are down is due to increased conservation among users.

Housh commented upon the alternate methods of covering costs, stating that they can skew the perception that other communities have far lower utility rates, when in fact those costs are being covered through higher property taxes or other means.

Council agreed to read the ordinances two more times, for a final reading on November second.

The Clerk inquired as to whether the changes were substantial enough to require new legislation.

The Solicitor opined that the changes were not substantive and that Council could simply proceed with two more readings of the revised ordinance, given that the next meeting is a Work Session.

THERE WAS NO VOTE TAKEN.

**First Reading 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. Simms MOVED and Housh SECONDED a MOTION TO APPROVE.

Vanzant noted that only the consumption charge per 1000 gallons has been changed, and is here increased by 15%. She stated that the Readiness for Service charge change that was passed in January of 2015 is in effect currently. The recommended rate structure is for a 15% increase for the next four years, and then a 2.25% increase yearly thereafter.

Wintrow asked that the same method be applied to Ordinance 2015-17 as for Ordinance 2015-14, and that it be brought back to Council for consideration at the October 19<sup>th</sup> Work Session.

THERE WAS NO VOTE TAKEN.

**Reading of Resolution 2015-37** Approving a Policy on the Use of Village Property for Various Types of Art. Simms MOVED and Housh SECONDED a MOTION TO APPROVE.

Housh highlighted that no substantive changes were made, but that the language was streamlined for greater clarity. The Village's responsibility for public property remains protected, he said.

MacQueen asked whether more major installations "may" come to Council for a second hearing or whether they do as a matter of course.

Housh stated that this can remain the judgement of the Village Manager, who can choose to bring it to Council if needed.

Wintrow CALLED THE VOTE, and the MOTION PASSED 5-0 ON A VOICE VOTE.

**Reading of Resolution 2015-38** Approving Preliminary Legislation Permitting the Ohio Department of Transportation to Commence Sidewalk Construction Related to Safe Routes to Schools. Simms MOVED and Housh SECONDED a MOTION TO APPROVE.

Bates stressed the preliminary nature of the legislation, noting that it will be some time before work is started. She reviewed the area affected by the legislation, noting that this legislation sets the stage for letting the contract for construction.

Wintrow CALLED THE VOTE, and the MOTION PASSED 5-0 on a VOICE VOTE.

**Reading of Resolution 2015-39** Authorizing the Village Manager to Contract for Health Insurance for Village Employees. Simms MOVED and Housh SECONDED a MOTION TO APPROVE.

Bates noted that the Health Insurance premium is reduced by 1% for 2016, despite predictions that it would increase.

Wintrow CALLED THE VOTE, and the MOTION PASSED 5-0 on a VOICE VOTE.

**Reading of Resolution 2015-40** Authorizing the Village Manager to Contract for Dental Insurance for Village Employees. Simms MOVED and MacQueen SECONDED a MOTION TO APPROVE.

Bates noted that dental rates are increasing by 5%, still lower than the increase seen by most other communities.

Wintrow CALLED THE VOTE, and the MOTION PASSED 5-0 on a VOICE VOTE.

**Reading of Resolution 2015-41** Authorizing the Village Manager to Apply for a Grant from the Miami Valley Regional Planning Commission for ADA Compliant Sidewalks. Simms MOVED and Housh SECONDED a MOTION TO APPROVE.

Vanzant explained that Bates identified a grant appropriate for completing work to complete curb cuts in the Village to increase accessibility. Vanzant and Swinger worked with Engineer Mike Heintz to document the extent of the need, and have verified that this request does fulfill grant criteria.

Wintrow CALLED THE VOTE, and the MOTION PASSED 5-0 on a VOICE VOTE.

**Reading of Resolution 2015-42** Accepting a Bid Proposal from Martin Painting and Coating for Pool Painting and Repair. Simms MOVED and Housh SECONDED a MOTION TO APPROVE.

Bates described the scope of the project. Bates stated that Hamby had put \$25,000.00 in his budget for the work, but the only bid received was that of Martin Painting, which is for an amount \$4,994.00 in excess of the budget. This amount will be reflected in a Supplemental Appropriation at a later date.

Wintrow CALLED THE VOTE, and the MOTION PASSED 5-0 on a VOICE VOTE.

#### **CITIZEN CONCERNS**

There were no Citizen Concerns.

#### **SPECIAL REPORTS**

There were no Special Reports.

#### **OLD BUSINESS**

**Final Standardized Boards & Commissions Ordinances.** Housh explained that he and MacQueen had identified the commonalities in each Board and Commission to streamline the language for these. They then identified the unique qualities of each, making sure that those features were retained.

Housh stated that the format is different, the ordinances are now more complete and more consistent. He noted as the most significant change the suggested renaming of the Public Art Commission to be the Arts and Culture Commission.

Wintrow wondered whether Roberts Rules of Order should remain the default procedure. Housh stated that indeed that standard is the default in the absence of a workable common practice.

Askeland agreed that Roberts Rules are useful at times, agreeing with it remaining in the description for Boards and Commissions.

Wintrow asked whether the purpose statements had changed for any commission. Housh stated that Arts and Culture (formerly PAC) and Community Access Panel (CAP) slightly changed their statements. MacQueen commented that she had not directed her commissions to look at changes to the purpose statement, and opined that the statement for the Library Commission was confusing.

Wintrow asked that Council members speak with their boards and commissions as soon as possible so that any needed changes could be put into the upcoming legislation.

Simms raised the question as to why there is a Library Commission.

Bates stated that the purpose of that Commission is primarily to assist the Village with direction regarding the maintenance and upkeep of the physical structure.

Wintrow asked whether there would need to be a single ordinance or a separate ordinance for each Board or Commission.

This was not fully resolved, and the Solicitor will be in touch regarding this point.

## **NEW BUSINESS**

**Glen Request for Annexation.** Nick Boutis, Director of Glen Helen, explained the request as an effort on the part of the Glen. He stated that only 73 acres of the Glen are currently located in Yellow Springs. While the Glen thrives on its responsible visitors, Boutis stated, there are persistent problems from individuals who do not respect the Glen's status and engage in activity ranging from graffiti to litter to intoxication to drug use. Boutis described the majority of the Glen as a "jurisdictional limbo" that encourages violation simply because there is no clear access to law enforcement.

Boutis cited an example of an overnight camp disrupted by intoxicated adults, and the lengthy time period before the Sheriff's office was able to assist, as jurisdictional responsibilities were sorted through. Boutis stated that this is not an unusual situation, and even in ideal situations it can take the Sheriff's office up to an hour to respond. Boutis noted that the Glen has been able to hire a full time ranger, which helps greatly, but which covers only a fraction of the time needed.

Boutis asked Council for the annexation so that the Yellow Springs Police Department (YSPD) could respond with assistance when needed. In response to a query from Wintrow, he stated that his Board is in support, as is Antioch College.

Wintrow noted that her conversation with Chris Mucher indicates that the Township is in full support.

Bates stated that Village staff are on board with the proposal, with YSPD expressing concern only regarding their resources available to search for missing persons.

Chief Hale stated that he had researched calls for service to the Glen, and has determined that because the response time for the Sheriff is so slow, YSPD often ends up responding on an interim basis so that this proposed increased jurisdiction would not impact their staffing levels at all.

Boutis responded to a question from Simms, stating that missing persons incidents are very rare, but that injuries are fairly common.

Simms asked specifically what services the Village would be required to provide.

Bates stated that emergency and fire services are the relevant services, and would be covered by YSPD and by Miami Township.

Conard recommended a pre-annexation agreement, which would move the necessary paperwork through the process and would make the terms clear.

Wintrow MOVED TO DIRECT THE SOLICITOR TO DRAFT A PRE-ANNEXATION AGREEMENT WITH GLEN HELEN TO ANNEX INTO THE VILLAGE. MacQueen SECONDED and the MOTION PASSED 5-0 ON A VOICE VOTE.

**Environmental Commission Recommendations re: Land Purchase from TLT.** MacQueen stated that the EC has been reviewing the Wellhead Protection Plan. The EC spoke with Krista Magaw, Tecumseh Land Trust Director, to flesh out three top priority areas with regard to the most strategic properties to acquire for the protection of the wellhead.

MacQueen noted the following three priorities as those recommended by Magaw:

1. Property located on the one- and five-year time of travel to wellhead.
2. Property located on Dayton Street within the Jacoby greenbelt.
3. Other property located on the Jacoby greenbelt to the north and south of Dayton Street.

Wintrow asked that MacQueen return with specific recommendations from the EC for presentation to Council. She asked that the information include a map and perhaps a resolution for approval.

Askeland asked MacQueen to convey to the TLT that Council is inclined to support the recommendations, but will make these official after a presentation from MacQueen

**Letter of Support for International Trail Symposium.** Housh stated that Greene County Parks and Trails has asked for a letter of support to bring the Symposium to the Miami Valley in 2017. He stated that the deadline is Friday, and noted that the Chamber is submitting a letter and that he is the Midwest Policy Manager for Rails-to-Trails Conservancy, so neither his nor Wintrow's names should appear on the letter.

Wintrow noted that the letter makes no commitments from the Village, but supports the trail system.

Askeland agreed to be the signer for the letter of support.

**General Fund Budget.** Vanzant presented the 2016 review, noting that the budget looks better than it has in years past because it is in the black. Vanzant stated that local income tax revenue is doing better than projected, with state taxes holding steady.

Vanzant explained the items by line, noting that the Village will be recouping the advance paid out of the General Fund into the Water Fund, as the loan has just been approved. This will be in the amount of \$405,000.00.

Housh asked Vanzant to remove the line expenses for Miller Fellows from the CAP budget.

Vanzant projected the Village to end 2016 at about \$300,000.00 over the 2015 end of year numbers.

Vanzant explained expenditures, noting that there are 11 departments with expenditures, and of those, six are lower than they were in 2015. Vanzant noted that she did build in a 2% COLA increase for 2016, which Council can choose to leave in or not.

Council's budget is projected to come in at about \$40,000.00 lower for 2016 due in large part to the reduction in legal costs.

Wintrow noted that there is funding in the Council budget for travel and training, and she encouraged Council members to take advantage of the opportunity.

Vanzant noted that costs for the Mayor and Mayor's Court are decreasing in the second half of 2015 and for 2016 due to the Court Clerk requesting a reduction in her hours.

Vanzant explained each line in the expenditures report, with no surprises.

Vanzant detailed budgets for the CAP and the HRC.

Vanzant reviewed the Police Department budget, noting that there were no changes to staffing made for 2016.

Wintrow asked Chief whether he is pursuing grant funding for any of his expenditures. Chief Hale noted that he is able to use Furtherance of Justice Funds for some of these expenditures.

Vanzant noted that she is presenting only operating budgets, and that capital budgets will be presented on October 19<sup>th</sup>.

Regarding Planning and Zoning, Vanzant reported that the budget is lower for 2016 as compared to 2015. She explained that contractual services are very high for 2015 because of the late billing from Greene County Regional Planning, which carried into 2015.

The Mediation budget is remaining flat for 2016.

Housh raised the idea that some commissions have budgets and some do not, pointing out that this is an inconsistent approach.

Wintrow asked that this discussion be rolled into the budget discussion in general. She noted that there should perhaps be a set amount in the budget for all commissions, which could then be requested. She suggested building it into Council's budget.

Wintrow opined that the Block Parties might more appropriately be funded through the Village as a whole rather than through HRC specifically.

Housh commented that environmental issues are overarching and significant and opined that it is odd that the Environmental Commission does not have a budget, and noted the same for the Public Art Commission.

MacQueen questioned the process of HRC awarding mini-grants.

Askeland asked that a process be implemented, and noted that other commissions have not asked for budgets in the past. She commented that event planning requires more access to a budget.

Housh commented that almost none of the budget funds were spent prior to when he was the Council Liaison to the HRC, noting that there are alternative ways of gaining access to events and activities. He also noted that other commissions have in fact requested funding for their work, specifically the EC and the PAC.

Bates noted that costs for a consultant to work with the EB are currently coming out of her budget.

Askeland suggested a proposal from a subcommittee as to the best approach.

Wintrow noted that in years past commissions have chosen not to submit budgets. She stated that expenses related to commissions should come out of Council's budget, not that of the Village Manager.

Vanzant commented that transfers have the greatest impact upon the budget, and that the largest of these for 2015 were the transfers out to Streets and Parks from the General Fund. Those two departments do not generate enough revenue to support expenses, she commented.

Vanzant identified the second greatest transfer out as that to the Police Pension Fund, which is a mandated fund. Other departments using transfer funds are the Widows Fund and the Electric Fund, which will cease in 2016 when the Bryan Center debt is paid off.

Vanzant noted unusual transfers from the General Fund to the Water Fund to support it while loan funds were obtained for the loop completion project. There was also a transfer out from the General Fund to the Water Fund to pay part of the consultant fees, and that will not be repaid.

Vanzant noted that Special Revenue Funds will not be covered until the October 19<sup>th</sup> meeting, but noted that various departments have trimmed budgets to reduce transfers for 2016.

Vanzant stated that she will be moving \$50,000.00 into each of the departments' Capital Improvements Funds to reduce transfers.

Vanzant stated that the projected end of year total for 2016 shows the Operating budget in the black, if all goes as planned in terms of projected expenditures. The final total is currently projected at 1.85 million dollars. Vanzant noted that the recommended General Fund balance for the Village is 1.1 million dollars.

MacQueen asked that \$25,000.00 be moved to the Green Space Fund. Askeland agreed as a SECOND, and the friendly motion passed 5-0 on a VOICE VOTE.

Askeland inquired as to what had happened with completion of the new storage building at Sutton Farm.

Bates explained that there had been great difficulty in obtaining the permits for the building, but that construction should begin in about a week.

Askeland inquired as to what the process is for street rehabilitation, and where things stand for this work.

Following an inquiry from Wintrow, Council discussed Street Reconstruction. Bates stated that she is well aware of upcoming street projects, and is participating in the County Paving Program, which will put the Village in line for funding for many of the street repairs.

Bates stated that she would like to get the Village in line to begin full street reconstruction, which begins with the street being dug up, then infrastructure laid (fiber and cable, water and sewer, etc.), then the street is rebuilt. Bates stated that she would like to ask for OPWC funding for 2016 to begin this process.

Wintrow cautioned that five-year projections need to be offered along with the budget information so that an overly rosy picture is not given.

## **MANAGER and ASSISTANT VILLAGE MANAGER REPORTS**

Bates presented her Manager's Report as follows:

Bates cautioned about discolored water as hydrants are flushed next week.

ODOT will be paving the entire length of Xenia Avenue next year. This will be a 1.5-inch "mill and fill," which means they will mill off the top, then put down a new 1.5-inch surface of asphalt.

Wintrow asked whether the parking spaces downtown could be reexamined when this is done.

Bates commented that the State dictates parking specifications along State routes.

GM Pipeline has staged equipment in the Village in preparation for work on the Bottleneck Elimination, which will begin this week. During work on the Loop Completion project, a question arose as to why Yellow Springs police officers were directing traffic at the construction site. GM Pipeline hires local off-duty officers to direct traffic, and GM Pipeline pays our officers for their work. This is called an "off-duty detail" and is a common way for officers to supplement their incomes when not on-duty for the Village. It gives GM Pipeline the knowledge that traffic control will be done properly and safety maintained for everyone. GM Pipeline will be contracting with the YSPD again for this work during the Bottleneck project.

The Public Works crew will be starting on a new storm water line on Davis Street between Phillips and Stafford next week.

Paving should also start in the Village next week. Streets being paved include Miami, Edgefield, Lisa, Southgate and Lawson.

The Village has received two applications for the Utility Dispute Resolution Board: Naomi Orme and Dino Pallotta have graciously offered to serve on the Board. Simms and MacQueen will be interviewing these applicants and explaining the Commission Roles & Responsibilities Statement prior to nominating them to Council.

The new website is up and live – staff continues to make adjustments to information.

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

The Village Manager's office received a verbal request from a citizen to repaint the "No Bikes on Sidewalks" notices on the sidewalks on Xenia Avenue and Dayton Street. Bates will work with Hamby to come up with a solution.

Bates commented that water samples are back from the Glass Farm, and Bates noted that the level of contaminants is negligible and, in fact, the water quality meets and in some cases exceeds drinking water standards.

Bates commended Chief Hale on his handling of a purported stabbing incident.

Bates noted a correspondence from a person concerned about driver visibility at the corner of Glen and Corry Streets, commenting that there have been no accidents in the area in over a year, and the only remedy is to eliminate parking spaces. Bates stated that the recommendation from herself and Chief Hale is to take no action at this time.

Vanzant presented her report as follows:

Finance is looking at alternatives to US Bank for credit card processing, given that the Finance Department has to purchase a new card reader to manage the new embedded EMV chips. Vanzant noted

that the bank is asking \$600.00 for a new card reader, while the credit card processing company that now handles online payments would not charge. Vanzant noted that this switch would also let her make the change to passing on the credit card fees to customers. Vanzant would like the changeover to begin January first. She noted that mail payments would continue to be processed by the bank and fees therefrom would continue to be billed to the Village.

Askeland asked whether a kiosk for payment might be a future possibility. Vanzant stated that she would look into the possibility.

Vanzant asked that Council look at any need to address Electric rates so that she can prepare information for her budget presentation. She asked also that Council consider any changes needed to Readiness for Service charges.

Vanzant stated that as part of the annual audit, the old utility debt of \$435,000 needs to be written off, but this needs to be a legislative action for tracking purposes.

Wintrow had a number of concerns regarding the Readiness for Service charges, stating her concern for adding another charge at this time.

Bates commented that it was not included in the ordinance, but that she needed confirmation that Council did not wish to address this matter legislatively.

Wintrow objected to any further increases, given the five-year schedule of rate increases just discussed by Council.

Wintrow asked that Bates bring the information in writing to the following meeting.

#### **CLERK REPORT**

There was no Clerk Report.

#### **FUTURE AGENDA ITEMS**

- Oct. 19 (6:30) Work Session: Enterprise, Special Revenue Funds and Capital Budgets
  - First Reading of Ordinance 2015-16 Regarding Municipal Tax Collection in Response to House Bill 5
  - Second Reading of Ordinance 2015-14
  - Second Reading of Ordinance 2015-17
  - Information re: Readiness for Service Charges
  - Commission Reports
  - Draft Reading of Ordinance Responsive to House Bill 5
- Oct. 29 (7:00) ACE Task Force Discussion
- Nov. 2 (6:30) Executive Session: Village Manager Evaluation
  - Police Policy Final Draft
  - 2016 Budget Workshop – collective budget with revisions
  - Resolution 2015-44 Approving the Annual Distribution of Flour and Sugar
  - Final Reading of Ordinance 2015-14 re: Water Rates
  - Final Reading of Ordinance 2015-17 re: Sewer Rates
  - Reading of Ordinance Responsive to House Bill 5
- Nov. 16 Work Session: 2016 Budget, First Reading
- Nov.17 (6:00) Special Meeting of Council for Presentation from Finalists for Water Plant Design/Build
- Dec. 7(6:30) 2016 Budget, Second Reading
  - Village Manager Evaluation
  - Levy Resolutions
- Dec. 21 Work Session
- Dec. 21(6:30) 2016 Budget if Needed

#### **ADJOURNMENT**

At 9:58pm, Simms MOVED and MacQueen SECONDED a MOTION TO ADJOURN. The MOTION PASSED 5-0 ON A VOICE VOTE.

