



CITY COUNCIL REGULAR MEETING PACKET

November 20, 2023 @ 6:00pm Smith Park Shelter House

1. Call to Order: Mayor Mike Lowrey
2. Roll Call: Clerk of Council
3. Invocation:
5. Action on Minutes: 11/06/23 Regular Meeting at the 12/04/23 Meeting
6. Communications: Mayoral Proclamation - "City of New Carlisle Employee Appreciation Week"
7. City Manager's Report: Attached
8. Committee Reports:
9. Comments from Members of the Public: *Comments limited to 5 minutes or less

10. RESOLUTIONS: (3 - Intro & Action*)

***A. Resolution 2023-18R (Introduction, Public Hearing & Action Tonight)**

A RESOLUTION AMENDING THE NEW CARLISLE CITY COUNCIL RULES OF COUNCIL

***B. Resolution 2023-19R (Introduction, Public Hearing & Action Tonight)**

A RESOLUTION APPROVING LUMP SUM BONUSES TO CERTAIN EMPLOYEES OF NEW CARLISLE

***C. Resolution 2023-20R (Introduction, Public Hearing & Action Tonight)**

A RESOLUTION AUTHORIZING THE CITY MANAGER TO ENTER INTO A MEMORANDUM OF UNDERSTANDING WITH THE BOARD OF CLARK COUNTY COMMISSIONERS AND THE CLARK COUNTY EMERGENCY MANAGEMENT AGENCY

11. ORDINANCES: (5 - Intro; 3 - Action*)

***A. Ordinance 2023-58 (Introduced on 11/06/23. Public Hearing and Action Tonight)**

AN ORDINANCE ACCEPTING THE ANNEXATION OF 79.136 ACRES, MORE OR LESS, FROM BETHEL TOWNSHIP, CLARK COUNTY TO THE CITY OF NEW CARLISLE

***B. Ordinance 2023-59 (Introduced on 11/06/23. Public Hearing and Action Tonight)**

AN ORDINANCE AUTHORIZING THE CITY MANAGER TO ENTER INTO A CONTRACT FOR CITY EMPLOYEE HEALTH INSURANCE

***C. Ordinance 2023-60 (Introduced on 11/06/23. Public Hearing and Action Tonight)**

AN ORDINANCE APPROVING AN EMPLOYMENT AGREEMENT WITH RANDY BRIDGE

D. Ordinance 2023-61 (Introduction Tonight. Public Hearing & Action 12/04/23)

ANNUAL APPROPRIATIONS ORDINANCE

E. Ordinance 2023-62 (Introduction Tonight. Public Hearing & Action 12/04/23)

AN ORDINANCE AMENDING SECTION 210.02 OF THE CODIFIED ORDINANCES OF THE CITY OF NEW CARLISLE REGARDING SPECIAL MEETINGS OF CITY COUNCIL

F. Ordinance 2023-63 (Introduction Tonight. Public Hearing & Action 12/04/23)

AN ORDINANCE AMENDING THE CITY OF NEW CARLISLE INCOME TAX RULES AND REGULATIONS

G. Ordinance 2023-64 (Introduction Tonight. Public Hearing & Action 12/04/23)

AN ORDINANCE AMENDING THE SECTIONS OF CHAPTER 881 OF THE CODIFIED ORDINANCES THAT PERTAIN TO PROCEDURES FOR NET PROFIT TAXES

H. Ordinance 2023-65 (Introduction Tonight. Public Hearing & Action 12/04/23)

AN ORDINANCE AUTHORIZING THE CITY MANAGER, OR THE DIRECTOR OF PUBLIC SERVICE/ASSISTANT CITY MANAGER, TO ENTER INTO A CONTRACT FOR THE PURCHASE OF WATER SOFTENING ROCK SALT

12. OTHER BUSINESS:

o Additional City Business:

- Christmas Tree Lighting Ceremony: Friday, December 1st @ 7PM.
- Christmas Parade: December 2nd @10AM (Santa Arrives by Plane at 9:30AM @ Airport)
 - ◇ Meet Mr. and Mrs. Claus at the Fire Station After the Parade!
- Open for Discussion on City Related Business

13. Executive Session:
14. Return to Regular Session:
15. Adjournment

Next Regular City Council Meeting is **Monday, December 04, 2023** @ Smith Park Shelter House. 6:00PM.

Office of the Mayor
Proclamation

A PROCLAMATION for the appreciation of City of New Carlisle Hourly Employees.

WHEREAS, *City of New Carlisle Employees are dedicated and committed to public service to perform their jobs with professionalism, compassion, and pride; and*

WHEREAS, *-serving our citizens is a noble calling involving a wide variety of challenging and rewarding tasks, including maintaining public safety and services, improving transportation conditions, assisting visitors at the City Building, protecting our resources, and performing other activities which are essential to the efficient and effective operation of our city; and*

WHEREAS, *the City of New Carlisle strives to inform our citizens about the quality of our people, their commitment to high ethical standards and the value of the services they perform to increase the satisfaction of those who are being served; and*

WHEREAS, *may this Proclamation provide an opportunity for all citizens of our community to pay tribute to the profession and spirit of public service and to express our deep appreciation for the many contributions Kerri May and the other City of New Carlisle Employees make to our daily lives.*

NOW, THEREFORE, I, Mike Lowrey, Mayor of the City of New Carlisle, OH do hereby proclaim the week of November 20th, 2023, as “City of New Carlisle Employee Appreciation Week”

Signed this 20th day of November 2023.

*Mike Lowrey, MAYOR
City of New Carlisle, Ohio*

City Manager Report

November 20, 2023

A. DEPARTMENTAL REPORTS

- Planning & Zoning, Mayor's Court Report
- Police Report
- Fire/EMS Report
- Finance Report
 - Motion to Approve: Finance Report (1st ____; 2nd ____; ____ to ____) (P/F)
 - Motion to Approve: Mayor's Court (1st ____; 2nd ____; ____ to ____) (P/F)
- Service Report

B. INFORMATIONAL ITEMS

- Discussion Topics
 - Updates
 - Rumpke
 - Rite Aid
 - Swimming Pool
 - ◇ New
 - ◇ Nature Works Grant - Gazebos
 - Addison-New Carlisle / St. Rt. 235 Cut-Thru
 - McDonald's
 - Planning Board Update
 - Site Plan Approval at the 12/04 Meeting
 - Board of Zoning Appeals Application Received
 - Upcoming Legislation
 - Ordinance to Accept Codification Update
 - 2024 Sheriff's Contract (First Read 12/04; Second Read 12/18)
 - Gov Deals for Unneeded City Property
 - Brubaker Drive Dedication (DR Horton Brubaker Drive Entrance)
 - Congratulations to those newly elected and re-elected City Council Members
 - Vice Mayor Dale Grimm, Councilwomen Peggy Eggleston, Kathy Wright, and Chris Shamy
 - Clark County Public Health Update - *Attached*
 - Additional Discussion Topics

Attachment Summary:

- Departmental Reports
- Clark County Public Health Update

Motion Summary:

- Approval of Finance and Mayor's Court Financial Report



Planning Department Report

Date: November 1st-November 16th 2023

	November 1st-16th	
Data Summary		
1244.10 Zoning Permit Required		
1290.03 Sign Permit Required		
1290.20 Sign Construction and Maintenance		
1290.22 Sign Permit Application		
1460.15 Abatement of Nuisance by the City; Cost Recovery		
1460.23 Structural Soundness and Maintenance of Dwellings	2	
1460.25 Exterior Property and Structure Exteriors; Residential	9	
1460.25 (a) Exterior Space		
1460.25 (b) Exterior Maintenance		
1460.25 (c) Fences and Walls	1	
1460.25 (d) Yards, Tall Grass & Weeds		
1460.25 (e) Hazards		
1460.25 (f) Temporary Occupancy		
1460.25 (g) Storage	12	
1460.25 (h) Drainage		
1460.25 (i) Drainage Swales		
1460.25 (j) Junk, Inoperable, Unlicensed Vehicle	1	
1460.25 (k) Sanitation	2	
1460.25 (l) Swimming Pools		
1460.25 (m) Open Fires		
1460.26 Vegetation; Residential	2	
1460.28 Accessory Structures		
1460.32 -Exterior Property and Structure Exteriors; Commercial		
1460.33 Vegetation; Commercial		
1460.43 (c) On-Street Parking Limitations		
1460.43 (d) Parking on Private Property	7	
1460.44 Accessory Uses; Residential, Commercial, Industrial	2	

	November 1st-16th			
Total Violations	38			
Total Properties Violated	16			
Average Violations Per Property	3			
Abatement Complete	0			
Closed Violations	18			4.74%
Properties Submitted to Mayor's Court	2			0.50%
Extensions Granted	6			1.58%

Disclaimer

Case Number is a unique identifier assigned to the parcel address being violated.

Main Status determines the activity of the entire case. Main Status will show open even if some of the violations have been closed (remedied).

Violation Status means one or more violations assigned to the case are either open or closed.

Extensions are provided on a case by case scenario. In most cases the the violations are exteme and more time is needed to remedy the situations.

Permit Date	Permit Type	Main Status	Parcel Address	Total Payments
11/16/2023	Non-Residential Construction	Approved	201 E JEFFERSON ST	\$150.00
11/8/2023	Non-Residential Construction	Approved	429-431 N MAIN ST	\$150.00
11/7/2023	Fence	Approved	342 GALEWOOD DR	\$20.00
11/2/2023	Sign	Awaiting Review	500 N Main Street	\$0.00
11/2/2023	Sign	Awaiting Review	500 N Main Street	\$0.00
11/1/2023	Planning Board Review	Approved	500 N Main Street	\$200.00



Planning Department Report

Date: Date: November 1st-November 16th 2023

Case #	Main Status	Violation Date	Correction Deadline	Extension Date	Parcel Address	Violation Name	Violation Status
1630	Open	11/6/2023	11/17/2023	0	314 N ADAMS ST	1460.25 (c) Fences and Walls	Open
1630	Open	11/6/2023	11/17/2023	0	314 N ADAMS ST	1460.25 (g) Storage	Open
1630	Open	11/6/2023	11/17/2023	0	314 N ADAMS ST	1460.25 Exterior Property and Structure Exteriors; Residential	Open
1630	Open	11/6/2023	11/17/2023	0	314 N ADAMS ST	1460.26 Vegetation; Residential	Open
1632	Open	11/6/2023	11/12/2023	0	306 N ADAMS ST	1460.25 (g) Storage	Open
1633	Open	11/6/2023	11/17/2023	0	222 DRAKE AVE	1460.25 (g) Storage	Open
1633	Open	11/6/2023	11/17/2023	0	222 DRAKE AVE	1460.25 (j) Junk, Inoperable, Unlicensed Vehicle	Open
1634	Closed	11/6/2023	11/12/2023	0	929 FIRWOOD DR	1460.43 (d) Parking on Private Property	Closed
1635	Closed	10/4/2023	11/12/2023	0	1018 WHITE PINE ST	1460.25 (g) Storage	Closed
1635	Closed	10/4/2023	11/12/2023	0	1018 WHITE PINE ST	1460.25 (k) Sanitation	Closed
1635	Closed	10/4/2023	11/12/2023	0	1018 WHITE PINE ST	1460.25 Exterior Property and Structure Exteriors; Residential	Closed
1636	Closed	11/6/2023	11/13/2023	0	1022 WHITE PINE ST	1460.25 (g) Storage	Closed
1636	Closed	11/6/2023	11/13/2023	0	1022 WHITE PINE ST	1460.25 Exterior Property and Structure Exteriors; Residential	Closed
1637	Closed	11/6/2023	11/13/2023	0	803 GREENHEART DR	1460.25 (g) Storage	Closed
1638	Open	11/6/2023	11/13/2023	11/30/2023	928 SCARFF RD	1460.25 (g) Storage	Open
1638	Open	11/6/2023	11/13/2023	11/30/2023	928 SCARFF RD	1460.25 Exterior Property and Structure Exteriors; Residential	Open
1639	Closed	11/6/2023	11/13/2023	0	500 PEASE DR	1460.25 (g) Storage	Closed
1639	Closed	11/6/2023	11/13/2023	0	500 PEASE DR	1460.25 Exterior Property and Structure Exteriors; Residential	Closed
1639	Closed	11/6/2023	11/13/2023	0	500 PEASE DR	1460.43 (d) Parking on Private Property	Closed
1640	Closed	11/6/2023	11/13/2023	0	237 PRENTICE DR	1460.25 (g) Storage	Closed
1640	Closed	11/6/2023	11/13/2023	0	237 PRENTICE DR	1460.25 Exterior Property and Structure Exteriors; Residential	Closed
1640	Closed	11/6/2023	11/13/2023	0	237 PRENTICE DR	1460.26 Vegetation; Residential	Closed

1640	Closed	11/6/2023	11/13/2023	0	237 PRENTICE DR	1460.43 (d) Parking on Private Property	Closed
1641	Closed	11/6/2023	11/17/2023	0	702 N SCOTT ST	1460.23 Structural Soundness and Maintenance of Dwellings	Closed
1641	Closed	11/6/2023	11/17/2023	0	702 N SCOTT ST	1460.25 (g) Storage	Closed
1641	Closed	11/6/2023	11/17/2023	0	702 N SCOTT ST	1460.25 (k) Sanitation	Closed
1641	Closed	11/6/2023	11/17/2023	0	702 N SCOTT ST	1460.25 Exterior Property and Structure Exteriors; Residential	Closed
1642	Open	11/6/2023	11/17/2023	1/5/2024	700 N SCOTT ST	1460.23 Structural Soundness and Maintenance of Dwellings	Open
1642	Open	11/6/2023	11/17/2023	1/5/2024	700 N SCOTT ST	1460.25 (g) Storage	Open
1642	Open	11/6/2023	11/17/2023	1/5/2024	700 N SCOTT ST	1460.25 Exterior Property and Structure Exteriors; Residential	Open
1642	Open	11/6/2023	11/17/2023	1/5/2024	700 N SCOTT ST	1460.43 (d) Parking on Private Property	Open
1643	Open	11/16/2023	11/21/2023	0	212 FENWICK DR	1460.43 (d) Parking on Private Property	Open
1644	Open	11/16/2023	11/21/2023	0	320 FENWICK DR	1460.25 (g) Storage	Open
1644	Open	11/16/2023	11/21/2023	0	320 FENWICK DR	1460.25 Exterior Property and Structure Exteriors; Residential	Open
1645	Open	11/16/2023	11/21/2023	0	333 FENWICK DR	1460.43 (d) Parking on Private Property	Open
1645	Open	11/16/2023	11/21/2023	0	333 FENWICK DR	1460.44 Accessory Uses; Residential, Commercial, Industrial	Open
1646	Open	11/16/2023	11/28/2023	0	803 APPLEWOOD DR	1460.44 Accessory Uses; Residential, Commercial, Industrial	Open
1647	Open	11/16/2023	11/21/2023	0	311 N SCOTT ST	1460.43 (d) Parking on Private Property	Open



Exterior Property Maintenance Mayor's Court Submittal Report

Date: November 1st 2023-November 16th 2023

Case #	Mayor's Court Date	Main Status	Parcel Address	Violation Name
1569	11/8/2023	Submitted to Mayor's Court	614 W MADISON ST	1460.25 (d) Yards, Tall Grass & Weeds
1569	11/8/2023	Submitted to Mayor's Court	614 W MADISON ST	1460.25 (e) Hazards
1569	11/8/2023	Submitted to Mayor's Court	614 W MADISON ST	1460.25 (g) Storage
1569	11/8/2023	Submitted to Mayor's Court	614 W MADISON ST	1460.25 (j) Junk, Inoperable, Unlicensed Vehicle
1569	11/8/2023	Submitted to Mayor's Court	614 W MADISON ST	1460.25 Exterior Property and Structure Exteriors; Residential
1569	11/8/2023	Submitted to Mayor's Court	614 W MADISON ST	1460.25 (k) Sanitation
1559	11/8/2023	Submitted to Mayor's Court	305 PRENTICE DR	1460.25 Exterior Property and Structure Exteriors; Residential
1559	11/8/2023	Submitted to Mayor's Court	305 PRENTICE DR	1460.25 (j) Junk, Inoperable, Unlicensed Vehicle

CITY OF NEW CARLISLE MAYOR'S COURT

Court Report

November 8, 2023

Gibson, Bobby of Dayton pled guilty to Exterior Property & Structure and Junk Inoperable Unlicensed Vehicle. Fined \$200 plus court cost. If defendant gets in compliance within 14 days then fine will be waived. Payment arrangements made.

Jennings, Terrance M of New Carlisle pled not guilty to No Driver License. Trial scheduled for November 22.

Neriani, Sarah of New Carlisle pled guilty to driving with a 12-point suspension and Speed 16-20 Over. Defendant fined \$200 plus court cost. If defendant provides this court with proof that 12-point suspension is closed within 30 days (12/8/23) then \$100 will be suspended. Payment arrangement made.

Parker, Jerika of New Carlisle previously pled to Non-Compliance. Defendant appeared before this court due to non-payment. Defendant is to appear before this court on December 6.

Sanders, Timothy of Springfield pled not guilty to Stop sign. Trial scheduled for November 22.

Simon, Daniel of New Carlisle pled no contest to Storage, Yards, Tall grass & Weeds, Exterior Property & Structural, Junk Inoperable unlicensed vehicles. Fined \$400 plus court cost. If defendant gets in compliance within 14 days then the fines will be waived. Payment arrangements made.

PAID THROUGH VIOLATION BUREAU

Aguirre-Loza, Guadalupe of New Carlisle, Parking on sidewalk, curb or street lawn area, \$40

Bollar, Margaret of New Carlisle, Parking of vehicles with expired tags on roadway prohibited, \$40

Damewood, Michael of New Carlisle, Parking of vehicle with expired tags on roadway Prohibited, \$40

Hudson, French of New Carlisle, Speed 51/35, \$245

Mastin, Alexander of Ne Carlisle, Right of Way (Intersections), \$150

Roderiguez, Luis M of New Carlisle, Speed 39/25, \$235

Scott, Joseph E Jr of New Carlisle, Property Maintenance Violation, \$170

Wright, Donald L of Springfield, Assured Clear Distance, \$220

City of New Carlisle
Clark County Sheriff's Office
October 2023 Stats



Patrol Division:

The New Carlisle Deputies were dispatched to 380 calls for service during the month of October.

Calls Taken: 380

Reports: 44

Assists: 60

Criminal Arrest: 7

Felony Arrest: 1

Misdemeanor Arrest: 4

Warrants: 2

Traffic Stops: 60

CLARK COUNTY SHERIFF'S OFFICE
NEW CARLISLE DIVISION 2023

NEW CARLISLE	CALLS	ASSISTS	REPORTS	TRAFFIC STOP	CITATIONS	WARNINGS	ARREST	CODE ENFO	BUSINESS CHE	CRASH
JANUARY										
Dep. Majercak	37	0	3	22	19	3	0	0	22	0
Dep. Forrest	25	3	4	8	2	6	0	0	112	0
Dep. McDuffie	30	1	3	5	3	2	2	0	20	0
Dep. Garman	58	15	13	6	4	2	4	0	41	3
Dep. Harris	30	7	8	8	4	4	1	0	270	0
Total	180	26	31	49	32	17	7	0	465	3

NEW CARLISLE	CALLS	ASSISTS	REPORTS	TRAFFIC STOP	CITATIONS	WARNINGS	ARREST	CODE ENFO	BUSINESS CHE	CRASH
FEBRUARY										
Dep. Majercak	38	0	9	24	18	6	0	0	22	2
Dep. Forrest	21	5	3	5	2	3	4	0	156	0
Dep. McDuffie	5	0	0	1	0	1	0	0	0	0
Dep. Garman	60	16	17	10	7	3	6	0	29	2
Dep. Harris	26	3	7	36	15	21	6	0	255	0
Total	150	24	36	76	42	34	16	0	462	4

NEW CARLISLE	CALLS	ASSISTS	REPORTS	TRAFFIC STOP	CITATIONS	WARNINGS	ARREST	CODE ENFO	BUSINESS CHE	CRASH
March										
Dep. Majercak	47	1	4	10	6	4	0	0	29	0
Dep. Forrest	33	2	6	2	1	1	2	0	182	0
Dep. McDuffie	5	0	0	1	0	1	0	0	0	0
Dep. Garman Left 20th	27	14	4	0	1	0	0	0	0	1
Dep. Arnold	30	15	5	10	2	8	1	0	237	0
Dep. O'Brien Started 20th	45	7	4	6	1	5	1	0	21	2
Total	157	39	23	29	11	19	4	0	469	3

NEW CARLISLE	CALLS	ASSISTS	REPORTS	TRAFFIC STOP	CITATIONS	WARNINGS	ARREST	CODE ENFO	BUSINESS CHE CRASH
April									
Dep. Majercak-Left April 18th	19	0	3	2	1	1	0	0	0
Dep. Forrest	41	3	10	2	2	0	7	0	130
Dep. O'Brien	87	29	4	9	2	7	0	0	81
Dep. Arnold	123	18	13	53	9	44	8	1	391
Dep. Bowers	54	12	6	20	8	12	5	1	518
Total	270	62	36	86	22	64	20	2	1120

NEW CARLISLE	CALLS	ASSISTS	REPORTS	TRAFFIC STOP	CITATIONS	WARNINGS	ARREST	CODE ENFO	BUSINESS CHE CRASH	S.O.R.N Check
May										
Dep. Bowers	101	15	4	26	14	12	1	6	814	1
Dep. Forrest	35	2	11	3	2	1	4	0	170	2
Dep. O'Brien	99	27	10	12	5	7	0	0	283	3
Dep. Arnold	98	16	11	36	7	29	4	0	297	0
Dep. Liming Left May	31	16	3	8	0	8	0	0	76	0
Dep. Speckman	1	0	0	1	0	1	0	0	7	0
Total	333	76	39	86	28	58	9	6	1647	6

NEW CARLISLE	CALLS	ASSISTS	REPORTS	TRAFFIC STOP	CITATIONS	WARNINGS	ARREST	CODE ENFO	BUSINESS CHE CRASH	S.O.R.N Check
June										
Dep. Bowers	74	37	6	21	11	10	1	5	715	2
Dep. Forrest	33	1	8	1	0	1	0	0	160	0
Dep. O'Brien	82	29	8	12	2	10	1	0	249	2
Dep. Arnold	101	29	10	15	2	13	6	0	202	0
Dep. Speckman	37	10	2	10	0	0	0	0	143	0
Total	290	106	34	59	15	34	8	5	1469	4

NEW CARLISLE	CALLS	ASSISTS	REPORTS	TRAFFIC STOP	CITATIONS	WARNINGS	ARREST	CODE ENFO	BUSINESS CHE	CRASH	S.O.R.N Check
July											
Dep. Bowers	72	3	6	18	8	10	1	3	744	0	0
Dep. Forrest	8	0	2	0	0	0	0	0	40	0	0
Dep. O'Brien	116	24	16	17	4	13	1	0	346	1	0
Dep. Arnold	90	13	12	19	5	14	4	0	351	1	0
Dep. Speckman	44	7	7	8	6	2	2	0	99	1	0
Total	286	47	43	62	23	39	8	3	1580	3	0

NEW CARLISLE	CALLS	ASSISTS	REPORTS	TRAFFIC STOP	CITATIONS	WARNINGS	ARREST	CODE ENFO	BUSINESS CHE	CRASH	S.O.R.N Check
August											
Dep. Bowers	76	10	10	19	10	9	4	6	757	0	0
Dep. Arnold	59	7	6	2	1	1	1	0	38	0	0
Dep. O'Brien	141	18	17	9	2	7	6	0	369	0	0
Dep. Speckman	60	19	11	6	0	6	4	0	84	0	0
Dep. Harris	35	11	6	3	0	3	0	0	105	0	0
Total	336	65	50	39	13	26	15	6	1353	0	0

NEW CARLISLE	CALLS	ASSISTS	REPORTS	TRAFFIC STOP	CITATIONS	WARNINGS	ARREST	CODE ENFO	BUSINESS CHE	CRASH	S.O.R.N Check
September											
Dep. Bowers	71	10	8	21	9	12	0	19	894	4	0
Dep. Arnold	170	4	10	5	2	3	4	0	117	0	0
Dep. O'Brien	155	30	15	13	3	10	1	0	460	2	0
Dep. Speckman	83	36	6	16	4	12	0	0	135	3	0
Dep. Harris	31	10	1	3	0	3	0	0	264	0	0
Total	479	90	40	58	18	40	5	19	1870	9	0

NEW CARLISLE	CALLS	ASSISTS	REPORTS	TRAFFIC STOP	CITATIONS	WARNINGS	ARREST	CODE ENFO	BUSINESS CHE CRASH	PARKING CIT	
October											
Dep. Bowers	80	9	9	17	6	11	1	31	1102	1	16
Dep. Arnold	81	2	9	11	5	6	1	0	49	0	0
Dep. O'Brien	123	19	13	11	5	6	2	0	482	2	1
Dep. Speckman	96	18	9	19	4	15	2	0	312	1	0
Dep. Harris	27	12	4	2	1	1	1	0	245	0	0
Total	380	60	44	60	21	39	7	31	2190	4	17

Traffic Warnings: 39

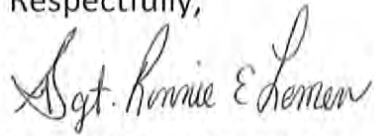
Moving Citations: 21

Business checks: 2190

Code Enforcement Follow-ups: 31

Traffic Crashes: 4

Respectfully,

A handwritten signature in cursive script that reads "Sgt. Ronnie E. Lemen". The signature is written in black ink and is positioned below the word "Respectfully,".

Sgt. Ronnie E. Lemen



City of New Carlisle
City Council Meeting
11-20-2023
Fire-EMS Report

- In the Month of October, the New Carlisle Fire Division responded to 117 EMS call in the city.
- The Division responded to 12 Fire related calls in the city.
- The Division responded to 12 service or good intent call in the city
- Our run count for the year to date is 1345.

- We had 4 EMS calls answered by mutual aid, either by Pike Township or Bethel Clark, due to medic 52 being on a response.

- We answered 2 mutual aid EMS calls for Pike Township and 4 for Bethel Clark.

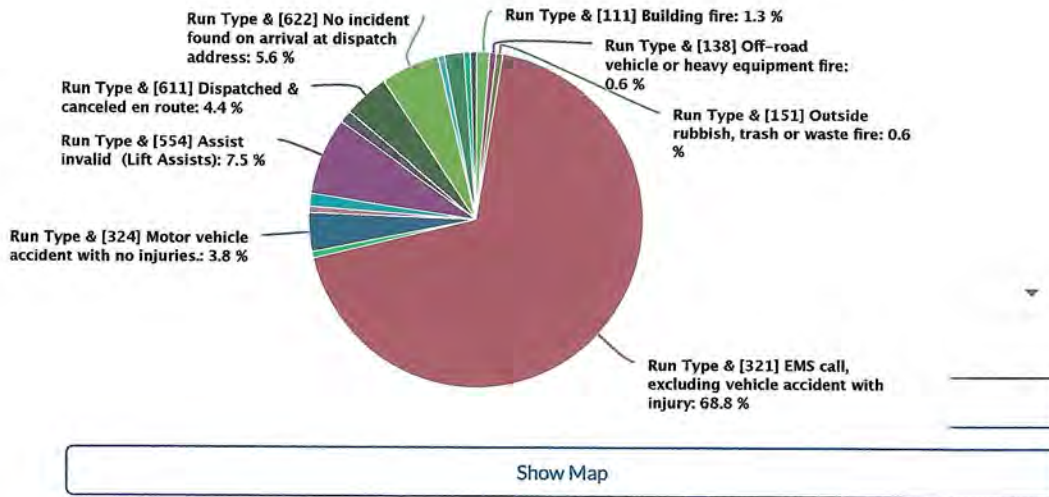
- We still have FREE smoke alarms for our citizens, just call the station at (937)-854-8401 or stop by the station.

Steven Trusty
Fire Chief
City of New Carlisle

Incident / Run Type



Overall breakdown



Search

Run Type

- 2 [111] Building fire
- 1 [138] Off-road vehicle or heavy equipment fire
- 1 [151] Outside rubbish, trash or waste fire
- 110 [321] EMS call, excluding vehicle accident with injury
- 1 [322] Motor vehicle accident with injuries
- 6 [324] Motor vehicle accident with no injuries.
- 1 [412] Gas leak (natural gas or LPG)
- 2 [553] Public service
- 12 [554] Assist invalid (Lift Assists)
- 2 [500] Service Call, other
- 7 [611] Dispatched & canceled en route
- 9 [622] No incident found on arrival at dispatch address
- 1 [651] Smoke scare, odor of smoke
- 3 [733] Smoke detector activation due to malfunction
- 1 [743] Smoke detector activation, no fire - unintentional
- 1 [745] Alarm system activation, no fire - unintentional

COUNCIL FINANCIAL REPORT SUMMARY – OCTOBER 2023

Estimated Revenue	\$ 6,993,589.00
Amended Est. Resources	\$ (89,966.00)
Amended Est. Resources	\$ 164,190.00
Amended Est. Resources	
Amended Est. Resources	\$ -
 2023 REVISED TOTAL	
EST. REV.	\$ 7,067,813.00

2023 Original Budget	\$ 9,073,325.00
1st Q. Supplemental	\$ 164,190.00
2nd. Q. Supplemental	\$ 156,500.00
3rd. Q. Supplemental	\$ 54,000.00
4th Q. Supplemental	
 2023 REVISED TOTAL BUDGET	
\$	9,448,015.00

Month	Revenue Received
January	\$ 978,586.95
February	\$ 642,527.07
March	\$ 1,307,302.60
April	\$ 587,319.24
May	\$ 909,651.02
June	\$ 786,638.36
July	\$ 857,049.02
August	\$ 1,327,816.31
September	\$ 573,762.45
October	\$ 603,163.86
November	
December	
Received To Date	\$ 8,573,816.88

Month	Expenses Paid
January	\$ 782,712.86
February	\$ 632,359.22
March	\$ 1,099,578.08
April	\$ 632,999.08
May	\$ 561,888.44
June	\$ 731,237.17
July	\$ 599,886.88
August	\$ 840,915.75
September	\$ 1,077,679.05
October	\$ 604,495.27
November	
December	
Expenses to Date	\$ 7,563,751.80

Statement of Cash from Revenue and Expense

From: 1/1/2023 to 10/31/2023

Fund	Description	Beginning Balance	Net Revenue YTD	Net Expense YTD	Unexpended Balance	Encumbrance YTD	Ending Balance
Grand Total:		\$7,510,472.46	\$8,573,816.88	\$7,563,751.80	\$8,520,537.54	\$896,323.45	\$7,624,214.09

OCTOBER

Bank Accounts	Bank Balance	Outstanding Vendor	Outstanding Employee	Deposits in Transit	NSF Check (s)	Adjustments	Book Balance	Difference
PNC - General	\$ 1,878,285.12	\$ -	\$ -	\$ 2,987.39	\$ -	\$ -	\$ 1,881,272.51	\$ -
PNC - Payroll	\$ 205,257.32	\$ (5,257.32)	\$ -	\$ -	\$ -	\$ -	\$ 200,000.00	\$ -
Star Ohio	\$ 3,010,867.44	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,010,867.44	\$ -
US BANK INVEST	\$ 1,000,941.85	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000,941.85	\$ -
Park Nat. Secured	\$ 1,404,295.77	\$ (69,835.76)	\$ -	\$ -	\$ -	\$ (10.00)	\$ 1,334,450.01	\$ -
Park Nat. - MMA	\$ 1,016,052.08	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,016,052.08	\$ -
Park Nat. - Mayor's	\$ 200.00		\$ -	\$ -	\$ -	\$ -	\$ 200.00	\$ -
NCF	\$ 526.59	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 526.59	\$ -
NCF - CD's	\$ 75,727.06	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75,727.06	\$ -
Cash on Hand	\$ 500.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500.00	\$ -
Grand Totals	\$ 8,592,653.23	\$ (75,093.08)	\$ -	\$ 2,987.39	\$ -	\$ (10.00)	\$ 8,520,537.54	\$ -

New Carlisle Bank Report

Banks: 0001 to 0100

As Of: 1/1/2023 to 10/31/2023

Include Inactive Bank Accounts: No

Bank	Beginning Bal.	MTD Revenue	YTD Revenue	MTD Expense	YTD Expense	YTD Other	Ending Bal.
PNC - GENERAL	\$2,264,056.58	\$173,011.18	\$2,894,295.62	\$145,811.90	\$1,829,074.92	(\$1,448,004.77)	\$1,881,272.51
PNC - PAYROLL	\$200,000.00	\$73,524.94	\$1,526,688.68	\$111,380.75	\$1,746,717.16	\$220,028.48	\$200,000.00
STAR OHIO	\$2,123,473.33	\$14,136.97	\$137,394.11	\$0.00	\$0.00	\$750,000.00	\$3,010,867.44
US BANK INVESTMENTS	\$0.00	\$2,643.43	\$941.85	\$0.00	\$0.00	\$1,000,000.00	\$1,000,941.85
PARK NAT. - GENERAL	\$2,102,765.43	\$198,865.70	\$3,812,016.67	\$84,203.99	\$3,683,419.93	(\$2,231,362.17)	\$0.00
PARK NAT. SECURED - GENERAL	\$0.00	\$138,210.18	\$138,210.18	\$263,098.63	\$263,098.63	\$1,459,338.46	\$1,334,450.01
PARK NAT. - MMA	\$744,172.18	\$2,627.59	\$21,879.90	\$0.00	\$0.00	\$250,000.00	\$1,016,052.08
PARK NAT. - MAYOR'S COURT	\$200.00	\$0.00	\$41,526.00	\$0.00	\$41,526.00	\$0.00	\$200.00
NCF	\$526.54	\$0.01	\$0.05	\$0.00	\$0.00	\$0.00	\$526.59
NCF - CD	\$74,778.40	\$143.86	\$948.66	\$0.00	\$0.00	\$0.00	\$75,727.06
CASH ON HAND	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00
Grand Total:	\$7,510,472.46	\$603,163.86	\$8,573,901.72	\$604,495.27	\$7,563,836.64	\$0.00	\$8,520,537.54

MONTHLY NET INCOME TAX COLLECTION COMPARISON 2022-2023

MONTH PAYMENT RECEIVED	CCA				STATE OF OHIO			
	2022	2023	DIFFERENCE	% DIFFERENCE	2022	2023	DIFFERENCE	% DIFFERENCE
JANUARY	141,755.52	144,974.32	3,218.80		0.00	0.00	0.00	
FEBRUARY	172,064.40	181,446.56	9,382.16		524.44	0.00	(524.44)	
MARCH	113,959.66	119,665.23	5,705.57		0.99	0.00	(0.99)	
APRIL	158,953.45	158,553.70	(399.75)		0.00	678.60	678.60	
MAY	228,536.13	269,682.42	41,146.29		0.00	0.00	0.00	
JUNE	167,099.17	222,937.99	55,838.82		8,153.45	73,987.05	65,833.60	
JULY	186,332.59	199,114.62	12,782.03		0.00	0.00	0.00	
AUGUST	152,366.38	132,130.21	(20,236.17)		2,904.00	17,795.95	14,891.95	
SEPTEMBER	148,517.31	126,544.27	(21,973.04)		1.97	0.00	(1.97)	
OCTOBER	142,376.51	145,152.44	2,775.93		0.00	256.05	256.05	
NOVEMBER			0.00				0.00	
DECEMBER			0.00				0.00	
TOTALS	1,611,961.12	1,700,201.76	88,240.64	5.47%	11,584.85	92,717.65	81,132.80	700.34%

COMBINED TOTAL NET COLLECTIONS-2023

\$1,792,919.41



MAYOR'S COURT REPORT FOR OCTOBER 2023

Total Citations: 58 (25 Traffic + 33 Other)

October 2022 Citations - 22 (22 Traffic)

FUND RECEIVED	CURRENT MONTH	YEAR-TO-DATE
Fines	\$ 1,870.00	\$ 21,583.00
Court Cost	\$ 2,637.50	\$ 21,667.50
Fines- Clark County Municipal (transfer Cases)	\$ -	\$ -
Total Fees Paid (LF, Bounced Cks, BW)	\$ 60.00	\$ 565.00
Other (Bond Forfeiture)	\$ -	\$ -
Misc Fees Paid (Jail Time)	\$ -	\$ -
Bond Collected	\$ -	\$ -
Restitution	\$ -	\$ -
SB 17 Indigent driver interlock & alcohol	\$ -	\$ -
TOTAL FUNDS RECEIVED	\$ 4,567.50	\$ 43,815.50
FUNDS DISBURSED		
Victims of Crime	\$ 189.00	\$ 1,575.00
Child Safety/Seat Belts	\$ -	\$ 30.00
Indigent Defense Support Fund	\$ 490.00	\$ 4,460.00
Drug Law Enforcement Fund	\$ 49.00	\$ 577.50
Expungement	\$ -	\$ -
State Bond Surcharge (new as of 2010)	\$ -	\$ -
TOTAL REMITTED TO STATE	\$ 728.00	\$ 6,642.50
Indigent Drivers Alcohol Treatment (Springfield)	\$ 21.00	\$ 247.50
Remitted to Computer Fund (Clerk)	\$ 226.00	\$ 1,776.00
Remitted to Computer Fund (Court)	\$ 63.00	\$ 534.00
Remitted to Court Security Fund	\$ 210.00	\$ 1,780.00
Remitted to Facility Fee	\$ 102.50	\$ 887.50
Remitted to City GF - Fines	\$ 1,870.00	\$ 21,478.00
Remitted to City GF - Court Court/Misc	\$ 1,347.00	\$ 10,470.00
Remitted to City- Jail Expenses	\$ -	\$ -
Remitted to City- Enforcement & Education	\$ -	\$ -
Remitted to City- Drug Analysis	\$ -	\$ -
SB 17 Indigent Driver Interlock & Alcohol	\$ -	\$ -
TOTAL REMITTED TO CITY	\$ 3,818.50	\$ 36,925.50
Capital Recovery	\$ -	\$ -
Restitution	\$ -	\$ -
Bonds forfeitured	\$ -	\$ -
TOTAL DISBURSED	\$ 4,567.50	\$ 43,815.50

Prepared & Submitted By:
Kristy Thome, Clerk of Court

New Carlisle

Statement of Cash from Revenue and Expense

From: 1/1/2023 to 10/31/2023

Funds: 101 to 999

Include Inactive Accounts: No

Fund	Description	Beginning Balance	Net Revenue YTD	Net Expense YTD	Unexpended Balance	Encumbrance YTD	Ending Balance	Message
101	GENERAL	\$2,364,244.92	\$1,844,045.25	\$1,280,660.91	\$2,927,629.26	\$167,661.91	\$2,759,967.35	
201	STREET CONSTRUCTION	\$256,706.04	\$281,932.53	\$235,854.74	\$302,783.83	\$26,643.45	\$276,140.38	
202	STATE HIGHWAY	\$169,929.36	\$240,344.61	\$331,239.62	\$79,034.35	\$1,295.34	\$77,739.01	
203	ST. PERM TAX	\$99,859.16	\$59,800.75	\$58,283.22	\$101,376.69	\$416.13	\$100,960.56	
204	STREET IMPROVEMNT LEVY	\$160,038.78	\$135,364.72	\$186,721.19	\$108,682.31	\$32,477.22	\$76,205.09	
212	EMERGENCY AMB CAP EQUIP	\$77,219.42	\$33,502.70	\$565.29	\$110,156.83	\$0.00	\$110,156.83	
213	EMERGENCY AMB OPERATING	\$533,574.64	\$848,743.67	\$587,924.77	\$794,393.54	\$114,831.48	\$679,562.06	
214	FIRE CAP EQUIP LEVY FUND	\$273,505.34	\$67,682.24	\$1,142.03	\$340,045.55	\$0.00	\$340,045.55	
215	FIRE OPERATING LEVY FUND	\$456,200.57	\$335,616.54	\$224,817.34	\$566,999.77	\$98,096.54	\$468,903.23	
220	CLERK OF COURTS COMPUTER	\$430.00	\$1,630.00	\$0.00	\$2,060.00	\$0.00	\$2,060.00	
221	COURT COMPUTERIZATION	\$126.00	\$492.00	\$0.00	\$618.00	\$0.00	\$618.00	
225	HEALTH LEVY FUND	\$1,581.18	\$64,751.01	\$57,063.92	\$9,268.27	\$8,804.60	\$463.67	
233	ONEOHIO OPIOID SETTLEMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
235	AMERICAN RESCUE PLAN ACT	\$306,868.39	\$0.00	\$306,661.00	\$207.39	\$0.00	\$207.39	
250	0.5% POLICE INCOME TAX	\$789,230.26	\$626,547.49	\$439,457.37	\$976,320.38	\$99,371.51	\$876,948.87	
301	GENERAL BOND RETIREMENT	\$13,179.27	\$39,490.83	\$45,592.84	\$7,077.26	\$0.00	\$7,077.26	
302	TWIN CREEKS INFRA BONDS	\$191,684.32	\$14,820.00	\$81,360.67	\$125,143.65	\$0.00	\$125,143.65	
400	COMMUNITY CENTER	\$50,000.77	\$25,000.00	\$0.00	\$75,000.77	\$0.00	\$75,000.77	
501	WATER REVENUE FUND	\$351,424.57	\$944,458.72	\$768,262.58	\$527,620.71	\$53,424.99	\$474,195.72	
502	WASTEWATER	\$875,733.56	\$1,053,766.93	\$1,059,697.79	\$869,802.70	\$222,450.17	\$647,352.53	
503	UTILITY CREDIT MEMO CLEARING	\$0.00	\$5,333.98	\$0.00	\$5,333.98	\$0.00	\$5,333.98	
505	SWIMMING POOL	\$109,458.32	\$116,255.34	\$111,755.12	\$113,958.54	\$47,475.12	\$66,483.42	
510	CEMETERY FUND	\$137,814.77	\$75,669.50	\$60,578.65	\$152,905.62	\$8,879.16	\$144,026.46	
550	WATERWORKS CAPITAL IMP.	\$60,708.96	\$6,478.00	\$0.00	\$67,186.96	\$0.00	\$67,186.96	
551	WATER METER UPGRADE	\$101.80	\$0.00	\$0.00	\$101.80	\$0.00	\$101.80	
560	WASTEWATER CAPITAL IMP.	\$4,744.48	\$0.00	\$0.00	\$4,744.48	\$0.00	\$4,744.48	
561	WASTEWATER EQUIP REPLACE	\$22,430.00	\$2,110.00	\$0.00	\$24,540.00	\$0.00	\$24,540.00	
562	WASTEWATER CAP/CONT.	\$2,664.88	\$0.00	\$0.00	\$2,664.88	\$0.00	\$2,664.88	
705	CEMETERY PERPETUAL CARE	\$158,088.60	\$11,601.19	\$295.00	\$169,394.79	\$0.00	\$169,394.79	
710	INCOME TAX HOLDING ACCOUNT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
802	SPECIAL ASSESS/ST LIGHT	\$40,212.79	\$98,306.44	\$85,745.31	\$52,773.92	\$14,495.83	\$38,278.09	
900	MAYOR'S COURT - FINES	\$0.00	\$41,526.00	\$41,526.00	\$0.00	\$0.00	\$0.00	
901	MAYOR'S COURT - BONDS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
905	UNCLAIMED FUNDS - GENERAL	\$2,076.31	\$0.00	\$0.00	\$2,076.31	\$0.00	\$2,076.31	
906	UNCLAIMED FUNDS - PAYROLL	\$635.00	\$0.00	\$0.00	\$635.00	\$0.00	\$635.00	
999	Payroll Clearing Fund	\$0.00	\$1,598,546.44	\$1,598,546.44	\$0.00	\$0.00	\$0.00	
Grand Total:		\$7,510,472.46	\$8,573,816.88	\$7,563,751.80	\$8,520,537.54	\$896,323.45	\$7,624,214.09	

New Carlisle Revenue Report

Accounts: 101-0000-10100 to 999-0000-95041

As Of: 1/1/2023 to 10/31/2023

Include Inactive Accounts: No

Account	Description	Budget	MTD Revenue	YTD Revenue	Uncollected	% Collected
101	GENERAL			Target Percent:		83.33%
REVENUE						
APPROPRIATION TYPE: 41						
101-0000-41110	REAL ESTATE TAXES	\$190,129.00	\$0.00	\$198,661.13	(\$8,532.13)	104.49%
101-0000-41120	TANGIBLE PERSONAL PROPERTY TAX	\$0.00	\$0.00	\$0.00	\$0.00	N/A
101-0000-41140	CITY INCOME TAX	\$1,200,000.00	\$101,963.75	\$1,251,259.87	(\$51,259.87)	104.27%
101-0000-41150	FRANCHISE TAX	\$53,000.00	\$769.14	\$37,705.08	\$15,294.92	71.14%
101-0000-41210	LOCAL GOV'T FUND/STATE	\$53,259.20	\$4,821.07	\$50,368.31	\$2,890.89	94.57%
101-0000-41230	CIGARETTE TAX	\$250.00	\$0.00	\$222.74	\$27.26	89.10%
101-0000-41250	LIQUOR LICENSE TAX	\$1,000.00	\$0.00	\$133.00	\$867.00	13.30%
101-0000-41280	HOMESTEAD/ROLLBACK	\$36,977.00	\$0.00	\$29,027.30	\$7,949.70	78.50%
101-0000-41330	GRASS & WEED CUTTING ASSESSMEN	\$6,000.00	\$181.25	\$17,553.41	(\$11,553.41)	292.56%
101-0000-41370	PUBLIC NUISANCE ABATEMENTS ASSE	\$500.00	\$0.00	\$0.00	\$500.00	0.00%
101-0000-41400	CDBG GRANT - BASKETBALL COURT U	\$0.00	\$0.00	\$0.00	\$0.00	N/A
101-0000-41490	NC BIKEWAY PROJECT FUNDS	\$0.00	\$0.00	\$0.00	\$0.00	N/A
101-0000-41610	FINES, COSTS & FORFEITURES	\$15,000.00	\$2,663.00	\$33,335.00	(\$18,335.00)	222.23%
101-0000-41620	ZONING PERMITS	\$6,000.00	\$487.50	\$3,356.14	\$2,643.86	55.94%
101-0000-41820	INTEREST/INVESTMENTS	\$54,000.00	\$21,793.56	\$189,984.17	(\$135,984.17)	351.82%
101-0000-41830	SPECIAL EVENT DONATIONS	\$0.00	\$0.00	\$0.00	\$0.00	N/A
101-0000-41836	MISCELLANEOUS DONATIONS	\$0.00	\$0.00	\$0.00	\$0.00	N/A
101-0000-41840	MISCELLANEOUS RECEIPTS	\$1,000.00	\$271.96	\$4,391.60	(\$3,391.60)	439.16%
101-0000-41850	PRIOR PERIOD EXPENSE REIMBURSE	\$0.00	\$0.00	\$0.00	\$0.00	N/A
101-0000-41870	CELLULAR TOWER LEASE RECEIPTS	\$15,000.00	\$1,236.25	\$12,362.50	\$2,637.50	82.42%
101-0000-41890	SHELTER HOUSE RENTAL - PARKS	\$18,000.00	\$1,100.00	\$15,685.00	\$2,315.00	87.14%
101-0000-41910	TRANSFERS - IN	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	APPROPRIATION TYPE: 41 Totals:	\$1,650,115.20	\$135,287.48	\$1,844,045.25	(\$193,930.05)	111.75%
	REVENUE Totals:	\$1,650,115.20	\$135,287.48	\$1,844,045.25	(\$193,930.05)	111.75%
101 Total:		\$1,650,115.20	\$135,287.48	\$1,844,045.25	(\$193,930.05)	111.75%

201 STREET CONSTRUCTION

Target Percent: 83.33%

REVENUE						
APPROPRIATION TYPE: 41						
201-0000-41110	REAL ESTATE TAXES	\$0.00	\$0.00	\$0.00	\$0.00	N/A
201-0000-41240	MOTOR VEHICLE LICENSE TAX	\$45,000.00	\$2,910.56	\$41,219.56	\$3,780.44	91.60%
201-0000-41260	STATE GASOLINE TAX	\$275,000.00	\$27,916.53	\$240,530.97	\$34,469.03	87.47%
201-0000-41280	HOMESTEAD/ROLLBACK	\$0.00	\$0.00	\$0.00	\$0.00	N/A
201-0000-41840	MISCELLANEOUS RECEIPTS	\$500.00	\$0.00	\$182.00	\$318.00	36.40%
201-0000-41910	TRANSFERS - IN	\$0.00	\$0.00	\$0.00	\$0.00	N/A
201-0000-41915	ADVANCES IN	\$0.00	\$0.00	\$0.00	\$0.00	N/A

Revenue Report
As Of: 1/1/2023 to 10/31/2023

Account	Description	Budget	MTD Revenue	YTD Revenue	Uncollected	% Collected
	APPROPRIATION TYPE: 41 Totals:	\$320,500.00	\$30,827.09	\$281,932.53	\$38,567.47	87.97%
	REVENUE Totals:	\$320,500.00	\$30,827.09	\$281,932.53	\$38,567.47	87.97%
201 Total:		\$320,500.00	\$30,827.09	\$281,932.53	\$38,567.47	87.97%
202	STATE HIGHWAY			Target Percent:	83.33%	
	REVENUE					
	APPROPRIATION TYPE: 41					
202-0000-41240	MOTOR VEHICLE LICENSE TAX	\$4,000.00	\$235.99	\$3,342.11	\$657.89	83.55%
202-0000-41260	STATE GASOLINE TAX	\$22,000.00	\$2,263.50	\$19,502.50	\$2,497.50	88.65%
202-0000-41840	MISC.	\$0.00	\$0.00	\$0.00	\$0.00	N/A
202-0000-41910	TRANSFERS - IN	\$217,500.00	\$0.00	\$217,500.00	\$0.00	100.00%
	APPROPRIATION TYPE: 41 Totals:	\$243,500.00	\$2,499.49	\$240,344.61	\$3,155.39	98.70%
	REVENUE Totals:	\$243,500.00	\$2,499.49	\$240,344.61	\$3,155.39	98.70%
202 Total:		\$243,500.00	\$2,499.49	\$240,344.61	\$3,155.39	98.70%
203	ST. PERM TAX			Target Percent:	83.33%	
	REVENUE					
	APPROPRIATION TYPE: 41					
203-0000-41245	VEHICLE PERMISSIVE TAX	\$62,000.00	\$5,873.20	\$59,800.75	\$2,199.25	96.45%
203-0000-41840	MISC.	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	APPROPRIATION TYPE: 41 Totals:	\$62,000.00	\$5,873.20	\$59,800.75	\$2,199.25	96.45%
	REVENUE Totals:	\$62,000.00	\$5,873.20	\$59,800.75	\$2,199.25	96.45%
203 Total:		\$62,000.00	\$5,873.20	\$59,800.75	\$2,199.25	96.45%
204	STREET IMPROVEMNT LEVY			Target Percent:	83.33%	
	REVENUE					
	APPROPRIATION TYPE: 41					
204-0000-41110	REAL ESTATE TAXES-STREET LEVY	\$114,957.00	\$0.00	\$119,277.89	(\$4,320.89)	103.76%
204-0000-41280	HOMESTEAD/ROLLBACK-STREET LEVY	\$20,475.00	\$0.00	\$16,086.83	\$4,388.17	78.57%
204-0000-41840	MISCELLANEOUS RECEIPTS-STREET L	\$0.00	\$0.00	\$0.00	\$0.00	N/A
204-0000-41910	TRANSFERS - IN	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	APPROPRIATION TYPE: 41 Totals:	\$135,432.00	\$0.00	\$135,364.72	\$67.28	99.95%
	REVENUE Totals:	\$135,432.00	\$0.00	\$135,364.72	\$67.28	99.95%
204 Total:		\$135,432.00	\$0.00	\$135,364.72	\$67.28	99.95%
212	EMERGENCY AMB CAP EQUIP			Target Percent:	83.33%	
	REVENUE					
	APPROPRIATION TYPE: 41					
212-0000-41110	REAL ESTATE TAXES	\$28,739.00	\$0.00	\$29,521.26	(\$782.26)	102.72%
212-0000-41120	TANGIBLE PERSONAL PROPERTY TAX	\$0.00	\$0.00	\$0.00	\$0.00	N/A
212-0000-41280	HOMESTEAD/ROLLBACK	\$5,119.00	\$0.00	\$3,981.44	\$1,137.56	77.78%
	APPROPRIATION TYPE: 41 Totals:	\$33,858.00	\$0.00	\$33,502.70	\$355.30	98.95%
	REVENUE Totals:	\$33,858.00	\$0.00	\$33,502.70	\$355.30	98.95%
212 Total:		\$33,858.00	\$0.00	\$33,502.70	\$355.30	98.95%
213	EMERGENCY AMB OPERATING			Target Percent:	83.33%	

