

**VILLAGE OF SEVILLE**  
**April 21, 2014**  
**Finance Committee Minutes**

Mr. Landis called the meeting to order at 7:06 PM.

Present: Carol Carter, Larry Landis, Leslie Miller, Kathy Rhoads, Rick Stallard

Mrs. Carter moved to approve the minutes from 03-17-2014. The motion was seconded by Mr. Stallard. The motion passed unanimously with the exception of Mrs. Miller who abstained.

City of Medina Finance Director Keith Dirham gave a presentation on potential problems with Ohio Sub HB 5 currently being considered at the State Senate in Columbus. A copy of the concerns and impacts of the bill as compiled by the Ohio Municipal League and explained in detail by Mr. Dirham is attached. The legislation is supposed to be revenue neutral but it is not possible to determine how that will affect each municipality because the information needed to make the determination is not available. The bill was sponsored by the Ohio Chamber of Commerce and the Ohio Association of CPAs.

Mr. Dirham also spoke about separate legislation that would prevent municipalities from collecting income tax on non-residents. This legislation could be placed on the ballot in the future and could lead to a catastrophic loss of income for some communities. Mr. Dirham spoke strongly against the legislation.

The committee recommended that the Solicitor be contacted to prepare a resolution of support of the Ohio Municipal League's position opposing HB 5.

Privilege of the floor:

None

The Fiscal Officer presented the March financial statements. There were no issues with either revenues or appropriations at this time.

The biannual state audit has begun and will take approximately 3 weeks to complete.

Fiscal Officer Report:

Training continues for Office Administrative Assistant Patty Bower on the UAN accounting software. Training is progressing well.

Mrs. Bower is also continuing her training on the Village web-site to perform updates and changes. If anyone notices problems with the web-site they should contact Mrs. Bower to make the changes.

Citizens that had issues with the trash collection ordinances have been instructed on the procedures to sign-up with C. Martin Trucking.

The paper shredder in the office is no longer working. It will cost \$300.00 to replace.

A new version of the UAN software system has been received, installed and implemented. Version 2014.03 is now being used. The Fiscal Officer attended a training webinar for the new version.

Ordinances under consideration:

Technology Committee has recommended that ordinance 2013-47 remain tabled.

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ORDINANCE NO. 2013-47

AN ORDINANCE OF THE VILLAGE OF SEVILLE, MEDINA COUNTY, OHIO, AUTHORIZING THE MAYOR AND THE FISCAL OFFICER TO ENTER INTO AN AGREEMENT WITH \_\_\_\_\_ FOR INFORMATION TECHNOLOGY SERVICES FOR THE VILLAGE AND DECLARING AN EMERGENCY.

The ordinance was tabled on November 12, 2013. The second reading is complete. The committee recommended that ordinance 2013-47 remain tabled.

The ordinance was tabled on 04-14-2014 pending funding.

ORDINANCE 2014-08

AN ORDINANCE OF THE VILLAGE OF SEVILLE, MEDINA COUNTY, OHIO, DECLARING THE STRUCTURE UPON THE PROPERTY LOCATED AT 26 WARNER STREET TO BE UNSAFE AND A PUBLIC NUISANCE PURSUANT TO SECTION 409 OF THE SEVILLE VILLAGE ZONING ORDINANCE AND OHIO REVISED CODE SECTION 715.26, ORDERING ITS DEMOLITION AND REMOVAL.

The second reading is complete. The committee recommended that ordinance 2014-08 be removed from the table and adopted.

Appropriations could be made available to cover the demolition costs for this ordinance and ordinance 2014-15.

The ordinance was tabled on 04-14-2014 pending funding.

ORDINANCE 2014-09

AN ORDINANCE OF THE VILLAGE OF SEVILLE, MEDINA COUNTY, OHIO, DECLARING THE STRUCTURE UPON THE PROPERTY LOCATED AT 25 CENTER STREET TO BE UNSAFE AND A PUBLIC NUISANCE PURSUANT TO SECTION 409 OF THE SEVILLE VILLAGE ZONING ORDINANCE AND OHIO REVISED CODE SECTION 715.26, ORDERING ITS DEMOLITION AND REMOVAL.

The second reading is complete. The committee recommended that ordinance 2014-09 remain tabled.

ORDINANCE 2014-15

AN ORDINANCE OF THE VILLAGE OF SEVILLE, MEDINA COUNTY, OHIO, DECLARING THE STRUCTURE UPON THE PROPERTY LOCATED AT 51 WEST MAIN STREET TO BE UNSAFE AND A PUBLIC NUISANCE PURSUANT TO SECTION 409 OF THE SEVILLE VILLAGE ZONING ORDINANCE AND OHIO REVISED CODE SECTION 715.26, ORDERING ITS DEMOLITION AND REMOVAL.

The third reading will be on 05-12. The committee recommended that Council proceed with the third reading of ordinance 2014-15.

ORDINANCE 2014-16

AN ORDINANCE OF THE VILLAGE OF SEVILLE, MEDINA COUNTY, OHIO, AUTHORIZING THE VILLAGE OF SEVILLE TO CONTINUE TO PARTICIPATE IN THE OHIO MUNICIPAL LEAGUE WORKERS' COMPENSATION GROUP RATING PROGRAM FOR THE YEAR 2015.

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The third reading will be on 05-12. The committee recommended that Council proceed with the third reading of ordinance 2014-16.

**ORDINANCE 2014-17**

**AN ORDINANCE OF THE VILLAGE OF SEVILLE, MEDINA COUNTY, OHIO, AUTHORIZING THE MAYOR AND THE FISCAL OFFICER TO ENTER INTO A CONTRACT FOR MOSQUITO CONTROL WITH A MOSQUITO CONTROL SERVICES PROVIDER.**

The third reading will be on 05-12. The committee recommended that ordinance 2014-07 be tabled.