*Please note: These notes are not verbatim. A DVD copy of the minutes is available for viewing in the Clerk of Council's office between 9am and 3pm Monday through Friday.*



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Karen Wintrow, President

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Attest: Judy Kintner, Clerk

**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:

<i>Effective Date</i>	<i>RFS Rate per month</i>	<i>Consumption charge per 1,000 gallons</i>
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
<b>January 1, 2016</b>	<b>\$6.80</b>	<b>\$7.50</b>
<b>January 1, 2017</b>	<b>\$6.80</b>	<b>\$9.75</b>
<b>January 1, 2018</b>	<b>\$6.80</b>	<b>\$12.68</b>
<b>January 1, 2019</b>	<b>\$6.80</b>	<b>\$12.97</b>

<b>January 1, 2020</b>	<b>\$6.80</b>	<b>\$13.26</b>
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(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 \_\_\_\_\_

**VILLAGE OF YELLOW SPRINGS, OHIO**  
**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 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:

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

(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:

<u>Water Meter Size</u>	<u>Readiness for Service Factor</u>
5/8"	1
3/4"	1
1"	2
1½"	4
2"	7
3"	16

(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 \_\_\_\_\_

**VILLAGE OF YELLOW SPRINGS  
ORDINANCE NO. #2015-19**

**ADOPTING CHAPTER 881 OF THE CODIFIED ORDINANCES OF THE VILLAGE  
OF YELLOW SPRINGS REGARDING MUNICIPAL INCOME TAX EFFECTIVE  
JANUARY 1, 2016.**

**WHEREAS**, the Home Rule Amendment of the Ohio Constitution, Article XVIII, Section 3, provides that “Municipalities shall have authority to exercise all powers of local self-government,” and the municipal taxing power is one of such powers of local self-government delegated by the people of the State to the people of municipalities; and

**WHEREAS**, Article XIII, Section 6 of the Ohio Constitution provides that the General Assembly may restrict a municipality’s power of taxation to the extent necessary to prevent abuse of such power, and Article XVIII, Section 13 of the Ohio Constitution states that “laws may be passed to limit the powers of municipalities to levy taxes and incur debts for local purposes;” and

**WHEREAS**, the General Assembly has determined that it is necessary and appropriate to comprehensively review and amend Chapter 718 of the Ohio Revised Code, setting forth statutory requirements for municipal income tax codes in Ohio; and

**WHEREAS**, more specifically, the General Assembly enacted H. B. 5 in December 2014, and mandated that municipal income tax codes be amended by January 1, 2016 such that any income or withholding tax is “levied in accordance with the provisions and limitations specified in Chapter 718 of the Ohio Revised Code; and

**WHEREAS**, upon a detailed review of H. B. 5 and the Codified Ordinances of the Village of Yellow Springs, this Ordinance is found and determined by this Council to enact the amendments required prior to the January 1, 2016 deadline to be in accord with the provisions and limitations specified in Chapter 718 of the Revised Code;

**NOW THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE VILLAGE  
OF YELLOW SPRINGS, STATE OF OHIO, THAT:**

**Section 1.** Chapter 881 of the Codified Ordinances be adopted to read as set forth in the document entitled “Chapter 881, Income Tax” attached hereto as Exhibit A and incorporated herein by reference.

**Section 2.** This Ordinance shall take effect and be in force from and after January 1, 2016.

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 \_\_\_\_\_

**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:



(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 more than fifty percent (50%) of the amount of the deduction otherwise allowed by division (C)(1)(h)(i) of this section.

(b) For taxable years beginning in 2023 or thereafter, a person may deduct 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.

(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 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) All of the income 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.

(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) 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.

(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 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 situated 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 situated 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.

(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.



(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 that was adopted by the Village before January 1, 2016, to be carried forward and utilized to offset income or net profit generated in the Village in future taxable years.

(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:

(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.

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

**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.

(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 .

(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 as that 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)(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.

### **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.

(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.

(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;

(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 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 situated to a municipal corporation as follows:

(a) Gross receipts from the sale of tangible personal property shall be situated 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, 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 situated 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 situated 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 situated to Village.

(e) Gross receipts from rents and royalties from tangible personal property shall be situated 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 situated under this division to the municipal corporation in which the property is located.

(6)(a) Commissions received by a real estate agent or broker relating to the sale, purchase, or lease of real estate shall be situated to the municipal corporation in which the real estate is located. Net profit reported by the real estate agent or broker shall be allocated to the 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 a 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.

(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 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.

(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;

(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 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 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 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 (15<sup>th</sup>) of the fourth (4<sup>th</sup>) 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.

(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.

(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 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 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 situated to the Village. 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 situated to the Village. 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 situated 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.

(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) INTENTIONALLY 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 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 (15<sup>th</sup>) 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 (15<sup>th</sup>) 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 (15<sup>th</sup>) 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 (15<sup>th</sup>) 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 (15<sup>th</sup>) 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 (15<sup>th</sup>) 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 (15<sup>th</sup>) 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.

(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;

(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:

(1) Overpayments of ten dollars or more;

(2) Amounts paid erroneously if the refund requested is 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 for payment. Except as provided in division (C)(3) of this section, the Tax 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.



(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) of this Section 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 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~~ board 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.

(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

#### **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.

(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 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.

(5) "Return" includes any tax return, report, reconciliation, schedule, and other document required to be filed with 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.

(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 31<sup>st</sup> 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;

(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.**

(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 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 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.

(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 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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**VILLAGE OF YELLOW SPRINGS, OHIO  
ORDINANCE 2015-20**

**REPEALING OLD CHAPTER 288 PUBLIC ART COMMISSION OF TITLE EIGHT  
BOARDS AND COMMISSIONS OF PART TWO ADMINISTRATION CODE OF THE  
CODIFIED ORDINANCES OF THE VILLAGE OF YELLOW SPRINGS, OHIO AND  
ENACTING NEW CHAPTER 288 ARTS & CULTURE COMMISSION**

**Whereas,** Village officials have undertaken a complete review of the roles and responsibilities of Board and Commission members within the Village; and

**Whereas,** it is Village Council's intent to amend Chapter 288 of the Codified Ordinances to more accurately and clearly delineate the roles and responsibilities of the members of the Arts & Culture Commission and the Commission's relationship to Village Council.

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

**Section 1.** That Chapter 288 *Public Art Commission* of Title Eight *Boards and Commissions* of Part Two *Administration Code* of the Codified Ordinances of the Village of Yellow Springs, Ohio be repealed.

**Section 2.** That a new Chapter 288 *Arts & Culture Commission* of Title Eight *Boards and Commissions* of Part Two *Administration Code* of the Codified Ordinances of the Village of Yellow Springs, Ohio be enacted to read as set forth on Exhibit A, which is attached hereto and incorporated herein.

**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 \_\_\_\_\_





## **CHAPTER 288**

### **Arts & Culture Commission**

[288.01](#) Establishment and Purpose.

[288.02](#) Membership and Procedure.

[288.03](#) Powers and Duties.

[288.04](#) Reports.

[288.05](#) Compensation.

#### ***CROSS REFERENCES***

*Power of Council to establish - see CHTR. § [17](#)*

#### **288.01 ESTABLISHMENT AND PURPOSE.**

There is hereby established in and for the Village a Commission, which shall be known as the Arts & Culture Commission, for the purpose of promoting and supporting improvement, beautification, growth and creativity of the Yellow Springs community.

#### **288.02 MEMBERSHIP AND PROCEDURE.**

(a) The Arts & Culture Commission will consist of five to seven members who are appointed by Council subsequent to submitting a letter of interest and resume and being interviewed and recommended by two Council members.

(b) One member shall be a Council Liaison, appointed to serve at the pleasure of Council, charged with directing and supervising Commission activities in line with Village goals and objectives. The other members shall be appointed for three-year terms. At the outset, some members shall be assigned two-year terms, and some members shall be assigned three-year terms, after which all terms shall be three years in duration. Members shall serve until their successor is appointed by Council or they are no longer eligible to serve.

(c) Up to two members can be at-large members if there are no qualified Village resident candidates or there are other compelling reasons in line with the purpose of the Arts & Culture Commission. However, the Arts & Culture Commission will consist of a majority of Village residents, and non-resident members should only be appointed in exceptional circumstances.

(d) Each member of the Arts & Culture Commission shall demonstrate experience, expertise and/or education that is relevant to the purpose, powers and duties of the Commission. The members of the Arts & Culture Commission shall be as broadly representative of the residents of the Village as possible. The Village Manager or Assistant Village Manager will serve as an ex officio member.

(e) The Arts & Culture Commission shall annually select a Chair, Vice-Chair and Secretary. Except in unusual circumstances, the Council Liaison will not serve as an officer. If the Arts & Culture Commission is appropriated a budget, it shall also elect a Treasurer. The Chair creates the agenda and leads the meeting. The Vice-Chair fills in for the Chair in her or his absence and takes on other responsibilities as appropriate. The Secretary is responsible for taking minutes and sending them to the Clerk of Council in a timely manner after approval.

(f) Generally, a Commission member shall serve no more than two full consecutive terms. However, Council may determine in certain situations that extending a Commission member's term is appropriate. In the event of the death or resignation of any member, a successor shall be appointed by Council to serve for the unexpired period of the term for which such member has been appointed.

(g) Council is authorized to appoint up to two alternate members to serve on the Arts & Culture Commission. An alternate member shall be selected for a term of two years and shall be a resident of the Village. Alternate members are encouraged to attend Arts & Culture Commission meetings, whether or not they are serving as a member of the Commission at that meeting. However, there is no requirement that an alternate member attend meetings at which she or he is not asked to serve as an Arts & Culture Commission member. In any event, no alternate member shall cast a vote on a matter that was heard, in part or in full, at a prior meeting that the alternate member did not attend. If an alternate member is present as an Arts & Culture Commission member and a vote is to be taken on a matter for which the alternate member was not present during part or all of the hearing on the matter, the alternate member shall not be considered as part of the quorum for purposes of determining a majority of the quorum of the Arts & Culture Commission in deciding votes for and against matters. An alternate may apply to be a Commission member if a seat becomes open in the manner outlined in 288.02 (a).

(h) A majority of current Arts & Culture Commission members shall constitute a quorum, and the concurring vote of a majority shall be necessary to take any action authorized by the Code.

(i) The Arts & Culture Commission will have available to it through the Village Manager's office, without cost to its members, those things necessary to carry out its charge, such as a meeting room, copying/printing and postage. Any other expenditure of funds must be approved by Council.

### **288.03 POWERS AND DUTIES.**

The Arts & Culture Commission shall:

(a) Advise Council regarding the merits of any art concept, exhibit and installation as well as issues that affect use, appearance, and experience of Yellow Springs operated public spaces, taking into consideration the respect for all users of public space to promote and support improvement, beautification, growth and creativity of our community;

(b) Initiate public education activities related to its purpose;

- (c) Conduct an annual planning process that results in priorities and specific activities centering on its purpose, which will include adopting rules and procedures (or otherwise following *Robert's Rules of Order*) to carry out its purpose that are consistent with the Village Charter and Ohio Sunshine Laws, approved by Council and filed with the Clerk of Council;
- (d) Keep minutes of its proceedings that reflect the actions of the Arts & Culture Commission, the reasoning behind those recommendations, and the vote of each member upon each question or, if absent or failing to vote, indicating as such. Minutes and the records of all official actions shall be approved and filed with the Clerk of Council and kept as a public record;
- (e) Hold regular public meetings that are properly announced and provide a list of agenda items to the Clerk of Council a week before a regular meeting, which is available to interested citizens;
- (f) Serve as a sounding board for issues related to its purpose and provide feedback and information to Council, which may include coordinating, assisting and unifying the efforts of private groups, institutions and individuals within the Village and Miami Township in accordance with the purposes of this Chapter as well as liaising and communicating with public and private agencies and organizations of local, regional, state and national scope whose programs and activities have an impact on the quality of life of the community or which can be of assistance to the Commission;
- (g) Review any conceptual proposal presented to the Village for the purpose of making recommendations to Council regarding the merits of the proposed project as well as review more specific renderings and details for approved projects for the purpose of making recommendations on final approval of a project specifically addressing whether a proposed project meets the purpose of public art statement;
- (h) Upon request of Council, serve as a jury regarding the artistic quality and merit of a proposed project, determining whether the project meets the purpose of public art statement;
- (i) Recommend to Council actions that could be taken to accomplish the goals of the Village;
- (j) Carry out such other duties as may be assigned to it by Council.

#### **288.04 REPORTS.**

The Arts & Culture Commission shall submit an Annual Report to Council concerning the activities and work of the Commission and from time to time shall submit such reports and recommendations as may be necessary to fulfill the purposes of this Chapter.

#### **288.05 COMPENSATION.**

The members of the Arts & Culture Commission shall receive no compensation for their services as members thereof.

**VILLAGE OF YELLOW SPRINGS, OHIO  
ORDINANCE 2015-21**

**REPEALING OLD CHAPTER 280 COMMUNITY ACCESS PANEL OF TITLE EIGHT  
BOARDS AND COMMISSIONS OF PART TWO ADMINISTRATION CODE OF THE  
CODIFIED ORDINANCES OF THE VILLAGE OF YELLOW SPRINGS, OHIO AND  
ENACTING NEW CHAPTER 280 COMMUNITY ACCESS PANEL**

**Whereas,** Village officials have undertaken a complete review of the roles and responsibilities of Board and Commission members within the Village; and

**Whereas,** it is Village Council's intent to amend Chapter 280 of the Codified Ordinances to more accurately and clearly delineate the roles and responsibilities of the members of the Community Access Panel and the Panel's relationship to Village Council.

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

**Section 1.** That Chapter 280 *Community Access Panel* of Title Eight *Boards and Commissions* of Part Two *Administration Code* of the Codified Ordinances of the Village of Yellow Springs, Ohio be repealed.

**Section 2.** That a new Chapter 280 *Community Access Panel* of Title Eight *Boards and Commissions* of Part Two *Administration Code* of the Codified Ordinances of the Village of Yellow Springs, Ohio be enacted to read as set forth on Exhibit A, which is attached hereto and incorporated herein.

**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 \_\_\_\_\_

## **CHAPTER 280**

### **Community Access Panel**

[280.01](#) Establishment and Purpose.

[280.02](#) Membership and Procedure.

[280.03](#) Powers and Duties.

[280.04](#) Reports.

[280.05](#) Compensation.

#### ***CROSS REFERENCES***

*Power of Council to establish - see CHTR. § [17](#)*

*Power to franchise - see CHTR. §§ [59, 60](#)*

*Notification of meetings - see Ohio R.C. 121.22*

#### **280.01 ESTABLISHMENT AND PURPOSE.**

There is hereby established in and for the Village a Commission, which shall be known as the Community Access Panel, for the purpose of defining the level of interest in public access cable television and initiatives associated with modern electronic communications, digital media and various technological implementations among residents, educational institutions and all other stakeholders within the Village and to provide policy guidance to Council.

#### **280.02 MEMBERSHIP AND PROCEDURE.**

(a) The Community Access Panel will consist of five to seven members who are appointed by Council subsequent to submitting a letter of interest and resume and being interviewed and recommended by two Council members.

(b) One member shall be a Council Liaison, appointed to serve at the pleasure of Council, charged with directing and supervising Commission activities in line with Village goals and objectives. The other members shall be appointed for three-year terms. At the outset, some members shall be assigned two-year terms, and some members shall be assigned three-year terms, after which all terms shall be three years in duration. Members shall serve until their successor is appointed by Council or they are no longer eligible to serve.

(c) Up to two members can be at-large members if there are no qualified Village resident candidates or there are other compelling reasons in line with the purpose of the Community Access Panel. However, the Community Access Panel will consist of a majority of Village residents, and non-resident members should only be appointed in exceptional circumstances.

(d) Each member of the Community Access Panel shall demonstrate experience, expertise and/or education that is relevant to the purpose, powers and duties of the Commission. The members of the Community Access Panel shall be as broadly representative of the residents of the Village as possible. The Village Manager or Assistant Village Manager will serve as an ex officio member.

(e) The Community Access Panel shall annually select a Chair, Vice-Chair and Secretary. Except in unusual circumstances, the Council Liaison will not serve as an officer. If the Community Access Panel is appropriated a budget, it shall also elect a Treasurer. The Chair creates the agenda and leads the meeting. The Vice-Chair fills in for the Chair in her or his absence and takes on other responsibilities as appropriate. The Secretary is responsible for taking minutes and sending them to the Clerk of Council in a timely manner after approval.

(f) Generally, a Commission member shall serve no more than two full consecutive terms. However, Council may determine in certain situations that extending a Commission member's term is appropriate. In the event of the death or resignation of any member, a successor shall be appointed by Council to serve for the unexpired period of the term for which such member has been appointed.

(g) Council is authorized to appoint up to two alternate members to serve on the Community Access Panel. An alternate member shall be selected for a term of two years and shall be a resident of the Village. Alternate members are encouraged to attend Community Access Panel meetings, whether or not they are serving as a member of the Commission at that meeting. However, there is no requirement that an alternate member attend meetings at which she or he is not asked to serve as a Community Access Panel member. In any event, no alternate member shall cast a vote on a matter that was heard, in part or in full, at a prior meeting that the alternate member did not attend. If an alternate member is present as a Community Access Panel member and a vote is to be taken on a matter for which the alternate member was not present during part or all of the hearing on the matter, the alternate member shall not be considered as part of the quorum for purposes of determining a majority of the quorum of the Community Access Panel in deciding votes for and against matters. An alternate may apply to be a Commission member if a seat becomes open in the manner outlined in 280.02 (a).

(h) A majority of current Community Access Panel members shall constitute a quorum, and the concurring vote of a majority shall be necessary to take any action authorized by the Code.

(i) The Community Access Panel will have available to it through the Village Manager's office, without cost to its members, those things necessary to carry out its charge, such as a meeting room, copying/printing and postage. Any other expenditure of funds must be approved by Council.

### **280.03 POWERS AND DUTIES.**

The Community Access Panel shall:

(a) Advise Council as to possible courses of action with regard to its purpose, including all matters relating to cable, electronic, or data communications within the Village;

- (b) Initiate public education activities related to its purpose and receive public comments;
- (c) Conduct an annual planning process that results in priorities and specific activities centering on its purpose, which will include adopting rules and procedures (or otherwise following *Robert's Rules of Order*) to carry out its purpose that are consistent with the Village Charter and Ohio Sunshine Laws, approved by Council and filed with the Clerk of Council;
- (d) Keep minutes of its proceedings that reflect the actions of the Community Access Panel, the reasoning behind those recommendations, and the vote of each member upon each question or, if absent or failing to vote, indicating as such. Minutes and the records of all official actions shall be approved and filed with the Clerk of Council and kept as a public record;
- (e) Hold regular public meetings that are properly announced and provide a list of agenda items to the Clerk of Council a week before a regular meeting, which is available to interested citizens;
- (f) Serve as a sounding board for issues related to its purpose and provide feedback and information to Council, which may include coordinating, assisting and unifying the efforts of private groups, institutions and individuals within the Village and Miami Township in accordance with the purposes of this Chapter as well as liaising and communicating with public and private agencies and organizations of local, regional, state and national scope whose programs and activities have an impact on the quality of communications or which can be of assistance to the Panel;
- (g) Review cable operations, direct local access operations and meet with the franchisee;
- (h) Recommend to Council actions that could be taken to accomplish the goals of the Village;
- (i) Carry out such other duties as may be assigned to it by Council.