Revenue Report
As Of: 1/1/2023 to 10/31/2023

Account	Description	Budget	MTD Revenue	YTD Revenue	Uncollected	% Collected
REVENUE						
APPROPRIATION TYPE: 41						
213-0000-41110	REAL ESTATE TAXES	\$198,166.00	\$0.00	\$202,896.61	(\$4,730.61)	102.39%
213-0000-41120	TANGIBLE PERSONAL PROPERTY TAX	\$0.00	\$0.00	\$0.00	\$0.00	N/A
213-0000-41280	HOMESTEAD/ROLLBACK	\$21,911.00	\$0.00	\$17,121.98	\$4,789.02	78.14%
213-0000-41400	EMS GRANT	\$82,095.00	\$7,970.23	\$82,095.23	(\$0.23)	100.00%
213-0000-41430	ELIZABETH TOWNSHIP CONTRACT	\$390,000.00	\$0.00	\$282,500.00	\$107,500.00	72.44%
213-0000-41590	EMERGENCY AMBULANCE OPER SVC	\$270,000.00	\$11,685.20	\$264,012.85	\$5,987.15	97.78%
213-0000-41836	MISCELLANEOUS DONATION - AMB.	\$0.00	\$0.00	\$0.00	\$0.00	N/A
213-0000-41840	MISCELLANEOUS RECEIPTS	\$0.00	\$0.00	\$117.00	(\$117.00)	N/A
	APPROPRIATION TYPE: 41 Totals:	\$962,172.00	\$19,655.43	\$848,743.67	\$113,428.33	88.21%
	REVENUE Totals:	\$962,172.00	\$19,655.43	\$848,743.67	\$113,428.33	88.21%
213 Total:		\$962,172.00	\$19,655.43	\$848,743.67	\$113,428.33	88.21%

214 FIRE CAP EQUIP LEVY FUND

Target Percent: 83.33%

REVENUE						
APPROPRIATION TYPE: 41						
214-0000-41110	REAL ESTATE TAXES	\$57,478.00	\$0.00	\$59,638.91	(\$2,160.91)	103.76%
214-0000-41120	TANGIBLE PERSONAL PROPERTY TAX	\$0.00	\$0.00	\$0.00	\$0.00	N/A
214-0000-41280	HOMESTEAD/ROLLBACK	\$10,238.00	\$0.00	\$8,043.33	\$2,194.67	78.56%
214-0000-41410	STATE GRANT - EQUIPMENT	\$0.00	\$0.00	\$0.00	\$0.00	N/A
214-0000-41820	INTEREST/INVESTMENTS	\$0.00	\$0.00	\$0.00	\$0.00	N/A
214-0000-41840	MISCELLANEOUS RECEIPTS	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	APPROPRIATION TYPE: 41 Totals:	\$67,716.00	\$0.00	\$67,682.24	\$33.76	99.95%
	REVENUE Totals:	\$67,716.00	\$0.00	\$67,682.24	\$33.76	99.95%
214 Total:		\$67,716.00	\$0.00	\$67,682.24	\$33.76	99.95%

215 FIRE OPERATING LEVY FUND

Target Percent: 83.33%

REVENUE						
APPROPRIATION TYPE: 41						
215-0000-41110	REAL ESTATE TAXES	\$226,905.00	\$0.00	\$232,417.88	(\$5,512.88)	102.43%
215-0000-41120	TANGIBLE PERSONAL PROPERTY TAX	\$0.00	\$0.00	\$0.00	\$0.00	N/A
215-0000-41280	HOMESTEAD/ROLLBACK	\$27,030.00	\$0.00	\$21,103.42	\$5,926.58	78.07%
215-0000-41400	FIRE GRANT	\$82,095.00	\$7,970.24	\$82,095.24	(\$0.24)	100.00%
215-0000-41440	FIRE FIGHTERS TRAINING GRANT	\$0.00	\$0.00	\$0.00	\$0.00	N/A
215-0000-41820	INTEREST/INVESTMENTS	\$0.00	\$0.00	\$0.00	\$0.00	N/A
215-0000-41830	SPECIAL EVENT DONATIONS-FIRE DEP	\$0.00	\$0.00	\$0.00	\$0.00	N/A
215-0000-41836	MISCELLANEOUS DONATION - FIRE	\$0.00	\$0.00	\$0.00	\$0.00	N/A
215-0000-41840	MISCELLANEOUS RECEIPTS	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	APPROPRIATION TYPE: 41 Totals:	\$336,030.00	\$7,970.24	\$335,616.54	\$413.46	99.88%
	REVENUE Totals:	\$336,030.00	\$7,970.24	\$335,616.54	\$413.46	99.88%
215 Total:		\$336,030.00	\$7,970.24	\$335,616.54	\$413.46	99.88%

219 CDBG/ECONOMIC LOAN

Target Percent: 83.33%

REVENUE
 APPROPRIATION TYPE: 41

Revenue Report
As Of: 1/1/2023 to 10/31/2023

Account	Description	Budget	MTD Revenue	YTD Revenue	Uncollected	% Collected
219-0000-41470	CDBG GRANT FUNDS-DISCRETIONARY	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	APPROPRIATION TYPE: 41 Totals:	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	REVENUE Totals:	\$0.00	\$0.00	\$0.00	\$0.00	N/A
219 Total:		\$0.00	\$0.00	\$0.00	\$0.00	N/A
220	CLERK OF COURTS COMPUTER				Target Percent:	83.33%
	REVENUE					
	APPROPRIATION TYPE: 41					
220-0000-41610	(MAX \$10@) FINES, COSTS, FORFEITU	\$300.00	\$122.00	\$1,630.00	(\$1,330.00)	543.33%
	APPROPRIATION TYPE: 41 Totals:	\$300.00	\$122.00	\$1,630.00	(\$1,330.00)	543.33%
	REVENUE Totals:	\$300.00	\$122.00	\$1,630.00	(\$1,330.00)	543.33%
220 Total:		\$300.00	\$122.00	\$1,630.00	(\$1,330.00)	543.33%
221	COURT COMPUTERIZATION				Target Percent:	83.33%
	REVENUE					
	APPROPRIATION TYPE: 41					
221-0000-41610	(MAX \$3@) FINES, COSTS, FORFEITUR	\$200.00	\$39.00	\$492.00	(\$292.00)	246.00%
	APPROPRIATION TYPE: 41 Totals:	\$200.00	\$39.00	\$492.00	(\$292.00)	246.00%
	REVENUE Totals:	\$200.00	\$39.00	\$492.00	(\$292.00)	246.00%
221 Total:		\$200.00	\$39.00	\$492.00	(\$292.00)	246.00%
225	HEALTH LEVY FUND				Target Percent:	83.33%
	REVENUE					
	APPROPRIATION TYPE: 41					
225-0000-41110	REAL ESTATE TAXES	\$55,018.00	\$0.00	\$57,055.76	(\$2,037.76)	103.70%
225-0000-41120	TANGIBLE PERSONAL PROPERTY TAX	\$0.00	\$0.00	\$0.00	\$0.00	N/A
225-0000-41280	HOMESTEAD/ROLLBACK	\$9,794.00	\$0.00	\$7,695.25	\$2,098.75	78.57%
225-0000-41642	FOOD SERVICE LICENSE FEES	\$0.00	\$0.00	\$0.00	\$0.00	N/A
225-0000-41643	FOOD ESTABLISHMENT LICENSE FEE	\$0.00	\$0.00	\$0.00	\$0.00	N/A
225-0000-41910	TRANSFERS - IN	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	APPROPRIATION TYPE: 41 Totals:	\$64,812.00	\$0.00	\$64,751.01	\$60.99	99.91%
	REVENUE Totals:	\$64,812.00	\$0.00	\$64,751.01	\$60.99	99.91%
225 Total:		\$64,812.00	\$0.00	\$64,751.01	\$60.99	99.91%
233	ONEOHIO OPIOID SETTLEMENT				Target Percent:	83.33%
	REVENUE					
	APPROPRIATION TYPE: 41					
233-0000-41410	ONEOHIO OPIOID SETTLEMENT	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	APPROPRIATION TYPE: 41 Totals:	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	REVENUE Totals:	\$0.00	\$0.00	\$0.00	\$0.00	N/A
233 Total:		\$0.00	\$0.00	\$0.00	\$0.00	N/A
235	AMERICAN RESCUE PLAN ACT				Target Percent:	83.33%
	REVENUE					
	APPROPRIATION TYPE: 41					
235-0000-41410	AMERICAN RESCUE PLAN ACT OF 2021	\$0.00	\$0.00	\$0.00	\$0.00	N/A

Revenue Report
As Of: 1/1/2023 to 10/31/2023

Account	Description	Budget	MTD Revenue	YTD Revenue	Uncollected	% Collected
	APPROPRIATION TYPE: 41 Totals:	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	REVENUE Totals:	\$0.00	\$0.00	\$0.00	\$0.00	N/A
235 Total:		\$0.00	\$0.00	\$0.00	\$0.00	N/A
240	FEMA GRANT			Target Percent:	83.33%	
REVENUE						
APPROPRIATION TYPE: 41						
240-0000-41450	FEMA GRANT RECEIPTS	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	APPROPRIATION TYPE: 41 Totals:	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	REVENUE Totals:	\$0.00	\$0.00	\$0.00	\$0.00	N/A
240 Total:		\$0.00	\$0.00	\$0.00	\$0.00	N/A
245	LOCAL CORONAVIRUS RELIEF FUND			Target Percent:	83.33%	
REVENUE						
APPROPRIATION TYPE: 41						
245-0000-41410	LOCAL CORONAVIRUS RELIEF FUND	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	APPROPRIATION TYPE: 41 Totals:	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	REVENUE Totals:	\$0.00	\$0.00	\$0.00	\$0.00	N/A
245 Total:		\$0.00	\$0.00	\$0.00	\$0.00	N/A
250	0.5% POLICE INCOME TAX			Target Percent:	83.33%	
REVENUE						
APPROPRIATION TYPE: 41						
250-0000-41140	0.5% POLICE INCOME TAX FUND	\$630,000.00	\$50,649.74	\$626,547.49	\$3,452.51	99.45%
250-0000-41836	MISC. DONATIONS	\$0.00	\$0.00	\$0.00	\$0.00	N/A
250-0000-41840	MISC.	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	APPROPRIATION TYPE: 41 Totals:	\$630,000.00	\$50,649.74	\$626,547.49	\$3,452.51	99.45%
	REVENUE Totals:	\$630,000.00	\$50,649.74	\$626,547.49	\$3,452.51	99.45%
250 Total:		\$630,000.00	\$50,649.74	\$626,547.49	\$3,452.51	99.45%
301	GENERAL BOND RETIREMENT			Target Percent:	83.33%	
REVENUE						
APPROPRIATION TYPE: 41						
301-0000-41110	REAL ESTATE TAXES	\$7,926.00	\$0.00	\$8,280.98	(\$354.98)	104.48%
301-0000-41120	TANGIBLE PERSONAL PROPERTY TAX	\$0.00	\$0.00	\$0.00	\$0.00	N/A
301-0000-41280	HOMESTEAD/ROLLBACK	\$1,541.00	\$0.00	\$1,209.85	\$331.15	78.51%
301-0000-41910	TRANSFERS - IN	\$30,000.00	\$0.00	\$30,000.00	\$0.00	100.00%
	APPROPRIATION TYPE: 41 Totals:	\$39,467.00	\$0.00	\$39,490.83	(\$23.83)	100.06%
	REVENUE Totals:	\$39,467.00	\$0.00	\$39,490.83	(\$23.83)	100.06%
301 Total:		\$39,467.00	\$0.00	\$39,490.83	(\$23.83)	100.06%
302	TWIN CREEKS INFRA BONDS			Target Percent:	83.33%	
REVENUE						
APPROPRIATION TYPE: 41						
302-0000-41310	TWNCRKS INFRASTRUCT BOND ASSE	\$14,500.00	\$0.00	\$14,820.00	(\$320.00)	102.21%
302-0000-41840	MISCELLANEOUS RECEIPTS	\$0.00	\$0.00	\$0.00	\$0.00	N/A

Revenue Report
As Of: 1/1/2023 to 10/31/2023

Account	Description	Budget	MTD Revenue	YTD Revenue	Uncollected	% Collected
302-0000-41910	TRANSFERS - IN	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	APPROPRIATION TYPE: 41 Totals:	\$14,500.00	\$0.00	\$14,820.00	(\$320.00)	102.21%
	REVENUE Totals:	\$14,500.00	\$0.00	\$14,820.00	(\$320.00)	102.21%
302 Total:		\$14,500.00	\$0.00	\$14,820.00	(\$320.00)	102.21%
400	COMMUNITY CENTER			Target Percent:	83.33%	
REVENUE						
APPROPRIATION TYPE: 41						
400-0000-41820	INTEREST/INVESTMENTS	\$0.00	\$0.00	\$0.00	\$0.00	N/A
400-0000-41910	TRANSFERS - IN	\$25,000.00	\$0.00	\$25,000.00	\$0.00	100.00%
	APPROPRIATION TYPE: 41 Totals:	\$25,000.00	\$0.00	\$25,000.00	\$0.00	100.00%
	REVENUE Totals:	\$25,000.00	\$0.00	\$25,000.00	\$0.00	100.00%
400 Total:		\$25,000.00	\$0.00	\$25,000.00	\$0.00	100.00%
501	WATER REVENUE FUND			Target Percent:	83.33%	
REVENUE						
APPROPRIATION TYPE: 41						
501-0000-41340	DELINQUENT UTILITY CHARGES ASSE	\$500.00	\$1,566.10	\$6,533.53	(\$6,033.53)	1306.71%
501-0000-41550	WATER CONSUMER CHARGES	\$1,005,000.00	\$86,146.72	\$817,962.92	\$187,037.08	81.39%
501-0000-41820	INTEREST/INVESTMENTS	\$0.00	\$0.00	\$0.00	\$0.00	N/A
501-0000-41840	WATER MISCELLANEOUS RECEIPTS	\$26,000.00	\$1,857.32	\$30,801.27	(\$4,801.27)	118.47%
501-0000-41910	TRANSFERS - IN	\$89,161.00	\$0.00	\$89,161.00	\$0.00	100.00%
	APPROPRIATION TYPE: 41 Totals:	\$1,120,661.00	\$89,570.14	\$944,458.72	\$176,202.28	84.28%
	REVENUE Totals:	\$1,120,661.00	\$89,570.14	\$944,458.72	\$176,202.28	84.28%
501 Total:		\$1,120,661.00	\$89,570.14	\$944,458.72	\$176,202.28	84.28%
502	WASTEWATER			Target Percent:	83.33%	
REVENUE						
APPROPRIATION TYPE: 41						
502-0000-41340	DELINQUENT UTILITY CHARGES ASSE	\$350.00	\$1,275.27	\$5,725.28	(\$5,375.28)	1635.79%
502-0000-41560	WASTEWATER CONSUMER CHARGES	\$1,050,000.00	\$106,694.99	\$1,045,008.35	\$4,991.65	99.52%
502-0000-41561	WASTEWATER LINE USER FEES	\$0.00	\$0.00	\$0.00	\$0.00	N/A
502-0000-41820	INTEREST/INVESTMENTS	\$0.00	\$0.00	\$0.00	\$0.00	N/A
502-0000-41840	WASTEWATER MISCELLANEOUS RECE	\$4,000.00	\$513.08	\$3,033.30	\$966.70	75.83%
502-0000-41910	TRANSFERS - IN	\$0.00	\$0.00	\$0.00	\$0.00	N/A
502-0000-41915	ADVANCES IN	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	APPROPRIATION TYPE: 41 Totals:	\$1,054,350.00	\$108,483.34	\$1,053,766.93	\$583.07	99.94%
	REVENUE Totals:	\$1,054,350.00	\$108,483.34	\$1,053,766.93	\$583.07	99.94%
502 Total:		\$1,054,350.00	\$108,483.34	\$1,053,766.93	\$583.07	99.94%
503	UTILITY CREDIT MEMO CLEARING			Target Percent:	83.33%	
REVENUE						
APPROPRIATION TYPE: 41						
503-0000-41410	UTILITY CREDIT MEMO CLEARING FUN	\$0.00	\$703.68	\$5,333.98	(\$5,333.98)	N/A
	APPROPRIATION TYPE: 41 Totals:	\$0.00	\$703.68	\$5,333.98	(\$5,333.98)	N/A
	REVENUE Totals:	\$0.00	\$703.68	\$5,333.98	(\$5,333.98)	N/A

Revenue Report
As Of: 1/1/2023 to 10/31/2023

Account	Description	Budget	MTD Revenue	YTD Revenue	Uncollected	% Collected
503 Total:		\$0.00	\$703.68	\$5,333.98	(\$5,333.98)	N/A
505	SWIMMING POOL			Target Percent:	83.33%	
REVENUE						
APPROPRIATION TYPE: 41						
505-0000-41440	ODNR NATURE WORKS GRANT - GAZE	\$0.00	\$0.00	\$0.00	\$0.00	N/A
505-0000-41530	POOL MEMBERSHIPS	\$29,000.00	\$0.00	\$22,450.34	\$6,549.66	77.41%
505-0000-41531	DAILY GATE FEES	\$29,000.00	\$0.00	\$33,511.65	(\$4,511.65)	115.56%
505-0000-41532	CONCESSIONS	\$30,000.00	\$0.00	\$30,125.56	(\$125.56)	100.42%
505-0000-41533	PARTY & RENTAL	\$8,000.00	\$0.00	\$8,958.75	(\$958.75)	111.98%
505-0000-41534	GAMES	\$0.00	\$0.00	\$0.00	\$0.00	N/A
505-0000-41836	MISC. DONATIONS - POOL	\$500.00	\$0.00	\$0.00	\$500.00	0.00%
505-0000-41840	MISCELLANEOUS RECEIPTS	\$2,000.00	\$0.00	\$1,209.04	\$790.96	60.45%
505-0000-41910	TRANSFERS - IN	\$20,000.00	\$0.00	\$20,000.00	\$0.00	100.00%
	APPROPRIATION TYPE: 41 Totals:	\$118,500.00	\$0.00	\$116,255.34	\$2,244.66	98.11%
	REVENUE Totals:	\$118,500.00	\$0.00	\$116,255.34	\$2,244.66	98.11%
505 Total:		\$118,500.00	\$0.00	\$116,255.34	\$2,244.66	98.11%
510	CEMETERY FUND			Target Percent:	83.33%	
REVENUE						
APPROPRIATION TYPE: 41						
510-0000-41541	SALE OF CEMETERY LOTS	\$20,000.00	\$841.50	\$24,199.20	(\$4,199.20)	121.00%
510-0000-41542	GRAVE OPENING/CLOSING FEES	\$30,000.00	\$2,900.00	\$32,830.00	(\$2,830.00)	109.43%
510-0000-41543	FOUNDATION CONSTRUCTION FEES	\$7,000.00	\$1,198.40	\$7,989.80	(\$989.80)	114.14%
510-0000-41544	VA RECEIPTS	\$0.00	\$0.00	\$450.00	(\$450.00)	N/A
510-0000-41820	INTEREST/INVESTMENTS	\$0.00	\$0.00	\$0.00	\$0.00	N/A
510-0000-41840	MISCELLANEOUS RECEIPTS	\$0.00	\$0.00	\$200.50	(\$200.50)	N/A
510-0000-41910	TRANSFERS - IN	\$10,000.00	\$0.00	\$10,000.00	\$0.00	100.00%
510-0000-41915	ADVANCES IN	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	APPROPRIATION TYPE: 41 Totals:	\$67,000.00	\$4,939.90	\$75,669.50	(\$8,669.50)	112.94%
	REVENUE Totals:	\$67,000.00	\$4,939.90	\$75,669.50	(\$8,669.50)	112.94%
510 Total:		\$67,000.00	\$4,939.90	\$75,669.50	(\$8,669.50)	112.94%
550	WATERWORKS CAPITAL IMP.			Target Percent:	83.33%	
REVENUE						
APPROPRIATION TYPE: 41						
550-0000-41840	WATER TAP IN FEES	\$10,000.00	\$0.00	\$1,478.00	\$8,522.00	14.78%
550-0000-41910	TRANSFERS - IN	\$5,000.00	\$0.00	\$5,000.00	\$0.00	100.00%
	APPROPRIATION TYPE: 41 Totals:	\$15,000.00	\$0.00	\$6,478.00	\$8,522.00	43.19%
	REVENUE Totals:	\$15,000.00	\$0.00	\$6,478.00	\$8,522.00	43.19%
550 Total:		\$15,000.00	\$0.00	\$6,478.00	\$8,522.00	43.19%
560	WASTEWATER CAPITAL IMP.			Target Percent:	83.33%	
REVENUE						
APPROPRIATION TYPE: 41						
560-0000-41840	WASTEWATER CONSUMER CHARGES	\$0.00	\$0.00	\$0.00	\$0.00	N/A

Revenue Report
As Of: 1/1/2023 to 10/31/2023

Account	Description	Budget	MTD Revenue	YTD Revenue	Uncollected	% Collected
	APPROPRIATION TYPE: 41 Totals:	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	REVENUE Totals:	\$0.00	\$0.00	\$0.00	\$0.00	N/A
560 Total:		\$0.00	\$0.00	\$0.00	\$0.00	N/A
561	WASTEWATER EQUIP REPLACE			Target Percent:	83.33%	
	REVENUE					
	APPROPRIATION TYPE: 44					
561-0000-44220	SEWER TAP IN FEES	\$6,500.00	\$0.00	\$2,110.00	\$4,390.00	32.46%
	APPROPRIATION TYPE: 44 Totals:	\$6,500.00	\$0.00	\$2,110.00	\$4,390.00	32.46%
	REVENUE Totals:	\$6,500.00	\$0.00	\$2,110.00	\$4,390.00	32.46%
561 Total:		\$6,500.00	\$0.00	\$2,110.00	\$4,390.00	32.46%
562	WASTEWATER CAP/CONT.			Target Percent:	83.33%	
	REVENUE					
	APPROPRIATION TYPE: 44					
562-0000-44220	SEWER TAP IN FEES	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	APPROPRIATION TYPE: 44 Totals:	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	REVENUE Totals:	\$0.00	\$0.00	\$0.00	\$0.00	N/A
562 Total:		\$0.00	\$0.00	\$0.00	\$0.00	N/A
563	WASTEWATER CONSTRUCTION ACCT			Target Percent:	83.33%	
	REVENUE					
	APPROPRIATION TYPE: 41					
563-0000-41840	MISCELLANEOUS RECEIPTS	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	APPROPRIATION TYPE: 41 Totals:	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	REVENUE Totals:	\$0.00	\$0.00	\$0.00	\$0.00	N/A
563 Total:		\$0.00	\$0.00	\$0.00	\$0.00	N/A
705	CEMETERY PERPETUAL CARE			Target Percent:	83.33%	
	REVENUE					
	APPROPRIATION TYPE: 41					
705-0000-41541	SALE OF CEMETERY LOTS	\$2,000.00	\$93.50	\$2,688.80	(\$688.80)	134.44%
705-0000-41820	INTEREST/INVESTMENTS	\$200.00	\$982.09	\$8,912.39	(\$8,712.39)	4456.20%
	APPROPRIATION TYPE: 41 Totals:	\$2,200.00	\$1,075.59	\$11,601.19	(\$9,401.19)	527.33%
	REVENUE Totals:	\$2,200.00	\$1,075.59	\$11,601.19	(\$9,401.19)	527.33%
705 Total:		\$2,200.00	\$1,075.59	\$11,601.19	(\$9,401.19)	527.33%
710	INCOME TAX HOLDING ACCOUNT			Target Percent:	83.33%	
	REVENUE					
	APPROPRIATION TYPE: 41					
710-0000-41140	INCOME TAX HOLDING ACCOUNT	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	APPROPRIATION TYPE: 41 Totals:	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	REVENUE Totals:	\$0.00	\$0.00	\$0.00	\$0.00	N/A
710 Total:		\$0.00	\$0.00	\$0.00	\$0.00	N/A

Revenue Report
As Of: 1/1/2023 to 10/31/2023

Account	Description	Budget	MTD Revenue	YTD Revenue	Uncollected	% Collected
802	SPECIAL ASSESS/ST LIGHT			Target Percent:	83.33%	
REVENUE						
APPROPRIATION TYPE: 41						
802-0000-41360	STREET LIGHT ASSESSMENTS	\$98,000.00	\$0.00	\$98,306.44	(\$306.44)	100.31%
802-0000-41820	INTEREST/INVESTMENTS	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	APPROPRIATION TYPE: 41 Totals:	\$98,000.00	\$0.00	\$98,306.44	(\$306.44)	100.31%
	REVENUE Totals:	\$98,000.00	\$0.00	\$98,306.44	(\$306.44)	100.31%
802 Total:		\$98,000.00	\$0.00	\$98,306.44	(\$306.44)	100.31%
900	MAYOR'S COURT - FINES			Target Percent:	83.33%	
REVENUE						
APPROPRIATION TYPE: 41						
900-0000-41610	COLLECTION OF FINES	\$0.00	\$0.00	\$41,526.00	(\$41,526.00)	N/A
	APPROPRIATION TYPE: 41 Totals:	\$0.00	\$0.00	\$41,526.00	(\$41,526.00)	N/A
	REVENUE Totals:	\$0.00	\$0.00	\$41,526.00	(\$41,526.00)	N/A
900 Total:		\$0.00	\$0.00	\$41,526.00	(\$41,526.00)	N/A
901	MAYOR'S COURT - BONDS			Target Percent:	83.33%	
REVENUE						
APPROPRIATION TYPE: 41						
901-0000-41610	COLLECTION OF BONDS	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	APPROPRIATION TYPE: 41 Totals:	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	REVENUE Totals:	\$0.00	\$0.00	\$0.00	\$0.00	N/A
901 Total:		\$0.00	\$0.00	\$0.00	\$0.00	N/A
905	UNCLAIMED FUNDS - GENERAL			Target Percent:	83.33%	
REVENUE						
APPROPRIATION TYPE: 41						
905-0000-41840	UNCLAIMED MONEY	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	APPROPRIATION TYPE: 41 Totals:	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	REVENUE Totals:	\$0.00	\$0.00	\$0.00	\$0.00	N/A
905 Total:		\$0.00	\$0.00	\$0.00	\$0.00	N/A
906	UNCLAIMED FUNDS - PAYROLL			Target Percent:	83.33%	
REVENUE						
APPROPRIATION TYPE: 41						
906-0000-41840	UNCLAIMED MONEY	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	APPROPRIATION TYPE: 41 Totals:	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	REVENUE Totals:	\$0.00	\$0.00	\$0.00	\$0.00	N/A
906 Total:		\$0.00	\$0.00	\$0.00	\$0.00	N/A
999	Payroll Clearing Fund			Target Percent:	83.33%	
REVENUE						
APPROPRIATION TYPE: 94						
999-0000-94000	Payroll Clearing Fund Default	\$0.00	\$105,834.84	\$1,173,206.67	(\$1,173,206.67)	N/A

Revenue Report
As Of: 1/1/2023 to 10/31/2023

Account	Description	Budget	MTD Revenue	YTD Revenue	Uncollected	% Collected
999-0000-94001	AFLAC(2)	\$0.00	\$47.84	\$811.40	(\$811.40)	N/A
999-0000-94002	ALLSTATE INS. AD&D	\$0.00	\$121.26	\$1,517.34	(\$1,517.34)	N/A
999-0000-94003	AMERICAN UNITED LIFE INS CO	\$0.00	\$29.66	\$296.60	(\$296.60)	N/A
999-0000-94004	DAYTON CITY TAXES	\$0.00	\$167.58	\$2,667.35	(\$2,667.35)	N/A
999-0000-94005	FEDERAL WITHHOLDING TAX	\$0.00	\$11,577.20	\$125,021.36	(\$125,021.36)	N/A
999-0000-94006	FICA WITHHOLDING	\$0.00	\$3,131.19	\$33,158.04	(\$33,158.04)	N/A
999-0000-94007	HEALTH CARE PREMIUM SHARE	\$0.00	\$1,620.18	\$16,247.00	(\$16,247.00)	N/A
999-0000-94008	HUBER HEIGHTS CITY TAX-HB	\$0.00	\$241.92	\$1,390.97	(\$1,390.97)	N/A
999-0000-94009	MEDICARE WITHHOLDING	\$0.00	\$1,957.07	\$21,333.02	(\$21,333.02)	N/A
999-0000-94010	NC City Tax	\$0.00	\$2,138.29	\$23,545.32	(\$23,545.32)	N/A
999-0000-94011	NEW CARLISLE FIREMENS' ASSN	\$0.00	\$144.00	\$1,539.00	(\$1,539.00)	N/A
999-0000-94012	OHIO CHILD SUPPORT PAYMENT CEN(\$0.00	\$172.73	\$172.73	(\$172.73)	N/A
999-0000-94013	OHIO PUBLIC EMP DEFERRED COMP	\$0.00	\$2,480.00	\$27,780.00	(\$27,780.00)	N/A
999-0000-94014	OHIO WITHHOLDING TAX	\$0.00	\$3,317.79	\$35,253.69	(\$35,253.69)	N/A
999-0000-94015	OPEC Vision(10)	\$0.00	\$177.14	\$1,837.06	(\$1,837.06)	N/A
999-0000-94016	PERS	\$0.00	\$9,496.50	\$104,331.82	(\$104,331.82)	N/A
999-0000-94017	School District Tax Revenue	\$0.00	\$96.79	\$1,122.58	(\$1,122.58)	N/A
999-0000-94018	SD1906 TRI-VILLAGE	\$0.00	\$0.00	\$0.00	\$0.00	N/A
999-0000-94019	SD2903 FAIRBORN	\$0.00	\$38.05	\$365.43	(\$365.43)	N/A
999-0000-94020	SD2906 Xenia	\$0.00	\$0.00	\$0.00	\$0.00	N/A
999-0000-94021	SD5501 BETHEL	\$0.00	\$39.34	\$460.34	(\$460.34)	N/A
999-0000-94022	SD5501 BETHEL (2)	\$0.00	\$0.00	\$0.00	\$0.00	N/A
999-0000-94023	SD5504 MIAMI EAST	\$0.00	\$0.00	\$216.68	(\$216.68)	N/A
999-0000-94024	SD5507 PIQUA (2)	\$0.00	\$81.20	\$885.05	(\$885.05)	N/A
999-0000-94025	SD5507-S9(2)	\$0.00	\$0.00	\$0.00	\$0.00	N/A
999-0000-94026	SD5509 TROY	\$0.00	\$48.68	\$483.40	(\$483.40)	N/A
999-0000-94027	SD6802 NATIONAL TRAIL	\$0.00	\$0.00	\$0.00	\$0.00	N/A
999-0000-94028	SD6803	\$0.00	\$0.00	\$0.00	\$0.00	N/A
999-0000-94029	Union Dues	\$0.00	\$649.74	\$7,047.18	(\$7,047.18)	N/A
999-0000-94030	SD1203 NORTHEASTERN	\$0.00	\$25.54	\$299.61	(\$299.61)	N/A
999-0000-94031	HEALTH SAVINGS ACCOUNT	\$0.00	\$1,295.30	\$12,598.30	(\$12,598.30)	N/A
999-0000-94032	Springfield City Tax	\$0.00	\$0.00	\$0.00	\$0.00	N/A
999-0000-94033	SD1205 SOUTHEASTERN	\$0.00	\$0.00	\$0.00	\$0.00	N/A
999-0000-94034	TIPP CITY TAX	\$0.00	\$0.00	\$0.00	\$0.00	N/A
999-0000-94035	CLAYTON CITY TAX	\$0.00	\$2.70	\$391.59	(\$391.59)	N/A
999-0000-94036	Indiana State	\$0.00	\$0.00	\$0.00	\$0.00	N/A
999-0000-94037	St Joseph County	\$0.00	\$0.00	\$0.00	\$0.00	N/A
999-0000-94038	Piqua City Tax	\$0.00	\$0.00	\$0.00	\$0.00	N/A
999-0000-94039	ROTH 457	\$0.00	\$370.00	\$3,870.00	(\$3,870.00)	N/A
999-0000-94040	SD5503 COVINGTON	\$0.00	\$57.34	\$264.02	(\$264.02)	N/A
999-0000-94041	WEST CARROLLTON CITY TAX	\$0.00	\$107.67	\$432.89	(\$432.89)	N/A
	APPROPRIATION TYPE: 94 Totals:	\$0.00	\$145,467.54	\$1,598,546.44	(\$1,598,546.44)	N/A
	REVENUE Totals:	\$0.00	\$145,467.54	\$1,598,546.44	(\$1,598,546.44)	N/A
999 Total:		\$0.00	\$145,467.54	\$1,598,546.44	(\$1,598,546.44)	N/A
Grand Total:		\$7,067,813.20	\$603,163.86	\$8,573,816.88	(\$1,506,003.68)	121.31%

Revenue Report
As Of: 1/1/2023 to 10/31/2023

Account	Description	Budget	MTD Revenue	YTD Revenue	Uncollected	% Collected
					Target Percent:	83.33%

New Carlisle Expense Report

Accounts: 101-1100-51100 to 999-0000-95041

Account Access Group: N/A

As Of: 1/1/2023 to 10/31/2023

Include Inactive Accounts: No

Include Pre-Encumbrances: Yes

Account	Description	Budget	MTD Expense	YTD Expense	UnExp. Balance	Encumbrance	Unenc. Balance	% Used
101	GENERAL					Target Percent:	83.33%	
COUNCIL								
Wages								
101-1100-51100	WAGES - COUNCIL	\$41,400.00	\$3,450.00	\$34,500.00	\$6,900.00	\$0.00	\$6,900.00	83.33%
101-1100-51110	WAGES - CAMCORDER OP	\$4,500.00	\$0.00	\$0.00	\$4,500.00	\$500.00	\$4,000.00	11.11%
101-1100-51120	SOCIAL SECURITY-EMPLO	\$1,376.00	\$139.50	\$1,395.00	(\$19.00)	\$0.00	(\$19.00)	101.38%
101-1100-51130	MEDICARE - EMPLOYER M	\$600.00	\$50.02	\$500.20	\$99.80	\$0.00	\$99.80	83.37%
101-1100-51140	PERS - EMPLOYER MATCH	\$2,688.00	\$168.00	\$1,680.00	\$1,008.00	\$0.00	\$1,008.00	62.50%
101-1100-51200	WORKER'S COMPENSATIO	\$1,698.00	\$0.00	(\$50.00)	\$1,748.00	\$0.00	\$1,748.00	-2.94%
	Wages Totals:	\$52,262.00	\$3,807.52	\$38,025.20	\$14,236.80	\$500.00	\$13,736.80	73.72%
Benefits								
101-1100-52000	TRAINING/TRAVEL/TRANSP	\$2,000.00	\$0.00	\$623.47	\$1,376.53	\$0.00	\$1,376.53	31.17%
	Benefits Totals:	\$2,000.00	\$0.00	\$623.47	\$1,376.53	\$0.00	\$1,376.53	31.17%
Contractual								
101-1100-53200	COMMUNICATION SERVICE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
101-1100-53500	MAINT OF FACILITIES - CO	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
101-1100-53502	MAINTENANCE OF EQUIPM	\$3,000.00	\$0.00	\$647.16	\$2,352.84	\$560.00	\$1,792.84	40.24%
101-1100-53900	MEMBERSHIP, DUES & PUB	\$2,000.00	\$0.00	\$0.00	\$2,000.00	\$0.00	\$2,000.00	0.00%
101-1100-53902	STRATEGIC PLANNING - C	\$5,000.00	\$0.00	\$0.00	\$5,000.00	\$0.00	\$5,000.00	0.00%
	Contractual Totals:	\$10,000.00	\$0.00	\$647.16	\$9,352.84	\$560.00	\$8,792.84	12.07%
Materials & Supplies								
101-1100-54100	OFFICE SUPPLIES - COUNC	\$200.00	\$0.00	\$0.00	\$200.00	\$0.00	\$200.00	0.00%
101-1100-54200	OPERATIONAL SUPPLIES -	\$1,500.00	\$146.92	\$498.37	\$1,001.63	\$29.94	\$971.69	35.22%
	Materials & Supplies Totals:	\$1,700.00	\$146.92	\$498.37	\$1,201.63	\$29.94	\$1,171.69	31.08%
Capital Outlay								
101-1100-55000	CAPITAL OUTLAY - COUNCI	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	Capital Outlay Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
Miscellaneous								
101-1100-57000	MISCELLANEOUS - COUNCI	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	0.00%
	Miscellaneous Totals:	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	0.00%
	COUNCIL Totals:	\$66,462.00	\$3,954.44	\$39,794.20	\$26,667.80	\$1,089.94	\$25,577.86	61.52%
MANAGER								
Wages								
101-1300-51100	WAGES - MANAGER	\$139,850.00	\$7,695.00	\$83,483.10	\$56,366.90	\$0.00	\$56,366.90	59.69%
101-1300-51130	MEDICARE - EMPLOYER M	\$1,926.00	\$108.60	\$1,178.68	\$747.32	\$0.00	\$747.32	61.20%
101-1300-51140	PERS - EMPLOYER MATCH	\$18,599.00	\$1,077.30	\$11,687.58	\$6,911.42	\$0.00	\$6,911.42	62.84%
101-1300-51200	WORKER'S COMPENSATIO	\$5,447.00	\$0.00	\$200.00	\$5,247.00	\$0.00	\$5,247.00	3.67%

Expense Report
As Of: 1/1/2023 to 10/31/2023

Account	Description	Budget	MTD Expense	YTD Expense	UnExp. Balance	Encumbrance	Unenc. Balance	% Used
101-1300-51210	MEDICAL INSURANCE - MA	\$16,050.00	\$1,418.44	\$11,709.40	\$4,340.60	\$0.00	\$4,340.60	72.96%
101-1300-51220	DENTAL INSURANCE - MAN	\$1,026.00	\$56.50	\$508.50	\$517.50	\$120.50	\$397.00	61.31%
101-1300-51230	LIFE/AD&D INSURANCE - M	\$108.00	\$0.00	\$50.85	\$57.15	\$15.95	\$41.20	61.85%
101-1300-51240	LONG TERM DISABILITY IN	\$580.00	\$37.50	\$371.26	\$208.74	\$0.00	\$208.74	64.01%
	Wages Totals:	\$183,586.00	\$10,393.34	\$109,189.37	\$74,396.63	\$136.45	\$74,260.18	59.55%
Benefits								
101-1300-52000	TRAINING/TRAVEL/TRANSP	\$5,000.00	\$0.00	\$488.43	\$4,511.57	\$1,257.80	\$3,253.77	34.92%
	Benefits Totals:	\$5,000.00	\$0.00	\$488.43	\$4,511.57	\$1,257.80	\$3,253.77	34.92%
Contractual								
101-1300-53200	COMMUNICATION SERVICE	\$1,500.00	\$49.52	\$533.93	\$966.07	\$179.36	\$786.71	47.55%
101-1300-53410	POSTAGE/POSTAGE METE	\$100.00	\$16.92	\$79.68	\$20.32	\$0.00	\$20.32	79.68%
101-1300-53502	MAINT OF EQUIPMENT - MA	\$5,500.00	\$0.00	\$157.14	\$5,342.86	\$570.00	\$4,772.86	13.22%
101-1300-53900	MEMBERSHIP, DUES & PUB	\$3,000.00	\$0.00	\$500.88	\$2,499.12	\$0.00	\$2,499.12	16.70%
	Contractual Totals:	\$10,100.00	\$66.44	\$1,271.63	\$8,828.37	\$749.36	\$8,079.01	20.01%
Materials & Supplies								
101-1300-54100	OFFICE SUPPLIES - MANAG	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	0.00%
101-1300-54200	OPERATIONAL SUPPLIES -	\$1,000.00	\$9.99	\$290.49	\$709.51	\$315.82	\$393.69	60.63%
101-1300-54201	UNIFORMS/PERSONAL SAF	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
101-1300-54206	FUEL - MANAGER	\$500.00	\$0.00	\$0.00	\$500.00	\$500.00	\$0.00	100.00%
101-1300-54300	REPAIR & MAINTENANCE S	\$100.00	\$0.00	\$0.00	\$100.00	\$0.00	\$100.00	0.00%
101-1300-54400	SMALL TOOLS & MINOR EQ	\$3,000.00	\$0.00	\$1,162.00	\$1,838.00	\$2,350.00	(\$512.00)	117.07%
	Materials & Supplies Totals:	\$5,100.00	\$9.99	\$1,452.49	\$3,647.51	\$3,165.82	\$481.69	90.56%
Capital Outlay								
101-1300-55000	CAPITAL OUTLAY - MANAG	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	Capital Outlay Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
Miscellaneous								
101-1300-57000	MISCELLANEOUS - MANAG	\$1,000.00	\$0.00	\$8.49	\$991.51	\$0.00	\$991.51	0.85%
	Miscellaneous Totals:	\$1,000.00	\$0.00	\$8.49	\$991.51	\$0.00	\$991.51	0.85%
	MANAGER Totals:	\$204,786.00	\$10,469.77	\$112,410.41	\$92,375.59	\$5,309.43	\$87,066.16	57.48%
FINANCE								
Wages								
101-1400-51100	WAGES - FINANCE	\$238,649.00	\$19,021.11	\$195,225.06	\$43,423.94	\$0.00	\$43,423.94	81.80%
101-1400-51105	OVERTIME WAGES - FINAN	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	0.00%
101-1400-51120	SOCIAL SECURITY-EMPLO	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
101-1400-51130	MEDICARE - EMPLOYER M	\$3,468.00	\$225.13	\$2,042.15	\$1,425.85	\$0.00	\$1,425.85	58.89%
101-1400-51140	PERS - EMPLOYER MATCH	\$31,890.00	\$2,662.98	\$27,051.89	\$4,838.11	\$24.33	\$4,813.78	84.91%
101-1400-51200	WORKER'S COMPENSATIO	\$9,339.00	\$0.00	\$920.64	\$8,418.36	\$0.00	\$8,418.36	9.86%
101-1400-51210	MEDICAL INSURANCE - FIN	\$115,123.00	\$9,019.20	\$70,546.98	\$44,576.02	\$300.00	\$44,276.02	61.54%
101-1400-51220	DENTAL INSURANCE - FINA	\$2,736.00	\$226.00	\$2,034.00	\$702.00	\$452.50	\$249.50	90.88%
101-1400-51230	LIFE/AD&D INSURANCE - FI	\$288.00	\$0.00	\$188.60	\$99.40	\$22.76	\$76.64	73.39%
101-1400-51240	LONG TERM DISABILITY IN	\$920.00	\$81.94	\$841.77	\$78.23	\$0.00	\$78.23	91.50%
	Wages Totals:	\$402,913.00	\$31,236.36	\$298,851.09	\$104,061.91	\$799.59	\$103,262.32	74.37%
Benefits								
101-1400-52000	TRAINING/TRAVEL/TRANSP	\$6,000.00	\$0.00	\$2,989.45	\$3,010.55	\$2,544.04	\$466.51	92.22%
	Benefits Totals:	\$6,000.00	\$0.00	\$2,989.45	\$3,010.55	\$2,544.04	\$466.51	92.22%
Contractual								

Expense Report
As Of: 1/1/2023 to 10/31/2023

Account	Description	Budget	MTD Expense	YTD Expense	UnExp. Balance	Encumbrance	Unenc. Balance	% Used
101-1400-53030	DELINQUENT TAX COLLEC	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	0.00%
101-1400-53050	INCOME TAX COLLECTION	\$65,000.00	\$4,813.45	\$56,727.22	\$8,272.78	\$0.00	\$8,272.78	87.27%
101-1400-53200	COMMUNICATION SERVICE	\$5,000.00	\$328.35	\$2,826.66	\$2,173.34	\$1,100.36	\$1,072.98	78.54%
101-1400-53410	POSTAGE/POSTAGE METE	\$3,000.00	\$3.44	\$998.50	\$2,001.50	\$300.00	\$1,701.50	43.28%
101-1400-53430	BANK SERVICE CHARGE -	\$13,000.00	\$808.68	\$8,994.08	\$4,005.92	\$1,000.00	\$3,005.92	76.88%
101-1400-53500	MAINTENANCE OF FACILITI	\$100.00	\$0.00	\$0.00	\$100.00	\$0.00	\$100.00	0.00%
101-1400-53502	MAINT OF EQUIPMENT - FI	\$96,400.00	\$1,008.00	\$91,431.30	\$4,968.70	\$2,024.48	\$2,944.22	96.95%
101-1400-53600	INSURANCE - FLEET/LIABIL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
101-1400-53900	MEMBERSHIP, DUES & PUB	\$1,500.00	\$0.00	\$829.00	\$671.00	\$0.00	\$671.00	55.27%
	Contractual Totals:	\$185,000.00	\$6,961.92	\$161,806.76	\$23,193.24	\$4,424.84	\$18,768.40	89.85%
Materials & Supplies								
101-1400-54100	OFFICE SUPPLIES - FINAN	\$6,000.00	\$8.00	\$1,042.21	\$4,957.79	\$130.00	\$4,827.79	19.54%
101-1400-54200	OPERATIONAL SUPPLIES -	\$4,000.00	\$788.13	\$2,286.71	\$1,713.29	\$543.88	\$1,169.41	70.76%
101-1400-54201	UNIFORMS/PERSONAL SAF	\$1,000.00	\$0.00	\$198.00	\$802.00	\$100.00	\$702.00	29.80%
101-1400-54400	SMALL TOOLS & MINOR EQ	\$1,000.00	\$0.00	\$449.00	\$551.00	\$600.00	(\$49.00)	104.90%
	Materials & Supplies Totals:	\$12,000.00	\$796.13	\$3,975.92	\$8,024.08	\$1,373.88	\$6,650.20	44.58%
Capital Outlay								
101-1400-55000	CAPITAL OUTLAY - FINANC	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	Capital Outlay Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
Miscellaneous								
101-1400-57000	MISCELLANEOUS - FINANC	\$1,000.00	\$55.00	\$62.35	\$937.65	\$19.99	\$917.66	8.23%
101-1400-57300	REFUNDS - FINANCE	\$40,000.00	\$250.00	\$16,813.44	\$23,186.56	\$1,250.00	\$21,936.56	45.16%
	Miscellaneous Totals:	\$41,000.00	\$305.00	\$16,875.79	\$24,124.21	\$1,269.99	\$22,854.22	44.26%
	FINANCE Totals:	\$646,913.00	\$39,299.41	\$484,499.01	\$162,413.99	\$10,412.34	\$152,001.65	76.50%
PLANNING								
Wages								
101-1500-51100	WAGES - PLANNING	\$138,750.00	\$6,411.45	\$53,477.55	\$85,272.45	\$7,874.83	\$77,397.62	44.22%
101-1500-51105	OVERTIME WAGES - PLAN	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
101-1500-51120	SOCIAL SECURITY-EMPLO	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
101-1500-51130	MEDICARE - EMPLOYER M	\$2,012.00	\$90.54	\$735.28	\$1,276.72	\$0.00	\$1,276.72	36.54%
101-1500-51140	PERS - EMPLOYER MATCH	\$18,900.00	\$897.59	\$6,719.37	\$12,180.63	\$0.00	\$12,180.63	35.55%
101-1500-51200	WORKER'S COMPENSATIO	\$5,535.00	\$0.00	\$0.00	\$5,535.00	\$0.00	\$5,535.00	0.00%
101-1500-51210	MEDICAL INSURANCE - PLA	\$33,300.00	\$2,637.76	\$8,626.04	\$24,673.96	\$0.00	\$24,673.96	25.90%
101-1500-51220	DENTAL INSURANCE - PLA	\$1,284.00	\$56.50	\$169.50	\$1,114.50	\$169.50	\$945.00	26.40%
101-1500-51230	LIFE/AD&D INSURANCE - P	\$168.00	\$0.00	\$35.95	\$132.05	\$10.85	\$121.20	27.86%
101-1500-51240	LONG TERM DISABILITY IN	\$570.00	\$21.00	\$84.00	\$486.00	\$0.00	\$486.00	14.74%
	Wages Totals:	\$200,519.00	\$10,114.84	\$69,847.69	\$130,671.31	\$8,055.18	\$122,616.13	38.85%
Benefits								
101-1500-52000	TRAINING/TRAVEL/TRANSP	\$4,000.00	\$0.00	\$286.33	\$3,713.67	\$450.00	\$3,263.67	18.41%
101-1500-52154	ZONING ORDINANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
101-1500-52155	COMPREHENSIVE PLAN	\$7,500.00	\$0.00	\$0.00	\$7,500.00	\$0.00	\$7,500.00	0.00%
	Benefits Totals:	\$11,500.00	\$0.00	\$286.33	\$11,213.67	\$450.00	\$10,763.67	6.40%
Contractual								
101-1500-53200	COMMUNICATION SERVICE	\$3,000.00	\$218.58	\$1,522.51	\$1,477.49	\$533.21	\$944.28	68.52%
101-1500-53410	POSTAGE/POSTAGE METE	\$1,000.00	\$527.73	\$565.59	\$434.41	\$405.06	\$29.35	97.07%
101-1500-53500	MAINTENANCE OF FACILITI	\$2,000.00	\$0.00	\$0.00	\$2,000.00	\$1,061.40	\$938.60	53.07%