**ORDINANCE 2014-19**

**AN ORDINANCE OF THE VILLAGE OF SEVILLE, MEDINA COUNTY, OHIO, REPEALING ORDINANCE NO. 2013-42 AND ADOPTING AN AMENDED SUBSTANCE ABUSE POLICY.**

The third reading will be on 05-12. The committee recommended that Council proceed with the third reading of ordinance 2014-19.

**ORDINANCE 2014-21**

**AN ORDINANCE OF THE VILLAGE OF SEVILLE, MEDINA COUNTY, OHIO, ESTABLISHING THE SALARY AND THE BENEFITS OF THE VILLAGE FORESTER.**

The third reading will be on 05-12. The committee recommended that Council proceed with the third reading of ordinance 2014-21. Street Superintendent Jon Sobczak can recommend an individual to fill this position.

**ORDINANCE 2014-23**

**AN ORDINANCE OF THE VILLAGE OF SEVILLE, MEDINA COUNTY, OHIO, AMENDING ORDINANCE 92-35 AS AMENDED, ESTABLISHING CERTAIN JOB DESCRIPTIONS FOR VILLAGE PERSONNEL RELATED TO NON-ELECTED STREETS & PARKS PERSONNEL.**

The second reading will be on 05-12. The committee recommended that Council proceed with the second reading of ordinance 2014-23.

**ORDINANCE 2014-24**

**AN ORDINANCE OF THE VILLAGE OF SEVILLE, MEDINA COUNTY, OHIO, AMENDING §101.02 OF THE VILLAGE OF SEVILLE'S SALARIES AND BENEFITS CODE, AS AMENDED RELATED TO WAGES OF NON-ELECTED VILLAGE PERSONNEL IN THE STREETS & PARKS DEPARTMENT.**

The second reading will be on 05-12. The committee recommended that Council proceed with the second reading of ordinance 2014-24.

**RESOLUTIONS:**

**RESOLUTION 2014-08**

**A RESOLUTION OF THE VILLAGE OF SEVILLE, MEDINA COUNTY, OHIO, DECLARING IT NECESSARY TO ASSESS PROPERTIES FOR THE CONSTRUCTION AND/OR REPAIR CERTAIN SIDEWALKS.**

The second reading will be on 05-12. The committee recommended that Council proceed with the second reading of resolution 2014-08.

**RESOLUTION 2014-09**

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A RESOLUTION OF THE VILLAGE OF SEVILLE, MEDINA COUNTY, OHIO PLACING A RENEWAL LEVY ON THE NOVEMBER 4, 2014 BALLOT WHICH IS A GENERAL OPERATING LEVY INCREASING IN THE AMOUNT OF TWO (2) MILLS FOR A PERIOD OF FIVE (5) YEARS.

The second reading will be on 05-12. The committee recommended that Council proceed with the second reading of resolution 2014-09.

**RESOLUTION 2014-10**

A RESOLUTION OF THE VILLAGE OF SEVILLE, MEDINA COUNTY, OHIO PLACING A REPLACEMENT LEVY ON THE NOVEMBER 4, 2014 BALLOT WHICH IS A POLICE OPERATING LEVY INCREASING IN THE AMOUNT OF TWO (2) MILLS FOR A PERIOD OF FIVE (5) YEARS.

The second reading will be on 05-12. The committee recommended that Council proceed with the second reading of resolution 2014-10.

Mayor Sulzener emphasized the importance of having Council demonstrate to the public the reasoning behind the levy requests. The Mayor asked that a 5 year plan for long range road maintenance and improvement be prepared for the next Finance Committee meeting. Downtown parking should be included as part of the levy discussion.

**RESOLUTION 2014-11**

A RESOLUTION OF THE VILLAGE OF SEVILLE, MEDINA COUNTY, OHIO SUPPORTING THE SOLE SOURCE AQUIFER DESIGNATION FOR PORTIONS OF THE TUSCARAWAS WATERSHED KNOWN AS THE TUSCARAWAS RIVER BURIED VALLEY COMBINED SOLE SOURCE AQUIFER.

The second reading will be on 05-12. The committee recommended that Council proceed with the second reading of resolution 2014-11.

**Old business:**

Mrs. Carter reported that she has not received a response concerning a price for an electronic sign board from Litman Electric.

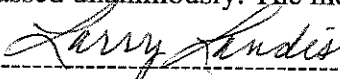
**New Business:**

Mrs. Miller will arrange to have flowers delivered to the upcoming open houses for HOPS Therapy Services and the NYSKC Foundation. A \$30.00 to \$35.00 price range was recommended.

Mrs. Rhoads asked that a computer upgrade report be placed on the agenda for the next Finance Committee meeting.

The Mayor reported that Windows will no longer support XP software. The Mayor's computer will need to be upgraded. Mrs. Rhoads will contact Steve Oliveri for an estimate on this and other technology issues.

Mr. Stallard moved to adjourn. The motion was seconded by Mrs. Rhoads. The motion passed unanimously. The meeting adjourned at 8:35 PM.



