

# CITY COUNCIL REGULAR MEETING PACKET

# December 04, 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: 11/6/23 Work Session; 11/6/23 Regular Meeting; 11/20/23 Regular Meeting
- 6. Communications: McDonald's Site Plan Planning Board Recommendation of Approval *Staff Report Attached*
- 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: (0 - Intro; 1 - Action\*)

# \*A. Resolution 2023-18R (Introduced on 11/20/23. Public Hearing & Action Tonight)

A RESOLUTION AMENDING THE NEW CARLISLE CITY COUNCIL RULES OF COUNCIL

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

\*A. Ordinance 2023-61 (Introduced on 11/20/23. Public Hearing & Action Tonight)

ANNUAL APPROPRIATIONS ORDINANCE

\*B. Ordinance 2023-62 (Introduced on 11/20/23. Public Hearing & Action Tonight)

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

\*C. Ordinance 2023-63 (Introduced on 11/20/23. Public Hearing & Action Tonight)

AN ORDINANCE AMENDING THE CITY OF NEW CARLISLE INCOME TAX RULES AND REGULATIONS **\*D. Ordinance 2023-64 (Introduced on 11/20/23. Public Hearing & Action Tonight)** 

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

\*E. Ordinance 2023-65 (Introduced on 11/20/23. Public Hearing & Action Tonight)

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

# F. Ordinance 2023-66 (Introduction Tonight. Public Hearing & Action 12/18/23)

AN ORDINANCE AUTHORIZING THE CITY MANAGER TO ENTER INTO A CONTRACT WITH THE SHERIFF OF CLARK COUNTY, OHIO FOR POLICE PROTECTION WITHIN THE CITY LIMITS OF NEW CARLISLE, OHIO

G. Ordinance 2023-67 (Introduction Tonight. Public Hearing & Action 12/18/23)

AN ORDINANCE GRANTING THE CITY MANAGER AUTHORITY TO PURCHASE REAL PROPERTY FOR THE PURPOSE OF PROVIDING ADDITIONAL ACCESS TO RESERVE AT HONEY CREEK

# H. Ordinance 2023-68E (Introduction, Public Hearing & Action Tonight)

AN ORDINANCE AMENDING THE CITY OF NEW CARLISLE'S ESTIMATED RESOURCES AVAILABLE TO APPROPRIATE FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2023, AND DECLARING AN EMERGENCY

# **12. OTHER BUSINESS:**

- Additional City Business:
  - 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 18, 2023 @ Smith Park Shelter House. 6:00PM.

# **RECORD OF PROCEEDING**

MINUTES: CITY OF NEW CARLISLE, OHIO SPECIAL SESSION MEETING @ Smith Park Shelter House held 11/6/23 @ 5:00 PM

1. <u>Call to Order:</u> Mayor Lowrey calls the meeting to order.

**2.** <u>**Roll Call:**</u> Berner calls the roll- Lowrey, Grimm, Bahun, Eggleston, Lindsey, Rodewald 6 members present Absent: Cook Staff present: Bridge, Harris, Kitko

3. Invocation: Trusty

4. <u>Pledge of Allegiance</u>: All are Welcome to Participate

5. <u>Action on Minutes</u>: none

6. Communications: none

7. City Manager's Report: none

# **DEPARTMENTAL REPORTS-** Given at 2nd meeting of the month.

Police Report: none

Fire/EMS Report: none

Finance Report: none

Service Report: none

Planning and Zoning Report: none

# 8. COMMITTEE REPORTS: none

# 9. COMMENTS FROM MEMBERS OF THE PUBLIC: none

# 10. <u>RESOLUTIONS</u>: N/A

# 11. ORDINANCES: N/A 12. OTHER BUSINESS:

2024 Budget discussions: Budget attached

Discussion points -

New Carlisle baseball field. Bridge reads off the items needing improvements at the baseball field. Discussions of improvements needed and the current status of the structures located at the park. Lindsey asks how much they rent the field for. Bridge notes \$1.00. Bahun asks about the structures needing repair asap. Rodewald notes the items really needing repair could be the storage building. Bridge notes he would like to hold off on major upgrades to see the possibility of a new layout for the park after the development goes in. Kitko notes possibly moving concessions and having public restrooms. Continued discussions on estimated amounts and funds were placed as a placeholder for some needed repairs.

Kitko notes the new shelter will have a paved lot in 2024. 101 will be painted and power washed asap.

Lowrey notes moving \$100,000 to allow for more funds to pave/fix roads. Council and discussions with Kitko. Council agrees.

Bridge notes since 2018 they have paid off over one million in debt.

# 13. Executive Session: none

**14. Adjournment:** 1st Lindsey 2nd Rodewald at 5:46 pm YES: Lowrey, Grimm, Bahun, Eggleston, Lindsey, Rodwald NAY: 0 Accepted 6-0

# Mayor Mike Lowrey

# Clerk of Council Emily Berner

# Below are the budget sections reviewed in the work session.

			2024 Draft Budget		2023 Budget	-	(Actual)		(Actual)	3	(Actual)
	Beginning Fund Bala	tce s	1,678,686	\$	2,364,244	\$	1,303,546	\$	1,677,192	\$	1,160,78
GENER	AL FUND REVENUES										
01.0000.41110	Real Estate Tax	5	192.006	s	190,129	5	167.023	s	163,191	s	159.89
01.0000.41140	City Income Tax	š	1,300,000	ā.	1,200,000		1,350,047	ā.	1,259,863	ŝ.	1,120,25
	Property & Income	Tax \$	1,492,885	\$	1,390,129	\$	1,517,070	\$	1,423,055	\$	1,280,15
01.0000.41210	Local Government (Combine State & County)	\$	58,940		53,259	\$	58,949	s	55,059	\$	47,85
01.0000.41220	Estato Tax	8	-	8	-	8	-	8	-	8	-
01.0000.41230	Cigarette Tax	\$		5			247	5	223	s	22
101.0000.41250	Liquor Licenso Tax	8	1,000		1.000	8	2,863	8	740	8	734
101.0000.41280	Homestead/Rollback	8	34,220	8	36,977	8	25,045	8	25,374	8	25,782
101.0000.41150	Cable Franchise Tax	5	\$8,000		53,000	\$	48,750	s		\$	53,064
	Intergovernmental & Franch	ulse S	146,410	\$	144,488	8	136,887	8	134,167	8	727,66
101.0000.41330	Grass & Weed Cutting	8	15.000		8.000		10.313		6.362		2.97
01.0000.41370	Public Nuisance Abatements	ŝ	500	ŝ	500	ŝ	3.456	ŝ	643	ŝ	
	Speciel Assessme	into 8	15,500	8	6,500	8	12,789	8	7,005	8	2,97
01.0000.41620	Zoning Parmits & Fees	8	6.000	8	9,900	8	6.389	8	5,201	8	4.41
01.0000.41510	Fines, Costs & Forfaitures	5	40,000		15,000		9,225		3,720		52
	Fines, Licensez, & Pen	nta S	46,000	\$	21,000	\$	15,614	\$	8,921	\$	4,54
01.0000.41870	Collular Tower Lease Receipts	\$	15,000		15,000			s	14,950		33,89
101.0000.41890	Sheltar House Rental	- 8	30,000		18,000		22,040		15,488		5.23
	Charges for Sen	dos \$	45,000	\$	32,000	s	26,875	\$	30,438	\$	39,03
01.0000.41820	interest	\$	180,000		54,000		52,599	s	3,118		16,55
	Investment Earnh	ege \$	180,000	8	54,000	8	52,599	\$	3,778	\$	78,55
	Grand Street up for Steel Street or Viscoury-Displayer's 2012			_				_			
01.0000.41810	Selo of Assets	8	-	*	-	8	-	*	-	8	-
01.0000.41836	Miscellaneous Donations	\$	-	5	-	5	-	5	10	\$	-
101.0000.41840	Miscellaneous Receipts	8	5,000	8	1,000	8	4,808	8	41,637	8	165,70
01.0000.41845	Miscellaneous - System Adjust			_		5	-	s	-	ş	-
01.0000.41850	Prior Period Expense Reimbursement Maceilane	0UR 5	5.000	-	1.000	- 5	53 4,850	+	41.654	-	165.70
01.0000.41910	Water Tower Program Reinsburgement	5		s		5	28.075	s	20.075		57.75
01.0000.41920	Transfer In - Income Tax Withheiting	2	-	3	-		28,875		20,015	2	51,75
01.0000.41920		fora S	-	\$	-	5	28,875	\$	28,875	5	57,75
	Total General Fund Revenue	5	1,928,796		1.650.115	\$	1,805,524		1.677.225	· ·	1.694.78

				Graft Iget		2023 Budget	;	(Actual)		Actual)		20 Bodget (Actual)
COEWCIL		1										
01.1100.51100	Wages		\$	41,400		41,400			\$	41,400	-	41,000
101.1100.51110	Carscorter Operations	Wages	8	4,500	8	4,593	8	45,700	8	2,992 44,392	•	8,230
01.1100.51120	Social Security		8	1,674	8	1,376	8	1,575	8	1,674	8	1,451
01.1100.51130	Medicaro		8	600	8	933	8	583	8	600	8	694
01.1100.51140	Ohio Public Employee Retirement		\$	2,592	\$	2,688	\$	2,072	\$	2,016	5	2,464
01.1100.51200	Workers Compensation		8	1,687	8	1,698	8	654	8	87	8	(3,811
		Benefits		6,564		6,382		4,884		4,378		695
	Tatai Persannei Services (Wa	ges + Benefits)	\$	52,464	\$	52,362	\$	45,504	\$	40,770	\$	44,921
01.1100.52000	Treining, Trevel, Transportation		8	7,000	8	2,000	8	158	8	50	8	82
	Training, Travel	& Transportation		7,000		2,000		159		50		82
01.1100.53200	Communication Service		8		8		8		8	105		
01.1100.53500	Maintenance of Facilities		\$	500	\$	-	\$	-	\$	1,500	s	473
01.1100.53502	Maintenance of Equipment		\$	2,500	\$	3,000	\$	1,631	\$	2,403	s	1,07
01.1100.53900	Membership, Dues & Publications		8	2,000	8	2,000	8	605	8	1,755	8	1,52
01.1100.53901	Use of Facilities		\$	-	\$	-	\$	-	\$	-	5	-
01.1100.53902	Strategic Planning - Council Retreat		\$	5,000	\$	5,000	\$	-	\$	-	5	-
		Contractual		10,000		70,999		2,236		6,763		3,55
01.1100.54100	Office Supplies		\$	100	\$	200	\$	46	\$	51	5	α.
01.1100.54200	Operational Supplies		8	1,500	8	1,500	8	1,839	8	573	8	1,63
01.1100.54201	Uniforms & Personal Safety Equipment		8		8		8		8	-	8	
	Mai	enialo & Supplies		1,600		1,790		1,005		624		1,72
01.1100.5500	Capital Outlay		\$		\$		8		\$		\$	
		Capits/ Outlay		-		-		-		-		
01.1100.57000	Miscellaneous		8	500	8	593	8		8	81	8	49
		Miscel/aneous		500		500		-		81		40
	Total Council Expenses		\$	71.564	\$	66.462	\$	49.863	\$	55,288	\$	51,041

General	Fund Expense										
			2624 Dreft Bodget		2923 Burlget	2	(Actual)	;	(Actual)	2	(20 Budget (Actual)
CITY MANAG	ER										
101.1303.51100	Wages	Wages	198,068 198,058	8	138,850	\$	134,650	8	88,837	8	80,462
01.1303.51130	Modicare	1	2.872	8	1,926	8	1.821	8	1,266	8	1,160
01.1303.51140	Ohio Public Employee Retirement		35.652	ŝ		ŝ	16,743	ŝ	11,715		11,303
101.1300.51200	Warkers Compensation		7,734	ŝ.		ŝ.	(70)		336	š	(7,138
01.1303.51210	Medical Insurance		60.462	ŝ	16.050	ŝ	10.151	ŝ	11.873	ŝ	11,172
101.1300.51220	Dental Insurance		1,800	8	1.026	8	1.073	8	678	8	675
01.1303.51230	Life & AD&D insurance		\$ 250	ŝ	100	ŝ	94	ŝ	71	ŝ	64
101.1300.51240	Long Term Disability		1,160	8	580	8	613	8	333	8	350
		Banafta	109,930		42,736		38,425		26,272		17,590
	Total Personnel Service	s (Weges + Banefits)	\$ 307,998	\$	182,585	\$	173,075	\$	715,108	\$	\$8,052
101.1303.52000	Training, Travel & Transportation	1	7,000	8	5,000	8	1,853	8	2,689	8	702
	Training, 1	Irawa/ & Transportation	7,000		5,000		1,653		2,689		702
01.1303.53200	Communication Service		\$ 1,000	\$	1,500		400	\$	791		500
101.1303.53410	Postage & Pestage Meter Fees		8 100	8		8	112	8	85	8	84
101.1303.53502	Maintenance of Equipment	1	\$ 3,500	\$	5,500	5	1,029	s	1,407		366
01.1303.53600	Mombarship, Dues & Publications	1	\$ 2,500	8	3,000	8	1,104	8	1,974	8	1,662
		Contraction/	7,100		10,100		2,645		4,256		2,634
101.1300.54100	Office Supplies		8 500	8		8	94	8	82	8	348
01.1303.54200	Operational Supplies	1	\$ 1,000	\$		s	903	\$	513	\$	478
01.1303.54206	Fuel	1	\$ 4,200	8		8		8		8	-
101.1303.54300	Repair & Maintenance Supplies		\$ 100	\$		s	-	ş	-	\$	-
01.1303.54400	Small Tools & Minor Equipment	1	\$ 3,000	8	3,000	8		8	1,700	8	
		Materiais & Supplies	8,800		5,100		996		2,295		620
01.1303.55000	Capital Outlay		ş	\$		5	1,300	\$		\$	
		Capitel Outlay					1,300				
01.1303.57000	Mispellarvecus		\$ 1,000	\$	1,000	5		\$	20	\$	233
		MiceAmerica	1,000		1,000				20		233
	Total Manager Expense	-	\$ 331,898		204,786	\$	179,669	\$	124,369		102,447