Expense Report
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Account	Description	Budget	MTD Expense	YTD Expense	UnExp. Balance	Encumbrance	Unenc. Balance	% Used
101-1500-53501	COMMUNITY DEVELOPMEN	\$47,500.00	\$0.00	\$28,340.00	\$19,160.00	\$7,750.00	\$11,410.00	75.98%
101-1500-53502	MAINT OF EQUIPMENT - PL	\$3,900.00	\$1,008.00	\$1,463.99	\$2,436.01	\$413.89	\$2,022.12	48.15%
101-1500-53510	COMPUTER SOFTWARE/HA	\$8,100.00	\$0.00	\$8,076.33	\$23.67	\$0.00	\$23.67	99.71%
101-1500-53600	INSURANCE - FLEET/LIABIL	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00	100.00%
101-1500-53700	LEGAL ADVERTISING - PLA	\$2,500.00	\$62.10	\$869.01	\$1,630.99	\$69.90	\$1,561.09	37.56%
101-1500-53900	MEMBERSHIP, DUES & PUB	\$2,800.00	\$0.00	\$2,785.00	\$15.00	\$0.00	\$15.00	99.46%
	Contractual Totals:	\$71,800.00	\$1,816.41	\$43,622.43	\$28,177.57	\$11,233.46	\$16,944.11	76.40%
Materials & Supplies								
101-1500-54100	OFFICE SUPPLIES - PLANNI	\$500.00	\$0.00	\$131.89	\$368.11	\$15.00	\$353.11	29.38%
101-1500-54200	OPERATIONAL SUPPLIES -	\$800.00	\$120.01	\$304.07	\$495.93	\$70.00	\$425.93	46.76%
101-1500-54201	UNIFORMS/PERSONAL SAF	\$750.00	\$0.00	\$322.00	\$428.00	\$0.00	\$428.00	42.93%
101-1500-54206	FUEL - PLANNING	\$2,500.00	\$63.18	\$693.08	\$1,806.92	\$1,806.92	\$0.00	100.00%
101-1500-54400	SMALL TOOLS & MINOR EQ	\$2,000.00	\$0.00	\$592.17	\$1,407.83	\$0.00	\$1,407.83	29.61%
	Materials & Supplies Totals:	\$6,550.00	\$183.19	\$2,043.21	\$4,506.79	\$1,891.92	\$2,614.87	60.08%
Capital Outlay								
101-1500-55000	CAPITAL OUTLAY - PLANNI	\$20,000.00	\$0.00	\$0.00	\$20,000.00	\$0.00	\$20,000.00	0.00%
	Capital Outlay Totals:	\$20,000.00	\$0.00	\$0.00	\$20,000.00	\$0.00	\$20,000.00	0.00%
Miscellaneous								
101-1500-57000	MISCELLANEOUS - PLANNI	\$400.00	\$0.00	\$264.88	\$135.12	\$0.00	\$135.12	66.22%
	Miscellaneous Totals:	\$400.00	\$0.00	\$264.88	\$135.12	\$0.00	\$135.12	66.22%
	PLANNING Totals:	\$310,769.00	\$12,114.44	\$116,064.54	\$194,704.46	\$21,630.56	\$173,073.90	44.31%
LAW DIRECTOR								
Contractual								
101-1600-53409	PROF SERV-LAWYER FEES	\$70,000.00	\$10,552.50	\$45,379.00	\$24,621.00	\$18,071.00	\$6,550.00	90.64%
101-1600-53700	LEGAL ADVERTISING - LAW	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	Contractual Totals:	\$70,000.00	\$10,552.50	\$45,379.00	\$24,621.00	\$18,071.00	\$6,550.00	90.64%
	LAW DIRECTOR Totals:	\$70,000.00	\$10,552.50	\$45,379.00	\$24,621.00	\$18,071.00	\$6,550.00	90.64%
PARKS								
Wages								
101-1800-51100	WAGES - PARKS	\$57,015.00	\$5,201.54	\$48,347.47	\$8,667.53	\$0.00	\$8,667.53	84.80%
101-1800-51105	OVERTIME WAGES - PARK	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
101-1800-51111	SEASONAL EMPLOYEE WA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
101-1800-51120	SOCIAL SECURITY-EMPLO	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
101-1800-51130	MEDICARE - EMPLOYER M	\$819.00	\$74.48	\$710.27	\$108.73	\$0.00	\$108.73	86.72%
101-1800-51140	PERS - EMPLOYER MATCH	\$7,542.00	\$728.22	\$6,768.66	\$773.34	\$0.00	\$773.34	89.75%
101-1800-51200	WORKER'S COMPENSATIO	\$2,222.00	\$0.00	\$150.00	\$2,072.00	\$0.00	\$2,072.00	6.75%
101-1800-51210	MEDICAL INSURANCE - PA	\$35,006.00	\$1,418.44	\$10,410.02	\$24,595.98	\$0.00	\$24,595.98	29.74%
101-1800-51220	DENTAL INSURANCE - PAR	\$770.00	\$70.62	\$522.58	\$247.42	\$162.20	\$85.22	88.93%
101-1800-51230	LIFE/AD&D INSURANCE - P	\$90.00	\$0.00	\$52.24	\$37.76	\$25.74	\$12.02	86.64%
101-1800-51240	LONG TERM DISABILITY IN	\$270.00	\$25.36	\$216.02	\$53.98	\$0.00	\$53.98	80.01%
	Wages Totals:	\$103,734.00	\$7,518.66	\$67,177.26	\$36,556.74	\$187.94	\$36,368.80	64.94%
Benefits								
101-1800-52000	TRAINING/TRAVEL/TRANSP	\$50.00	\$0.00	\$35.00	\$15.00	\$0.00	\$15.00	70.00%
101-1800-52010	CDL TESTING - PARKS	\$1,950.00	\$0.00	\$24.00	\$1,926.00	\$0.00	\$1,926.00	1.23%
	Benefits Totals:	\$2,000.00	\$0.00	\$59.00	\$1,941.00	\$0.00	\$1,941.00	2.95%
Contractual								

Expense Report
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Account	Description	Budget	MTD Expense	YTD Expense	UnExp. Balance	Encumbrance	Unenc. Balance	% Used
101-1800-53100	GAS/ELECTRIC SERVICES -	\$7,000.00	\$677.10	\$4,612.61	\$2,387.39	\$1,440.49	\$946.90	86.47%
101-1800-53110	REFUSE/WASTE REMOVAL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
101-1800-53200	COMMUNICATION SERVICE	\$1,000.00	\$62.38	\$623.58	\$376.42	\$67.62	\$308.80	69.12%
101-1800-53500	MAINTENANCE OF FACILITI	\$10,060.00	(\$434.81)	\$4,621.42	\$5,438.58	\$3,922.13	\$1,516.45	84.93%
101-1800-53501	MAINTENANCE OF INFRAS	\$11,640.00	\$0.00	\$10,939.51	\$700.49	\$0.00	\$700.49	93.98%
101-1800-53502	MAINT OF EQUIPMENT - PA	\$5,680.00	\$300.00	\$5,331.21	\$348.79	\$379.00	(\$30.21)	100.53%
101-1800-53600	INSURANCE - FLEET/LIABIL	\$5,000.00	\$0.00	\$0.00	\$5,000.00	\$5,000.00	\$0.00	100.00%
101-1800-53900	MEMBERSHIP, DUES & PUB	\$150.00	\$0.00	\$0.00	\$150.00	\$0.00	\$150.00	0.00%
	Contractual Totals:	\$40,530.00	\$604.67	\$26,128.33	\$14,401.67	\$10,809.24	\$3,592.43	91.14%
Materials & Supplies								
101-1800-54100	OFFICE SUPPLIES - PARKS	\$40.00	\$0.00	\$0.00	\$40.00	\$0.00	\$40.00	0.00%
101-1800-54200	OPERATIONAL SUPPLIES -	\$6,110.00	\$334.00	\$4,252.96	\$1,857.04	\$1,375.00	\$482.04	92.11%
101-1800-54201	UNIFORMS/PERSONAL SAF	\$100.00	\$0.00	\$0.00	\$100.00	\$0.00	\$100.00	0.00%
101-1800-54205	ASPHALT/CONCRETE - PAR	\$1,170.00	\$270.00	\$468.60	\$701.40	\$700.00	\$1.40	99.88%
101-1800-54206	FUEL - PARKS	\$2,130.00	\$0.00	\$1,626.27	\$503.73	\$500.00	\$3.73	99.82%
101-1800-54300	REPAIR & MAINTENANCE S	\$1,000.00	\$0.00	\$172.23	\$827.77	\$0.00	\$827.77	17.22%
101-1800-54400	SMALL TOOLS & MINOR EQ	\$6,300.00	\$3,968.66	\$6,026.16	\$273.84	\$200.00	\$73.84	98.83%
	Materials & Supplies Totals:	\$16,850.00	\$4,572.66	\$12,546.22	\$4,303.78	\$2,775.00	\$1,528.78	90.93%
Capital Outlay								
101-1800-55000	CAPITAL OUTLAY - PARKS	\$73,000.00	\$0.00	\$25,000.00	\$48,000.00	\$0.00	\$48,000.00	34.25%
101-1800-55005	CAPITAL OUTLAY-SHELTER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
101-1800-55025	NEW CARLISLE BIKEWAY P	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
101-1800-55040	NATUREWORKS GRANT-AD	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	Capital Outlay Totals:	\$73,000.00	\$0.00	\$25,000.00	\$48,000.00	\$0.00	\$48,000.00	34.25%
Debt Service								
101-1800-56000	NOTE & INTEREST PAYME	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	Debt Service Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
Miscellaneous								
101-1800-57000	MISCELLANEOUS - PARKS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	Miscellaneous Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	PARKS Totals:	\$236,114.00	\$12,695.99	\$130,910.81	\$105,203.19	\$13,772.18	\$91,431.01	61.28%
1900								
Miscellaneous								
101-1900-57000	MISCELLANEOUS - SPECIA	\$10,000.00	\$352.31	\$352.31	\$9,647.69	\$0.00	\$9,647.69	3.52%
101-1900-57100	MISC. SPECIAL EVENTS - FI	\$22,000.00	\$0.00	\$18,112.80	\$3,887.20	\$0.00	\$3,887.20	82.33%
	Miscellaneous Totals:	\$32,000.00	\$352.31	\$18,465.11	\$13,534.89	\$0.00	\$13,534.89	57.70%
	1900 Totals:	\$32,000.00	\$352.31	\$18,465.11	\$13,534.89	\$0.00	\$13,534.89	57.70%
LANDS & BUILDINGS								
Contractual								
101-2000-53100	GAS/ELECTRIC SERVICES -	\$15,000.00	\$813.00	\$8,024.73	\$6,975.27	\$911.10	\$6,064.17	59.57%
101-2000-53110	REFUSE/WASTE REMOVAL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
101-2000-53120	WATER/SEWER SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
101-2000-53200	COMMUNICATION SERVICE	\$25,000.00	\$0.00	\$662.45	\$24,337.55	\$1,000.00	\$23,337.55	6.65%
101-2000-53300	RENT/LEASE - LAND & BUIL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
101-2000-53305	COPIER LEASE - CITY BLD	\$3,500.00	\$1,154.78	\$3,193.87	\$306.13	\$306.13	\$0.00	100.00%
101-2000-53310	PROPERTY TAX - LAND & B	\$4,000.00	\$0.00	\$77.22	\$3,922.78	\$0.00	\$3,922.78	1.93%

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Account	Description	Budget	MTD Expense	YTD Expense	UnExp. Balance	Encumbrance	Unenc. Balance	% Used
101-2000-53400	PROFESSIONAL SERVICES	\$105,000.00	\$11,165.78	\$52,634.11	\$52,365.89	\$33,394.50	\$18,971.39	81.93%
101-2000-53500	MAINTENANCE OF FACILITI	\$115,352.40	\$5,084.56	\$72,607.11	\$42,745.29	\$12,826.21	\$29,919.08	74.06%
101-2000-53501	CUSTODIAL SERVICES - LA	\$8,000.00	\$504.72	\$5,737.85	\$2,262.15	\$1,456.12	\$806.03	89.92%
101-2000-53502	MAINT OF EQUIPMENT - LA	\$13,238.52	\$0.00	\$510.77	\$12,727.75	\$2,000.00	\$10,727.75	18.97%
101-2000-53600	INSURANCE - FLEET/LIABIL	\$20,000.00	\$0.00	\$0.00	\$20,000.00	\$20,000.00	\$0.00	100.00%
101-2000-53903	LINEN SERVICE - LAND & B	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	0.00%
	Contractual Totals:	\$310,090.92	\$18,722.84	\$143,448.11	\$166,642.81	\$71,894.06	\$94,748.75	69.44%
Materials & Supplies								
101-2000-54200	OPERATIONAL SUPPLIES -	\$2,020.80	\$544.90	\$1,297.82	\$722.98	\$0.00	\$722.98	64.22%
101-2000-54300	REPAIR & MAINTENANCE S	\$1,500.00	\$0.00	\$0.00	\$1,500.00	\$0.00	\$1,500.00	0.00%
101-2000-54400	SMALL TOOLS & MINOR EQ	\$3,500.00	\$1,984.33	\$1,984.33	\$1,515.67	\$0.00	\$1,515.67	56.70%
	Materials & Supplies Totals:	\$7,020.80	\$2,529.23	\$3,282.15	\$3,738.65	\$0.00	\$3,738.65	46.75%
Capital Outlay								
101-2000-55000	CAPITAL OUTLAY - LAND &	\$220,000.00	\$0.00	\$8,600.00	\$211,400.00	\$0.00	\$211,400.00	3.91%
101-2000-55001	CAPITAL OUTLAY-GOV CEN	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
101-2000-55002	CAPITAL OUTLAY - BAN	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	Capital Outlay Totals:	\$220,000.00	\$0.00	\$8,600.00	\$211,400.00	\$0.00	\$211,400.00	3.91%
Debt Service								
101-2000-56000	NOTE & INTEREST PAYME	\$15,000.00	\$1,137.10	\$11,371.00	\$3,629.00	\$2,629.00	\$1,000.00	93.33%
	Debt Service Totals:	\$15,000.00	\$1,137.10	\$11,371.00	\$3,629.00	\$2,629.00	\$1,000.00	93.33%
Miscellaneous								
101-2000-57000	MISCELLANEOUS - LAND &	\$2,000.00	\$0.00	\$122.82	\$1,877.18	\$750.00	\$1,127.18	43.64%
	Miscellaneous Totals:	\$2,000.00	\$0.00	\$122.82	\$1,877.18	\$750.00	\$1,127.18	43.64%
	LANDS & BUILDINGS Totals:	\$554,111.72	\$22,389.17	\$166,824.08	\$387,287.64	\$75,273.06	\$312,014.58	43.69%
MAYOR'S COURT								
Wages								
101-2300-51100	WAGES - MAYOR'S COURT	\$20,000.00	\$749.25	\$7,020.00	\$12,980.00	\$0.00	\$12,980.00	35.10%
101-2300-51120	SOCIAL SECURITY-EMPLO	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
101-2300-51130	MEDICARE - EMPLOYER M	\$290.00	\$10.87	\$101.82	\$188.18	\$0.00	\$188.18	35.11%
101-2300-51140	PERS - EMPLOYER MATCH	\$2,800.00	\$104.90	\$982.81	\$1,817.19	\$0.00	\$1,817.19	35.10%
101-2300-51200	WORKER'S COMPENSATIO	\$618.00	\$0.00	\$0.00	\$618.00	\$0.00	\$618.00	0.00%
	Wages Totals:	\$23,708.00	\$865.02	\$8,104.63	\$15,603.37	\$0.00	\$15,603.37	34.19%
Benefits								
101-2300-52000	TRAINING/TRAVEL/TRANSP	\$1,000.00	\$77.30	\$577.30	\$422.70	\$0.00	\$422.70	57.73%
	Benefits Totals:	\$1,000.00	\$77.30	\$577.30	\$422.70	\$0.00	\$422.70	57.73%
Contractual								
101-2300-53200	COMMUNICATION SERVICE	\$1,500.00	\$73.12	\$657.12	\$842.88	\$146.88	\$696.00	53.60%
101-2300-53400	PROFESSIONAL SERVICES	\$14,000.00	\$0.00	\$3,629.00	\$10,371.00	\$5,400.00	\$4,971.00	64.49%
101-2300-53410	POSTAGE/POSTAGE METE	\$1,000.00	\$0.00	\$87.00	\$913.00	\$855.00	\$58.00	94.20%
101-2300-53500	MAINTENANCE OF FACILITI	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	0.00%
101-2300-53502	MAINT. OF EQUIPMENT	\$3,000.00	\$0.00	\$2,565.00	\$435.00	\$0.00	\$435.00	85.50%
101-2300-53700	LEGAL ADVERTISING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
101-2300-53900	MEMBERSHIP, DUES & PUB	\$200.00	\$0.00	\$0.00	\$200.00	\$0.00	\$200.00	0.00%
	Contractual Totals:	\$20,700.00	\$73.12	\$6,938.12	\$13,761.88	\$6,401.88	\$7,360.00	64.44%
Materials & Supplies								
101-2300-54100	OFFICE SUPPLIES	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	0.00%

Expense Report
As Of: 1/1/2023 to 10/31/2023

Account	Description	Budget	MTD Expense	YTD Expense	UnExp. Balance	Encumbrance	Unenc. Balance	% Used
101-2300-54200	OPERATIONAL SUPPLIES	\$4,000.00	\$25.00	\$3,253.73	\$746.27	\$0.00	\$746.27	81.34%
	Materials & Supplies Totals:	\$4,500.00	\$25.00	\$3,253.73	\$1,246.27	\$0.00	\$1,246.27	72.31%
Capital Outlay								
101-2300-55000	CAPITAL OUTLAY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	Capital Outlay Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
Miscellaneous								
101-2300-57000	MISCELLANEOUS	\$500.00	\$0.00	\$0.00	\$500.00	\$50.00	\$450.00	10.00%
101-2300-57300	REFUNDS - MAYOR'S COU	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	0.00%
	Miscellaneous Totals:	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$50.00	\$950.00	5.00%
	MAYOR'S COURT Totals:	\$50,908.00	\$1,040.44	\$18,873.78	\$32,034.22	\$6,451.88	\$25,582.34	49.75%
MISCELLANEOUS								
Benefits								
101-2400-52000	TRAINING/TRAVEL/TRANSP	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	0.00%
101-2400-52155	COMPREHENSIVE PLAN	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	Benefits Totals:	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	0.00%
Contractual								
101-2400-53025	STREET LIGHTING - ADMINI	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
101-2400-53200	COMMUNICATION SERVICE	\$7,000.00	\$289.48	\$3,359.07	\$3,640.93	\$485.52	\$3,155.41	54.92%
101-2400-53300	RENT/LEASE - ADMINISTRA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
101-2400-53310	PROPERTY TAX - ADMINIST	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
101-2400-53409	PROF SERV-LAWYER FEES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
101-2400-53410	POSTAGE/POSTAGE METE	\$6,000.00	\$653.68	\$4,038.72	\$1,961.28	\$300.00	\$1,661.28	72.31%
101-2400-53420	AUDITOR & TREASURER F	\$6,000.00	\$0.00	\$5,037.44	\$962.56	\$0.00	\$962.56	83.96%
101-2400-53421	STATE/GRANT AUDIT FEES	\$38,500.00	\$5,157.40	\$34,326.60	\$4,173.40	\$0.00	\$4,173.40	89.16%
101-2400-53424	RECORDS DESTRUCTION -	\$3,000.00	\$0.00	\$0.00	\$3,000.00	\$0.00	\$3,000.00	0.00%
101-2400-53510	COMPUTER SOFTWARE/HA	\$5,000.00	\$0.00	\$0.00	\$5,000.00	\$0.00	\$5,000.00	0.00%
101-2400-53700	LEGAL ADVERTISING - ADM	\$12,000.00	\$763.60	\$8,575.02	\$3,424.98	\$1,715.00	\$1,709.98	85.75%
101-2400-53800	CODIFICATION UPDATE - A	\$12,500.00	\$0.00	\$495.00	\$12,005.00	\$12,000.00	\$5.00	99.96%
	Contractual Totals:	\$90,000.00	\$6,864.16	\$55,831.85	\$34,168.15	\$14,500.52	\$19,667.63	78.15%
Materials & Supplies								
101-2400-54100	OFFICE SUPPLIES - ADMINI	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	0.00%
101-2400-54200	OPERATIONAL SUPPLIES -	\$3,500.00	\$78.00	\$1,058.85	\$2,441.15	\$451.00	\$1,990.15	43.14%
	Materials & Supplies Totals:	\$4,000.00	\$78.00	\$1,058.85	\$2,941.15	\$451.00	\$2,490.15	37.75%
Capital Outlay								
101-2400-55000	CAPITAL OUTLAY - ADMINI	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	Capital Outlay Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
Debt Service								
101-2400-56000	NOTE & INTEREST PAYME	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	Debt Service Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
Miscellaneous								
101-2400-57000	MISCELLANEOUS - ADMINI	\$9,000.00	\$264.00	\$5,549.27	\$3,450.73	\$700.00	\$2,750.73	69.44%
101-2400-57010	ELECTION FEES - ADMINIS	\$5,000.00	\$0.00	\$0.00	\$5,000.00	\$0.00	\$5,000.00	0.00%
101-2400-57100	TRANSFERS OUT - ADMINI	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
101-2400-57200	ADVANCES OUT - ADMINIS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	Miscellaneous Totals:	\$14,000.00	\$264.00	\$5,549.27	\$8,450.73	\$700.00	\$7,750.73	44.64%
	MISCELLANEOUS Totals:	\$108,500.00	\$7,206.16	\$62,439.97	\$46,060.03	\$15,651.52	\$30,408.51	71.97%

Expense Report
As Of: 1/1/2023 to 10/31/2023

Account	Description	Budget	MTD Expense	YTD Expense	UnExp. Balance	Encumbrance	Unenc. Balance	% Used
TRANSFERS								
Benefits								
101-2500-52010	TRANSFER TO STREET FU	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
101-2500-52250	TRANSFERS TO HEALTH L	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	Benefits Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
Materials & Supplies								
101-2500-54000	TRANSFER TO CAPITAL PR	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$0.00	\$0.00	100.00%
	Materials & Supplies Totals:	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$0.00	\$0.00	100.00%
Capital Outlay								
101-2500-55050	TRANSFER TO POOL FUND	\$20,000.00	\$0.00	\$20,000.00	\$0.00	\$0.00	\$0.00	100.00%
101-2500-55100	TRANSFER TO CEMETERY	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$0.00	\$0.00	100.00%
101-2500-55200	TRANSFER TO YMCA CAPI	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
101-2500-55300	TRANSFER TO BIKEWAY P	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
101-2500-55400	TRANSFER TO NORTH UTIL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
101-2500-55500	TRANSFER TO TWIN CREE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
101-2500-55510	TRANSFER TO GENERAL B	\$30,000.00	\$0.00	\$30,000.00	\$0.00	\$0.00	\$0.00	100.00%
101-2500-55600	TRANSFER TO SR235 WIDE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
101-2500-55700	TRANSFER TO SMITH PAR	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
101-2500-55800	TRANSFER TO WATER FUN	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
101-2500-55810	TRANSFER TO WATER FUN	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	Capital Outlay Totals:	\$60,000.00	\$0.00	\$60,000.00	\$0.00	\$0.00	\$0.00	100.00%
	TRANSFERS Totals:	\$85,000.00	\$0.00	\$85,000.00	\$0.00	\$0.00	\$0.00	100.00%
101 Total:		\$2,365,563.72	\$120,074.63	\$1,280,660.91	\$1,084,902.81	\$167,661.91	\$917,240.90	61.23%
201	STREET CONSTRUCTION					Target Percent:	83.33%	
STREET								
Wages								
201-6100-51100	WAGES - STREET CONSTR	\$135,517.00	\$10,195.70	\$108,589.01	\$26,927.99	\$0.00	\$26,927.99	80.13%
201-6100-51105	OVERTIME WAGES - STRE	\$6,000.00	\$1,047.50	\$4,274.19	\$1,725.81	\$0.00	\$1,725.81	71.24%
201-6100-51130	MEDICARE - EMPLOYER M	\$2,052.00	\$121.87	\$1,251.75	\$800.25	\$0.00	\$800.25	61.00%
201-6100-51140	PERS - EMPLOYER MATCH	\$16,375.00	\$1,574.03	\$15,800.67	\$574.33	\$0.00	\$574.33	96.49%
201-6100-51200	WORKER'S COMPENSATIO	\$5,297.00	\$0.00	(\$101.79)	\$5,398.79	\$0.00	\$5,398.79	-1.92%
201-6100-51210	MEDICAL INSURANCE - ST	\$83,156.00	\$5,222.18	\$42,922.08	\$40,233.92	\$0.00	\$40,233.92	51.62%
201-6100-51220	DENTAL INSURANCE - STR	\$1,796.00	\$141.25	\$1,214.75	\$581.25	\$282.81	\$298.44	83.38%
201-6100-51230	LIFE/AD&D INSURANCE - S	\$198.00	\$0.00	\$121.51	\$76.49	\$18.05	\$58.44	70.48%
201-6100-51240	LONG TERM DISABILITY IN	\$600.00	\$50.26	\$480.33	\$119.67	\$0.00	\$119.67	80.06%
	Wages Totals:	\$250,991.00	\$18,352.79	\$174,552.50	\$76,438.50	\$300.86	\$76,137.64	69.67%
Benefits								
201-6100-52000	TRAINING/TRAVEL/TRANSP	\$1,000.00	\$0.00	\$35.00	\$965.00	\$0.00	\$965.00	3.50%
201-6100-52010	CDL TESTING - STREET CO	\$2,500.00	\$0.00	\$72.00	\$2,428.00	\$0.00	\$2,428.00	2.88%
	Benefits Totals:	\$3,500.00	\$0.00	\$107.00	\$3,393.00	\$0.00	\$3,393.00	3.06%
Contractual								
201-6100-53100	GAS/ELECTRIC SERVICES -	\$12,000.00	\$373.78	\$5,522.54	\$6,477.46	\$359.39	\$6,118.07	49.02%
201-6100-53110	REFUSE/WASTE REMOVAL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
201-6100-53200	COMMUNICATION SERVICE	\$3,975.00	\$116.33	\$1,058.13	\$2,916.87	\$583.67	\$2,333.20	41.30%
201-6100-53420	AUDITOR & TREASURER F	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A

Expense Report
As Of: 1/1/2023 to 10/31/2023

Account	Description	Budget	MTD Expense	YTD Expense	UnExp. Balance	Encumbrance	Unenc. Balance	% Used
201-6100-53500	MAINTENANCE OF FACILITI	\$19,000.00	\$306.93	\$1,684.29	\$17,315.71	\$500.00	\$16,815.71	11.50%
201-6100-53501	MAINTENANCE OF INFRAS	\$20,000.00	\$6,787.36	\$12,292.50	\$7,707.50	\$3,252.64	\$4,454.86	77.73%
201-6100-53502	MAINT OF EQUIPMENT - ST	\$18,672.62	\$2,268.95	\$17,992.69	\$679.93	\$820.00	(\$140.07)	100.75%
201-6100-53510	HARDWARE SOFTWARE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
201-6100-53600	INSURANCE - FLEET/LIABIL	\$8,500.00	\$0.00	\$0.00	\$8,500.00	\$8,000.00	\$500.00	94.12%
201-6100-53900	MEMBERSHIP, DUES & PUB	\$75.00	\$0.00	\$75.00	\$0.00	\$0.00	\$0.00	100.00%
201-6100-53903	LINEN SERVICE - STREET	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	Contractual Totals:	\$82,222.62	\$9,853.35	\$38,625.15	\$43,597.47	\$13,515.70	\$30,081.77	63.41%
Materials & Supplies								
201-6100-54100	OFFICE SUPPLIES - STREE	\$180.00	\$0.00	\$50.00	\$130.00	\$0.00	\$130.00	27.78%
201-6100-54200	OPERATIONAL SUPPLIES -	\$8,000.00	\$1,468.04	\$5,752.55	\$2,247.45	\$1,959.63	\$287.82	96.40%
201-6100-54201	UNIFORMS/PERSONAL SAF	\$3,150.00	\$461.89	\$2,243.59	\$906.41	\$556.41	\$350.00	88.89%
201-6100-54202	SALT - STREET CONSTRUC	\$10,000.00	\$0.00	\$3,523.15	\$6,476.85	\$6,476.85	\$0.00	100.00%
201-6100-54205	ASPHALT/CONCRETE - STR	\$4,500.00	\$0.00	\$1,774.25	\$2,725.75	\$1,984.00	\$741.75	83.52%
201-6100-54206	FUEL - STREET CONSTRUC	\$6,170.00	\$249.27	\$5,493.35	\$676.65	\$1,100.00	(\$423.35)	106.86%
201-6100-54300	REPAIR & MAINTENANCE S	\$1,500.00	\$173.90	\$1,394.64	\$105.36	\$750.00	(\$644.64)	142.98%
201-6100-54400	SMALL TOOLS & MINOR EQ	\$3,000.00	\$0.00	\$2,175.48	\$824.52	\$0.00	\$824.52	72.52%
	Materials & Supplies Totals:	\$36,500.00	\$2,353.10	\$22,407.01	\$14,092.99	\$12,826.89	\$1,266.10	96.53%
Capital Outlay								
201-6100-55000	CAPITAL OUTLAY - STREET	\$33,000.00	\$0.00	\$0.00	\$33,000.00	\$0.00	\$33,000.00	0.00%
201-6100-55015	FUTURE CAPITAL ITEMS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	Capital Outlay Totals:	\$33,000.00	\$0.00	\$0.00	\$33,000.00	\$0.00	\$33,000.00	0.00%
Debt Service								
201-6100-56000	NOTE & INTEREST PAYME	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
201-6100-56100	NOTES & INTEREST - BACK	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	Debt Service Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
Miscellaneous								
201-6100-57000	MISCELLANEOUS - STREET	\$1,000.00	\$90.00	\$163.08	\$836.92	\$0.00	\$836.92	16.31%
	Miscellaneous Totals:	\$1,000.00	\$90.00	\$163.08	\$836.92	\$0.00	\$836.92	16.31%
	STREET Totals:	\$407,213.62	\$30,649.24	\$235,854.74	\$171,358.88	\$26,643.45	\$144,715.43	64.46%
201 Total:		\$407,213.62	\$30,649.24	\$235,854.74	\$171,358.88	\$26,643.45	\$144,715.43	64.46%
202	STATE HIGHWAY					Target Percent:	83.33%	
STREET								
Contractual								
202-6100-53500		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	Contractual Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	STREET Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
STATE HIGHWAY								
Contractual								
202-6200-53100	GAS/ELECTRIC SERVICES -	\$1,500.00	\$105.72	\$862.28	\$637.72	\$27.34	\$610.38	59.31%
202-6200-53200	COMMUNICATION SERVICE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
202-6200-53500	MIANT OF FACILITIES-STAT	\$40,000.00	\$0.00	\$0.00	\$40,000.00	\$0.00	\$40,000.00	0.00%
202-6200-53501	MAINTENANCE OF INFRAS	\$347,500.00	\$0.00	\$328,502.24	\$18,997.76	\$168.00	\$18,829.76	94.58%
202-6200-53502	MAINT OF EQUIPMENT - ST	\$2,000.00	\$0.00	\$308.00	\$1,692.00	\$0.00	\$1,692.00	15.40%
	Contractual Totals:	\$391,000.00	\$105.72	\$329,672.52	\$61,327.48	\$195.34	\$61,132.14	84.37%

Expense Report
As Of: 1/1/2023 to 10/31/2023

Account	Description	Budget	MTD Expense	YTD Expense	UnExp. Balance	Encumbrance	Unenc. Balance	% Used
Materials & Supplies								
202-6200-54200	OPERATIONAL SUPPLIES -	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
202-6200-54202	SALT - STATE HIGHWAY	\$3,000.00	\$0.00	\$0.00	\$3,000.00	\$0.00	\$3,000.00	0.00%
202-6200-54205	ASPHALT/CONCRETE - STA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
202-6200-54206	FUEL - STATE HIGHWAY	\$3,000.00	\$0.00	\$1,567.10	\$1,432.90	\$1,100.00	\$332.90	88.90%
202-6200-54300	REPAIR & MAINTENANCE S	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
202-6200-54400	SMALL TOOLS & MINOR EQ	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
202-6200-54401	235 SIGNAL UPGRADE PRO	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	Materials & Supplies Totals:	\$6,000.00	\$0.00	\$1,567.10	\$4,432.90	\$1,100.00	\$3,332.90	44.45%
Miscellaneous								
202-6200-57000	MISCELLANEOUS - STATE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	Miscellaneous Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	STATE HIGHWAY Totals:	\$397,000.00	\$105.72	\$331,239.62	\$65,760.38	\$1,295.34	\$64,465.04	83.76%
202 Total:		\$397,000.00	\$105.72	\$331,239.62	\$65,760.38	\$1,295.34	\$64,465.04	83.76%
203	ST. PERM TAX					Target Percent:	83.33%	
STREET PERMISSIVE TAX								
Wages								
203-6300-51100	WAGES - ST PERM TAX	\$38,412.00	\$3,806.32	\$36,671.87	\$1,740.13	\$0.00	\$1,740.13	95.47%
203-6300-51105	OVERTIME WAGES - ST PE	\$2,000.00	\$235.64	\$1,281.61	\$718.39	\$0.00	\$718.39	64.08%
203-6300-51120	SOCIAL SECURITY-EMPLO	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
203-6300-51130	MEDICARE - EMPLOYER M	\$558.00	\$38.53	\$355.05	\$202.95	\$0.00	\$202.95	63.63%
203-6300-51140	PERS - EMPLOYER MATCH	\$7,033.00	\$565.87	\$5,313.49	\$1,719.51	\$0.00	\$1,719.51	75.55%
203-6300-51200	WORKER'S COMPENSATIO	\$2,060.00	\$0.00	(\$3.75)	\$2,063.75	\$0.00	\$2,063.75	-0.18%
203-6300-51210	MEDICAL INSURANCE - ST	\$36,100.00	\$1,824.13	\$14,004.08	\$22,095.92	\$0.00	\$22,095.92	38.79%
203-6300-51220	DENTAL INSURANCE - ST P	\$884.00	\$56.49	\$451.91	\$432.09	\$402.37	\$29.72	96.64%
203-6300-51230	LIFE/AD&D INSURANCE - S	\$126.00	\$0.00	\$45.12	\$80.88	\$13.76	\$67.12	46.73%
203-6300-51240	LONG TERM DISABILITY IN	\$320.00	\$18.14	\$163.84	\$156.16	\$0.00	\$156.16	51.20%
	Wages Totals:	\$87,493.00	\$6,545.12	\$58,283.22	\$29,209.78	\$416.13	\$28,793.65	67.09%
	STREET PERMISSIVE TAX Totals:	\$87,493.00	\$6,545.12	\$58,283.22	\$29,209.78	\$416.13	\$28,793.65	67.09%
203 Total:		\$87,493.00	\$6,545.12	\$58,283.22	\$29,209.78	\$416.13	\$28,793.65	67.09%
204	STREET IMPROVEMNT LEVY					Target Percent:	83.33%	
STREET IMPROVEMENT LEVY								
Contractual								
204-6400-53420	AUDITOR & TREASURER F	\$2,500.00	\$0.00	\$2,285.28	\$214.72	\$0.00	\$214.72	91.41%
204-6400-53501	MAINTENANCE OF INFRAS	\$228,000.00	\$0.00	\$177,302.96	\$50,697.04	\$31,465.70	\$19,231.34	91.57%
	Contractual Totals:	\$230,500.00	\$0.00	\$179,588.24	\$50,911.76	\$31,465.70	\$19,446.06	91.56%
Materials & Supplies								
204-6400-54205	ASPHALT/CONCRETE/AGG	\$7,000.00	\$1,094.30	\$7,132.95	(\$132.95)	\$1,011.52	(\$1,144.47)	116.35%
	Materials & Supplies Totals:	\$7,000.00	\$1,094.30	\$7,132.95	(\$132.95)	\$1,011.52	(\$1,144.47)	116.35%
Capital Outlay								
204-6400-55012	PRENTICE DRIVE STREET	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
204-6400-55013	FENWICK PROJECT	\$45,278.00	\$0.00	\$0.00	\$45,278.00	\$0.00	\$45,278.00	0.00%
	Capital Outlay Totals:	\$45,278.00	\$0.00	\$0.00	\$45,278.00	\$0.00	\$45,278.00	0.00%

Expense Report
As Of: 1/1/2023 to 10/31/2023

Account	Description	Budget	MTD Expense	YTD Expense	UnExp. Balance	Encumbrance	Unenc. Balance	% Used
Miscellaneous								
204-6400-57000	MISCELLANEOUS - STREET	\$300.00	\$0.00	\$0.00	\$300.00	\$0.00	\$300.00	0.00%
	Miscellaneous Totals:	\$300.00	\$0.00	\$0.00	\$300.00	\$0.00	\$300.00	0.00%
	STREET IMPROVEMENT LEVY Totals:	\$283,078.00	\$1,094.30	\$186,721.19	\$96,356.81	\$32,477.22	\$63,879.59	77.43%
204 Total:		\$283,078.00	\$1,094.30	\$186,721.19	\$96,356.81	\$32,477.22	\$63,879.59	77.43%
212	EMERGENCY AMB CAP EQUIP					Target Percent:	83.33%	
EMERGENCY AMB CAP EQUIP								
Contractual								
212-3310-53420	AUDITOR & TREASURER F	\$800.00	\$0.00	\$565.29	\$234.71	\$0.00	\$234.71	70.66%
	Contractual Totals:	\$800.00	\$0.00	\$565.29	\$234.71	\$0.00	\$234.71	70.66%
Capital Outlay								
212-3310-55000	CAPITAL OUTLAY - EMERG	\$100,000.00	\$0.00	\$0.00	\$100,000.00	\$0.00	\$100,000.00	0.00%
	Capital Outlay Totals:	\$100,000.00	\$0.00	\$0.00	\$100,000.00	\$0.00	\$100,000.00	0.00%
Debt Service								
212-3310-56000	NOTE & INTEREST PAYME	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	Debt Service Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	EMERGENCY AMB CAP EQUIP Totals:	\$100,800.00	\$0.00	\$565.29	\$100,234.71	\$0.00	\$100,234.71	0.56%
212 Total:		\$100,800.00	\$0.00	\$565.29	\$100,234.71	\$0.00	\$100,234.71	0.56%
213	EMERGENCY AMB OPERATING					Target Percent:	83.33%	
EMERGENCY AMB OPERATING								
Wages								
213-3300-51100	WAGES - EMERGENCY AM	\$580,600.00	\$43,059.75	\$414,301.66	\$166,298.34	\$0.00	\$166,298.34	71.36%
213-3300-51105	OVERTIME WAGES - EMER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
213-3300-51120	SOCIAL SECURITY-EMPLO	\$33,505.00	\$2,669.74	\$25,686.90	\$7,818.10	\$0.00	\$7,818.10	76.67%
213-3300-51130	MEDICARE - EMPLOYER M	\$8,120.00	\$624.38	\$6,007.38	\$2,112.62	\$0.00	\$2,112.62	73.98%
213-3300-51140	PERS - EMPLOYER MATCH	\$392.00	\$0.00	\$0.00	\$392.00	\$0.00	\$392.00	0.00%
213-3300-51200	WORKER'S COMPENSATIO	\$24,460.00	\$408.61	\$637.67	\$23,822.33	\$2,120.31	\$21,702.02	11.28%
213-3300-51210	MEDICAL INSURANCE - EM	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
213-3300-51220	DENTAL INSURANCE - EME	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
213-3300-51230	LIFE/AD&D INSURANCE - E	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
213-3300-51240	LONG TERM DISABILITY IN	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	Wages Totals:	\$647,077.00	\$46,762.48	\$446,633.61	\$200,443.39	\$2,120.31	\$198,323.08	69.35%
Benefits								
213-3300-52000	TRAINING/TRAVEL/TRANSP	\$3,550.00	\$0.00	\$2,719.98	\$830.02	\$587.00	\$243.02	93.15%
	Benefits Totals:	\$3,550.00	\$0.00	\$2,719.98	\$830.02	\$587.00	\$243.02	93.15%
Contractual								
213-3300-53100	GAS/ELECTRIC SERVICES -	\$4,450.00	\$172.82	\$2,827.20	\$1,622.80	\$170.78	\$1,452.02	67.37%
213-3300-53110	REFUSE/WASTE REMOVAL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
213-3300-53200	COMMUNICATION SERVICE	\$12,000.00	\$353.18	\$8,477.35	\$3,522.65	\$2,409.69	\$1,112.96	90.73%
213-3300-53410	POSTAGE/POSTAGE METE	\$350.00	\$33.97	\$135.88	\$214.12	\$0.00	\$214.12	38.82%
213-3300-53420	AUDITOR & TREASURER F	\$4,000.00	\$0.00	\$3,701.74	\$298.26	\$0.00	\$298.26	92.54%
213-3300-53425	PHYSICAL EXAMS - EMERG	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	0.00%
213-3300-53431	DISPATCHING SERVICE - S	\$26,000.00	\$0.00	\$14,476.00	\$11,524.00	\$8,500.00	\$3,024.00	88.37%

Expense Report
As Of: 1/1/2023 to 10/31/2023

Account	Description	Budget	MTD Expense	YTD Expense	UnExp. Balance	Encumbrance	Unenc. Balance	% Used
213-3300-53440	SRVC FEES-EMS BILLINGS	\$35,000.00	\$1,534.63	\$25,532.93	\$9,467.07	\$3,967.07	\$5,500.00	84.29%
213-3300-53500	MAINTENANCE OF FACILITI	\$9,500.00	\$739.07	\$3,053.34	\$6,446.66	\$3,278.70	\$3,167.96	66.65%
213-3300-53502	MAINT OF EQUIPMENT - EM	\$26,196.50	\$944.90	\$14,992.34	\$11,204.16	\$910.00	\$10,294.16	60.70%
213-3300-53600	INSURANCE - FLEET/LIABIL	\$10,000.00	\$0.00	\$0.00	\$10,000.00	\$10,000.00	\$0.00	100.00%
213-3300-53900	MEMBERSHIP, DUES & PUB	\$1,200.00	\$75.00	\$928.95	\$271.05	\$187.75	\$83.30	93.06%
213-3300-53903	LINEN SERVICE - EMERGE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	Contractual Totals:	\$129,196.50	\$3,853.57	\$74,125.73	\$55,070.77	\$29,423.99	\$25,646.78	80.15%
Materials & Supplies								
213-3300-54100	OFFICE SUPPLIES - EMERG	\$1,000.00	\$120.32	\$485.81	\$514.19	\$90.00	\$424.19	57.58%
213-3300-54200	OPERATIONAL SUPPLIES -	\$6,950.00	\$891.56	\$6,178.97	\$771.03	\$1,031.15	(\$260.12)	103.74%
213-3300-54201	UNIFORMS/PERSONAL SAF	\$5,150.00	\$0.00	\$4,020.75	\$1,129.25	\$1,085.28	\$43.97	99.15%
213-3300-54204	MEDICAL SUPPLIES - EMER	\$10,000.00	\$0.00	\$7,360.69	\$2,639.31	\$323.94	\$2,315.37	76.85%
213-3300-54206	FUEL - EMERGENCY AMB	\$15,000.00	\$848.76	\$7,155.48	\$7,844.52	\$4,151.24	\$3,693.28	75.38%
213-3300-54300	REPAIR & MAINTENANCE S	\$3,000.00	\$0.00	\$0.00	\$3,000.00	\$0.00	\$3,000.00	0.00%
213-3300-54400	SMALL TOOLS & MINOR EQ	\$6,491.13	\$1,029.14	\$3,280.20	\$3,210.93	\$1,607.49	\$1,603.44	75.30%
	Materials & Supplies Totals:	\$47,591.13	\$2,889.78	\$28,481.90	\$19,109.23	\$8,289.10	\$10,820.13	77.26%
Capital Outlay								
213-3300-55000	CAPITAL OUTLAY - EMERG	\$132,095.00	\$26,532.65	\$35,458.11	\$96,636.89	\$74,366.08	\$22,270.81	83.14%
	Capital Outlay Totals:	\$132,095.00	\$26,532.65	\$35,458.11	\$96,636.89	\$74,366.08	\$22,270.81	83.14%
Debt Service								
213-3300-56000	NOTE & INTEREST PAYME	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	Debt Service Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
Miscellaneous								
213-3300-57000	MISCELLANEOUS - EMERG	\$900.00	\$80.00	\$505.44	\$394.56	\$45.00	\$349.56	61.16%
213-3300-57100	TRANSFERS - OUT - EMER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	Miscellaneous Totals:	\$900.00	\$80.00	\$505.44	\$394.56	\$45.00	\$349.56	61.16%
	EMERGENCY AMB OPERATING Totals:	\$960,409.63	\$80,118.48	\$587,924.77	\$372,484.86	\$114,831.48	\$257,653.38	73.17%
213 Total:		\$960,409.63	\$80,118.48	\$587,924.77	\$372,484.86	\$114,831.48	\$257,653.38	73.17%
214	FIRE CAP EQUIP LEVY FUND					Target Percent:	83.33%	
FIRE CAPITAL EQUIPMENT								
Contractual								
214-2210-53420	AUDITOR & TREASURER F	\$1,500.00	\$0.00	\$1,142.03	\$357.97	\$0.00	\$357.97	76.14%
	Contractual Totals:	\$1,500.00	\$0.00	\$1,142.03	\$357.97	\$0.00	\$357.97	76.14%
Capital Outlay								
214-2210-55000	CAPITAL OUTLAY - FIRE CA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
214-2210-55510	STATE GRANT- EQUIPMEN	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	Capital Outlay Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
Debt Service								
214-2210-56000	NOTE & INTEREST PAYME	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	Debt Service Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	FIRE CAPITAL EQUIPMENT Totals:	\$1,500.00	\$0.00	\$1,142.03	\$357.97	\$0.00	\$357.97	76.14%
214 Total:		\$1,500.00	\$0.00	\$1,142.03	\$357.97	\$0.00	\$357.97	76.14%
215	FIRE OPERATING LEVY FUND					Target Percent:	83.33%	

Expense Report
As Of: 1/1/2023 to 10/31/2023

Account	Description	Budget	MTD Expense	YTD Expense	UnExp. Balance	Encumbrance	Unenc. Balance	% Used
FIRE OPERATING								
Wages								
215-2200-51100	WAGES - FIRE	\$100,600.00	\$5,192.75	\$98,003.22	\$2,596.78	\$0.00	\$2,596.78	97.42%
215-2200-51105	OVERTIME WAGES - FIRE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
215-2200-51120	SOCIAL SECURITY-EMPLO	\$6,086.00	\$321.95	\$6,076.14	\$9.86	\$0.00	\$9.86	99.84%
215-2200-51130	MEDICARE - EMPLOYER M	\$1,460.00	\$75.29	\$1,421.12	\$38.88	\$0.00	\$38.88	97.34%
215-2200-51140	PERS - EMPLOYER MATCH	\$392.00	\$0.00	\$0.00	\$392.00	\$0.00	\$392.00	0.00%
215-2200-51200	WORKER'S COMPENSATIO	\$677.00	\$0.00	(\$140.89)	\$817.89	\$0.00	\$817.89	-20.81%
215-2200-51210	MEDICAL INSURANCE - FIR	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
215-2200-51220	DENTAL INSURANCE - FIRE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
215-2200-51230	LIFE/AD&D INSURANCE - FI	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
215-2200-51240	LONG TERM DISABILITY IN	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	Wages Totals:	\$109,215.00	\$5,589.99	\$105,359.59	\$3,855.41	\$0.00	\$3,855.41	96.47%
Benefits								
215-2200-52000	TRAINING/TRAVEL/TRANSP	\$4,000.00	\$0.00	\$2,039.43	\$1,960.57	\$1,674.12	\$286.45	92.84%
215-2200-52020	FIRE PREVENTION - FIRE	\$3,000.00	\$489.00	\$2,926.50	\$73.50	\$0.00	\$73.50	97.55%
	Benefits Totals:	\$7,000.00	\$489.00	\$4,965.93	\$2,034.07	\$1,674.12	\$359.95	94.86%
Contractual								
215-2200-53041	INSURANCE/FIREMEN'S - FI	\$2,500.00	\$0.00	\$0.00	\$2,500.00	\$0.00	\$2,500.00	0.00%
215-2200-53042	FIREMEN'S DEPENDENT F	\$150.00	\$0.00	\$150.00	\$0.00	\$0.00	\$0.00	100.00%
215-2200-53100	GAS/ELECTRIC SERVICES -	\$5,000.00	\$172.80	\$2,827.15	\$2,172.85	\$170.79	\$2,002.06	59.96%
215-2200-53110	REFUSE/WASTE REMOVAL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
215-2200-53200	COMMUNICATION SERVICE	\$9,000.00	\$270.21	\$7,349.08	\$1,650.92	\$1,213.89	\$437.03	95.14%
215-2200-53410	POSTAGE/POSTAGE METE	\$250.00	\$0.00	\$0.00	\$250.00	\$0.00	\$250.00	0.00%
215-2200-53420	AUDITOR & TREASURER F	\$4,300.00	\$0.00	\$4,267.04	\$32.96	\$0.00	\$32.96	99.23%
215-2200-53425	PHYSICAL EXAMS - FIRE	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	0.00%
215-2200-53426	IMMUNIZATIONS - FIRE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
215-2200-53431	DISPATCHING SERVICE - S	\$14,500.00	\$0.00	\$14,476.00	\$24.00	\$0.00	\$24.00	99.83%
215-2200-53500	MAINTENANCE OF FACILITI	\$9,000.00	\$739.07	\$2,758.14	\$6,241.86	\$3,573.34	\$2,668.52	70.35%
215-2200-53502	MAINT OF EQUIPMENT - FI	\$20,975.50	\$441.05	\$10,217.12	\$10,758.38	\$1,448.00	\$9,310.38	55.61%
215-2200-53600	INSURANCE - FLEET/LIABIL	\$9,000.00	\$0.00	\$0.00	\$9,000.00	\$9,000.00	\$0.00	100.00%
215-2200-53900	MEMBERSHIP, DUES & PUB	\$1,400.00	\$75.00	\$928.95	\$471.05	\$187.75	\$283.30	79.76%
215-2200-53903	LINEN SERVICE - FIRE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	Contractual Totals:	\$76,575.50	\$1,698.13	\$42,973.48	\$33,602.02	\$15,593.77	\$18,008.25	76.48%
Materials & Supplies								
215-2200-54100	OFFICE SUPPLIES - FIRE	\$1,000.00	\$120.32	\$485.79	\$514.21	\$90.00	\$424.21	57.58%
215-2200-54200	OPERATIONAL SUPPLIES -	\$6,500.00	\$636.86	\$5,670.62	\$829.38	\$1,011.51	(\$182.13)	102.80%
215-2200-54201	UNIFORMS/PERSONAL SAF	\$2,600.00	\$0.00	\$2,171.43	\$428.57	\$341.48	\$87.09	96.65%
215-2200-54206	FUEL - FIRE	\$9,000.00	\$848.76	\$7,155.42	\$1,844.58	\$1,844.58	\$0.00	100.00%
215-2200-54300	REPAIR & MAINTENANCE S	\$3,000.00	\$0.00	\$119.80	\$2,880.20	\$0.00	\$2,880.20	3.99%
215-2200-54400	SMALL TOOLS & MINOR EQ	\$13,491.13	\$1,029.11	\$3,660.86	\$9,830.27	\$2,556.48	\$7,273.79	46.08%
	Materials & Supplies Totals:	\$35,591.13	\$2,635.05	\$19,263.92	\$16,327.21	\$5,844.05	\$10,483.16	70.55%
Capital Outlay								
215-2200-55000	CAPITAL OUTLAY - FIRE	\$178,095.00	\$26,532.65	\$51,748.98	\$126,346.02	\$74,940.34	\$51,405.68	71.14%
	Capital Outlay Totals:	\$178,095.00	\$26,532.65	\$51,748.98	\$126,346.02	\$74,940.34	\$51,405.68	71.14%
Debt Service								