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Larry Landis-Chairman

NAME	YEAR END				
	BUDGET 2014	3/31/2014	3/31/2013	2/28/2014	2/28/2013
GENERAL	693,111.75	1,191,473.76	1,054,510.03	1,494,245.90	1,014,505.69
STREET CONSTRUCTION	31,668.66	62,054.82	72,070.99	75,341.87	9,145.94
STATE HIGHWAY	36,418.34	259,716.93	75,105.66	198,896.57	76,882.17
COPS FAST	-	0.05	0.05	0.05	0.05
POLICE LEVY	3,031.16	176,737.89	115,381.20	17,203.57	149,815.52
NEW PARK IMPROVEMENT	310.88	9,140.88	9,140.88	9,140.88	9,140.88
DUI EDUCATION	149.39	2,199.39	1,904.39	2,199.39	1,904.39
BMV	92.18	1,092.18	1,092.18	1,092.18	1,092.18
POLICE DRUG FUND	728.75	4,453.75	3,693.75	4,353.75	3,393.75
PARK DONATIONS	353.42	3,428.42	5,513.34	3,153.42	5,513.34
K-9 UNIT DONATIONS	-	268.00	268.00	268.00	268.00
RENTAL DEPOSIT	-	700.00	700.00	700.00	700.00
BIKE TRAIL	200.83	47,200.83	47,200.83	47,200.83	47,200.83
COMMUNITY REINVESTMENT	408.52	20,908.52	21,408.52	19,908.52	21,408.52
LEOHR PARK TREE FUND		70.00		70.00	
BOND RETIREMENT	203,051.00	203,004.02	203,008.19	203,003.08	203,005.43
STREETS CAPITAL PROJECTS	2,937.87	216,735.12	151,703.00	177,744.12	149,503.00
DOWNTOWN PROJECT	7.94	1,107.94	1,107.94	1,107.94	1,107.94
COMPUTER FUND	10.10	24.60	653.74	18.60	630.74
PARK CAPITAL PROJECT	38.17	107,179.17	59,938.17	80,549.17	59,938.17
ADDITIONAL PROPERTY	-	-	-	-	-
DOWNTOWN DECORATIONS	38.28	438.28	438.28	438.28	438.28
POLICE CAPITAL PROJECTS	-	80,000.00		30,500.00	
MAYORS COURT	0.99	251.99	251.99	251.99	251.99
UNCLAIMED FUNDS	-	3,619.00	3,619.00	3,619.00	3,619.00
SUB TOTAL VILLAGE FUNDS	972,558.23	2,391,805.54	1,828,710.13	2,371,007.11	1,759,465.81
WATER OPERATING	954,175.72	1,125,750.86	1,053,150.84	1,105,888.82	1,031,138.84
SEWER OPERATING	795,276.51	927,681.36	942,003.76	909,228.44	908,617.17
ELECTRIC OPERATING	3,122,939.59	3,409,676.54	3,331,059.69	3,199,262.19	3,449,882.89
STORM SEWER	157,378.60	332,392.38	316,034.90	326,540.56	309,950.55
UTILITY DEPOSITS	125,194.97	126,844.97	125,544.97	126,394.97	124,869.97
EQ BASIN DIRECT PAYMENT	-				
SUB TOTAL UTILITY FUNDS	5,154,965.39	5,922,346.11	5,767,794.16	5,667,314.98	5,824,459.42
GRAND TOTAL	6,127,523.62	8,314,151.65	7,596,504.29	8,038,322.09	7,583,925.23
GENERAL, STREET, POLICE OPERATING FUNDS	727,811.57	1,287,714.92	1,099,962.22	1,444,239.79	1,030,915.60

REVENUE STATUS	2014 BUDGET	RECEIVED 3/31/2014	25 %	2013 BUDGET	RECEIVED 3/31/2013	25 %
1000-110-0000 REAL ESTATE TAX	162,000.00	97,341.12	60.09%	200,000.00	122,361.98	61.18%
1000-130-0000 INCOME TAX	850,000.00	256,877.69	30.22%	900,000.00	250,664.37	27.85%
1000-190-0000 GUEST TAX	35,000.00	7,960.29	22.74%	30,000.00	10,194.78	33.98%
1000-221-0000 INHERITANCE TAX	-	-	#DIV/0!	-	-	#DIV/0!
1000-211-0005 LOCAL GOVT COUNTY	40,000.00	9,077.26	22.69%	40,000.00	8,760.83	21.90%
1000-211-0006 LOCAL GOVT STATE	-	1,295.23	#DIV/0!	-	1,269.37	#DIV/0!
1000-224-0000 CIGARETTE/LIQUOR FEES	500.00	768.60	153.72%	500.00	561.53	112.31%
1000-390-0000 SPECIAL ASSESMENTS	-	-	#DIV/0!	-	-	#DIV/0!
1000-490-4555 ROLLBACK	18,000.00	23,722.82	131.79%	18,000.00	-	0.00%
1000-611-0007 FINES	2,500.00	326.00	13.04%	1,500.00	674.00	44.93%
1000-623-0000 ZONING	1,300.00	2,100.00	161.54%	1,300.00	815.00	62.69%
1000-701-0000 INTEREST	5,000.00	2,095.65	41.91%	5,000.00	2,086.38	41.73%
1000-820-000 OTHER	-	2,033.23	#DIV/0!	-	1,913.16	#DIV/0!
1000-892-0025 KW HOUR TAX	325,000.00	76,541.54	23.55%	300,000.00	71,168.27	23.72%
SUBTOTAL	1,439,300.00	480,139.43	33.36%	1,496,300.00	470,469.67	31.44%
2011-225-0000 GASOLINE	50,000.00	16,386.07	32.77%	50,000.00	16,045.45	32.09%
2011-290-0000 MVL REGISTRATION	100,000.00	6,853.32	6.85%	100,000.00	6,896.41	6.90%
2011-701-0000 INTEREST	350.00	79.95	22.84%	350.00	65.67	18.76%
2011-892-0000 OTHER	-	2,149.24	#DIV/0!	-	18.54	#DIV/0!
SUBTOTAL	150,350.00	25,468.58	16.94%	150,350.00	23,026.07	15.31%
2021-225-0000 GASOLINE	30,000.00	9,278.46	30.93%	30,000.00	8,880.10	29.60%
2021-290-0000 other taxes	10,000.00	555.68	5.56%	10,000.00	559.17	5.59%
2021-701-0000 INTEREST	900.00	340.91	37.88%	900.00	139.07	15.45%
SUBTOTAL	40,900.00	10,175.05	24.88%	40,900.00	9,578.34	23.42%
2271-110-0000 REAL ESTATE	12,000.00	8,149.21	67.91%	12,000.00	10,602.95	88.36%
2271-490-4555 ROLL BACK	6,500.00	2,676.54	41.18%	6,500.00	-	0.00%
2271-892-0000 OTHER	1,000.00	236.28	23.63%	1,000.00	648.66	64.87%
SUBTOTAL	19,500.00	11,062.03	56.73%	19,500.00	11,251.61	57.70%
2903-892-0000 DUI EDUCATION	170.00	50.00	29.41%	170.00	60.00	35.29%
2905-892-0000 DRUG FUND	300.00	225.00	75.00%	300.00	321.00	107.00%
2906-820-0000 PARK DONATION	-	275.00	#DIV/0!	-	125.00	#DIV/0!
2910-390-0005 COMM. REINVEST	6,000.00	1,000.00	16.67%	6,500.00	-	0.00%
4901-140-0000 STREETS CAPITAL OUTLAY	33,000.00	7,181.25	21.76%	33,000.00	6,969.93	21.12%
4903-211-0000 COMPUTER FUND	100.00	14.50	14.50%	100.00	23.00	23.00%
SUBTOTAL	39,570.00	8,745.75	22.10%	40,070.00	7,498.93	18.71%
REPORT TOTAL	1,689,620.00	535,590.84	31.70%	1,747,120.00	521,824.62	29.87%