			Budget		2023 Budget		22 Budget Actual)		(Actual)		(Actual)
FINANCE											
101.1400.51100	Wages		8 273,196		238,649	8	215,066		181,367		157,241
101.1400.51105	Overtires Wages		\$ 1,000		500	\$	160	\$	166	5	43
		Wages	274,19	5	239,749		215,248		181,633		167,283
101.1400.51130	Medicaro		\$ 3,967	8	3,468	8	2,219	8	1.801	8	1.523
101.1400.51140	Ohio Public Engloyee Retirement		\$ 48,663			ŝ		ŝ	25,232	ŝ	25.467
101.1400.51200	Workers Componsation		8 10.671		9.339	š.	1.634	÷.	2.666	ŝ.	(9,857)
101.1400.51210	Medical Insurance		\$ 97,284	5	115.125	ŝ	79,992	ŝ	67,616	ŝ	47.044
101.1400.51220	Dental Interance		8 3,241		2,736	š.	2.642	÷.	2,373	ŝ.	2,202
101.1400.51230	Life & AD&D Insutance		\$ 451		288	ŝ	261	ŝ	241		205
101.1400.51240	Long Term Disability		\$ 1,295	5 5	920	ŝ	1,047	ŝ	752	ŝ	752
		Benefits	765,569	9	763,786		118,173		100,003		67,337
	Tatal Personnel Services	Wages + Benefits)	\$ 439.764		402,914	8	333.418	\$	282,437	\$	224,625
101.1400.52000	Training, Travel & Transportation		\$ 7,000		6,999	8		8	16,290	1	14,763
	Italoing, Itave	, and Transportation	7,000	2	6,000		3,311		16,290		14,763
101.1400.53030	Delinquent Tax Collection Fees		\$ 1,000	5	1,000	\$	-	5		5	
101.1400.53050	Contracted Tax Collection Service		\$ 80,000		65,999	8	75,861	8	62,656	8	38,859
101.1400.53200	Communication Service		\$ 5,500		6,999	8	4,237	8	2,122	8	1,216
101.1400.53410	Postage & Postage Meter Fees		\$ 2,500			\$		5	2,018	5	1,127
101.1400.53430	Bank Service Charge		\$ 14,000		13,999	8	9,963	8	11,140	8	11,046
101.1400.53500	Maintenance of Facilities		s -	5	100	\$	133	5	126	5	7
101.1400.53502	Maintenance of Equipment		\$ 98,000	8 (	96,490	8	6,788	8	15,942	8	1,421
101.1400.53600	insurance/Liability		s -	5	-	\$	-	5	-	5	-
101.1400.53900	Membership, Duos & Publications	-	\$ 1,500	3	1,500	8	723	8	1,292	8	1,753
		Contractual	202,500	)	105,000		98,615		95,294		56,429
101.1400.54100	Office Supplies		\$ 4.50	5	6.000	s	1.094	s	1.462	5	1,253
101.1400.54200	Operational Supplies		\$ 5,000	5	4,000	Ś	4,606	5	3,217	5	2,997
101.1400.54201	Uniforms & Personal Safety Equipment		\$ 1,000	8 (	1,999	8	466	8		8	
101.1400.54400	Smalls Tools & Minor Equipment		\$ 1,000	5	1,000	5	130	5	315	5	140
		Materials & Supplies	11,50	)	72,699		6,329		4,993		4,398
101.1400.55000	Capital Canad			8		8	29.548	8	37,977	8	67,141
		Capital					29,540		27,977		67,141
101.1400.57000	Macellaneous		\$ 1.000		1.000	6	29	•	141		1,250
101.1400.57300	Refunds		\$ 40,000		40,999			ŝ.	42,068		38.527
1011100001000	1.00101101	Afsoel/aneous	41.000		41,000	*	21,186	-	42,209	-	38,778
	Total Finance Expanse		\$ 701,764								

Dit.1000.51195         Ownerine Wages         Weger         107.804         738.750         77.332         87.373         52.775         52.773         52.773         72.783				2934 C Budg			2023 Budget	28	22 Budget (Actual)	'	(Actual)		29 Budget Actual)
Dit.1500.51195         Ownine Wages         Weger         107.864         738.780         77.832         87.387         82.78           01.1600.51195         Gris Pablic Engloyee Retirement         \$ 197.864         5.2672         \$ 1.209         \$ 7.004         \$ 12.272         \$ 7.832         87.704         \$ 12.272         \$ 7.88         \$ 7.004         \$ 1.209         \$ 7.004         \$ 1.209         \$ 7.004         \$ 1.209         \$ 7.004         \$ 1.209         \$ 7.004         \$ 1.209         \$ 7.004         \$ 1.209         \$ 7.004         \$ 1.209         \$ 7.004         \$ 1.209         \$ 7.004         \$ 1.209         \$ 7.004         \$ 1.209         \$ 7.004         \$ 1.209         \$ 7.004         \$ 1.209         \$ 7.004         \$ 1.209         \$ 7.004         \$ 1.209         \$ 1.000         \$ 1.000         \$ 1.000         \$ 1.209         \$ 1.000         \$ 1.000         \$ 1.209         \$ 1.000         \$ 1.000         \$ 1.209         \$ 1.000         \$ 1.000         \$ 1.000         \$ 1.000         \$ 1.000         \$ 1.209         \$ 1.000         \$ 1.000         \$ 1.000         \$ 1.000         \$ 1.000         \$ 1.000         \$ 1.000         \$ 1.000         \$ 1.000         \$ 1.000         \$ 1.000         \$ 1.000         \$ 1.000         \$ 1.000         \$ 1.000         \$ 1.000	PLANNING												
Weger         107,864         138,760         77,832         87,373         52,773           01.1000.51130         Gite Pallic Englope Retirement         \$         1.946 \$         5.95,60 \$         7,708 \$         1.299 \$         P           01.1000.51140         Gite Pallic Englope Retirement         \$         1.946 \$         5.95,60 \$         7,708 \$         1.297 \$         \$         7,38 \$         1.298 \$         P           01.1000.51140         Metical Insurance         \$         2.4,00 \$         5.93,20 \$         5.93,00 \$         5.000 \$         1.071 \$         \$         0,48 \$           01.1000.51240         Dawai Insurance         \$         5.700 \$         1.28 \$         5.730 \$         1.28 \$         5.730 \$         1.28 \$         7.783 \$         7.6753 \$         7.68 \$         1.071 \$         5.7200 \$         1.208 \$         7.6753 \$         7.68 \$         1.071 \$         7.68 \$         1.071 \$         7.68 \$         1.071 \$         7.68 \$         1.071 \$         7.68 \$         1.071 \$         7.68 \$         1.071 \$         7.68 \$         1.071 \$         7.68 \$         1.071 \$         7.68 \$         1.071 \$         7.68 \$         1.071 \$         7.68 \$         1.071 \$         7.68 \$         1.071 \$         1.071 \$         1.071 \$				8 1	97,864	8	138,750	8	77,982	8	87,313	8	62,734
01.1000.51140 (11.000.5124)         Office Papeloge Referement (11.000.5124)         8         15.416         8         15.805         6         7.704         8         12.372         8         7.848           01.1000.51240         Meetical Insurance (11.000.51240         Meetical Insurance (11.000.51240         S         3.806         S         3.000         5         1.001         5         4.04           01.1000.51240         Link A OSD Insurance (11.000.51240         Link A OSD Insurance (11.000.51240         Link A OSD Insurance (11.000.51240         Link A OSD Insurance (11.000.51240         1.021         5         2.021         5         1.023         5         4.04           01.1000.51240         Link A OSD Insurance (11.000.51240         Tableing, Timerof Managerial Banking (11.000.51240         1.021         5         4.000         5         4.000         5         1.016         1.019         5         4.000           01.1000.51240         Demaining, Timerof Managerial Banking (11.000.51240         Timerof A Samagerialion Training, Timerof & Samagerialion         11.000         11.050         1.016         1.019         5         2.019         7.200         5         1.014         8         9.990           01.1000.51240         Comparation Banking Timerof & Samagerialion         5         3.000         3.1200 <td>01.1500.51105</td> <td>Overtime Wages</td> <td>Weges</td> <td>,</td> <td>07,864</td> <td></td> <td>138,750</td> <td></td> <td>77,932</td> <td></td> <td>87,313</td> <td></td> <td>62,734</td>	01.1500.51105	Overtime Wages	Weges	,	07,864		138,750		77,932		87,313		62,734
01.1000.51140 (11.000.5124)         Office Papeloge Referement (11.000.5124)         8         15.416         8         15.805         6         7.704         8         12.372         8         7.848           01.1000.51240         Meetical Insurance (11.000.51240         Meetical Insurance (11.000.51240         S         3.806         S         3.000         5         1.001         5         4.04           01.1000.51240         Link A OSD Insurance (11.000.51240         Link A OSD Insurance (11.000.51240         Link A OSD Insurance (11.000.51240         Link A OSD Insurance (11.000.51240         1.021         5         2.021         5         1.023         5         4.04           01.1000.51240         Link A OSD Insurance (11.000.51240         Tableing, Timerof Managerial Banking (11.000.51240         1.021         5         4.000         5         4.000         5         1.016         1.019         5         4.000           01.1000.51240         Demaining, Timerof Managerial Banking (11.000.51240         Timerof A Samagerialion Training, Timerof & Samagerialion         11.000         11.050         1.016         1.019         5         2.019         7.200         5         1.014         8         9.990           01.1000.51240         Comparation Banking Timerof & Samagerialion         5         3.000         3.1200 <td>01.1500.51130</td> <td>Verlicase</td> <td></td> <td>8</td> <td>1.564</td> <td></td> <td>2.012</td> <td></td> <td>1.089</td> <td></td> <td>1.294</td> <td>8</td> <td>795</td>	01.1500.51130	Verlicase		8	1.564		2.012		1.089		1.294	8	795
01.1000.51280         Worken Comparisation         \$             4.0.0         \$             4.0.0         \$             4.0.0         \$             4.0.0         \$             1.0.0	01,1500.51140	Ohio Public Employee Refroment		8	19,416	8	18,900	8	7,704	8	12,372	8	7,364
01.1000.51216         Meetical Insurince         8         25.400         8         33.000         8         1.0	01.1500.51200				4,304	ŝ	5.535	ŝ	(41)	ŝ	1.071	ŝ	05,894
Dit:00051920 (01:00051924) (01:00051924)         Data Reserve Ling Term Disability         S         770 5         S         928 5 5         778 5	01.1500.51210	Medical Insurance		8	28,460	8	33,500	8	3.000	8		8	
01.1000.51220 (01.1000.51220)         Lbs. ADAD hys.seneon Lang Term Disability         8 Decembra         200         5         170         8         110         8 Decembra           Decembra         SOU         5         500         5         500         5         120         5         227         5         7.88           Tatal Planzaceal Services (Wages + Baestata)         Tetal/Planzaceal Services (Wages + B		Dental insurance			720	ŝ	1,284	ŝ	339	ŝ	678	ŝ	417
101.1500.51240         Long Term Disability         S         500         5         120         5         227         5         -           Describe         \$82.714         #17.799         172.289         76,753         7,553           Tetal Parasecel Services (Wages + BaseStrip D1:5000.52154         \$120.54         \$120.55         \$120.85 <td>01.1500.51230</td> <td>Life &amp; AD&amp;D Interance</td> <td></td> <td></td> <td>250</td> <td>÷.</td> <td>168</td> <td>8</td> <td>73</td> <td>÷.</td> <td>110</td> <td>ŝ.</td> <td></td>	01.1500.51230	Life & AD&D Interance			250	÷.	168	8	73	÷.	110	ŝ.	
Jaccella         83,214         91,760         12,284         16,783         7,88           Total Parascel Services (Wepe + BaseRis)         8 161,778         286,879         9 62,200         5 104,645         5 44,420           D1:500.5216         Training, Travel ( Temperitation D1:500.52185         Total Parascental Services (Wepe + BaseRis)         5 2,200         5 1,216         5 164,645         5 4,443           D1:500.52185         Training, Travel &						ŝ							
Of 1:000.52080 (11:000.52154 (10:000.52154)         Training, Travel, Tarupportation         5         4,000         5         4,000         5         1,016         5         109         5         9 <t< td=""><td></td><td></td><td></td><td></td><td></td><td>-</td><td></td><td>-</td><td></td><td>-</td><td></td><td>-</td><td>7,682</td></t<>						-		-		-		-	7,682
01.1500.52154 (01.1500.52155)         Zentrig Orthancie Companiestive Plan         8 7,200         5 7,200         7,200         5 7,200         5 7,214         5 7,214         5 7,214         5 7,214         5 7,214 <th< td=""><td></td><td>Total Personnel Services (M</td><td>ages + Banafits)</td><td>8 1</td><td>61,078</td><td>\$</td><td>200,619</td><td>1</td><td>\$0,220</td><td>\$</td><td>104,055</td><td>8</td><td>54,415</td></th<>		Total Personnel Services (M	ages + Banafits)	8 1	61,078	\$	200,619	1	\$0,220	\$	104,055	8	54,415
S         7.500         5         7.500         5         -           Training, Travel 6 Nonspectation         11.500 </td <td>01.1500.52000</td> <td>Training, Travel, Transportation</td> <td></td> <td>s</td> <td>4,000</td> <td>s</td> <td>4,000</td> <td>s</td> <td>1,016</td> <td>s</td> <td>109</td> <td>s</td> <td>109</td>	01.1500.52000	Training, Travel, Transportation		s	4,000	s	4,000	s	1,016	s	109	s	109
Traking, Traver & Xengentetion         11,500         11,500         1,516         189         19           01.1000.532260         Conversited State Merice         \$         3,500         \$         3,500         \$         3,500         \$         1,516         1,816         1,914         \$         99           01.1000.532260         Conversited States Mean Pointe         \$         \$         3,500         \$         3,500         \$         1,520         \$         1,914         \$         99           01.1000.53552         Conversited States Mean Pointe         \$         \$         2,000         \$         1,014         \$         99         \$         1,200         \$         1,212         \$         2,990         \$         1,223         \$         2,990         \$         1,223         \$         2,990         \$         1,200         \$         1,200         \$         1,200         \$         1,200         \$         1,200         \$         1,200         \$         1,200         \$         1,200         \$         1,200         \$         1,200         \$         1,200         \$         1,200         \$         1,200         \$         1,200         \$         1,200         \$         1,200 <td>01,1500.52154</td> <td>Zaning Ordinance</td> <td></td> <td>8</td> <td></td> <td>8</td> <td></td> <td>8</td> <td></td> <td>8</td> <td></td> <td>8</td> <td></td>	01,1500.52154	Zaning Ordinance		8		8		8		8		8	
Off:00032280 D1:500335419 D1:500335419 D1:500335419 D1:500335419 D1:500335419 D1:500355429 D1:500355429 D1:500354199 D1:500354299 D1:500354290 D1:500354190 D1:500354290 D1:50035490 D1:50035490 D1:50035490 D1:50035490 D1:50035490 D1:50035490 D1:50035490 D1:50035490 D1:50035490 D1:50035490 D1:50035490 D1:50035490 D1:5005	01.1500.52155	Comprehensive Plan		5	7,500	5	7.500	5	-				
01:000359410         Protage & Portage & Marker Peas         \$         10:00         \$         10:00         \$         10:00         \$         10:00         \$         12:00         12:00         12:00         12:00         12:00         12:00         12:00         12:00         12:00         12:00         12:00		Training, Trave	i & Transportation		11,500		11,500		1,816		189		109
01.1900.53959         Materiaanso of Facilities         \$         2.000         3         2.000         3         2.000         5         2.000         5         2.000         5         2.000         5         2.000         5         2.000         5         2.000         5         2.000         5         2.000         5         2.000         5         2.000         5         2.000         5         3.000         5         3.000         5         3.000         5         3.000         5         3.000         5         3.000         5         3.000         5         3.000         5         3.000         5         7.000         5         1.000         5 <t< td=""><td></td><td>Communication Service</td><td></td><td></td><td>3,500</td><td>8</td><td></td><td></td><td>1,820</td><td>8</td><td>1,914</td><td>8</td><td>998</td></t<>		Communication Service			3,500	8			1,820	8	1,914	8	998
01:00035391 01:00035392 01:00035392 01:000353910 01:00035392 01:000354190 01:000354190 01:000354291 01:000054291 01:000054291 01:0005429 01:0005540 01:0005540 01:0005540	01.1500.53410	Postage & Postage Meter Fees			10,000	s	1,000	5	-				
01.1900.55952         Marketasabo of Systement         8         3.000         8         3.050         8         3.000         1.000										8	25,807	8	12,324
01.1000.35319         Dorsake Submaritization         8         17.00         8         4.200         8         4.200         8         17.00         8         17.04         8         17.04         8         17.04         8         17.04         8         17.04         8         17.04         8         17.04         8         17.00         8         17.00         5         1.000         1.000	01.1500.53501					5					-		
01:1000.53980 (11:000.57980)         Insumratiability (Legis/Advirtement)         5         1,000         5         2,500         5         -         5         -         5         -         5         -         1,000         5         1,000         5         1,000         5         0,000         5         2,260         5         7,46         5         7,000         5         1,000 <td></td> <td>635</td>													635
01.1900.53769 (01.1900.53769)         Logal Advertisement Membernitip, Dues & Publications         \$             1.000 Contractant         \$             1.000 (01.1900.54190)         2.660 (01.1900.54190)         746         \$             200 (0.1900.54190)         746         \$             1.000 (0.1900.54291)         746         \$             1.000 (0.1900.54291)         746         \$             1.000 (0.1900.54291)         \$             1.000 (0.1900.54291)         746         \$             1.000 (0.1900.54291)         746         \$             200 (0.1900.54291)         746         \$             10.020 (0.1900.54291)         746         \$             10.020 (0.1900.54291)         746         \$             10.020 (0.1900.54291)         746         \$             200 (0.1900.54291)         746         \$             200 (0.1900.54291)         \$             200 (0.1900.54291)         746         \$             200 (0.1900.553920)         746         \$             21.020 (0.1900.553920)         \$											1,744		-
S         3,000         S         2,860         S         2,748         S         1,830         5         1,830           01:1500.52380         Membernitip, Dues & Publications         Contractual         67,000         64,300         46,306         33,699         76,270           01:1500.524260         Othor Supplies         S         200         5         860         5         32,695         76,270           01:1500.54260         Othor Supplies         S         750         5         860         5         463         5         33,699         76,270           01:1500.54260         Operational Supplies         S         750         5         860         5         463         5         453         453         453         453													-
Contractual         #7,000         #4,200         #8		Legal Advertisement			1,500	8	2,500	8	745	8	200	8	1,431
OT.1600.54196         Office Supplex         S         250         S         500         S         200         S         200         S         305         307         5000         500         500	01.1500.53900	Membership, Dues & Publications				5		\$		5		\$	1,388
01.1000.524260         Cpontional Supplex         \$ 720 \$ 800 \$ 760 \$ 800 \$ 400 \$ 52           01.1000.524260         Paral         S 1500 \$ 750 \$ 2560 \$ 1000 \$ 1			Contractual		87,000		84,300		48,998		33,899		76,778
01.1900.54291 (01.1900.54291)         Uniterne & Persional Safety Eguipment Fault         \$             1.000 \$             26.00 \$             2.560 \$             1.000 \$             2.560 \$             1.000 \$             2.560 \$             1.000 \$             2.560 \$             1.000 \$             2.600 \$             1.44 \$             4.03 \$             2.2,000 \$             5             2.0,00 \$             5             2.0,00 \$             5             2.0,00 \$             5             2.0,00 \$             5             4.04 \$             1.08             1.000 \$													316
D1.1000.54286         Fault D1.1000.54286         Fault Small Tools & Minor Equipment         \$ Mathematic & Supplies         1.000 \$ 2.000 \$ E,000         2.000 \$ 2.000 \$ E,000         2.000 \$ 2.459         1.007 \$ 4.49 \$ 2.429         1.007 \$ 4.49 \$ 7.28           101.1000.59280         Samuel Tools & Minor Equipment         Minor Equipment         1         8         6.000 \$ E,000         2.450 \$ 2.459         -         8         21.821 \$ -         -           101.1000.59280         Samuel Tools & Minor Equipment         1         8         6.000 \$ 1.000 \$         2.000 \$ 2.459         -         8         21.821 \$ -         -           101.1500.57080         Minor Immore Equipment         1         1.000 \$         1.000 \$ 1.000 \$         20         684 \$ 1.98         1.98           101.1500.57080         Minor Immore Equipment         1         2         2.4578 \$         363.869 \$         144 \$ 1.469 \$         1.68, \$ 74,224           LAW DIRECTOR         1         5         80,000 \$         70,000 \$         36,465 \$         16,376 \$         20,77 \$         28,777 \$         28,777 \$         28,777 \$         28,777 \$         28,777 \$         28,777 \$         28,777 \$         28,777 \$         28,777 \$         28,777 \$         28,777 \$         28,777 \$         28,777 \$         28,777 \$         28,777 \$ <td></td> <td>529</td>													529
Simul Tools & Minor Equipment         S         2000         S         2000         144         S         400         S         4           01.1500.54480         Simul Tools & Minor Equipment         Maturular & Supplies         5         2000         7.690         7.493         2.628         7.28           01.1500.55980         Simulat Oviner         6         6.000         5         20.000         -         21.627         8         21.627         1.000         1.000         5         20.000         -         21.627         8         21.627         1.000         5         1.000         5         20.000         -         21.627         8         1.000         5         1.000         5         1.000         5         1.000         5         1.000         5         1.000         1.000         5         1.000													
Materials & Supplies         6,000         6,660         2,438         2,838         7,28           101.1500.55980         Saekki Dullev         S         8,000         3         21,650         -         8         21,821         5           101.1500.55980         Miscellanecus         S         1,000         3         20,000         -         27,823         -         26,000         20         484         1,865         163,277         5         74,224           LAW DIRE/CYOR         Exeryer Fees         Conthactuar         S													378
Capiter         0,000         20,000         -         27,829           101.1500.57080         Miscellaneccus         \$ 1,000         \$ 1,000         \$ 2,005         464         \$ 1,68           Total Planning Expensive         \$ 254,578         383,869         \$ 141,499         \$ 163,277         \$ 74,234           AW DIRECTOR         \$         \$ 80,000         \$ 70,000         \$ 36,456         \$ 18,376         \$ 26,77           101.1500.53459         Lawyer Fees         \$ 80,000         \$ 70,000         \$ 36,456         \$ 18,376         \$ 26,77	01.1500.54400		stecieix & Supplier	\$		\$		\$		\$		\$	42
Capiter         0,000         20,000         -         27,829           101.1500.57080         Miscellaneccus         \$ 1,000         \$ 1,000         \$ 2,005         464         \$ 1,68           Total Planning Expensive         \$ 254,578         383,869         \$ 141,499         \$ 163,277         \$ 74,234           AW DIRECTOR         \$         \$ 80,000         \$ 70,000         \$ 36,456         \$ 18,376         \$ 26,77           101.1500.53459         Lawyer Fees         \$ 80,000         \$ 70,000         \$ 36,456         \$ 18,376         \$ 26,77	04 1500 55888	C. SHO BY					22.000				01.001		
Miseodureccus         1,000         1,000         20         484         1,98           Total Planning Expensive         \$ 254,578         363,869         \$ 141,499         \$ 163,277         \$ 74,234           LAW DIRECTOR         Dil.1000,53489         Lawyer Fees         \$ 86,000         \$ 78,000         \$ 364,456         \$ 18,376         \$ 20,777         \$ 28,777	01.1000.00044	Seman County	Ganilor	2		-				-		<u> </u>	
Total Planning Expensive         \$ 254,578         3 383,869         141,499         \$ 163,277         \$ 74,234           AW DIRECTOR	01.1500.57000	Miscellanecus		s	1.000	5	1.000	5	20	s	484	s	1.998
AW DIRECTOR 101.1000.53429 Lawyer Fees 5 80,000 \$ 79,000 \$ 36,455 \$ 10,376 \$ 26,77 Contractant 80,000 75,000 28,455 10,376 28,77			Macolaneous		1,000		1,000		20		484		1,958
01.1000.53489 LawyerFees Contactaal 80,000 \$ 70,000 \$ 36,456 \$ 10,376 \$ 26,77 20,000 70,000 20,456 70,378 28,77		Total Planning Expenses		\$ 25	4,578	\$	303,869	\$	141,490	\$	163,277	\$	74,234
Contractual 80,000 75,000 36,456 18,376 28,77	AWDIRECT	OR											
Contractual 80,000 75,000 36,456 18,376 28,77				_		_	-			_			
	01.1600.53409	Lawyer Fees				5		\$		5		\$	26,773
			Contraction		80,000		75,000		36,455		78,378		26,773