#### **280.04 REPORTS.**

The Community Access Panel shall submit an Annual Report to Council concerning the activities and work of the Commission and from time to time shall submit such reports and recommendations as may be necessary to fulfill the purposes of this Chapter.

#### **280.05 COMPENSATION.**

The members of the Community Access Panel shall receive no compensation for their services as members thereof.



**VILLAGE OF YELLOW SPRINGS, OHIO  
ORDINANCE 2015-22**

**REPEALING OLD CHAPTER 284 ECONOMIC SUSTAINABILITY COMMISSION OF  
TITLE EIGHT BOARDS AND COMMISSIONS OF PART TWO ADMINISTRATION  
CODE OF THE CODIFIED ORDINANCES OF THE VILLAGE OF YELLOW  
SPRINGS, OHIO AND ENACTING NEW CHAPTER 284 ECONOMIC  
SUSTAINABILITY COMMISSION**

**Whereas,** Village officials have undertaken a complete review of the roles and responsibilities of Board and Commission members within the Village; and

**Whereas,** it is Village Council's intent to amend Chapter 284 of the Codified Ordinances to more accurately and clearly delineate the roles and responsibilities of the members of the Economic Sustainability Commission and the Commission's relationship to Village Council.

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

**Section 1.** That Chapter 284 *Economic Sustainability Commission* of Title Eight *Boards and Commissions* of Part Two *Administration Code* of the Codified Ordinances of the Village of Yellow Springs, Ohio be repealed.

**Section 2.** That a new Chapter 284 *Economic Sustainability Commission* of Title Eight *Boards and Commissions* of Part Two *Administration Code* of the Codified Ordinances of the Village of Yellow Springs, Ohio be enacted to read as set forth on Exhibit A, which is attached hereto and incorporated herein.

**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 \_\_\_\_\_

## **CHAPTER 284**

### **Economic Sustainability Commission**

[284.01](#) Establishment and Purpose.

[284.02](#) Membership and Procedure.

[284.03](#) Powers and Duties.

[284.04](#) Reports.

[284.05](#) Compensation.

#### ***CROSS REFERENCES***

*Power of Council to establish - see CHTR. § [17](#)*

#### **284.01 ESTABLISHMENT AND PURPOSE.**

There is hereby established in and for the Village a Commission, which shall be known as the Economic Sustainability Commission, for the purpose of supporting economic development activities in the Village of Yellow Springs.

#### **284.02 MEMBERSHIP AND PROCEDURE.**

(a) The Economic Sustainability Commission will consist of five to seven members who are appointed by Council subsequent to submitting a letter of interest and resume and being interviewed and recommended by two Council members.

(b) One member shall be a Council Liaison, appointed to serve at the pleasure of Council, charged with directing and supervising Commission activities in line with Village goals and objectives. The other members shall be appointed for three-year terms. At the outset, some members shall be assigned two-year terms, and some members shall be assigned three-year terms, after which all terms shall be three years in duration. Members shall serve until their successor is appointed by Council or they are no longer eligible to serve.

(c) Up to two members can be at-large members if there are no qualified Village resident candidates or there are other compelling reasons in line with the purpose of the Economic Sustainability Commission. However, the Economic Sustainability Commission will consist of a majority of Village residents, and non-resident members should only be appointed in exceptional circumstances.

(d) Each member of the Economic Sustainability Commission shall demonstrate experience, expertise and/or education that is relevant to the purpose, powers and duties of the Commission. The members of the Economic Sustainability Commission shall be as broadly representative of the residents of the Village as possible. The Village Manager or Assistant Village Manager will serve as an ex officio member. The Yellow Springs School Board and Miami Township Trustees will be offered the opportunity to each appoint an ex-officio representative.

(e) The Economic Sustainability Commission shall annually select a Chair, Vice-Chair and Secretary. Except in unusual circumstances, the Council Liaison will not serve as an officer. If the Economic Sustainability Commission is appropriated a budget, it shall also elect a Treasurer. The Chair creates the agenda and leads the meeting. The Vice-Chair fills in for the Chair in her or his absence and takes on other responsibilities as appropriate. The Secretary is responsible for taking minutes and sending them to the Clerk of Council in a timely manner after approval.

(f) Generally, a Commission member shall serve no more than two full consecutive terms. However, Council may determine in certain situations that extending a Commission member's term is appropriate. In the event of the death or resignation of any member, a successor shall be appointed by Council to serve for the unexpired period of the term for which such member has been appointed.

(g) Council is authorized to appoint up to two alternate members to serve on the Economic Sustainability Commission. An alternate member shall be selected for a term of two years and shall be a resident of the Village. Alternate members are encouraged to attend Economic Sustainability Commission meetings, whether or not they are serving as a member of the Commission at that meeting. However, there is no requirement that an alternate member attend meetings at which she or he is not asked to serve as an Economic Sustainability Commission member. In any event, no alternate member shall cast a vote on a matter that was heard, in part or in full, at a prior meeting that the alternate member did not attend. If an alternate member is present as an Economic Sustainability Commission member and a vote is to be taken on a matter for which the alternate member was not present during part or all of the hearing on the matter, the alternate member shall not be considered as part of the quorum for purposes of determining a majority of the quorum of the Economic Sustainability Commission in deciding votes for and against matters. An alternate may apply to be a Commission member if a seat becomes open in the manner outlined in 284.02 (a).

(h) A majority of current Economic Sustainability Commission members shall constitute a quorum, and the concurring vote of a majority shall be necessary to take any action authorized by the Code.

(i) The Economic Sustainability Commission will have available to it through the Village Manager's office, without cost to its members, those things necessary to carry out its charge, such as a meeting room, copying/printing and postage. Any other expenditure of funds must be approved by Council.

### **284.03 POWERS AND DUTIES.**

The Economic Sustainability Commission shall:

(a) Provide information and make recommendations to Council regarding economic development for the Village;

(b) Identify primary opportunities for economic development in the Village and strategies to support these efforts;

- (c) Conduct an annual planning process that results in priorities and specific activities centering on its purpose, which will include adopting rules and procedures (or otherwise following *Robert's Rules of Order*) to carry out its purpose that are consistent with the Village Charter and Ohio Sunshine Laws, approved by Council and filed with the Clerk of Council;
- (d) Keep minutes of its proceedings that reflect the actions of the Economic Sustainability Commission, the reasoning behind those recommendations, and the vote of each member upon each question or, if absent or failing to vote, indicating as such. Minutes and the records of all official actions shall be approved and filed with the Clerk of Council and kept as a public record;
- (e) Hold regular public meetings that are properly announced and provide a list of agenda items to the Clerk of Council a week before a regular meeting, which is available to interested citizens;
- (f) Serve as a sounding board for ideas generated by businesses and citizens, which includes recommending steps to further strengthen meeting our needs locally, supporting opportunities for skills training and mentoring, and supporting other best practices for local economic sustainability, and may include coordinating, assisting and unifying the efforts of private groups, institutions and individuals within the Village and Miami Township in accordance with the purposes of this Chapter as well as liaising and communicating with public and private agencies and organizations of local, regional, state and national scope whose programs and activities have an impact on economic development or which can be of assistance to the Commission;
- (g) Review and continually develop the Village Economic Sustainability Plan;
- (h) Facilitate a forum for incubating ideas and networking among diverse groups working on economic development in the Village;
- (i) Recommend to Council actions that could be taken to accomplish the goals of the Village, reporting on activities on various fronts and cooperating in designing strategies for development;
- (j) Carry out such other duties as may be assigned to it by Council.

#### **284.04 REPORTS.**

The Economic Sustainability Commission shall submit an Annual Report to Council concerning the activities and work of the Commission and from time to time shall submit such reports and recommendations as may be necessary to fulfill the purposes of this Chapter.

#### **284.05 COMPENSATION.**

The members of the Economic Sustainability Commission shall receive no compensation for their services as members thereof.

**VILLAGE OF YELLOW SPRINGS, OHIO  
ORDINANCE 2015-23**

**REPEALING OLD CHAPTER 286 ENERGY BOARD OF TITLE EIGHT BOARDS AND  
COMMISSIONS OF PART TWO ADMINISTRATION CODE OF THE CODIFIED  
ORDINANCES OF THE VILLAGE OF YELLOW SPRINGS, OHIO AND ENACTING  
NEW CHAPTER 286 ENERGY BOARD**

**Whereas,** Village officials have undertaken a complete review of the roles and responsibilities of Board and Commission members within the Village; and

**Whereas,** it is Village Council's intent to amend Chapter 286 of the Codified Ordinances to more accurately and clearly delineate the roles and responsibilities of the members of the Energy Board and the Board's relationship to Village Council.

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

**Section 1.** That Chapter 286 *Energy Board* of Title Eight *Boards and Commissions* of Part Two *Administration Code* of the Codified Ordinances of the Village of Yellow Springs, Ohio be repealed.

**Section 2.** That a new Chapter 286 *Energy Board* of Title Eight *Boards and Commissions* of Part Two *Administration Code* of the Codified Ordinances of the Village of Yellow Springs, Ohio be enacted to read as set forth on Exhibit A, which is attached hereto and incorporated herein.

**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 \_\_\_\_\_

## **CHAPTER 286**

### **Energy Board**

[286.01](#) Establishment and Purpose.

[286.02](#) Membership and Procedure.

[286.03](#) Powers and Duties.

[286.04](#) Reports.

[286.05](#) Compensation.

#### ***CROSS REFERENCES***

*Power of Council to establish - see CHTR. § [17](#)*

#### **286.01 ESTABLISHMENT AND PURPOSE.**

There is hereby established in and for the Village a Commission, which shall be known as the Energy Board, for the purpose of working in concert with Village staff to further Council's goal to develop a comprehensive policy that addresses global warming and seeks to reduce the carbon footprint of the Yellow Springs community.

#### **286.02 MEMBERSHIP AND PROCEDURE.**

(a) The Energy Board will consist of five to seven members who are appointed by Council subsequent to submitting a letter of interest and resume and being interviewed and recommended by two Council members.

(b) One member shall be a Council Liaison, appointed to serve at the pleasure of Council, charged with directing and supervising Commission activities in line with Village goals and objectives. The other members shall be appointed for three-year terms. At the outset, some members shall be assigned two-year terms, and some members shall be assigned three-year terms, after which all terms shall be three years in duration. Members shall serve until their successor is appointed by Council or they are no longer eligible to serve.

(c) Up to two members can be at-large members if there are no qualified Village resident candidates or there are other compelling reasons in line with the purpose of the Energy Board. However, the Energy Board will consist of a majority of Village residents, and non-resident members should only be appointed in exceptional circumstances.

(d) Each member of the Energy Board shall demonstrate experience, expertise and/or education that is relevant to the purpose, powers and duties of the Commission. The members of the Energy Board shall be as broadly representative of the residents of the Village as possible. The Village Manager or Assistant Village Manager will serve as an ex officio member.

(e) The Energy Board shall annually select a Chair, Vice-Chair and Secretary. Except in unusual circumstances, the Council Liaison will not serve as an officer. If the Energy Board is appropriated a budget, it shall also elect a Treasurer. The Chair creates the agenda and leads the meeting. The Vice-Chair fills in for the Chair in her or his absence and takes on other responsibilities as appropriate. The Secretary is responsible for taking minutes and sending them to the Clerk of Council in a timely manner after approval.

(f) Generally, a Commission member shall serve no more than two full consecutive terms. However, Council may determine in certain situations that extending a Commission member's term is appropriate. In the event of the death or resignation of any member, a successor shall be appointed by Council to serve for the unexpired period of the term for which such member has been appointed.

(g) Council is authorized to appoint up to two alternate members to serve on the Energy Board. An alternate member shall be selected for a term of two years and shall be a resident of the Village. Alternate members are encouraged to attend Energy Board meetings, whether or not they are serving as a member of the Commission at that meeting. However, there is no requirement that an alternate member attend meetings at which she or he is not asked to serve as an Energy Board member. In any event, no alternate member shall cast a vote on a matter that was heard, in part or in full, at a prior meeting that the alternate member did not attend. If an alternate member is present as an Energy Board member and a vote is to be taken on a matter for which the alternate member was not present during part or all of the hearing on the matter, the alternate member shall not be considered as part of the quorum for purposes of determining a majority of the quorum of the Energy Board in deciding votes for and against matters. An alternate may apply to be a Commission member if a seat becomes open in the manner outlined in 286.02 (a).

(h) A majority of current Energy Board members shall constitute a quorum, and the concurring vote of a majority shall be necessary to take any action authorized by the Code.

(i) The Energy Board will have available to it through the Village Manager's office, without cost to its members, those things necessary to carry out its charge, such as a meeting room, copying/printing and postage. Any other expenditure of funds must be approved by Council.

### **286.03 POWERS AND DUTIES.**

The Energy Board shall:

(a) Advise Council on how to reduce energy consumption in Village-owned facilities and design & implement an energy conservation program for customers of the Village electric system that will allow them to reduce their energy consumption, thereby saving money and resources;

(b) Initiate public education activities related to its purpose;

(c) Conduct an annual planning process that results in priorities and specific activities centering on its purpose, which will include adopting rules and procedures (or otherwise

following *Robert's Rules of Order*) to carry out its purpose that are consistent with the Village Charter and Ohio Sunshine Laws, approved by Council and filed with the Clerk of Council;

(d) Keep minutes of its proceedings that reflect the actions of the Energy Board, the reasoning behind those recommendations, and the vote of each member upon each question or, if absent or failing to vote, indicating as such. Minutes and the records of all official actions shall be approved and filed with the Clerk of Council and kept as a public record;

(e) Hold regular public meetings that are properly announced and provide a list of agenda items to the Clerk of Council a week before a regular meeting, which is available to interested citizens;

(f) Serve as a sounding board for issues related to its purpose and provide feedback and information to Council, which includes investigating opportunities for renewable energy generation & energy-related businesses and researching funding options available for such projects, and may include coordinating, assisting and unifying the efforts of private groups, institutions and individuals within the Village and Miami Township in accordance with the purposes of this Chapter as well as liaising and communicating with public and private agencies and organizations of local, regional, state and national scope whose programs and activities have an impact on energy consumption or which can be of assistance to the Board;

(g) Develop a plan for adequate base power supplies as existing contracts expire;

(h) Recommend to Council actions that could be taken to accomplish the goals of the Village, including energy-themed economic development;

(i) Carry out such other duties as may be assigned to it by Council.

#### **286.04 REPORTS.**

The Energy Board shall submit an Annual Report to Council concerning the activities and work of the Commission and from time to time shall submit such reports and recommendations as may be necessary to fulfill the purposes of this Chapter.

#### **286.05 COMPENSATION.**

The members of the Energy Board shall receive no compensation for their services as members thereof.



**VILLAGE OF YELLOW SPRINGS, OHIO  
ORDINANCE 2015-24**

**REPEALING OLD CHAPTER 278 LIBRARY COMMISSION OF TITLE EIGHT  
BOARDS AND COMMISSIONS OF PART TWO ADMINISTRATION CODE OF THE  
CODIFIED ORDINANCES OF THE VILLAGE OF YELLOW SPRINGS, OHIO AND  
ENACTING NEW CHAPTER 278 LIBRARY COMMISSION**

**Whereas,** Village officials have undertaken a complete review of the roles and responsibilities of Board and Commission members within the Village; and

**Whereas,** it is Village Council's intent to amend Chapter 278 of the Codified Ordinances to more accurately and clearly delineate the roles and responsibilities of the members of the Library Commission and the Commission's relationship to Village Council.

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

**Section 1.** That Chapter 278 *Library Commission* of Title Eight *Boards and Commissions* of Part Two *Administration Code* of the Codified Ordinances of the Village of Yellow Springs, Ohio be repealed.

**Section 2.** That a new Chapter 278 *Library Commission* of Title Eight *Boards and Commissions* of Part Two *Administration Code* of the Codified Ordinances of the Village of Yellow Springs, Ohio be enacted to read as set forth on Exhibit A, which is attached hereto and incorporated herein.

**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 \_\_\_\_\_

## **CHAPTER 278**

### **Library Commission**

[278.01](#) Establishment and Purpose.

[278.02](#) Membership and Procedure.

[278.03](#) Powers and Duties.

[278.04](#) Reports.

[278.05](#) Compensation.

#### ***CROSS REFERENCES***

*Power of Council to establish - see CHTR. § [17](#)*

*Village libraries – see Ohio R.C. 735.27*

*Special levies for libraries – see Ohio R.C. 5705.23*

*Detention and arrest powers – see GEN. OFF. 608.17*

#### **278.01 ESTABLISHMENT AND PURPOSE.**

There is hereby established in and for the Village a Commission, which shall be known as the Library Commission, for the purpose of advising on matters related to Village responsibilities for the function and facilities of the Yellow Springs Public Library.

#### **278.02 MEMBERSHIP AND PROCEDURE.**

(a) The Library Commission will consist of five to seven members who are appointed by Council subsequent to submitting a letter of interest and resume and being interviewed and recommended by two Council members.

(b) One member shall be a Council Liaison, appointed to serve at the pleasure of Council, charged with directing and supervising Commission activities in line with Village goals and objectives. The other members shall be appointed for three-year terms. At the outset, some members shall be assigned two-year terms, and some members shall be assigned three-year terms, after which all terms shall be three years in duration. Members shall serve until their successor is appointed by Council or they are no longer eligible to serve.

(c) Up to two members can be at-large members if there are no qualified Village resident candidates or there are other compelling reasons in line with the purpose of the Library Commission. However, the Library Commission will consist of a majority of Village residents, and non-resident members should only be appointed in exceptional circumstances.

(d) Each member of the Library Commission shall demonstrate experience, expertise and/or education that is relevant to the purpose, powers and duties of the Commission. The members of

the Library Commission shall be as broadly representative of the residents of the Village as possible. The Greene County Librarian or designee, the Yellow Springs Branch Librarian and the Village Manager or Assistant Village Manager will serve as ex officio members.

(e) The Library Commission shall annually select a Chair, Vice-Chair and Secretary. Except in unusual circumstances, the Council Liaison will not serve as an officer. If the Library Commission is appropriated a budget, it shall also elect a Treasurer. The Chair creates the agenda and leads the meeting. The Vice-Chair fills in for the Chair in her or his absence and takes on other responsibilities as appropriate. The Secretary is responsible for taking minutes and sending them to the Clerk of Council in a timely manner after approval.

(f) Generally, a Commission member shall serve no more than two full consecutive terms. However, Council may determine in certain situations that extending a Commission member's term is appropriate. In the event of the death or resignation of any member, a successor shall be appointed by Council to serve for the unexpired period of the term for which such member has been appointed.