Expense Report
As Of: 1/1/2023 to 10/31/2023

Account	Description	Budget	MTD Expense	YTD Expense	UnExp. Balance	Encumbrance	Unenc. Balance	% Used
215-2200-56000	NOTE & INTEREST PAYME	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	Debt Service Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
Miscellaneous								
215-2200-57000	MISCELLANEOUS - FIRE	\$900.00	\$80.00	\$505.44	\$394.56	\$44.26	\$350.30	61.08%
	Miscellaneous Totals:	\$900.00	\$80.00	\$505.44	\$394.56	\$44.26	\$350.30	61.08%
	FIRE OPERATING Totals:	\$407,376.63	\$37,024.82	\$224,817.34	\$182,559.29	\$98,096.54	\$84,462.75	79.27%
215 Total:		\$407,376.63	\$37,024.82	\$224,817.34	\$182,559.29	\$98,096.54	\$84,462.75	79.27%
219	CDBG/ECONOMIC LOAN					Target Percent:	83.33%	
DEPT: 2190								
Capital Outlay								
219-2190-55010	PRENTICE FY16 CITY PORT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
219-2190-55020	LINDEN AND TAL SHROYER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
219-2190-55030	CDBG STREET REPAIR	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	Capital Outlay Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	DEPT: 2190 Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
219 Total:		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
220	CLERK OF COURTS COMPUTER					Target Percent:	83.33%	
DEPT: 2700								
Contractual								
220-2700-53510	COMPUTER SOFTWARE/HA	\$200.00	\$0.00	\$0.00	\$200.00	\$0.00	\$200.00	0.00%
	Contractual Totals:	\$200.00	\$0.00	\$0.00	\$200.00	\$0.00	\$200.00	0.00%
Capital Outlay								
220-2700-55500	TRANSFERS - OUT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	Capital Outlay Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
Miscellaneous								
220-2700-57000	MISC.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	Miscellaneous Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	DEPT: 2700 Totals:	\$200.00	\$0.00	\$0.00	\$200.00	\$0.00	\$200.00	0.00%
220 Total:		\$200.00	\$0.00	\$0.00	\$200.00	\$0.00	\$200.00	0.00%
221	COURT COMPUTERIZATION					Target Percent:	83.33%	
DEPT: 2700								
Contractual								
221-2700-53510	COMPUTER SOFTWARE/HA	\$100.00	\$0.00	\$0.00	\$100.00	\$0.00	\$100.00	0.00%
	Contractual Totals:	\$100.00	\$0.00	\$0.00	\$100.00	\$0.00	\$100.00	0.00%
Capital Outlay								
221-2700-55500	TRANSFERS - OUT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	Capital Outlay Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
Miscellaneous								
221-2700-57000	MISC.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	Miscellaneous Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	DEPT: 2700 Totals:	\$100.00	\$0.00	\$0.00	\$100.00	\$0.00	\$100.00	0.00%

Expense Report
As Of: 1/1/2023 to 10/31/2023

Account	Description	Budget	MTD Expense	YTD Expense	UnExp. Balance	Encumbrance	Unenc. Balance	% Used
221 Total:		\$100.00	\$0.00	\$0.00	\$100.00	\$0.00	\$100.00	0.00%
225	HEALTH LEVY FUND					Target Percent:	83.33%	
HEALTH LEVY								
Contractual								
225-2900-53406	PROF SERV-CLARK CO CO	\$64,800.00	\$0.00	\$55,971.56	\$8,828.44	\$8,828.44	\$0.00	100.00%
225-2900-53420	AUDITOR & TREASURER F	\$1,160.00	\$0.00	\$1,092.36	\$67.64	\$0.00	\$67.64	94.17%
	Contractual Totals:	\$65,960.00	\$0.00	\$57,063.92	\$8,896.08	\$8,828.44	\$67.64	99.90%
	HEALTH LEVY Totals:	\$65,960.00	\$0.00	\$57,063.92	\$8,896.08	\$8,828.44	\$67.64	99.90%
225 Total:		\$65,960.00	\$0.00	\$57,063.92	\$8,896.08	\$8,828.44	\$67.64	99.90%
233	ONEOHIO OPIOID SETTLEMENT					Target Percent:	83.33%	
HEALTH LEVY								
Miscellaneous								
233-2900-57100	TRANSFERS - OUT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	Miscellaneous Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	HEALTH LEVY Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
233 Total:		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
235	AMERICAN RESCUE PLAN ACT					Target Percent:	83.33%	
DEPT: 2800								
Materials & Supplies								
235-2800-54200	OPERATING SUPPLIES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	Materials & Supplies Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
Miscellaneous								
235-2800-57000	MISC.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
235-2800-57100	TRANSFERS - OUT	\$306,661.00	\$0.00	\$306,661.00	\$0.00	\$0.00	\$0.00	100.00%
	Miscellaneous Totals:	\$306,661.00	\$0.00	\$306,661.00	\$0.00	\$0.00	\$0.00	100.00%
	DEPT: 2800 Totals:	\$306,661.00	\$0.00	\$306,661.00	\$0.00	\$0.00	\$0.00	100.00%
235 Total:		\$306,661.00	\$0.00	\$306,661.00	\$0.00	\$0.00	\$0.00	100.00%
245	LOCAL CORONAVIRUS RELIEF FUND					Target Percent:	83.33%	
DEPT: 2800								
Materials & Supplies								
245-2800-54200	OPERATING SUPPLIES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	Materials & Supplies Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
Miscellaneous								
245-2800-57000	MISC.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
245-2800-57100	TRANSFERS - OUT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	Miscellaneous Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	DEPT: 2800 Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
245 Total:		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
250	0.5% POLICE INCOME TAX					Target Percent:	83.33%	

Expense Report
As Of: 1/1/2023 to 10/31/2023

Account	Description	Budget	MTD Expense	YTD Expense	UnExp. Balance	Encumbrance	Unenc. Balance	% Used
Debt Service								
301-8000-56000	PRN & INT PMT - FACILITIE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
301-8000-56010	PRN & INT PMT - VARIOUS	\$45,432.32	\$0.00	\$45,432.32	\$0.00	\$0.00	\$0.00	100.00%
	Debt Service Totals:	\$45,432.32	\$0.00	\$45,432.32	\$0.00	\$0.00	\$0.00	100.00%
Miscellaneous								
301-8000-57005	ORIGINAL ISSUE DISCOUN	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	Miscellaneous Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	TWIN CREEKS ASSESSMENT Totals:	\$45,632.00	\$0.00	\$45,592.84	\$39.16	\$0.00	\$39.16	99.91%
301 Total:		\$45,632.00	\$0.00	\$45,592.84	\$39.16	\$0.00	\$39.16	99.91%

302 TWIN CREEKS INFRA BONDS Target Percent: 83.33%

TWIN CREEKS ASSESSMENT

Contractual								
302-8000-53420	AUDITOR & TREASURER F	\$750.00	\$0.00	\$570.00	\$180.00	\$0.00	\$180.00	76.00%
302-8000-53422	COST OF ISSUANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
302-8000-53450	AUDITOR DELINQ. TAX/ASS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	Contractual Totals:	\$750.00	\$0.00	\$570.00	\$180.00	\$0.00	\$180.00	76.00%
Debt Service								
302-8000-56000	PRN & INT PAYMENT - TWN	\$80,791.00	\$0.00	\$80,790.67	\$0.33	\$0.00	\$0.33	100.00%
	Debt Service Totals:	\$80,791.00	\$0.00	\$80,790.67	\$0.33	\$0.00	\$0.33	100.00%
Miscellaneous								
302-8000-57005	ORIGINAL ISSUE DISCOUN	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	Miscellaneous Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	TWIN CREEKS ASSESSMENT Totals:	\$81,541.00	\$0.00	\$81,360.67	\$180.33	\$0.00	\$180.33	99.78%
302 Total:		\$81,541.00	\$0.00	\$81,360.67	\$180.33	\$0.00	\$180.33	99.78%

400 COMMUNITY CENTER Target Percent: 83.33%

DEPT: 4100

Contractual								
400-4100-53422	BOND COUNSEL FEES - CO	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	Contractual Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
Capital Outlay								
400-4100-55000	CAPITAL OUTLAY - COMMU	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
400-4100-55002	CAPITAL OUTLAY BAN	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	Capital Outlay Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
Debt Service								
400-4100-56000	DEBT SERVICE-COMMUNIT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	Debt Service Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	DEPT: 4100 Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
400 Total:		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A

501 WATER REVENUE FUND Target Percent: 83.33%

WATER OPERATING

APPROPRIATION TYPE: 50

501-5300-50004	OWDA LOAN	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
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Expense Report
As Of: 1/1/2023 to 10/31/2023

Account	Description	Budget	MTD Expense	YTD Expense	UnExp. Balance	Encumbrance	Unenc. Balance	% Used
501-5300-50005	OWDA WATER MAIN	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	APPROPRIATION TYPE: 50 Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
Wages								
501-5300-51100	WAGES - WATER REVENUE	\$225,176.00	\$16,024.47	\$163,848.97	\$61,327.03	\$0.00	\$61,327.03	72.76%
501-5300-51105	OVERTIME WAGES - WATE	\$10,000.00	\$812.10	\$8,779.73	\$1,220.27	\$0.00	\$1,220.27	87.80%
501-5300-51120	SOCIAL SECURITY-EMPLO	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
501-5300-51130	MEDICARE - EMPLOYER M	\$3,381.00	\$233.76	\$2,428.69	\$952.31	\$0.00	\$952.31	71.83%
501-5300-51140	PERS - EMPLOYER MATCH	\$31,144.00	\$2,357.11	\$24,037.10	\$7,106.90	\$0.00	\$7,106.90	77.18%
501-5300-51200	WORKER'S COMPENSATIO	\$9,121.00	\$0.00	\$89.18	\$9,031.82	\$0.00	\$9,031.82	0.98%
501-5300-51210	MEDICAL INSURANCE - WA	\$116,256.00	\$6,684.86	\$55,845.15	\$60,410.85	\$0.00	\$60,410.85	48.04%
501-5300-51220	DENTAL INSURANCE - WAT	\$2,480.00	\$211.88	\$1,793.92	\$686.08	\$446.80	\$239.28	90.35%
501-5300-51230	LIFE/AD&D INSURANCE - W	\$270.00	\$0.00	\$176.58	\$93.42	\$23.48	\$69.94	74.10%
501-5300-51240	LONG TERM DISABILITY IN	\$845.00	\$75.22	\$710.37	\$134.63	\$0.00	\$134.63	84.07%
	Wages Totals:	\$398,673.00	\$26,399.40	\$257,709.69	\$140,963.31	\$470.28	\$140,493.03	64.76%
Benefits								
501-5300-52000	TRAINING/TRAVEL/TRANSP	\$2,500.00	\$27.28	\$683.49	\$1,816.51	\$122.72	\$1,693.79	32.25%
501-5300-52010	CDL TESTING - WATER RE	\$2,500.00	\$0.00	\$0.00	\$2,500.00	\$0.00	\$2,500.00	0.00%
	Benefits Totals:	\$5,000.00	\$27.28	\$683.49	\$4,316.51	\$122.72	\$4,193.79	16.12%
Contractual								
501-5300-53030	DELINQUENT TAX COLLEC	\$100.00	\$0.00	\$31.21	\$68.79	\$0.00	\$68.79	31.21%
501-5300-53100	GAS/ELECTRIC SERVICES -	\$42,000.00	\$2,810.96	\$33,206.62	\$8,793.38	\$393.67	\$8,399.71	80.00%
501-5300-53110	REFUSE/WASTE REMOVAL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
501-5300-53200	COMMUNICATION SERVICE	\$8,000.00	\$569.18	\$5,303.01	\$2,696.99	\$910.82	\$1,786.17	77.67%
501-5300-53400	PROFESSIONAL SERVICES	\$2,000.00	\$84.00	\$336.00	\$1,664.00	\$0.00	\$1,664.00	16.80%
501-5300-53410	POSTAGE/POSTAGE METE	\$14,000.00	\$1,065.54	\$7,266.27	\$6,733.73	\$2,066.61	\$4,667.12	66.66%
501-5300-53420	AUDITOR & TREASURER F	\$100.00	\$0.00	\$0.00	\$100.00	\$0.00	\$100.00	0.00%
501-5300-53432	LAB SERVICES - WATER RE	\$9,000.00	\$169.00	\$7,891.21	\$1,108.79	\$600.00	\$508.79	94.35%
501-5300-53500	MAINTENANCE OF FACILITI	\$26,000.00	\$248.60	\$21,925.18	\$4,074.82	\$3,667.97	\$406.85	98.44%
501-5300-53501	MAINTENANCE OF INFRAS	\$116,490.00	\$508.55	\$84,601.59	\$31,888.41	\$9,535.78	\$22,352.63	80.81%
501-5300-53502	MAINT OF EQUIPMENT - W	\$145,288.00	\$8,925.13	\$142,162.87	\$3,125.13	\$1,719.47	\$1,405.66	99.03%
501-5300-53510	COMPUTER SOFTWARE/HA	\$5,000.00	\$0.00	\$0.00	\$5,000.00	\$0.00	\$5,000.00	0.00%
501-5300-53600	INSURANCE - FLEET/LIABIL	\$6,000.00	\$0.00	\$0.00	\$6,000.00	\$5,000.00	\$1,000.00	83.33%
501-5300-53900	MEMBERSHIP, DUES & PUB	\$6,000.00	\$0.00	\$135.00	\$5,865.00	\$786.95	\$5,078.05	15.37%
501-5300-53903	LINEN SERVICE - WATER R	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	Contractual Totals:	\$379,978.00	\$14,380.96	\$302,858.96	\$77,119.04	\$24,681.27	\$52,437.77	86.20%
Materials & Supplies								
501-5300-54100	OFFICE SUPPLIES - WATER	\$500.00	\$21.00	\$214.97	\$285.03	\$0.00	\$285.03	42.99%
501-5300-54200	OPERATIONAL SUPPLIES -	\$5,825.00	\$1,492.27	\$4,533.60	\$1,291.40	\$498.58	\$792.82	86.39%
501-5300-54201	UNIFORMS/PERSONAL SAF	\$2,800.00	\$76.98	\$1,697.01	\$1,102.99	\$173.90	\$929.09	66.82%
501-5300-54202	SALT - WATER REVENUE	\$58,500.00	\$7,418.85	\$47,926.08	\$10,573.92	\$15,197.40	(\$4,623.48)	107.90%
501-5300-54203	CHEMICALS - WATER REVE	\$15,000.00	\$749.00	\$13,382.10	\$1,617.90	\$2,638.20	(\$1,020.30)	106.80%
501-5300-54205	ASPHALT/CONCRETE - WA	\$8,000.00	\$0.00	\$2,658.40	\$5,341.60	\$1,570.06	\$3,771.54	52.86%
501-5300-54206	FUEL - WATER REVENUE	\$9,000.00	\$432.18	\$5,716.47	\$3,283.53	\$3,206.86	\$76.67	99.15%
501-5300-54300	REPAIR & MAINTENANCE S	\$3,000.00	\$52.43	\$1,896.39	\$1,103.61	\$831.56	\$272.05	90.93%
501-5300-54400	SMALL TOOLS & MINOR EQ	\$3,900.00	\$135.35	\$3,592.51	\$307.49	\$414.66	(\$107.17)	102.75%
	Materials & Supplies Totals:	\$106,525.00	\$10,378.06	\$81,617.53	\$24,907.47	\$24,531.22	\$376.25	99.65%

Expense Report
As Of: 1/1/2023 to 10/31/2023

Account	Description	Budget	MTD Expense	YTD Expense	UnExp. Balance	Encumbrance	Unenc. Balance	% Used
Capital Outlay								
501-5300-55000	CAPITAL OUTLAY - WATER	\$140,000.00	\$0.00	\$0.00	\$140,000.00	\$0.00	\$140,000.00	0.00%
	Capital Outlay Totals:	\$140,000.00	\$0.00	\$0.00	\$140,000.00	\$0.00	\$140,000.00	0.00%
Debt Service								
501-5300-56000	NOTE & INTEREST PAYME	\$15,500.00	\$0.00	\$7,750.04	\$7,749.96	\$0.00	\$7,749.96	50.00%
501-5300-56003	LOAN PAYMENT-WATER M	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
501-5300-56004	OWDA LOAN FOR WATER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
501-5300-56005	OWDA WATER MAIN LOAN	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
501-5300-56006	OPWC LOAN - TECUMSEH	\$7,153.00	\$0.00	\$3,576.72	\$3,576.28	\$3,576.72	(\$0.44)	100.01%
501-5300-56007	OWDA LOAN - NEW WATER	\$217,249.00	\$0.00	\$108,621.75	\$108,627.25	\$2.78	\$108,624.47	50.00%
501-5300-56100	NOTES & INTEREST - BACK	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	Debt Service Totals:	\$239,902.00	\$0.00	\$119,948.51	\$119,953.49	\$3,579.50	\$116,373.99	51.49%
Miscellaneous								
501-5300-57000	MISCELLANEOUS - WATER	\$600.00	\$0.00	\$215.00	\$385.00	\$40.00	\$345.00	42.50%
501-5300-57100	TRANSFERS - OUT - WATE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
501-5300-57200	TRANSFER OUT TO WATER	\$5,000.00	\$0.00	\$5,000.00	\$0.00	\$0.00	\$0.00	100.00%
501-5300-57300	REFUNDS - WATER REVEN	\$2,500.00	\$0.00	\$229.40	\$2,270.60	\$0.00	\$2,270.60	9.18%
	Miscellaneous Totals:	\$8,100.00	\$0.00	\$5,444.40	\$2,655.60	\$40.00	\$2,615.60	67.71%
	WATER OPERATING Totals:	\$1,278,178.00	\$51,185.70	\$768,262.58	\$509,915.42	\$53,424.99	\$456,490.43	64.29%
501 Total:		\$1,278,178.00	\$51,185.70	\$768,262.58	\$509,915.42	\$53,424.99	\$456,490.43	64.29%
502	WASTEWATER					Target Percent:	83.33%	
DEPT: 0000								
APPROPRIATION TYPE: 00								
502-0000-00000		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	APPROPRIATION TYPE: 00 Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	DEPT: 0000 Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
WASTEWATER OPERATING								
Wages								
502-5400-51100	WAGES - WASTEWATER	\$294,102.00	\$20,495.53	\$264,120.24	\$29,981.76	\$0.00	\$29,981.76	89.81%
502-5400-51105	OVERTIME WAGES - WAST	\$15,000.00	\$732.99	\$5,600.51	\$9,399.49	\$0.00	\$9,399.49	37.34%
502-5400-51120	SOCIAL SECURITY-EMPLO	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
502-5400-51130	MEDICARE - EMPLOYER M	\$4,482.00	\$303.60	\$3,859.41	\$622.59	\$0.00	\$622.59	86.11%
502-5400-51140	PERS - EMPLOYER MATCH	\$41,314.00	\$2,972.01	\$37,042.82	\$4,271.18	\$0.00	\$4,271.18	89.66%
502-5400-51200	WORKER'S COMPENSATIO	\$13,102.00	\$0.00	\$436.22	\$12,665.78	\$0.00	\$12,665.78	3.33%
502-5400-51210	MEDICAL INSURANCE - WA	\$187,706.00	\$6,183.84	\$80,588.44	\$107,117.56	\$0.00	\$107,117.56	42.93%
502-5400-51220	DENTAL INSURANCE - WAS	\$3,506.00	\$240.14	\$2,556.76	\$949.24	\$522.90	\$426.34	87.84%
502-5400-51230	LIFE/AD&D INSURANCE - W	\$378.00	\$0.00	\$252.91	\$125.09	\$23.95	\$101.14	73.24%
502-5400-51240	LONG TERM DISABILITY IN	\$1,300.00	\$86.60	\$994.89	\$305.11	\$0.00	\$305.11	76.53%
	Wages Totals:	\$560,890.00	\$31,014.71	\$395,452.20	\$165,437.80	\$546.85	\$164,890.95	70.60%
Benefits								
502-5400-52000	TRAINING/TRAVEL/TRANSP	\$1,500.00	\$0.00	\$615.00	\$885.00	\$0.00	\$885.00	41.00%
502-5400-52010	CDL TESTING - WASTEWAT	\$2,500.00	\$0.00	\$0.00	\$2,500.00	\$0.00	\$2,500.00	0.00%
	Benefits Totals:	\$4,000.00	\$0.00	\$615.00	\$3,385.00	\$0.00	\$3,385.00	15.38%
Contractual								
502-5400-53030	DELINQUENT TAX COLLEC	\$50.00	\$0.00	\$31.22	\$18.78	\$0.00	\$18.78	62.44%

Expense Report
As Of: 1/1/2023 to 10/31/2023

Account	Description	Budget	MTD Expense	YTD Expense	UnExp. Balance	Encumbrance	Unenc. Balance	% Used
502-5400-53100	GAS/ELECTRIC SERVICES -	\$94,950.00	\$13,276.34	\$75,492.56	\$19,457.44	\$1,470.71	\$17,986.73	81.06%
502-5400-53110	REFUSE/WASTE REMOVAL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
502-5400-53200	COMMUNICATION SERVICE	\$8,000.00	\$561.64	\$5,020.31	\$2,979.69	\$1,039.82	\$1,939.87	75.75%
502-5400-53400	PROFESSIONAL SERVICES	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	0.00%
502-5400-53410	POSTAGE/POSTAGE METE	\$14,000.00	\$1,034.94	\$7,143.85	\$6,856.15	\$2,066.67	\$4,789.48	65.79%
502-5400-53411	MAINTENANCE AGREEMEN	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
502-5400-53420	AUDITOR & TREASURER F	\$100.00	\$0.00	\$0.00	\$100.00	\$0.00	\$100.00	0.00%
502-5400-53432	LAB SERVICES - WASTEWA	\$11,000.00	\$463.00	\$9,230.10	\$1,769.90	\$1,778.00	(\$8.10)	100.07%
502-5400-53500	MAINTENANCE OF FACILITI	\$61,118.00	\$590.42	\$36,225.33	\$24,892.67	\$24,913.95	(\$21.28)	100.03%
502-5400-53501	MAINTENANCE OF INFRAS	\$60,000.00	\$1,191.30	\$38,178.41	\$21,821.59	\$12,669.94	\$9,151.65	84.75%
502-5400-53502	MAINT OF EQUIPMENT - W	\$74,631.62	\$16,164.26	\$47,311.13	\$27,320.49	\$22,649.02	\$4,671.47	93.74%
502-5400-53510	COMPUTER SOFTWARE/HA	\$3,000.00	\$0.00	\$0.00	\$3,000.00	\$0.00	\$3,000.00	0.00%
502-5400-53511	MAINTENANCE AGREEMEN	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
502-5400-53600	INSURANCE - FLEET/LIABIL	\$6,000.00	\$0.00	\$0.00	\$6,000.00	\$5,000.00	\$1,000.00	83.33%
502-5400-53900	MEMBERSHIP, DUES & PUB	\$3,000.00	\$0.00	\$148.00	\$2,852.00	\$363.75	\$2,488.25	17.06%
502-5400-53903	LINEN SERVICE - WASTEW	\$2,000.00	\$129.39	\$879.54	\$1,120.46	\$466.31	\$654.15	67.29%
	Contractual Totals:	\$338,849.62	\$33,411.29	\$219,660.45	\$119,189.17	\$72,418.17	\$46,771.00	86.20%
Materials & Supplies								
502-5400-54100	OFFICE SUPPLIES - WASTE	\$1,000.00	\$0.00	\$147.45	\$852.55	\$206.85	\$645.70	35.43%
502-5400-54200	OPERATIONAL SUPPLIES -	\$8,000.00	\$766.24	\$5,229.40	\$2,770.60	\$3,151.09	(\$380.49)	104.76%
502-5400-54201	UNIFORMS/PERSONAL SAF	\$2,500.00	\$0.00	\$611.91	\$1,888.09	\$923.07	\$965.02	61.40%
502-5400-54203	CHEMICALS - WASTEWATE	\$25,000.00	\$4,230.00	\$19,520.00	\$5,480.00	\$100.00	\$5,380.00	78.48%
502-5400-54205	ASPHALT/CONCRETE - WA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
502-5400-54206	FUEL - WASTEWATER	\$7,000.00	\$114.47	\$3,677.89	\$3,322.11	\$985.53	\$2,336.58	66.62%
502-5400-54300	REPAIR & MAINTENANCE S	\$4,000.00	\$0.00	\$822.22	\$3,177.78	\$500.00	\$2,677.78	33.06%
502-5400-54400	SMALL TOOLS & MINOR EQ	\$2,500.00	\$0.00	\$1,497.64	\$1,002.36	\$300.00	\$702.36	71.91%
	Materials & Supplies Totals:	\$50,000.00	\$5,110.71	\$31,506.51	\$18,493.49	\$6,166.54	\$12,326.95	75.35%
Capital Outlay								
502-5400-55000	CAPITAL OUTLAY - WASTE	\$479,195.00	\$0.00	\$273,066.45	\$206,128.55	\$122,112.20	\$84,016.35	82.47%
	Capital Outlay Totals:	\$479,195.00	\$0.00	\$273,066.45	\$206,128.55	\$122,112.20	\$84,016.35	82.47%
Debt Service								
502-5400-56000	NOTE & INTEREST PAYME	\$15,500.00	\$0.00	\$7,750.04	\$7,749.96	\$0.00	\$7,749.96	50.00%
502-5400-56001	OPWC LOAN/LAB ADDITION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
502-5400-56002	OWDA LOAN/SEWER LINE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
502-5400-56004	OWDA SEWER LINE LOAN	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
502-5400-56006	OPWC LOAN - TECUMSEH	\$6,603.00	\$0.00	\$3,301.59	\$3,301.41	\$3,301.59	(\$0.18)	100.00%
502-5400-56008	OPWC LOAN - WWTP IMPR	\$32,913.00	\$0.00	\$16,456.33	\$16,456.67	\$16,456.33	\$0.34	100.00%
502-5400-56100	NOTES & INTEREST - BACK	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
502-5400-56101	NOTE & INTEREST SEWER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
502-5400-56102	INFLUENT BLDG/CLARIFIER	\$113,164.00	\$0.00	\$111,695.87	\$1,468.13	\$1,448.59	\$19.54	99.98%
	Debt Service Totals:	\$168,180.00	\$0.00	\$139,203.83	\$28,976.17	\$21,206.51	\$7,769.66	95.38%
Miscellaneous								
502-5400-57000	MISCELLANEOUS - WASTE	\$800.00	\$0.00	\$110.00	\$690.00	\$40.00	\$650.00	18.75%
502-5400-57100	TRANSFERS - OUT - WAST	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
502-5400-57110	TRANSFER OUT-INTERFUN	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
502-5400-57300	REFUNDS - WASTEWATER	\$300.00	\$0.00	\$83.35	\$216.65	\$0.00	\$216.65	27.78%

Expense Report
As Of: 1/1/2023 to 10/31/2023

Account	Description	Budget	MTD Expense	YTD Expense	UnExp. Balance	Encumbrance	Unenc. Balance	% Used
	Miscellaneous Totals:	\$1,100.00	\$0.00	\$193.35	\$906.65	\$40.00	\$866.65	21.21%
	WASTEWATER OPERATING Totals:	\$1,602,214.62	\$69,536.71	\$1,059,697.79	\$542,516.83	\$222,490.27	\$320,026.56	80.03%
502 Total:		\$1,602,214.62	\$69,536.71	\$1,059,697.79	\$542,516.83	\$222,490.27	\$320,026.56	80.03%
503	UTILITY CREDIT MEMO CLEARING					Target Percent:	83.33%	
WATERWORKS CAPITAL IMPROVE								
Miscellaneous								
503-5500-57300	REFUNDS & REIMBURSEM	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	Miscellaneous Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	WATERWORKS CAPITAL IMPROVE Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
503 Total:		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
505	SWIMMING POOL					Target Percent:	83.33%	
SWIMMING POOL								
Wages								
505-3400-51100	WAGES - SWIMMING POOL	\$51,120.00	\$0.00	\$51,116.87	\$3.13	\$0.00	\$3.13	99.99%
505-3400-51105	OVERTIME WAGES - SWIM	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
505-3400-51120	SOCIAL SECURITY-EMPLO	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
505-3400-51130	MEDICARE - EMPLOYER M	\$742.00	\$0.00	\$741.22	\$0.78	\$0.00	\$0.78	99.89%
505-3400-51140	PERS - EMPLOYER MATCH	\$7,157.00	\$0.00	\$7,156.28	\$0.72	\$0.00	\$0.72	99.99%
505-3400-51200	WORKER'S COMPENSATIO	\$756.00	\$0.00	\$45.65	\$710.35	\$0.00	\$710.35	6.04%
505-3400-51210	MEDICAL INSURANCE - SWI	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
505-3400-51220	DENTAL INSURANCE - SWI	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
505-3400-51230	LIFE/AD&D INSURANCE - S	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
505-3400-51240	LONG TERM DISABILITY IN	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	Wages Totals:	\$59,775.00	\$0.00	\$59,060.02	\$714.98	\$0.00	\$714.98	98.80%
Benefits								
505-3400-52000	TRAINING/TRAVEL/TRANSP	\$600.00	\$0.00	\$561.20	\$38.80	\$0.00	\$38.80	93.53%
	Benefits Totals:	\$600.00	\$0.00	\$561.20	\$38.80	\$0.00	\$38.80	93.53%
Contractual								
505-3400-53100	GAS/ELECTRIC SERVICES -	\$14,500.00	\$215.98	\$13,124.07	\$1,375.93	\$201.59	\$1,174.34	91.90%
505-3400-53110	REFUSE/WASTE REMOVAL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
505-3400-53200	COMMUNICATION SERVICE	\$2,500.00	\$49.99	\$499.90	\$2,000.10	\$120.15	\$1,879.95	24.80%
505-3400-53500	MAINTENANCE OF FACILITI	\$11,000.00	\$0.00	\$6,612.85	\$4,387.15	\$3,334.91	\$1,052.24	90.43%
505-3400-53502	MAINT OF EQUIPMENT - S	\$4,500.00	\$0.00	\$2,882.24	\$1,617.76	\$0.00	\$1,617.76	64.05%
505-3400-53600	INSURANCE - FLEET/LIABIL	\$3,000.00	\$0.00	\$0.00	\$3,000.00	\$1,365.00	\$1,635.00	45.50%
505-3400-53900	MEMBERSHIP, DUES & PUB	\$1,900.00	\$0.00	\$936.00	\$964.00	\$0.00	\$964.00	49.26%
	Contractual Totals:	\$37,400.00	\$265.97	\$24,055.06	\$13,344.94	\$5,021.65	\$8,323.29	77.75%
Materials & Supplies								
505-3400-54100	OFFICE SUPPLIES - SWIMM	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	0.00%
505-3400-54200	OPERATIONAL SUPPLIES -	\$3,000.00	\$0.00	\$1,435.94	\$1,564.06	\$0.00	\$1,564.06	47.86%
505-3400-54201	UNIFORMS/PERSONAL SAF	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
505-3400-54203	CHEMICALS - SWIMMING P	\$13,000.00	\$0.00	\$10,702.10	\$2,297.90	\$2,190.20	\$107.70	99.17%
505-3400-54206	FUEL - SWIMMING POOL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
505-3400-54207	CONCESSION SUPPLIES -	\$18,000.00	\$0.00	\$14,420.79	\$3,579.21	\$263.27	\$3,315.94	81.58%

Expense Report
As Of: 1/1/2023 to 10/31/2023

Account	Description	Budget	MTD Expense	YTD Expense	UnExp. Balance	Encumbrance	Unenc. Balance	% Used
505-3400-54300	REPAIR & MAINTENANCE S	\$1,000.00	\$0.00	\$23.98	\$976.02	\$0.00	\$976.02	2.40%
505-3400-54400	SMALL TOOLS & MINOR EQ	\$1,000.00	\$0.00	\$573.94	\$426.06	\$0.00	\$426.06	57.39%
	Materials & Supplies Totals:	\$36,500.00	\$0.00	\$27,156.75	\$9,343.25	\$2,453.47	\$6,889.78	81.12%
Capital Outlay								
505-3400-55000	CAPITAL OUTLAY - SWIMMI	\$10,000.00	\$0.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	0.00%
505-3400-55001	CAPITAL OUTLAY - POOL LI	\$40,000.00	\$0.00	\$0.00	\$40,000.00	\$40,000.00	\$0.00	100.00%
	Capital Outlay Totals:	\$50,000.00	\$0.00	\$0.00	\$50,000.00	\$40,000.00	\$10,000.00	80.00%
Debt Service								
505-3400-56000	NOTE & INTEREST PAYME	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	Debt Service Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
Miscellaneous								
505-3400-57000	MISCELLANEOUS - SWIMMI	\$1,000.00	\$0.00	\$922.09	\$77.91	\$0.00	\$77.91	92.21%
	Miscellaneous Totals:	\$1,000.00	\$0.00	\$922.09	\$77.91	\$0.00	\$77.91	92.21%
	SWIMMING POOL Totals:	\$185,275.00	\$265.97	\$111,755.12	\$73,519.88	\$47,475.12	\$26,044.76	85.94%
505 Total:		\$185,275.00	\$265.97	\$111,755.12	\$73,519.88	\$47,475.12	\$26,044.76	85.94%

510 CEMETERY FUND Target Percent: 83.33%

CEMETERY

Wages								
510-2100-51100	WAGES - CEMETERY	\$13,598.00	\$1,100.80	\$12,023.30	\$1,574.70	\$0.00	\$1,574.70	88.42%
510-2100-51105	OVERTIME WAGES - CEME	\$2,000.00	\$235.64	\$1,007.25	\$992.75	\$0.00	\$992.75	50.36%
510-2100-51111	SEASONAL WAGES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
510-2100-51120	SOCIAL SECURITY-EMPLO	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
510-2100-51130	MEDICARE - EMPLOYER M	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
510-2100-51140	PERS - EMPLOYER MATCH	\$1,985.00	\$187.10	\$1,824.31	\$160.69	\$0.00	\$160.69	91.90%
510-2100-51200	WORKER'S COMPENSATIO	\$581.00	\$0.00	(\$0.24)	\$581.24	\$0.00	\$581.24	-0.04%
510-2100-51210	MEDICAL INSURANCE - CE	\$8,325.00	\$760.29	\$6,365.40	\$1,959.60	\$0.00	\$1,959.60	76.46%
510-2100-51220	DENTAL INSURANCE - CEM	\$171.00	\$14.12	\$127.08	\$43.92	\$42.42	\$1.50	99.12%
510-2100-51230	LIFE/AD&D INSURANCE - C	\$72.00	\$0.00	\$12.69	\$59.31	\$3.21	\$56.10	22.08%
510-2100-51240	LONG TERM DISABILITY IN	\$140.00	\$5.36	\$53.23	\$86.77	\$0.00	\$86.77	38.02%
	Wages Totals:	\$26,872.00	\$2,303.31	\$21,413.02	\$5,458.98	\$45.63	\$5,413.35	79.86%
Benefits								
510-2100-52000	TRAINING/TRAVEL/TRANSP	\$100.00	\$0.00	\$0.00	\$100.00	\$0.00	\$100.00	0.00%
510-2100-52010	CDL TESTING - CEMETERY	\$500.00	\$0.00	\$46.25	\$453.75	\$0.00	\$453.75	9.25%
	Benefits Totals:	\$600.00	\$0.00	\$46.25	\$553.75	\$0.00	\$553.75	7.71%
Contractual								
510-2100-53100	GAS/ELECTRIC SERVICES -	\$4,000.00	\$79.90	\$2,590.02	\$1,409.98	\$1,567.39	(\$157.41)	103.94%
510-2100-53110	REFUSE/WASTE REMOVAL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
510-2100-53200	COMMUNICATION SERVICE	\$3,200.00	\$64.71	\$649.75	\$2,550.25	\$645.29	\$1,904.96	40.47%
510-2100-53410	POSTAGE/POSTAGE METE	\$100.00	\$2.29	\$9.16	\$90.84	\$0.00	\$90.84	9.16%
510-2100-53500	MAINTENANCE OF FACILITI	\$50,000.00	\$0.00	\$4,150.99	\$45,849.01	\$0.00	\$45,849.01	8.30%
510-2100-53501	MAINTENANCE OF INFRAS	\$1,750.00	\$250.00	\$500.00	\$1,250.00	\$0.00	\$1,250.00	28.57%
510-2100-53502	MAINT OF EQUIPMENT - CE	\$4,680.00	\$612.75	\$4,225.64	\$454.36	\$453.59	\$0.77	99.98%
510-2100-53600	INSURANCE - FLEET/LIABIL	\$2,000.00	\$0.00	\$0.00	\$2,000.00	\$500.00	\$1,500.00	25.00%
510-2100-53900	MEMBERSHIP, DUES & PUB	\$700.00	\$0.00	\$429.00	\$271.00	\$0.00	\$271.00	61.29%
	Contractual Totals:	\$66,430.00	\$1,009.65	\$12,554.56	\$53,875.44	\$3,166.27	\$50,709.17	23.67%

Expense Report
As Of: 1/1/2023 to 10/31/2023

Account	Description	Budget	MTD Expense	YTD Expense	UnExp. Balance	Encumbrance	Unenc. Balance	% Used
Materials & Supplies								
510-2100-54100	OFFICE SUPPLIES - CEMET	\$200.00	\$0.00	\$165.96	\$34.04	\$30.00	\$4.04	97.98%
510-2100-54200	OPERATIONAL SUPPLIES -	\$3,000.00	\$147.11	\$1,534.95	\$1,465.05	\$1,472.94	(\$7.89)	100.26%
510-2100-54201	UNIFORMS/PERSONAL SAF	\$500.00	\$41.98	\$131.70	\$368.30	\$118.30	\$250.00	50.00%
510-2100-54205	ASPHALT/CONCRETE - CE	\$5,250.00	\$1,373.88	\$2,603.98	\$2,646.02	\$2,646.02	\$0.00	100.00%
510-2100-54206	FUEL - CEMETERY	\$4,500.00	\$500.00	\$3,082.38	\$1,417.62	\$1,400.00	\$17.62	99.61%
510-2100-54300	REPAIR & MAINTENANCE S	\$375.00	\$0.00	\$117.60	\$257.40	\$0.00	\$257.40	31.36%
510-2100-54400	SMALL TOOLS & MINOR EQ	\$375.00	\$0.00	\$0.00	\$375.00	\$0.00	\$375.00	0.00%
	Materials & Supplies Totals:	\$14,200.00	\$2,062.97	\$7,636.57	\$6,563.43	\$5,667.26	\$896.17	93.69%
Capital Outlay								
510-2100-55000	CAPITAL OUTLAY - CEMET	\$55,000.00	\$0.00	\$16,663.25	\$38,336.75	\$0.00	\$38,336.75	30.30%
	Capital Outlay Totals:	\$55,000.00	\$0.00	\$16,663.25	\$38,336.75	\$0.00	\$38,336.75	30.30%
Miscellaneous								
510-2100-57000	MISCELLANEOUS - CEMET	\$2,500.00	\$110.00	\$2,265.00	\$235.00	\$0.00	\$235.00	90.60%
	Miscellaneous Totals:	\$2,500.00	\$110.00	\$2,265.00	\$235.00	\$0.00	\$235.00	90.60%
	CEMETERY Totals:	\$165,602.00	\$5,485.93	\$60,578.65	\$105,023.35	\$8,879.16	\$96,144.19	41.94%
510 Total:		\$165,602.00	\$5,485.93	\$60,578.65	\$105,023.35	\$8,879.16	\$96,144.19	41.94%

550 WATERWORKS CAPITAL IMP. Target Percent: 83.33%

WATERWORKS CAPITAL IMPROVE

Capital Outlay								
550-5500-55000	CAPITAL OUTLAY	\$5,000.00	\$0.00	\$0.00	\$5,000.00	\$0.00	\$5,000.00	0.00%
	Capital Outlay Totals:	\$5,000.00	\$0.00	\$0.00	\$5,000.00	\$0.00	\$5,000.00	0.00%
	WATERWORKS CAPITAL IMPROVE Totals:	\$5,000.00	\$0.00	\$0.00	\$5,000.00	\$0.00	\$5,000.00	0.00%

DEPT: 5600

Miscellaneous								
550-5600-57000	TRANSFER-OUT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
550-5600-57200	ADVANCES OUT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	Miscellaneous Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	DEPT: 5600 Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A

550 Total: \$5,000.00 \$0.00 \$0.00 \$5,000.00 \$0.00 \$5,000.00 0.00%

560 WASTEWATER CAPITAL IMP. Target Percent: 83.33%

DEPT: 5600

Capital Outlay								
560-5600-55000	CAPITAL OUTLAY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
560-5600-55506	EQUIPMENT REHAB	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	Capital Outlay Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A

Miscellaneous								
560-5600-57000	TRANSFER-OUT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	Miscellaneous Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	DEPT: 5600 Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A

560 Total: \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 N/A

561 WASTEWATER EQUIP REPLACE Target Percent: 83.33%

Expense Report
As Of: 1/1/2023 to 10/31/2023

Account	Description	Budget	MTD Expense	YTD Expense	UnExp. Balance	Encumbrance	Unenc. Balance	% Used
WASTEWATER EQUIP REPLACE								
Contractual								
561-5610-53500	MAINTENANCE OF FACILITI	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	Contractual Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
Capital Outlay								
561-5610-55506	EQUIPMENT REHAB	\$8,000.00	\$0.00	\$0.00	\$8,000.00	\$0.00	\$8,000.00	0.00%
	Capital Outlay Totals:	\$8,000.00	\$0.00	\$0.00	\$8,000.00	\$0.00	\$8,000.00	0.00%
	WASTEWATER EQUIP REPLACE Totals:	\$8,000.00	\$0.00	\$0.00	\$8,000.00	\$0.00	\$8,000.00	0.00%
561 Total:		\$8,000.00	\$0.00	\$0.00	\$8,000.00	\$0.00	\$8,000.00	0.00%
562	WASTEWATER CAP/CONT.					Target Percent:	83.33%	
DEPT: 4112								
Capital Outlay								
562-4112-55506	EQUIPMENT REHAB	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	Capital Outlay Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	DEPT: 4112 Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
562 Total:		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
705	CEMETERY PERPETUAL CARE					Target Percent:	83.33%	
CEMETERY PERPETUAL CARE								
Materials & Supplies								
705-7500-54200	OPERATIONAL SUPPLIES -	\$1,000.00	\$0.00	\$295.00	\$705.00	\$0.00	\$705.00	29.50%
	Materials & Supplies Totals:	\$1,000.00	\$0.00	\$295.00	\$705.00	\$0.00	\$705.00	29.50%
	CEMETERY PERPETUAL CARE Totals:	\$1,000.00	\$0.00	\$295.00	\$705.00	\$0.00	\$705.00	29.50%
705 Total:		\$1,000.00	\$0.00	\$295.00	\$705.00	\$0.00	\$705.00	29.50%
802	SPECIAL ASSESS/ST LIGHT					Target Percent:	83.33%	
WATERWORKS CAPITAL IMPROVE								
Contractual								
802-5500-53025	STREET LIGHTING - SPECI	\$96,000.00	\$16,316.74	\$81,504.17	\$14,495.83	\$14,495.83	\$0.00	100.00%
802-5500-53420	AUDITOR & TREASURER F	\$4,300.00	\$0.00	\$4,241.14	\$58.86	\$0.00	\$58.86	98.63%
	Contractual Totals:	\$100,300.00	\$16,316.74	\$85,745.31	\$14,554.69	\$14,495.83	\$58.86	99.94%
Materials & Supplies								
802-5500-54100	OFFICE SUPPLIES - SPECIA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	Materials & Supplies Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
Miscellaneous								
802-5500-57200	ADVANCES OUT - SPECIAL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	Miscellaneous Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	WATERWORKS CAPITAL IMPROVE Totals:	\$100,300.00	\$16,316.74	\$85,745.31	\$14,554.69	\$14,495.83	\$58.86	99.94%
802 Total:		\$100,300.00	\$16,316.74	\$85,745.31	\$14,554.69	\$14,495.83	\$58.86	99.94%
900	MAYOR'S COURT - FINES					Target Percent:	83.33%	
DEPT: 9000								
APPROPRIATION TYPE: 41								

Expense Report
As Of: 1/1/2023 to 10/31/2023

Account	Description	Budget	MTD Expense	YTD Expense	UnExp. Balance	Encumbrance	Unenc. Balance	% Used
900-9000-41610	DISTRIBUTION OF FINES	\$0.00	\$0.00	\$41,526.00	(\$41,526.00)	\$0.00	(\$41,526.00)	N/A
	APPROPRIATION TYPE: 41 Totals:	\$0.00	\$0.00	\$41,526.00	(\$41,526.00)	\$0.00	(\$41,526.00)	N/A
	DEPT: 9000 Totals:	\$0.00	\$0.00	\$41,526.00	(\$41,526.00)	\$0.00	(\$41,526.00)	N/A
900 Total:		\$0.00	\$0.00	\$41,526.00	(\$41,526.00)	\$0.00	(\$41,526.00)	N/A
901	MAYOR'S COURT - BONDS					Target Percent:	83.33%	
DEPT: 9000								
	APPROPRIATION TYPE: 41							
901-9000-41610	DISTRIBUTION OF BONDS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	APPROPRIATION TYPE: 41 Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	DEPT: 9000 Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
901 Total:		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
905	UNCLAIMED FUNDS - GENERAL					Target Percent:	83.33%	
DEPT: 9000								
	Miscellaneous							
905-9000-57000	CLAIMED MONEY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
905-9000-57100	TRANSFER OUT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	Miscellaneous Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	DEPT: 9000 Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
905 Total:		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
906	UNCLAIMED FUNDS - PAYROLL					Target Percent:	83.33%	
DEPT: 9000								
	Miscellaneous							
906-9000-57000	CLAIMED MONEY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
906-9000-57100	TRANSFER OUT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	Miscellaneous Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	DEPT: 9000 Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
906 Total:		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
999	Payroll Clearing Fund					Target Percent:	83.33%	
DEPT: 0000								
	APPROPRIATION TYPE: 95							
999-0000-95000	Payroll Clearing Fund Default	\$0.00	\$105,834.84	\$1,173,206.67	(\$1,173,206.67)	\$0.00	(\$1,173,206.67)	N/A
999-0000-95001	AFLAC(2)	\$0.00	\$47.84	\$811.40	(\$811.40)	\$0.00	(\$811.40)	N/A
999-0000-95002	ALLSTATE INS. AD&D	\$0.00	\$121.26	\$1,517.34	(\$1,517.34)	\$0.00	(\$1,517.34)	N/A
999-0000-95003	AMERICAN UNITED LIFE IN	\$0.00	\$29.66	\$296.60	(\$296.60)	\$0.00	(\$296.60)	N/A
999-0000-95004	DAYTON CITY TAXES	\$0.00	\$167.58	\$2,667.35	(\$2,667.35)	\$0.00	(\$2,667.35)	N/A
999-0000-95005	FEDERAL WITHHOLDING T	\$0.00	\$11,577.20	\$125,021.36	(\$125,021.36)	\$0.00	(\$125,021.36)	N/A
999-0000-95006	FICA WITHHOLDING	\$0.00	\$3,131.19	\$33,158.04	(\$33,158.04)	\$0.00	(\$33,158.04)	N/A
999-0000-95007	HEALTH CARE PREMIUM S	\$0.00	\$1,620.18	\$16,247.00	(\$16,247.00)	\$0.00	(\$16,247.00)	N/A
999-0000-95008	HUBER HEIGHTS CITY TAX-	\$0.00	\$241.92	\$1,390.97	(\$1,390.97)	\$0.00	(\$1,390.97)	N/A
999-0000-95009	MEDICARE WITHHOLDING	\$0.00	\$1,957.07	\$21,333.02	(\$21,333.02)	\$0.00	(\$21,333.02)	N/A