01.1893.57000	Add Parka & Rec Non Event Purchases Miscellaneous	Miscellaneous	1,000	ŝ	1,000 1,000 230,234	\$	185 185	8		1,85
01.1893.57000		_	1,000		1,000	\$		8		
01.1893.57000		5				8	185	8		1.85
	Add Parks & Rec Non Event Purchases									
		shear pervice	-		-		-		-	
01.1803.56000	Notes & Interest Payments	Debt Service	ş -	\$	-	\$		\$	- 4	
			-							
		Capita/	135,000		78,000				19,575	8,86
01.1800.55025	New Carlisle Bikeway	1		8		8		8	. 1	
01.1003.55005	Shelter House Renovations - New Shelter	House Booking \$	-	\$	-	5	-	\$	- 1	
01.1803.55000	City Ad Cluby	1		8	78,000	8		8	19,575 8	
		éoriais & Supplies <sup></sup>	17,200		7,350		5,270	-	3.841	1.27
01.1803.54400	Smail Tool & Minor Equipment	ŝ		ŝ		ŝ	054	ŝ	200 5	
1,1800,54300	Repair & Mointenanco Supplies		1,000	ŝ.		ŝ.	1,200	ŝ		
1 1800 54206	Fuel		2,500	ŝ.		i.	1,296	i.	1,008 8	
1.1803.54205	Asphalt, Concrete, & Aggregate	ŝ		ŝ		ŝ		ŝ	489 5	
1 1800 54201	Uniforms & Personal Safety Equipment			ŝ.		i.	2,120	i.	61 8	
1.1803.54200	Operational Supplies	ŝ			3.000		3.120	ŝ	2.062 5	
1,1800,54100	Office Supplies	8	100		250			8	20 8	
		CONTRACTOR	87,850		36,130		20,095		11,000	78,81
01.1803.53900	Membership, Dues & Publications	Contractua/		5	38,150	5	20.595	\$	77,686	
01.1800.53600	Insurance, Fleet & Liability					\$	4,000	8	3,000 8	
1.1803.53502	Maintenance of Equipment	5			6,000		2,825	ş	2,931 5	
1.1803.53501	Maaying an tax of Dybastyschift.	5		ş		5	13,290	ş	2,825 5	
1.1803.53500	Maintenance of Facilities					8	2,752	8	3,897 8	
1.1803.53200	Communication Services	5				5	965	ş	389 5	
01.1800.53110	Refuse & Waste Removal	8		8	-	8		8	- 1	
01.1003.53100	Gas & Electric Service	\$			10,000	5	5,763	\$	4,843 \$	
	Training, Travel	& Transportation	6,193		2,000		-			
01.1800.52010	CDL Testing	1	6,000	8	2,000	8		8		
01.1003.52000	Training, Travel, & Transportation	5	100	s	-	s	-	s	- 1	-
	The second secon	for a new 7	04,293	-	162,734	<u> </u>	29,224	-	38,949 3	40.8
	Total Personnel Services (W	iges + Basefits) 📑	84,283		103,734		24,234	8	33,649 3	37.83
		Boyofta	20,473		48,719		4,763		0,756	8,49
01.1803.51240	Long Term Disability			\$		5	40	\$	63 5	
01.1800.51230	Life & AD&D Insurance	8		8		8	16	8	16 8	
01.1803.51220	Dental Insurance	5	720	5	770	5	92	5	170 \$	17
01.1800.51210	Medical Insurance		15,522	8	35,006	8	188	8	6.011 8	
01.1893.51200	Workers Compensation	ŝ		ŝ	2,222	ŝ	274	ŝ	170 5	
01.1800.51140	Ohio Public Employee Retirement		9.877	ŝ.	7.542	ŝ.	3,219	ŝ.	4,101 8	
01.1003.51120	Social Security Employer Match Medicare	3		ŝ		ŝ	336	ŝ	224 5	
01.1003.51120	Social Security Employer Match	5		s		s		5	- 5	
		Wagez	54,873		57,015		20,871		29,792	31,33
01.1800.51111	Seasonal Employment	<u>ا</u>		8		8	11,340	8	14,007 8	
01.1893.51105	Overtime Wages	\$	3,000	\$	-	s	-	\$	- 1	
1.1803.51100	Wages	8			57,015	8	8,731	8	15,786 8	15,48