ACCOUNT #	31-Mar-2014 FISCAL OFFICER	2014 BUDGET	EXPENSED TO DATE	25.0%	31-Mar-2013 FISCAL OFFICER	2013 BUDGET	EXPENSED TO DATE	25.0%
1000-725-121	WAGES	56,000.00	11,755.05	21.0%	WAGES	52,000.00	11,471.17	22.1%
1000-725-211	OPERS	7,890.00	1,645.70	20.9%	OPERS	7,320.00	1,605.96	21.9%
1000-725-213	MEDICARE	825.00	164.12	19.9%	MEDICARE	800.00	159.83	20.0%
1000-725-221	HEALTH CARE	10,300.00	2,497.46	24.2%	HEALTH CARE	13,500.00	2,903.40	21.5%
1000-725-221	H.C. CONSORTIUM	7,650.00	56.82	0.7%	H.C. CONSORTIUM	7,650.00	21.25	0.3%
1000-725-222	LIFE INSURANCE	110.00	24.30	22.1%	LIFE INSURANCE	160.00	24.30	15.2%
1000-725-223	DENTAL	925.00	201.60	21.8%	DENTAL	950.00	199.50	21.0%
1000-725-225	WORKERS COMP	1,010.00	847.37	83.9%	WORKERS COMP	825.00	825.00	100.0%
1000-725-252	TRAVEL	500.00	-	0.0%	TRAVEL	500.00	-	0.0%
1000-725-350	BONDING	600.00	525.00	87.5%	BONDING	600.00	525.00	87.5%
1000-725-399	CONTRACTUAL	15,000.00	13.20	0.1%	CONTRACTUAL	15,000.00	465.07	3.1%
1000-725-490	SUPPLIES	1,500.00	237.20	15.8%	SUPPLIES	1,500.00	222.29	14.8%
	SUBTOTAL	102,310.00	17,967.82		SUBTOTAL	100,805.00	-	
1000-725-690	PANTHER	356,000.00	-	0.0%	PANTHER	185,113.20	-	0.0%
	TOTAL	458,310.00	17,967.82	3.9%	TOTAL	285,918.20	18,422.77	6.4%

ACCOUNT #	31-Mar-2014 LEGISLATIVE	2014 BUDGET	EXPENSED TO DATE	25.0%	31-Mar-2013 LEGISLATIVE	2013 BUDGET	EXPENSED TO DATE	25.0%
1000-715-111	WAGES-COUNCIL	18,600.00	4,650.00	25.0%	WAGES-COUNCIL	21,500.00	4,650.00	21.6%
1000-715-141	WAGES-LEGAL	17,800.00	4,320.00	24.3%	WAGES-LEGAL	17,280.00	4,320.00	25.0%
1000-715-211	OPERS	5,125.00	870.80	17.0%	OPERS	5,446.00	926.80	17.0%
1000-715-212	SOCIAL SECURITY	600.00	139.50	23.3%	SOCIAL SECURITY	600.00	145.70	24.3%
1000-715-213	MEDICARE	600.00	200.14	33.4%	MEDICARE	600.00	130.14	21.7%
1000-715-225	WORKERS COMP	700.00	602.89	86.1%	WORKERS COMP	650.00	628.20	96.6%
1000-715-252	TRAVEL	200.00	-	0.0%	TRAVEL	200.00	-	0.0%
1000-715-341	SOLICITOR FEES	37,300.00	6,528.00	17.5%	SOLICITOR FEES	37,300.00	6,526.06	17.5%
			-				-	
1000-715-353	LIABILITY INS	18,895.00	8,506.00	45.0%	LIABILITY INS	21,910.00	12,682.18	57.9%
1000-715-399	CONTRACTUAL	27,500.00	4,550.76	16.5%	CONTRACTUAL	27,500.00	7,134.96	25.9%
1000-715-431	BUILDING REPAIRS	35,000.00	88.28	0.3%	BUILDING REPAIRS	35,000.00	-	0.0%
1000-715-490	SUPPLIES	2,000.00	755.53	37.8%	SUPPLIES	2,000.00	672.94	33.6%
	TOTAL	164,320.00	31,211.90	19.0%	TOTAL	169,986.00	37,816.98	22.2%

ACCOUNT #	31-Mar-2014 MAYOR	2014 BUDGET	EXPENSED TO DATE	25.0%	31-Mar-2013 MAYOR	2013 BUDGET	EXPENSED TO DATE	25.0%
1000-710-131	WAGES	-	-		WAGES	-	-	
1000-710-191	WAGES MAYOR	10,000.00	2,499.99	25.0%	WAGES MAYOR	10,000.00	2,499.99	25.0%
1000-710-211	OPERS	-	-		OPERS	-	-	
1000-710-213	MEDICARE	1,591.00	191.25	12.0%	MEDICARE	1,591.00	191.25	12.0%
1000-710-252	TRAVEL	300.00	-	0.0%	TRAVEL	300.00	-	0.0%
1000-710-221	INSURANCE	-	-		INSURANCE	-	-	
1000-710-225	WORKERS COMP	250.00	168.03	67.2%	WORKERS COMP	206.00	206.00	100.0%
1000-710-399	CONTRACTUAL	3,000.00	-	0.0%	CONTRACTUAL	3,000.00	6.99	0.2%
1000-710-490	SUPPLIES	1,100.00	-	0.0%	SUPPLIES	1,030.00	-	0.0%
	TOTAL	16,241.00	2,859.27	17.6%	TOTAL	16,127.00	2,904.23	18.0%