Expense Report
As Of: 1/1/2023 to 10/31/2023

Account	Description	Budget	MTD Expense	YTD Expense	UnExp. Balance	Encumbrance	Unenc. Balance	% Used
999-0000-95010	NC City Tax	\$0.00	\$2,138.29	\$23,545.32	(\$23,545.32)	\$0.00	(\$23,545.32)	N/A
999-0000-95011	NEW CARLISLE FIREMENS'	\$0.00	\$144.00	\$1,539.00	(\$1,539.00)	\$0.00	(\$1,539.00)	N/A
999-0000-95012	OHIO CHILD SUPPORT PAY	\$0.00	\$172.73	\$172.73	(\$172.73)	\$0.00	(\$172.73)	N/A
999-0000-95013	OHIO PUBLIC EMP DEFERR	\$0.00	\$2,480.00	\$27,780.00	(\$27,780.00)	\$0.00	(\$27,780.00)	N/A
999-0000-95014	OHIO WITHHOLDING TAX	\$0.00	\$3,317.79	\$35,253.69	(\$35,253.69)	\$0.00	(\$35,253.69)	N/A
999-0000-95015	OPEC Vision(10)	\$0.00	\$177.14	\$1,837.06	(\$1,837.06)	\$0.00	(\$1,837.06)	N/A
999-0000-95016	PERS	\$0.00	\$9,496.50	\$104,331.82	(\$104,331.82)	\$0.00	(\$104,331.82)	N/A
999-0000-95017	School District Tax Expense	\$0.00	\$96.79	\$1,122.58	(\$1,122.58)	\$0.00	(\$1,122.58)	N/A
999-0000-95018	SD1906 TRI-VILLAGE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
999-0000-95019	SD2903 FAIRBORN	\$0.00	\$38.05	\$365.43	(\$365.43)	\$0.00	(\$365.43)	N/A
999-0000-95020	SD2906 Xenia	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
999-0000-95021	SD5501 BETHEL	\$0.00	\$39.34	\$460.34	(\$460.34)	\$0.00	(\$460.34)	N/A
999-0000-95022	SD5501 BETHEL (2)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
999-0000-95023	SD5504 MIAMI EAST	\$0.00	\$0.00	\$216.68	(\$216.68)	\$0.00	(\$216.68)	N/A
999-0000-95024	SD5507 PIQUA (2)	\$0.00	\$81.20	\$885.05	(\$885.05)	\$0.00	(\$885.05)	N/A
999-0000-95025	SD5507-S9(2)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
999-0000-95026	SD5509 TROY	\$0.00	\$48.68	\$483.40	(\$483.40)	\$0.00	(\$483.40)	N/A
999-0000-95027	SD6802 NATIONAL TRAIL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
999-0000-95028	SD6803	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
999-0000-95029	Union Dues	\$0.00	\$649.74	\$7,047.18	(\$7,047.18)	\$0.00	(\$7,047.18)	N/A
999-0000-95030	SD1203 NORTHEASTERN	\$0.00	\$25.54	\$299.61	(\$299.61)	\$0.00	(\$299.61)	N/A
999-0000-95031	HEALTH SAVINGS ACCOUN	\$0.00	\$1,295.30	\$12,598.30	(\$12,598.30)	\$0.00	(\$12,598.30)	N/A
999-0000-95032	Springfield City Tax	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
999-0000-95033	SD1205 SOUTHEASTERN	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
999-0000-95034	TIPP CITY TAX	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
999-0000-95035	CLAYTON CITY TAX	\$0.00	\$2.70	\$391.59	(\$391.59)	\$0.00	(\$391.59)	N/A
999-0000-95036	Indiana State	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
999-0000-95037	St Joseph County	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
999-0000-95038	Piqua City Tax	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
999-0000-95039	ROTH 457	\$0.00	\$370.00	\$3,870.00	(\$3,870.00)	\$0.00	(\$3,870.00)	N/A
999-0000-95040	SD5503 COVINGTON	\$0.00	\$57.34	\$264.02	(\$264.02)	\$0.00	(\$264.02)	N/A
999-0000-95041	WEST CARROLLTON CITY	\$0.00	\$107.67	\$432.89	(\$432.89)	\$0.00	(\$432.89)	N/A
	APPROPRIATION TYPE: 95 Totals:	\$0.00	\$145,467.54	\$1,598,546.44	(\$1,598,546.44)	\$0.00	(\$1,598,546.44)	N/A
	DEPT: 0000 Totals:	\$0.00	\$145,467.54	\$1,598,546.44	(\$1,598,546.44)	\$0.00	(\$1,598,546.44)	N/A
999 Total:		\$0.00	\$145,467.54	\$1,598,546.44	(\$1,598,546.44)	\$0.00	(\$1,598,546.44)	N/A
Grand Total:		\$9,624,598.22	\$604,495.27	\$7,563,751.80	\$2,060,846.42	\$896,387.39	\$1,164,459.03	87.90%

Target Percent: 83.33%

New Carlisle

Check Report by Check Number

Banks: All

Payment Method: Checks, ACH, EFT

Vendors: 00001 to YMCA

Checks: All

Check Dates: 10/1/2023 to 10/31/2023

As Of Check Cashed Date: 10/1/2023 to 10/31/2023

Include Voids: No

Check Status: Cashed And Outstanding

Check Number	Check Date	Vendor Code	Vendor Name	Check Type	Check Status	Cashed Date	Void Amount	Amount
Bank: 0003 - PARK NAT. - GENERAL								
000007853	10/02/2023	00626	CLARK COUNTY SHERIFF	Check	Cashed	10/13/2023	\$0.00	\$35.00
000007854	10/05/2023	00948	NEW CARLISLE FEDERAL -M/C VISA AC	Check	Cashed	10/13/2023	\$0.00	\$362.30
000007855	10/05/2023	00853	A & L PLUMBING	Check	Cashed	10/13/2023	\$0.00	\$421.70
000007856	10/05/2023	00442	ADVANCE AUTO PARTS	Check	Cashed	10/13/2023	\$0.00	\$1,559.76
000007857	10/05/2023	00043	AES OHIO	Check	Cashed	10/13/2023	\$0.00	\$7,807.82
000007858	10/05/2023	16202	AIRGAS USA, LLC	Check	Cashed	10/13/2023	\$0.00	\$305.91
000007859	10/05/2023	00774	ALERT ALL CORPORATION	Check	Cashed	10/13/2023	\$0.00	\$489.00
000007860	10/05/2023	16050	ALLOWAY	Check	Cashed	10/20/2023	\$0.00	\$300.00
000007861	10/05/2023	00359	AT&T	Check	Cashed	10/13/2023	\$0.00	\$125.96
000007862	10/05/2023	00359	AT&T	Check	Cashed	10/13/2023	\$0.00	\$40.10
000007863	10/05/2023	16549	AT&T MOBILITY II, LLC	Check	Cashed	10/13/2023	\$0.00	\$542.13
000007864	10/05/2023	1249	AUTO ZONE, INC	Check	Cashed	10/13/2023	\$0.00	\$649.71
000007865	10/05/2023	16067	BEST EQUIPMENT CO., INC.	Check	Cashed	10/13/2023	\$0.00	\$4,344.21
000007866	10/05/2023	00618	BEST ONE TIRE & SERVICE OF	Check	Cashed	10/20/2023	\$0.00	\$325.78
000007867	10/05/2023	01083	C TOP SERVICES	Check	Cashed	10/20/2023	\$0.00	\$400.00
000007868	10/05/2023	00917	CAPITAL ELECTRIC LINE BUILDERS, INC.	Check	Cashed	10/20/2023	\$0.00	\$6,787.36
000007869	10/05/2023	00009	CARGILL INC. SALT DIVISION	Check	Cashed	10/13/2023	\$0.00	\$3,707.52
000007870	10/05/2023	00313	CENTERPOINT ENERGY OHIO	Check	Cashed	10/20/2023	\$0.00	\$516.00
000007871	10/05/2023	00170	CINTAS CORPORATION-LOC 002	Check	Cashed	10/13/2023	\$0.00	\$145.58
000007872	10/05/2023	16603	CLEAN TECH SUPPLIES	Check	Cashed	10/20/2023	\$0.00	\$586.80
000007873	10/05/2023	00135	COLUMBIA GAS OF OHIO	Check	Cashed	10/20/2023	\$0.00	\$46.49
000007874	10/05/2023	00136	CONNEY SAFETY PRODUCTS	Check	Cashed	10/13/2023	\$0.00	\$52.57
000007875	10/05/2023	00623	DIGITAL GRAPHICS	Check	Cashed	10/13/2023	\$0.00	\$39.00
000007876	10/05/2023	00025	EJ PRESCOTT, INC.	Check	Cashed	10/13/2023	\$0.00	\$166.85
000007877	10/05/2023	00657	ERNST CONCRETE	Check	Cashed	10/20/2023	\$0.00	\$1,105.75
000007878	10/05/2023	16107	GOVERNMENT FORMS & SUPPLIES LLC	Check	Cashed	10/20/2023	\$0.00	\$76.86
000007879	10/05/2023	16576	HEXAGON TECHNOLOGIES, INC.	Check	Cashed	10/20/2023	\$0.00	\$4,230.00
000007880	10/05/2023	01242	HSA Bank	Check	Cashed	10/20/2023	\$0.00	\$9,900.00
000007881	10/05/2023	00556	KLEEM, INC.	Check	Cashed	10/20/2023	\$0.00	\$1,052.51
000007883	10/05/2023	00739	LAVY ENTERPRISES, LLC	Check	Cashed	10/13/2023	\$0.00	\$90.94
000007884	10/05/2023	00750	MEGACITY FIRE PROTECTION	Check	Cashed	10/20/2023	\$0.00	\$140.00
000007885	10/05/2023	00939	MENARDS	Check	Cashed	10/13/2023	\$0.00	\$179.55
000007886	10/05/2023	00173	MIAMI VALLEY LIGHTING, LLC.	Check	Cashed	10/20/2023	\$0.00	\$8,158.37
000007887	10/05/2023	16516	NAVIA BENEFIT SOLUTIONS CLIENT PAY	Check	Cashed	10/13/2023	\$0.00	\$100.00
000007888	10/05/2023	00948	NEW CARLISLE FEDERAL -M/C VISA AC	Check	Cashed	10/13/2023	\$0.00	\$5,491.67

As Of Check Cashed Date: 10/1/2023 to 10/31/2023

Check Number	Check Date	Vendor Code	Vendor Name	Check Type	Check Status	Cashed Date	Void Amount	Amount
0000007889	10/05/2023	00944	OHIO AFSCME CARE PLAN	Check	Cashed	10/26/2023	\$0.00	\$1,073.50
0000007890	10/05/2023	00132	OHIO EDISON	Check	Cashed	10/13/2023	\$0.00	\$239.94
0000007891	10/05/2023	16562	PELTON ENVIRONMENTAL PRODUCTS, I	Check	Cashed	10/20/2023	\$0.00	\$307.72
0000007892	10/05/2023	16335	PEREGRINE SERVICES, INC.	Check	Cashed	10/20/2023	\$0.00	\$1,491.13
0000007893	10/05/2023	00728	PITNEY BOWES FIN. SERV.	Check	Cashed	10/20/2023	\$0.00	\$846.15
0000007894	10/05/2023	00274	R.E. SKILLINGS SUPPLIES, INC.	Check	Cashed	10/13/2023	\$0.00	\$135.35
0000007895	10/05/2023	00817	R.P.BIEDERMAN CO INC	Check	Cashed	10/13/2023	\$0.00	\$84.00
0000007896	10/05/2023	01032	ROCKY'S HANDYMAN CO, INC.	Check	Cashed	10/13/2023	\$0.00	\$225.89
0000007897	10/05/2023	SHELTER REFUND	PHYLLIS DIEKER	Check	Cashed	10/20/2023	\$0.00	\$50.00
0000007898	10/05/2023	SHELTER REFUND	AMANDA HILLMAN	Check	Cashed	10/26/2023	\$0.00	\$50.00
0000007899	10/05/2023	SHELTER REFUND	ALYSSA HENDERSON	Check	Cashed	10/13/2023	\$0.00	\$50.00
0000007900	10/05/2023	16397	SPECTRUM	Check	Cashed	10/13/2023	\$0.00	\$23.16
0000007901	10/05/2023	16604	SQUIRE PATTON BOGGS (US) LLP	Check	Cashed	10/13/2023	\$0.00	\$787.50
0000007902	10/05/2023	00114	STAPLES BUSINESS CREDIT	Check	Cashed	10/13/2023	\$0.00	\$584.64
0000007903	10/05/2023	00293	OHIO DEPARTMENT OF COMMERCE	Check	Cashed	10/13/2023	\$0.00	\$150.00
0000007904	10/05/2023	01000	STRYKER SALES CORPORATION	Check	Cashed	10/13/2023	\$0.00	\$7,937.32
0000007905	10/05/2023	00034	TREASURER OF STATE OF OHIO	Check	Cashed	10/20/2023	\$0.00	\$438.70
0000007906	10/05/2023	00069	TROY & GOODALL LUMBER CO.	Check	Cashed	10/26/2023	\$0.00	\$274.69
0000007907	10/05/2023	00168	UTILITY SUPPLY OF AMERICA	Check	Cashed	10/20/2023	\$0.00	\$1,198.65
0000007908	10/05/2023	16507	VALLEY TRUCKING & MATERIALS, INC.	Check	Cashed	10/13/2023	\$0.00	\$538.13
0000007909	10/05/2023	16184	WOODHULL LLC	Check	Cashed	10/20/2023	\$0.00	\$1,154.78
0000007910	10/11/2023	16549	AT&T MOBILITY II, LLC	Check	Cashed	10/20/2023	\$0.00	\$53.50
0000007911	10/11/2023	16335	PEREGRINE SERVICES, INC.	Check	Cashed	10/20/2023	\$0.00	\$9.34
0000007912	10/11/2023	SHELTER REFUND	BETH PARROTT	Check	Cashed	10/20/2023	\$0.00	\$50.00
0003 - PARK NAT. - GENERAL Total:							\$0.00	\$78,037.29

Bank: 00015 - PNC - PAYROLL

0000000522	10/12/2023	941 IRS TAXES	EFTPS - IRS	EFT	Cashed	10/31/2023	\$0.00	\$11,251.08
0000000523	10/12/2023	OHIO DEFERRED	OHIO DEFERRED COMPENSATION ROTH	EFT	Cashed	10/31/2023	\$0.00	\$185.00
0000000524	10/12/2023	OHIO DEFERRED	OHIO DEFERRED COMPENSATION	EFT	Cashed	10/31/2023	\$0.00	\$1,240.00
0000000525	10/26/2023	PERS	Ohio Public Employees Retirement System	EFT	Cashed	10/31/2023	\$0.00	\$22,791.61
0000000526	10/26/2023	941 IRS TAXES	EFTPS - IRS	EFT	Cashed	10/31/2023	\$0.00	\$10,502.64
0000000527	10/26/2023	SCHTAX	SCHOOL DISTRICT INCOME TAX	EFT	Cashed	10/31/2023	\$0.00	\$386.94
0000000528	10/26/2023	DAYTON	CITY OF DAYTON	EFT	Cashed	10/31/2023	\$0.00	\$167.58
0000000529	10/26/2023	OHT	OHIO TREASURER OF STATE	EFT	Cashed	10/31/2023	\$0.00	\$3,317.79
0000000530	10/26/2023	OHIO DEFERRED	OHIO DEFERRED COMPENSATION ROTH	EFT	Cashed	10/31/2023	\$0.00	\$185.00
0000000531	10/26/2023	OHIO DEFERRED	OHIO DEFERRED COMPENSATION	EFT	Cashed	10/31/2023	\$0.00	\$1,240.00
0000001941	10/12/2023	01242	HSA Bank	Check	Cashed	10/31/2023	\$0.00	\$647.65
0000001942	10/26/2023	AFLAC	AFLAC OF COLUMBUS	Check	Outstanding		\$0.00	\$47.84
0000001943	10/26/2023	UNION	AFSCME OHIO COUNCIL 8 -	Check	Outstanding		\$0.00	\$649.74
0000001944	10/26/2023	ALLSTATE	AMERICAN HERITAGE LIFE INSURANCE	Check	Outstanding		\$0.00	\$121.26
0000001945	10/26/2023	AUL	AMERICAN UNITED LIFE INSURANCE CO.	Check	Outstanding		\$0.00	\$29.66
0000001946	10/26/2023	CCA	CCA - DIVISION OF TAXATION	Check	Outstanding		\$0.00	\$2,138.29
0000001947	10/26/2023	CCA	CCA - DIVISION OF TAXATION	Check	Outstanding		\$0.00	\$2.70
0000001948	10/26/2023	HBRTAX	CITY OF HUBER HEIGHTS	Check	Cashed	10/31/2023	\$0.00	\$241.92
0000001949	10/26/2023	WCARTAX	CITY OF WEST CARROLLTON	Check	Cashed	10/31/2023	\$0.00	\$107.67

As Of Check Cashed Date: 10/1/2023 to 10/31/2023

Check Number	Check Date	Vendor Code	Vendor Name	Check Type	Check Status	Cashed Date	Void Amount	Amount
0000001950	10/26/2023	01242	HSA Bank	Check	Outstanding		\$0.00	\$647.65
0000001951	10/26/2023	16145	MEDICAL MUTUAL	Check	Outstanding		\$0.00	\$1,620.18
0000001952	10/26/2023	DISCR	NEW CARLISLE FIREMENS ASSN	Check	Cashed	10/31/2023	\$0.00	\$144.00
0000001953	10/26/2023	CSPC	OHIO CHILD SUPPORT PAYMENT	Check	Cashed	10/31/2023	\$0.00	\$172.73
0000001954	10/26/2023	01094	OHIO INSURANCE SERVICES AGENCY, I	Check	Cashed	10/31/2023	\$0.00	\$177.14
00015 - PNC - PAYROLL Total:							<u>\$0.00</u>	<u>\$58,016.07</u>

Bank: 00035 - PARK NAT. SECURED - GENERAL

0000009001	10/20/2023	00803	A&A SAFETY INC	Check	Cashed	10/31/2023	\$0.00	\$1,500.00
0000009002	10/20/2023	16202	AIRGAS USA, LLC	Check	Cashed	10/31/2023	\$0.00	\$78.00
0000009003	10/20/2023	16050	ALLOWAY	Check	Cashed	10/31/2023	\$0.00	\$332.00
0000009004	10/20/2023	00359	AT&T	Check	Cashed	10/31/2023	\$0.00	\$683.76
0000009005	10/20/2023	00041	BROWN SUPPLY COMPANY	Check	Outstanding		\$0.00	\$170.25
0000009006	10/20/2023	01083	C TOP SERVICES	Check	Cashed	10/31/2023	\$0.00	\$400.00
0000009007	10/20/2023	16616	CARLSBAD MANUFACTURING CORPORA	Check	Outstanding		\$0.00	\$4,945.56
0000009008	10/20/2023	00170	CINTAS CORPORATION-LOC 002	Check	Cashed	10/31/2023	\$0.00	\$40.86
0000009010	10/20/2023	00324	COLEMAN'S LAWN EQUIPMENT	Check	Outstanding		\$0.00	\$79.72
0000009011	10/20/2023	16294	CONCENTRA HEALTH SERVICES, INC.	Check	Outstanding		\$0.00	\$380.00
0000009012	10/20/2023	01050	DAYTON STENCIL WORKS COMPANY	Check	Cashed	10/31/2023	\$0.00	\$25.51
0000009013	10/20/2023	00051	DELILLE OXYGEN COMPANY	Check	Cashed	10/31/2023	\$0.00	\$321.27
0000009014	10/20/2023	16629	DRAKE MEMORIAL, LLC	Check	Cashed	10/31/2023	\$0.00	\$250.00
0000009015	10/20/2023	00657	ERNST CONCRETE	Check	Cashed	10/31/2023	\$0.00	\$760.75
0000009016	10/20/2023	00064	GRAINGER	Check	Cashed	10/31/2023	\$0.00	\$166.92
0000009017	10/20/2023	00577	HANRAHAN ENTERPRISES LLC	Check	Cashed	10/31/2023	\$0.00	\$4,665.78
0000009018	10/20/2023	16262	INTERIOR SUPPLY	Check	Cashed	10/31/2023	\$0.00	\$723.64
0000009019	10/20/2023	16324	JEFFRIES & HOLLINGSWORTH LAW, LLC	Check	Outstanding		\$0.00	\$9,765.00
0000009020	10/20/2023	16022	JOHN DEERE FINANCIAL	Check	Outstanding		\$0.00	\$947.25
0000009021	10/20/2023	00895	LEDFORD ELECTRIC	Check	Cashed	10/31/2023	\$0.00	\$6,500.00
0000009022	10/20/2023	16145	MEDICAL MUTUAL	Check	Outstanding		\$0.00	\$25,169.14
0000009023	10/20/2023	01192	MEDICOUNT MANAGEMENT, INC.	Check	Cashed	10/31/2023	\$0.00	\$1,534.63
0000009024	10/20/2023	00100	MIAMI PRODUCTS & CHEMICAL CO.	Check	Cashed	10/31/2023	\$0.00	\$749.00
0000009025	10/20/2023	00173	MIAMI VALLEY LIGHTING, LLC.	Check	Outstanding		\$0.00	\$8,158.37
0000009026	10/20/2023	00019	NEPTUNE EQUIPMENT CO.	Check	Cashed	10/31/2023	\$0.00	\$18,860.00
0000009027	10/20/2023	00385	NEW CARLISLE CHRYSLER-DODGE	Check	Cashed	10/31/2023	\$0.00	\$28.55
0000009028	10/20/2023	00391	OHIO DEPARTMENT OF JOB	Check	Outstanding		\$0.00	\$408.61
0000009029	10/20/2023	00637	OHIO NEWSPAPER DBA COX FIRST MEDI	Check	Cashed	10/31/2023	\$0.00	\$710.70
0000009030	10/20/2023	16335	PEREGRINE SERVICES, INC.	Check	Cashed	10/31/2023	\$0.00	\$250.00
0000009031	10/20/2023	16442	PERRY & ASSOCIATES, CPAS, A.C.	Check	Cashed	10/31/2023	\$0.00	\$4,280.00
0000009032	10/20/2023	00728	PITNEY BOWES INC.	Check	Outstanding		\$0.00	\$132.79
0000009033	10/20/2023	01021	PRIME SOLUTIONS, INC	Check	Outstanding		\$0.00	\$120.85
0000009034	10/20/2023	01177	PROFESSIONAL PROPERTY MAINTENAN	Check	Cashed	10/31/2023	\$0.00	\$73.72
0000009035	10/20/2023	00433	PURCHASE POWER	Check	Outstanding		\$0.00	\$394.94
0000009036	10/20/2023	00274	R.E. SKILLINGS SUPPLIES, INC.	Check	Cashed	10/31/2023	\$0.00	\$122.25
0000009037	10/20/2023	16083	ROBERT HOKE	Check	Outstanding		\$0.00	\$27.28
0000009038	10/20/2023	01215	RUSH TRUCK CENTER, DAYTON	Check	Outstanding		\$0.00	\$863.48
0000009039	10/20/2023	00775	SAFEGUARD BUSINESS SYSTEMS	Check	Cashed	10/31/2023	\$0.00	\$420.18

As Of Check Cashed Date: 10/1/2023 to 10/31/2023

Check Number	Check Date	Vendor Code	Vendor Name	Check Type	Check Status	Cashed Date	Void Amount	Amount
0000009040	10/20/2023	SHELTER REFUND	JOELLEN CRAWFORD	Check	Cashed	10/31/2023	\$0.00	\$50.00
0000009041	10/20/2023	16397	SPECTRUM	Check	Cashed	10/31/2023	\$0.00	\$69.49
0000009042	10/20/2023	16397	SPECTRUM	Check	Cashed	10/31/2023	\$0.00	\$624.86
0000009043	10/20/2023	16115	SUPERFLEET	Check	Cashed	10/31/2023	\$0.00	\$4,725.89
0000009044	10/20/2023	00034	TREASURER OF STATE OF OHIO	Check	Cashed	10/31/2023	\$0.00	\$438.70
0000009045	10/20/2023	00046	VERIZON WIRELESS	Check	Cashed	10/31/2023	\$0.00	\$913.75
0000009046	10/20/2023	00224	WESCO RECEIVABLES CORP	Check	Cashed	10/31/2023	\$0.00	\$679.50
0000009047	10/27/2023	00043	AES OHIO	Check	Outstanding		\$0.00	\$10,229.46
0000009048	10/27/2023	16202	AIRGAS USA, LLC	Check	Cashed	10/31/2023	\$0.00	\$375.62
0000009049	10/27/2023	00796	AMERICAN UNITED LIFE INSURANCE CO.	Check	Outstanding		\$0.00	\$401.38
0000009050	10/27/2023	00618	BEST ONE TIRE & SERVICE OF	Check	Cashed	10/31/2023	\$0.00	\$139.50
0000009051	10/27/2023	01247	BREATHING AIR SYSTEMS	Check	Cashed	10/31/2023	\$0.00	\$53,065.30
0000009052	10/27/2023	00041	BROWN SUPPLY COMPANY	Check	Outstanding		\$0.00	\$160.00
0000009053	10/27/2023	00523	BURGESS & NIPLE	Check	Cashed	10/31/2023	\$0.00	\$1,191.30
0000009054	10/27/2023	00009	CARGILL INC. SALT DIVISION	Check	Outstanding		\$0.00	\$3,711.33
0000009055	10/27/2023	00170	CINTAS CORPORATION-LOC 002	Check	Cashed	10/31/2023	\$0.00	\$47.67
0000009056	10/27/2023	00626	CLARK COUNTY SHERIFF	Check	Cashed	10/31/2023	\$0.00	\$34,932.46
0000009057	10/27/2023	00623	DIGITAL GRAPHICS	Check	Cashed	10/31/2023	\$0.00	\$39.00
0000009058	10/27/2023	00025	EJ PRESCOTT, INC.	Check	Outstanding		\$0.00	\$341.70
0000009059	10/27/2023	00175	HOWARD'S IGA #437	Check	Outstanding		\$0.00	\$82.94
0000009060	10/27/2023	00928	HOWELL RESCUE SYSTEMS, INC.	Check	Cashed	10/31/2023	\$0.00	\$685.00
0000009061	10/27/2023	00557	K E ROSE COMPANY LTD	Check	Outstanding		\$0.00	\$532.40
0000009062	10/27/2023	16292	KENDALL ELECTRIC	Check	Outstanding		\$0.00	\$75.00
0000009063	10/27/2023	00939	MENARDS	Check	Outstanding		\$0.00	\$3.63
0000009064	10/27/2023	16414	NEW CARLISLE FEDERAL BANK	Check	Cashed	10/31/2023	\$0.00	\$1,137.10
0000009065	10/27/2023	00807	NORTHCOAST PRODUCTS	Check	Outstanding		\$0.00	\$1,094.30
0000009066	10/27/2023	00637	OHIO NEWSPAPER DBA COX FIRST MEDI	Check	Cashed	10/31/2023	\$0.00	\$115.00
0000009067	10/27/2023	16335	PEREGRINE SERVICES, INC.	Check	Outstanding		\$0.00	\$214.16
0000009068	10/27/2023	00775	SAFEGUARD BUSINESS SYSTEMS	Check	Outstanding		\$0.00	\$229.02
0000009069	10/27/2023	00046	VERIZON WIRELESS	Check	Outstanding		\$0.00	\$33.40
0000009070	10/27/2023	00868	CHOICE ONE ENGINEERING CORP.	Check	Outstanding		\$0.00	\$487.50
0000009071	10/27/2023	16571	KRISTY THOME	Check	Outstanding		\$0.00	\$77.30
0000009072	10/27/2023	00533	OHIO ASSOCIATION OF PUBLIC TREASU	Check	Outstanding		\$0.00	\$549.00
0000009073	10/27/2023	SHELTER REFUND	HEATHER DAULTON	Check	Outstanding		\$0.00	\$50.00
00035 - PARK NAT. SECURED - GENERAL Total:							\$0.00	\$212,543.42
Grand Total:							\$0.00	\$348,596.78



To: Randy Bridge, City Manager
From: Howard Kitko, Service Director/Asst. City Manager
Date: November 20, 2023
Subject: Council Update

Public Works Departments:

- Shelter House Street light was installed, looking to adjust more over parking lot.
- Leaf Pick up is underway. Flyer with map, is on the City's webpage and delivered in the quarterly newsletter.
- Installation of the second story-walk project starting at lake Ave within the next week or two.

Water Department:

- Private well inspection ongoing. 70 have been completed thus far. The interactions with residents have been very positive.
- Performing some general repairs throughout the plant
- Working on OPWC Old High Service Pump Building Upgrade Project.
- Lead Service and Water Main replacement Project. Old Section of town. Score and enter into an agreement with a design engineer.

Sewer Department:

- Secondary Clarifier #1 and Primary Clarifier #2: Completed.
- Plant Expansion Study: Kick-Off meeting was 5/9. Study will be utilized for future development needs. Study is nearing completion.

2023 Road Reconstruction/Resurfacing Projects:

- Clark County Resurface Project: Falcon Dr. is complete.
- Working with contractor on additional ADA ramp replacements in the Willowick Area.
- Fenwick Dr. Reconstruction Phase II: Complete except manhole adjustments.

Carlisle Park Phase 1 upgrade Project:

- The City of New Carlisle has been awarded a CDBG grant. Project to remove the existing basketball court and replace it with a new court. A new ADA accessible swing to be added to the existing Swing-set. Estimated Cost of \$80,000 with the city's estimated share to be \$20,000. Clark county awarded the contract to Outdoor Enterprises, LLC out of Tipp City. Spring 2024 Start time.

NatureWorks Grant:

- The City of New Carlisle has been awarded the ODNR NatureWorks grant. Project to add gazebos with ADA access.

Additional Items:

- Pease sidewalk. There is available right-of-way to install sidewalk on the west side of Pease. Discussion on timeframe to complete.
- 235 curve study. Reviewing Data.
- Gov. Deals: Some items to be listed within the next week.



CLARK COUNTY COMBINED
HEALTH DISTRICT

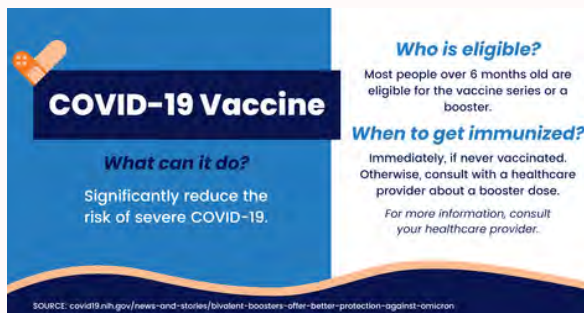


Clark County Public Health Update

NOVEMBER 17, 2023

Public Health News

What's going on with Clark County Public Health?



COVID vaccines now available at CCCHD

CCCHD has received a supply of updated monovalent Moderna COVID vaccines. Please call (937) 390-5600 to schedule an appointment.

Monovalent COVID vaccines, including Pfizer, are also available at various retail pharmacy locations in Springfield and Clark County. These vaccines are designed to target specific variants of the virus and are an important addition to our vaccination efforts.

As we move forward, let's continue to follow recommended safety measures, stay informed about the latest developments, and support one another in our collective efforts to reduce the spread of COVID.

[Click here to view our COVID-19 web page](#) online for more information.

COVID test kits available FREE at CCCHD

Give thanks, NOT COVID

This Thanksgiving, let's prioritize the health of our loved ones! Stock up on FREE COVID-19 tests from CCCHD now to ensure a safe and joyful celebration.

Why wait? Get your FREE tests today at 529 E. Home Road and make testing a part of your holiday preparations. Let's keep our gatherings full of gratitude, not germs.

If you're experiencing symptoms consistent with COVID-19, it's crucial to take a COVID test immediately. Prompt testing not only protects you but also those around you. By identifying and isolating cases early, we can help curb the spread of the virus and safeguard our community.

FREE COVID tests are available to be picked up here at CCCHD. Give us a call at 937-390-5600 to inquire, or stop by the lobby and stock up on COVID tests.

Public Health News

What's going on with Clark County Public Health?



Don't forget your Flu shots

Everyone 6 months and older should get a flu vaccine every season. A flu vaccine can reduce flu illnesses, doctors' visits, hospitalizations and has been shown to be life-saving. Fight flu and get vaccinated today!

There are currently no hospitalized flu cases in Clark County this flu season. Influenza-like illness visits to the emergency departments right now are below average throughout Ohio.

Nationally, influenza hospitalizations are trending up. Some regions of the country are seeing moderate or high flu activity, mostly in the southeastern U.S. Ohio is a state that reported minimal activity.

With the holidays coming up and more, large in-person gatherings, now is the perfect time to get a flu shot!

Whooping cough cases on the rise

There have been more cases of whooping cough (Pertussis) this year in Ohio than in anywhere else in the nation. CDC data shows Ohio has reported 632 cases this year, which is 100 more than New York. There have been more than 4,000 cases nationwide.

Dayton Children's Hospital has seen nearly 120 whooping cough cases since September. Montgomery County has reported 73 cases from August to this week.

In Clark County, there has also an increase since last year. Seven cases of whooping cough have been reported this year. There were two cases in 2021, and one case in 2022. [Click here for more information to about whooping cough prevention.](#)

Public Health News

What's going on with Clark County Public Health?

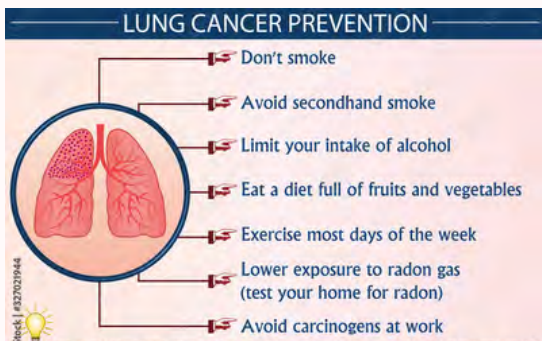
November is Lung Cancer Awareness Month



November is Lung Cancer Awareness Month, an opportunity to raise awareness about lung cancer and the actions we can take to help prevent it and reduce the stigma associated with this disease.

Lung cancer is the most common cause of cancer death in the United States for both men and women.

More men die of lung cancer than the next two most deadly types of cancer for men (prostate and colorectal) combined, and more women die of lung cancer (59,910) than breast cancer (43,170).



Smoking is the most common cause of lung cancer.

Other risk factors for lung cancer include being exposed to secondhand smoke, having a family history of lung cancer, being treated with radiation therapy to the breast or chest, or exposure to asbestos or other carcinogens.

LUNG CANCER Awareness

60% - 65% of all new lung cancer diagnoses are among people who have **NEVER** smoked or are **FORMER** smokers

10% - 15% of lung cancer cases are in **NEVER-SMOKERS**

#1 Cancer Killer in the USA

Lung cancer is the **second** most common cancer for both men and women

About **80%** of lung cancer deaths are thought to result from smoking and/or secondhand smoke

1 in 16 will be diagnosed with lung cancer in their lifetime

Every 2.3 minutes someone is diagnosed with **LUNG CANCER**

SYMPTOMS

- A Cough that does not GO AWAY or gets worse
- Coughing up **BLOOD** or rust-colored phlegm
- Persistent **LUNG INFECTIONS**
- Chest pain when breathing **DEEPLY**
- Shortness of **BREATH**
- Feeling **TIRED** or **WEAK**
- Unexplained **WEIGHT LOSS** or loss of **APPETITE**

**See your health care provider and get checked if you are experiencing any of the symptoms listed above.

Close to 130,000 people are expected to die of lung cancer in 2023, according to the National Cancer Institute. Around 238,000 people will be diagnosed this year, but cases have decreased nationally by 8% in the past five years.

The risk of lung cancer is much higher in current and former smokers compared to people who have never smoked at all. However, quitting does decrease the risk of lung cancer, and the risk continues to decrease with every smoke-free year.

Even if you do develop lung cancer, know that survival rates are better in former smokers than current ones.

442 EVERY DAY

While current and former smokers are at a higher risk of getting lung cancer, you do not have to have a history of smoking to receive a diagnosis.¹

Every day, 422 Americans die of lung cancer, making it the leading cause of cancer death.²

There are two main types of lung cancer:

- small cell lung cancer
- non-small cell lung cancer, which is more common.³

Lung cancer symptoms usually do not appear until the cancer has spread to other parts of the body.³

Whether you are a current smoker or not, getting screened for lung cancer is critical if you are between the ages of 50 to 80, as lung cancer is treatable when caught early.

Public Health News

What's going on with Clark County Public Health?



You don't have to quit smoking alone

🚫 Break free from the grip of nicotine addiction! 🚫 If you're ready to 'Escape the Vape,' support is just a call away. Dial 1-800-Quit-Now for the resources and guidance you need to quit smoking. Your health is worth it!

Ohio's Tobacco Quitline offers free support to significantly increase your chances of success in quitting nicotine dependence for good.

Call 1-800-QUIT-NOW (1-800-784-8669) and speak with an intake specialist to help you quit all forms of tobacco.



Great American Smokeout recognized

No matter how long or how much a person has smoked, quitting will help them get healthier. Each year, the third Thursday of November is the American Cancer Society's Great American Smokeout.

This day is meant to encourage smokers to quit smoking tobacco and start the journey toward a healthy, smoke-free life.

Quitting smoking isn't easy. It takes time. And a plan. You don't have to stop smoking in one day. Start with day one.



Quit smoking for you & your baby

Quitting smoking or vaping is the most important thing you can do for your health and the health of your baby.

Receive free smoking cessation sessions. And if you stay smoke-free, you're eligible to get free diapers for up to 6 months! Call 937-322-2099 to enroll today.

A win-win! Get paid to quit smoking!

Public Health News

What's going on with Clark County Public Health?

Observing Diabetes Awareness Month



November is American Diabetes Month, but this isn't a time to celebrate. It's a time to rally against the diabetes epidemic. Join us to uplift your loved ones living with diabetes and help all those in need across America. [Click here to learn more.](#)

Diabetes is a disease that occurs when your blood glucose, also called blood sugar, is too high. It affects about 37 million Americans, including adults and youth. Diabetes can damage the eyes, kidneys, nerves, and heart, and it is linked to some types of cancer.

 NATIVE AMERICAN



HERITAGE MONTH

Native American Heritage Month

November is Native American Heritage Month, a dedicated time to celebrating the culture and heritage of Tribal communities across the U.S.

WIC can help Native American families maintain food traditions by providing access to tons of WIC-approved food.

WIC serves Indigenous and First American families by including traditional foods in the WIC food package, providing prenatal care to pregnant parents, promoting breastfeeding for baby's first food, and supporting overall health and wellness.

Family Caregivers Month

November is Family Caregivers Month, and as a reminder, all caregivers and legal guardians can apply for WIC – not just parents!

Get nutritious food, recipes, ideas for meal planning, referrals to health services & more. Visit www.signupwic.com to find your nearest WIC clinic.



RESOLUTION 2023-18R

A RESOLUTION AMENDING THE NEW CARLISLE CITY COUNCIL RULES OF COUNCIL

WHEREAS, the Rules of Council establish guidelines for the Council of the City of New Carlisle to conduct its business; and

WHEREAS, said rules require that they be reviewed and adopted by Council in January after Council elections; and

WHEREAS, the Rules of Council were last amended and adopted on March 6, 2023 via Resolution 2023-08R; and

WHEREAS, the Rules of Council may be amended by a two-thirds vote of the Council members present at a regular meeting; and

WHEREAS, Paragraph B of Section I of the Rules of Council specifically pertains to Special Meetings of City Council; and

WHEREAS, City Council desires to amend Paragraph B of Section I to address notifications and who should have the authority to call Special Meetings of City Council.

NOW, THEREFORE, THE CITY OF NEW CARLISLE HEREBY RESOLVES that Paragraph B of Section I of the New Carlisle City Council Rules of Council be amended as follows:

SECTION I: MEETINGS

B. Special Meetings

The Mayor, *the Vice-Mayor in the Mayor's absence*, ~~City Manager~~ or at least four (4) members of Council may call for a special meeting. If Council membership should fall to five (5) or less, a simple majority may call a special meeting. The special meeting *shall* be called upon at least a twelve (12) hour written notification to all Council Members. This notice *shall* be delivered to each Member personally or left at his or her place of residence and *shall* generally state the subjects to be discussed at the meeting. Every effort shall also be made to contact the Member by telephone, e-mail, and in other ways. Written notice to any Member may be waived by that Member.

SIGNATURE PAGE TO FOLLOW

Passed this _____ day of _____, 2023.

Mike Lowrey, MAYOR

Emily Berner, Clerk of Council

APPROVED AS TO FORM:

Jacob M. Jeffries, DIRECTOR OF LAW

Resolution Requested by
Vice Mayor Dale Grimm

Dale Grimm, Vice Mayor

1st _____

2nd: _____

Eggleston	Y	N
Bahun	Y	N
Lindsey	Y	N
Mayor Lowrey	Y	N
Vice Mayor Grimm	Y	N
Rodewald	Y	N
Cook	Y	N

Totals:

Pass

Fail

Intro: 11/20/2023
Action: 12/04/2023
Effective: 12/19/2023

RESOLUTION 2023-19R

A RESOLUTION APPROVING LUMP SUM BONUSES TO CERTAIN EMPLOYEES OF NEW CARLISLE

WHEREAS, the employees of the City of New Carlisle are committed to public service and perform their jobs with professionalism, compassion and pride; and

WHEREAS, serving our citizens is a noble calling that involves a wide variety of challenging and rewarding tasks, including maintaining public safety and services, improving transportation conditions, assisting visitors at the City Building, protecting City resources, and performing other activities which are essential to the efficient and effective operation of the City; and

WHEREAS, due to the accomplishments of the City’s employees, City Council would like to allocate \$5,000 of General Fund monies as employee bonuses as set forth below:

- \$3,000 to be equally divided among the 15 employees in the Water, Wastewater and Streets Departments; and
- \$2,000 to be divided among certain employees in the Fire/EMS Department based on the number of hours worked since the beginning of 2023, with those employees who worked more hours receiving larger shares.

NOW, THEREFORE, THE CITY OF NEW CARLISLE HEREBY RESOLVES that:

SECTION 1. City Council of the City of New Carlisle approves bonuses for certain City employees, as described above, and authorizes and directs the City Manager to expend these bonuses from the “Employee Appreciation” fund, number 101.1900.57000, from the City’s General Fund.

Passed this _____ day of _____, 2023.

Mike Lowrey, MAYOR

Emily Berner, CLERK

APPROVED AS TO FORM:

Jacob M. Jeffries, DIRECTOR OF LAW

1st: _____

2nd: _____

Eggleston	Y	N
Bahun	Y	N
Lindsey	Y	N
Mayor Lowrey	Y	N
Vice Mayor Grimm	Y	N
Rodewald	Y	N
Cook	Y	N

Totals:

Pass

Fail

RESOLUTION 2023-20R

A RESOLUTION AUTHORIZING THE CITY MANAGER TO ENTER INTO A MEMORANDUM OF UNDERSTANDING WITH THE BOARD OF CLARK COUNTY COMMISSIONERS AND THE CLARK COUNTY EMERGENCY MANAGEMENT AGENCY

WHEREAS, the City of New Carlisle (“City”), Board of Clark County Commissioners (“Board”) and Clark County Emergency Management Agency (“EMA”) have a great professional relationship with each other that has been mutually rewarding throughout the years; and

WHEREAS, it is necessary from time-to-time to establish operational guidelines to better protect the involved parties; and

WHEREAS, the City, Board and EMA wish to enter into a Memorandum of Understanding (“MOU”) regarding the framework for requesting, transporting and using emergency management equipment.

NOW, THEREFORE, THE CITY OF NEW CARLISLE HEREBY RESOLVES that the City Manager is authorized and directed to enter into the attached MOU with the Board and EMA.

Passed this _____ day of _____, 2023.

Mike Lowery, MAYOR

Emily Berner, CLERK

APPROVED AS TO FORM:

Jacob M. Jeffries, DIRECTOR OF LAW

1st _____

2nd: _____

Eggleston	Y		N
Bahun	Y		N
Lindsey	Y		N
Mayor Lowrey	Y		N
Vice Mayor Grimm	Y		N
Rodewald	Y		N
Cook	Y		N

Totals:

Pass

Fail



Memorandum of Understanding

Between the Board of Clark County Commissioners/Clark County Emergency Management Agency

And

New Carlisle Fire Division / City of New Carlisle

For

Emergency and Non-Emergent Equipment Use

This Memorandum of Understanding (MOU) (the "Agreement") is entered into this ____ day of ____, 2023, between the Board of Clark County Commissioners (the "Board"), Clark County Emergency Management Agency ("EMA"), and New Carlisle Fire Division, through the City of New Carlisle, Ohio (the "Agency"), collectively referred to as the "Parties."

1. Purpose and Scope:

- 1.1. The Parties acknowledge and agree that this Agreement outlines the framework for the requesting, transporting, and use of emergency management equipment. Each Party shall bear its own expenses related to the execution of this Agreement. Except as otherwise specifically set forth herein, there shall be no exchange of funds between the Parties for tasks associated with this Agreement.
- 1.2. Each Party shall appoint a designated individual to serve as the official contact and liaison responsible for coordinating the activities contemplated by this Agreement. The initial appointees for each organization are as follows:

For Clark County EMA:

Name: Michelle Clements-Pitstick

Title: Clark County EMA Director

Address: 3130 East Main Street, Suite 1E, Springfield, Ohio 45505

Phone: 937-521-2175

For: New Carlisle Fire Division

Name: Steve Trusty

Title: Fire Chief

Address: 315 North Church Street, New Carlisle, Ohio 45344

Phone: 937-845-8401

Email: strusty@newcarlisleohio.gov

Definitions:

- a. "**Negligence**" refers to the failure of a Party to exercise the degree of care and diligence that a reasonable and prudent entity would exercise in the same circumstances to prevent harm, loss, or damage to the emergency management equipment and its contents. This includes, but is not limited to, the failure to follow the Standard Operating Procedures (SOPs) provided by EMA,

improper handling or storage of the equipment, and failure to deploy qualified personnel as stipulated in this agreement. Negligence may also encompass acts of omission, including the failure to promptly report damages or to return the equipment for scheduled maintenance as required under this agreement. Any determination of negligence shall be based on the facts and circumstances surrounding the event in question and shall consider the standard practices in the industry.

- b. **"Qualified Personnel"** refers to individuals who have been adequately trained and possess the necessary skills, knowledge, and expertise to handle, operate, and maintain the emergency management equipment in accordance with the Standard Operating Procedures (SOPs) provided by EMA. Such personnel should have a clear understanding of the safety protocols and compliance procedures associated with the equipment and should be capable of performing their duties while adhering to the guidelines and standards set forth in this agreement. The qualifications of the personnel may be subject to verification through the presentation of certifications, training records, or other relevant documents as requested by EMA. It is the responsibility of the Agency to ensure that only individuals meeting these criteria are deployed to carry out tasks involving the emergency management equipment under this Agreement.

Responsibilities:

2.1. The Parties agree to the following terms:

2.1.1. EMA shall retain ownership of the emergency management equipment and its contents. EMA shall maintain insurance coverage for the equipment and be responsible for routine maintenance and repairs.

2.1.2. EMA shall ensure compliance with county procedures for tracking the assets and reserves the right to conduct visual inventory checks upon request.

2.1.3. EMA shall maintain an updated list of additional equipment and supplies present within the requested equipment and shall provide such list to Agency.

2.1.4. EMA shall supply Agency with Standard Operating Procedures (SOPs) and any necessary materials to ensure compliance with this Agreement.

2.1.5. Agency shall bear the responsibility for the deductible associated with any damage to the equipment or loss caused by Agency's Negligence. Agency shall promptly notify Clark County EMA Director in case of any damage.

2.1.6. Agency shall deploy only Qualified Personnel to transport, set up, maintain, and support the equipment. Qualification details shall be provided to EMA upon request.

2.1.7. Agency shall be liable for reimbursement to EMA for any disposable supplies or equipment consumed including, but not limited to, fuel, propane, batteries, cleaning of portable toilets, etc.

2.1.8. In the event that equipment use spans a period requiring scheduled maintenance, EMA shall notify Agency in writing of the maintenance requirement within 30 days of the needed Maintenance. Agency shall return the equipment to EMA for maintenance within that timeframe. Failure to return the equipment shall obligate Agency to perform maintenance at its expense and to EMA's satisfaction.

2.1.9. Agency shall comply with all SOPs provided by EMA and shall ensure that its personnel are familiar with equipment inventory, SOPs, and compliance procedures.

2.1.10. Agency is restricted from utilizing the equipment for any operations not authorized by EMA.

2.1.11. Agency shall be responsible for the pickup and delivery of requested equipment. Upon return, the equipment and supplies shall be in good working condition.

2.1.12. If the equipment is urgently needed by EMA for emergency purposes while under Agency's care, Agency shall promptly return the equipment upon notification.

3. Terms of Understanding:

3.1. EMA and Agency shall notify each other promptly of any proposed changes to this Agreement or any pertinent information affecting its execution by notifying the individuals identified in Section 1.2 above.

3.2. No modification or amendment to this Agreement shall be effective unless made in writing and mutually agreed upon by all Parties.

4. Liability of the Parties:

4.1. Each Party shall assume responsibility for any personal injury or property damage resulting from negligent acts or omissions of itself, its agents, employees, and contracted servants. Each Party shall defend itself against such claims and pay any associated judgments and costs arising from such Negligence. This Agreement shall not transfer or impute any such responsibility from one Party to another.

5. Entire Agreement:

5.1. This Agreement constitutes the entire understanding between the Parties with respect to the subject matter hereof and supersedes all prior agreements, understandings, negotiations, and discussions, whether oral or written.

6. Severability:

6.1. If any provision of this Agreement is held to be invalid or unenforceable by any court of competent jurisdiction, the other provisions of this Agreement shall remain in full force and effect. Any invalid or unenforceable provision shall be replaced with a valid and enforceable provision that most closely reflects the intent of the Parties.

7. Waiver:

7.1. The failure of any Party to enforce any provision of this Agreement shall not be deemed a waiver of such provision or the right to enforce it thereafter. No waiver of any term or condition of this Agreement shall be effective unless it is in writing and signed by the Party granting such waiver.

8. Assignment:

8.1. This Agreement shall be binding upon and inure to the benefit of the Parties and their respective successors and assigns.

9. Counterparts:

9.1 This Agreement may be executed in counterparts, each of which shall be deemed an original, but all of which together shall constitute one and the same instrument. Facsimile, electronic, or digital signatures shall have the same legal effect as original signatures.

10. Mutual Termination:

10.1. Termination for Convenience: Either Party may terminate this Agreement at any time, without cause, upon giving the other Party written notice of termination. The notice period shall be thirty (30) days unless otherwise mutually agreed upon in writing by both Parties.

10.2. Obligations upon Termination: Upon receipt of a notice of termination, the Agency shall cease all activities under this Agreement, except for such activities as are expressly agreed upon by both Parties to facilitate the orderly return of the emergency management equipment and any other assets or materials exchanged under this Agreement. The Agency shall ensure that the equipment is returned in good working condition, as stipulated in clause 2.1.11 of this Agreement.

10.3. Final Settlement: Within sixty (60) days of the termination date, EMA and Agency shall settle any outstanding obligations, financial or otherwise, arising from this Agreement. This includes the settlement of any pending reimbursements as outlined in clause 2.1.7 and any other financial settlements necessary to conclude the Agreement amicably.

10.4. Survival of Certain Provisions: The termination of this Agreement shall not relieve the Parties of any obligations that by their nature should survive termination, including but not limited to liability provisions. These obligations shall remain in effect after the termination of this Agreement.

11. Dispute Resolution

11.1. Non-Binding Mediation: In the event of any dispute arising out of or in connection with this Agreement, including any question regarding its existence, validity, or termination, the Parties agree to first attempt to resolve the dispute amicably through non-binding mediation. The mediation shall be conducted by a mutually agreed upon mediator, and each Party shall bear its own costs associated with the mediation process. The mediation shall be conducted in Springfield, Ohio, unless otherwise agreed by both Parties.

11.2. Mediation Procedure: The Parties shall jointly appoint a mediator within fifteen (15) days of one Party notifying the other of its desire to mediate a dispute. The mediation shall be conducted in accordance with the mediation rules that the Parties agree upon at the time of appointing the mediator. If the Parties cannot agree on a mediator or the rules for mediation, either Party may request the appointment of a mediator by a recognized mediation institution in Springfield, Ohio.