General	Fund Expense											
				täti Dvaft Budget		2023 Budget	1	2022 Budget (Actual)	1	(Actual)		üä illudget (Actual)
Special Event	bs - Parks and Rec Board						_		_			
101.1900.57000	Miscellaneous, Special Events Parks &	Rec Board	s .	6.000	5	6.000	s	733	5		s	634
101,1900.57100	Miscellaneous - Fireworks		8	22,000	8	22,000	8	17,208	8	14,568	8	
01.1900.57000	New - Employee Appreciation Holiday		5	4,000	5	4,000	5	2,201	5	1,909		
		Miscellaneous		32,000		32,000		20,222		16,477		934
	TOTAL SPECIAL EVENTS	1	\$	32,000	\$	32,000	\$	20,222	\$	16,477	\$	604
Concert	Frend Frenchan											
General	Fund Expense											
				034 Dvaft Budget		2023 Budget	1	2022 Budget (Actual)	1	(Actual)		(Actual)
LANDS & BU	ILDINGS				_		-	11	-	11	_	
101,2000,53100	Gas & Electric Service		s	15,000	s	15,000	\$	11,471	5	0,163	s	0,052
01.2000.53110	Refuse/Waste Service		\$	-	s	-	\$	-	s	-	\$	
01.2000.53120	Waten/Service		8	-	8	-	8		8		8	
01.2000.53200	Communication Services		5	20,000	5	25,000	\$	10,349	5	19,631	\$	16,507
01.2000.53300	City Building Rent/Lease		8		8		8		8		8	18,943
01,2000,53305	Copier Lease		5	6,000	5	3,500	5	4,553	5	2,983	5	3,284
01.2000.53310	Property Tax		8	1,000	8	4,000	8	100	8	3,781	8	
01,2000,53400	Professional Services		5	126,000	5	105,000	5	54,055	5	13,000	5	387
01.2000.53500	Maintenance of Facilities		8	100,000	8	99,000	8	25,915	8	10,486	8	4,748
01.2000.53501	Custodial Service		5	15,000	5	8,000	5	6,365	5	5,636	5	3,070
01,2000,53502	Maintenance of Equipment		8	15,000	8	15,000	8	10,869	8	12,923	8	12,719
01,2000.53600	Insurance, Reet & Liability		8	21,000	8	20.000	8	17,975	8	15,739	8	15.33
01.2000.53903	Linen & Mat Service		5	-	5	1,000	5	-	5	-	5	1,151
		Contractual		319,000		295,500		141,872		93,747		84,581
01.2000.54200	Operational Supplies		8	2,000	8		8	530	8		8	500
01.2000.54300	Repair & Maintenance Supplies		\$	1,000	5		\$	20	5		\$	-
01.2000.54493	Small Tools & Minor Equipment		8	3,000	8	1,500	8		8		8	172
		Materielo & Supplies		6,000		4,500		847		2,383		67.
01.2000.55000	Lands & Buildings Cop		5	30,000	s	220,000	\$	83,191	5	11,411	\$	11,091
01.2000.55001	Government Caster Capital		\$	-	5		\$		5		\$	55,72
		Capital		30,000		220,000		83,797		72,437		66,875
01.2000.59999	Note& Interest Payments		8	14,000	8	15,000	8	13,645	8	13,645	8	
		Debt Service		14,000		15,000		13,645		13,645		
01.2000.57000	Macelaneous		\$		\$	2,000	\$	362	5		\$	41
		Maceilaneous		2,000		2,000		382		307		433
	Total Lands & Buildings Expense		5	371.000		537,000		239,738		121,906		151,992

Consultant	P
General Fund	Expense

			2824 Dra Budget			2823 Budget		(Actual)	-	(Actual)	2020 Budget (Actual)
MAYOR'S CO	JRT										
01.2303.51100	Wages		\$ 15	,000	\$	20,000	5	3,375	\$	-	
		Wages	78	,000		29,000		3,375			
									\$	-	
01.2300.51120	Social Security - Employee		\$	-	\$	-	5	-	\$	-	
1.2303.51130	Medicare				8	290	8	49	8		
01.2303.51140	Ohio Public Employee Refirement			700	\$	2,800	5	473	\$	-	
01.2300.51200	Workers Compensation		8	615	8	618	8	93	8		
01.2300.51210	Medical Insurance		\$	-	\$	-	5	-	\$	-	
01.2300.51220	Dental Insurance		8		8	-	8		8		
01.2300.51230	Life & AD&D insurance		5	-	5	-	s	-	5	-	
01.2300.51240	Long Term Disability		8	-	8		8		8		
		Bonefiz	3	533		2,708		614			-
	Totel Mayor's Cost	r (Weges + Banafits)	\$ 18	533	\$	22,708	\$	3,889	\$		\$.
01,2300,52000	Training, Travel & Transportation			750		1.000		383	8		
11.2000.02000		el, and Transportation		750	-	1,000	-	383	-		
01.2303.53200	Communication Services		<b>5</b> 1	.500	s	1.500	s	1.041	s	488	
01 2300 53400	Professional Services		8 10	000	ŝ.	15.000	8	8,357	÷.		
01.2300.53410	Postage/Postage Meter		5			10,000		-			
1 2300 53500	Maintenance of Facilities		š 2	000	8	5.000	8	598	8		
1 2300 53502	Maintenance of Equipment				ŝ		ŝ	421	ŝ		
01.2303.53900	Membership, Dues & Publications		ŝ		ŝ	200			ŝ		
		Contraction/	16	700	-	22,700	-	10,417	-	488	
01.2303.54100	Office Supplies		8 1	,000	8	500	8	127	8	94	
01.2303.54200	Operational Supplies		5 4	,000	5	2,000	5	797	5	420	
		Meterial's & Supplies	6	,000		2,500		924		\$14	
1,2393,55000	Capital Outlay		\$		8		8		8	16,365	
		Canitor	\$	۰.		-				16,365	
1.2303.57000	Miscellaneous		8	600	8		8		8		
1.2303.57300	Retunds		\$	200	\$	500	5	-	\$		
		Miscalaneous		700		1,000					
	Total Mayor's Court Externe		\$ 41,	683	\$	50,908	\$	15,714	\$	17,767	s .

# 11/6/23

			2024 Draft Budget		2023 Budget	2822 Budget (Astual)		2021 Budget (Actual)		te gebuß ob Actual)
<b>MISCELLANE</b>	IOUS									
01,2400.52000	Training, Travel & Transportation		ş .	\$	500	s -	\$		5	-
	Zealoing, Z	havel & Transportation		-	500		-			
01,2400.53200	Comprehensive		8 .	8		8 -	8	-	8	
01,2400,53025	StreetLighting		š -	ŝ		ŝ .	5	-	ŝ	
01,2400,53200	Communication Services		\$ 4.5	0 8	7,993	8 4.000	1 8	3.894	8	1,445
01,2400,53300	RentLease - Administration		5 -	5		5 -	5	-	ŝ	
01,2400,53310	Property Tax - Administration		8 .	8		8 .	- 8		8	
01,2400,53409	Professional Service - Lawyer Fees		š -	ŝ		ŝ .	5	-	ŝ	
01,2400,53410	Postage & Postage Mater Fees		\$ 5.0	0 8	6.993	8 3.91;	2 8	3,476	8	8.065
01,2400,53420	Auditor & Treasurer Fees		\$ 6.0	0 8	6.000	8 4.044		3,549	8	6.639
01,2400,53421	State & Grant Audit Fees		\$ 38.0	0 5	45,000	\$ 33,995	5 5	34,775	ŝ	35,400
01,2400,53424	Recents Destruction - Administrative		\$ 5.0	0 8	3,000	8 33	5 8	2.033	8	
01,2400,53510	Computer Software & Hardware		\$ 4.0	0 5	5,000	5 -	5	1,500	ŝ	
01,2400.53700	Legal Advertising		\$ 13.0	0 8	12,000	\$ 8,371	1.8	7,452	8	6.375
01,2400,53800	Codification Update		\$ 12.0	0 5	10.000	\$ 3,575		4,875	ŝ	495
01,2400,53901	Ohio Revised Code Update & CD		8 .	8		8 .	8		8	
		Contractual	87,5	10	\$4,000	58,22	ŕ	61,554	_	53,479
01,2400,54100	Office Supplies		\$ 5	0 5	500	S 54	s	-	s	706
01,2400,54200	Operational Supplies		\$ 3.5	0 5	3,500				ŝ	1.104
		Materials & Supplies	4.0	0	4,999	1,82	ŧ.	3,306		1,810
01,2400.55000	Capital Outlay		8.	8		8 -	8		8	
		Capital Outlay		-			-			-
01,2400,5900	Note & Interest Payment		ş.	\$		s -	\$		5	
		Debt Service						-		
01,2400.57000	Miscolaneous		\$ 8.0	0 8	5.000	\$ 3,29		6.502	8	490
11,2400.57010	Election Fees		8 .	8	5,999	8 1.52	7 8		8	11,347
01,2400.57100	Transfers Out		\$ -	5	-	s -	5	-	5	
01.2400.57200	Advances Out		\$ .	- 8		8 -	- 8		8	
		Miscel/aneous	8,0	10	13,999	4,821	5	6,502		11,85
	Total Missellaneous Expense		\$ 29.50		108,500	\$ 64.983		71,361		67.037

# General Fund Expense

			2024 Dvaft Budget		2023 Budget	4	(Actual)		(Actual)		(Actual)
TRANSFERS											
101,2500,52010	Transfers to Street Fund		ş .	5	-	\$	-	5		\$	-
101.2500.52250	Transfer to Health Ley			8	-	8	-	8		8	
101.2500.54000	Transfer to Capital Project - Government Center		\$ 25,000	s	25,000	\$	25,000	s	25,000	\$	-
101,2500.55050	Transfers to Pool Fund		8 -	8	20,000	8	-	8	60,000	8	46,20
101.2500.55100	Transfer to Cemetery		ş -	s	10,000	\$	-	s	30,000	\$	-
101.2500.55200	Transfer to YMCA Project Fund			8		8		8		8	
01.2500.55400	Transfer to Server Fund			s	-	\$	-	5	-	\$	-
101,2500,555900	Transfers to Twin Creeks Debt Service Fund		8 -	8	-	8		8		8	76,81
101.2500.55510	Transfers to General Obligation Debt Service Fund	1	\$ 35,000	s	30,000	\$	100,000	s	107,000	\$	104,63
101,2500.55900	Transfer to SR235 Widening Project			8	-			8			
01,2500,55700	Transfers to Smith Park Improvement Project			5	-			5	-		
01,2500,55800	Advances to Weller Fund - to be paid there with love	9	\$ 250,000	8	-			8			
101.2500.55810	Transfer to Water Fund for "Get the lead out"			5	-	\$	-	5	-		
HERE	TRANSFER TO ETREET LOFTING FUND WIDH 20H					8		1		8	
		Transfors	210,000		85,000		125,000		222,000		227,66
	Total Transfer Espensa		\$ 310,000	\$	\$5,000	\$	125,000	\$	222,000	\$	227,66
	Beginning General Punch Balance	- 14	\$ 1,678,686	8	2,354,244	8	1,983,546	8	1,677,192	8	1,160,78
	Total General Fund Revenue	-	\$ 1.928,796	s	1,650,115	s	1,805,524	s	1,677,225	s	1,694,70
	Total General Fund Expenses		2,592,719		2,335,673		1,424,025		1.370.871		1,170.37
	Total General Cond Constant		2,202,718		2,232,012		1,424,020		1,470,411		1,170,41
	Enderhearter							\$	2,013		
	Not Difference	-	(663,924)		(685,558)		380,698		303,541		516,41
	General Fund Ending Fund Balance		\$ 1,014,763	5	1 678 686	5	2 364 244	5	1,983,546	5	1.677.19

Street C	onstruction											
				04 Draft Sudget		2023 Budget	1	Actual)	;	(Actual)		(Actual)
_		Beginning Fund Balanco			8	255,706	8	225,860	8	170,207	8	104,334
Revenue 201.0000.41240	Metor Vahida License		8	50,000	8	45,000	8	50,008	8	50,819	8	52,040
201.0000.41260	State Gasoline Tax		5	280,000	5	275,000	5	284,636	5	290,569	5	272,013
		iningoverumental	8	330,000	\$	320,000	8	334,844	\$	341,388	8	324,653
201.0000.41840	Miscellaneous Receipts		8	1,000	8	500	8	1,107	8	600	8	1,265
201.0000.xxxx	Loan for Street Sweeper		\$	250,000	5	-	\$	-	s	-	s	-
201.0000.41910	<b>General Fund Transfer</b>		8		8		8		8		8	
		Macellaneoux	\$	251,000	ş	500	\$	1,107	ş	500	s	1,265
	Total Street Construction Re	TYNDIA .	\$	581,000	\$	320,500	\$	335,751	\$	341,888	\$	325,318