(g) Council is authorized to appoint up to two alternate members to serve on the Library Commission. An alternate member shall be selected for a term of two years and shall be a resident of the Village. Alternate members are encouraged to attend Library Commission meetings, whether or not they are serving as a member of the Commission at that meeting. However, there is no requirement that an alternate member attend meetings at which she or he is not asked to serve as a Library Commission member. In any event, no alternate member shall cast a vote on a matter that was heard, in part or in full, at a prior meeting that the alternate member did not attend. If an alternate member is present as a Library Commission member and a vote is to be taken on a matter for which the alternate member was not present during part or all of the hearing on the matter, the alternate member shall not be considered as part of the quorum for purposes of determining a majority of the quorum of the Library Commission in deciding votes for and against matters. An alternate may apply to be a Commission member if a seat becomes open in the manner outlined in 278.02 (a).

(h) A majority of current Library Commission members shall constitute a quorum, and the concurring vote of a majority shall be necessary to take any action authorized by the Code.

(i) The Library Commission will have available to it through the Village Manager's office, without cost to its members, those things necessary to carry out its charge, such as a meeting room, copying/printing and postage. Any other expenditure of funds must be approved by Council.

### **278.03 POWERS AND DUTIES.**

The Library Commission shall:

(a) Not interfere with the day-to-day operations of the Library or in the management of bequests made to the Yellow Springs Library Association;

(b) Be observant of the maintenance needs of the building and grounds and report any problems to the Yellow Springs Librarian, who will pass this information on to the Village Manager;

(c) Conduct an annual planning process that results in priorities and specific activities centering on its purpose, which will include adopting rules and procedures (or otherwise following *Robert's Rules of Order*) to carry out its purpose that are consistent with the Village Charter and Ohio Sunshine Laws, approved by Council and filed with the Clerk of Council;

(d) Keep minutes of its proceedings that reflect the actions of the Library Commission, the reasoning behind those recommendations, and the vote of each member upon each question or, if absent or failing to vote, indicating as such. Minutes and the records of all official actions shall be approved and filed with the Clerk of Council and kept as a public record;

(e) Hold regular public meetings that are properly announced and provide a list of agenda items to the Clerk of Council a week before a regular meeting, which is available to interested citizens;

(f) Serve as a sounding board for issues related to its purpose and provide feedback and information to Council, which may include coordinating, assisting and unifying the efforts of private groups, institutions and individuals within the Village and Miami Township in accordance with the purposes of this Chapter as well as liaising and communicating with public and private agencies and organizations of local, regional, state and national scope whose programs and activities have an impact on the public library or which can be of assistance to the Commission;

(g) Review all proposals for modifications to the building and grounds;

(h) Recommend to Council actions that could be taken to accomplish the goals of the Village;

(i) Carry out such other duties as may be assigned to it by Council.

#### **278.04 REPORTS.**

The Library Commission shall submit an Annual Report to Council concerning the activities and work of the Commission and from time to time shall submit such reports and recommendations as may be necessary to fulfill the purposes of this Chapter.

#### **278.05 COMPENSATION.**

The members of the Library Commission shall receive no compensation for their services as members thereof.

**VILLAGE OF YELLOW SPRINGS, OHIO  
ORDINANCE 2015-25**

**REPEALING OLD CHAPTER 276 HUMAN RELATIONS COMMISSION OF TITLE EIGHT BOARDS AND COMMISSIONS OF PART TWO ADMINISTRATION CODE OF THE CODIFIED ORDINANCES OF THE VILLAGE OF YELLOW SPRINGS, OHIO AND ENACTING NEW CHAPTER 276 HUMAN RELATIONS COMMISSION**

**Whereas,** Village officials have undertaken a complete review of the roles and responsibilities of Board and Commission members within the Village; and

**Whereas,** it is Village Council's intent to amend Chapter 276 of the Codified Ordinances to more accurately and clearly delineate the roles and responsibilities of the members of the Human Relations Commission and the Commission's relationship to Village Council.

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

**Section 1.** That Chapter 276 *Human Relations Commission* of Title Eight *Boards and Commissions* of Part Two *Administration Code* of the Codified Ordinances of the Village of Yellow Springs, Ohio be repealed.

**Section 2.** That a new Chapter 276 *Human Relations Commission* of Title Eight *Boards and Commissions* of Part Two *Administration Code* of the Codified Ordinances of the Village of Yellow Springs, Ohio be enacted to read as set forth on Exhibit A, which is attached hereto and incorporated herein.

**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 \_\_\_\_\_

## **CHAPTER 276**

### **Human Relations Commission**

[276.01](#) Establishment and Purpose.

[276.02](#) Membership and Procedure.

[276.03](#) Powers and Duties.

[276.04](#) Reports.

[276.05](#) Compensation.

#### ***CROSS REFERENCES***

*Power of Council to establish - see CHTR. § [17](#)*

*Discrimination against officers and employees prohibited – see CHTR. §89*

*Interfering with civil rights – see GEN. OFF. 608.13, 636.22*

*Equal housing opportunity – see GEN. OFF. Ch. 626*

*Human relations generally – see GEN. OFF. Ch. 632*

*Intimidation in connection with housing – see GEN. OFF. 636.23*

#### **276.01 ESTABLISHMENT AND PURPOSE.**

There is hereby established in and for the Village a Commission, which shall be known as the Human Relations Commission, for the purpose of promoting harmony among the citizens of the Village and working to eliminate prejudice and discrimination within the Village against any individual or group because of race, religion, nationality, heritage, gender, age, disability, sexual orientation or economic class.

#### **276.02 MEMBERSHIP AND PROCEDURE.**

(a) The Human Relations Commission will consist of five to seven members who are appointed by Council subsequent to submitting a letter of interest and resume and being interviewed and recommended by two Council members.

(b) One member shall be a Council Liaison, appointed to serve at the pleasure of Council, charged with directing and supervising Commission activities in line with Village goals and objectives. The other members shall be appointed for three-year terms. At the outset, some members shall be assigned two-year terms, and some members shall be assigned three-year terms, after which all terms shall be three years in duration. Members shall serve until their successor is appointed by Council or they are no longer eligible to serve.

(c) Up to two members can be at-large members if there are no qualified Village resident candidates or there are other compelling reasons in line with the purpose of the Human Relations

Commission. However, the Human Relations Commission will consist of a majority of Village residents, and non-resident members should only be appointed in exceptional circumstances.

(d) Each member of the Human Relations Commission shall demonstrate experience, expertise and/or education that is relevant to the purpose, powers and duties of the Commission. The members of the Human Relations Commission shall be as broadly representative of the residents of the Village as possible. The Village Manager or Assistant Village Manager will serve as an ex officio member.

(e) The Human Relations Commission shall annually select a Chair, Vice-Chair and Secretary. Except in unusual circumstances, the Council Liaison will not serve as an officer. If the Human Relations Commission is appropriated a budget, it shall also elect a Treasurer. The Chair creates the agenda and leads the meeting. The Vice-Chair fills in for the Chair in her or his absence and takes on other responsibilities as appropriate. The Secretary is responsible for taking minutes and sending them to the Clerk of Council in a timely manner after approval.

(f) Generally, a Commission member shall serve no more than two full consecutive terms. However, Council may determine in certain situations that extending a Commission member's term is appropriate. In the event of the death or resignation of any member, a successor shall be appointed by Council to serve for the unexpired period of the term for which such member has been appointed.

(g) Council is authorized to appoint up to two alternate members to serve on the Human Relations Commission. An alternate member shall be selected for a term of two years and shall be a resident of the Village. Alternate members are encouraged to attend Human Relations Commission meetings, whether or not they are serving as a member of the Commission at that meeting. However, there is no requirement that an alternate member attend meetings at which she or he is not asked to serve as a Human Relations Commission member. In any event, no alternate member shall cast a vote on a matter that was heard, in part or in full, at a prior meeting that the alternate member did not attend. If an alternate member is present as a Human Relations Commission member and a vote is to be taken on a matter for which the alternate member was not present during part or all of the hearing on the matter, the alternate member shall not be considered as part of the quorum for purposes of determining a majority of the quorum of the Human Relations Commission in deciding votes for and against matters. An alternate may apply to be a Commission member if a seat becomes open in the manner outlined in 276.02 (a).

(h) A majority of current Human Relations Commission members shall constitute a quorum, and the concurring vote of a majority shall be necessary to take any action authorized by the Code.

(i) The Human Relations Commission will have available to it through the Village Manager's office, without cost to its members, those things necessary to carry out its charge, such as a meeting room, copying/printing and postage. Any other expenditure of funds must be approved by Council.

## **276.03 POWERS AND DUTIES.**

The Human Relations Commission shall:

- (a) Advocate to eliminate prejudice and discrimination with the Village;
- (b) Initiate public education activities related to its purpose;
- (c) Conduct an annual planning process that results in priorities and specific activities centering on its purpose, which will include adopting rules and procedures (or otherwise following *Robert's Rules of Order*) to carry out its purpose that are consistent with the Village Charter and Ohio Sunshine Laws, approved by Council and filed with the Clerk of Council;
- (d) Keep minutes of its proceedings that reflect the actions of the Human Relations Commission, the reasoning behind those recommendations, and the vote of each member upon each question or, if absent or failing to vote, indicating as such. Minutes and the records of all official actions shall be approved and filed with the Clerk of Council and kept as a public record;
- (e) Hold regular public meetings that are properly announced and provide a list of agenda items to the Clerk of Council a week before a regular meeting, which is available to interested citizens;
- (f) Monitor human relations and social issues and trends in the Village, serving as a sounding board for issues related to its purpose and provide feedback and information to Council, which may include coordinating, assisting and unifying the efforts of private groups, institutions and individuals within the Village and Miami Township in accordance with the purposes of this Chapter as well as liaising and communicating with public and private agencies and organizations of local, regional, state and national scope whose programs and activities have an impact on the human relations or which can be of assistance to the Commission;
- (g) Advise Council as to possible courses of action with regard to such issues and trends;
- (h) Facilitate connections between organizations in the Village that touch such issues and trends, and maintain a list of such organizations and contact information;
- (i) Refer specific interpersonal conflicts to the Village Mediation Program, the Equal Employment Opportunities Commission, the Federal Housing Administration or other appropriate bodies, and support those organizations in the resolution of those conflicts;
- (j) Recommend to Council actions that could be taken to accomplish the goals of the Village;
- (k) Carry out such other duties as may be assigned to it by Council.

#### **276.04 REPORTS.**

The Human Relations Commission shall submit an Annual Report to Council concerning the activities and work of the Commission and from time to time shall submit such reports and recommendations as may be necessary to fulfill the purposes of this Chapter.

#### **276.05 COMPENSATION.**



The members of the Human Relations Commission shall receive no compensation for their services as members thereof.

**VILLAGE OF YELLOW SPRINGS, OHIO  
ORDINANCE 2015-26**

**REPEALING OLD CHAPTER 274 ENVIRONMENTAL COMMISSION OF TITLE EIGHT BOARDS AND COMMISSIONS OF PART TWO ADMINISTRATION CODE OF THE CODIFIED ORDINANCES OF THE VILLAGE OF YELLOW SPRINGS, OHIO AND ENACTING NEW CHAPTER 274 ENVIRONMENTAL COMMISSION**

**Whereas,** Village officials have undertaken a complete review of the roles and responsibilities of Board and Commission members within the Village; and

**Whereas,** it is Village Council's intent to amend Chapter 274 of the Codified Ordinances to more accurately and clearly delineate the roles and responsibilities of the members of the Environmental Commission and the Commission's relationship to Village Council.

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

**Section 1.** That Chapter 274 *Environmental Commission* of Title Eight *Boards and Commissions* of Part Two *Administration Code* of the Codified Ordinances of the Village of Yellow Springs, Ohio be repealed.

**Section 2.** That a new Chapter 274 *Environmental Commission* of Title Eight *Boards and Commissions* of Part Two *Administration Code* of the Codified Ordinances of the Village of Yellow Springs, Ohio be enacted to read as set forth on Exhibit A, which is attached hereto and incorporated herein.

**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 \_\_\_\_\_

## **CHAPTER 274**

### **Environmental Commission**

[274.01](#) Establishment and Purpose.

[274.02](#) Membership and Procedure.

[274.03](#) Powers and Duties.

[274.04](#) Reports.

[274.05](#) Compensation.

#### **CROSS REFERENCES**

*Power of Council to establish - see CHTR. § [17](#)*

#### **274.01 ESTABLISHMENT AND PURPOSE.**

There is hereby established in and for the Village a Commission, which shall be known as the Environmental Commission, for the purpose of conservation and improvement of the environment.

#### **274.02 MEMBERSHIP AND PROCEDURE.**

(a) The Environmental Commission will consist of five to seven members who are appointed by Council subsequent to submitting a letter of interest and resume and being interviewed and recommended by two Council members.

(b) One member shall be a Council Liaison, appointed to serve at the pleasure of Council, charged with directing and supervising Commission activities in line with Village goals and objectives. The other members shall be appointed for three-year terms. At the outset, some members shall be assigned two-year terms, and some members shall be assigned three-year terms, after which all terms shall be three years in duration. Members shall serve until their successor is appointed by Council or they are no longer eligible to serve.

(c) Up to two members can be at-large members if there are no qualified Village resident candidates or there are other compelling reasons in line with the purpose of the Environmental Commission. However, the Environmental Commission will consist of a majority of Village residents, and non-resident members should only be appointed in exceptional circumstances.

(d) Each member of the Environmental Commission shall demonstrate experience, expertise and/or education that is relevant to the purpose, powers and duties of the Commission. The members of the Environmental Commission shall be as broadly representative of the residents of the Village as possible. The Village Manager or Assistant Village Manager will serve as an ex officio member.

(e) The Environmental Commission shall annually select a Chair, Vice-Chair and Secretary. Except in unusual circumstances, the Council Liaison will not serve as an officer. If the Environmental Commission is appropriated a budget, it shall also elect a Treasurer. The Chair creates the agenda and leads the meeting. The Vice-Chair fills in for the Chair in her or his absence and takes on other responsibilities as appropriate. The Secretary is responsible for taking minutes and sending them to the Clerk of Council in a timely manner after approval.

(f) Generally, a Commission member shall serve no more than two full consecutive terms. However, Council may determine in certain situations that extending a Commission member's term is appropriate. In the event of the death or resignation of any member, a successor shall be appointed by Council to serve for the unexpired period of the term for which such member has been appointed.

(g) Council is authorized to appoint up to two alternate members to serve on the Environmental Commission. An alternate member shall be selected for a term of two years and shall be a resident of the Village. Alternate members are encouraged to attend Environmental Commission meetings, whether or not they are serving as a member of the Commission at that meeting. However, there is no requirement that an alternate member attend meetings at which she or he is not asked to serve as an Environmental Commission member. In any event, no alternate member shall cast a vote on a matter that was heard, in part or in full, at a prior meeting that the alternate member did not attend. If an alternate member is present as an Environmental Commission member and a vote is to be taken on a matter for which the alternate member was not present during part or all of the hearing on the matter, the alternate member shall not be considered as part of the quorum for purposes of determining a majority of the quorum of the Environmental Commission in deciding votes for and against matters. An alternate may apply to be a Commission member if a seat becomes open in the manner outlined in 274.02 (a).

(h) A majority of current Environmental Commission members shall constitute a quorum, and the concurring vote of a majority shall be necessary to take any action authorized by the Code.

(i) The Environmental Commission will have available to it through the Village Manager's office, without cost to its members, those things necessary to carry out its charge, such as a meeting room, copying/printing and postage. Any other expenditure of funds must be approved by Council.

### **274.03 POWERS AND DUTIES.**

The Environmental Commission shall:

(a) Advise Council as to possible courses of action with regard to its purpose, which may include matters affecting the preservation, development and use of the natural and constructed features and conditions of the Village insofar as beauty, quality, biological integrity and other factors are concerned. In addition, the Environmental Commission shall advise Council on any major threats posed to environmental quality that may result from human activities and developments;

(b) Initiate public education activities related to its purpose, which may include developing and conducting programs of public information in the community designed to foster increased understanding of the nature of environmental problems and issues and support for their solutions as well as conducting studies, surveys and inventories of the natural and constructed features within the Village and other such studies and surveys as may be necessary to carry on the general purposes of this Chapter;

(c) Conduct an annual planning process that results in priorities and specific activities centering on its purpose, which will include adopting rules and procedures (or otherwise following *Robert's Rules of Order*) to carry out its purpose that are consistent with the Village Charter and Ohio Sunshine Laws, approved by Council and filed with the Clerk of Council;

(d) Keep minutes of its proceedings that reflect the actions of the Environmental Commission, the reasoning behind those recommendations, and the vote of each member upon each question or, if absent or failing to vote, indicating as such. Minutes and the records of all official actions shall be approved and filed with the Clerk of Council and kept as a public record;

(e) Hold regular public meetings that are properly announced and provide a list of agenda items to the Clerk of Council a week before a regular meeting, which is available to interested citizens;

(f) Serve as a sounding board for issues related to its purpose and provide feedback and information to Council, which may include coordinating, assisting and unifying the efforts of private groups, institutions and individuals within the Village and Miami Township in accordance with the purposes of this Chapter as well as liaising and communicating with public and private agencies and organizations of local, regional, state and national scope whose programs and activities have an impact on the quality of the environment or which can be of assistance to the Commission;

(g) Working in cooperation with the Planning Commission, recommend from time to time to Council features, plans and programs relating to environmental improvement for inclusion in the Master Plan of the Village. Also, the Commission should recommend to Council appropriate and desirable changes in existing local laws and ordinances relating to environmental control or recommend new local laws and ordinances;

(h) Recommend to Council actions that could be taken to accomplish the goals of the Village;

(i) Carry out such other duties as may be assigned to it by Council.

#### **274.04 REPORTS.**

The Environmental Commission shall submit an Annual Report to Council concerning the activities and work of the Commission and from time to time shall submit such reports and recommendations as may be necessary to fulfill the purposes of this Chapter.

#### **274.05 COMPENSATION.**

The members of the Environmental Commission shall receive no compensation for their services as members thereof.



**DAVID A. GRAHAM**  
Greene County Auditor  
69 Greene Street  
Xenia, Ohio 45385  
(937) 562-5065  
(937) 426-1779 ext.5065  
Fax (937) 562-5079

Main Office  
Homestead Info  
Real Estate  
Accounting/Payroll  
Manufactured Home

937-562-5065  
562-5039  
562-5072/5073  
562-5076  
562-5074

September 22, 2015

To: Township, City, Village, Library and Park District Fiscal Officers and Finance Directors

Re: 2016 Tax Budgets

Enclosed you will find two copies of the Resolution Accepting Rates, a copy of your tax budget and an Official Certificate of Estimated Resources. Please return one copy of the Resolution Accepting Rates to my office. The copy of the tax budget and the Official Certificate of Estimated Resources is for your records.

The tax revenue appearing on your Resolution Accepting Rates and your Official Certificate of Estimated Resources may be adjusted as additional information becomes available. If you have voted bond levies, we will revisit the millage necessary to produce the income to meet the principal and interest requirements. We will also certify any levies on the November 2015 ballot that will be effective for tax year 2015 collect 2016 once the results of the November Election are known.