ACCOUNT #	31-Mar-2014 POLICE	2014 BUDGET	EXPENSED TO DATE	25.0% 31-Mar-2013 POLICE	2013 BUDGET	EXPENSED TO DATE	25.0%
2271-110-190	WAGES	364,000.00	78,444.15	21.6% WAGES	358,000.00	76,399.85	21.3%
2271-110-211	OPERS	675.00	99.15	14.7% OPERS	500.00	85.76	17.2%
2271-110-213	MEDICARE	5,275.00	926.80	17.6% MEDICARE	5,300.00	902.40	17.0%
2271-110-215	POLICE PENSION	70,000.00	15,158.51	21.7% POLICE PENSION	69,200.00	14,778.53	21.4%
2271-110-221	HEALTH INSURANCE	56,500.00	13,921.98	24.6% HEALTH INSURANCE	63,000.00	13,509.14	21.4%
2271-110-221	HC CONSORTIUM	30,000.00	1,907.61	6.4% HC CONSORTIUM	34,500.00	1,432.89	4.2%
2271-110-222	LIFE INSURANCE	650.00	145.80	22.4% LIFE INSURANCE	651.00	145.80	22.4%
2271-110-223	DENTAL	4,200.00	956.82	22.8% DENTAL	5,000.00	948.00	19.0%
2271-110-225	WORKERS COMP	7,381.00	6,209.56	84.1% WORKERS COMP	6,800.00	5,766.26	84.8%
2271-110-252	TRAVEL	250.00	-	0.0% TRAVEL	250.00	-	0.0%
2271-110-270	UNIFORMS	4,944.00	535.73	10.8% UNIFORMS	4,944.00	506.97	10.3%
2271-110-344	TAX COLLECTION	1,500.00	662.25	44.2% TAX COLLECTION	1,500.00	715.77	47.7%
2271-110-399	CONTRACTUAL	54,075.00	8,358.48	15.5% CONTRACTUAL	59,400.00	28,360.61	47.7%
2271-110-490	SUPPLIES	45,364.00	9,919.57	21.9% SUPPLIES	43,500.00	8,135.25	18.7%
2271-800-520	EQUIPMENT	6,600.00	213.00	3.2% EQUIPMENT	17,620.00	856.59	4.9%
2271-800-590	CRUISERS	-	-	#DIV/0! CRUISERS	-	-	#DIV/0!
	TOTAL	651,414.00	137,459.41	21.1% TOTAL	670,165.00	152,543.82	22.8%

ACCOUNT #	31-Mar-2014 PARKS	2014 BUDGET	EXPENSED TO DATE	25.0% 31-Mar-2013 PARKS	2013 BUDGET	EXPENSED TO DATE	25.0%
1000-320-190	WAGES	63,000.00	6,787.86	10.8% WAGES	71,050.00	10,618.57	14.9%
1000-320-211	OPERS	8,850.00	950.30	10.7% OPERS	10,004.00	1,494.62	14.9%
1000-320-213	MEDICARE	920.00	98.42	10.7% MEDICARE	1,050.00	153.96	14.7%
1000-320-353	LIABILITY INSURANCE	1,260.00	681.00	54.0% LIABILITY INSURANCE	950.00	872.88	91.9%
1000-320-225	WORKERS COMP	1,425.00	984.96	69.1% WORKERS COMP	1,000.00	923.31	92.3%
1000-320-399	CONTRACTUAL	11,020.00	1,364.76	12.4% CONTRACTUAL	19,600.00	423.23	2.2%
1000-320-490	SUPPLIES	25,000.00	1,973.58	7.9% SUPPLIES	16,171.00	3,733.75	23.1%
	TOTAL	111,475.00	12,840.88	11.5% TOTAL	119,825.00	18,220.32	15.2%

ACCOUNT #	31-Mar-2014 STREET	2014 BUDGET	EXPENSED TO DATE	25.0% 31-Mar-2013 STREET	2013 BUDGET	EXPENSED TO DATE	25.0%
2011-620-190	WAGES	117,000.00	33,202.96	28.4% WAGES	131,950.00	36,217.02	27.4%
2011-620-211	OPERS	16,380.00	4,648.43	28.4% OPERS	18,600.00	4,543.19	24.4%
2011-620-213	MEDICARE	1,700.00	461.39	27.1% MEDICARE	2,000.00	451.78	22.6%
2011-620-221	HEALTH INSURANCE	38,500.00	9,522.53	24.7% HEALTH INSURANCE	42,000.00	8,433.77	20.1%
2011-610-221	HC CONSORTIUM	30,000.00	1,184.61	3.9% HC CONSORTIUM	30,000.00	2,229.44	7.4%
2011-620-222	LIFE INSURANCE	430.00	97.20	22.6% LIFE INSURANCE	500.00	102.75	20.6%
2011-620-223	DENTAL	2,965.00	680.01	22.9% DENTAL	4,100.00	707.00	17.2%
2011-620-225	WORKERS COMP	2,350.00	1,942.84	82.7% WORKERS COMP	1,850.00	1,850.00	100.0%
2011-620-311	SIDEWALK REPAIR	60,000.00	-	0.0% SIDEWALK REPAIR	60,000.00	-	0.0%
2011-620-270	CLOTHING	1,300.00	1,111.90	85.5% CLOTHING	1,500.00	509.99	34.0%
2011-620-399	CONTRACTUAL	26,327.00	6,736.72	25.6% CONTRACTUAL	29,166.00	7,275.29	24.9%
2011-620-490	SUPPLIES	47,700.00	10,493.83	22.0% SUPPLIES	42,375.00	4,471.75	10.6%
2011-800-520	EQUIPMENT	7,912.00	-	0.0% EQUIPMENT	18,000.00	312.00	1.7%
	TOTAL	352,564.00	70,082.42	19.9% TOTAL	382,041.00	67,103.98	17.6%