# 11/6/23

## Street Construction

				824 Draft Budget		2923 Budget	1	2022 Budget (Actual)	1	itii1 Budget (Actual)		28 Budget (Actual)
Ixpense												
01.6100.51100 01.6100.51105	Wages Overtime Wages		8 5	103,959 6,000	ŝ	135,517 6,000		127,202 5,002		134,634 7,788	ŝ	128,670
01.0100.01100	Contarte Mages	Wages	*	109,859	•	141,517	•	132,205	•	142,422	*	730,519
01.6100.51130	Medicare		8	1,594	8	2,052		1,292		1,511	8	1.677
01.6100.51140	Ohio Public Employee Retirement		š	19,793	ŝ		ŝ	18,292	ŝ	10,995	š	10,259
01.6100.51200	Workers Companyation		8	3,798	8	5,297	8	2,430	8	3.599	8	(1,466
01.6103.51210	Medical Insurance		\$	54,737	\$	83,156	\$	53,002	\$	44,685	\$	52,217
01.6103.51220	Dental Insurance		\$	1,620	\$	1,796	\$	1,061	\$	1,624	\$	1,752
01.6100.51230	Life Insurance		8	225	8		8	173	8	133	8	165
01.6100.51240	Long Term Disability Insurance	Benefitz	\$	82,457	\$	109,473	\$	612 77,653	\$	470	\$	73,106
	Total Parapasel Service	z (Wagez + Banafitz)	8	192,428	8	250,000	\$	209,858	8	213,431	8	293,627
01.6100.52000	Training, Travel & Transportation		8	500		1,000		35			8	40
01.6100.52010	CDL Testing		ŝ	2,000	ŝ	2,500	ŝ	1,310	ŝ	-	ŝ	
		iteen/ & Transportation	-	2,500	1	2,500	1	1,345	1		-	40
01.6103.53100	Gas & Electric Service		5	11.000	5	12.000	5	7,140	s	6.285	s	7,100
01.6100.53200	Communication Service		8	8.000	ŝ.	4,000	ŝ.	1,694	ŝ.	2,835	ŝ.	
01.6103.53420	Auditor & Treasurer Fees		5	-	ŝ	-	ŝ		ŝ	-	ŝ	2,924
01.6100.53500	Maintanance of Facilities		8	5,000	8	27,000	8	8,386	8	(4,558)	8	(1.571
01.6103.53501	Maintenance of Infrastructure		\$	20,000	\$	20,000	\$	24,925	\$	22,523	\$	3,641
01.6100.53502	Maintanance of Equipment.		8	18,000	8	12,000	8	13,875	8	7,329	8	9,849
01.6103.53510	Hardware Software		\$	500	ş	1,000	\$		ş	2,000		
01.6100.53600	Insurance, Fleet & Liability		8	10,000	8	8,500	8	8,000	8	7,500	8	4,999
01.6103.53900	Membership, Dues & Publications	Contractian/	\$	75 67,575	\$	50 84,550	\$	25 59,855	\$	43,857	\$	28,004
01.6100.54100	Office Supplies		s	500	5	500	5		5	292	s	105
01.6100.54200	Operational Supplies		ŝ.	7,000	ŝ	6,000	ŝ.	4,355	ŝ.	6.310	ŝ.	1,069
01.6100.54201	Uniforms & Personal Safety Equipment	nt	ŝ	3.000	ŝ	2.000	ŝ	1,435	ŝ	1.775	ŝ	1,888
01.6100.54202	Selt		8	10,000	8	10,000	8	10,000	8	6,218	8	35
01.6103.54205	Asphait, Concrete & Appregate		5	5,000	\$	5,000	5	744	\$	2,347	5	22,256
01.6100.54206	Fael		8	6,000	8		8	6,998	8	4,338	8	2,871
01.6103.54300	Repair & Maintenance Supplies		\$	1,500	\$	1,000	\$		\$	50	\$	516
01.6100.54400	Small Tools & Minor Equipment	Meterials & Supplies	8	2,000	8	1,000	8	1,298 25,797	8	252 20.853	8	537
	Country Production		8					8,200		8,000		
01.6100.55000	Cashii Dufkiy	Gapta	•	250,000 250,000	•	33,000 22,000	۰	8,200	•	8,999	•	· · .
01.6100.56exx	Street Sweeper - Note & Interest			25.574	s		5		s		s	
		Debt Service	-	25,574	-		-		-		-	
01.6100.57000	Miscellaneous		8	1,000	8	1,000	8	640	8	295	8	497
		Misselleneous		1,000		1,000		643		295		497
	Total Street Construction Expen	is e	\$	\$74,075	\$	404,540	\$	304,905	\$	286,236	\$	259,445
	Beginning Sinest Commission Enlance		8	172,668	8	256,706	8	225,860	8	170.207	8	104.334
	Total Street Construction Revenue		5		s	320,500	s		s	241,000	-	325.318
	Total Street Constraints Expense		5		s		s	304,905	-		s	259.445
			-		-		-		-		-	
	Ergundenno		s		\$	-	\$		\$	4,228	,	
	Net Difference			6,925		(84,040)	_	30,847	_	51,424		65,873
	ing Street Construction Funal B		\$	179,591	\$	172,666	\$	256,706	\$	225,860	\$	170,207

# State Highway

				14 Draft udget		2023 Budget	Actual)		2021 Budget (Actual)		29 Buckget (Actual)
Revenue 202.0000.41240	Notor Vehicle License		ş	4,000	ş	4,000		ş	4,120		4,219
202.0000.41260	State Casoline Tax	iningovervreetal	\$	22,000 26,000	\$	22,900 36,000	23,079 27,133		23,560 27,680		22,955 26,274
202.0000.41910	Tracements + AGP Funda		\$	-	\$	217,500	\$ -				
202.0000.41840	Macellaneous	Macellaneous	\$		5	-	\$ -	5		5	
	Total State Highway Revenue		\$	26,000	\$	243,500	\$ 27,133	\$	27,680	\$	26,274

# State Highway

			124 Dvaft Budget		2023 Budget		2822 Budget (Actual)		2021 Budget (Actual)	3	(Actual)
Ехрепве											
202.6200.53100	Gas & Electric Service	8	1,500	8	1,500	8	880	8	780	8	867
202.6200.53500	Maintenance of Facilities	\$	-	\$	-	\$	-			ş	14
202.6200.53501	Maintenance of Infrastructure	8	18,000	8	347,500	8	408			8	735
202.6200.53502	Maintenance of Equipment	\$	2,000	\$	2,000	\$	980	\$	-	ş	2,500
	Contraction		19,500		351,000		2,269		780		4,116
202.6200.54200	Operational Supplies	8	-	8		8		8		8	
202.6200.54202	Sait	\$	3,000	5	3,000	\$	302	\$	3,000	\$	-
202.6200.54205	Asphalt, Concrete & Aggregate	8	-	8		8	-	8		8	
202.6200.54206	Fuel	\$	3,000	5	3,000	\$	2,099	\$	2,080	\$	982
202.6200.54300	Repair & Maintenance Supplies	\$	-	\$	-	\$	-	\$	-	ş	-
202.6200.54400	Small Tools & Minor Equipment	8	-	8	-	8	-	8		8	-
202.6200.54401	235 Signal Upgrade Project/Federal Reimburge	\$	-	\$	-	\$	-	\$	-	ş	-
	Materiais & Supplier		6,000		6,000		2,401		6,080		982
892.6200.57000	Miscellaneous Miscellaneous	8	250	\$		8		\$		8	
	Madementeccu		250		-		-				-
	Total State Highway Expense	\$	25,750	\$	357,000	\$	4,670	\$	5,859	\$	5,097
	Beginning State (Retwoy Belances	8	58,407	8	171,907	8	149,444	8	127,623	8	106,446
	Total State Highway Risenaus	8	28,000	8	243,500	8	27,188	8	27,680	8	26,274
	Total State High-Key Exception	8	25,750	8	357,000	8	4,670	8	5,859	8	5,097
	Etranburus										
	NetOtherston	6	250		(113,500)		22,463		21,021		21,177
	Ending State Highway Fund Balance	\$	58,657	\$	58,407	\$	171,907	\$	142,444	\$	127,623

Street Pe	ermissive Tax										
			2024 Graft Budget		2023 Budget		2822 Budget (Actual)		Actual Actual		20 Bedget (Actual)
Revense 203.0000.41245	Vehicle Permissive Tax intergrowswo		65,000	5	62,000 62,000		09,455 69,455	\$ 8	71,074	5 8	41,177 61,177
208.0000.41840 203.0000.41850	Miscollaneous Prior Year Expense Miscollan	-	-	8	:	a Mar	-	8 5 4	-	8	562
	Total Street Permissive Tax Revenue	13	65,000	\$	62,000	\$	69,455	\$	71,074	\$	61,739

## Street Permissive Tax

			2034 Dr Budg			2023 Budget	3	(Actual)	-	(Actual)		00 Budget (Actual)
Expense												
203.6300.51100	Wages			0.090		30,412		29,301			5	20,123
203.6300.51105	Overtime Wages	Mages		2,000	8	2,000 40.412	8	29,441	8	105	\$	730
		mages		1,000		40,412		28,991		18,974		20,053
203.6300.51130			\$	623	\$		\$		\$		5	85
203.6300.51140			\$	7,736	\$	7,033	ş		\$	2,656	5	2,920
203.6300.51200 203.6300.51210			· .	1,543	8	2,090	8	541	8	433	8	811
203.6300.51210			2 2	0,372 720	ş	36,303 684	ş	9,153	\$	438	5	13,622 466
203.6300.51230			ŝ	100	ŝ	125	ŝ	48	ŝ	55	ŝ	40
203.6300.51240	Long Term Disability		i.	375	8	329	š	141	š	107	8	176
		Benefits .	1	1,460		47,080		14,922		15,732		10,128
	Totel Personnel Services (Mages	Berefits)	5 6	1,550	\$	87,482	\$	44,375	\$	34,705	\$	20,981
	Total Street Pennisaires Tax Expense		\$ 61	.558	\$	87,492	\$	44,375	\$	34,705	\$	38,961
	Beginning Street Permissive Tex Balance		s 7	4.947	8	99,859	8	74,779	8	38,410	8	15,651
	Total Street Permanaye Top Researce		8 6	5,000	8	62,000	8	69,455	8	71,074	8	61,739
	Table Saland Permission Expenses		\$ 6	1,558	\$	67,492	\$	44,375	\$	34,705	\$	36,901
0	Nullaforeiter			3,442		(25,492)		25,001		36,369		22,758
A	Ending Street Permissive Tax Balance		\$ 7	.810	\$	74,367	\$	99,859	\$	74,779	\$	38,410

# Street Improvement Levy

				it24 Druft Budget		2023 Budget	2022 Budget (Actual)		(Actual)	220 Budget (Actual)
Revenue 294.0000.41119 294.0000.41289	Real Estate Taxos Homestead/Rollback		8 5	116,469 18,964		114,967 23,475	118,724 17,049		116,403 17,201	113,600 17,558
254.0000.41910	Transfers - In	htergovermental	\$	125,433	s	135,432	\$ 125,772	s	133,682	\$ 131,150
Teta	i Street Improvement Levy	Revenue	\$	135,433	\$	135,432	\$ 135,772	\$	133,683	\$ 131,158

# Street Improvement Levy

				924 Dneft Burdget		2923 Burlget		2022 Budget (Actual)		(Actual)		(Actual)
Expense			_		_		_		_		_	
204.6400.53420	Auditor & Treasurer Fees		\$	2,500	\$	2,500	5	2,342	\$	2,180	\$	2,024
204.6400.53501	Maintenance of Inhastructure		8	135,000	8	230,000	8	19,955	8	140,788	8	193,000
204.6400.54205	Asphait, Concrete & Aggregate		\$	5,000	\$		5		\$	3,829	\$	5,272
		Contractual		142,899		237,500		27,616		148,797		167,298
204.6400.55012	Prentice Drive Street Project		8		8		8		8		8	-
204.6400.55013	Edgebrook & TED - FENWICK DR. PHASE II		5		5	45,270	5		5	-	5	-
		Capital				46,278						-
204.6400.57000	Miscel Isnecus		\$	300	\$	300	s		\$	-	5	-
	A	Escellaneous		399		300						
Te	bial Street Improvement Levy Expense		\$	142,800	\$	283,078	\$	27,616	\$	146,797	\$	167,296
	Beginning Steel ingrowment Covy Bisance	_	\$	12,393	\$	160,039	s	51,882	\$	64,996	s	101,134
	WalShellingtownstiLovy Revenue		\$	135,433	\$	135,432	\$	135,772	\$	133,683	s	131,158
	Total Breek Incrovement Lawy Expense		\$	142,000	\$	283,078	5	27,616	\$	546,797	\$	167,296
	Not Differences			(7,367)		(147,646)		108,157		(12,114)		(36,136
	ding Street Improvement Levy Balance		\$	5,026		12,393		160,039		\$1,882		64,996

			2024 Draft Budget		2823 Budget	1	(Actual)	1	(Actual)	3	126 Budget (Actual)
leveran		Deginning Fund Balance		\$	77,219	\$	44,195	\$	11,522	\$	352,84
12.0003.41110	Real Estate Taxes		\$ 29,118	5	28,739	5	29,384	s	28,935	s	
12.0000.41280	Homestead / Rollback		8 4,741	8	5,119	8	4,220	8	4,277	8	7,81
12.0003.41290	Tangible Property Tax Loss Reimb	interent interacted	\$ 33,859	8	32,858	8	33,654	8	33,212	8	7,81
Intel	Emergency Ambulance Capita	Revenue	\$ 33,859		33,858	\$	33.604	\$	33.212	5	7.81
	energenet concentration expension	in the state of th		-		-	23,001	-	20,212	-	
mergency	Ambulance Capital										
			2824 Draft Budget		2023 Budget	1	2022 Budget (Actual)	1	2021 Budget (Actual)	2	tit Budge (Actual)
spense											
12.3310.53420	Auditor & Treasurers Fees	Contraction/	800	-	800		580	-	539 539	-	1,51
12 3313 55000	Casifal Outev										290.00
	referen stamp	Capital						_		_	260,90
12.3310.56000	Note & Interest Payment		8.	8		8		8		8	
		Dab! Sarvice						_			
Total	Emergency Ambulance Capits	al Expense	\$ 800	\$	800	\$	580	\$	539	\$	261,51
	writes Divergancy Ambailance Capits	- Watanana	\$ 110.277	8	77,219		44,195		11.622		352.84
140	stand manufactory waterstructs made	8 M/ 4500	8 110,211		77,219	8	44,199		11,522	8	352,84
TI	oni Emergence Antoxance Capital R	areintai	\$ 33,859	8	33,858	8	33,604	8	33,212	8	7,81
11	na Evergency Antelorics Capital E	ADKEN#	\$ 800	\$	800	\$	580	\$	539	\$	261,51
	Kind Difference		33,059		33,058		33,024		32,673		(253,70

# Emergency Ambulance Operating

			tild Draft Budget		2023 Budget	1	(Actual)	3	2021 Budget (Actual)	2	(Actual)
	Beginning Fund Balance	_		\$	533,574	5	311,572	\$	263,122	\$	204,726
Revenue											
213.0003.41110	Real Estate Taxes	5	200,379	5	196,165	\$	201,825	\$	197,805	5	84,585
213.0000.41280	Homestead Rollback	8	19,701	8	21,911	8	18,752	8	19,148	8	3,592
213.0003.41400	EMS FEMA Grant	5	-	5	82,095	5	682			5	1,660
	Antorgovernmental	\$	220,060	8	302,172	8	227,259	8	216,952	8	89,837
213.0000.41430	Elizabeth Township Contract	8		8	360,000	8	347,250	8	338,999	8	357,749
213.0003.41590	Energency Ambulance Operation Services	5	200,000	5	270,000	5	267,521	5	280,475	5	256,912
	Contractual	\$	280,000	8	660,555	8	674,771	8	875,474	\$	614,667
213.0003.41836	Miscellaneous Donation	5		s		\$		s	-	5	501
213.0000.41840	Miscellaneous	8		8		8	10,995	8	7.000	8	7.224
213.0003.41850	Prior Period Expense Reimbursement	5	-	5	-	5	-	5	-	5	-
	Macelaneous	8		8		8	10,995	8	7,000	8	7,725
Total Es	nargancy Ambulance Operating Revenue	\$	500,080	\$	962,172	\$	847,025	\$	843,426	\$	712,223