11.3. Time Frame for Mediation: The Parties agree to complete the mediation within sixty (60) days of appointing the mediator, unless otherwise mutually agreed upon in writing by both Parties.

11.4. Continuation of Performance: During the mediation process, both Parties shall continue to perform their respective obligations under this Agreement to the fullest extent possible, unless otherwise agreed in writing.

11.5. Legal Proceedings: If the Parties are unable to resolve the dispute through mediation, either Party may pursue any other remedies available to it under law. The initiation of mediation shall not be construed as a waiver of any rights to initiate legal proceedings, and either Party may initiate legal proceedings at any time, notwithstanding the mediation process.

(Signatures to follow)

The Parties have executed this Memorandum of Understanding, the "Agreement" as of the date first above written.

Clark County Emergency Management Agency:

By: _____

Michelle Clements-Pitstick, Director

Clark County Emergency Management Agency

Date: _____

Board of Clark County Commissioners

By: _____

Jennifer Hutchinson, County Administrator

RESOLUTION NO. _____

Date: _____

Clark County Prosecutor _____

APPROVED AS TO FORM AND LEGAL
SUFFICIENCY

By: _____

Date: _____

City of New Carlisle, Ohio

By: _____

Randy Bridge, City Manager

Date: _____

Approved as to Form:

City of New Carlisle Law Director

By: _____

Name: Jake Jeffries

Date: _____

ORDINANCE 2023-58

AN ORDINANCE ACCEPTING THE ANNEXATION OF 79.136 ACRES, MORE OR LESS,
FROM BETHEL TOWNSHIP, CLARK COUNTY TO THE CITY OF NEW CARLISLE

WHEREAS, an Expedited Type II annexation petition for 79.136 acres, more or less, from Bethel Township, Clark County to the City of New Carlisle was filed in the offices of the Clark County Commissioners by Thaddeus M. Boggs, Attorney/Agent for Petitioner, the Swearingen Brothers Revocable Family Trust (“the Property”); and

WHEREAS, the Clark County Commissioners granted the annexation petition on August 30, 2023; and

WHEREAS, pursuant to R.C. § 709.033, the Clark County Commissioners certified the entire record of the proceedings in connection with the annexation to the New Carlisle Clerk of Council, who received it on September 5, 2023; and

WHEREAS, more than sixty (60) days from the date the Clerk of Council received the record of the annexation proceedings have elapsed and the Clerk has laid the resolution of the Clark County Commissioners granting the petition, accompanying map and petition before Council at its next regular session following the expiration of the sixty (60) days in accordance with the provisions of R.C. § 709.04; and

WHEREAS, the Council of the City of New Carlisle has determined that annexation of the Property would be in the best interest of the City.

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF NEW CARLISLE that:

SECTION 1. The petition for the annexation of 79.136 acres, more or less, to the City of New Carlisle is hereby accepted.

SECTION 2. The Clerk of Council is hereby authorized and directed to make three (3) copies of this Ordinance, to each of which shall be attached copies of the petition, the map accompanying the petition and the transcript of the proceedings of Clark County Commissioners relating thereto, and a certificate as to the correctness thereof. The Clerk shall then deliver one copy to the County Auditor, one copy to the County Recorder and one copy to the Secretary of State, and shall file notice of this annexation with the Board of Elections within thirty (30) days after it becomes effective, and further the Clerk shall do all other things with respect to the action taken by this Ordinance as may be required by law.

SECTION 3. This Ordinance shall take effect and be in force from and after the earliest date allowed by law.

SIGNATURE PAGE TO FOLLOW

Passed this _____ day of _____, 2023.

Mike Lowrey, Mayor

Emily Berner, Clerk of Council

APPROVED AS TO FORM:

Jacob M. Jeffries, DIRECTOR OF LAW

1st _____

2nd: _____

Eggleston	Y	N
Bahun	Y	N
Lindsey	Y	N
Mayor Lowrey	Y	N
Vice Mayor Grimm	Y	N
Rodewald	Y	N
Cook	Y	N

Totals:

Pass

Fail

Intro: 11/06/2023
Action: 11/20/2023
Effective: 12/20/2023

ORDINANCE 2023-59

AN ORDINANCE AUTHORIZING THE CITY MANAGER TO ENTER INTO A CONTRACT FOR CITY EMPLOYEE HEALTH INSURANCE

WHEREAS, health insurance is a benefit available to all City employees; and

WHEREAS, the existing contract with Medical Mutual of Ohio expires 12/31/2023; and

WHEREAS, City employees have studied the available health insurance options; and

WHEREAS, the employees have made their choices known to the City Manager.

NOW, THEREFORE, THE CITY OF NEW CARLISLE HEREBY ORDAINS, that:

Section 1. Medical Mutual of Ohio has offered the most cost-effective options to the City and its employees for health insurance coverage, as indicated below:

<u>Coverage Type</u>	<u>Monthly Rate Expiring</u>	<u>New Monthly Rate</u>	<u>Number of Employees</u>	<u>Monthly Total</u>
Single	\$1,070.68	\$1,156.15	10	\$11,561.50
Employee + Spouse	\$2,358.84	\$2,547.62	3	\$7,642.86
Employee/Children	\$1,929.46	\$2,083.80	3	\$6,251.40
Family	\$3,475.27	\$3,475.27	1	\$3,475.27
				\$28,931.03

Section 2. The 2024 annual premium is 8% more than the 2023 annual premium. The prior annual increase was also 8%. The total annual premium based on current employee coverage elections would be \$347,172.36. The annual cost will likely fluctuate due to employees changing their coverage levels and employees being hired or terminated throughout the year.

Section 3. The City Manager is authorized and empowered to enter into an agreement with Medical Mutual of Ohio on behalf of the City of New Carlisle to provide health insurance for all eligible City employees.

Passed this ____ day of _____, 2023.

Mike Lowrey, Mayor

Emily Berner, Clerk

APPROVED AS TO FORM:

Jake Jeffries, DIRECTOR OF LAW

1st _____

2nd: _____

Eggleston	Y	N
Bahun	Y	N
Lindsey	Y	N
Mayor Lowrey	Y	N
Vice Mayor Grimm	Y	N
Rodewald	Y	N
Cook	Y	N

Totals: _____
Pass Fail

Intro: 11/06/2023
Action: 11/20/2023
Effective: 12/05/2023

ORDINANCE 2023-60

AN ORDINANCE APPROVING AN EMPLOYMENT AGREEMENT WITH
RANDY BRIDGE

WHEREAS, Article V, Section 5.01 of the City Charter requires Council to appoint a City Manager for a definite or an indefinite term and to fix his/her compensation; and

WHEREAS, Council has determined that Randy Bridge has met Council’s goals and objectives established for the City Manager of New Carlisle; and

WHEREAS, Council desires to enter into an Employment Agreement with Randy Bridge as the City Manager with all duties, functions and authority provided to the City Manager under the Charter and Codified Ordinances; and

WHEREAS, the Employment Agreement sets forth certain benefits, conditions and expectations of Randy Bridge’s employment as the City Manager; and

WHEREAS, even though a written agreement is not required for Randy Bridge’s appointment as the City Manager to continue, Council believes that entering into an Employment Agreement with Randy Bridge would be in the best interest of the City of New Carlisle because it would provide inducement for him to remain in such employment.

NOW, THEREFORE, THE CITY OF NEW CARLISLE HEREBY ORDAINS that:

Section 1. Randy Bridge’s appointment as the City Manager shall be continued under the terms and conditions set forth in the attached Employment Agreement.

Section 2. Council hereby authorizes the execution of the attached Employment Agreement with Randy Bridge.

Passed this ____ day of _____, 2023.

Mike Lowrey, Mayor

Emily Berner, Clerk of Council

APPROVED AS TO FORM:

Jake Jeffries, DIRECTOR OF LAW

1st _____

2nd: _____

Eggleston	Y	N
Bahun	Y	N
Lindsey	Y	N
Mayor Lowrey	Y	N
Vice Mayor Grimm	Y	N
Rodewald	Y	N
Cook	Y	N

Totals:		
	Pass	Fail

Intro: 11/06/23
Action: 11/20/23
Effective: 12/05/23

EMPLOYMENT AGREEMENT
FOR THE POSITION OF NEW CARLISLE CITY MANAGER

This Employment Agreement ("Agreement") is made by and between RANDY BRIDGE ("Manager" and/or "Randy Bridge") and the CITY OF NEW CARLISLE, OHIO ("Council" and/or "City") effective December 5, 2023.

WHEREAS, Article V of the New Carlisle City Charter creates the position of and provides for the appointment and employment of a City Manager; and

WHEREAS, Article V, Section 5.02 states that the City Manager is the chief administrative officer of the City; and

WHEREAS, both Council and Manager desire to continue Randy Bridge's employment as the City Manager; and

WHEREAS, Council and Manager desire to enter into this Agreement for the purpose of setting forth the terms and conditions of Manager's employment.

NOW THEREFORE, CITY AND MANAGER AGREE AS FOLLOWS:

1. Continued Appointment

Randy Bridge shall continue his employment as City Manager of the City of New Carlisle, Ohio.

2. Duties and Hours of Work

In his capacity as City Manager, Randy Bridge will be the chief executive officer of New Carlisle and responsible to Council for the administration of all municipal affairs placed in his charge by the New Carlisle City Charter, the ordinances and resolutions of Council, and applicable state and federal laws.

In addition to the powers, duties, and functions set forth in Section 5.02 of the New Carlisle City Charter, Manager shall perform to the best of his ability such other duties as Council may from time to time require of him to the satisfaction of Council.

Council and Manager may periodically develop mutually agreed upon goals, the performance of which will be considered when determining whether the Manager has fulfilled such other duties as may be required by Council.

Manager is expected to devote his full time to performing the duties of his position and shall create a work schedule necessary to fulfill his obligations as the City Manager. It is further recognized by the parties that Manager must devote time outside normal business hours to effectively serve as the City Manager. Manager is not eligible for overtime, but Manager may accumulate compensatory time in accordance with subsection (g) of Section 246.05 of the Codified Ordinances, as it may be amended from time to time

The employment provided for in this Agreement shall be Manager's sole employment.

3. Conflict of Interest

A "Conflict of Interest" occurs when the Manager's private interests could undermine his duties and obligations to the City as set forth in this Agreement. If Manager becomes aware of an actual or a potential Conflict of Interest, he shall immediately bring it to the attention of Council. Failure to promptly bring an actual or a potential Conflict of Interest to the attention of Council may result in discipline, up to and including termination.

4. Salary

(A) Salary. Manager's annual base salary for calendar year 2023 shall be One Hundred Thousand Thirty-Five Dollars (\$100,035.00), payable in installments and in accordance with the City's current payroll schedule.

(B) Salary Adjustment. Unless otherwise agreed by the parties, Manager's base salary for subsequent years may be adjusted as approved by City Council.

(C) Automobile Allowance. In lieu of the personal car mileage reimbursement set forth in the City's Business Travel/Personal Use of Government Equipment Policy, Manager will receive a monthly automobile expense allowance of \$350.00. The monthly automobile expense allowance will be adjusted annually on or about each anniversary date of this Agreement to reflect increases or decreases to the 12-month percentage change in the Consumer Price Index (All Items) for Ohio. In addition, Manager is entitled to use available City vehicles for City business.

5. Performance Review

(A) Periodic Reviews. Council, collectively, may periodically review the performance of the Manager from time to time as it deems appropriate in its sole discretion, and present any such review to Manager for consideration and further action as may be appropriate. Council may, among other criteria, utilize said evaluation as the basis for such action as Council may determine is warranted, provided however that Manager is given reasonable advance notice and opportunity to address such issues prior to the taking of any such action.

(B) Review Procedure. The procedure to evaluate the performance of the Manager and Manager's salary review will be as set forth in Section 220.03 of the Codified Ordinances, as it may be amended from time to time.

(C) Effect of No Evaluation and Review. If no evaluation and salary review under Section 220.03 of the Codified Ordinances is completed by Council during the twelve (12) months immediately following this Agreement, or any 12-month period immediately following an anniversary date of this Agreement, then Manager will receive an increase to his annual salary, for the following twelve-month period, in an amount equal to Three Percent (3%) of the Manager's annual salary during the 12-month period Council did not complete the evaluation and salary review.

6. Benefits

(A) Employee Benefits. Manager is entitled to the same Employee Benefits provided to the City's other full-time, non-union employees under Section 246.09 of the Codified Ordinances, as it may be amended from time to time, and such other additional Employee Benefits as Council may approve. Manager's Employee Benefits include the following: (1) retirement; (2) sick, vacation and personal leave; and (3) health, dental, vision, life and disability insurance.

(B) Professional Development. The City shall budget and pay for the reasonable travel and subsistence expenses of the Manager for professional and official travel, meetings, seminars, courses and other functions adequate to continue the professional development of the Manager and to adequately pursue necessary official functions for the City, including but not limited to the OCMA Annual Conference, the ICMA Annual Conference within the continental United States, and the Ohio Municipal League. The activities set forth in this subsection shall be subject to the discretion of the Manager; however, any such expenses shall be within the constraints of the approved budget, which shall be established in Council's sole discretion.

(C) Civic Organizations. Council agrees to budget and pay for the reasonable fees necessary for the Manager to become or continue being an active member in any local civic organization (e.g., Rotary, Optimist, etc.) necessary and desirable for his continued professional participation growth and advancement, and for the good of the City.

7. Term of Agreement, Renewal and Termination

(A) Term. Manager shall perform the duties provided herein for an initial term of twenty-four (24) months commencing December 5, 2023 and ending midnight December 5, 2025 ("Initial Term"), unless his employment is terminated earlier by Manager or Council as set forth below. Unless either Council or Manager provides written notice to the other at least ninety (90) days prior to the end of the Initial Term, this Agreement shall be extended on the same terms and conditions as herein provided for an additional period of twenty-four (24) months. Said Agreement shall continue thereafter for 24-month periods unless written notice to terminate is given 90 days prior to expiration of the then applicable term. Any term after the Initial Term shall be known as a "Successor Term."

(B) Termination by Council. Notwithstanding anything contained herein to the contrary, Council may terminate Manager's employment at any time provided Council follows the procedures set forth in Section 5.04 of the New Carlisle City Charter.

(C) Termination by Manager. Notwithstanding anything contained herein to the contrary, Manager may voluntarily end his employment at any time provided he notifies Council at least sixty (60) days in advance, and specifically not the minimum 30-day notice stated in the New Carlisle City Charter.

(D) Notice of Termination. Notice of termination by either party must be in writing and delivered to the other party.

8. Effect of Termination and Severance Pay

(A) Applicability of Severance upon Termination by Council. In the event that Manager's employment is terminated by Council prior to the expiration of the Initial Term or any Successor Term and if at such time the Manager remains willing and able to perform the duties of the Manager under the terms of this Agreement, then Council agrees to pay the Manager severance equal to five (5) months of aggregate salary and to permit Manager to continue participating in the City's health insurance plan for those five (5) months; provided, however, that if the Manager's employment is terminated for "Unlawful conduct" or "Gross misconduct that is willful and deliberate on the Manager's part and is materially injurious to the City," then Council shall have no obligation to pay the Manager severance or to permit his continued participation in the City's health insurance plan.

- (i) "Unlawful conduct" means the Manager is convicted of a felony, or any misdemeanor involving personal gain, dishonesty or moral turpitude.
- (ii) "Gross misconduct that is willful and deliberate on the Manager's part and is materially injurious to the City" means any or all of the following:
 - a. Failure of the Manager to cure a material breach of this Agreement within forty-five (45) days of receiving written notice from Council of said breach;
 - b. More than three (3) instances of material breach by Manager for the same or similar conduct during a 12-month period, provided Council promptly provides written notice after each breach to Manager;
 - c. Theft or misappropriation of City property;
 - d. Breach of fiduciary duty; and/or
 - e. Non-disclosure of a conflict of interest

(B) Implicit Termination by Council. Manager's employment shall be deemed terminated by Council if the Manager provides at least 60-day advance notice of his resignation to Council promptly after the occurrence of any or all of the following:

- (i) Failure of Council to cure a material breach of this Agreement within forty-five (45) days of receiving written notice from Manager of said breach;
- (ii) More than three (3) instances of material breach by Council for the same or similar conduct during a 12-month period, provided Manager promptly provides written notice after each breach to Council;
- (iii) The reduction of Manager's salary or other benefits in a percentage greater than an applicable across-the-board reduction for all exempt City employees without the Manager's consent; and/or
- (iv) Council or the City's citizens act(s) to amend any provisions of the City's Charter pertaining to the role, powers, duties, authority or responsibilities of the Manager in a way that substantially changes the form of government of the City

Upon Manager's termination and resignation under this subsection, Manager will be entitled to severance pay for five (5) months and continued participation in the City's health insurance plan for those 5 months.

(C) Notice of Breach. Notice of a material breach by either party must be in writing and delivered to the other party.

(D) Effect of Termination by Manager. Except as otherwise stated herein, if Manager elects to terminate his employment early during the Initial Term or any Successor Term, then he will not be entitled to severance pay or continuation of health insurance coverage.

(E) Effect of Election Not to Renew. If either party elects not to renew this Agreement during the Initial Term or any Successor Term, then Manager will not be entitled to severance or continuation of health insurance coverage solely by reason of such non-renewal. Non-renewal, by itself, will not terminate Manager's employment with the City.

(F) Effect of Pending Criminal Charge. If Manager is criminally charged with an offense that would justify termination for Unlawful conduct if convicted and Council terminates Manager's employment prior to resolution of the offense, then any severance payment shall be held in escrow until such time as the criminal charge is resolved. If Manager thereafter is convicted of the offense, then Council shall have no obligation to pay any severance to Manager.

(G) Form and Timing of Severance Payments. Any severance payment will be less tax withholding and other required deductions. Severance will be paid in installments and in accordance with the City's current payroll schedule; however, Council may choose, in its sole discretion, to pay any severance required herein in one or more lump sum installments instead. If Council decides to pay any of Manager's severance as a lump sum, such lump sum payment(s) will not shorten Manager's participation in City's health insurance plan. Additionally, no claim for unemployment may be made by Manager until the expiration of the 5-month period regardless of when the severance is actually paid.

(H) Vested Benefits. Upon termination of his employment, Manager will receive any vested benefits to which he is entitled under Section 246.09 of the Codified Ordinances, as it may be amended from time to time.

(I) Release. Any severance pay or continuation of health insurance coverage set forth in this Agreement shall be contingent upon the Manager's prompt execution and delivery of a written release of claims, approved by the City's Director of Law, releasing the City and its council, employees, agents and representatives from any and all past, present and future causes of action, complaints and claims the Manager may have against the City except for the payment of any outstanding severance or vested benefits and continuation of health insurance coverage.

9. Council Supervision

Manager shall comply with any and all policies, rules, regulations, standards and directions established by Council not in conflict with the New Carlisle City Charter, the City's

Codified Ordinances, or state or federal law.

10. Application Of Charter and Codified Ordinances

This Agreement shall be subject to the provisions of the New Carlisle City Charter which shall prevail over any contrary provisions contained in this Agreement unless specifically stated otherwise. Both parties agree to abide by the City's Charter and its Codified Ordinances.

11. Arbitration

Any dispute under this Agreement regarding a party's financial rights or obligations shall be resolved through arbitration conducted under the laws of the State of Ohio. Arbitration under this Agreement will be conducted in Clark County, Ohio by a panel of three arbitrators without strict compliance to the Rules of Evidence. Each party shall select one qualified arbitrator of that party's choice, and the two chosen arbitrators shall then agree upon a third qualified arbitrator to serve as chairperson of the panel. The decision of the arbitration panel will be final and binding on both parties. Any court having jurisdiction may enter judgment upon the award the arbitration panel renders. Manager and Council hereby irrevocably submit to the jurisdiction of the Court of Common Pleas, Clark County, Ohio for purposes of Entry of any judgment upon any award rendered by the arbitration panel. Each party shall be responsible for one-half of the costs of arbitration. Any recovery shall be limited to actual damages only.

12. Indemnification

In accordance with Section 2744.07 of the Revised Code, City shall defend and indemnify Manager in connection with all civil proceedings in any state or federal court to recover damages for injury, death or loss to persons or property allegedly caused by an act or omission of the Manager in connection with the performance of a governmental or proprietary function provided the act or omission occurred or is alleged to have occurred while Manager was acting in good faith and not manifestly outside the scope of his employment or official responsibilities.

City shall provide and pay for any surety or other bonds required by City's insurance carrier that secure performance of any function by the Manager.

13. Residency

Manager is not required to be a resident of the City of New Carlisle during the Initial Term or any Successor Term of this Agreement.

14. Notices

Any notice pursuant to this Agreement shall be given by regular US mail, postage prepaid, addressed as follows:

Council: Mayor, City of New Carlisle
331 S. Church St.
PO Box 419
New Carlisle, OH 45344

AND

Jacob M. Jeffries, Attorney at Law
133 S. Main St.
New Carlisle, OH 45344

Manager: Randy Bridge
331 S. Church St.
PO Box 419
New Carlisle, OH 45344

15. General Provisions

(A) Integration. This Agreement represents the complete understanding between Council and Manager and cannot be modified in any respect unless such modification is evidenced by a written instrument signed by both parties. Manager agrees that in entering into this Agreement he does not rely on any statements or representations not contained in this Agreement. This Agreement supersedes any and all prior agreements, arrangements and understandings between Manager and the Council.

(B) Severability. If any provision, or any portion thereof, contained in this Agreement is deemed unconstitutional, invalid or enforceable by a Court of law, then that provision or portion thereof shall be deemed severable, and the remainder of the Agreement shall remain in force and effect.

(C) Binding Effect. This Agreement shall be binding upon the Manager and his heirs, assigns, executors, administrators, personal representatives and successors in interest.

(D) Construction. This Agreement shall be construed and enforced in accordance with the laws of the State of Ohio, and shall be construed according to its fair meaning and not strictly construed for or against either party.

(E) Headings. The headings used in this Agreement are included solely for convenience and shall not affect, or be used in connection with, the interpretation of this Agreement.

IN WITNESS HEREOF, the parties hereto have executed this Agreement effective as of the date first above written.

CITY OF NEW CARLISLE, OHIO

MANAGER

Mike Lowrey, Mayor

Randy Bridge

APPROVED AS TO FORM:

Jake Jeffries, Law Director

Approved via Ordinance Number 2023-60 and adopted by Council on November 20, 2023.

CERTIFICATION

This shall certify that the funds required to meet the municipality's obligations set forth herein during the fiscal year in which this contract is made or obligation incurred, has been lawfully appropriated for such purpose and is in the treasury or in process of collection to the credit of an appropriate fund free from any previous encumbrance. Ref. R.C. 5705.41



ORDINANCE 2023-61

ANNUAL APPROPRIATIONS ORDINANCE
(Ohio Revised Code Section 5705.38)

AN ORDINANCE ESTABLISHING APPROPRIATIONS FOR CURRENT EXPENSES AND OTHER EXPENDITURES OF THE CITY OF NEW CARLISLE, STATE OF OHIO, DURING THE FISCAL YEAR ENDING DECEMBER 31, 2024

WHEREAS, Section 5705.38 of the Revised Code requires the City to pass an appropriation measure on or about the first day of each fiscal year; and

WHEREAS, the City desires to make appropriations for current expenses and other expenditures for the fiscal year ending December 31, 2024 by adopting this ordinance.

NOW THEREFORE, THE CITY OF NEW CARLISLE HEREBY ORDAINS that:

Section 1. To provide for the current expenses and other expenditures of the City of New Carlisle during the fiscal year ending December 31, 2024, sums are to be and are hereby set aside and appropriated as described on Exhibit “A” attached to this ordinance.

Section 2. There be appropriated from each of the corresponding funds and fund types the appropriation amounts specified for the fiscal year ending December 31, 2024, as described on Exhibit “A” attached to this ordinance.

Section 3. The City Finance Director is hereby authorized to draw her warrants on the City treasury for payments from any of the foregoing appropriations upon receiving proper certificates and vouchers thereof constituting a legal obligation against the City, approved by the board and officers authorized by law to approve the same or an ordinance or resolution of the Council to make expenditures; provided that no warrants shall be drawn or paid for salaries or wages except the persons employed by authority of and in accordance with law or ordinance.

Passed this _____ day of _____, 2023.

Mike Lowrey, MAYOR

Emily Berner, CLERK OF COUNCIL

APPROVED AS TO FORM:

Jacob M. Jeffries, DIRECTOR OF LAW

1st _____

2nd: _____

Eggleston	Y	N
Bahun	Y	N
Lindsey	Y	N
Mayor Lowrey	Y	N
Vice Mayor Grimm	Y	N
Rodewald	Y	N
Cook	Y	N

Totals:

Pass Fail

Intro: 11/20/2023
Action: 12/04/2023
Effective: 12/19/2023

ORDINANCE 2023-61

2024 APPROPRIATIONS

CODE/FUND	DEPARTMENT/PURPOSE	Amounts
I. 101 - GENERAL FUND		
1100 - CITY COUNCIL		
Personnel Services		\$52,464
All Other Expenditures		\$19,100
	<i>City Council Total:</i>	\$71,564
1300 - CITY MANAGER		
Personnel Services		\$307,998
All Other Expenditures		\$23,900
	<i>City Manager Total:</i>	\$331,898
1400 - FINANCE		
Personnel Services		\$439,764
All Other Expenditures		\$262,000
	<i>Finance Total:</i>	\$701,764
1500 - PLANNING		
Personnel Services		\$161,078
All Other Expenditures		\$93,500
	<i>Planning Total:</i>	\$254,578
1600 - LAW DIRECTOR		
All Other Expenditures		\$80,000
	<i>Law Director Total:</i>	\$80,000
1800 - PARKS		
Personnel Services		\$84,283
All Other Expenditures		\$151,450
	<i>Parks Total:</i>	\$235,733
1900 - SPECIAL EVENTS		
All Other Expenditures		\$37,000
	<i>Special Events Total:</i>	\$37,000
2000 - LANDS & BUILDINGS		
All Other Expenditures		\$371,000
	<i>Lands & Buildings Total:</i>	\$371,000
2300 - MAYOR'S COURT		
Personnel Services		\$18,533
All Other Expenditures		\$23,150
	<i>Mayor's Court Total:</i>	\$41,683

<u>2400 - MISCELLANEOUS</u>	
All Other Expenditures	\$99,500
<i>Miscellaneous Total:</i>	<u>\$99,500</u>
<u>2500 - TRANSFERS</u>	
All Other Expenditures	\$410,000
<i>Transfers Totals</i>	<u>\$410,000</u>
General Fund Total:	<u>\$2,634,719</u>

II. SPECIAL REVENUE FUNDS

<u>CODE/FUND</u> <u>DEPARTMENT/PURPOSE</u>	<u>Amounts</u>
<u>201 - STREET CONSTRUCTION</u>	
Personnel Services	\$192,426
All Other Expenditures	\$381,649
<i>Street Construction Total:</i>	<u>\$574,075</u>
<u>202 - STATE HIGHWAY</u>	
All Other Expenditures	\$25,750
<i>State Highway Total:</i>	<u>\$25,750</u>
<u>203 - STREET PERMISSIVE TAX</u>	
Personnel Services	\$61,558
<i>Street Permissive Tax Total:</i>	<u>\$61,558</u>
<u>204 - STREET IMPROVEMENT LEVY</u>	
All Other Expenditures	\$142,800
<i>Street Improvement Levy Total:</i>	<u>\$142,800</u>
<u>212 - EMERGENCY AMBULANCE CAPITAL</u>	
All Other Expenditures	\$800
<i>Emergency Ambulance Capital Total:</i>	<u>\$800</u>
<u>213 - EMERGENCY AMBULANCE OPERATING</u>	
Personnel Services	\$368,356
All Other Expenditures	\$187,900
<i>Emergency Ambulance Operating Total:</i>	<u>\$556,256</u>
<u>214 - FIRE CAPITAL EQUIPMENT</u>	
All Other Expenditures	\$1,500
<i>Fire Capital Equipment Total:</i>	<u>\$1,500</u>
<u>215 - FIRE OPERATING</u>	
Personnel Services	\$112,163
All Other Expenditures	\$198,050
<i>Fire Operating Total:</i>	<u>\$310,213</u>
<u>220 - CLERK OF COURTS - COMPUTER FUND</u>	
All Other Expenditures	\$1,000
<i>Clerk of Courts - Computer Fund Total:</i>	<u>\$1,000</u>

<u>221 - CLERK OF COURTS - COURT COMPUTERIZATION FUND</u>	
All Other Expenditures	\$500
<i>Clerk of Courts Computerization Fund Total:</i>	<u>\$500</u>

<u>225 - HEALTH LEVY</u>	
All Other Expenditures	\$64,700
<i>Health Levy Total:</i>	<u>\$64,700</u>

<u>250 - 0.5% Police Levy</u>	
All Other Expenditures	\$932,350
<i>0.5% Police Levy Total:</i>	<u>\$932,350</u>

<u>235 - AMERICAN RESCUE FUND - FEDERAL GRANT</u>	
All Other Expenditures	\$207
<i>Total:</i>	<u>\$207</u>

<u>802 - Street Lighting</u>	
All Other Expenditures	\$100,000
<i>Street Lighting Total:</i>	<u>\$100,000</u>

SPECIAL REVENUE FUND TOTAL: \$2,771,708

III. DEBT SERVICE FUNDS

<u>CODE/FUND</u> <u>DEPARTMENT/PURPOSE</u>	<u>Amounts</u>
<u>301 - General Bond Retirement</u>	
All Other Expenditures	\$44,383
<i>General Bond Retirement Total:</i>	<u>\$44,383</u>
<u>302 - Twin Creeks Infrastructure Bond Retirement</u>	
All Other Expenditures	\$77,254
<i>Twin Creeks Infrastructure Bond Retirement Total:</i>	<u>\$77,254</u>
<i>DEBT SERVICE FUNDS TOTAL:</i>	<u><u>\$121,637</u></u>

IV. CAPITAL PROJECT FUNDS

<u>550 - WATERWORKS CAPITAL IMPROVEMENT</u>	
All Other Expenditures	\$0
<i>Waterworks Capital Total:</i>	<u>\$0</u>

<u>561 - WASTEWATER EQUIPMENT REPLACEMENT</u>	
All Other Expenditures	\$0
<i>Wastewater Equipment Replacement Total:</i>	<u>\$0</u>

CAPITAL PROJECT FUNDS TOTAL: \$0

V. ENTERPRISE FUNDS

<u>501 - Water Operating</u>	
Personnel Services	\$412,662
All Other Expenditures	<u>\$1,003,405</u>
<i>Water Operating Total:</i>	<u>\$1,416,067</u>

<u>502 - Wastewater Operating</u>	
Personnel Services	\$560,016
All Other Expenditures	<u>\$629,718</u>
<i>Wastewater Operating Total:</i>	<u>\$1,189,734</u>

<u>505 - SWIMMING POOL</u>	
Personnel Services	\$74,130
All Other Expenditures	<u>\$131,650</u>
<i>Swimming Pool Total:</i>	<u>\$205,780</u>

<u>510 - CEMETERY</u>	
Personnel Services	\$77,983
All Other Expenditures	<u>\$49,400</u>
<i>Cemetery Total:</i>	<u>\$127,383</u>

ENTERPRISE FUNDS TOTAL: \$2,938,963

PERMANENT FUNDS

<u>705 - CEMETERY PERPETUAL CARE</u>	
All Other Expenditures	\$ 1,000.00

PERMANENT FUNDS TOTAL: \$1,000

ALL FUNDS TOTAL: \$8,468,028

####

ORDINANCE 2023-62

AN ORDINANCE AMENDING SECTION 210.02 OF THE CODIFIED
ORDINANCES OF THE CITY OF NEW CARLISLE REGARDING SPECIAL
MEETINGS OF CITY COUNCIL

WHEREAS, Chapter 210 of the Codified Ordinances sets forth certain City Council procedures; and

WHEREAS, Section 210.02 of the Codified Ordinances specifically pertains to Special Meetings of City Council; and

WHEREAS, City Council desires to amend Section 210.02 of the Codified Ordinances to address notifications and who should have the authority to call Special Meetings of City Council.

NOW, THEREFORE, THE CITY OF NEW CARLISLE HEREBY ORDAINS that Section 210.02 of the Codified Ordinances of New Carlisle be amended as follows:

210.02 SPECIAL MEETINGS.

The ~~City Manager~~, the Mayor, the Vice Mayor *in the Mayor's absence*, or at least four members of Council may call for a special meeting. *If Council membership should fall to five (5) or less, a simple majority may call a special meeting.* ~~provided that~~ All Council members *shall* receive at least twelve hours written notification of such meeting. Such written notification shall be delivered to each member personally or left at his or her usual place of residence, and shall generally state the subjects to be discussed at the meeting. *Every effort shall also be made to contact the member by telephone, e-mail, and in other ways.* Written notice to a member may be waived by such member.

Passed this _____ day of _____, 2023.

Mike Lowrey, MAYOR

Emily Berner, CLERK

APPROVED AS TO FORM:

Jacob M. Jeffries, DIRECTOR OF LAW

1st _____

2nd: _____

Eggleston	Y	N
Bahun	Y	N
Lindsey	Y	N
Mayor Lowrey	Y	N
Vice Mayor Grimm	Y	N
Rodewald	Y	N
Cook	Y	N

Totals:

Pass

Fail

ORDINANCE 2023-63

AN ORDINANCE AMENDING THE CITY OF NEW CARLISLE INCOME TAX RULES AND REGULATIONS

WHEREAS, the City of New Carlisle periodically reviews the laws relating to municipal income taxes; and

WHEREAS, the State of Ohio recently adopted House Bill 33, the Operating Appropriations for Fiscal Years 2024-2025, which made several changes to the municipal income taxation sections contained in the Ohio Revised Code; and

WHEREAS, it is recommended that the City of New Carlisle Income Tax Rules and Regulations be amended so that the rules and regulations are in compliance with the changes to municipal income taxation from the passage of House Bill 33.

WHEREAS, the amendments are summarized as follows:

Article V, A. 4. (c) and V, A. 5. (i) – Individuals under age eighteen are exempted from City income taxes. *Applicable to municipal taxable years beginning on or after January 1, 2024.*

Article VI, A. 3. (a) .2 & A. 3. (a) .5 – For taxpayers opting to file and pay for net profit taxes through the State of Ohio, the deadline dates for election and termination have been changed to the fifteenth day of the fourth month of any taxable year. *Effective October 3, 2023.*

Article VII, A. (4) & (6) – Establishes the due date for taxpayers, who are not individuals, filing extended returns as the fifteenth (15th) day of the eleventh (11th) month after the last day of the taxable year to which the return relates; and sets forth rules and violations regarding the extensions. *Applicable to municipal returns to be filed for taxable years ending on or after January 1, 2023.*

Article VII, C – Amends the title and adds references to the new/replacement ORC section 718.021 regarding alternative net profits apportionment for remote employees. *Applicable to municipal taxable years ending on or after December 31, 2023.*

Article VII, E (3) – (*Direct Accounts*) - Reduces non-filing penalty to a maximum of \$25.00 for each failure to file a timely tax return and adds that a municipality shall abate or refund the penalty assessed on a taxpayer's first failure to file a return. *Applicable to municipal returns to be filed for taxable years ending on or after January 1, 2023.*

Article VII, I (2) – References renumbered ORC section 718.17.

Article VIII, E (3) (a) – *(Withholding Accounts)* - Reduces non-filing penalty to a maximum of \$25.00 for each failure to file a timely tax return and adds that a municipality shall abate or refund the penalty assessed on a taxpayer’s first failure to file a return. *Applicable to returns filed for taxable years ending on or after January 1, 2023.*

NOW, THEREFORE, THE CITY OF NEW CARLISLE HEREBY ORDAINS
that:

SECTION 1. The City of New Carlisle Income Tax Rules and Regulations are amended as set forth in the attached Exhibit A.

Passed this _____ day of _____, 2023.

Mike Lowrey, Mayor

Emily Berner, Clerk of Council

APPROVED AS TO FORM:

Jake Jeffries, Director of Law

1st _____

2nd: _____

Eggleston	Y	N
Bahun	Y	N
Lindsey	Y	N
Mayor Lowrey	Y	N
Vice Mayor Grimm	Y	N
Rodewald	Y	N
Cook	Y	N

Totals:

Pass

Fail

**CITY OF NEW CARLISLE
INCOME TAX RULES AND REGULATIONS**

**ISSUED UNDER THE AUTHORITY OF CHAPTER 881 OF THE NEW CARLISLE
CODIFIED ORDINANCES APPROVED BY CITY COUNCIL, EFFECTIVE
FOR TAX YEARS BEGINNING JANUARY 1, 2016**

***FOR TAX YEARS PRIOR TO 2016, THE PREVIOUS RULES AND REGULATIONS UNDER THE
AUTHORITY OF CHAPTER 880 OF THE NEW CARLISLE CODIFIED ORDINANCES
REMAIN IN EFFECT***

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**ARTICLE I
PURPOSE OF THE INCOME TAX**

The tax is levied to provide funds for the purpose of general municipal operations and permanent improvements.

**ARTICLE II
PURPOSE OF THE RULES AND REGULATIONS**

The Ohio Revised Code Chapter 718: Municipal Income Tax effective January 1, 2016 contains the majority of the rules and regulations related to the administration of the City of New Carlisle income taxes. New Carlisle Income Tax Rules and Regulations are provided to give additional guidance to individual taxpayers and highlight specific areas of Ohio Revised Code Chapter 718 that might be of interest to a majority of businesses but the Rules and Regulations are not designed to replace or supersede Ohio Revised Code Chapter 718. The stated purpose of the Rules and Regulations is compliance with Ohio Revised Code Chapter 718 and any deviations from this compliance are unintentional. These Rules and Regulations are considered a part of the *Codified Ordinances per Section 881.154*.

**ARTICLE III
DEFINITIONS**

As used in these Rules and Regulations, the following words shall have the meaning ascribed to them in this Article, unless a different meaning is clearly required. Taxpayers should refer to Ohio Revised Code Chapter 718 for additional information on these definitions and definitions that may not be included here.

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 Local Board of Tax review pursuant to section 718.11 of the Ohio Revised Code, and has "ASSESSMENT" written in all capital letters at the top of such finding. Assessment does not include an informal notice denying a request for refund, a billing statement notifying a taxpayer of current or past due balances, a request for additional information, a notification to the taxpayer of mathematical errors or the tax administrator's other written correspondence to a person or taxpayer that does not commence the person's time limitation for making an appeal to the local board of tax review.

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.

BUSINESS or DIRECT ACCOUNT means an account established for an enterprise, profession, undertaking or other activity of any nature conducted for profit or ordinarily conducted for profit, whether by an individual, partnership, limited partnership, corporation or any other entity, including but not limited to the leasing of property, real, personal or mixed.

CITY means the City of New Carlisle.

LOCAL BOARD OF TAX REVIEW means the entity created under ORC 718.11.

NON-RESIDENT means an individual that is not a resident of the municipality.

ORC means Ohio Revised Code.

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.

RESIDENT means an individual who is domiciled in the municipal corporation as determined under ORC 718.012.

RESIDENT UNINCORPORATED BUSINESS ENTITY means an unincorporated business entity having a place of business within the City or doing business with the City.

TAX ADMINISTRATOR means the individual charged with direct responsibility for administration of an income tax levied by a municipal corporation in accordance with this chapter, and also includes the following:

- (1) A municipal corporation acting as the agent of another municipal corporation;
- (2) A person retained by a municipal corporation to administer a tax levied by the municipal corporation, but only if the municipal corporation does not compensate the person in whole or in part on a contingency basis.
- (3) The Central Collection Agency or the Regional Income Tax Agency or their successors in interest, or another entity organized to perform functions similar to those performed by the Central Collection Agency and the Regional Income Tax Agency.

Tax Administrator does not include the Tax Commissioner.

TAX COMMISSIONER means the Tax Commissioner appointed under Section 121.03 of the ORC.

TAXPAYER means an individual or an officer of any unincorporated enterprise, any corporation, or any other entity, required hereunder to file a return or pay a tax.

WITHHOLDING ACCOUNT means an account established to accept payments of City of New Carlisle income taxes withheld by an employer, whether mandated because of work location or as a courtesy to a resident employee.

ARTICLE IV IMPOSITION OF TAX

An annual tax of one and one-half percent (1.5%) is imposed on all taxable income received or accrued on or after July 1, 2015 during the effective period of the Ordinance.

ARTICLE V DIRECT ACCOUNTS – THOSE FILING UNDER A SOCIAL SECURITY NUMBER

A. Direct accounts for individuals and small businesses (if filing under a Social Security Number)

1. Identification and filing of individual returns and small businesses (if filing under a Social Security Number):

(a) Resident individuals: All resident individuals shall, as they establish residency within the City of New Carlisle, complete an Individual Income Tax Registration form in its entirety, for the purpose of determining their tax liability, and the tax liability of persons residing within the household. An Individual Income Tax Registration form can be obtained from the New Carlisle Income Tax Division or from our website and shall be completed and returned to that office within fifteen (15) days of occupancy within the City. All resident individuals, regardless of the length of their residency within the City, shall complete registrations upon the request of the Income Tax Division and return form within fifteen (15) days. Should the resident fail to return the completed registration within the specified time, a second notice will be sent. If no response is received to the second notice, an account will be activated and all residents known to reside at that address will be required to file a City Income Tax Return, whether or not a direct liability to the City exists.

(b) Business entities: It is the duty of each business entity doing business within or for the City to identify their business with the Income Tax Division within fifteen (15) days of establishing their business, through the completion of a Business Income Tax Registration form. It is also the duty of each business to identify subcontractors working for their businesses and to submit Form 1099-MISC to the Income Tax Division for said contractors on or before the last day of February of each year.

(c) Having rental property within the City is considered doing business within the City.

(d) It shall be the responsibility of the taxpayer to inform the Income Tax Division, in writing, of any change of the taxpayer's address within fifteen (15) days of such change. The taxpayer may request that an account be inactivated by completing the Request to Close an Individual Account Affidavit form available on the Income Tax Division webpage or at the Income Tax Office.

2. Date and Requirement for Filing Direct Returns:

(a) On or before the date prescribed by ORC 718, every person and business entity subject to the City's income tax shall, except as provided in the exceptions below, make and file with the Income Tax Division an annual return on the form provided by the City or a generic City income tax form whether or not tax is due. This process is also known as mandatory filing.

(b) If the tax return is made for a fiscal year or any period less than a year, the return shall be made by the 15th day of the fourth month following the end of such fiscal year or other period.

(c) Spouses shall not be denied the ability to file a joint return.

(d) The fact that any taxpayer is not required to file a Federal tax return does not relieve them of the responsibility for filing a City tax return.

(e) Residents who are retired with no City taxable earned income, no businesses or any type of self-employment (including rental properties) and no gambling winnings are not required to file an annual City Income Tax Return. The resident must notify the Income Tax Division in writing of their change in status. On a joint tax return, both spouses must be retired to be eligible for both individuals to stop filing an annual return. The requirement to file is waived until the next tax year that the resident has City taxable earned income, a business (including rental properties) and/or gambling winnings.

(f) A service member or their spouse does not lose or acquire a residence or domicile for purposes of taxation by reason of being absent or present in any tax jurisdiction of the United States solely for military service or to be with their spouse service member in compliance with the service member's military orders if the residence or domicile is the same for the service member and their spouse. Active-duty service members and their spouses residing together within the City only to comply with active-duty military orders and who have continued to maintain a residence or domicile outside the City, are not required to file a City income tax return if the appropriate State of Ohio form proving non-residence is submitted to the income tax division annually on or before tax return due date for calendar filers. An exception to this rule is if the active-duty service member or their spouse has a business located in or doing business within the City since all business income generated within the City is taxable or if the active-duty service member has any type of income for services other than their active-duty military pay.

(g) 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 or by the employer's, agent's, or other payer's exemption from the requirement to withhold the tax.

3. Other information required to reconcile with Federal returns:

(a) Resident individual taxpayers who file Form 1040 or Form 1040A with the Internal Revenue Service, must include with their City return, copies of the 1040 or 1040A (if applicable to report income not included on any other Federal schedule or when deducting 2106 Expense) along with copies of the following Federal Schedules as filed with their Federal returns:

.1 All W-2 or Gambling Winning Information Forms. To receive credit for New Carlisle tax withheld the W-2's submitted must indicate the taxes withheld for New Carlisle along the City taxable gross wages. If the employee is subject to Medicare tax, a W-2 must be submitted showing Medicare taxable wages.

- .2 Schedule C - Profit or <Loss> from Business or Profession
- .3 Form 4797 - Supplemental Schedule of Gains and Losses (Recovery of Depreciation – ordinary income only)
- .4 Schedule E - Supplemental Income Schedule
- .5 Schedule F - Farm Income and Expenses
- .6 Form 2106 - Employee Business Expenses
- .7 Schedule K-1 (Form 1065) - Partner's Share of Income, Credits and Deductions, etc.
- .8 Form 1099-MISC - Non-Employee Compensation, Gambling Winnings
- .9 Schedule A

(b) Non-resident individual taxpayers who file Form 1040 or Form 1040A with the Internal Revenue Service, must include with their City returns, any of the above-mentioned Federal schedules that apply to income earned or accrued within or from the City, whether or not that income is taxable under the Ordinance in whole or in part.

(c) Trustees of active trusts are required to file returns and pay the tax on the taxable income thereof. Federal Form 1041 (U.S. Fiduciary Income Tax Return) must be included with the City return.

.1 Partnerships:

(a) All resident partnerships will file a return. A complete Federal Form 1065 (U.S. Partnership Return of Income) must be included with the City return. Payment of any tax due will be paid by the partnership as an entity.

(b) Non-resident partnerships having net profits attributable to the City, will file a return as stated above and adjusted to the requirements of the Ordinance, but shall pay the tax due as an entity.

(c) In the case of a resident individual partner or part owner of a non-resident business, the partner's distributive share of net profits is reported with the individual's return via Schedule K-1.

(d) A City Income Tax Return shall not be considered as filed until it is received complete with all the above listed applicable Federal Schedules by the Income Tax Division. All incomplete returns shall be returned to the taxpayer. It shall be the responsibility of the taxpayer to file the completed return by the due date. Any payment submitted with the incomplete return will be applied to the taxpayer's account as an estimated payment.

4. City taxable Income for individuals (those filing under a Social Security Number)*

**Most common only – See ORC 718.01 for a complete list.*

(a) For most individual taxpayers, City taxable wages will be shown in the Medicare wages box of the W-2.

(b) Determination of City taxable wages: Qualifying wages earned by residents or earned within the City. "Qualifying wages" means wages, as defined in Section 3121(a) of the Internal Revenue Code, without regard to any wage limitations, adjusted as follows:

➤ Deduct the following amounts:

- 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.
- Any amount included in wages if the amount constitutes payment due to a disability related to sickness or an accident paid by a party unrelated to the employer, agent of an employer, or other payer.
- Any amount included in wages that is exempt income.

➤ Add the following amounts:

- Any amount not included in the wages solely because the employee was employed by the employer before April 1, 1986.
- Any amount not included in wages because the amount arises from the sale, exchange, or other disposition of a stock option, exercise of a stock option, or the sale, exchange of other disposition of stock purchased under a stock option. This applies only to amounts constituting ordinary income.
- Any amount not included in the wages if the amount is an amount described in Section 401(k), 403(b), or 457 of the Internal Revenue Code. This applies only to employee contributions and employee deferrals.
- Any amount that is supplemental unemployment compensation benefits and not included in wages.
- 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.
- Any amount not included in wages if all of the following apply:
 - .1 For the taxable year the amount is employee compensation that is earned outside of the United States and that either is included in the taxpayer's gross income for Federal income tax purposes or would have been included in the taxpayer's gross income for such purposes if the taxpayer did not elect to exclude the income under Section 911 of the Internal Revenue Code;
 - .2 For no preceding taxable year did the amount constitute as wages as defined in Section 3121(a) of the Internal Revenue Code;
 - .3 For no succeeding taxable year will the amount constitute wages; and
 - .4 For any taxable year the amount has not otherwise been added to wages pursuant to Section 718.03 of the Ohio Revised Code, as that section existed before the effective date of House Bill 5 of the 130th general assembly, March 23, 2015.

(c) *For tax years through 2023*, individuals sixteen (16) or seventeen (17) years of age who earn twenty-five hundred dollars (\$2,500.00) or more are subject to tax and are required to file a City income tax return. Individuals eighteen (18) years of age and older are subject to tax on all earned income and are required to file a City income tax return.

(d) Lottery, sweepstakes, gambling and sports winnings, winnings from games of chance, and prizes and awards are City taxable income. 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) Precinct election official compensation in excess of one thousand dollars (\$1,000) for the taxable year is City taxable.

(f) Compensation paid for lost salaries or wages or compensation from punitive damages is City taxable.

(g) Net profit for a person who is an individual is City taxable. Net profit for 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 carryforward.* If the individual does not file a Schedule C to report self-employment earnings, the Federal 1099 forms related to this income must be provided with the City return. If the individual received partnership income on a K-1, this income is taxable and must be reported on the City return but the individual will receive credit for any City income tax already paid on this income by the partnership.

(h) Current year net-profit losses (or net operating loss carryforwards from previous tax years*) cannot be used to reduce taxes due on City taxable qualifying wages.

**Refer to the Net Operating Loss Carryforwards section for tax years 2018 forward.*

5. Income exempt from City tax for individuals (those filing a tax return under a Social Security Number)*

**Most common only – See ORC 718.01 for a complete list*

(a) 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. "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 5701 of the Ohio Revised Code, 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 lottery winnings, gambling winnings, or other similar games of chance.

(c) Social security benefits, railroad retirement benefits, pensions, retirement benefit payments, payments from annuities, and similar payments made to an employee or a beneficiary of an employee under a retirement program or plan.

(d) 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.

(e) Unemployment compensation.

(f) Precinct election official compensation less than one thousand dollars (\$1,000).

(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) *For tax years 2024 and after, income received by individuals under eighteen (18) years of age.*

6. 2106 (Employee Business Expense) deductions

(a) Individual employee business expenses reported on the individual's Federal from 2106 that the individual deducted for Federal income tax purposes for the taxable year may be deducted from

the resident's City taxable income before the City tax is calculated. If 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 the City.

(b) To allow this deduction, the taxpayer must provide the following with their City return:

- 1040 showing that Schedule A deductions were taken on the Federal return.
- Schedule A showing that the 2106 expenses were included on the schedule.
- 2106 form showing the 2106 expenses

Failure to provide this information will result in the 2106 expense deduction being disallowed until this information has been provided.

(c) Per IRS Section 67, the allowable 2106 deduction is reduced by 2% of the total City taxable income.