ACCOUNT #	ZONING	2014 BUDGET	EXPENSED TO DATE	25.0%	ZONING	2013 BUDGET	EXPENSED TO DATE	25.0%
1000-410-190	WAGES	6,000.00	1,500.00	25.0%	WAGES	6,000.00	1,500.00	25.0%
1000-410-211	OPERS	840.00	210.00	25.0%	OPERS	840.00	210.00	25.0%
1000-410-213	MEDICARE	87.00	21.75	25.0%	MEDICARE	87.00	21.75	25.0%
1000-410-225	WORKERS COMP	120.00	100.82	84.0%	WORKERS COMP	120.00	106.76	89.0%
1000-410-252	TRAVEL	200.00	-	0.0%	TRAVEL	200.00	-	0.0%
1000-410-399	CONTRACTUAL	2,500.00	279.17	11.2%	CONTRACTUAL	2,500.00	1,703.94	68.2%
1000-410-490	SUPPLIES	450.00	12.22	2.7%	SUPPLIES	450.00	-	0.0%
1000-410-610	DEPOSITS REFUNDED	100.00	-	0.0%	DEPOSITS REFUNDED	100.00	-	0.0%
	TOTAL	10,297.00	2,123.96	20.6%	TOTAL	10,297.00	3,542.45	34.4%

ACCOUNT #	MAYORS COURT	2014 BUDGET	EXPENSED TO DATE	25.0%	MAYORS COURT	2013 BUDGET	EXPENSED TO DATE	25.0%
1000-720-141	WAGES	5,000.00	1,200.00	24.0%	WAGES	5,000.00	1,200.00	24.0%
1000-720-211	OPERS	700.00	168.00	24.0%	OPERS	700.00	168.00	24.0%
1000-720-213	MEDICARE	75.00	17.40	23.2%	MEDICARE	75.00	17.40	23.2%
1000-720-399	CONTRACTUAL	1,000.00	80.65	8.1%	CONTRACTUAL	1,000.00	85.41	8.5%
1000-720-610	REFUNDS	250.00	-	0.0%	REFUNDS	250.00	-	0.0%
	TOTAL	7,025.00	1,466.05	20.9%	TOTAL	7,025.00	1,470.81	20.9%

ACCOUNT #		2014 BUDGET	EXPENSED TO DATE	25.0%		2013 BUDGET	EXPENSED TO DATE	25.0%
1000-290-399	EMERGENCY MGNT	1,700.00	1,529.50	90.0%	EMERGENCY MGNT	1,330.00	1,506.50	113.3%
1000-740-344	TAX COLLECTION	56,000.00	11,905.00	21.3%	TAX COLLECTION	56,000.00	11,690.00	20.9%
1000-755-344	TAX COLLECTION	18,000.00	8,681.97	48.2%	TAX COLLECTION	15,000.00	7,594.05	50.6%
1000-760-610	REFUNDS	15,000.00	2,885.17	19.2%	REFUNDS	19,000.00	2,192.78	11.5%
	TOTAL	90,700.00	25,001.64	27.6%	TOTAL	91,330.00	22,983.33	25.2%
	GRAND TOTAL	1,862,346.00	301,013.35	16.2%	GRAND TOTAL	1,752,714.20	325,008.69	18.5%
	WITHOUT PANTHER	1,506,346.00	301,013.35		WITHOUT PANTHER	1,567,601.00	325,008.69	

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LINE # - LSC 130 1581-2	ISSUE	CONCERNS	IMPACT
276-280	<p style="text-align: center;"><b>OFFSETS</b></p> <p>Allows offsets of pass through entity losses against net profit income of the resident. The Omnibus amendment allows any net operating loss of a resident as a deduction against the distributive share of any net profit attributable to ownership interest in a pass through entity generated during the same year. The Omnibus also provides that the offset does not apply to any net profit or NOL attributable to ownership interest in an S Corporation unless the shareholders' distributive shares of the net profits from the S Corp are subject to the municipal tax in the municipal corporation.</p>	<ol style="list-style-type: none"> <li>1. Individuals will be able to take losses more than once. For example, a Columbus resident with a reportable gain from a PTE in a township and a loss from a Westerville partnership will be able to take the Westerville partnership loss (already reported in Westerville and carried forward in Westerville) against the gain reportable to Columbus.</li> <li>2. Municipal corporations that currently do not allow the offsetting of gains and losses will be forced to do so.</li> <li>3. Municipal corporations that only allow un-apportioned losses and gains to offset will now be forced to allow apportioned and un-apportioned gains and losses to offset.</li> <li>4. Municipal corporations that tax S Corps at the individual level (took to ballot in 2003 / 2004) that have not allowed other losses to offset S Corp gains, or who have not allowed S Corp losses to offset other gains will now be forced to do so.</li> </ol>	REVENUE LOSS
311	<p style="text-align: center;"><b>SERP / NONQUALIFIED DEFERRED COMP ISSUE</b></p> <p>Previous language that would have exempted SERPS and Nonqualified Deferred Comp ("pension payments and benefits") language has been changed to now only show "pensions" as being taxable.</p>	<p>Language was added that exempts from qualifying wages "any amount that is exempt income", requiring additional review on whether or not this will impact this issue.</p>	IMPACT UNCLEAR