Emergency	Ambulance Operating											
			2	Budget		2023 Budget		2022 Budget (Actual)		2021 Budget (Actual)		(Actual)
Expense			_									
213.3300.51100	Wages		8	330,000	8	580,603	8	448,217	8	543,306	8	556,638
213.3303.51105	Overtime Wages Wages and Compet	uation .	_	335.000	-	580,630	-	448,217	-	542,200	-	596.638
			_									
213.3300.51120 213.3300.51130	Social Security Modicare		5	19,744	\$	33,505	\$	27,787 6,499		33,681 7,877		36,624
213.3300.51180	Ohio Public Employee Retirement		ŝ	4,785		8,120		0,455		7,677	ŝ	8,645
213.3300.51200	Workers Compensation		:	13,530	8		8	10,747		25,325	1	(2.848)
210.0000.01200		weeds -	-	38,256		66,477	-	45,030	-	66,092		42,432
	Total Personnel Services (Wages + Be	evites)	\$	368,356	\$	647,877	\$	483,256	\$	610,200	\$	639,070
213.3303.52000	Training, Travel & Transportation		8	6.000	8	3,000	8	2,975	8	1,753	8	2,396
	Training, Travel & Transe	riston	-	5,000	Ť	3,000	1	2,975	1	1,753	-	2,396
213 3303 53100	Gas & Electric Service		s	5,000	5	5,000	s	3,217	5	3,467	5	3,206
213.3393.53200	Communication Services		8	10,000			8	7,150			8	8,562
213.3303.53410	Postage & Postage Meter Fees		5	250	\$	350	\$	102	\$	350	5	276
213.3303.53420	Auditor & Treasurer Fees		8	6,999	8	4,000	8	3,798	8	3,565	8	3,882
213.3303.53425	Physical Exams		5		\$		\$	-	\$	53		-
213.3300.53431	Dispatching Services		8	16,999	8	26,000	8	15,411	8	13,467	8	9,915
213.3303.53440	EMS Billing & Collection Fees		5	25,000	ş	25,000	ş	10,334	ş	22,711		19,958
213.3303.53500	Maintenance of Facilities		5	5,000	\$	4,000	ş	1,611		7,702	5	1,506
213.3303.53502 213.3303.53600	Mointenance of Equipment		8	27,000 11,000	8	40,000 11,000	8 5	25,968 10,374	8	27,154 10,300	8	20,628
213.3303.53600	Insurance, Fleet, & Liability Membership, Dues & Publications		i	1,400	\$ 8	1,000	8	10,374	8	10,300	5	10,393
213.3303.53903	Linen & Mat Service		ŝ	1,460	ŝ	1,004	ŝ		ŝ	667	ŝ	990
113377325555		nochuel .	-	105,900	-	128,850	-	86,961	-	96,164		79,820
213.3303.54100	Office Supplies		8	1,000	8	1,000	8	45	8	363	8	851
213 3303 54200	Operational Supplies		ŝ	4,000	ŝ	4.000	ŝ	3,848	ŝ	3,307	ŝ	1.062
213.3300.54201	Uniforms & Personal Safety Equipment		8	17,000	8	4,000	8	2,789	8	2,158	8	1,757
213.3303.54204	Modical Supplies		8	10,999	8		8		8	8,063	8	6,283
213.3303.54206	Fuel		5	12,000		15,000		9,107		5,700	\$	4,113
213.3393.54300	Repair & Mointenanco Supplies		8	3,999	8	3,000	8		8	150		219
213.3303.54400	Smail Tools & Minor Equipment Materials & Sc		5	8,000	\$	45,000	\$	3,703	\$	1,062 20,823	\$	2,200
213.3300.55000	Ceshiki Dulley	Castel	1	21,000	8	132,095	8	18,071	8	79,791	8	3,274
			_									
213.3303.57000	Miscellaneous Miscella	Recur	\$	1,000	5	1,000	\$	466	\$	854	\$	94 94
Total En	wrgency Ambulance Operating Expenses		\$	556,256	\$	957,022	\$	625.023	\$	809,585	\$	741,440
					_		_		_		_	
Pegn	Why Environment Ambulance Operating Balance		8	638,724	8	533,574	8	311,572	8	263,122	8	204,726
1 750	Environmence Ambuance Operating Reserves		8	500,980	8	962,172	8	847,925	8	843,426	8	712,223
Tab	Finalgarcy Antiliance Operating Ecologies	-	8	656,256	8	957,022	8	625,923	8	809,585	8	741,440
1	Ensuelatorica		8		8		8		_		8	
1 · · · · · · · · · · · · · · · · · · ·	NetDillemete			(56,176)		5,150		222,002	1	18,605	5.	(29,217)
Ending	Intergency Ambulance Operating Balance		\$	482,549	\$	538,724	\$	533,574	\$	311,572	\$	263,122

Fire Capit	al Equipment		04 Draft		2023	3	122 Budget		2021 Budget		20 Budget
			Sudget		Budget		(Astual)		(Actual)		(Astual)
levenue											
214.0000.41110	Real Estato Toxes	8	58,235	8	67,478	8	69,362	8	58,201	8	56,800
214.0000.41200	HomesteadRollback	s	9,482	5	10,238	5	0.524	5	8.640	5	0,779
214.0000.41290	Tangible Property Tax Loss Reimbursement										
	htsgoversmental	\$	47,717	\$	67,736	\$	67,006	\$	66,842	\$	65,579
214.0000.41405	State Fire Department Fire Reporting Grant	s	-	5		s	-	5	-	s	-
214.0000.41410	State Grant - Eculoment	8		8		8		8	10.000	8	
	Grants	\$	-	\$	-	\$	-	\$	10,000	\$	-
14.0000.41040	Macellaneous	5	-	5		s	-	5	-	5	-
	Miscellaryoux	\$	-	\$		\$	-	\$	-	\$	-
Te	tal Fire Capital Equipment Revenue	\$	67,717		67,716		67,886		76,842	8	65,579

				024 Draft Budget		2023 Budget		2922 Bodget (Actual)	3	(Actual)		29 Bodget (Actuel)
Esperae			_		_		_		_		_	
214.2210.5342	0 Auditor & Treasurers Fees	Conhectual	8	1,500	8	1,500	8	1,171	8	1,090	\$	1,012
214.2210.5500			5	-	5	-	\$ 8	-	5	10,000	5	43,023
		Canitor	-	-		-		-		10,000		43,022
14.2210.56000	0 Note and Interest Payment	Debt Service	8		8		8		8		8	
	Total Fire Capital Equipmen	t Expanses	\$	1,500	\$	1,500	\$	1,171	\$	11,090	\$	44,034
_	Registing Fits Capital Equipresist Relation		8	339,721	8	273,505	8	298,790	8	138,915	8	118,37
	Total Fire Capital Equipment Reserves		8	67,717	8	67,718	8	67,886	8	76,842	8	65,571
	Total Fire Capital Equipment Expense		8	1,500	8	1,500	8	1,171	8	11,090	8	44,03
	NatORheance		8	66,217	8	66,216	8	68,715	8	65,752	8	21,54
	Ending Fire Capital Equipment Balance		8	405.938	8	339,721	5	273,505	8	206,790	8	139,915

# Fire Operating

			2624 D Berlig			2923 Budget	2	(Actual)	3	(Actual)		(Actual)
	Begi	ming Fund Balance			8	456,200	8	484,519	8	429,860	8	166,192
OVER UP												
15.0000.41110	Roal Estate Taxes	1	8 23	29,497	8	226,905	8	281,209	8	228,740	8	357,899
15.0000.41280	Homestand/Rollback		5 1	24,442	5	27,030	5	22,971	5	23,425	5	36,517
15.0000.41490	FEMA Grant & BWC Grant				8	82,095	_					
		htergewormonial	\$ 2	52,939	\$	226,030	ş	254,180	s	250,164	\$	394,410
15.0000.41835	Macellaneous Donations		s	-	s	-	s	-	s		s	25
15.0000.41840	Miscellaneous Receipts	1	8		8		8		8		8	3,495
15.0000.41850	Prior Period Expense Reimbursement	1	8		8	-	8		8		8	
		Macellaneous	\$	•	\$	-	\$		\$		\$	3,521
	Total Fire Operating Rawrnur-		\$ 25	3.939	\$	336.030	\$	254,180	\$	250,164	\$	397.936

# 11/6/23

			2024 Draft Budget		2023 Budget	2822 Budget (Actual)	2	(21 Budget 3 (Actual)	2029 Bedget (Actual)
aperse		-	boogen		oosyn	(waters)		here we have a second	(waters)
215.2200.51100	Wages	5	100,000	5	100,993	\$ 112,094	5	64,415 \$	68,06
215.2200.51105	Overtime Wages	1		8		\$ .	8	. 1	
	Wages and C	omponsation	100,000		100,699	112,094		64,415	68,05
215.2200.51120	Social Security	s	5,963	\$	4,785	\$ 6,949	\$	3,993 \$	4,16
215.2200.51130	Modicare	1	1,450	8	1,190	8 1,825	8	934 8	98
215.2200.51140	Ohio Public Employee Retrement	5	630	5	392	\$ 1	5	1 5	
215.2200.51200	Workers Compensation	Berefs _	4,100	8		8 1,482	8	(10,109) 8	(11,50
			12,162		8,615	10,057		(5,181)	(6,38
	Tatai Personnei Services (Wage	s + Benefits) 📑	112,163	\$	109,215	8 122,161	\$	89,234 \$	61,69
15.2200.52000	Training, Travel, & Transportation				4,993			780 \$	1,55
215.2200.52020	Fire Prevention			\$		\$ 144	\$	2,794 \$	67
	Training, Travel & I	Nanuportation	8,500		7,000	2,028		8,874	2,22
215.2200.53041	VFIS Insurance	1				8 2,000	8	1,940 8	2,44
215.2200.53042	Firefighter's Disability Fund	5				\$ 150	\$	300 \$	15
215.2200.53100	Gas & Electric Service	1		8		8 3,217	8	3,220 8	3,58
216.2200.53200	Communication Services	1		8		8 4,933	8	2,743 8	3,77
215.2200.53410	Postage & Postage Meter Fees	5		\$		\$ -	\$	- 5	12
215.2200.53420	Auditor & Treasurer Fees	1		8		8 4,378	8	4,104 8	2,17
15.2200.53425	Physical Examp-Fire	5				\$ -	5	53 \$	
15.2200.53431	Dispatching Services	1		8		8 15,411	8	13,497 8	9,91
	Maintenance of Facilities	5		\$		\$ 1,610	\$	7,000 \$	4,92
215.2200.53600	Maintenance of Equipment Insutance, Fleet & Liability	8		8 5	30,000 11,000	8 28,591 5 9,000	8 5	10,402 8 9,000 \$	14,33 9.55
				8			8	912 8	44
215.2200.53600	Monibership, Dues & Publications Linen & Mat Service			ŝ	1,400	\$	ŝ	012 0	
10.2200.0000		Contractual	\$7,550	-	74,600	68,652	-	54,057	51,40
215.2200.54100	Office Supplies	5	1,000	s	1.000	S 65	s	367 \$	33
215.2200.54200	Operational Supplies					\$ 3,786	8	2,984 8	2,06
215 2200 54201	Uniforms & Personal Safety Equipment	ŝ				\$ 2,514	ŝ	1,303 \$	1.72
15 2200 54206	Fuel			8		8 8,975	8	5,782 \$	4,11
215,2200,54300	Repair & Maintenance Supplies	ŝ		ŝ		s -	ŝ	604 \$	1.05
215.2200.54400	Small Tools & Minor Equipment		8,000	8	13,000	8 3,425	8	1,762 \$	2,84
	Materia	ito & Supplies	45,000	-	34,000	18,964	-	12,883	12,15
15.2200.55000	Canad Coding		51,000	8	178,095	8 49,235	8	84,954 8	6,59
		Cantor	56,000		178,095	40,235		P4,954	6,59
15.2200.57000	Miscellareous	5	1,000	\$	1,000		\$	804 \$	19
	Δ.	Ascelarecus	1,000		1,000	466		804	79
	Total Fee Operatin	g Expanse	\$ 310,213	\$	403,910	\$ 252,499	\$	225,505 \$	134,26
	Beginning Priv Compiling Balance		300.320		456.200	\$ 454.519		429,050 \$	166,19
	Intil Far Operative Weveraw			-		\$ 254,180	s	250,164 \$	
	Total File Operating Expense			3		\$ 254,180 8 252,499	\$	225,505 8	184,29
	Etaintimor			ŝ		a .	8	17,427 8	104,20
	Nei Differance					-			
	Harthereta		(58,274)		(67,880)	1,681		7,232	263,66
	Ending Fire Operating Balarics	1	332.046	\$	388,320	\$ 456,200	\$	454,519 \$	429,86

LIEFK OF L	Courts - Computer F	una	20	4 Graft		2023		2922 Bedget	2021 Surjeyt	2029 Burley
				udget		Budget		(Actual)	(Actual)	(Actual)
20.0000.41610	Fines, Costs, Forfeiture (Max \$10@)	Intergovernmental	\$ 8	2,000 2,000	\$ 8	303 399	\$ 8	430 430		
Total	Clark of Courts Computer Fund R	RVATURE	\$	2,000	\$	300	\$	430	s -	\$
lerk of C	ourts - Computer F	und								
				14 Graft udget		2023 Budget		2922 Bodget (Actual)	2021 Budget (Actual)	2029 Burdge (Actual)
aperae 20.2700.53510	Computer Software/Hardware	Contractual	\$	1,000	\$	200 200	\$	۰.		
20.2700.55500	Transfer out		\$		5		5			
20.2700.57000	Miscellaneous	Mapelaneous	ŝ	-	ŝ		ŝ			
			_		_		_		-	
Total 1	Clerk of Courts Computer Fund E	xpsnae	\$	1,000	\$	230	-		\$.	\$
Rej	inning Clark of Course Computer Rund Ba	arros.	\$	530	\$	433	\$	-		
te	Val Clark of Dourla Computer Fund Reven		\$	2,000	\$	300	\$	430		
h	alat Crest of Counts Campular Hand Expe	(In)	\$	1,000	\$	200	\$	-		
	NatiOnference			1,000		100		430		
Ending	<b>Clerk of Courts Computer Fund</b>	Balance	\$	1.530	\$	530	5	430	s -	\$