(d) If a taxpayer files for a credit based on 2106 expenses, the City reserves the right to contact other taxing agencies to determine if the resident taxpayer may have requested a refund of their 2106 expense from the taxing agency where they were employed or to determine if the non-resident taxpayer used their full New Carlisle credit on their resident tax return even though they received a refund from New Carlisle based on their 2106 expense.

B. Payment plans for individuals

(1) Payment plans are available for individual taxpayers (those filing under a social security number) if they show both the financial need for the payment plan and the ability to make reasonable payments. Payment plans are not available for business accounts (those filing under a Federal ID number) or withholding accounts.

(2) No payment plan will be granted for a tax year until after the due date for that tax year. For example, if a return is filed on February 15, no payment plan may be requested until after the due date (normally April 15). The taxpayer must have a copy of their New Carlisle Income Tax return available to request a payment plan since there are time periods when the return may not yet have been reviewed and/or posted by the Tax Division.

(3) A payment plan cannot be considered until the Tax Division receives a completed Hardship Payment Plan Request form. Payment plans must be signed by the taxpayer and a sign copy return to the Tax Division to be valid. Payment plans on joint accounts (even if signed by only one party) are considered in force against both parties. No third (3rd) party may sign a payment plan.

(4) The interest rate in effect for the tax year will apply to the payment plan even if the payments on the plan go beyond the tax year. For example, if the 2016 payment plan starts in November 2017, the interest rate on the entire plan will be the interest rate for tax year 2016 even if the plans payments continue into a future tax year (or years). Interest for the entire plan is applied when the plan is created. If a payment plan is paid off early in its entirety, the taxpayer may request a written review of the plan to determine if there was interest overpaid that should be credited to the account.

(5) All payment plans have payments due on or before the first (1st) of each month. Payment due dates are not negotiable. No monthly reminder notices will be sent. The taxpayer is solely responsible for making the required payments monthly payments on or before the first (1st) of each month. Failure to adhere to the terms of the payment plan will result in the account being immediately subject to legal action.

C. Extensions to File/Pay for service in or for the armed forces:

(1) ORC 718.052 contains special extension to file and pay rules for taxpayers who are members of the National Guard and Reserve and are called to active duty and taxpayers who are civilians serving as support personnel in a combat zone. If the affected taxpayer is unable to contact the Tax Division, it is requested that a family member or the person acting as the legal representative for the service

member or civilian serving as support contact the Income Tax Division and notify us of the taxpayer's status to avoid non-filing legal action.

**ARTICLE VI
DIRECT ACCOUNTS – THOSE FILING UNDER A FEDERAL ID NUMBER**

A. Direct accounts for businesses (if filing under a Federal ID Number)

Tax preparers should review ORC 718 for information on determining City taxable income for business returns.

1. Identification and filing business returns

(a) Business entities: It is the duty of each business entity doing business within or for the City to identify their business with the Income Tax Division within fifteen (15) days of establishing their business, through the completion of a Business Income Tax Registration form. It is also the duty of each business to identify subcontractors working for their businesses and to submit Form 1099-MISC to the City Income Tax Division for said contractors on or before the last day of February of each year.

(b) It shall be the responsibility of the taxpayer to inform the Income Tax Division, in writing, of any change of the taxpayer's address within fifteen (15) days of such change.

(c) A person may notify the Tax Administrator that he/she does not expect to be a taxpayer with respect to the City for a taxable year if both the following conditions apply:

.1 The person was required to file a tax return with the City for the immediate preceding year because the person performed services at a worksite location within the municipality; and

.2 The person no longer provides services in the City and does not expect to be subject to City income tax for the taxable year.

If both of the above conditions are met, the person may request an account to be inactivated by completing and signing the Request to Close a Business Account Affidavit form available on the Income Tax Division webpage or at the Income Tax Office. As required by ORC 718.05 (N), the person shall provide the notice in a signed affidavit that briefly explains the circumstances, including the location of the previous worksite location and the last date on which the person performed services or made any sales within the municipal corporation. The affidavit also shall include the following statement: "The affiant has no plans to perform any services within the municipal corporation, make any sales in the municipal corporation, or otherwise become subject to the tax levied by the municipal corporation during the taxable year. If the affiant does become subject to the tax levied by the municipal corporation for the taxable year, the affiant agrees to be considered a taxpayer and to properly register as a taxpayer with the municipal corporation if such registration is required by the municipal corporation's resolutions, ordinances or rules." The affiant shall sign the Affidavit under penalty of perjury. Per these Rules and Regulations, the completion and submission of a Business Income Tax Registration and/or Withholding Tax Registration is required.

(d) If a person submits a Request to Close a Business Account Affidavit the Tax Administrator shall not require the person to file any tax return for the taxable year unless the Tax Administrator possesses information that conflicts with the affidavit or if the circumstances described in the affidavit change. Nothing in ORC 718.05 (N) prohibits the Tax Administrator from performing an Audit of the person.

2. Date and requirement for filing direct returns:

(a) On or before the date prescribed by ORC 718, every person and business entity subject to City income tax shall, except as provided in the exceptions below, make and file with the Income Tax

Division an annual return on the form provided by the City or a generic City income tax form whether or not tax is due. This process is also known as mandatory filing.

(b) If a return is made for a fiscal year or any period less than a year, the return shall be made by the 15th day of the fourth month following the end of such fiscal year or period.

(c) Partnerships:

.1 All resident partnerships will file a return. A complete Federal Form 1065 (U.S. Partnership Return of Income) must be included with the City return. Payment of any tax due will be paid by the partnership as an entity.

.2 Non-resident partnerships having net profits attributable to the City, will file a return as stated above and adjusted to the requirements of the Ordinance and ORC 718, but shall pay the tax due as an entity.

.3 In the case of a resident individual partner or part owner of a non-resident business, the partner's distributive share of net profits is reported with the individual return via Schedule K-1.

(d) Corporations will include with the City return, a copy of Federal Form 1120 (U.S. Corporate Income Tax Return) or 1120S (U.S. Small Business Corporation Income Tax Return), including Form 4797 (Supplemental Schedule of Gains and Losses), when applicable. In addition, when deducting that portion of the Ohio Corporation Franchise Tax based on net worth, a copy of the Ohio Corporation Franchise Tax Report (Form FT 1120) must be included to substantiate the deduction. In the case of a tax option corporation, a resident owner or part owner of a non-resident S Corporation, the owner's distributive share of net profits is reported with the individual's City return to the extent it is taxable to the Municipality.

(e) A City Income Tax Return shall not be considered as filed until it is received complete with all the above listed applicable Federal Schedules by the Income Tax Division. All incomplete returns shall be returned to the taxpayer. It shall be the responsibility of the taxpayer to file the completed return by the due date. Any payment submitted with the incomplete return will be applied to the taxpayer's account as an estimated payment.

(f) A business may file the required City Income Tax Return via the Ohio Business Gateway but the required supporting documentation for the return must either be mailed or faxed to the Income Tax Division or submitted via the Secure Email link on the City's website if available. The tax return will not be considered complete until the required supporting documentation is received by the Income Tax Division.

3. Election to file net profit taxes with the State of Ohio for tax years beginning on and after January 1, 2018:

(a) Businesses may elect to file municipal net profit tax with the State of Ohio.

.1 Any taxpayer that is engaged in a business or profession in the City of New Carlisle may elect to be subject to the Ordinance sections of Chapter 881.17 that adopt ORC sections 718.80 through 718.95, in lieu of the remaining provisions set forth in Ordinance Chapter 881.

.2 The taxpayer shall make the initial election on or before the ~~first~~ *fifteenth* day of the ~~third~~ *fourth* month after the beginning of the taxpayer's taxable year ~~by notifying the tax commissioner and the City of New Carlisle on a form prescribed by the Ohio Tax Commissioner.~~ *by providing to the tax commissioner a list of all municipal corporations in which the taxpayer conducted business during the previous taxable year, on a form prescribed by the tax commissioner.*

.3 The Ohio Tax Commissioner shall serve as the sole administrator of the municipal net profit tax.

.4 The election applies to the taxable year in which the election is made and to each subsequent taxable year until the taxpayer notifies the Ohio Tax Commissioner and the City of New Carlisle of its termination of the election.

.5 Taxpayers who made such election may terminate the election, on a form prescribed by the Ohio Tax Commissioner on or before the ~~first~~ *fifteenth* day of the ~~third~~ *fourth* month of any taxable year.

.6 Upon timely and valid termination, the taxpayer is no longer subject to Ordinance sections of Chapter 881.17 that adopt ORC sections 718.80 through 718.95, and is instead subject to the remaining provisions set forth in Ordinance Chapter 881.

(b) Municipal filing of net profit taxes, instead of electing to file with the State of Ohio, is a condition precedent for any taxpayer that is engaged in business or profession in the City of New Carlisle to receive benefits from the City of New Carlisle's economic development incentive program.

.1 Upon election pursuant to Section 881.17.1 of the Codified Ordinances, a taxpayer who is engaged in business or profession in the City of New Carlisle immediately becomes ineligible to receive any benefit from the City of New Carlisle's economic development incentive program.

ARTICLE VII GENERAL PROVISIONS FOR DIRECT ACCOUNTS

A. Extensions to File:

(1) An extension to file is not an extension to pay and estimated taxes are due by the tax return filing deadline to avoid non-payment penalties and/or interest.

(2) If the taxpayer attaches a copy of a timely filed Federal extension to file to their complete City tax return, no late-filing penalty shall be charged in those cases in which a complete City tax return is filed within the period as extended.

(3) Taxpayers not filing a Federal extension to file who wish to file only an extension to file with the City may do so using the Application for Extension of Time to File Tax Return form available at the Income Tax Division office or on the City's website. To be considered, such requests must be postmarked or in our offices on or before the tax return filing deadline. The request for extension of time to file with the City may be denied if the individual taxpayer:

(a) Fails to timely file the request.

~~(4) If a Federal extension or a City extension to file has been approved, the City tax return shall be due on the fifteenth (15th) day of the tenth (10th) month following the previous taxable year and no late-filing penalty shall be charged if a complete New Carlisle income tax return (including all required informational returns, schedules and statements needed to support the tax return along with a copy of the timely filed Federal or City extension to file) are filed within the extension period.~~

(4) If a Federal or City extension to file the taxpayer's tax return has been duly requested, the taxpayer shall automatically receive an extension for the filing of a City tax return. The extended due date for an individual shall be the fifteenth day of the tenth (10th) month after the last day of the taxable year in which the return relates. The extended due date of a City tax return for a taxpayer that is not an individual shall be due on the fifteenth (15th) day of the eleventh (11th) month after the last day of the taxable year to which the return relates. No late-filing penalty shall be charged if a complete City income tax return (including all required informational returns, schedules and statements needed to support the tax return along with a copy of the timely filed Federal or City extension to file) are filed within the extension period.

(5) Businesses may also submit extension to file requests via the Ohio Business Gateway.

(6) *If a taxpayer receives an extension for the filing of a municipal income tax return, the tax administrator shall not make any inquiry or send any notice to the taxpayer with regard to the return on or before the date the taxpayer files the return on or before the extended due date to file the return, whichever occurs first.*

If a tax administrator violates this section, the municipal corporation shall reimburse the taxpayer for any reasonable costs incurred to respond to such inquiry or notice, up to one hundred fifty dollars.

This section does not apply to an extension received if the tax administrator has actual knowledge that the taxpayer failed to file for a federal extension as required to receive the extension or failed to file for an extension with the City.

B. Net Operating Loss Carryforwards

(1) Tax preparers should review ORC 718 for more information on net operating loss carryforwards as they relate to business filings.

(2) Net operating losses cannot be used to offset qualifying City taxable wages.

(3) For taxable years beginning 2018, 2019, 2020, 2021, and 2022, a taxpayer may deduct no more than fifty per cent (50%) of the amount of the net operating losses carried forward for tax year beginning 2017 or thereafter.

(4) For taxable years beginning 2023 or thereafter, a taxpayer may deduct the full amount of any net operating losses available.

(5) The amount of net operating loss shall be deducted from net profit that is reduced by exempt income to the extent necessary to reduce City taxable income to zero with any remaining unused portion of the net operating loss carried forward to not more than five (5) 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.

C. Income apportionment and Alternative net profits apportionment for remote employees:

Taxpayers engaged in a business or profession in the City should review ORC 718.02 and 718.021 for apportionment factors. If the apportionment factors described in ORC 718.02 and 718.021 do not fairly represent the extent of a taxpayer's business activity in a municipal corporation, the taxpayer may request, or the tax administrator of the municipal corporation may require, that the taxpayer use, with respect to all or any portion of the income of the taxpayer, one of the alternate apportionment methods described in ORC 718.02 and 718.021.

D. 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. Any fractional part of a dollar that equals or exceeds fifty cents (\$0.50) shall be rounded to the next whole dollar, and any fractional part of a dollar that is less than fifty cents (\$0.50) shall be dropped. If a person chooses to round amounts entered on a document, the person shall round all amounts entered on the document.

E. Interest and penalties for late filing and payment of direct tax liability, in accordance with Ordinance Section 881.08:

(1) This section does not apply to returns required to be filed or payments to be made through tax year 2015, regardless of the filing or payment date. Returns required to be filed or payments to be made

through tax year 2015 but filed or paid after that date shall be subject to the ordinances and/or rules, as adopted prior to January 1, 2016.

(2) Interest: Except as provided in paragraphs (4) and (5) below all taxes imposed under the provisions of the Ordinance and the New Carlisle Income Tax Rules and Regulations that remain unpaid after they have become due shall bear interest, in addition to the amount of the unpaid taxes and penalties. Interest shall be imposed at the rate of the Federal short-term rate (rounded to the nearest whole number percent) for July of the current year plus five percent (5%) for each month (or part thereof) there is a tax balance due. This rate shall apply for the calendar year next following the July of the year in which the Federal short-term rate is determined. Interest is imposed on only the unpaid tax portion of any balances due and is imposed at the time of filing and each month after filing at the beginning of the month.

(3) Penalties: In addition to interest as provided in paragraph (2) of this Article, penalties based on the unfiled returns and/or unpaid taxes are hereby imposed as follows:

(a) Non-Filing Penalty: For each failure to file a complete a City tax return, together with all appropriate supporting Federal schedules, when due, an amount not to exceed twenty-five dollars (\$25.00) ~~per month (or part thereof), not to exceed one hundred fifty dollars (\$150.00) for each tax year shall be imposed; except that the municipality shall abate or refund the penalty assessed on a taxpayer's first failure to timely file a return after the taxpayer files that return.~~

(b) Non-Payment Penalty: For failure to remit the taxes due at the time of filing the City tax return: fifteen percent (15%) of the tax not timely paid.

(4) Exceptions:

(a) No penalty shall be charged on additional taxes found on review to be due when a return was timely filed in good faith and the tax paid thereon within fifteen (15) days from the date the taxpayer was notified of such findings.

(b) In the absence of fraud neither interest nor penalty shall be charged on any additional taxes resulting from a Federal Audit for income tax purposes provided an amended return is filed and the additional tax paid within three (3) months after final determination of the Federal tax liability.

(5) Minimum Charges: Interest and penalty charges shall not be levied when the total of such charges amounts to less than ten dollars (\$10.00). Additional interest calculated monthly on the tax balance due will not be levied when the total of such additional charges amounts to less than ten dollars (\$10.00).

(6) Effect on Extensions:

(a) No non-filing penalty will be charged if a tax return is filed and a balance due is paid within the extended period for filing that return when such extension was authorized by the Administrator as provided in these Rules and Regulations or if a timely filed Federal extension is provided with the tax filing.

(b) Non-filing penalty will be charged from the date the return was due when the return is not filed within the approved extended period.

(c) Non-payment penalty will be charged on tax not paid by the return filing deadline even though the time for filing the return has been extended.

F. Declaration -- Requirement of filing:

(1) Every taxpayer shall make a declaration of estimated taxes for the current taxable year, on either their New Carlisle income tax return for the prior tax year or on the declaration form available on the website (www.newcarlisle.net) or at the Tax Division, if the amount payable as estimated taxes is at

least two hundred dollars (\$200). The declaration of estimated taxes shall be filed on or before the date prescribed for filing a City tax return or on or before the fifteenth (15th) day of the fourth (4th) month after the taxpayer becomes subject to tax for the first time. Amended declarations may be filed at any time using the declaration form available on the website or at the Tax Division. The unpaid balance due on the amended declaration shall be paid in equal installments on or before the remaining payment dates.

(2) The filing of a declaration does not relieve the taxpayer of the necessity of filing a final return even though there is no change in the declared tax liability. A final return must be filed to obtain a refund of any overpayment of at least ten dollars (\$10.00) or more.

(3) On joint accounts, joint declarations are required.

G. Required dates for estimated payments and penalties for underpayment of estimated taxes:

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

- On or before the fifteenth (15th) day of the fourth (4th) month after the beginning of the taxable year, twenty-two and one-half percent (22.5%) of the tax liability for the taxable year.
- On or before the fifteenth (15th) day of the sixth (6th) month after the beginning of the taxable year, forty-five percent (45%) of the tax liability for the taxable year.
- On or before the fifteenth (15th) day of the ninth (9th) month after the beginning of the taxable year, sixty-seven and one-half percent (67.5%) of the tax liability for the taxable year.
- For an individual: On or before the fifteenth day (15th) day of the first (1st) month of the following taxable year, ninety percent (90%) of the tax liability for the taxable year.
- For a person other than an individual: On or before the fifteenth (15th) day of the twelfth month of the taxable year, ninety percent (90%) of the tax liability for the taxable year.

*Note: Section G was amended to comply with modified ORC 718.08 (HB 49) pertaining to a change in the due date for the fourth quarter estimated tax payment for **individuals** from the 15th day of the twelfth month to the 15th day of the first month of the following taxable year effective beginning tax year 2018.*

(2) When an amended declaration has been filed, the unpaid balance shown due on the amended declaration shall be paid in equal installments on or before the remaining payment dates.

(3) On or before the fifteenth (15th) day of the fourth (4th) 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 in accordance with ORC 718.05.

(4) In the case of any underpayment of any portion of the tax liability, penalty for underpayment of estimated taxes will be imposed. The amount of the underpayment shall be determined as follows:

- For the first (1st) 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.
- For the second (2nd) 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.
- For the third (3rd) payment of the 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.

- For the fourth (4th) payment of the estimated taxes per year, ninety percent (90%) of the tax liability, less the amount of taxes paid by the date prescribed for that payment.
- (5) 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 the previous underpayment only to the extent that payment of estimated taxes exceeds the amount of payment presently required to be paid to avoid any penalty.
- (6) The penalty for underpayment of estimated taxes is fifteen percent (15%) of the amount not timely paid for each required estimated payment date.
- (7) An underpayment of estimated tax penalty will not be applied if:
- 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.
 - The amount of estimated taxes that were paid equals at least one hundred percent (100%) of the tax liability shown on the return for the taxpayer for the preceding taxable year, provided that the immediately preceding taxable year reflected a period of twelve (12) months and the taxpayer filed a return with New Carlisle under Section 718.05 of the ORC for that year.
 - The taxpayer is an individual who resides in the City but was not domiciled here on the first (1st) day of January of the calendar year that includes the first day of the taxable year.

H. Delinquent Process for Direct Accounts

(1) Non-Filing:

(a) If a complete tax return has not been filed by the due date of an extended return for that year, Non-Filing Notices will be mailed to the taxpayer's address on file at the Income Tax Division.

(b) If the taxpayer fails to provide acceptable documentation stating why a tax return is not required for that tax year or does not file a tax return after repeated mailings of the Non-Filing Notice, a Final Non-Filing Notice will be mailed to the taxpayer's address on file at the Income Tax Division.

(c) If the taxpayer fails to provide acceptable documentation stating why a tax return is not required for the tax year or does not file a tax return within 30 days after the Final Non-Filing Notice was mailed, a summons to the Clark County Municipal Court for a criminal misdemeanor may be issued. Once a court summons has been issued, the summons will not be dismissed unless the taxpayer can provide proof of non-residency in compliance with Ohio Revised Code Chapter 718 or written proof that no business was conducted within the City.

(2) Non-Payment:

(a) If a tax return is reviewed and changed by the Income Tax Division, the taxpayer will receive a Tax Return Change Notice from the Income Tax Division. The taxpayer may contact the Income Tax Division to discuss the return and may provide additional written documentation relating to the return for the review by the Tax Administrator for possible modification of the filed tax return. A change or correction of a tax return or a request for missing information is not an Assessment.

(b) If the taxpayer has an unpaid tax or interest/penalty balance, the taxpayer will receive Monthly Statements from the Income Tax Division at the beginning of the month following the return filing (Note: This may be later during the months of April and May). The taxpayer may contact the Income Tax Division to discuss the balance due and may provide additional written documentation related to the return for the review by the Tax Administrator for possible modification of the filed tax return and/or the taxpayer may request in writing an appealable Assessment of any balance due. The appealable Assessment will be sent to the taxpayer via certified mail or secure email if the taxpayer

has given permission to receive correspondence from the Tax Division electronically, and/or an individual taxpayer may submit to the Tax Division a completed Hardship Payment Plan Request to request a payment plan on the unpaid balance.

(c) If there remains an unpaid balance after repeated mailings of the Monthly Statement, the taxpayer will receive a Monthly Statement-Final Notice. The taxpayer may request in writing within 30 days of the date of Monthly Statement-Final Notice an appealable Assessment of any balances due. The appealable Assessment will be sent to the taxpayer via certified mail or secure email if the taxpayer has given permission to receive correspondence from the Tax Division electronically and/or an individual taxpayer may submit to the Income Tax Division a completed Hardship Payment Plan request to request a payment plan on the unpaid balance. If the taxpayer does not request an appealable Assessment in writing within the 30-day period, the Tax Division will consider any balances final and the account will be subject to collection via a Clark County Municipal Court summons for a criminal misdemeanor, submission to a collection agency and/or a civil judgement.

(d) If the taxpayer requests an appealable Assessment within 30 days of the date of the Monthly Statement-Final Notice, the Tax Administrator will generate an Assessment and attempt delivery via the means described previously under Service of Assessment. Within 60 days of the Service of Assessment, the taxpayer may contact the Tax Administrator in writing to request a compromise on this Assessment or the taxpayer may submit an appeal to the Local Board of Tax Review. On the 61st day after the Assessment has been served, the Assessment is final and subject to collection.

(e) When any taxpayer subject to the provisions of the Ordinance has filed a return indicating the amount of tax due and has failed to pay said tax to the Income Tax Division as required by the Ordinance, the Administrator need not issue an Assessment but may proceed under the authority of Sections 881.09 and 881.10 of the Ordinance which are outlined in Article XIII of these Rules and Regulations.

(f) If a balance remains unpaid and the Assessment has become final and collectible the taxpayer is subject to additional legal actions to attempt collection including submission to a collection agency and/or civil actions and/or a summons to Clark County Municipal Court for a criminal misdemeanor.

I. Credits

(1) The City of New Carlisle does not allow credits for taxes paid to any other municipality to be used to offset taxes due to New Carlisle under the authority of Section 881.12 of the Ordinance.

(2) Qualifying losses on non-qualified deferred compensation plan are covered in ORC 718.024-718.17.

ARTICLE VIII WITHHOLDING ACCOUNTS

A. General Requirements

An annual tax of one and one-half percent (1.5%) is imposed on all qualifying wages, commissions and other compensation, whether based upon hourly, daily, weekly, semi-monthly, annual unit of production or piece work rates, received on or after July 1, 2015, and during the effective period of the Ordinance.

See ORC 718.031 for withholding requirements for casinos and lottery sales agents.

(1) Residents: For the purpose of determining the tax on the earnings of resident taxpayers taxed under Ordinance Section 881.03, the source of the earnings and the place or places in or at which the services were rendered, are immaterial. All such earnings wherever earned or paid are taxable.

(2) Non-residents: Any compensation earned in or from the City is taxable as specified in Ordinance Section 881.04.

B. Duty of Withholding

(1) Except as otherwise provided herein, it is the duty of each employer within or doing business within or for the City, who employs one or more persons whether as an employee, officer, director or otherwise, to deduct each time any qualifying wages are paid on or after July 1, 2015 the tax of one and one-half percent (1.5%) in accordance with Ordinance Section 881.03. Every employer required to deduct and withhold the tax at the source is liable directly to this City for payment of such tax whether or not actually collected from such employee.

(2) 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 City until such time as the withheld amount is remitted to the City.

(3) 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 shall be personally liable for a failure to file a report or pay the tax due. 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.

(4) Employers and payroll services should review ORC 718.011 and ORC 718.03 for more detailed information on withholding rules including the 20-day rule, definition of principal place of work and small employer withholding provisions. To determine whether an employer qualifies as a small employer for a taxable year, the employer must provide the Tax Administrator with their Federal income tax return for the preceding tax year. Employers must be certified as small employers annually.

(5) Any business having employees who work within the City but does not withhold the full one and one-half percent (1.5%) from their employee's City taxable income must maintain detailed payroll records that include all work locations since the City maintains the right to review or Audit any withholding account.

(6) See ORC 718.031 for withholding requirements for casinos and lottery sales agents.

C. Identification of withholding businesses

(1) Except as otherwise provided herein, it is the duty of each employer doing business within or doing business with the City, who employs one (1) or more persons whether as an employee, officer, director or otherwise, to identify their business with the City's Income Tax Division within fifteen (15) days of establishing their business within or for the City, through completion of a Withholding Tax Registration.

(2) Upon receipt of a Withholding Tax Registration from the City, the form must be completed and returned within fifteen (15) days, to the City's Income Tax Division.

D. Filing and payment requirements/deadlines for withholding businesses

(1) The deductions from qualifying wages required to be made by employers are to begin with the compensation earned on and after the effective date of the Ordinance.

(2) Quarterly filing/payments are required unless the employer meets the criteria for monthly payments. Monthly payments are required if either one of the following are applicable:

- The total City taxes deducted and withheld or required to be deducted and withheld in the preceding calendar year exceeds two thousand three hundred ninety-nine dollars (\$2,399.00).
- The total City taxes deducted and withheld or required to be deducted and withheld exceeds two hundred dollars (\$200.00) in any month of the preceding calendar quarter.

(3) If the employer is required to make monthly payments under the criteria in this section, the employer (in addition to any return required to be filed with respect to his/her own earnings or net profits) shall, on or before the fifteenth (15th) day of the month following the end of each withholding period, make a return and pay to the New Carlisle Income Tax Division, the full amount of tax so deducted or withheld with respect to qualifying wages paid to all of his/her employees subject to the tax under the Ordinance.

(4) If the employer is permitted to make quarterly payments under the criteria in this section, the employer (in addition to any return required to be filed with respect to his/her own earnings or net profits) shall, on or before the last day of the month following the end of each withholding period, make a return and pay to the New Carlisle Income Tax Division, the full amount of tax so deducted or withheld with respect to qualifying wages paid to all of his/her employees subject to the tax under the Ordinance.

(5) The withholding return required to be filed shall be made on the Form W-1 available from the New Carlisle Tax Division or website or on a generic form that contains all the required information.

Note: Section D was amended to comply with modified ORC 718 (SB 172) pertaining to a change in the due date for quarterly withholdings from the 15th day to the last day of the month following the end of withholding period effective September 14, 2016.

E. Interest and penalties for late filing and payment of withholding tax liability, in accordance with Ordinance Section 881.08:

(1) This section does not apply to returns required to be filed or payments to be made through tax year 2015, regardless of the filing or payment date. Returns required to be filed or payments to be made through tax year 2015 but filed or paid after that date shall be subject to the ordinances and/or rules, as adopted prior to January 1, 2016.

(2) Interest: Except as provided in paragraph (4) below all withholding taxes collected (or should be collected) under the provisions of the Ordinance and remaining unpaid after they have become due shall bear interest at the rate of the Federal short-term rate plus five percent (5%), in addition to the amount of the unpaid taxes and penalties. Interest shall be imposed at the rate of the Federal short-term rate (rounded to the nearest whole number percent) for July of the current year plus five percent (5%), for each month (or part thereof) there is a tax balance due. This rate shall apply for the calendar year following July of the year in which the Federal short-term rate is determined. Interest is imposed on only the unpaid tax portion of any balances due and is imposed at the time of filing and each month after filing at the beginning of the month.

(3) Penalties: In addition to interest as provided in paragraph (2) of this section, penalties based on the unfiled returns and/or unpaid withholding taxes are hereby imposed as follows:

(a) Non-Filing Penalty: For *each* failure to file a complete City withholding tax return, when due, ~~an amount not to exceed twenty-five dollars (\$25.00) per month (or part thereof), not to exceed one hundred fifty dollars (\$150.00) for each failure to file.~~ shall be imposed; except that the municipality shall abate or refund the penalty assessed on a taxpayer's first failure to timely file a return after the taxpayer files that return.

(b) Non-Payment Penalty: For failure to remit the withholding taxes on or before the fifteenth (15th) day of the month following each withholding period:

.1 Effective through September 28, 2017: fifty percent (50%) of the tax not timely paid.

.2 Effective as of September 29, 2017: penalty not to exceed fifty percent (50%) of the tax not timely paid.

(4) Minimum Charges: Penalty and interest charges shall not be levied when the total of such charges amounts to less than ten dollars (\$10.00).

F. Annual reconciliation required:

(1) On or before the last day of February, following any calendar year in which such deductions have been made by any employer, such employer shall file with the Income Tax Division, an informational return (a W-2 or facsimile or electronic file meeting City specifications) for each employee from whom this City's income tax has been withheld, showing the name, address and social security number of the employee, the total amount of compensation paid during the year and the amount of this City's income tax withheld from such employee.

(2) The gross compensation to be reported for each employee shall be for the full twelve (12) calendar months of the year or such portion thereof as the employee reported on was employed.

(3) In addition to these annual information returns, and at the time the same are filed, such employer shall file with the Income Tax Division, an annual reconciliation of returns (Form W-3) to enable the Income Tax Division to reconcile the sum total of compensation paid and the taxes withheld as disclosed by information return W-2, or list of employees, and prior returns and remittances made pursuant to the Ordinance and these Regulations.

G. Refunds and adjustments for withholding accounts:

(1) If more than the amount of tax required to be deducted by the Ordinance is withheld from an employee's pay, such excess may be refunded by the employer or the Income Tax Division, depending upon the circumstances and the time when the over-withholding is determined as follows:

(a) Resident current employees:

.1 If the over-withholding is discovered in the same period, the employer shall make the necessary adjustment directly with the employee and the amount to be reported on the withholding return as withheld shall be the correct amount.

.2 If the over-withholding is discovered in a subsequent period of the calendar year, the employer may make proper adjustment with the employee. In such case, the W-1 return for the period in which the adjustment is made shall indicate the total amount actually withheld and the amount of the adjustment along with an explanation.

.3 If the over-withholding is discovered in the following year, the employee shall complete the Refund Request form that is available on the City's website or at the Income Tax Division. This form must be completed by the employee and their employer and a W-2 showing the total New Carlisle tax withheld must be attached. The completed Refund Request form must be attached to a signed New Carlisle tax return for the refund to be processed.

(b) Resident former employees:

.1 If the over-withholding is discovered in the current year and employee who is no longer employed by the employer, the employer shall notify the Income Tax Division of the amount and circumstances of such over-withholding in writing, and the Administrator shall then refund to the employer the amount of such excess withholding and it is the responsibility of the employer to refund these funds to their prior employee. The completed Refund Request form must be attached to a signed New Carlisle tax return for the refund to be processed.

.2 If the over-withholding is discovered in the following year, the employee shall complete the Refund Request form that is available on the City's website or at the Income Tax Division. This form must be completed by the employee and their employer and a W-2 showing the total New Carlisle tax withheld must be attached.

(c) Non-residents employed outside the City: Where an employer has withheld the New Carlisle tax from the qualified wages of a non-resident of this City, and such non-resident has not worked

within the City for all or part of the time, the non-resident shall complete the Refund Request form that is available at the City's website or at the Income Tax Division. This form must be completed by the employee and their employer and a W-2 showing the total New Carlisle tax withheld must be attached. The completed Refund Request form must be attached to a signed City of New Carlisle tax return for the refund to be processed.

(2) Limitations: Where the total amount due or refund claimed for a tax year is less than ten dollars (\$10.00), such amount shall not be collected or refunded.

(3) Insufficient Withholding: If less than the amount of tax required to be deducted is withheld from an employee, such deficiency shall be withheld from subsequent qualifying wages.

(4) Exceptions:

(a) An employer whose records show that an employee is a non-resident of the City and has no knowledge to the contrary, shall be relieved of the responsibility of withholding the tax on personal service compensation paid to such employee for services rendered or work done outside the City by such employee; provided, however, that such employer must withhold the tax on all personal service compensation paid such employee after the Administrator, or any duly authorized employee notifies said employer in writing that such employee is a resident of the City. All employees are required to notify the employer of any change of residence and the date thereof.

(b) No person shall be required to withhold the tax on the qualifying wages or other compensation paid domestic servants employed exclusively in or about such person's residence, but such employees shall be subject to all the requirements of the Ordinance.

H. Delinquent Process for Withholding Accounts

(1) Non-Filing:

(a) If a withholding return has not been filed by the due date, Withholding Non-Filing Notices will be mailed to the taxpayer's address on file at the Income Tax Division.

(b) If the taxpayer does not provide acceptable documentation stating why a withholding return is not required for that period or does not file a withholding return after repeated attempts, a Withholding Final Non-Filing Notice will be mailed to the taxpayer's address on file at the Income Tax Division.

(c) Failure to respond to the Withholding Final Non-Filing Notice within 30 days of the date of this notice may result in a summons to Clark County Municipal Court for a criminal misdemeanor. This summons can be issued to 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 since this person is personally liable for a failure to file a report or pay the tax due.

(2) Non-Payment:

(a) If a withholding account has an unpaid tax or penalty/interest balance, the taxpayer will be mailed Withholding Monthly Statements from the Income Tax Division. The taxpayer may contact the Income Tax Division to discuss the balance due and/or request in writing within 30 days of the date of the Withholding Monthly Statement an appealable Assessment of any balances due. The appealable Assessment will be sent to the taxpayer (or their authorized agent) via certified mail or secure email if the taxpayer has given permission to receive correspondence from the Tax Division electronically.

(b) If there remains an unpaid balance after repeated mailings of the Withholding Monthly Statements, the taxpayer will be mailed a Withholding Monthly Statement-Final Notice. The taxpayer may request in writing within 30 days of the date of the Withholding Monthly Statement-

Final Notice an appealable Assessment of any balances due. The appealable Assessment will be sent to the taxpayer via certified mail or secure email if the taxpayer has given permission to receive correspondence from the Tax Division electronically. If the taxpayer does not request an appealable Assessment in writing within the 30-day period, the Tax Division will consider any balances final and the account will be subject to collection via a Clark County Municipal Court Summons for a criminal misdemeanor, submission to a collection agency and/or a civil judgement.

(c) If the taxpayer requests an appealable Assessment within 30 days of the date of the Withholding Monthly Statement-Final Notice, the Tax Administrator will generate an Assessment and attempt delivery via the means described previously under Service of Assessment. Within 60 days of the service of the Assessment, the taxpayer may contact the Tax Administrator in writing to request a compromise on this Assessment or the taxpayer may submit an appeal to the Local Board of Tax Review. On the 61st day after the Assessment has been served, the Assessment is final and subject to collection.

(d) When any taxpayer subject to the provisions of the Ordinance has filed a withholding return indicating the amount of withholding tax due and has failed to pay said tax to the Income Tax Division as required by the Ordinance, the Administrator need not issue an Assessment but may proceed under the provisions of Sections 881.09 and 881.10 of the Ordinance.

(e) If a balance remains unpaid and the Assessment has become final and collectible the taxpayer is subject to additional legal actions to attempt collection including civil actions, submission to a collection agency and/or a summons to New Carlisle Municipal Court for a criminal misdemeanor. This summons can be issued to 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 since this person is personally liable for a failure to file a report or pay the tax due.

ARTICLE IX POSTMARKS AND EFFECTIVE DATES

A. If any report, claim, statement, or other document required to be filed, or any payment required to be made, within a prescribed period or on or before a prescribed date is delivered after that period or that date by United States mail to the Tax Administrator or other municipal official with which the report, claim, statement, or other document is required to be filed, or to which the payment is required to be made, the date of the postmark stamped on the cover in which the report, claim, statement, or other document, or payment is mailed shall be deemed to be the date of delivery or the date of payment. "The date of 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.

B. For a document filed or sent electronically or a payment made electronically, the date on the timestamp assigned by the first electronic system receiving that payment or document.

ARTICLE X SERVICE OF ASSESSMENT

A. 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 ORC 5703.056.

B. With the permission of the person affected by the Assessment, the Assessment may be delivered through alternate means as provided in this section, including, but not limited to, delivery by secure electronic mail. Delivery by such means satisfies the requirements for delivery under this section. Once a taxpayer gives permission for delivery via secure electronic mail, this delivery method will remain in effect until the taxpayer notifies the Tax Administrator in writing that they wish to change the way they receive Assessment and other information from the Administrator.

C. If certified mail is returned because of an undeliverable address, the Administrator will use reasonable means to ascertain a new last known address, including the use of a change address service offered by the postal service or authorized delivery service under ORC 5703.056. If, after using reasonable means,

the 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 sixty (60) days after the Assessment's postmark.

D. Once an Assessment has been served 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 sixty (60) days after the receipt of service. The delivery of an Assessment as described in this section is prima facie evidence that delivery is complete and that the Assessment is served.

E. If an Assessment sent 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 shall include the following statement:

"This Assessment is deemed to be served on the addressee under applicable law ten (10) 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 (10) 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 Assessment remains appealable within sixty (60) days after the Assessment's postmark.

F. A person may challenge the presumption of delivery and service. A person disputing the presumption of delivery and service bears the burden of proving by a preponderance of the evidence that the address to which the Assessment was sent was not an address with which the person was associated at the time the Tax Administrator originally mailed the Assessment by certified mail. 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's agent or the person's affiliate was conducting business at the address. For 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 twenty per cent (20%), as determined by voting rights, of the addressee's business. If a person elects to appeal an Assessment on the basis of delivery and service and if the Assessment is subject to collection and is not otherwise appealable, the person must do so within sixty (60) days after the initial contact by the Tax Administrator or other municipal official, or the designee of either, with the person.

G. As used in this section:

- "Last known address" means the address the Tax Administrator has at the time a document is originally sent by certified mail, or any address that Tax Administrator can ascertain using reasonable means such as the user of a change of address service offered by the post office or other authorized delivery service under ORC 5703.056.
- "Undeliverable address" means an address to which the postal service or an authorized delivery service under ORC 5703.056 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.

ARTICLE XI CONFIDENTIALITY

A. Per ORC 718.13:

(1) Any information gained as a result of returns, investigations, hearings, or verifications required or authorized by this chapter or by a charter or ordinance of a municipal corporation levying an income tax pursuant to this chapter 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 municipal corporation as authorized by this chapter or the charter or ordinance authorizing the levy. The Tax Administrator of the municipal corporation or a designee thereof may furnish copies of returns filed or otherwise received under this chapter and other related tax information to the Internal Revenue Service, the Tax Commissioner, and Tax Administrators of other municipal corporations.

(2) This section does not prohibit a municipal corporation from publishing or disclosing statistics in a form that does not disclose information with respect to particular taxpayers.”

B. Taxpayer information is confidential and cannot be disclosed to a third party [unless the third party has power of attorney] without written permission of the taxpayer(s). Documents granting permission for a third party to discuss taxpayer status with the New Carlisle Income Tax Division must include Social Security Number(s) or Federal ID Number; the tax years to be made available to the third party; taxpayer signature and the date signed. If an individual is unavailable to sign their tax return, a third party may file a tax return only if the third party has a power of attorney or the previously described permission document attached (or has previously filed one of these documents with the New Carlisle Income Tax Division).

C. To grant permission for the New Carlisle Income Tax Division to contact a tax preparer or accountant with questions on a tax return, the box on the tax return allowing this permission must be checked. If this box is not checked, all questions on a tax return will be directed to the taxpayer.

D. On joint tax returns, either spouse has access to the tax information for that tax year. If a married couple files separately, they are considered individuals for tax purposes and the requirements in paragraph A apply for disclosure of information.

E. Copies of tax returns may be provided upon written request and proof of identity. A minimum of ten (10) working days should be allowed for the fulfillment of requests.

F. If the taxpayer has previously granted permission for contact about their tax account to be made via Secure Email, the emailing of information to the email address on file at the Tax Division shall not be deemed as a breach of confidentiality as long as the email was sent using the Secure Email process.

ARTICLE XII DUTIES AND POWERS OF THE TAX ADMINISTRATOR

A. Collection of tax and retention of records:

(1) It shall be the duty of the Administrator to receive the tax imposed by the Ordinance in the manner prescribed therein from the taxpayers; to keep an accurate record and to report daily all monies so received.

(2) It shall be the duty of the Administrator to enforce payment of all taxes owed the City, to keep accurate records for a minimum of six (6) years showing the amount due from each taxpayer required to file a declaration and/or make any return, including taxes withheld, and to show the dates and amounts of payments thereof.

B. Enforcement provisions:

(1) The Administrator is charged with the administration and enforcement of the provisions of the Ordinance and is subject to the approval of the City Council by motion, empowered to adopt, promulgate, and enforce rules and regulations relating to any matter or thing pertaining to the administration and enforcement of the Ordinance. The Administrator or designee has the authority to correct or adjust any return submitted, when a correction or adjustment is necessary to accomplish the intent of the Ordinance, these Rules and Regulations or ORC 718.

(2) Any taxpayer or employer desiring a special ruling on any matter pertaining to the Ordinance or these Rules and Regulations or ORC 718, should submit to the Administrator in writing, all the facts involved for a final ruling.

(3) These Rules and Regulations, together with all amendments and supplements hereto and all changes herein will be on file with the Administrator and will be open to public inspection.

C. Estimation of tax by the Administrator:

(1) General provisions:

(a) If the Administrator determines that any taxpayer subject to the provisions of the Ordinance has a tax liability for which he/she has filed no return or has filed an incorrect return and has failed to pay the full amount of tax due, the Administrator shall follow the steps previously defined under "Delinquent Process for Direct Accounts".

(b) When any taxpayer subject to the provisions of the Ordinance has filed a return indicating the amount of tax due and has failed to pay said tax to the Income Tax Division as required by the Ordinance, the Administrator need not issue an Assessment but may proceed under the provisions of Ordinance Sections 881.09 and 881.10.

(2) Provisions affecting employers:

(a) If the Administrator determines that an employer subject to the provisions of the Ordinance has failed to file a return for tax withheld and/or has failed to pay to the Income Tax Division the full amount of said taxes, the Administrator shall follow the steps detailed in "Delinquent Process for Withholding Accounts" to generate an Assessment showing the amount of tax due, together with any interest and penalties that may have accrued thereon and the provisions of interest and penalties for late filing and payment of withholding tax liability, in accordance with these Rules and Regulations shall then apply.

(b) If the Administrator determines that an employer subject to the provisions Ordinance has failed to withhold tax, the Administrator shall issue a notice showing the tax due, together with any penalties and interest that may have accrued thereon and the provisions of "Interest and penalties for late filing and payment of withholding tax liability, in accordance with Ordinance Section 881.08" of these Regulations shall then apply.

(c) When an employer subject to the provisions of the Ordinance has filed a return indicating the amount of tax withheld and has failed to pay said tax to the Income Tax Division as required by the Ordinance, the Administrator need not issue an Assessment but may proceed under the provisions of Ordinance Sections 881.09 and 881.10.

D. Authority of the Tax Administrator under ORC 718.24:

(1) Per ORC 718.24: "Nothing in this chapter (ORC 718) shall limit the authority of a 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 Revised Code or the charter or ordinances of the municipal corporation."

(a) Exercise all powers whatsoever of an inquisitorial 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; provided that 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 a municipal corporation's income tax ordinance or resolution adopted in accordance with this chapter;

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

- (c)** 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;
- (d)** Exercise the authority provided by law, including orders from bankruptcy courts, relative to remitting or refunding taxes, including penalties and interest thereon, illegally or erroneously imposed or collected, or for any other reason overpaid, and, in addition, the tax administrator may investigate any claim of overpayment and make a written statement of the Tax Administrator's findings, and, if the Tax Administrator finds that there has been an overpayment, approve and issue a refund payable to the taxpayer, the taxpayer's assigns, or legal representative as provided in this chapter;
- (e)** Exercise the authority provided by law relative to consenting to the compromise and settlement of tax claims;
- (f)** Exercise the authority provided by law relative to the use of alternative apportionment methods by taxpayers in accordance with ORC 718.02.
- (g)** 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, but the Tax Administrator shall not review, re-determine, or correct any tax finding, determination, computation, or order which the Tax Administrator has made as to which an appeal has been filed with the Local Board of Tax Review or other appropriate tribunal, unless such appeal or application is withdrawn by the appellant or applicant, is dismissed, or is otherwise final.
- (h)** Destroy any or all returns or other tax documents in the manner authorized by law.
- (i)** Enter into an agreement with a taxpayer to simplify the withholding obligations described in ORC 718.03.

**ARTICLE XIII
COLLECTION OF UNPAID TAXES AND REFUND OF OVERPAYMENTS**

A. Unpaid sums---Civil suits:

- (1)** In addition to any criminal penalties which may be imposed, all taxes imposed shall be collectible, together with any interest and penalties thereon, by civil suit. Employers who are required under Section 881.03 of the Ordinance to withhold and remit taxes required to be withheld at the source, and who fail to withhold and/or remit become liable to the City in a civil suit to enforce the payment of the deficiency created by such failure.
- (2)** No additional charges shall be made by the Administrator after three (3) years from the time the return was due or filed, whichever is later. Provided, however, there shall be no period of limitation on such additional charges in the case of a return that omits a substantial portion of income or tax due, or filing a false or fraudulent return to evade payment of the tax, or failure to file a return. Failure to report twenty-five percent (25%) or more of gross income or tax due shall be considered a substantial omission.
- (3)** No civil action to recover municipal income tax or related penalties or interest shall be brought during either of the following time periods:
 - (a)** The period during which a taxpayer has a right to appeal the imposition of that tax or interest or those penalties.
 - (b)** The period during which an appeal related to the imposition of that tax or interest or those penalties is pending.

B. Refunds and Overpayments:

(1) Taxes erroneously paid shall not be refunded unless a claim for refund is filed with the Tax Administrator on the form prescribed by the Tax Administrator within three (3) 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) Overpayments will be either refunded or credited to the taxpayer's current year's liability at his/her option. Where no election has been made by the taxpayer, overpayments of any year's taxes shall be applied as follows:

(a) To taxes owed for any previous years in the order in which such taxes become due.

(b) To the taxpayer's current estimated tax liability.

(3) 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, that if any overpayment is refunded within ninety (90) days after the final filing date of the annual return or ninety (90) days after the completed return if 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 for which the tax is reported due, without regard to any extension of time for filing that return. Interest shall be paid at the interest rate described in ORC 718.27.

C. Limitations:

Where the total amount due or refund claimed for a tax year is less than ten dollars (\$10.00), such amount shall not be collected or refunded.

**ARTICLE XIV
VIOLATIONS, PENALTIES**

A. Any person who shall:

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

(2) Make any incomplete, false or fraudulent return; or

(3) Fail, neglect or refuse to pay the tax, penalties or interest imposed by the Ordinance; or

(4) Fail, neglect or refuse to withhold the tax from his employees or to remit such withholding, penalties or interest imposed by this chapter to the Income Tax Division; or

(5) Refuse to permit the Administrator or any duly authorized agent or employee to examine his/her books, records, papers and copies of Federal income tax returns relating to the income or net profits of a taxpayer; or

(6) Fail to appear before the Administrator and to produce his/her books, records, papers or copies of Federal income tax returns relating to the income or net profits of a taxpayer upon order or subpoena of the Administrator; or

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

(8) Fail to comply with the provisions of the Ordinance or any order or subpoena of the Administrator authorized hereby; or

(9) Attempt to do anything whatever to avoid the payment of the whole or any part of the tax and/or interest and penalties imposed by this chapter, shall be guilty of a misdemeanor of the first degree, punishable by a fine not to exceed one thousand dollars (\$1,000.00) and a term of imprisonment not to exceed six (6) months, or both for each offense.

B. The term "person" used in this Article shall, in addition to the meaning prescribed under Definitions in Article III of these Rules and Regulations, include in the case of an association or corporation not having any partner, member or officer within the City, any employee or agent of such association or corporation who can be found within the corporate limits of the City.

C. Prosecutions: All prosecutions under this Section must be commenced within the time limit as now or hereafter may be provided by the applicable sections of the Ohio Revised Code for prosecution or violations of municipal income tax Ordinances.

D. Failure to receive forms---not a defense: The failure of any employer or person to receive or procure a return, declaration or other required form shall not excuse him/her from making any information return, declaration or return, from filing such form, or from paying the tax.

ARTICLE XV LOCAL BOARD OF TAX REVIEW

A. The legislative authority of each municipal corporation that imposes a tax on income in accordance with ORC 718.11 shall maintain a Local Board of Tax Review to hear appeals as provided in this section.

B. The Local Board of Tax Review shall consist of three members. Two members shall be appointed by the legislative authority of the municipal corporation, but such appointees may not be employees, elected officials, or contractors with the municipal corporation at any time during their term or in the five (5) years immediately preceding the date of appointment. One member shall be appointed by the top administrative official of the municipal corporation. This member may be an employee of the municipal corporation 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 the municipal tax matters or any direct subordinate thereof.

(1) The term for members of the Board appointed by the legislative authority shall be two (2) 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 top administrative official shall serve at the discretion of the administrative official.

(2) Members of the Board 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 (10) days' notice. The decision by the legislative authority on the charges is final and not appealable.

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

(4) A vacancy in an unexpired term shall be filled in the same manner as the original appointment within sixty (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 the term. No vacancy on the Board shall impair the power and authority of the remaining members to exercise all the powers of the Board.

(5) If a member is temporarily unable to serve on the Board 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 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.

C. Review process:

(1) Any person who has been issued an Assessment may appeal the Assessment to the Local Board of Tax Review created pursuant to this section by filing a request with the Board. 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 sixty (60) days after the taxpayer receives the Assessment.

(2) The Board shall schedule a hearing to be held within sixty (60) days after receiving an appeal of an Assessment 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 and may be represented by an attorney at law, certified public accountant, or other representative. The Board may allow a hearing to be continued as jointly agreed to by the parties. In such a case, the hearing must be completed within one hundred twenty (120) days after the first day of the hearing unless the parties agree otherwise.

(3) The Local Board of Tax Review may affirm, reverse, or modify the Tax Administrator's Assessment or any part of that Assessment. The Board shall issue a final determination on the appeal within ninety (90) days after the Board'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 fifteen (15) days after issuing the final determination. The taxpayer or the Tax Administrator may appeal the Board's final determination as provided in ORC 5717.011.

(4) The Local 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 Ohio Revised Code Chapter 149.43. Hearings requested by a taxpayer before the Board created pursuant to this section are not meetings of a public body subject to ORC 121.22.