<p>409 - 442 and Section 718.011</p>	<p style="text-align: center;"><b>OCCASIONAL ENTRANT RULE</b></p> <p>Provides language that increases 12 day rule to 20 day rule, eliminates the retroactive component for taxing employees back to day one, provides opt-in or out language for employers to withhold, gives exemption to employers who have gross receipts under \$500,000 in previous taxable year. Gives employee an exemption from taxation on wages that are currently taxed by municipal corporations.</p>	<ol style="list-style-type: none"> <li>1. Sub HB 5 does not require withholding back to day one, when an employee exceeds the 20 day rule. The employer is required to withhold for the principal place of work location of the employer, and can opt to withhold for the place where work was performed. If the employer is located in a township or non-taxing jurisdiction, the employee working in a municipal corporation could pay nothing for the first 20 days. The wages are also EXEMPT from municipal taxation, except for the employee's place of residence. This means that the actual work location cannot tax those first 20 days. Under current 12 day law, the employer must withhold back to day one when the 12 days is exceeded.</li> <li>2. An employer is only required to withhold for principal place of work if the employer's gross receipts were under \$500,000 in the previous taxable year. An employer located in a township or non-taxing jurisdiction would withhold zero for employees working in municipal corporations. An employee could work within the same municipal corporation for an entire year, and not be subject to that municipal corporation's tax. The municipal corporation where work is performed is prohibited from taxing these earnings, as they are exempt.</li> <li>3. The Omnibus amendment specifically exempts Board of Directors fees, providing a carve-out for what are typically highly compensated individuals.</li> <li>4. An employee with tax withheld for the first 20 days due to principal place of work location who neither works nor lives in that municipal corporation will be able to obtain a refund of the tax withheld and paid to the principal place of work. The employee will still have a W-2 showing the tax withheld, and could use this credit on their city of residence return, even though the tax was refunded back to the employee. The municipality of residence will not know when the credits shown on the W-2's are legitimate or not.</li> </ol>	<p style="text-align: center;"><b>REVENUE LOSS</b></p>
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<p style="text-align: center;">500 - 566</p>	<p style="text-align: center;"><b>NET OPERATING LOSS CARRYFORWARD</b></p> <p>Sub HB 5 mandates a five year NOL carry-forward for all municipal corporations, with a five year phase in period beginning in 2017. An NOL Study Committee is formed to study the effects of the NOL on revenue.</p>	<ol style="list-style-type: none"> <li>1. Approximately 170 cities have no current Net Operating Loss carry-forward, and approximately 60 have less than a five year NOL, resulting in a significant loss of revenue for these municipal corporations.</li> <li>2. The NOL Study Committee will serve no true purpose, as it has already been determined by the legislature that regardless of the revenue impact, the five year NOL is hereby mandated.</li> <li>3. With the combination of offsets and the NOL, even those municipalities who currently have a five year NOL could experience significant revenue loss due to the mandated combination of both.</li> <li>4. The five year phase in allows only 50% NOL for all, so businesses in a municipal corporation that currently has an NOL will experience a tax increase during the phase in period.</li> <li>5. JEDD and JEDZ follow the municipal corporation tax ordinance, so JEDD and JEDZ that currently do not have an NOL or that have less than five year NOL will experience a significant revenue loss.</li> <li>6. JEDD and JEDZ, with the combination of offsets and the NOL, even those with a current five year NOL could experience significant revenue loss due to the mandated combination of both.</li> </ol>	<p style="text-align: center;"><b>REVENUE LOSS</b></p>
<p style="text-align: center;">819 - 836</p>	<p style="text-align: center;"><b>WRITTEN DETERMINATION</b></p> <p>Omnibus amendment removed "written finding of tax administrator" language, but issues still exist in current version.</p>	<ol style="list-style-type: none"> <li>1. A refund submitted on an amended tax return filing would trigger the "written determination" procedure, prompting certified mail notification to taxpayer of any change to the refund request (again, on an amended return only).</li> <li>2. Language does not clarify that a "written determination" is not an audit or assessment, or a correction to a tax return submitted.</li> </ol>	<p style="text-align: center;"><b>ADMINISTRATIVE BURDEN, INCREASED COSTS</b></p>

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1001 - 1007	<p style="text-align: center;"><b>DOMICILE</b></p> <p>Language has been removed from Municipal Coalition draft that clarified language.</p>	<p>1. Removed Municipal Coalition draft language showing that the taxpayer could rebut the conclusion of domicile if the tax administrator unreasonably concluded domicile, and instead requires only a preponderance of the evidence to determine domicile, when clearly some factors are weighted differently than others.</p> <p>2. Removed key sentence "A taxpayer's intention to change a domicile will not affect such change unless the taxpayer ceases to reside in the domicile". "Intent" is a key component in determining domicile, and removal of this sentence may impact the ability to use "intent" as a weighted factor.</p>	<p style="text-align: center;"><b>POSSIBLE INCREASED COST OF LITIGATION</b></p>
1132 - 1142	<p style="text-align: center;"><b>ALTERNATIVE APPORTIONMENT</b></p> <p>Allows the taxpayer to notify the tax administrator prior to using an alternative apportionment. Current law requires tax administrator approval.</p>	<p>1. Current law requires the taxpayer to seek approval to use an alternative apportionment method, Sub HB 5 only requires that the taxpayer notifies the tax administrator prior to submitting the return.</p> <p>2. Any ability to disallow the filing using an alternative apportionment formula appears to have been removed from the bill, removing the tax administrator's authority to deny the use of an alternative apportionment formula.</p>	<p style="text-align: center;"><b>REVENUE LOSS, LOSS OF AUTHORITY TO DETERMINE PROPER FILING METHOD</b></p>
1722 - 1726	<p style="text-align: center;"><b>CREDIT FOR TAX PAID ON PTE INCOME</b></p> <p>Sub HB 5 required that a municipal corporation may, by Ordinance or resolution, grant a credit to residents for all or a portion of taxes paid to other municipal corporations on PTE income.</p>	<p>1. A municipal corporation that allows NO CREDIT for tax paid to other municipal corporations would be prohibited from not allowing "all or a portion" of the taxes paid as a credit.</p> <p>2. This provision provides inequitable treatment between taxpayers based on type of income, and disproportionate credits allowed for residents.</p>	<p style="text-align: center;"><b>REVENUE LOSS</b></p>
1843, 1893, etc.	<p style="text-align: center;"><b>DE MINIMIS THRESHOLD</b></p> <p>Municipal Coalition draft language provided \$5 de minimis for balances due and refunds, Sub HB 5 provides for \$10 de minimis.</p>	<p>1. State of Ohio provides for a minimum amount due of \$1, Municipal Coalition draft language raised this for municipal purposes to \$5. There is no need to raise this to a minimum of \$10. A return must still be filed.</p> <p>2. While this will also reduce the number of refunds issued, it will decrease the amount of revenue collected and these two will not be offsetting.</p>	<p style="text-align: center;"><b>REVENUE LOSS</b></p>