# Court Computerization Fund

					i Draft dget		2022 Budget		2022 Budget (Actual)	2021 Budget (Actual)	Budget chuil)
221.0000.4	1610	Fines, Costs, Forfeiture (Max \$3@)	intergaveromental	8 5	800 800	8 5	280 200	8 5	126 125		
-	Total	Court Computanization Fund Re	venue	\$	800	\$	200	\$	126	\$.	\$
Court	Con	nputerization Fund									
					Draft dget		2923 Budget		2022 Budget (Actual)	2021 Budget (Actual)	Budget the8
Expense 221 2700.5 221 2700.5 221 2700.5	5500	Congular Software Hardware Transfer out Miscellaneous	Contractual Transfers Misceñenecus	\$ \$ \$	500 500 -	5 5 5	100 100 - - -	\$ \$ 8 \$			
	To	tal Court Computerization Expe	154	\$	500	\$	100	\$		ş.	\$
	- Deg	inning Court Computerization Fund Bab	inte	8	226	8	126	8			
	1	our Court Compilorization Fund Royan	ją .	8	800	8	200	8	126		
		Well Court Compolentization Fund Escene	in.	\$	500	\$	100	\$	-		
		Net Differency			300		100		126		
	Ending	Court Computerization Fund B	lalance -	\$	526	\$	226	\$	126	\$ -	\$

Health Le	ivy											
				124 Draft Budget		2923 Bodget		(Actual)		2021 Budget (Actual)		28 Budget (Actual)
Revense 225.0000.41110 225.0000.41280	Real Estate Taxes Horrestead/Rollback	htergeverenenta/	5 8 8	55,741 9,072 64,813	5 8	55,018 9,794 64,812	\$ 8 8	56,013 8,155 64,068	5 8 8	55,698 8,267 63,965	\$ 8	54,35 8,39 62,75
	Total Health Levy Revenue		\$	64,813	\$	64,812	\$	64,968	\$	63,965	\$	62,754
Health Le	wy											
				124 Draft Budget		2923 Bodget		Actual)		2021 Budget (Actual)		28 Budget (Actual)
Expense 225-2900.53406 225-2900.63420	Clark County Combined Health District Auditor & Treesurer Foots	Contractual	\$ 8	63,500 1,200 64,700	5 8	64,800 1,160 65,960		63,056 1,120 64,176		62,133 1,943 63,176		63,36 96 64,33
	Total Health Levy Expense		\$	64,700	\$	65,960	\$	64,175	\$	63,176	\$	64,33
	Depinting Hamid Lovy Distincts		8	433	8	1,581	8	789	8	0	8	1,57
	Total (reality Lawy Revenue		8	64,813	8	64,812	8	64,968	8	63,995	8	62,75
	Tami Hagen Lovy Kaparas		8	64,700	8	65,960	8	64,176	8	63,176	8	64,33
	Wei D. Bursypic			113		(1,148)		792		789		(1,57
	Ending Health Levy Balance		\$	546		433		1,581		789		-

## **RECORD OF PROCEEDING**

# MINUTES: CITY OF NEW CARLISLE, OHIO REGULAR SESSION MEETING @ Smith Park Shelter House held 11/6/23 @ 6:00 PM

1. Call to Order: Mayor Lowrey calls the meeting to order.

**2.** <u>**Roll Call:**</u> Berner calls the roll- Lowrey, Grimm, Bahun, Eggleston, Lindsey, Rodewald 6 members present Cook: Absent Staff present: Bridge, Jeffries, Trusty

3. Invocation: VM Grimm

4. <u>Pledge of Allegiance</u>: All are Welcome to Participate

# 5. Action on Minutes:

10/16/23 1st Eggleston 2nd Rodewald YES: Lowrey, Grimm, Bahun, Eggleston, Lindsey, Rodewald NAY: 0 Accepted 6-0

10/23/23 1st Lindsey 2nd Eggleston YES: Lindsey, Rodewald, Lowrey, Grimm, Eggleston NAY: 0 Abstain: Bahun Accepted 6-0

## 6. Communications:

Matthew Mills 285 Zellar Dr: Tecumseh School Board- speaks on behalf of himself. Brings forward issue of new homes going behind New Carlisle Elementary and the need for a fence as a safety measure with the cost covered by the developer or TIF funds. Grimm asks if there is a fence. Mills notes a tree line but no fence. Lindsey asks if there is a problem currently. Lindsey notes properties with a pool will need to be fenced. Lindsey notes a fence on the property line would benefit the school and a homeowner and could be a shared cost. Grimm asks what is behind the school. Mills notes a few other talking points such as buses being able to get down the road. Council thanks Mr. Mills.

\*Board of Zoning Appeals Hearing: Bridge notes McDonald's looking into the front lot of IGA. Seth Grimm notes asking 62 ft from the street. Will that cause interference with people leaving the IGA? Lowrey asks for placement of the exits and if needed on 235. Bridge notes planning will vote on site plan and they are aware of the potential redo of Galewood intersection. Discussions about the entrance/exit. Bahun asks if there is a reason why the lot cannot be moved back. Bridge notes it would then need the rear setback.

\*McDonald's Front setback variance- asking for a 38 ft variance.Motion by Lindsey 2nd by Rodewald YES: Lindsey, Rodewald, Lowrey, Grimm, Bahun, Eggleston NAY: 0 Accepted 6-0

\*McDonald's Sign Variances (2 on a wall, and height for ground sign asking for 30 ft, ground sign requesting 7 ft, ground sign setbacks ½ ft set back) Eggleston asks height of IGA sign. Rodewald motions to accept 2nd by Lindsey. Bahun asks if IGA is afforded the same benefit of signage. Grimm asks how tall.. 30 ft tall. Lowrey noted his concerns are similar blocking views, covering the IGA sign. David Peters 1685 notes his concern over the large sign and requests the height not be 30 ft. Seth notes to move forward with the other variances for signage. Discussions on the other variances of signs in town. Bridge suggests to cap it at 15 ft. and give the variance for the square feet. Lindsey suggests holding off on this vote to find out the square foot of the sign with the reduced height. Bridge notes it would be redundant to wait. Bahun agrees it would be helpful to know the concrete size. Rodewald notes 93 ft would be reduced to 43 if the size is cut in half. Discussions on those variances. Lindsey withdraws 2nd. Original motion by Rodewald dies due to lack of 2nd. Lindsey motions to accept all sign variances except #3 height and square footage with 2nd by Rodewald. YES: Lowrey, Grimm, Bahun, Eggleston, Lindsey, Rodewald NAY: 0 Accepted 6-0

## Planning Board Recommendation-

Overall approval of Arbor Homes Preliminary Plat with 26' pavement to pavement road width-Paul Metzger in attendance. Mr. Metzger explains his request for the road width. Issues Mr. Mills brought up will be reviewed. Will be parking on 1 side only. Mr. Metzger notes he has spoken with Paula Crew and other BOE members and a fence was never mentioned by them. Grimm asks about the trees and if they will stay? Metzger notes most likely. Rodewald asks which phase are the homes behind the school. Metzger notes 6. Rodewald asks to build out... Metzger 36-68 a year 5-8 years for completion. Lowrey asks about the sidewalks to the school property. Metzger notes they leave the fencing up to the homeowner. Bahun notes he is for wide streets. Mr. Mills has some follow up and notes Mrs. Crew and Mr. Dixon both would like a fence. Mr. Mills asks if the developer can dictate if the homeowner must put up a fence. Metzger notes yes they can but they would not want to. Susan Robb 897 Leatherwood notes she agrees for the safety of the kids there needs to be a fence. She also asks what will happen with all the traffic brought from the ballpark, McDonald's. Council notes that there have been traffic studies, Mr. Bridge has the plans for the next 3-5 years. Lowrey and Rodewald reiterate possible traffic lights and there are things on the radar. Gene Robb 897 Leatherwood notes his concern about the narrow streets. He would like to see them wider and not an "obstacle course". Richard Fisher 1102 N. Scott asks about the road will his stay the same. Mr. Fisher asks if he will lose any utilities during the hookups and if the ground is fully Annexed. Bridge notes the grading and the street will stay the same on his end, should not be any major loss of utilities and will be officially annexed at the next meeting. Motion accepted overall site plan and variance with 1st by Lindsey 2nd Rodewald YES: Lowrey, Grimm, Eggleston, Lindsey, Rodewald NAY: Bahun Accepted 5-1.

# 7. City Manager's Report:

## B. INFORMATIONAL ITEMS

- Discussion Topics
  - Updates / Explanations
     Rumpke/Waste Management
    - Rumpke/Waste Management
       Accepting Annexation Ordinance
  - Addison-New Carlisle / St. Rt. 235 Cut-Thru
  - Meeting Upcoming
     Main Street Curve Study Attached
  - Please review for discussion at the 11/20/23 Regular Meeting
     City Council
  - Council Retreat City Council Discussion Needed?
  - Number of Contracted Deputies for 2024
  - Additional Budget Work Session Motion Needed
     Altafiber and Metronet
  - Altafiber and Metronet
     Additional Discussion Topics
  - Upcoming Legislation
    - · Clark County EMA MOU with Fire/EMS Department
    - Ordinance to Accept Codification Update
    - 2024 Sheriff's Contract
    - 2024 Operating Budget (First Read on 11/20; Second on 12/4)

Motion for additional work session needed at the firehouse 11/15 at 5:30 1st Lindsey 2nd Eggleston YES: Lindsey, Rodewald, Lowrey, Grimm, Bahun, Eggleston NAY: 0 Accepted 6-0 Grimm asks if amending the rules of council needs an ordinance. Grimm can call Jake and he can help facilitate it.

Lowrey asks if stuff was posted on gov deals. **DEPARTMENTAL REPORTS-** Given at 2nd meeting of the month.

# Police Report: none

# Fire/EMS Report: none

Finance Report: none

Service Report: none

**Planning and Zoning Report:** 

# 8. COMMITTEE REPORTS: none

# 9. COMMENTS FROM MEMBERS OF THE PUBLIC:

# 10. <u>RESOLUTIONS</u>:

<u>Resolution 2023-17R</u> A RESOLUTION APPOINTING THE CITY MANAGER AS THE DESIGNEE FOR THE CITY OF NEW CARLISLE'S MANDATORY PUBLIC RECORDS TRAINING REQUIRED BY THE OHIO PUBLIC RECORDS ACT 1st Lindsey 2nd Eggleston yearly Sunshine Law training YES: Lindsey, Rodewald, Lowrey, Grimm, Bahun, Eggleston NAY: 0 Accepted 6-0

# 11. ORDINANCES: (2 - Intro; 3 - Action\*)

<u>Ordinance 2023-55</u> AN ORDINANCE AUTHORIZING THE CITY MANAGER TO ENTER INTO A CONTRACT FOR INSURANCE WITH USI INSURANCE SERVICES LLC REPRESENTING THE PUBLIC ENTITIES POOL OF OHIO FOR THE ADMINISTRATION OF SAID POLICY 1st Lindsey 2nd Rodewald ex:

**housekeeping with a savings of \$1,800** YES: Lowrey, Grimm, Bahun, Eggleston, Lindsey, Rodewald NAY: 0 Accepted 6-0

<u>Ordinance 2023-56</u> AN ORDINANCE AUTHORIZING THE CITY MANAGER OR THE DIRECTOR OF PUBLIC SERVICE/ASSISTANT CITY MANAGER TO ENTER INTO A CONSULTANT AGREEMENT WITH CHOICE ONE ENGINEERING FOR THE DECORATIVE STREETLIGHT LED UPGRADE PROJECT (PID NO. 118645) 1st Lindsey 2nd Eggleston enter into contract for lighting YES: Lindsey, Rodewald, Lowrey, Grimm, Bahun, Eggleston NAY: 0 Accepted 6-0

<u>Ordinance 2023-57</u> AN ORDINANCE AMENDING SECTION 1040.18 OF THE CODIFIED ORDINANCES OF THE CITY OF NEW CARLISLE REGARDING WATER CONNECTION CHARGES 1st Eggleston 2nd Lowrey increase tap in fees YES: Grimm, Bahun, Eggleston, Lindsey, Rodewald, Lowrey NAY: 0 Accepted 6-0

<u>Ordinance 2023-58</u> Action on 11/20/23 AN ORDINANCE ACCEPTING THE ANNEXATION OF 79.136 ACRES, MORE OR LESS, FROM BETHEL TOWNSHIP, CLARK COUNTY TO THE CITY OF NEW CARLISLE

<u>Ordinance 2023-59</u> Action on 11/20/23 AN ORDINANCE AUTHORIZING THE CITY MANAGER TO ENTER INTO A CONTRACT FOR CITY EMPLOYEE HEALTH INSURANCE

# 12. OTHER BUSINESS:

Grimm motions to excuse Bahun from 10/23/23 meeting with a 2nd by Lindsey YES: Rodewald, Lowrey, Grimm, Eggleston, Lindsey NAY: 0 Abstain: Bahun- absent

Lindsey motions to excuse Mr. Cook from the work session and regular session on 11/6/23 with a 2nd by Lowrey YES: Grimm, Bahun, Eggleston, Lindsey, Rodewald, Lowrey NAY: 0 Accepted 6-0

Motion to move to executive session by Lindsey 2nd Grimm YES: Bahun, Eggleston, Lindsey, Rodewald, Lowrey, Grimm NAY: 0 Accepted 6-0

**13.** <u>Executive Session</u>: Move to executive session 1st Lindsey 2nd Grimm YES: Bahun, Eggleston, Lindsey, Rodewald, Lowrey, Grimm, NAY: 0 Accepted 6-0

Move to regular session 1st Lindsey 2nd Grimm YES: Bahun, Eggleston, Lindsey, Rodewald, Lowrey, Grimm, NAY: 0 Accepted 6-0

Motion by Lindsey to break rules of council to introduce legislation with 2nd by Grimm YES: Bahun, Eggleston, Lindsey, Rodewald, Lowrey, Grimm NAY: 0 Accepted 6-0

Clerk reads Ordinance 2023- 60- AN ORDINANCE APPROVING AN EMPLOYEE AGREEMENT WITH RANDY BRIDGE

Lowrey asks about giving the city employees a Christmas bonus. Discussions on how to do this before Christmas but Bridge will talk with Mrs. Harris.