Please remember your Certificate of Estimated Resources must be amended on or about the first day of January to reflect your actual unencumbered beginning balances. You must also file either a temporary or a permanent appropriation with our office on or about the first day of January. If a temporary appropriation measure is filed with us, a permanent appropriation must be filed by April 1.

Should you have any questions, please call my office.

Sincerely,

David A. Graham  
Greene County Auditor

Enclosures

Please put on  
agenda for  
first meeting in  
Nov.  
Thanks - MV





**1 RESOLUTION ACCEPTING THE AMOUNTS AND RATES AS DETERMINED BY THE  
BUDGET COMMISSION AND AUTHORIZING THE NECESSARY TAX LEVIES  
AND CERTIFYING THEM TO THE COUNTY AUDITOR**

(VILLAGE COUNCIL)

Rev. Code, Sees. 5705.34, 5705.35

*The Council of the Village of* Yellow Springs Greene  
*County, Ohio, met in* (Regular or Special) session on the day of  
*20* —, *at the office of* — *with the following members*  
*present:*

Mr. \_\_\_\_\_ moved the adoption of the following Resolution:

*WHEREAS, This Council in accordance with the provisions of law has previously adopted a Tax Budget for the next succeeding fiscal year commencing January 1st 20<sup>16</sup> . and*

*WHEREAS, The Budget Commission of Greene County, Ohio, has certified its action thereon to this Council together with an estimate by the County Auditor of the rate of each tax necessary to be levied by this Council, and what part thereof is without, and what part within the ten mill tax limitation; therefore be it*

*RESOLVED, By the Council of the Village of Yellow Springs, Greene County, Ohio, that the amounts and rates, as determined by the Budget Commission in its certification, be and the same are hereby accepted; and be it further*

*RESOLVED, That there be and is hereby levied on the tax duplicate of said Village the rate of each tax necessary to be levied within and without the ten mill limitation as follows:*





CERTIFICATE TO COPY

ORIGINAL ON FILE

The State of Ohio, Greene County, ss.

I, \_\_\_\_\_, Clerk of the Council of the Village of  
Yellow Springs \_\_\_\_\_, within and for said County, and in whose  
custody the Files and Records of said Council are required by the Laws of the State of  
Ohio to be kept, do hereby certify that the foregoing is taken and copied from the original

now on file, that the foregoing has been compared by me with said original document,  
and that the same is a true and correct copy thereof.

WITNESS my signature, this \_\_\_\_\_ day of \_\_\_\_\_, 20 \_\_\_\_\_

Clerk of Council

I. A copy of this Resolution must be certified to the County Auditor before the first day of October, or at such later date as may be approved by  
the Board of Tax Appeals

No. \_\_\_\_\_

COUNCIL OF THE VILLAGE OF

County, Ohio.

RESOLUTION

ACCEPTING THE AMOUNTS AND RATES AS  
DETERMINED BY THE BUDGET COMMISS-  
SION AND AUTHORIZING THE NECES-  
SARY TAX LEVIES AND CERTIFYING  
THEM TO THE COUNTY AUDITOR.  
(Village Council)

Adopted \_\_\_\_\_ Year \_\_\_\_\_

Clerk

Filed \_\_\_\_\_ Year \_\_\_\_\_

County Auditor

By \_\_\_\_\_ Deputy

**<sup>1</sup>RESOLUTION ACCEPTING THE AMOUNTS AND RATES AS DETERMINED BY THE  
BUDGET COMMISSION AND AUTHORIZING THE NECESSARY TAX LEVIES  
AND CERTIFYING THEM TO THE COUNTY AUDITOR**

(VILLAGE COUNCIL)

Rev. Code, Sees. 5705.34, 5705.35

*The Council of the Village of* Yellow Springs, Greene  
*County, Ohio, met in* (Regular or Special) *session on the*        *day of*         
*20*        *, at the office of*        *with the following members*  
*present:*

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

*Mr.*        *moved the adoption of the following Resolution:*  
*WHEREAS, This Council in accordance with the provisions of law has previously adopted*  
*a Tax Budget for the next succeeding fiscal year commencing January 1st, 20*<sup>16</sup> *; and*

*WHEREAS, The Budget Commission of*Greene *County, Ohio, has*  
*certified its action thereon to this Council together with an estimate by the County Auditor*  
*of the rate of each tax necessary to be levied by this Council, and what part thereof is without,*  
*and what part within the ten mill tax limitation; therefore be it*

*RESOLVED, By the Council of the Village of*Yellow Springs, Greene *County,*  
*Ohio, that the amounts and rates, as determined by the Budget Commission in its certification,*  
*be and the same are hereby accepted; and be it further*

*RESOLVED, That there be and is hereby levied on the tax duplicate of said Village the*  
*rate of each tax necessary to be levied within and without the ten mill limitation as follows:*

SCHEDULE A

SUMMARY OF AMOUNTS REQUIRED FROM GENERAL PROPERTY TAX APPROVED BY BUDGET COMMISSION, AND  
COUNTY AUDITOR'S ESTIMATED TAX RATES

FUND	Amount to Be Derived from Levies Outside 10 Mill Limitation	Amount Approved by Budget, Com- mission Inside 10 Mill Limitation	County Auditor's Estimate of Tax Rate to be Levied	
			Inside 10 Mill Limit	Outside 10 Mill Limit
	Column II	Column IV	V	VI
General Fund	\$759,000.00	\$222,000.00	2.30	8.40
General Bond Retirement Fund				
Police Pension		\$29,000.00	0.30	
Park Fund				
Recreation Fund				
Fund				
Fund				
TOTAL	\$759,000.00	\$251,000.00	2.60	8.40

SCHEDULE B			
LEVIES OUTSIDE 10 MILL LIMITATION, EXCLUSIVE OF DEBT LEVIES			
FUND		Maximum Rate Authorized to Be Levied	County Auditor's Estimate of Yield of Levy (Carry to Schedule A, Column 11)
General Fund:			
Current expense levy authorized by voters on May 3	, 2011	8.40	\$759,000.00
Last Year for not to exceed five (5) years.			
Current expense levy authorized by voters on	,		
for not to exceed years.			
Total General Fund outside 10 m. Limitation.		8.40	\$759,000.00
Park Fund: Levy authorized by voters on	,		
for not to exceed years.			
Recreation Fund: Levy authorized by voters on	,		
for not to exceed years.			
Fund: Levy authorized by voters on	,		
for not to exceed years.			



CERTIFICATE TO COPY

ORIGINAL ON FILE

The State of Ohio, Greene County, ss.

I, \_\_\_\_\_, Clerk of the Council of the Village of Yellow Springs \_\_\_\_\_, within and for said County, and in whose custody the Files and Records of said Council are required by the Laws of the State of Ohio to be kept, do hereby certify that the foregoing is taken and copied from the original

now on file, that the foregoing has been compared by me with said original document, and that the same is a true and correct copy thereof.

WITNESS my signature, this \_\_\_\_\_ day of \_\_\_\_\_, 20 \_\_\_\_\_

Clerk of Council

1. A copy of this Resolution must be certified to the County Auditor before the first day of October, or at such later date as may be approved by the Board of Tax Appeals

No. \_\_\_\_\_

COUNCIL OF THE VILLAGE OF

County, Ohio.

RESOLUTION

ACCEPTING THE AMOUNTS AND RATES AS DETERMINED BY THE BUDGET COMMISSION AND AUTHORIZING THE NECESSARY TAX LEVIES AND CERTIFYING THEM TO THE COUNTY AUDITOR.  
(Village Council)

Adopted \_\_\_\_\_ Year

Clerk

Filed \_\_\_\_\_ Year

County Auditor

By \_\_\_\_\_ Deputy



**VILLAGE OF YELLOW SPRINGS, OHIO  
RESOLUTION 2015-45**

**Approving the Annual Distribution of Flour and Sugar**

**WHEREAS**, residents of Yellow Springs enjoy the benefits of Gaunt Park as a result of the generosity of Wheeling Gaunt, and

**WHEREAS**, a condition of his gift of the aforesaid park land to the Village was that a part of the earnings from use of that land be set aside to buy and distribute flour and sugar to widows, and

**WHEREAS**, on November 19, 2012, Council voted to include Widowers in this behest, and

**WHEREAS**, as the holiday season approaches and we think of ways we can share our love and concern for all members of this community, it is fitting that we honor the memory of Wheeling Gaunt and the spirit of his gift in the manner he intended,

**NOW, THEREFORE, THE COUNCIL OF THE VILLAGE OF YELLOW SPRINGS, OHIO HEREBY RESOLVES:**

**Section 1.** The Village Manager is hereby authorized and directed to procure the traditional supplies and distribute them as stipulated in the deed for Gaunt Park and as expanded by Council in 2012.

**Section 2.** The expenditure of up to \$3,000.00 from the Parks Widows Fund #902-1703-54102 is hereby authorized, as provided in the Village's annual appropriations.

\_\_\_\_\_  
Karen Wintrow, President of Council

Passed:

Attest: \_\_\_\_\_  
Judy Kintner, Clerk of Council

Roll Call:

Wintrow\_\_\_      Askeland\_\_\_      Simms\_\_\_  
Housh\_\_\_      MacQueen\_\_\_

**VILLAGE OF YELLOW SPRINGS, OHIO**

## Resolution 2015-46

## **Approving Easement Purchase Priorities for the Village of Yellow Springs with Regard to Collaboration with Tecumseh Land Trust**

WHEREAS, the Village has worked with Tecumseh Land Trust (TLT) for over a decade to preserve farmland focusing on mutual goals of both organizations; and,

WHEREAS, The Environmental Commission, working in collaboration with Tecumseh Land Trust, has developed a ranking of purchase priorities responsive to the Village Comprehensive Plan and Council Goals.

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

Section 1. Priority for easement or fee purchase through the Tecumseh Land Trust shall be prioritized as follows:

- Those properties that are within the one and five year time of travel to the Village wells
- Properties in the Jacoby Greenbelt that front directly on Dayton Street
- Other Jacoby Greenbelt properties
- The Country Commons – properties east of Yellow Springs and the Glen Helen

Section 2. Following the abovenamed priorities, the Village Manager is hereby authorized and directed to recommend appropriate easement or fee purchase of properties for Council consideration.

Karen Wintrow, President of Council

Passed:

Attest: \_\_\_\_\_  
Judy Kintner, Clerk of Council

Roll Call:      Wintrow \_\_\_\_\_      Askeland \_\_\_\_\_      Simms \_\_\_\_\_

                                 Housh                                   MacQueen

# VILLAGE OF YELLOW SPRINGS, OHIO

## RESOLUTION NUMBER 2015 -47

AUTHORIZING THE VILLAGE MANAGER TO ENTER INTO AGREEMENT WITH H.D. SUPPLY  
FOR ELECTRIC METER INSTALLATION AND RELATED TASKS

WHEREAS, the Village is interested in installing remote-read electric meters throughout the Village, and

WHEREAS, it is in the interest of the citizens of Yellow Springs to make such improvements, and

WHEREAS, the Village has requested two quotes to perform this work from vendors, and

WHEREAS, after discussion of the various items included in the proposals both the Village Manager and the Electric Distribution Supervisor have determined that the proposal from HD Supply is the lowest and best bid,

NOW, THEREFORE, COUNCIL FOR THE VILLAGE OF YELLOW SPRINGS, OHIO DOES  
HEREBY RESOLVE THAT:

Section 2. The amount of contract with H.D. Supply shall not exceed \$31,000.00.

Section 3. The Village Manager is hereby authorized and directed to enter into a contract to construct the improvements in a manner substantially similar to that noted in Exhibit "A", with H.D. Supply.

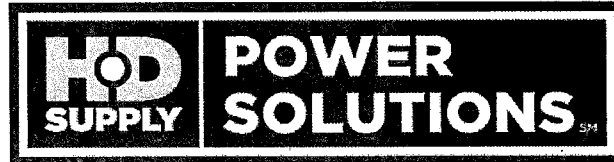
Karen Wintrow, President of Council

Passed:

Attest: \_\_\_\_\_  
Judy Kintner, Clerk of Council

Roll Call:

Wintrow _____	Askeland ____	Simms _____
Housh_____		MacQueen_____



**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 system's 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)



## Customer Search

Resp Party:	<input type="text"/>	Show <input type="text" value="10"/> entries		Select Columns	Download Excel
Tech ID:	<input type="text"/>				
Start Date:	04/02/2014	Date	New Meter	Address	Old Meter
End Date:	04/02/2014	04/02/2014	1224714577431		3224850126523
Old Meter:		04/02/2014	1224714574270		4224888032341
New Meter:		04/02/2014	1224714577490		3224860404873
SP ID:		04/02/2014	1224714594157		1224846318480
Address:		04/02/2014	1224714639883		1224889492204
Trouble Code:	<input type="text"/>	04/02/2014	1224714575893		4224872312091
Route:	<input type="text"/>	04/02/2014	1224714577488		1224819466067
Service Territory:	<input type="text"/>	04/02/2014	1224714638635		3224895775950
		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

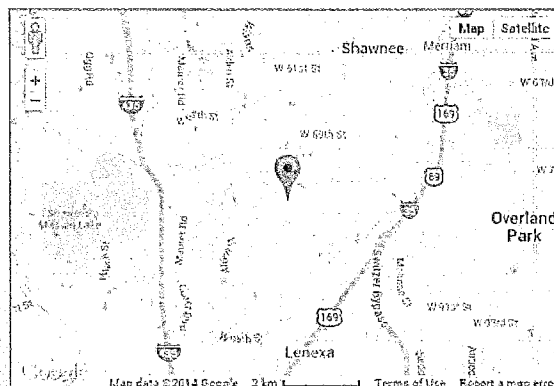
Date Changed: 04/02/2014 15:26:45

**Trouble Code:**

**Failed Attempts:**

**Tech ID: H0511**

Comments: Comments





## **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.

**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:**

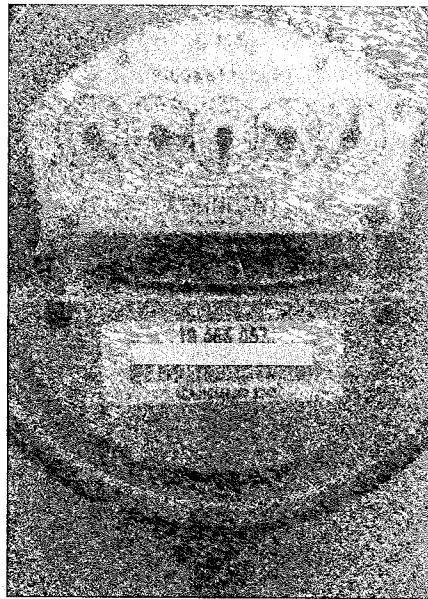
Tech ID: H0518  
 Comments:

**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
				<b>Total Project</b>	<b>\$31,000.00</b>

\* 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	<a href="mailto:trosenthal@lacledeelectric.com">trosenthal@lacledeelectric.com</a>	NISC
Victoria Electric	TX	Richard Tristan	361-573-2428	<a href="mailto:richardt@victoriaelectric.coop">richardt@victoriaelectric.coop</a>	SEDC
Citizens	MO	Matt Abt	573-883-5339	<a href="mailto:mabt@cecmo.com">mabt@cecmo.com</a>	SEDC
Jackson Energy	TN	Mike Helton	731-422-7434	<a href="mailto:mhelton@jaxenergy.com">mhelton@jaxenergy.com</a>	Orcom
Verdigris Valley	OK	Randy Riddle	918-586-6223	<a href="mailto:rriddle@vvec.com">rriddle@vvec.com</a>	NISC

**VILLAGE OF YELLOW SPRINGS, OHIO  
RESOLUTION 2015-48**

**DETERMINING THE NECESSITY OF LEVYING A RENEWAL OF  
AN EXISTING 8.4 MILL PROPERTY TAX LEVY IN EXCESS OF  
THE TEN-MILL LIMITATION FOR THE PURPOSE OF PAYING  
FOR CURRENT OPERATING EXPENSES OF THE VILLAGE TO  
RUN FOR FIVE (5) YEARS, PURSUANT TO SECTION 5705.19 AS  
AMENDED, AND REQUESTING THE COUNTY AUDITOR TO  
CERTIFY MATTERS IN CONNECTION THEREWITH**

**WHEREAS**, the amount of taxes which will be raised within the ten-mill limitation will not be sufficient to provide an adequate amount for the necessary requirements of the Village of Yellow Springs, Ohio, and

**WHEREAS**, in 2011 the Council for the Village of Yellow Springs, Ohio passed Resolution 2011-05, which requested the Greene County Auditor certify the total current tax valuation of the Village of Yellow Springs and the dollar amount of revenue that would be generated by a specified number of mills, and

**WHEREAS**, in 2011 the voters of the Village approved a levy for the purpose of raising money for the current expenses of the Village at a rate not exceeding 8.4 mills for each one dollar of valuation which amounts to 84 cents for each one hundred dollars of valuation, for a period of five years, commencing in 2011, first due in calendar year 2012, and

**WHEREAS**, in order to continue to operate the necessary services and operations of the Village of Yellow Springs, Ohio, Council for the Village of Yellow Springs seeks renewal of the levy adopted in 2011 to be placed on the ballot at the election in March; and

**WHEREAS**, pursuant to Section 5705.03 of the Ohio Revised Code, this Council is required to certify to the Greene County Auditor a resolution requesting the County Auditor to certify certain matters in connection with such a tax levy:

**NOW, THEREFORE, THE COUNCIL OF THE VILLAGE OF  
YELLOW SPRINGS, OHIO, TWO-THIRDS OF THE MEMBERS  
CONCURRING, HEREBY RESOLVES THAT:**

**Section 1.** In accordance with the provisions of Section 5705.19 of the Ohio Revised Code, Council determines that it is necessary that a renewal of the expiring 8.4 mill levy in excess of the 10 mill limitation be levied for the benefit of the Village for the purpose of paying current expenses of the Village. The renewal millage shall be sufficient to generate the same amount

of funds currently collected under the expiring levy, as determined by the County Auditor, and the levy shall be for five (5) years.

**Section 2.** Council seeks to have the question of the passage of said tax levy renewal be submitted to the voters of the Village of Yellow Springs at an election to be held on March 15, 2015. If approved by the electors, said tax levy shall first be placed on the 2016 tax list and duplicate, for first collection in calendar year 2017.

**Section 3.** Pursuant to Section 5705.03 of the Ohio Revised Code, the Greene County Auditor is hereby requested to certify to this Council within ten (10) days after receiving this resolution, the total current tax valuation of the Village, the dollar amount of the revenue generated by the existing 8.4 mill levy and the number of mills that will be needed to generate the same amount of revenue per the anticipated renewal of the existing 8.4 mill levy.

**Section 4.** It is hereby found and determined that all formal actions of this Council concerning and relating to, adoption of this Resolution were adopted in an open meeting of this Council, and that any and all deliberations of this Council and any of its committees that resulted in such formal action were in meetings open to the public, in compliance with all legal requirements including, but not limited to Section 121.22 of the Ohio Revised Code.