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<p style="text-align: center;">2023 - 2029</p>	<p style="text-align: center;"><b>STATE TAX COMMISSIONER TO PROVIDE DOCUMENTS</b></p> <p>This provision increases the amount of time (from 30 to 60 days) for the State Tax Commissioner to provide documentation to municipal corporations relative to municipal filings on deregulated electric and telephone companies collected by the State.</p>	<ol style="list-style-type: none"> <li>1. Refund requests for taxes overpaid on deregulated telephone and electric companies are forwarded to each municipal corporation to process and refund. NO documentation is provided by the State Tax Commissioner to verify the refund amounts. This provision requires the State Tax Commissioner to provide documents in a timely manner.</li> <li>2. The amount of time was increased from 30 days (in Municipal Coalition proposal) to 60 days.</li> <li>3. By not tolling the statute of limitations (as requested) during this period, a municipal corporation would not have time to request the documents, wait for a response from the State Tax Commissioner, and then audit and review documents received prior to the 90-day statute for issuing the refund to the taxpayer.</li> </ol>	<p style="text-align: center;"><b>INCREASED COSTS (Interest paid on refunds not processed timely), ADMINISTRATIVE BURDEN</b></p>
<p style="text-align: center;">2096 - 2150</p>	<p style="text-align: center;"><b>CONSOLIDATED RETURN LANGUAGE</b></p> <p>Sub HB 5 provides new language, defining "affiliated group of corporations" and "Incumbent local exchange carriers", and excludes them from "Consolidated federal taxable income" definition.</p>	<ol style="list-style-type: none"> <li>1. New language provides special treatment at the request of AT&amp;T, not provided to other taxpayers.</li> <li>2. Language provides an opt-in opt-out every five years for municipal tax purposes from filing a consolidated municipal income tax return, even when consolidated federal income tax return is filed for that particular tax year. While it allows for tax administrator to approve opt-out request for good cause, denials will result in lengthy litigation process. Opt-out provides special interest treatment, different municipal treatment as opposed to federal treatment, and possible income shifting to avoid municipal tax.</li> </ol>	<p style="text-align: center;"><b>REVENUE LOSS, LOSS OF AUTHORITY TO DETERMINE PROPER FILING METHOD</b></p>
<p style="text-align: center;">2185 - 2211</p>	<p style="text-align: center;"><b>CONSOLIDATED RETURN LANGUAGE - TREATMENT OF PASS THRU ENTITY</b></p> <p>Sub HB 5 provides option to include or exclude PTE profit or loss from the consolidated federal taxable income of the affiliated group, contrary to current law.</p>	<ol style="list-style-type: none"> <li>1. Municipal Coalition language required that an affiliated group would deduct from the group's consolidated federal tax return the profits from a pass through entity that is included in the consolidated federal taxable income of the affiliated group, and add back any loss incurred by the pass through entity that is included in the consolidated federal taxable income of the affiliated group.</li> <li>2. Sub HB 5 language provides an OPTION to include or not include the profit or loss, providing for cherry-picking the best scenario to avoid municipal income tax, contrary to current law or current practice.</li> </ol>	<p style="text-align: center;"><b>REVENUE LOSS</b></p>

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<p>2819 - 2875</p>	<p><b>CERTIFIED MAIL PROCESS FOR WRITTEN DETERMINATION</b> Sub HB 5 provides cumbersome language for specifics in certified mailing process</p>	<p>1. Language is administratively burdensome, and is intended to be burdensome. 2. For taxpayers who move through the criminal or civil process, there are notification processes required by the Courts to ensure service notification, so this language is not necessary. 3. ANY TAXPAYER WHO HAS REQUESTED A WRITTEN DETERMINATION would have provided a good address for this notification and would have been in contact directly with the tax administrator, making this language not only burdensome but completely unnecessary.</p>	<p><b>INCREASED COSTS, ADMINISTRATIVE BURDEN</b></p>
<p>3365 - 3368</p>	<p><b>AMENDED CONSOLIDATED RETURN LANGUAGE</b> Sub HB 5 provides language contrary to current law regarding the filing of an amended consolidated return.</p>	<p>1. New language that states that a taxpayer intending to file an amended consolidated municipal income tax return shall notify the tax administrator before filing the amended return. 2. Current law requires that, unless they are now filing an amended return as a consolidated return for the first time (original return was not a consolidated return), the taxpayer had to obtain permission to file the consolidated return. 3. This is a way to bypass the authority process of the tax administrator, and file an "amended" consolidated municipal return without the prior approval of the taxpayer.</p>	<p><b>ADMINISTRATIVE BURDEN, POTENTIAL REVENUE LOSS</b></p>
<p>4426 - 4431</p>	<p><b>MUNICIPAL NOL STUDY COMMITTEE</b></p>	<p>1. NOL STUDY COMMITTEE LANGUAGE should be included, but MANDATED 5 YEAR NOL SHOULD BE REMOVED UNTIL THE STUDY COMMITTEE HAS CONCLUDED IT'S WORK. 2. The scenarios are an attempt to hand-pick scenarios that will not truly reflect the NOL losses that will ABSOLUTELY be felt by municipalities throughout the State. draw upon the information from existing records. As many municipalities that can participate should be permitted to participate. 3. AGAIN, leaving in the mandated 5 year NOL indicates a pre-determined result without benefit of the research, which the LSC fiscal analysis clearly shows will be negative and significant revenue loss.</p>	<p><b>PROBLEMATIC LANGUAGE</b></p>