**ARTICLE XVI
SAVINGS CLAUSE**

A. These Rules and Regulations shall not apply to any person, firm, corporation or income, as to whom, or as to which it is beyond the power of the City Council to impose the tax provided for in the Ordinance.

B. If any sentence, clause, section or part of the Ordinance, or any article or part of these Rules and Regulations, or any tax against any individual, or any of the several groups specified in the Ordinance or Rules and Regulations, is found to be unconstitutional, illegal, or invalid, such unconstitutionality, illegality, or invalidity shall affect only such sentence, clause, section or part of the Ordinance, or article, or part of these Rules and Regulations and shall not affect or impart any of the remaining provisions, sentences, clauses, sections or part of the Ordinance or these Rules and Regulations. It is hereby declared to be the intention of the City Council that these Rules and Regulations would have been adopted had such unconstitutional, illegal or invalid sentence, clause, section, article or part thereof not been included therein or herein. The stated purpose of the Rules and Regulations is compliance with ORC 718 and any deviations from this compliance are unintentional.

**ARTICLE XVII
COLLECTION OF TAX AFTER TERMINATION OF CHAPTER**

A. This chapter shall continue effective insofar as the levy of taxes and 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, until all of such taxes levied hereunder are fully paid and any and all suits and prosecutions for the collection of such taxes or for the punishment of violations of this chapter shall have been fully terminated, subject to the limitations contained in Sections 881.09 and 881.10.

B. Annual returns due for all or any part of the last effective year of this chapter shall be due on the date provided in Section 881.06 as though the same were continuing.

**ARTICLE XVIII
AUDITS**

A. A review of a filing for accuracy or completeness, a correction of a return or a request for additional information from a taxpayer is not an Audit.

B. Per ORC 718.36:

(1) 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 an Audit and a statement of the taxpayer's rights, including any right to obtain a refund of an overpayment of tax. At or before the commencement of an Audit, the Tax Administrator shall inform the taxpayer when the Audit is considered to have commenced.

(2) 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.

(3) 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 he/she 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.

(4) A taxpayer may record, electronically or otherwise, the Audit examination.

(5) 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.

(6) 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 arising from the Audit.

**ARTICLE XIX
ROSTER OF TENANTS**

Every owner of one or more rental units and every owner or operator of a mobile home park shall furnish to the Income Tax Division, a semi-annual roster of the names and addresses of all persons residing in such rental unit or mobile home park and shall also file a statement of any changes in the roster at the end of each month. The semi-annual statement shall be filed with the Income Tax Division on or before January 31 and July 31 of each year.

**ARTICLE XX
OHIO BUSINESS GATEWAY**

A. A business taxpayer subject to the City's tax on the net profit from a business may file any City income tax return or estimated City income return and may make payment of amounts due on such returns, by using the Ohio Business Gateway.

B. Any employer may report the amount of City income tax withheld from qualifying wages and may make remittance amounts, by using the Ohio Business Gateway.

C. Any business taxpayer that is subject to the City's tax on the net profit from a business and has received an extension to file the Federal income tax return shall not be required to notify the municipal corporation of the Federal extension and shall not be required to file any municipal income tax return until the fifteenth (15th) day of the tenth (10th) month following the year that the extension is granted for, provided that, on or before the date for filing the municipal income tax return, the person notifies the Tax Commissioner of the Federal extension through the Ohio Business Gateway. An extension of time to file is not an extension of the time to pay any tax due.

D. A business may file the required City income tax return via the Ohio Business Gateway but the required supporting documentation for the return must either be mailed or faxed to the Income Tax Division, or submitted via the Secure Email link if available on the City's website. The tax return will not be considered complete until the required supporting documentation is received by the Income Tax Division.

**ARTICLE XXI
ADDITIONAL FEES RELATED TO LEGAL ACTIONS**

As permitted under ORC 718.27, the City of New Carlisle shall impose on the taxpayer, employer, any agent of the employer, or any other payer the City of New Carlisle's civil post-judgement collection costs and fees including attorney's fees.

For taxpayers appearing before the New Carlisle Mayor's Court or Clark County Municipal Court on a criminal misdemeanor under Chapter 881 of the City of New Carlisle Income Tax Ordinance, the cost and fines charged are strictly at the discretion of the court.

Rules & Regulations Legislative History:

Amended 5/21/2018

Amended 12/5/2016

Adopted 12/7/2015

ORDINANCE 2023-64

AN ORDINANCE AMENDING THE SECTIONS OF CHAPTER 881 OF THE CODIFIED ORDINANCES THAT PERTAIN TO PROCEDURES FOR NET PROFIT TAXES

WHEREAS, the City of New Carlisle periodically reviews the laws relating to municipal income taxes; and

WHEREAS, the State of Ohio recently adopted House Bill 33, the Operating Appropriations for Fiscal Years 2024-2025, which made several changes to Sections 718.80 through 718.95 of the Ohio Revised Code regarding municipal net profit tax collections; and

WHEREAS, it is recommended that Sections 881.17.1 through 881.17.16 of Chapter 881 of the Codified Ordinances, which address the City's procedures for net profit taxes, be amended so that those sections will be in compliance with the changes from the passage of House Bill 33; and

WHEREAS, the amendments, which only apply to taxpayers who opt to file and pay municipal net profit taxes through the State of Ohio, are summarized as follows:

Section 881.17.1 – Sets forth the deadline dates for election and termination, and the responsibilities of a municipality in the event of such election. *Effective October 3, 2023.*

Section 881.17.31 – Sets forth the alternative apportionment of net profits for remote employees. *Effective October 3, 2023.*

Section 881.17.5(A)(2), (B) – Changes rules regarding the remittance of tax due. *Effective October 3, 2023.*

Section 881.17.5(D)(1)(a), (3) – Establishes the due date for taxpayers, who are not individuals, filing extended returns as the fifteenth (15th) day of the eleventh (11th) month after the last day of the taxable year to which the return relates; and sets forth rules and violations regarding the extensions. *Applicable to municipal returns to be filed for taxable years ending on or after January 1, 2023.*

Section 881.17.10(A)(1) – Reduces non-filing penalty to a maximum of \$25.00 for each failure to file a timely tax return and adds that a municipality shall abate or refund the penalty assessed on a taxpayer's first failure to file a return. *Applicable to returns filed for taxable years ending on or after January 1, 2023.*

NOW, THEREFORE, THE CITY OF NEW CARLISLE HEREBY ORDAINS that:

SECTION 1. Sections 881.17.1 through 881.17.16 of Chapter 881 of the Codified Ordinances are amended as set forth in the attached Exhibit A.

SIGNATURE PAGE TO FOLLOW

Passed this _____ day of _____, 2023.

Mike Lowrey, Mayor

Emily Berner, Clerk of Council

APPROVED AS TO FORM:

Jake Jeffries, Director of Law

1st _____

2nd: _____

Eggleston	Y	N
Bahun	Y	N
Lindsey	Y	N
Mayor Lowrey	Y	N
Vice Mayor Grimm	Y	N
Rodewald	Y	N
Cook	Y	N

Totals:

Pass

Fail

Intro: 11/20/23
Action: 12/04/23
Effective: 12/19/23

881.17 OPTIONAL PROCEDURES FOR NET PROFIT TAXES**881.17.1 Filing net profit taxes; election to be subject to provisions of chapter.**

(A) A taxpayer may elect to be subject to sections 881.17.1 to 881.17.16 of the Codified Ordinances in lieu of the provisions set forth in the remainder of this chapter. Notwithstanding any other provision of this chapter, upon the taxpayer's election, both of the following shall apply:

(1) The state tax commissioner shall serve as the sole administrator of the municipal net profit tax for which the taxpayer as defined in section 881.17.2(C) of the Codified Ordinances is liable for the term of the election;

(2) The commissioner shall administer the tax pursuant to sections 718.80 to 718.95 of the Revised Code, sections 881.17.1 to 881.17.16 of the Codified Ordinances, and any applicable provision of Chapter 5703 of the Revised Code.

(B)

(1) A taxpayer shall make the initial election on or before the ~~first~~ *fifteenth* day of the ~~third~~ *fourth* month after the beginning of the taxpayer's taxable year by ~~notifying the tax commissioner and the City of New Carlisle,~~ *providing to the tax commissioner a list of all municipal corporations in which the taxpayer conducted business during the previous taxable year,* on a form prescribed by the tax commissioner.

(2) At least quarterly, the tax commissioner shall notify each municipal corporation that a taxpayer lists in its elections under division (B)(1) of this section that the taxpayer has made the election.

(3)

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

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

(c) Upon a timely and valid termination of the election, the taxpayer is no longer subject to sections 881.17.1 to 881.17.16 of the Codified Ordinances, and is instead subject to the provisions set forth in the remainder of this chapter.

(d) At least quarterly, the tax commissioner shall notify each municipal corporation reported on a taxpayer's most recent return or declaration filed with the commissioner of the taxpayer's termination of its election.

(4) The tax commissioner shall provide to all municipal corporations imposing a tax on income on or after January 1, 2018, a list of taxpayers that are subject to sections 881.17.1 to 881.17.16 of the Codified Ordinances, including the taxpayers' names, addresses, and federal employee identification numbers. The list shall be made available via the portal created under section 718.841 of the Revised Code.

(5) Upon election pursuant to Section 881.17.1 of the Codified Ordinances, a taxpayer who is engaged in business or profession in the City of New Carlisle immediately becomes ineligible to receive any benefit from the City of New Carlisle's economic development incentive program.

~~(C) The tax commissioner shall enforce and administer sections 881.17.1 to 881.17.16 of the Codified Ordinances. In addition to any other powers conferred upon the tax commissioner by law, the tax commissioner may:~~

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

(a) On or before the thirty-first day of January each year, each municipal corporation imposing a tax on income shall certify to the tax commissioner the rate of the tax in effect on the first day of January of that year.

(b) If, after the thirty-first day of January of any year, a municipal corporation changes the rate of the municipal corporation's tax on income such that a new rate takes effect within that year, the municipal corporation shall certify to the tax commissioner the new rate of tax not less than sixty days before the effective date of the new rate, after which effective date the commissioner shall apply the new rate.

~~(2) Adopt such rules as the tax commissioner finds necessary to carry out those sections; A municipal corporation that receives a notification under division (B)(2) of this section shall submit to the tax commissioner, on a form prescribed by the commissioner and within the time prescribed by division (C)(3) of this section, the following information regarding the taxpayer and any member of an affiliated group of corporations included on the taxpayer's consolidated tax return, when applicable:~~

~~(a) The amount of any net operating loss that the taxpayer is entitled to carry forward to a future tax year;~~

~~(b) The amount of any net operating loss carryforward utilized by the taxpayer in prior years;~~

~~(c) Any credits granted by the municipal corporation to which the taxpayer is entitled, the amount of such credits, whether the credits may be carried forward to future tax years, and, if the credits may be carried forward, the duration of any such carryforward;~~

~~(d) Any overpayments of tax that the taxpayer has elected to carry forward to a subsequent tax year;~~

(e) Any other information the municipal corporation deems relevant in order to effectuate the tax commissioner's efficient administration of the tax on the municipal corporation's behalf.

~~(3) Appoint and employ such personnel as are necessary to carry out the duties imposed upon the tax commissioner by those sections.~~ *A municipal corporation shall submit the information required under division (C)(2) of this section to the tax commissioner within ninety days after the taxpayer files its final return or within fifteen days after the end of the taxable year for which the taxpayer made the initial election under division (B)(1) of this section, whichever occurs first. For the purposes of this section, "final return" means the return filed with the municipal corporation for the taxable year immediately preceding the taxable year for which the taxpayer made the election under division (B)(1) of this section.*

(4) If any municipal corporation fails to timely comply with division (C)(1), (2) or (3) of this section, the tax commissioner may notify the director of budget and management, who, upon receiving such notification, shall withhold a portion of each payment made to the municipal corporation under section 881.17.32 of the Codified Ordinances. The commissioner shall specify the percentage of the payment to be withheld, not to exceed fifty percent of the amount of the payment otherwise due to the municipal corporation under that section. The director shall compute the withholding on the basis of the tax rate most recently certified to the tax commissioner until the municipal corporation complies with divisions (C)(1), (2) and (3) of this section.

If, after such withholding, the municipal corporation complies with divisions (C)(1), (2) and (3) of this section, the tax commissioner shall notify the director of budget and management, who shall provide payment to the municipal corporation under section 881.17.32 of the Codified Ordinances of such amounts withheld under this division.

~~(D) The tax commissioner shall not be considered a tax administrator, as that term is defined in section 718.01 of the Revised Code and Article III of the City of New Carlisle Income Tax Rules and Regulations issued under the authority of Chapter 881 of the New Carlisle Codified Ordinances approved by City Council effective for tax years beginning January 1, 2016. The tax commissioner shall enforce and administer sections 881.17.1 to 881.17.16 of the New Carlisle Codified Ordinances. In addition to any other powers conferred upon the tax commissioner by law, the tax commissioner may:~~

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

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

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

(E) No tax administrator shall utilize sections 881.17.2 to 881.17.16 of the Codified Ordinances in the administrator's administration of a municipal income tax, and those sections shall not be applied to any taxpayer that has not made the election under this section.

(F) Nothing in this chapter shall be construed to make any section of this chapter, other than sections 881.17.1 to 881.17.16 of the Codified Ordinances and Article III of the City of New Carlisle Income Tax and Regulations as issued under the authority of Chapter 881 of the New Carlisle Codified Ordinances, applicable to the tax commissioner's administration of a municipal income tax or to any taxpayer that has made the election under this section.

(G) The tax commissioner shall not be considered a tax administrator, as that term is defined in section 718.01 of the Revised Code and Article III of the City of New Carlisle Income Tax Rules and Regulations as issued under the authority of Chapter 881 of the New Carlisle Codified Ordinances.

881.17.2 Definitions.

If a term used in sections 881.17.1 to 881.17.16 of the Codified Ordinances that is not otherwise defined in this chapter is used in a comparable context in both the laws of the United States relating to federal income tax and in Title LVII of the Revised Code and the use is not consistent, then the use of the term in the laws of the United States relating to federal income tax shall have control over the use of the term in Title LVII of the Revised Code, unless the term is defined in Chapter 5703. of the Revised Code, in which case the definition in that chapter shall control. Any reference in this chapter to the Internal Revenue Code includes other laws of the United States related to federal income taxes. If a term is defined in both this section and Article III of the City of New Carlisle Income Tax Rules and Regulations issued under the authority of Chapter 881 of the New Carlisle Codified Ordinances approved by City Council effective for tax years beginning January 1, 2016, the definition in this section shall control for all uses of that term in sections 881.17.1 to 881.17.16 of the Codified Ordinances.

As used in sections 881.17.1 to 881.17.16 of the Codified Ordinances only:

(A) "Municipal taxable income" means income apportioned or situated to the municipal corporation as applicable, reduced by any pre-2017 net operating loss carryforward available to the person for the municipal corporation.

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

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

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

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

(4)

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

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

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

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

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

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

(9) Deduct any net profit of a pass-through entity owned directly or indirectly by the taxpayer and included in the taxpayer's federal taxable income unless an affiliated group of corporations includes that net profit in the group's federal taxable income in accordance with division (E)(3)(b) of section 881.17.7 of the Codified Ordinances.

(10) Add any loss incurred by a pass-through entity owned directly or indirectly by the taxpayer and included in the taxpayer's federal taxable income unless an affiliated group of corporations includes that loss in the group's federal taxable income in accordance with division (E)(3)(b) of section 881.17.7 of the Codified Ordinances.

If the taxpayer is not a C corporation, is not a disregarded entity, and is not a publicly traded partnership, 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 a pension or retirement benefit payment paid to a retired partner, retired shareholder, or retired member* or are in consideration for the use of capital and treated as payment of interest under section 469 of the Internal Revenue Code or United States treasury regulations. Amounts paid or accrued to a qualified self-employed retirement plan with respect to a partner, former partner, shareholder,

former shareholder, member, or former member of the taxpayer, amounts paid or accrued to or for health insurance for a partner, former partner, shareholder, former shareholder, member, or former member, and amounts paid or accrued to or for life insurance for a partner, former partner, shareholder, former shareholder, member, or former member shall not be allowed as a deduction.

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

(C) "Taxpayer" has the same meaning as in Article III of the City of New Carlisle Income Tax Rules and Regulations issued under the authority of Chapter 881 of the New Carlisle Codified Ordinances approved by City Council effective for tax years beginning January 1, 2016, except that "taxpayer" does not include natural persons or entities subject to the tax imposed under Chapter 5745. of the Revised Code. "Taxpayer" may include receivers, assignees, or trustees in bankruptcy when such persons are required to assume the role of a taxpayer.

(D) "Tax return" or "return" means the notifications and reports required to be filed pursuant to sections 881.17.1 to 881.17.16 of the Codified Ordinances for the purpose of reporting municipal income taxes, and includes declarations of estimated tax.

~~(E) "Taxable year" means the calendar year or the taxpayer's fiscal year ending during the calendar year, or fractional part thereof, upon which the calculation of the taxpayer's adjusted federal taxable income is based pursuant to this chapter. If a taxpayer's taxable year is changed for federal income tax purposes, the taxable year for purposes of sections 881.17.1 to 881.17.16 of the Codified Ordinances is changed accordingly but may consist of an aggregation of more than one taxable year for federal income tax purposes. The tax commissioner may prescribe by rule an appropriate period as the taxable year for a taxpayer that has had a change of its taxable year for federal income tax purposes, for a taxpayer that has two or more short taxable years for federal income tax purposes as the result of a change of ownership, or for a new taxpayer that would otherwise have no taxable year. "Assessment" means a notice of underpayment or nonpayment of a tax issued pursuant to 881.17.11 of the Codified Ordinances.~~

~~(F) "Assessment" means a notice of underpayment or nonpayment of a tax issued pursuant to section 881.17.11 of the Codified Ordinances.~~

881.17.3 Applicability; taxable situs; apportionment.

This section applies to any taxpayer that is engaged in a business or profession in the City of New Carlisle and that has made the election under section 881.17.1 of the Codified Ordinances.

(A) Except as otherwise provided in *881.17.31 of the Codified Ordinances* and division (B) of this section, net profit from a business or profession conducted both within and without the boundaries of the City of New Carlisle shall be considered as having a taxable situs in the City of New Carlisle for purposes of municipal income taxation in the same proportion as the average ratio of the following:

(1) The average original cost of the real property and tangible personal property owned or used by the taxpayer in the business or profession in the City of New Carlisle during the taxable period to the average original cost of all of the real and tangible personal property owned or used by the taxpayer in the business or profession during the same period, wherever situated.

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

(2) Wages, salaries, and other compensation paid during the taxable period to individuals employed in the business or profession for services performed in the City of New Carlisle 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 sections 718.011 and 718.01 of the Ohio Revised Code;

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

(B)

(1) If the apportionment factors described in division (A) of this section do not fairly represent the extent of a taxpayer's business activity in the City of New Carlisle, the taxpayer may request, or the tax commissioner may require, that the taxpayer use, with respect to all or any portion of the income of the taxpayer, an alternative apportionment method involving one or more of the following:

(a) Separate accounting;

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

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

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

(2) A taxpayer request to use an alternative apportionment method shall be in writing and shall accompany a tax return, timely filed appeal of an assessment, or timely filed amended tax return. The taxpayer may use the requested alternative method unless the tax commissioner denies the request in an assessment issued within the period prescribed by division (A) of section 881.11 of the Codified Ordinances.

(3) The tax commissioner may require a taxpayer to use an alternative apportionment method as described in division (B)(1) of this section only by issuing an assessment to the taxpayer within the period prescribed by division (A) of section 881.17.11 of the Codified Ordinances.

(C) As used in division (A)(2) of this section, "wages, salaries, and other compensation" includes only wages, salaries, or other compensation paid to an employee for services performed at any of the following locations:

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

(a) The employer;

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

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

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

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

(D) For the purposes of division (A)(3) of this section, *and except as provided in 881.17.31 of the Codified Ordinances*, receipts from sales and rentals made and services performed shall be sited to the City of New Carlisle as follows:

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

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

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

(2) Gross receipts from the sale of services shall be situated to the City of New Carlisle to the extent that such services are performed in the City of New Carlisle.

(3) To the extent included in income, gross receipts from the sale of real property located in the City of New Carlisle shall be situated to the City of New Carlisle.

(4) To the extent included in income, gross receipts from rents and royalties from real property located in the City of New Carlisle shall be situated to the City of New Carlisle.

(5) Gross receipts from rents and royalties from tangible personal property shall be situated to the City of New Carlisle based upon the extent to which the tangible personal property is used in the City of New Carlisle.

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

(F) If, in computing a taxpayer's adjusted federal taxable income, the taxpayer deducted any amount with respect to a stock option granted to an employee, and if the employee is not required to include in the employee's income any such amount or a portion thereof because it is exempted from taxation under section 718.01 of the Ohio Revised Code, the taxpayer shall add the amount that is exempt from taxation to the taxpayer's net profit that was apportioned to the City of New Carlisle. In no case shall a taxpayer be required to add to its net profit that was apportioned to the City of New Carlisle any amount other than the amount upon which the employee would be required to pay tax were the amount related to the stock option not exempted from taxation.

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

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

881.17.31 *Alternative net profits apportionment for remote employees.*

(A) Terms used in this section have the same meanings as in section 718.021 of the Revised Code.

(B) A taxpayer may elect to apply the provisions of this section to the apportionment of its net profit from a business or profession. For taxpayers that make this election, the provisions of section 881.17.3 of the Codified Ordinances apply to such apportionment except as otherwise provided in this section.

A taxpayer shall make the election allowed under this section by notifying the tax commissioner in writing on or with the taxpayer's net profit return or, if applicable, a timely filed amended net profit return or a timely filed appeal of an assessment. The election applies to the taxable year for which that return or appeal is filed and for all subsequent taxable years, until the taxpayer revokes the election. After the taxpayer makes the initial election, the election applies to every municipal corporation in which the taxpayer conducts business.

Nothing in this section prohibits a taxpayer from making a new election under this section after properly revoking a prior election.

(C) For the purpose of calculating the ratios described in division (A) of section 881.17.3 of the Codified Ordinances, all of the following apply to a taxpayer that has made the election described in division (B) of this section:

(1) For the purpose of division (A)(1) of section 881.17.3 of the Codified Ordinances, the average original cost of any tangible personal property used by a qualifying remote employee or owner at that individual's qualifying remote work location shall be situated to that individual's qualifying reporting location.

(2) For the purpose of division (A)(2) of section 881.17.3 of the Codified Ordinances, any wages, salaries, and other compensation paid during the taxable period to a qualifying remote employee or owner for services performed at that individual's qualifying remote work location shall be situated to that individual's qualifying reporting location.

(3) For the purpose of division (A)(3) of section 881.17.3 of the Codified Ordinances, and notwithstanding division (D) of that section, any gross receipts of the business or profession from services performed during the taxable period by a qualifying remote employee or owner for services performed at that individual's qualifying remote work location shall be situated to that individual's qualifying reporting location.

(D) Nothing in this section prevents a taxpayer from requesting, or the tax commissioner from requiring, that the taxpayer use, with respect to all or a portion of the income of the taxpayer, an alternative apportionment method as described in division (B) of section 881.17.3 of the Codified Ordinances. However, the commissioner shall not require an alternative apportionment method in such a manner that it would cause a taxpayer to incur tax liability in a municipal corporation solely because a qualifying remote employee's or owner's qualifying remote work location is located in that municipal corporation.

(E) Except as otherwise provided in this section, nothing in this section is intended to affect the withholding of taxes on qualifying wages pursuant to sections 718.011 and 718.03 of the Revised Code.

881.17.32 ***Certification of amounts to be paid municipal corporations.***

(A) On or before the last day of each month, the tax commissioner shall certify to the director of budget and management the amount to be paid to each municipal corporation, based on amounts reported on annual returns and declarations of estimated tax under sections 881.17.5 and 881.17.9 of the Codified Ordinances, less any amounts previously distributed and net of any audit adjustments made or refunds granted by the commissioner, for the calendar month preceding the month in which the certification is made. Not later than the fifth day of each month, the director shall provide for payment of the amount certified to each municipal corporation from the municipal net profit tax fund, plus a pro rata share of any investment earnings accruing to the fund since the previous payment under this section, and minus any reduction required by the commissioner under division (D) of this section. Each municipal corporation's share of such earnings shall equal the proportion that the municipal corporation's certified tax payment is of the total taxes certified to all municipal corporations in that quarter. All investment earnings on money in the municipal net profit tax fund shall be credited to that fund.

(B) If the tax commissioner determines that the amount of tax paid by a taxpayer and distributed to a municipal corporation under this section for a taxable year exceeds the amount payable to that municipal corporation under sections 881.17.1 to 881.17.16 of the Codified Ordinances after accounting for amounts remitted with the annual return and as estimated taxes, the commissioner shall proceed according to section 5703.77 of the Revised Code.

(C) If the amount of a municipal corporation's net distribution computed by the commissioner under division (A) of this section is less than zero, the commissioner may notify the municipal corporation of the deficiency. Within thirty days after receiving such a notice, the municipal corporation shall pay an amount equal to the deficiency to the treasurer of state. The treasurer of state shall credit any payment received under this division to the municipal net profit tax fund.

(D) If a municipal corporation fails to make a timely payment required under division (C) of this section, the commissioner may recover the deficiency using any or all of the following options:

(1) Deduct the amount of the deficiency from the next distribution to that municipal corporation under division (A) of this section or, if the amount of the deficiency exceeds the amount of such distribution, withhold such distributions entirely until the withheld amount equals the amount of the municipal corporation's deficiency;

(2) Deduct the amount of the deficiency from the next payment to that municipal corporation under division (A) of section 5745.05 of the Revised Code or, if the amount of the deficiency exceeds the amount of such distribution, withhold such distributions entirely until the withheld amount equals the amount of the municipal corporation's deficiency;

(3) Deduct the amount of the deficiency from the municipal corporation's share of the next payment made by the commissioner under division (F) of section 321.24 of the Revised Code or, if the amount of the deficiency exceeds the amount of the municipal corporation's share of such payment,

withhold the municipal corporation's share of the payments entirely until the withheld amount equals the amount of the municipal corporation's deficiency.

(E) The total amount of payments and distributions withheld from a municipal corporation under division (D) of this section shall not exceed the unpaid portion of the municipal corporation's net distribution deficiency. All amounts withheld under division (D) of this section shall be credited to the municipal net profit tax fund.

(F) The commissioner may adopt rules necessary to administer this section.

881.17.4 Information provided to tax administrators; confidentiality.

(A) Any information gained as a result of returns, investigations, hearings, or verifications required or authorized by sections 881.17.1 to 881.17.16 of the Codified Ordinances is confidential, and no person shall disclose such information, except for official purposes, in accordance with a proper judicial order, or as provided in section 4123.271 or 5703.21 of the Revised Code. The tax commissioner may furnish the internal revenue service with copies of returns filed. This section does not prohibit the publication of statistics in a form which does not disclose information with respect to particular taxpayers.

(B) In May and *December* of each year, the tax commissioner shall provide the City of New Carlisle tax administrator with the following information for every taxpayer that ~~filed tax returns with the commissioner~~ *had municipal taxable income apportionable to the municipal corporation under this chapter on tax returns filed with the commissioner* under sections 881.17.1 to 881.17.16 of the Codified Ordinances ~~and that had municipal taxable income apportionable to the City of New Carlisle under this chapter for any prior year:~~ *in the preceding five or seven months, respectively:*

- (1) The taxpayer's name, address, and federal employer identification number;
- (2) The taxpayer's apportionment ratio for, and amount of municipal taxable income apportionable to, the City of New Carlisle pursuant to section 881.17.3 of the Codified Ordinances;
- (3) The amount of any pre-2017 net operating loss carryforward utilized by the taxpayer;
- (4) Whether the taxpayer requested that any overpayment be carried forward to a future taxable year;
- (5) The amount of any credit claimed under section 718.94 of the Revised Code.

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

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

(E)

(1) The City of New Carlisle expects that the tax commissioner will, pursuant to section 718.84(E) of the Revised Code, provide tax returns and other information it receives in the performance of its administration of the municipal net profits tax for taxpayers making the election provided in section 881.17.1 of the Codified Ordinances. The tax administrator shall review these returns and information, as well as the information received pursuant to divisions (B) and (C) of this section, and has discretion to refer any taxpayer for audit by the tax commissioner. Such referral shall be made on a form prescribed by the commissioner and shall include any information that forms the basis for the referral.

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

881.17.41 Web portal information sharing.

(A) The department of taxation shall create and maintain a world wide web portal capable of securely exchanging information between the department and municipal corporations.

(B) The web portal created pursuant to division (A) of this section shall be used by both the department and municipal corporations to securely exchange information as required under sections 881.17.1 to 881.17.16 of the Codified Ordinances. The tax commissioner shall establish the procedures by which municipal corporations may access the web portal and the format in which information must be submitted.

(C) If the web portal is unavailable for any reason, the tax commissioner and municipal corporations shall provide the information as required under sections 881.17.1 to 881.17.16 of the Codified Ordinances through another secure format. If the commissioner determines it reasonably necessary, the commissioner may extend the time within which information must be provided by not more than forty-five days. If the commissioner extends the time within which information must be provided, any event attaching a penalty for failure to provide such information shall be extended accordingly.

(D) The tax commissioner may modify the web portal created pursuant to division (A) of this section to enable the exchange of information between the commissioner and municipal corporations under Chapter 5745 and division (D) of section 5747.50 of the Revised Code and as otherwise required or permitted by law.

(E) The tax commissioner may adopt rules governing the use of the web portal created pursuant to division (A) of this section.

881.17.5 Filing of annual return; remittance; disposition of funds.

(A)

(1) For each taxable year, every taxpayer shall file an annual return. Such return, along with the amount of tax shown to be due on the return less the amount paid for the taxable year under section 881.17.9 of the Codified Ordinances, shall be submitted to the tax commissioner, on a form and in the manner prescribed by the commissioner, on or before the fifteenth day of the fourth month following the end of the taxpayer's taxable year.

~~(2) If a taxpayer has multiple taxable years ending within one calendar year, the taxpayer shall aggregate the facts and figures necessary to compute the tax due under this chapter, in accordance with sections 881.17.2, 881.17.3, and, if applicable, 881.17.7 of the Codified Ordinances onto its annual return. The remittance shall be made payable to the treasurer of state and in the form prescribed by the tax commissioner. If the amount payable with the tax return is ten dollars or less, no remittance is required.~~

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

(B) The tax commissioner shall immediately forward to the treasurer of state all amounts the commissioner receives pursuant to sections 881.17.1 to 881.17.16 of the Codified Ordinances. The treasurer shall credit ninety-nine and one-half per cent of such amounts to the municipal net profit tax fund which is hereby created in the state treasury, and the remainder to the municipal income tax administrative fund established under section 5745.03 of the Revised Code.

(C)

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

(2)

(a) The tax commissioner may require a taxpayer to include, with each annual tax return, amended return, or request for refund filed with the commissioner under sections 881.17.1 to 881.17.16 of the Codified Ordinances, copies of any relevant documents or other information.

(b) A taxpayer that files an annual tax return electronically through the Ohio business gateway or in another manner as prescribed by the tax commissioner shall either submit the documents required under this division electronically as prescribed at the time of filing or, if electronic

submission is not available, mail the documents to the tax commissioner. The department of taxation shall publish a method of electronically submitting the documents required under this division on or before January 1, 2019.

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

(D)

(1)

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

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

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

(2) If the commissioner considers it necessary in order to ensure payment of a tax imposed in accordance with sections 881.01 and 881.02 of the Codified Ordinances, the commissioner may require taxpayers to file returns and make payments otherwise than as provided in this section, including taxpayers not otherwise required to file annual returns.

(3) If a taxpayer receives an extension for the filing of a tax return under division (D)(1) or (2) of this section, the commissioner shall not make any inquiry or send any notice to the taxpayer with regard to the return on or before the date the taxpayer files the return or on or before the extended due date to file the return, whichever occurs first.

Division (D)(3) of this section does not apply to an extension received under division (D)(1) of this section if the commissioner has actual knowledge that the taxpayer failed to file for a federal extension as required to receive the extension under division (D)(1)(a) of this section or failed to file for an extension under division (D)(1)(b) of this section.

(E) Each return required to be filed in accordance with this section shall include a box that the taxpayer may check to authorize another person, including a tax return preparer who prepared the return, to communicate with the tax commissioner about matters pertaining to the return. The return or instructions accompanying the return shall indicate that by checking the box the taxpayer authorizes the commissioner to contact the preparer or other person concerning questions that arise

during the examination or other review of the return and authorizes the preparer or other person only to provide the commissioner with information that is missing from the return, to contact the commissioner for information about the examination or other review of the return or the status of the taxpayer's refund or payments, and to respond to notices about mathematical errors, offsets, or return preparation that the taxpayer has received from the commissioner and has shown to the preparer or other person.

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

881.17.6 Electronic filing.

(A) All taxpayers that have made the election allowed under section 881.17.1 of the Codified Ordinances shall file any tax return or extension for filing a tax return, and shall make payment of amounts shown to be due on such returns, electronically, either through the Ohio business gateway or in another manner as prescribed by the tax commissioner.

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

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

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

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

881.17.7 Consolidated returns.

(A) As used in this section:

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

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

(3) "Consolidated federal taxable income" means the consolidated taxable income of an affiliated group of corporations, as computed for the purposes of filing a consolidated federal income tax return, before consideration of net operating losses or special deductions. "Consolidated federal

taxable income" does not include income or loss of an incumbent local exchange carrier that is excluded from the affiliated group under division (A)(1) of this section.

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

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

(B)

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

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

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

(4) When a taxpayer makes the election allowed under section 881.17.1 of the Codified Ordinances, a valid election made by the taxpayer under division (B)(1) or (2) of section 718.06 of the Ohio Revised Code is binding upon the tax commissioner for the remainder of the five-year period.

(5) When an election made under section 881.17.1 of the Codified Ordinances is terminated, a valid election made under this section is binding upon the tax administrator for the remainder of the five-year period.

(C) A taxpayer that is a member of an affiliated group of corporations that filed a consolidated federal income tax return for a taxable year shall file a consolidated tax return for that taxable year if the tax commissioner determines, by a preponderance of the evidence, that intercompany transactions have not been conducted at arm's length and that there has been a distortive shifting of income or expenses with regard to allocation of net profits to a municipal corporation. A taxpayer that is required to file a consolidated tax return for a taxable year shall file a consolidated

tax return for all subsequent taxable years unless the taxpayer requests and receives written permission from the commissioner to file a separate return or a taxpayer has experienced a change in circumstances.

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

(E)

(1) Except as otherwise provided in divisions (E)(2), (3), and (4) of this section, corporations that file a consolidated tax return shall compute adjusted federal taxable income, as defined in section 881.17.2 of the Codified Ordinances, by substituting "consolidated federal taxable income" for "federal taxable income" wherever "federal taxable income" appears in that division and by substituting "an affiliated group of corporation's" for "a C corporation's" wherever "a C corporation's" appears in that division.

(2) No corporation filing a consolidated tax return shall make any adjustment otherwise required under division (B) of section 881.17.2 of the Codified Ordinances to the extent that the item of income or deduction otherwise subject to the adjustment has been eliminated or consolidated in the computation of consolidated federal taxable income.

(3) If the net profit or loss of a pass-through entity having at least eighty per cent of the value of its ownership interest owned or controlled, directly or indirectly, by an affiliated group of corporations is included in that affiliated group's consolidated federal taxable income for a taxable year, the corporation filing a consolidated tax return shall do one of the following with respect to that pass-through entity's net profit or loss for that taxable year:

(a) Exclude the pass-through entity's net profit or loss from the consolidated federal taxable income of the affiliated group and, for the purpose of making the computations required in section 881.17.3 of the Codified Ordinances, exclude the property, payroll, and gross receipts of the pass-through entity in the computation of the affiliated group's net profit situated to a municipal corporation. If the entity's net profit or loss is so excluded, the entity shall be subject to taxation as a separate taxpayer on the basis of the entity's net profits that would otherwise be included in the consolidated federal taxable income of the affiliated group.

(b) Include the pass-through entity's net profit or loss in the consolidated federal taxable income of the affiliated group and, for the purpose of making the computations required in section 881.17.3 of the Codified Ordinances, include the property, payroll, and gross receipts of the pass-through entity in the computation of the affiliated group's net profit situated to a municipal corporation. If the entity's net profit or loss is so included, the entity shall not be subject to taxation as a separate taxpayer on the basis of the entity's net profits that are included in the consolidated federal taxable income of the affiliated group.

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

(a) The corporation filing the consolidated tax return shall exclude the pass-through entity's net profit or loss from the consolidated federal taxable income of the affiliated group and, for the purposes of making the computations required in section 881.17.3 of the Codified Ordinances, exclude the property, payroll, and gross receipts of the pass-through entity in the computation of the affiliated group's net profit situated to a municipal corporation;

(b) The pass-through entity shall be subject to municipal income taxation as a separate taxpayer in accordance with sections 881.17.1 to 881.17.16 of the Codified Ordinances on the basis of the entity's net profits that would otherwise be included in the consolidated federal taxable income of the affiliated group.

(F) Corporations filing a consolidated tax return shall make the computations required under section 881.17.3 of the Codified Ordinances by substituting "consolidated federal taxable income attributable to" for "net profit from" wherever "net profit from" appears in that section and by substituting "affiliated group of corporations" for "taxpayer" wherever "taxpayer" appears in that section.

(G) Each corporation filing a consolidated tax return is jointly and severally liable for any tax, interest, penalties, fines, charges, or other amounts applicable under sections 881.17.1 to 881.17.16 of the Codified Ordinances or Chapter 5703. of the Revised Code to the corporation, an affiliated group of which the corporation is a member for any portion of the taxable year, or any one or more members of such an affiliated group.

881.17.8 Failure to pay tax.

If a taxpayer that has made the election allowed under 881.17.1 of the Codified Ordinances fails to pay any tax as required under sections 881.17.1 to 881.17.16 of the Codified Ordinances, or any portion of that tax, on or before the date prescribed for its payment, interest shall be assessed, collected, and paid, in the same manner as the tax, upon such unpaid amount at the rate per annum prescribed by section 5703.47 of the Revised Code from the date prescribed for its payment until it is paid or until the date an assessment is issued under section 881.17.11 of the Codified Ordinances, whichever occurs first.

881.17.9 Declaration of estimated taxes.

(A) As used in this section:

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

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

(B)

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

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

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

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

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

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

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

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

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

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

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

(3)

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

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

(D)

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

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

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

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

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

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

(3) All amounts collected under this section shall be considered as taxes collected under sections 881.17.1 to 881.17.16 of the Codified Ordinances and shall be credited and distributed to municipal corporations in accordance with section 718.83 of the Revised Code.

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

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

(2) The amount of estimated taxes that were paid equals at least one hundred per cent of the tax liability shown on the return of the taxpayer for the preceding taxable year, provided that the immediately preceding taxable year reflected a period of twelve months and the taxpayer filed a municipal income tax return for that year.

881.17.10 Additional penalties.

(A) In addition to any other penalty imposed by sections 881.17.1 to 881.17.16 of the Codified Ordinances or Chapter 5703. of the Revised Code, the following penalties shall apply:

(1) If a taxpayer required to file a tax return under sections 881.17.1 to 881.17.16 of the Codified Ordinances fails to make and file the return within the time prescribed, including any extensions of time granted by the tax commissioner, the commissioner may impose a penalty not exceeding twenty-five dollars, ~~per month or fraction of a month, for each month or fraction of a month elapsing between the due date, including extensions of the due date, and the date on which the return is filed. The aggregate penalty, per instance, under this division shall not exceed one hundred fifty dollars. except that the commissioner shall abate or refund the penalty assessed on a taxpayer's first failure to timely file a return after the taxpayer files that return.~~

(2) If a person required to file a tax return electronically under sections 881.17.1 to 881.17.16 of the Codified Ordinances fails to do so, the commissioner may impose a penalty not to exceed the following:

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

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

(3) If a taxpayer that has made the election allowed under section 881.17.1 of the Codified Ordinances fails to timely pay an amount of tax required to be paid under this chapter, the commissioner may impose a penalty equal to fifteen per cent of the amount not timely paid.

(4) If a taxpayer files what purports to be a tax return required by sections 881.17.1 to 881.17.16 of the Codified Ordinances that does not contain information upon which the substantial correctness of the return may be judged or contains information that on its face indicates that the return is substantially incorrect, and the filing of the return in that manner is due to a position that is frivolous or a desire that is apparent from the return to delay or impede the administration of sections 881.17.1 to 881.17.16 of the Codified Ordinances, a penalty of up to five hundred dollars may be imposed.

(5) If a taxpayer makes a fraudulent attempt to evade the reporting or payment of the tax required to be shown on any return required under sections 881.17.1 to 881.17.16 of the Codified Ordinances a penalty may be imposed not exceeding the greater of one thousand dollars or one hundred per cent of the tax required to be shown on the return.

(6) If any person makes a false or fraudulent claim for a refund under section 881.17.12 of the Codified Ordinances, a penalty may be imposed not exceeding the greater of one thousand dollars or one hundred per cent of the claim. Any penalty imposed under this division, any refund issued on the claim, and interest on any refund from the date of the refund, may be assessed under section 881.17.11 of the Codified Ordinances without regard to any time limitation for the assessment imposed by division (A) of that section.

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

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

(D) All amounts collected under this section shall be considered as taxes collected under sections 881.17.1 to 881.17.16 of the Codified Ordinances and shall be credited and distributed to municipal corporations in the same proportion as the underlying tax liability is required to be distributed to such municipal corporations under section 718.83 of the Revised Code.

881.17.11 Assessments against taxpayer.

(A) If any taxpayer required to file a return under sections 881.17.1 to 881.17.16 of the Codified Ordinances fails to file the return within the time prescribed, files an incorrect return, or fails to remit the full amount of the tax due for the period covered by the return, the tax commissioner may make an assessment against the taxpayer for any deficiency for the period for which the return or tax is due, based upon any information in the commissioner's possession.

The tax commissioner shall not make or issue an assessment against a taxpayer more than three years after the later of the date the return subject to assessment was required to be filed or the date the return was filed. Such time limit may be extended if both the taxpayer and the commissioner consent in writing to the extension. Any such extension shall extend the three-year time limit in section 881.17.12 of the Codified Ordinances for the same period of time. There shall be no bar or limit to an assessment against a taxpayer that fails to file a return subject to assessment as required by sections 881.17.1 to 881.17.16 of the Codified Ordinances, or that files a fraudulent return. The commissioner shall give the taxpayer assessed written notice of the assessment as provided in section 5703.37 of the Revised Code. With the notice, the commissioner shall provide instructions on how to petition for reassessment and request a hearing on the petition.

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

final determination. If the petition has been properly filed, the commissioner shall proceed under section 5703.60 of the Revised Code.

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

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

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

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

(1) Except as provided in division (D)(2) of this section, all money collected under this section shall be credited to the municipal net profit tax fund and distributed to the municipal corporation to which the money is owed based on the assessment issued under this section.

(2) The attorney general may assess collection costs as authorized under section 109.08, 109.081, or 131.02 of the Revised Code on amounts collected under this section, which shall be credited to the attorney general claims fund created under section 109.081 of the Revised Code.

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

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

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

If upon final determination of the petition an error in the assessment is corrected by the tax commissioner, upon petition so filed or pursuant to a decision of the board of tax appeals or any court to which the determination or decision has been appealed, so that the amount due from the taxpayer under the corrected assessment is less than the portion paid, there shall be issued to the taxpayer, its assigns, or legal representative a refund in the amount of the overpayment as provided by section 881.17.12 of the Codified Ordinances, with interest on that amount as provided by that section.

881.17.12 Refund applications.

(A) An application to refund to a taxpayer ~~the amounts of taxes paid on any illegal, erroneous, or excessive payment of tax~~ *amounts that were overpaid, paid illegally or erroneously, or paid on an illegal or erroneous assessment pursuant to sections 881.17.1 to 881.17.16 of the Codified Ordinances, including assessments,* shall be filed with the tax commissioner within three years after the date of the illegal, erroneous, or excessive payment ~~of the tax~~, or within any additional period allowed by division (A) of section 881.17.11 of the Codified Ordinances. The application shall be filed in the form prescribed by the tax commissioner.

(B)

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

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

(C) Any portion of a refund determined under division (B) of this section that is not issued within ninety days after such determination shall bear interest at the rate per annum prescribed by section 5703.47 of the Revised Code from the ninety-first day after such determination until the

day the refund is paid or credited. On an illegal or erroneous assessment, interest shall be paid at that rate from the date of payment on the illegal or erroneous assessment until the day the refund is paid or credited.

881.17.13 Amended returns.

(A) If any of the facts, figures, computations, or attachments required in an annual return filed by a taxpayer that has made the election allowed under section 881.17.1 of the Codified Ordinances and used to determine the tax due under sections 881.17.1 to 881.17.16 of the Codified Ordinances must be altered as the result of an adjustment to the taxpayer's federal income tax return, whether initiated by the taxpayer or the internal revenue service, and such alteration affects the taxpayer's tax liability under those sections, the taxpayer shall file an amended return with the tax commissioner in such form as the commissioner requires. The amended return shall be filed not later than sixty days after the adjustment is agreed upon or finally determined for federal income tax purposes or after any federal income tax deficiency or refund, or the abatement or credit resulting therefrom, has been assessed or paid, whichever occurs first. If a taxpayer intends to file an amended consolidated municipal income tax return, or to amend its type of return from a separate return to a consolidated return, based on the taxpayer's consolidated federal income tax return, the taxpayer shall notify the commissioner before filing the amended return.

(B) In the case of an underpayment, the amended return shall be accompanied by payment of any combined additional tax due together with any penalty and interest thereon. An amended return required by this section is a return subject to assessment under section 881.17.11 of the Codified Ordinances for the purpose of assessing any additional tax due under this section, together with any applicable penalty and interest. The amended return shall not reopen those facts, figures, computations, or attachments from a previously filed return no longer subject to assessment that are not affected, either directly or indirectly, by the adjustment to the taxpayer's federal tax return.

(C) In the case of an overpayment, an application for refund may be filed under this division within the sixty-day period prescribed for filing the amended return, even if that period extends beyond the period prescribed in section 881.17.12 of the Codified Ordinances, if the application otherwise conforms to the requirements of that section. An application filed under this division shall claim refund of overpayments resulting from alterations to only those facts, figures, computations, or attachments required in the taxpayer's annual return that are affected, either directly or indirectly, by the adjustment to the taxpayer's federal income tax return unless it is also filed within the time prescribed in section 881.17.12 of the Codified Ordinances. The application shall not reopen those facts, figures, computations, or attachments that are not affected, either directly or indirectly, by the adjustment to the taxpayer's federal income tax return.

881.17.14 Examination of records and other documents and persons.

(A) The tax commissioner, or any authorized agent or employee thereof, may examine the books, papers, records, and federal and state income tax returns of any taxpayer or other person that is subject to sections 881.17.1 to 881.17.16 of the Codified Ordinances for the purpose of verifying the accuracy of any return made or, if no return was filed, to ascertain the tax due as required under those sections. Upon written request by the commissioner or a duly authorized agent or employee

thereof, every taxpayer or other person subject to this section is required to furnish the opportunity for the commissioner, authorized agent, or employee to investigate and examine such books, papers, records, and federal and state income tax returns at a reasonable time and place designated in the request.

(B) The records and other documents of any taxpayer or other person that is subject to sections 881.17.1 to 881.17.16 of the Codified Ordinances shall be open to the tax commissioner's inspection during business hours and shall be preserved for a period of six years following the end of the taxable year to which the records or documents relate, unless the commissioner, in writing, consents to their destruction within that period, or by order requires that they be kept longer. The commissioner may require any person, by notice served on that person, to keep such records as the commissioner determines necessary to show whether or not that person is liable, and the extent of such liability, for the income tax levied by a municipal corporation.

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

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

881.17.15 Credits.

(A) A credit, granted by resolution or ordinance of the City of New Carlisle, unless such credits is prohibited by Article VII(I)(1), shall be available to a taxpayer that has made the election allowed under section 881.17.1 of the Codified Ordinances, against the municipal corporation's tax on income. A municipal corporation shall submit the following information to the tax commissioner on or before the later of January 31, 2018, or the thirty-first day of January of the first year in which the taxpayer is eligible to receive the credit:

(1) A copy of the agreement entered into by the City of New Carlisle and taxpayer;

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

(B)

(1) Each taxpayer that claims a credit shall submit, with the taxpayer's tax return, documentation issued by the City of New Carlisle granting the credit that confirms the eligibility of the taxpayer

for the credit, the amount of the credit for which the taxpayer is eligible, and the tax year to which the credit is to be applied.

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

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

881.17.16 Reckless violations; penalties.

(A) Except as provided in division (B) of this section, whoever recklessly violates division (A) of section 881.17.45 of the Codified Ordinances shall be guilty of a misdemeanor of the first degree and shall be subject to a fine of not more than one thousand dollars or imprisonment for a term of up to six months, or both.

(B) Each instance of access or disclosure in violation of division (A) of section 881.17.45 of the Codified Ordinances constitutes a separate offense.

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

Legislative History: *Ord. 18-09, passed 05/21/2018*

ORDINANCE 2023-65

AN ORDINANCE AUTHORIZING THE CITY MANAGER, OR THE DIRECTOR OF PUBLIC SERVICE/ASSISTANT CITY MANAGER, TO ENTER INTO A CONTRACT FOR THE PURCHASE OF WATER SOFTENING ROCK SALT

WHEREAS, it is necessary to provide rock salt to the Water Plant of New Carlisle, Ohio for the purpose of water softening; and

WHEREAS, bids for the furnishing of rock salt for this purpose have been received, reviewed and evaluated.

NOW, THEREFORE, THE CITY OF NEW CARLISLE HEREBY ORDAINS that:

SECTION 1. It is determined that the best bid received by the City was submitted by Cargill Salt in the amount of \$160.24 per ton for the time period of January 1, 2024 through December 31, 2024.

SECTION 2. The City Manager, or the Director of Public Service/Assistant City Manager as the City Manager’s designee, be and he hereby is, authorized and empowered to enter into a purchase contract on behalf of the City of New Carlisle with the successful bidder, as stated in Section 1 hereof, in accordance with the bid specifications.

Passed this _____ day of _____, 2023.

Mike Lowrey, MAYOR

Emily Berner, Clerk of Council

APPROVED AS TO FORM:

Jacob M. Jeffries, DIRECTOR OF LAW

1st _____

2nd: _____

Eggleston	Y	N
Bahun	Y	N
Lindsey	Y	N
Mayor Lowrey	Y	N
Vice Mayor Grimm	Y	N
Rodewald	Y	N
Cook	Y	N

Totals: _____

Pass Fail

Intro: 11/20/2023
Action: 12/04/2023
Effective: 12/19/2023