\_\_\_\_\_  
Karen Wintrow, President of Council

Passed:

Attest: \_\_\_\_\_  
Judy Kintner, Clerk of Council

ROLL CALL:

Karen Wintrow\_\_\_\_ Lori Askeland\_\_\_\_ Gerald Simms\_\_\_\_

Brian Housh\_\_\_\_ Marianne MacQueen\_\_\_\_\_

2016 GENERAL FUND BUDGET									
ACCOUNT DESCRIPTION		2013	2014	2015	2015	2015	2016	NOTES	
		ACTUAL	ACTUAL	BUDGET	AS OF 9/30/15	PROJECTED	BUDGET		
<b>101</b>	<b>GENERAL FUND</b>								
<b>REVENUE:</b>									
101-0100-40101	REAL ESTATE TAXES	\$ 874,833	\$ 888,949	\$ 888,000	\$ 879,467	\$ 879,467	\$ 981,000	PER TAX BUDGET	
101-0100-40102	PERSONAL PROPERTY TAXES	\$ 3,930	\$ 4,319	\$ 4,500	\$ 3,323	\$ 4,154	\$ 4,000		
101-0100-40103	KWH TAX	\$ 128,048	\$ 144,052	\$ 131,000	\$ 107,889	\$ 134,861	\$ 131,000		
101-0100-40104	CITY INCOME TAX	\$ 1,363,033	\$ 1,533,507	\$ 1,350,000	\$ 1,213,222	\$ 1,516,528	\$ 1,550,000		
<b>100</b>	<b>LOCAL TAXES</b>	<b>\$ 2,369,844</b>	<b>\$ 2,570,827</b>	<b>\$ 2,373,500</b>	<b>\$ 2,203,901</b>	<b>\$ 2,535,009</b>	<b>\$ 2,666,000</b>		
101-0200-40201	LOCAL GOVERNMENT-TANGIBLE	\$ 94,540	\$ 92,425	\$ 97,697	\$ 74,684	\$ 93,355	\$ 98,762		
101-0200-40202	LOCAL GOVERNMENT-INTANGIBLE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
101-0200-40203	ESTATE TAXES	\$ 302,511	\$ -	\$ -	\$ -	\$ -	\$ -		
101-0200-40204	CIGARETTES	\$ 199	\$ 233	\$ 200	\$ 222	\$ 222	\$ 200		
101-0200-40205	LIQUOR & BEER	\$ 7,050	\$ 6,548	\$ 5,400	\$ 5,664	\$ 5,664	\$ 5,400		
101-0200-40206	STATE INCOME TAX	\$ 12,183	\$ 11,189	\$ 8,000	\$ 8,066	\$ 8,066	\$ 8,000		
101-0200-40207	STATE MUNICIPAL INCOME TAX	\$ 1,529	\$ 245	\$ 200	\$ -	\$ -	\$ 200		
101-0200-40208	ROLLBACK/HOMESTEAD	\$ 132,233	\$ 135,055	\$ 134,000	\$ 134,464	\$ 134,464	\$ 134,000		
<b>200</b>	<b>STATE SHARED TAXES &amp; PERMITS</b>	<b>\$ 550,245</b>	<b>\$ 245,695</b>	<b>\$ 245,497</b>	<b>\$ 223,100</b>	<b>\$ 241,771</b>	<b>\$ 246,562</b>		
100-0400-40401	LOCAL GRANT - YSCF - CH5 INTERN	\$ -	\$ 2,970	\$ 4,400	\$ 4,125	\$ 4,125	\$ 4,000		
100-0400-40404	OTHER LOCAL GRANTS	\$ -	\$ 2,600	\$ 3,300	\$ 1,185	\$ 1,185	\$ 3,000		
<b>400</b>	<b>INTERGOVERNMENTAL AID, GRANTS</b>	<b>\$ -</b>	<b>\$ 5,570</b>	<b>\$ 7,700</b>	<b>\$ 5,310</b>	<b>\$ 5,310</b>	<b>\$ 7,000</b>		
101-0500-40503	ASSESSMENT FEES	\$ -	\$ -	\$ -	\$ 1,606	\$ 1,606	\$ -		
101-0500-40521	TWP. SHARED COSTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
<b>500</b>	<b>CHARGES FOR SERVICES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,606</b>	<b>\$ 1,606</b>	<b>\$ -</b>		
101-0600-40602	PERMITS	\$ 1,846	\$ 1,794	\$ 1,500	\$ 2,904	\$ 3,630	\$ 2,000		
101-0600-40604	RESTITUTION	\$ 150	\$ 18	\$ -	\$ -	\$ -	\$ -		
101-0600-40605	FINES & COSTS	\$ 36,765	\$ 20,830	\$ 18,000	\$ 17,040	\$ 21,300	\$ 20,000		
101-0600-40606	DRUG LAW ENFORCEMENT	\$ 1,450	\$ 280	\$ 200	\$ 100	\$ 125	\$ 100		
101-0600-40607	XMC-FINES & COSTS	\$ 1,025	\$ 285	\$ 250	\$ 80	\$ 100	\$ 150		
101-0600-40608	IMMOBILIZATION FEES	\$ -	\$ 170	\$ -	\$ -	\$ -	\$ -		
101-0600-40610	INDIGENT DRIVERS	\$ -	\$ 2,782	\$ -	\$ -	\$ -	\$ -		
<b>600</b>	<b>FINES,COSTS,FORFEITURES,PERMIT</b>	<b>\$ 43,406</b>	<b>\$ 26,159</b>	<b>\$ 19,950</b>	<b>\$ 20,124</b>	<b>\$ 25,155</b>	<b>\$ 22,250</b>		

ACCOUNT DESCRIPTION		2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 AS OF 9/30/15	2015 PROJECTED	2016 BUDGET	NOTES
101-0800-40800	AUCTION PROCEEDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
101-0800-40804	PROPERTY SALES	\$ -	\$ 5,849	\$ -	\$ 21,334	\$ 21,334	\$ -	
101-0800-40802	INTEREST	\$ 1,358	\$ 2,928	\$ 2,500	\$ 1,957	\$ 2,446	\$ 2,500	
101-0800-40803	RENT (Now includes Verizon)	\$ 79,718	\$ 69,799	\$ 55,000	\$ 46,002	\$ 57,503	\$ 55,000	
101-0800-40804	OTHER (Refunds, AMP Landfill Gas Sales)	\$ 25,842	\$ 8,163	\$ 5,000	\$ 6,306	\$ 7,883	\$ 6,000	
101-0800-40805	REIMBURSEMENTS	\$ 15,806	\$ 33,849	\$ 11,000	\$ 35,498	\$ 38,000	\$ 12,000	
101-0800-40806	LOGOS, CODES, MAPS	\$ 85	\$ 31	\$ 50	\$ -	\$ -	\$ -	
101-0800-40808	DONATIONS	\$ -	\$ -	\$ -	\$ 160	\$ 160	\$ -	
101-0800-40809	PU ELECTRIC DEREG.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
101-0800-40811	PROJECT DEPOSITS	\$ -	\$ -		\$ 400	\$ 400	\$ 400	
101-0800-40815	CABLE FRANCHISE	\$ 34,873	\$ 41,574	\$ 32,000	\$ 31,157	\$ 31,157	\$ 32,000	
101-0800-40817	ANTHEM-EMPLOYEES SHARE	\$ 18,756	\$ 22,214	\$ 18,000	\$ 15,476	\$ 19,345	\$ 20,000	
101-0800-40818	DELTA DENTAL	\$ 1,186	\$ 1,499	\$ 1,600	\$ 1,027	\$ 1,284	\$ 1,200	
101-0800-40819	VENDING MACHINE SALES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
101-0800-40820	COPIES	\$ -	\$ 103	\$ 75	\$ 41	\$ 51	\$ 50	
<b>800</b>	<b>MISC RECEIPTS &amp; REIMBURSEMENTS</b>	<b>\$ 177,624</b>	<b>\$ 186,009</b>	<b>\$ 125,225</b>	<b>\$ 159,358</b>	<b>\$ 179,562</b>	<b>\$ 129,150</b>	
101-0900-40904	ADVANCES IN	\$ -	\$ -	\$ -	\$ -	\$ 405,000	\$ -	FROM ADVANCE TO LOOP COMPLETION PROJECT FUND
<b>900</b>	<b>INTERFUND TRANSFERS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 405,000</b>	<b>\$ -</b>	
<b>TOTAL GENERAL FUND REVENUE</b>		<b>\$ 3,141,119</b>	<b>\$ 3,034,260</b>	<b>\$ 2,771,872</b>	<b>\$ 2,613,399</b>	<b>\$ 3,393,414</b>	<b>\$ 3,070,962</b>	
<b>EXPENDITURES:</b>								
<b>1001</b>	<b>COUNCIL</b>							
1	PERSONNEL SERVICES	\$ 95,726	\$ 113,902	\$ 121,834	\$ 86,224	\$ 107,740	\$ 124,661	
2	GENERAL OPERATING EXPENSES	\$ 3,317	\$ 5,233	\$ 4,200	\$ 434	\$ 543	\$ 4,200	
3	CONTRACTUAL SERVICES	\$ 108,529	\$ 137,251	\$ 132,850	\$ 62,291	\$ 77,864	\$ 91,750	
4	MATERIALS & SUPPLIES	\$ 9,170	\$ 6,067	\$ 13,900	\$ 11,403	\$ 14,254	\$ 12,550	
5	CAPITAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>1001</b>	<b>COUNCIL TOTAL</b>	<b>\$ 216,742</b>	<b>\$ 262,453</b>	<b>\$ 272,784</b>	<b>\$ 160,352</b>	<b>\$ 200,400</b>	<b>\$ 233,161</b>	
<b>1002</b>	<b>MAYOR</b>							
1	PERSONNEL SERVICES	\$ 56,766	\$ 57,002	\$ 55,207	\$ 39,530	\$ 49,413	\$ 42,624	
2	GENERAL OPERATING EXPENSES	\$ 1,328	\$ 1,309	\$ 1,500	\$ 898	\$ 1,123	\$ 1,500	
3	CONTRACTUAL SERVICES	\$ 899	\$ 4,322	\$ 2,400	\$ 1,984	\$ 2,461	\$ 2,825	
4	MATERIALS & SUPPLIES	\$ 2,147	\$ 2,225	\$ 4,150	\$ 2,663	\$ 3,329	\$ 2,550	
<b>1002</b>	<b>MAYOR TOTAL</b>	<b>\$ 61,140</b>	<b>\$ 64,858</b>	<b>\$ 63,257</b>	<b>\$ 45,075</b>	<b>\$ 56,325</b>	<b>\$ 49,499</b>	

ACCOUNT DESCRIPTION		2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 AS OF 9/30/15	2015 PROJECTED	2016 BUDGET	NOTES
<b>1003</b>	<b>ADMINISTRATION</b>							
1	PERSONNEL SERVICES	\$ 160,313	\$ 109,952	\$ 190,551	\$ 126,093	\$ 157,616	\$ 152,925	
2	GENERAL OPERATING EXPENSES	\$ 2,059	\$ 2,967	\$ 5,000	\$ 914	\$ 1,143	\$ 5,000	
3	CONTRACTUAL SERVICES	\$ 152,800	\$ 158,192	\$ 166,330	\$ 96,655	\$ 120,819	\$ 161,750	
4	MATERIALS & SUPPLIES	\$ 9,332	\$ 10,501	\$ 16,465	\$ 9,118	\$ 11,379	\$ 10,200	
7	MISCELLANEOUS	\$ 3,060	\$ 2,300	\$ 3,500	\$ 1,375	\$ 1,719	\$ 3,500	
<b>1003</b>	<b>ADMINISTRATION TOTAL</b>	<b>\$ 327,564</b>	<b>\$ 283,912</b>	<b>\$ 381,846</b>	<b>\$ 234,155</b>	<b>\$ 292,675</b>	<b>\$ 333,375</b>	
<b>1004</b>	<b>AUDITOR</b>							
3	CONTRACTUAL SERVICES	\$ 30,184	\$ 28,303	\$ 30,650	\$ 35,663	\$ 35,663	\$ 30,650	
<b>1004</b>	<b>AUDITORS TOTAL</b>	<b>\$ 30,184</b>	<b>\$ 28,303</b>	<b>\$ 30,650</b>	<b>\$ 35,663</b>	<b>\$ 35,663</b>	<b>\$ 30,650</b>	
<b>1005</b>	<b>RENTAL PROPERTY</b>							
3	CONTRACTUAL SERVICES	\$ 22,603	\$ 16,468	\$ 25,250	\$ 16,771	\$ 18,259	\$ 24,100	
4	MATERIALS & SUPPLIES	\$ 75	\$ 1,273	\$ -	\$ -	\$ -	\$ -	
5	CAPITAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
7	MISCELLANEOUS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>1005</b>	<b>RENTAL PROPERTY TOTAL</b>	<b>\$ 22,678</b>	<b>\$ 17,741</b>	<b>\$ 25,250</b>	<b>\$ 16,771</b>	<b>\$ 18,259</b>	<b>\$ 24,100</b>	
<b>1006</b>	<b>LIBRARY</b>							
3	CONTRACTUAL SERVICES	\$ 3,325	\$ 5,556	\$ 6,500	\$ 3,680	\$ 4,600	\$ 8,350	
4	MATERIALS & SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5	CAPITAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>1006</b>	<b>LIBRARY TOTAL</b>	<b>\$ 3,325</b>	<b>\$ 5,556</b>	<b>\$ 6,500</b>	<b>\$ 3,680</b>	<b>\$ 4,600</b>	<b>\$ 8,350</b>	
<b>1008</b>	<b>CABLE TV</b>							
1	PERSONNEL SERVICES	\$ 385	\$ 2,248	\$ 4,109	\$ 4,629	\$ 5,786	\$ -	
2	GENERAL OPERATING EXPENSES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
3	CONTRACTUAL SERVICES	\$ -	\$ 4,619	\$ 6,600	\$ 6,109	\$ 7,636	\$ 20,650	
4	MATERIALS & SUPPLIES	\$ 1,259	\$ 1,421	\$ 1,400	\$ 892	\$ 1,115	\$ 1,400	
5	CAPITAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
7	MISCELLANEOUS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>1008</b>	<b>CABLE TV TOTAL</b>	<b>\$ 1,644</b>	<b>\$ 8,288</b>	<b>\$ 12,109</b>	<b>\$ 11,630</b>	<b>\$ 14,537</b>	<b>\$ 22,050</b>	Contract for Station Manager
<b>1010</b>	<b>HUMAN RELATIONS</b>							
1	PERSONNEL SERVICES	\$ -	\$ -	\$ 3,300	\$ 1,948	\$ 2,435	\$ -	
2	GENERAL OPERATING EXPENSES	\$ -	\$ -	\$ 1,000	\$ -	\$ -	\$ 1,000	
3	CONTRACTUAL SERVICES	\$ 4,117	\$ 6,934	\$ 2,300	\$ 800	\$ 1,000	\$ 2,300	
4	MATERIALS & SUPPLIES	\$ 916	\$ 3,556	\$ 5,200	\$ 1,476	\$ 1,845	\$ 5,200	
<b>1010</b>	<b>HUMAN RELATIONS TOTAL</b>	<b>\$ 5,033</b>	<b>\$ 10,490</b>	<b>\$ 11,800</b>	<b>\$ 4,224</b>	<b>\$ 5,280</b>	<b>\$ 8,500</b>	



ACCOUNT DESCRIPTION		2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 AS OF 9/30/15	2015 PROJECTED	2016 BUDGET	NOTES
<b>1201</b>	<b>PUBLIC SAFETY</b>							
1	PERSONNEL SERVICES	\$ 915,353	\$ 1,096,965	\$ 1,152,323	\$ 830,160	\$ 1,057,677	\$ 1,201,963	
2	GENERAL OPERATING EXPENSES	\$ 6,474	\$ 4,234	\$ 10,000	\$ 3,495	\$ 4,369	\$ 10,000	
3	CONTRACTUAL SERVICES	\$ 103,628	\$ 88,634	\$ 120,100	\$ 78,399	\$ 96,749	\$ 134,850	
4	MATERIALS & SUPPLIES	\$ 53,763	\$ 51,114	\$ 51,200	\$ 25,127	\$ 31,256	\$ 50,600	
5	CAPITAL	\$ 52,255	\$ 658	\$ -	\$ -	\$ -	\$ 40,000	New cruiser
7	MISCELLANEOUS	\$ 601	\$ -	\$ -	\$ -	\$ -	\$ -	
9	TRANSFERS	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>1201</b>	<b>PUBLIC SAFETY TOTAL</b>	<b>\$ 1,132,074</b>	<b>\$ 1,241,605</b>	<b>\$ 1,333,623</b>	<b>\$ 937,181</b>	<b>\$ 1,190,050</b>	<b>\$ 1,437,413</b>	
<b>1202</b>	<b>PLANNING &amp; ZONING</b>							
1	PERSONNEL SERVICES	\$ 26,504	\$ 10,438	\$ 67,692	\$ 34,379	\$ 42,973	\$ 55,337	
2	GENERAL OPERATING EXPENSES	\$ 60	\$ 126	\$ 1,500	\$ 116	\$ 145	\$ 1,500	
3	CONTRACTUAL SERVICES	\$ 107,303	\$ 16,963	\$ 65,362	\$ 59,658	\$ 60,623	\$ 5,250	
4	MATERIALS & SUPPLIES	\$ 307	\$ 573	\$ 4,000	\$ 3,234	\$ 4,043	\$ 2,100	
5	CAPITAL	\$ 7,020	\$ -	\$ -	\$ -	\$ -	\$ -	
7	MISCELLANEOUS	\$ -	\$ -	\$ -	\$ 1,150	\$ 1,438	\$ 2,500	
<b>1202</b>	<b>PLANNING AND ZONING TOTAL</b>	<b>\$ 141,194</b>	<b>\$ 28,100</b>	<b>\$ 138,554</b>	<b>\$ 98,537</b>	<b>\$ 109,221</b>	<b>\$ 66,687</b>	
<b>1204</b>	<b>MEDIATION</b>							
1	PERSONNEL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
2	GENERAL OPERATING EXPENSES	\$ 150	\$ 3,164	\$ 2,500	\$ -	\$ 2,500	\$ 2,500	
3	CONTRACTUAL SERVICES	\$ 6,638	\$ 6,163	\$ 6,500	\$ 4,834	\$ 6,043	\$ 6,500	
4	MATERIALS & SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>1204</b>	<b>MEDIATION TOTAL</b>	<b>\$ 6,788</b>	<b>\$ 9,327</b>	<b>\$ 9,000</b>	<b>\$ 4,834</b>	<b>\$ 8,543</b>	<b>\$ 9,000</b>	

ACCOUNT DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 AS OF 9/30/15	2015 PROJECTED	2016 BUDGET	NOTES
<b>SUBTOTAL GF EXPENDITURES BEFORE TRANSFERS</b>	<b>\$ 1,948,366</b>	<b>\$ 1,960,633</b>	<b>\$ 2,285,373</b>	<b>\$ 1,552,101</b>	<b>\$ 1,935,552</b>	<b>\$ 2,222,786</b>	
<b>1009 TRANSFERS OUT TO OTHER FUNDS</b>							
101-1009-59101 TO:							
202 Streets	\$ 581,646	\$ 651,706	\$ 496,392	\$ 496,392	\$ 496,392	\$ 524,000	
204 Parks	\$ 282,584	\$ 294,417	\$ 301,874	\$ 301,874	\$ 301,874	\$ 238,475	
205 Economic Development	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
207 Green Space	\$ 50,000	\$ 25,000	\$ -	\$ -	\$ -	\$ 25,000	
360 OPWC Loop Completion Grant	\$ -	\$ -	\$ 405,000	\$ 405,000	\$ 405,000	\$ -	
903 Police Pension	\$ 61,110	\$ 71,641	\$ 73,877	\$ 73,877	\$ 73,877	\$ 77,310	
902 Widows	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	CURRENT FUND BALANCE OF \$3,443
401 Bond Retirement	\$ 45,606	\$ -	\$ -	\$ -	\$ -	\$ -	
308 Capital Equipment	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000	
307 Facilities Improvement	\$ 204,587	\$ -	\$ -	\$ -	\$ -	\$ 50,000	
306 Parks & Rec Improvement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000	
302 Cable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
601 Electric	\$ -	\$ 69,781	\$ 69,438	\$ 69,438	\$ 69,438	\$ 69,094	BC REPAYMENT FINAL YEAR
610 Water	\$ -	\$ 155,800	\$ 225,000	\$ 225,000	\$ 225,000	\$ -	
<b>TOTAL TRANSFERS FROM GF</b>	<b>\$ 1,252,033</b>	<b>\$ 1,269,845</b>	<b>\$ 1,573,081</b>	<b>\$ 1,573,081</b>	<b>\$ 1,573,081</b>	<b>\$ 1,083,879</b>	
<b>TOTAL GF EXPENDITURES WITH TRANSFERS</b>	<b>\$ 3,200,399</b>	<b>\$ 3,230,478</b>	<b>\$ 3,858,454</b>	<b>\$ 3,125,182</b>	<b>\$ 3,508,633</b>	<b>\$ 3,306,665</b>	
REVENUES (OVER) UNDER EXPENDITURES BEFORE TRANSFERS:	\$ 1,192,753	\$ 1,073,627	\$ 486,499	\$ 1,061,298	\$ 1,457,862	\$ 848,176	
AFTER TRANSFERS:	\$ (59,280)	\$ (196,218)	\$ (1,086,582)	\$ (511,783)	\$ (115,219)	\$ (235,703)	Due to higher transfer to Streets to cover Streetscape

GENERAL FUND 2015 BEGINNING BALANCE	\$ 1,911,404
PROJECTED END OF YEAR DIFFERENCE	\$ (115,219)
PROJECTED EOY FUND BALANCE 2015/BEGINNING OF 2016	\$ 1,796,185
PROJECTED END OF 2016 FUND BALANCE	\$ 1,560,481

MINIMUM RESERVE BALANCE USING 2015 EXPENSES (TYPICAL YEAR)	\$ 1,169,544 *
* BASED ON ENOUGH TO COVER 4 MONTHS OF OPERATING EXPENSES	

GENERAL FUND MINIMUM GUIDELINES - 2 MONTH OF OPERATING COSTS

# 2016 SPECIAL REVENUE FUNDS BUDGET

ACCOUNT DESCRIPTION		2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 AS OF 9/30/15	2015 PROJECTED	2016 BUDGET	NOTES
<b>SPECIAL REVENUE FUNDS</b>								
<b>STREET MAINTENANCE/ REPAIR FUND</b>						\$ 341,920	\$ 400,856	
<b>REVENUE:</b>								
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	\$ 524,000	
202	TOTAL STREET FUND REVENUE	\$ 752,123	\$ 782,290	\$ 711,377	\$ 615,122	\$ 640,141	\$ 642,775	
<b>STREET FUND EXPENDITURES:</b>								
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	\$ 218,000	
6	DEBT SERVICE	\$ -	\$ -	\$ 33,590	\$ -	\$ 32,463	\$ 45,209	CONTINUE AND FINISH STREETScape WHEEL LOADER & INTL TRUCK PAYMENTS
7	MISCELLANEOUS	\$ -	\$ 84	\$ -	\$ 2,635	\$ -	\$ -	
1401	TOTAL STREETS EXPENDITURES	\$ 535,357	\$ 733,574	\$ 690,735	\$ 301,643	\$ 581,205	\$ 813,330	
202	TOTAL STREET FUND EXP.	\$ 535,357	\$ 733,574	\$ 690,735	\$ 301,643	\$ 581,205	\$ 813,330	\$ 230,245 4 mos of operating in 2015
<b>STREET FUND REVENUE OVER/(UNDER) EXPENDITURES</b>		<b>\$ 216,766</b>	<b>\$ 48,716</b>	<b>\$ 20,642</b>	<b>\$ 313,479</b>	<b>\$ 58,936</b>	<b>\$ (170,555)</b>	
							\$ 230,301	EOY RESERVES WILL BE IN SAFE RANGE AND NOT EXORBITANT
203	STATE HIGHWAY MAINTENANCE FUND					\$ 24,406	\$ 16,819	
<b>REVENUE:</b>								
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	\$ 238,475	
204	TOTAL PARKS & REC REVENUE	\$ 342,316	\$ 336,701	\$ 356,114	\$ 366,316	\$ 369,764	\$ 298,600	
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
<b>1602 POOL</b>								
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	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>1602 POOL TOTAL</b>		<b>\$ 98,183</b>	<b>\$ 93,754</b>	<b>\$ 102,516</b>	<b>\$ 103,750</b>	<b>\$ 103,750</b>	<b>\$ 107,500</b>	
<b>1603 BRYAN CENTER</b>								
1	PERSONNEL SERVICES	\$ 92,460	\$ 86,890	\$ 96,506	\$ 81,694	\$ 102,118	\$ 116,417	Higher due to addtl employees signing up for insurance
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	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>1603 BRYAN CENTER TOTAL</b>		<b>\$ 217,376</b>	<b>\$ 153,050</b>	<b>\$ 176,096</b>	<b>\$ 142,770</b>	<b>\$ 178,463</b>	<b>\$ 194,717</b>	
<b>1604 BRYAN YOUTH CENTER</b>								
2	GENERAL OPERATING EXPENSES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
3	CONTRACTUAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
4	MATERIALS & SUPPLIES	\$ 1,711	\$ 2,432	\$ 6,517	\$ 3,577	\$ 4,471	\$ 5,000	
5	CAPITAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>1604 BRYAN YOUTH CTR TOTAL</b>		<b>\$ 1,711</b>	<b>\$ 2,432</b>	<b>\$ 6,517</b>	<b>\$ 3,577</b>	<b>\$ 4,471</b>	<b>\$ 5,000</b>	
<b>204 TOTAL PARKS AND REC EXP.</b>		<b>\$ 367,203</b>	<b>\$ 321,030</b>	<b>\$ 354,107</b>	<b>\$ 278,761</b>	<b>\$ 322,501</b>	<b>\$ 379,390</b>	\$ 118,035.72 4 mos of expenses based on 2015 budget
<b>PARKS REVENUE OVER(UNDER) EXPENDITURES</b>		<b>\$ (24,887)</b>	<b>\$ 15,671</b>	<b>\$ 2,007</b>	<b>\$ 87,555</b>	<b>\$ 47,263</b>	<b>\$ (80,790)</b>	LEAVING RECOMM. AMOUNT IN RESERVES
							<b>\$ 119,558</b>	
<b>205 ECONOMIC DEVELOPMENT FUND</b>			<b>\$ 121,550</b>					
<b>REVENUE:</b>								
800	MISC RECEIPTS & REIMBURSEMENTS	\$ 748	\$ 335	\$ -	\$ -	\$ -	\$ -	
900	TRANSFERS IN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>205 TOTAL ECON DEV FUND REV.</b>		<b>\$ 748</b>	<b>\$ 335</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>EXPENDITURES:</b>								
<b>1003 ADMINISTRATION</b>								
3	CONTRACTUAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>1003 ADMINISTRATION (of Rev. Loans)</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

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	To cover MC computer software program
	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	
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	\$ 1,111,790		
	TOTAL SPECIAL REVENUE FUND EXPENSES:	\$ 1,252,720	\$ 1,179,552	\$ 666,755	\$ 1,055,968	\$ 1,308,230		
	REVENUE (OVER)/UNDER EXPENSES:	\$ 37,149	\$ 24,068	\$ 450,766	\$ 98,902	\$ (196,440)		



**CAPITAL PROJECTS & DEBT SERVICE FUNDS  
2016 BUDGET**

	2013 ACTUAL	2014 ACTUAL	2015 AS OF 9/30/15	2015 PROJECTED	2016 BUDGET	Notes
<b>302 CABLE TELEVISION CAPITAL IMPROVEMENT</b>						
REVENUE:						
TRANSFER IN	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
EXPENDITURES:						
CAPITAL EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL EXEPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>303 WATER CAPITAL IMPROVEMENT</b>						
REVENUE						
TRANSFER IN	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
EXPENDITURES:						
CAPITAL	\$ -	\$ -	\$ -	\$ -	\$ -	
TRANSFERS	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>303 TOTAL EXEPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>304 SEWER CAPITAL IMPROVEMENT</b>						
REVENUE						
TRANSFER IN	\$ -	\$ -	\$ -	\$ -	\$ 25,000	
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 25,000</b>	
EXPENDITURES:						
CONTRACTUAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	
CAPITAL	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>304 TOTAL EXEPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>305 ELECTRIC CAPITAL IMPROVEMENT FUND</b>						
REVENUE						
TRANSFER IN	\$ -	\$ -	\$ -	\$ -	\$ 500,000	
<b>TOTAL REVENUE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 500,000</b>	
CONTRACTUAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	
CAPITAL	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>305 TOTAL EXEPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

**CAPITAL PROJECTS & DEBT SERVICE FUNDS  
2016 BUDGET**

	2013 ACTUAL	2014 ACTUAL	2015 AS OF 9/30/15	2015 PROJECTED	2016 BUDGET	Notes
<b>306 PARKS &amp; RECREATION IMPROVEMENT FUND</b>						
REVENUE:						
OTHER LOCAL GRANTS	\$ -	\$ -	\$ 2,267	\$ 2,267	\$ -	GRANT FOR PLAYGROUND EQUIP 75%
REIMBURSEMENT	\$ 85	\$ -	\$ -	\$ -	\$ 22,500	
TRANSFER IN	\$ -	\$ -	\$ -	\$ -	\$ 50,000	
<b>TOTAL REVENUE</b>	<b>\$ 85</b>	<b>\$ -</b>	<b>\$ 2,267</b>	<b>\$ 2,267</b>	<b>\$ 72,500</b>	
EXPENDITURES						
CONTRACTUAL SERVICES	\$ -	\$ 38,933	\$ 51,302	\$ 140,500	\$ 39,000	Playground equip (grant) & gutter valves, gym ceiling Renovator for ball fields
CAPITAL	\$ -	\$ -	\$ 17,174	\$ 17,174	\$ 3,100	
<b>306 TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ 38,933</b>	<b>\$ 68,476</b>	<b>\$ 157,674</b>	<b>\$ 42,100</b>	
<b>307 FACILITIES IMPROVEMENT FUND</b>						
REVENUE:						
TRANSFER IN	\$ 204,587	\$ -	\$ -	\$ -	\$ 50,000	
<b>TOTAL REVENUE</b>	<b>\$ 204,587</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 50,000</b>	
EXPENDITURES:						
CONTRACTUAL SERVICES	\$ 1,950	\$ -	\$ 129,318	\$ 315,000	\$ -	Library roof replacement
CAPITAL	\$ 122,355	\$ -	\$ -	\$ -	\$ -	
<b>307 TOTAL EXPENDITURES</b>	<b>\$ 124,305</b>	<b>\$ -</b>	<b>\$ 129,318</b>	<b>\$ 315,000</b>	<b>\$ -</b>	

**CAPITAL PROJECTS & DEBT SERVICE FUNDS  
2016 BUDGET**

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

**CAPITAL PROJECTS & DEBT SERVICE FUNDS  
2016 BUDGET**

	2013 ACTUAL	2014 ACTUAL	2015 AS OF 9/30/15	2015 PROJECTED	2016 BUDGET	Notes
<b>360 OPWC - LOOP COMPLETION GRANT</b>						
REVENUE:						
RESTRICTED STATE GRANT - OPWC	\$ -	\$ -	\$ -	\$ 400,000	\$ -	
TRANSFER IN				\$ 405,000		
<b>360 TOTAL REVENUE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 805,000</b>	<b>\$ -</b>	\$400 grant and \$405 match
EXPENDITURES:						
CONTRACTUAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	
CAPITAL	\$ -	\$ -	\$ 733,491	\$ 805,000	\$ -	
<b>360 TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 733,491</b>	<b>\$ 805,000</b>		
<b>DEBT SERVICE FUNDS:</b>						
<b>401 BOND RETIREMENT FUND</b>						
REVENUE:						
TRANSFER IN	\$ 548,587	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL REVENUE</b>	<b>\$ 548,587</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
EXPENDITURES:						
DEBT SERVICE - PRINCIPAL	\$ 523,750	\$ -	\$ -	\$ -	\$ -	
DEBT SERVICE - INTEREST	\$ 9,151	\$ -	\$ -	\$ -	\$ -	
<b>401 TOTAL EXPENDITURES</b>	<b>\$ 532,901</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	Old Bryan Center Debt
<b>TOTAL CP AND DS FUNDS</b>	<b>\$ 724,067</b>	<b>\$ 38,933</b>	<b>\$ 197,794</b>	<b>\$ 472,674</b>	<b>\$ 42,100</b>	

## 2016 ENTERPRISE FUNDS BUDGET

ACCOUNT DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 AS OF 9/30/15	2015 PROJECTED	2016 BUDGET	NOTES
<b>ENTERPRISE FUND BREAKDOWN:</b>							
<b>ELECTRIC FUND</b>							
			<b>BEGINNING FUND BALANCE</b>		\$ 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	\$ 4,447,118	
REVENUE OVER/(UNDER) EXPENSES	\$ (223,118)	\$ (21,061)	\$ (1,008,347)	\$ (28,921)	\$ (39,912)	\$ (944,217)	RECOMMENDED RESERVE BALANCE
			<b>PROJECTED YEAR END FUND BALANCES</b>		\$ 2,647,532	\$ 1,703,315	\$ 1,160,863
<b>WATER FUND</b>							
			<b>BEGINNING FUND BALANCE</b>		\$ 188,853	\$ 232,943	
REVENUE	\$ 606,140	\$ 796,837	\$ 882,975	\$ 725,329	\$ 1,334,763	\$ 797,039	INCLUDES A 30% INCREASE
EXPENDITURES	\$ 694,759	\$ 885,046	\$ 950,217	\$ 643,196	\$ 1,290,673	\$ 837,909	
REVENUE OVER/(UNDER) EXPENSES	\$ (88,619)	\$ (88,209)	\$ (67,242)	\$ 82,133	\$ 44,090	\$ (40,870)	RECOMMENDED RESERVE BALANCE
			<b>PROJECTED YEAR END FUND BALANCES</b>		\$ 232,943	\$ 192,073	\$ 316,739
<b>SEWER FUND</b>							
			<b>BEGINNING FUND BALANCE</b>		\$ 315,263	\$ 323,647	
REVENUE	\$ 724,335	\$ 709,607	\$ 770,000	\$ 621,644	\$ 776,680	\$ 882,500	INCLUDES A 15% INCREASE
EXPENDITURES	\$ 786,664	\$ 959,859	\$ 885,645	\$ 543,447	\$ 768,296	\$ 873,095	
REVENUE OVER/(UNDER) EXPENSES	\$ (62,329)	\$ (250,252)	\$ (115,645)	\$ 78,197	\$ 8,384	\$ 9,405	RECOMMENDED RESERVE BALANCE
			<b>PROJECTED YEAR END FUND BALANCES</b>		\$ 323,647	\$ 333,053	\$ 295,215
<b>SOLID WASTE FUND</b>							
			<b>BEGINNING FUND BALANCE</b>		\$ 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)	
			<b>PROJECTED YEAR END FUND BALANCES</b>		\$ 33,724	\$ 26,024	
<b>TOTAL REVENUE ALL ENTERPRISE FUNDS</b>	\$ 4,470,275	\$ 4,604,666	\$ 4,406,616	\$ 3,992,789	\$ 5,391,260	\$ 5,444,940	
<b>TOTAL EXPENSES ALL ENTERPRISE FUNDS</b>	\$ 4,810,881	\$ 5,033,762	\$ 5,588,470	\$ 3,848,793	\$ 5,363,178	\$ 6,428,322	
<b>TOTAL REVENUE OVER/(UNDER) EXPENSES</b>	\$ (340,606)	\$ (429,096)	\$ (1,181,854)	\$ 143,996	\$ 28,082	\$ (983,382)	

## 2016 ENTERPRISE FUNDS BUDGET

ACCOUNT DESCRIPTION		2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 AS OF 9/30/15	2015 PROJECTED	2016 BUDGET	NOTES
<b>ENTERPRISE FUND DETAIL:</b>								
<b>601</b>	<b>ELECTRIC FUND</b>							
<b>REVENUE:</b>								
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	
	<b>CHARGES FOR SERVICES</b>	\$ <b>2,793,951</b>	\$ <b>2,750,670</b>	\$ <b>2,390,441</b>	\$ <b>2,319,009</b>	\$ <b>2,898,761</b>	\$ <b>3,419,713</b>	
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	
	<b>MISC RECEIPTS &amp; REIMBURSEMENTS</b>	\$ <b>94,047</b>	\$ <b>89,192</b>	\$ <b>83,800</b>	\$ <b>11,440</b>	\$ <b>14,300</b>	\$ <b>13,750</b>	
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
	<b>INTERFUND TRANSFERS</b>	\$ -	\$ -	\$ -	\$ <b>69,438</b>	\$ <b>69,438</b>	\$ <b>69,438</b>	
<b>601</b>	<b>TOTAL ELECTRIC REVENUE</b>	\$ <b>2,887,998</b>	\$ <b>2,839,862</b>	\$ <b>2,474,241</b>	\$ <b>2,439,887</b>	\$ <b>3,022,499</b>	\$ <b>3,502,901</b>	
<b>1302</b>	<b>EXPENDITURES:</b>							
1	PERSONNEL SERVICES	\$ 418,547	\$ 416,814	\$ 436,055	\$ 310,423	\$ 388,029	\$ 442,577	
2	GENERAL OPERATING EXPENSES	\$ 3,988	\$ 3,919	\$ 8,000	\$ 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	\$ 90,250	Remote meters in 2015, incl poles for '16
5	CAPITAL	\$ 100,748	\$ 191,102	\$ 246,607	\$ 245,760	\$ 245,760	\$ 175,000	Streetscape and LED lighting for BC/el ss
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	KWH TAX & ALLOCATE TO CAP IMP FUND
<b>601</b>	<b>TOTAL ELECTRIC EXPEND.</b>	\$ <b>3,111,116</b>	\$ <b>2,860,923</b>	\$ <b>3,482,588</b>	\$ <b>2,468,808</b>	\$ <b>3,062,411</b>	\$ <b>4,447,118</b>	
	<b>REVENUE OVER/(UNDER) EXPENSES</b>	\$ <b>(223,118)</b>	\$ <b>(21,061)</b>	\$ <b>(1,008,347)</b>	\$ <b>(28,921)</b>	\$ <b>(39,912)</b>	\$ <b>(944,217)</b>	

# 2016 ENTERPRISE FUNDS BUDGET

ACCOUNT DESCRIPTION		2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 AS OF 9/30/15	2015 PROJECTED	2016 BUDGET	NOTES
<b>610</b>	<b>WATER FUND</b>							
	<b>REVENUE:</b>							
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	
	<b>CHARGES FOR SERVICES</b>	<b>\$ 596,593</b>	<b>\$ 607,180</b>	<b>\$ 649,500</b>	<b>\$ 485,703</b>	<b>\$ 607,129</b>	<b>\$ 788,339</b>	
610-0800-40801	SALE OF PROPERTY	\$ -	\$ 21,042		\$ 4,520	\$ 4,520	\$ -	Loan for Bottleneck Elimination
610-0800-40805	REIMBURSEMENTS	\$ 320	\$ 3,478	\$ 175	\$ 2,233	\$ 488,791	\$ 1,500	
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	\$ -	
	<b>MISC RECEIPTS &amp; REIMBURSEMENTS</b>	<b>\$ 9,547</b>	<b>\$ 33,857</b>	<b>\$ 8,475</b>	<b>\$ 14,626</b>	<b>\$ 502,634</b>	<b>\$ 8,700</b>	
	<b>TRANSFERS</b>	<b>\$ -</b>	<b>\$ 155,800</b>	<b>\$ 225,000</b>	<b>\$ 225,000</b>	<b>\$ 225,000</b>	<b>\$ -</b>	1/2 of consultant for water plant
<b>610</b>	<b>TOTAL WATER REVENUE</b>	<b>\$ 606,140</b>	<b>\$ 796,837</b>	<b>\$ 882,975</b>	<b>\$ 725,329</b>	<b>\$ 1,334,763</b>	<b>\$ 797,039</b>	
	<b>EXPENDITURES:</b>							
<b>1311</b>	<b>WATER DISTRIBUTION</b>							
1	PERSONNEL SERVICES	\$ 242,412	\$ 234,732	\$ 273,961	\$ 181,638	\$ 227,048	\$ 254,780	Includes 1/2 trenchbox fix & fire hyd. Repl.
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	\$ 88,250	
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	\$ -	Existing loan + Bottleneck & Loop Completion Loans
6	DEBT SERVICE	\$ 32,259	\$ 21,506	\$ 21,507	\$ 10,752	\$ 21,507	\$ 73,918	
7	MISCELLANEOUS	\$ 671	\$ 963	\$ 1,000	\$ 5,131	\$ 6,414	\$ 6,500	
9	TRANSFERS	\$ -	\$ -	\$ -				
<b>1311</b>	<b>TOTAL WATER DISTRIB. EXPENSES</b>	<b>\$ 434,293</b>	<b>\$ 569,656</b>	<b>\$ 440,535</b>	<b>\$ 301,289</b>	<b>\$ 863,033</b>	<b>\$ 466,498</b>	
<b>1312</b>	<b>WATER TREATMENT</b>							
1	PERSONNEL SERVICES	\$ 119,730	\$ 134,241	\$ 140,932	\$ 91,250	\$ 114,063	\$ 145,461	Higherdue to consultant fees for water plant
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	\$ 211,450	
4	MATERIALS & SUPPLIES	\$ 6,719	\$ 9,142	\$ 13,500	\$ 2,018	\$ 2,523	\$ 13,500	
5	CAPITAL	\$ 5,362	\$ 81,132	\$ -	\$ -	\$ -	\$ -	
6	DEBT SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
7	MISCELLANEOUS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
9	TRANSFERS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>1312</b>	<b>WATER TRMT TOTAL EXPENSE</b>	<b>\$ 260,466</b>	<b>\$ 315,390</b>	<b>\$ 509,682</b>	<b>\$ 341,907</b>	<b>\$ 427,640</b>	<b>\$ 371,411</b>	
<b>610</b>	<b>TOTAL WATER FUND EXPENSE</b>	<b>\$ 694,759</b>	<b>\$ 885,046</b>	<b>\$ 950,217</b>	<b>\$ 643,196</b>	<b>\$ 1,290,673</b>	<b>\$ 837,909</b>	
	<b>REVENUE OVER/(UNDER) EXPENSES</b>	<b>\$ (88,619)</b>	<b>\$ (88,209)</b>	<b>\$ (67,242)</b>	<b>\$ 82,133</b>	<b>\$ 44,090</b>	<b>\$ (40,870)</b>	

# 2016 ENTERPRISE FUNDS BUDGET

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	\$ 876,300	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	\$ 877,700		
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	\$ 882,500		
	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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,500	Transfer out to Cap Imp Fund	
1321	SEWER COLL. TOTAL EXPENSES	\$ 307,797	\$ 435,333	\$ 349,995	\$ 206,947	\$ 314,108	\$ 392,826		
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,500	Transfer out to Cap Imp Fund	
1322	SEWER TRTMNT TOTAL EXPENSE	\$ 478,867	\$ 524,526	\$ 535,650	\$ 336,500	\$ 454,188	\$ 480,269		
620	TOTAL SEWER FUND EXPENSES	\$ 786,664	\$ 959,859	\$ 885,645	\$ 543,447	\$ 768,296	\$ 873,095		
	REVENUE OVER/(UNDER) EXPENSES	\$ (62,329)	\$ (250,252)	\$ (115,645)	\$ 78,197	\$ 8,384	\$ 9,405		



## 2016 ENTERPRISE FUNDS BUDGET

ACCOUNT DESCRIPTION		2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 AS OF 9/30/15	2015 PROJECTED	2016 BUDGET	NOTES
<b>630</b>	<b>SOLID WASTE FUND</b>							
	<b>REVENUE:</b>							
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	
	<b>CHARGES FOR SERVICES</b>	<b>\$ 251,793</b>	<b>\$ 251,907</b>	<b>\$ 279,400</b>	<b>\$ 205,724</b>	<b>\$ 257,113</b>	<b>\$ 262,500</b>	
630-0800-40805	REFUNDS & REIMBURSEMENTS	\$ 9	\$ 6,453	\$ -	\$ 205	\$ 205	\$ -	
630-0800-40806	ANTHEM-EMPLOYEE SHARE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
630-0800-40818	DENTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	<b>MISC RECEIPTS &amp; REIMBURSEMENTS</b>	<b>\$ 9</b>	<b>\$ 6,453</b>	<b>\$ -</b>	<b>\$ 205</b>	<b>\$ 205</b>	<b>\$ -</b>	
<b>630</b>	<b>TOTAL SOLID WASTE REVENUE</b>	<b>\$ 251,802</b>	<b>\$ 258,360</b>	<b>\$ 279,400</b>	<b>\$ 205,929</b>	<b>\$ 257,318</b>	<b>\$ 262,500</b>	
	<b>EXPENSES:</b>							
630-1331-53130	SOLID WASTE (RUMPKE)	\$ 218,321	\$ 327,254	\$ 270,000	\$ 193,279	\$ 241,599	\$ 270,000	
	<b>CONTRACTUAL SERVICES</b>	<b>\$ 218,321</b>	<b>\$ 327,254</b>	<b>\$ 270,000</b>	<b>\$ 193,279</b>	<b>\$ 241,599</b>	<b>\$ 270,000</b>	
	<b>OPERATING SUPPLIES</b>	<b>\$ -</b>	<b>\$ 326</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
630-1331-57102	REFUNDS & REIMBURSEMENTS	\$ 21	\$ 354	\$ 20	\$ 63	\$ 200	\$ 200	
	<b>MISCELLANEOUS</b>	<b>\$ 21</b>	<b>\$ 354</b>	<b>\$ 20</b>	<b>\$ 63</b>	<b>\$ 200</b>	<b>\$ 200</b>	
<b>630</b>	<b>SOLID WASTE TOTAL EXPENSES</b>	<b>\$ 218,342</b>	<b>\$ 327,934</b>	<b>\$ 270,020</b>	<b>\$ 193,342</b>	<b>\$ 241,799</b>	<b>\$ 270,200</b>	
	<b>REVENUE OVER/(UNDER) EXPENSES</b>	<b>\$ 33,460</b>	<b>\$ (69,574)</b>	<b>\$ 9,380</b>	<b>\$ 12,587</b>	<b>\$ 15,520</b>	<b>\$ (7,700)</b>	
<b>TOTAL ENTERPRISE FUND EXPENSES</b>		<b>\$ 5,033,762</b>	<b>\$ 5,588,470</b>	<b>\$ 3,848,793</b>	<b>\$ 5,363,178</b>	<b>\$ 6,428,322</b>		

Village of Yellow Springs Capital Budget 2016

Fund	Project		Est. Costs	Account Code	2016	2017	2018	2019	2020
<b>GENERAL</b>									
101	New Police cruiser	DH	\$ 40,000	101-1201-55102	\$ 40,000				
	<b>TOTAL GENERAL FUND</b>		<b>\$ 40,000</b>	<b>Total General Fund Annual Costs:</b>	<b>\$ 40,000</b>				
<b>SPECIAL REVENUE</b>									
202	<b>Street Fund</b>								
	Streetscape phase 3	JH	\$ 218,000	202-1401-55103	\$ 218,000	\$ -	\$ -	\$ -	\$ -
	New truck for streets/sewer coll.	JH	\$ 22,000		\$ 22,000				
	<b>Total Street Fund</b>		<b>\$ 218,000</b>		<b>\$ 218,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>TOTAL SPECIAL REVENUE FUND</b>			<b>Total SR Fund Annual Costs:</b>	<b>\$ 218,000</b>	<b>\$ 22,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>CAPITAL PROJECTS</b>									
306	<b>Parks &amp; Recreation Improvement Fund</b>								
	Renovator for ball fields	JH	\$ 3,100	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				
	<b>Total Parks &amp; Rec Improvement Fund</b>		<b>\$ 12,100</b>		<b>\$ 12,100</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>TOTAL CAPITAL PROJECTS FUND</b>			<b>Total Capital Projects Annual Costs:</b>	<b>\$ 12,100</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ENTERPRISE</b>									
601	<b>Electric Fund</b>								
	Streetscape phase 3 electric	JB	\$ 150,000	601-1302-55103	\$ 150,000				
	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				
	<b>Total Electric Fund</b>		<b>\$ 185,000</b>		<b>\$ 185,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
610	<b>Water Fund</b>								
	<b>Water Distribution</b>								
	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	\$ -	\$ -	\$ -
	<b>Total Water Distribution</b>		<b>\$ 110,000</b>		<b>\$ 15,000</b>	<b>\$ 50,000</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>
	<b>Water Treatment</b>								
	New pickup for water/sewer plants	BA	\$ 22,000	610-1312-55102		\$ 22,000			
	<b>Total Water Treatment</b>		<b>\$ 22,000</b>		<b>\$ -</b>	<b>\$ 22,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>TOTAL WATER FUND</b>		<b>\$ 132,000</b>		<b>\$ 15,000</b>	<b>\$ 72,000</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>
620	<b>Sewer Fund</b>								
	<b>Sewer Collection</b>								
	Sewer re-lining	JH	\$ 150,000		\$ -	\$ -	\$ 50,000	\$ 50,000	\$ 50,000
	New pickup for streets/sewer coll.	JH	\$ 22,000			\$ 22,000			
	<b>Total Sewer Collection</b>		<b>\$ 172,000</b>		<b>\$ -</b>	<b>\$ 22,000</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>
	<b>Sewer Treatment</b>								
	New pickup for water/sewer plants	BA	\$ 22,000	620-1322-55102	\$ -	\$ 22,000	\$ -	\$ -	\$ -
	<b>Total Sewer Treatment</b>		<b>\$ 22,000</b>		<b>\$ -</b>	<b>\$ 22,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>TOTAL SEWER FUND</b>		<b>\$ 194,000</b>		<b>\$ -</b>	<b>\$ 44,000</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>
	<b>TOTAL ENTERPRISE FUNDS</b>		<b>\$ 511,000</b>	<b>Total Enterprise Fund Annual Costs:</b>	<b>\$ 200,000</b>	<b>\$ 116,000</b>	<b>\$ 65,000</b>	<b>\$ 65,000</b>	<b>\$ 65,000</b>
<b>TOTAL ALL PROJECTS</b>					<b>\$ 470,100</b>	<b>\$ 138,000</b>	<b>\$ 65,000</b>	<b>\$ 65,000</b>	<b>\$ 65,000</b>



Manager's Report, November 2, 2015

### **Public Works/Water/Electric/Sewer**

GM Pipeline is connecting water services to the new main on Xenia Avenue. Once that is finished, they will pour new sidewalks. Finally, they will return to finish laying the main to Kahoe, charge and test it and connect it to the system. Seeding and strawing will occur as weather permits.

The Public Works crew has installed new storm water line on Davis Street. Seed and straw scheduled for next week.

### **Police Department**

Currently, our Police Department does not have jurisdiction to enforce the law on village property outside the Village limits. So, while our officers patrol Ellis Park, Sutton Farm and the water plant, if a violation happened, the Sheriff's Department would have to respond and handle the report. We would like enforcement jurisdiction on village-owned properties outside the municipal limits of the village to fall to our Police Department and would like to bring legislation before Council for same.

The first **Coffee with a Cop** event has been scheduled for **Wednesday, November 11 from 5:30-7:00 P.M.** Public can meet, speak with and get to know officers over a cup of coffee at Emporium, Dino's and The Spirited Goat.

### **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 10<sup>th</sup> 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.

I'm happy to answer any questions. Thank you! Patti Bates

Remaining Water Plant Process for Selection of Design-Build Firm  
Patti Bates  
November 2, 2015

As everyone knows, the Evaluation Committee established to work through the Criteria Engineer part of the water plant process has been working diligently with HNTB to (1) complete the 30% design for the plant and (2) evaluate the 12 SOQ responses that were received in response to our request for same.

The Committee narrowed the list of firms to four, with one firm withdrawing from the process after selection. The remaining three firms will present before the Evaluation Committee on December 10<sup>th</sup> in Council Chambers. All Council members will be present and able to ask questions. However, the primary Q&A will be done by the Evaluation Committee, as they have intimate knowledge of the project to this point, as well as of the SOQs and proposals submitted by the firms.

At some point after the presentations on December 10<sup>th</sup>, we will proceed with the opening of the Guaranteed Maximum Prices (GMP). After the opening of the GMPs, the Evaluation Committee will make a recommendation to Council by ranking the three firms, with the first firm being the one with which to attempt to reach a contractual agreement. If we are unable to reach a contractual agreement with the first firm listed, we would proceed to the second firm, etc. It will then be Council who makes the final decision and passes the legislation to hire the Design-Build firm for the project.



Assistant Village Manager Report  
November 2, 2015

With the budget being in full swing, most of my duties have been focused on bringing all of the loose ends together in preparation for the first reading of the ordinance which is scheduled for the November 16<sup>th</sup> meeting.

I would like to point out that with tonight's presentation, a few of the funds are showing that expenditures are exceeding revenues that were not during the last presentations. It should be noted that a list of Council approved capital projects are now included which have made us spend into our reserves in a few of the funds. The most notable fund is the Electric Fund which we are transferring out \$500,000 to its Capital Improvement Fund and also investing in a number of needed projects. None of the funds are in situations where they are at risk of falling below minimum reserve levels.

There is also a piece of legislation on tonight's agenda that is a pro-forma piece of legislation as a result of House Bill 5 and relates to the Village's income tax. House Bill 5 was a piece of legislation that standardized income tax collections across the state. Tonight Council will have the first reading of this ordinance that is required for us to be in compliance with state law. Although the ordinance is long, there are not sweeping changes being made that are going to have major impacts on our income tax collections. It should be noted that our current income tax ordinance has not been changed since 2004.

To: Council

From Judy Kintner, Clerk of Council

Re: Clerk Report for 11-2-15

Election Eve is upon us, and I would like to wish the very best to Marianne and Gerry, who are again running for a seat on Council, doing so, moreover, with intimate knowledge of the slings and arrows a Council seat brings with it.

I would also like to express appreciation to Lori Askeland for her time on Council. She has been a champion for staff, for working people in general, an advocate for mental health issues, and a thorough researcher on a number of complex issues which have come before Council over the years. A written opinion or educational piece from Lori was sure to be comprehensive, thoughtful, balanced and witty. Lori, you will be missed.

I attended my first Executive Board meeting for the Ohio Municipal Clerks Association last week, was sworn in, and have been assigned to Communications Board. One thing for certain—a meeting of clerks has the best packets ever and some serious Roberts Rules of Order action.

Last but NOT least, I am including as a part of my report a letter sent to the YS News in hopes of allaying any concern regarding potential for reduced transparency in the area of ordinance notification should the Charter Amendments pass. That piece is self-explanatory, and is attached here.

Thank you Council; in your current incarnation I believe you have done a tremendous amount of work and initiated a great deal of positive change. May we continue forward just as readily following the outcome of this election.

Judy Kintner

Letter to the Editor

From: Judy Kintner, Clerk of Council

Re: Addressing Concerns Regarding Charter Changes

In my position as the Clerk of Council, it is my responsibility to assure that all public meetings and ordinances are noticed in accordance with our Charter. It has been brought to my attention that there is concern about one of the proposed Charter Amendments potentially leading to reduced transparency.

The opinion of the Charter Review Committee was that the change would NOT negatively impact transparency, and would potentially reduce the amount of funding required to follow the current Charter requirement.

Under our current Charter, my duty regarding notice to the public for ordinances (and notice of ordinances is the only proposed change to notification being made) is as follows: "After introduction, the ordinance shall be published one time within twenty days in the local newspaper or in a newspaper with general circulation within the Municipality. An ordinance containing words in excess of 2,000 may be published in a summary of its contents and a statement that the ordinance is available for public inspection at the office of the Clerk of Council of the Municipality."

The proposed change to the Charter reads as follows: "After introduction, a **summary of** the ordinance shall be published one time within twenty days in the local newspaper or in a newspaper with general circulation within the Municipality **or public media forum as allowed by Ohio law**. The summary shall contain a statement that the complete text of the ordinance is available for public inspection at the office of the Clerk of Council of the Municipality."

The availability of the full text of any ordinance remains strong: these are published as a part of the Council packet the Friday prior to a meeting, and are readily available by contacting the Clerk's office (or the Library, which keeps copies of all packets and meetings). It was the opinion of most committee members that the summary of an ordinance is more simply understood than reading through the legal language, and would, for that reason be easily comprehended. Follow-up access to the official language remains readily available to anyone interested.

Regarding the caveat that a public media forum could be used as either an alternative to or in addition to print media; this has NOT passed at the State level, and reasoning of the Charter Review Committee was that if or when it does, the Village would have the right to consider that alternative without having to enact another set of text amendments. Such consideration would of course weigh the benefit of saved taxpayer monies against the most effective means of providing access to legislation under consideration.

I hope this explanation is helpful to you as you head to the polls!

Judy Kintner  
Council Clerk