**14.** <u>Adjournment:</u> 1st Lindsey 2nd Grimm @ 8:30 pm Yes: Bahun, Eggleston, Lindsey, Rodewald, Lowrey, Grimm NAY: 0 Accepted 6-0

Mayor Mike Lowrey

Clerk of Council Emily Berner

# **RECORD OF PROCEEDING**

MINUTES: CITY OF NEW CARLISLE, OHIO REGULAR SESSION MEETING @ Smith Park Shelter House held 11/20/23 @ 6:00 PM

1. Call to Order: Mayor Lowrey calls the meeting to order.

2. Roll Call: Berner calls the roll- Lowrey, Grimm arrived late, Bahun, Eggleston, Lindsey, Cook,

Rodewald 7 members present Staff present: Bridge, Kitko, Harris, Jefferies

3. <u>Invocation</u>: Chief Trusty

4. <u>Pledge of Allegiance</u>: All are Welcome to Participate

**5.** <u>Action on Minutes</u>: action on 12/4/23 for the 11/6 work session and regular session and 11/20/23 regular session.

Bridge calls for corrections with the agenda noting Resolution 18R is 2 read legislation along with adding City Administration to the legislation for Christmas bonus with a motion by Lindsey and a 2nd by Rodewald YES: Lowrey, Bahun, Eggleston, Cook, Lindsey, Rodewald YES 6 NAY 0 Accepted 6-0 **6.** <u>Communications:</u> Mayor Lowrey thanks the city employees noting how they are the backbone of the city and always working hard behind the scenes to keep things running smoothly. Mayor gives the

employees in attendance a Proclamation thanking them.



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 20<sup>th</sup>, 2023, as "City of New Carlisle Employee Appreciation Week"

Signed this 20th day of November 2023.

Mike Lowrey, MAYOR City of New Carlisle, Obio

7. City Manager's Report:

**DEPARTMENTAL REPORTS-** Given at 2nd meeting of the month.

**Planning and Zoning Report:** 

## 11/20/23



### Planning Department Report Date: November 1st-November 16th 2023

Data Summary	November 1st-16th	
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	and the second se	
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 (I) Swimming Pools		
1460.25 (m) Open Fires		
1460.25 Vegetation; Residential	2	
1460.28 Accessory Structures		
1460.32 -Exterior Property and Structure Exteriors; Commercial	1	
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	

	1st-16th	
Total Violations	38	
Total Properties Violated	16	
Average Violations Per Property	3	
Abatement Complete	a	
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 violated.	assigned to the parcel add	ress being
Case Number is a unique identifier	of the entire case. Main St s have been closed (remedi	atus will show ied).

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

## 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, Guadalalupe 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

## No comments or questions from the council.

# Police Report:

e New Carlisle Deputies were dispatched to 380 calls for
vice during the month of October.

Reports: 44

Assists: 60

Criminal Arrest: 7

Felony Arrest: 1

Misdemeanor Arrest: 4

Warrants: 2

Traffic Stops: 60

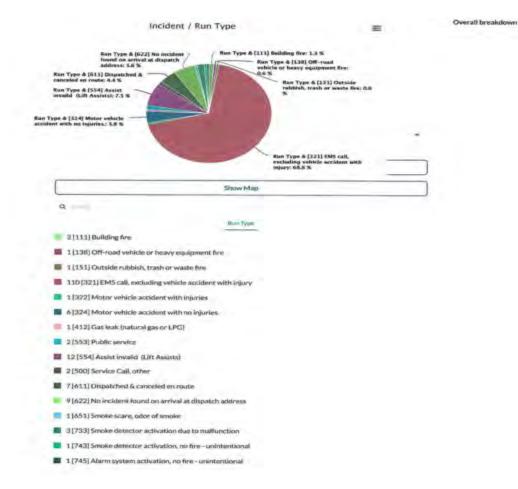
NEW CARLISLE	CALLS	ASSISTS	REPORTS TR	AFFIC STOP CITATIONS	WAR	NINGS ARREST	COD	E ENFO BU	SINESS CHECRAS	H PAR	KING CIT
October											
Dep. Bowers	80	9	9	17	6	11	1	31	1102	1	18
Dep. Arnold	81	2	9	11	5	6	1	0	49	0	10
Dep. O'Brien	123	19	13	11	5	6	2	0	482	2	1
Dep. Speckman	96	18	9	19	4	15	2	0	312	1	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

# No comments or questions from the council.

# **<u>Fire/EMS Report:</u>**

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.



## No comments or questions from the council.

## **Finance Report:**

## COUNCIL FINANCIAL REPORT SUMMARY - OCTOBER 2023

Estimated Revenue	\$	6,993,589.00	I	2023 Original Budget	2023 Original Budget \$
Amended Est. Resources	\$	(89,966.00)	I	1st Q. Supplemental	1st Q. Supplemental \$
Amended Est. Resources	\$	164,190.00	l	2nd. Q. Supplemental	2nd. Q. Supplemental \$
Amended Est. Resources			l	3rd. Q. Supplemental	3rd. Q. Supplemental \$
Amended Est. Resources	\$	-	l	4th Q. Supplemental	4th Q. Supplemental
2023 REVISED TOTAL			l		
	~	7 007 012 00	l		2023 REVISED TOTAL BUDGET S
EST. REV.	\$	7,067,813.00	ł	2023 REVISED TOTAL BUDGET	2023 REVISED TOTAL BUDGET \$
Month	Rev	enue Received		Month	Month
January	\$	978,586.95		January	
February	\$	642,527.07		February	February \$
March	\$	1,307,302.60		March	March \$
April	\$	587,319.24		April	April \$
May	\$	909,651.02		May	May \$
June	\$	786,638.36		June	June \$
July	\$	857,049.02		July	2 ylut
August	ŝ	1,327,816.31		August	August \$
September	ŝ	573,762.45		September	September \$
October	\$	603,163.86		October	October \$
November	-	-		November	November
December				December	December
Received To Date	\$	8,573,816.88		Expenses to Date	Expenses to Date \$

## Statement of Cash from Revenue and Expense

From: 1/1/2023 to 10		tatement of Cash	i from Revenue a	ind Expense		
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			

		Outstanding	Outstanding	Deposits in				
Bank Accounts	Bank Balance	Vendor	Employee	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	s -	\$-	\$ -	\$ -	\$ -	\$ 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

				Ir	clude Inactive Ba	nk Accounts: No
Beginning Bal.	MTD Revenue	YTD Revenue	MTD Expense	YTD Expense	YTD Other	Ending Bal.
\$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
\$200,000.00	\$73,524.94	\$1,526,688.68	\$111,380.75	\$1,746,717.16	\$220,028.48	\$200,000.00
\$2,123,473.33	\$14,136.97	\$137,394.11	\$0.00	\$0.00	\$750,000.00	\$3,010,867.44
\$0.00	\$2,643.43	\$941.85	\$0.00	\$0.00	\$1,000,000.00	\$1,000,941.85
\$2,102,765.43	\$198,865.70	\$3,812,016.67	\$84,203.99	\$3,683,419.93	(\$2,231,362.17)	\$0.00
\$0.00	\$138,210.18	\$138,210.18	\$263,098.63	\$263,098.63	\$1,459,338.46	\$1,334,450.01
\$744,172.18	\$2,627.59	\$21,879.90	\$0.00	\$0.00	\$250,000.00	\$1,016,052.08
\$200.00	\$0.00	\$41,526.00	\$0.00	\$41,526.00	\$0.00	\$200.00
\$526.54	\$0.01	\$0.05	\$0.00	\$0.00	\$0.00	\$526.59
\$74,778.40	\$143.86	\$948.66	\$0.00	\$0.00	\$0.00	\$75,727.06
\$500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00
\$7,510,472.46	\$603,163.86	\$8,573,901.72	\$604,495.27	\$7,563,836.64	\$0.00	\$8,520,537.54
	\$2,264,056.58 \$200,000.00 \$2,123,473,33 \$0,00 \$2,102,765.43 \$0,00 \$744,172,18 \$200,00 \$526.54 \$747,78.40 \$500,00	\$2,264,056.58 \$173,011.18 \$200,000.00 \$73,524.94 \$2,123,473.33 \$14,136.97 \$0,00 \$2,643,43 \$2,102,785.43 \$198,865.70 \$0,00 \$138,210.18 \$744,172.18 \$2,627.59 \$200,00 \$0,00 \$526,54 \$0,01 \$74,778.40 \$143.86 \$500,00 \$0,00	\$2,264,056.58 \$173,011.18 \$2,894,295.62 \$200,000,00 \$73,524.94 \$1,526,698.68 \$2,123,473.33 \$14,196.97 \$1573,394,11 \$0,00 \$2,643.43 \$341,86 \$2,102,765.43 \$198,865.70 \$3,812,016.67 \$0,00 \$138,210.18 \$136,210.18 \$744,172.18 \$2,627.59 \$21,879.90 \$2200,00 \$138,210.18 \$135,210.18 \$744,172.18 \$2,627.59 \$21,879.90 \$2200,00 \$138,210.18 \$143,821,526,00 \$5526,54 \$0,01 \$0,05 \$74,778,40 \$143,86 \$948,866 \$5600,00 \$0,00 \$0,00	\$2,264,056.58         \$173,011.18         \$2,894,295.62         \$145,811.90           \$200,000,00         \$73,524.94         \$1,526,688.68         \$111,380.75           \$2,123,473.33         \$14,169.97         \$137,394.11         \$0,00           \$2,123,473.33         \$14,169.97         \$137,394.11         \$0,00           \$2,123,473.33         \$14,169.97         \$137,394.11         \$0,00           \$2,122,765.43         \$198,865.70         \$3,812,01.85         \$00,00           \$2,102,765.43         \$198,865.70         \$3,812,01.81         \$283,098.63           \$744,172,18         \$2,627.59         \$21,879.90         \$00,00           \$200,00         \$0,00         \$41,526,00         \$00,00           \$200,00         \$138,210.18         \$200,00         \$0,00           \$24,772,18         \$2,627.59         \$21,879.90         \$00,00           \$200,00         \$138,210.18         \$00,00         \$00,00           \$24,520,00         \$0,00         \$0,00         \$00,00           \$2620,00         \$0,00         \$0,00         \$0,00           \$2620,00         \$0,00         \$0,00         \$0,00           \$74,778,40         \$143,86         \$948,86         \$00,00           \$500,00	Beginning Bal.         MTD Revenue         YTD Ravenue         MTD Expense         YTD Expense           \$2,264,056.58         \$173,011.18         \$2,894,295.62         \$145,811.90         \$1,829,074.92           \$200,000.00         \$73,524.94         \$1,526,688.68         \$111,380,75         \$1,746,717.16           \$2,123,473.33         \$141,369,77         \$137,394.11         \$0.00         \$0.00           \$2,122,473.33         \$141,456.97         \$137,394.11         \$0.00         \$0.00           \$2,122,765.43         \$198,865.70         \$3,812,016.67         \$84,203.99         \$3,683,419.93           \$0.00         \$138,210.18         \$23,80,946.63         \$245,046.65         \$84,203.99         \$3,083,419.93           \$0.00         \$138,210.18         \$213,79.90         \$0.00         \$0.00         \$241,526.00         \$0.00         \$241,526.00         \$0.00         \$0.00         \$20.00         \$0.00         \$0.00         \$0.00         \$20.00         \$0.00 <td< td=""><td>\$2,264,056.58         \$173,011.18         \$2,894,295.62         \$145,811.90         \$1,829,074.92         (\$1,448,004.77)           \$200,000,00         \$73,524.94         \$1,526,688.66         \$111,380.75         \$1,746,717.16         \$220,028.48           \$2,123,473.33         \$14,186.97         \$13,7394,11         \$50,00         \$0,00         \$750,000,00           \$2,123,473.33         \$14,186.97         \$137,394,11         \$50,00         \$0,00         \$750,000,00           \$2,122,765.43         \$198,865.70         \$3,812,016.67         \$84,203.99         \$3,683,419.93         \$2,231,362.17)           \$200,00         \$138,210.18         \$138,210.18         \$263,096.63         \$2523,098.63         \$2543,098.63         \$253,000,00           \$2200,00         \$0,00         \$21,1579,90         \$0,00         \$1,459,338,46         \$200,00         \$20,00         \$20,00         \$2,000<!--</td--></td></td<>	\$2,264,056.58         \$173,011.18         \$2,894,295.62         \$145,811.90         \$1,829,074.92         (\$1,448,004.77)           \$200,000,00         \$73,524.94         \$1,526,688.66         \$111,380.75         \$1,746,717.16         \$220,028.48           \$2,123,473.33         \$14,186.97         \$13,7394,11         \$50,00         \$0,00         \$750,000,00           \$2,123,473.33         \$14,186.97         \$137,394,11         \$50,00         \$0,00         \$750,000,00           \$2,122,765.43         \$198,865.70         \$3,812,016.67         \$84,203.99         \$3,683,419.93         \$2,231,362.17)           \$200,00         \$138,210.18         \$138,210.18         \$263,096.63         \$2523,098.63         \$2543,098.63         \$253,000,00           \$2200,00         \$0,00         \$21,1579,90         \$0,00         \$1,459,338,46         \$200,00         \$20,00         \$20,00         \$2,000 </td

## MONTHLY NET INCOME TAX COLLECTION COMPARISON 2022-2023

MONTH		CCA				STATE OF OHIO			
PAYMENT RECEIVED	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	1222	
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	The Martiness	
NOVEMBER			0.00				0.00		
DECEMBER			0.00	Section 1.			0.00	A State Association	
TOTALS	1,611,96	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

		(25 Traffic + 33 ations - 22 (22 Tr		
FUND RECEIVED		RRENT MONTH		R-TO-DATE
Fines	S	1.870.00	S	21,583.00
Court Cost	10		ŝ	
	5	2,637.50	2	21,667.50
Fines- Clark County Municipal (transfer Cases) Total Fees Pald (LF, Bounced Cks, BW)		60.00	- 2 -	E
Other (Bond Forfeiture)	5	60,00	- 5	565.00
Misc Fees Paid (Jall Time)	2		s	-
Bond Collected	10		ŝ	
Restitution	25	-	8	
SB 17 Indigent driver interlock & alcohol	2		5	
	-	4 2 4 2 2 2 4		13 045 50
TOTAL FUNDS RECEIVED	\$	4,567.50	\$	43,815.50
UNDS DISBURSED				
Victims of Crime	5	189.00	-5	1,575,00
Child Safety/Seat Belts	\$	1	-5	30,00
Indigent Defense Support Fund	\$	490,00	\$	4,460.00
Drug Law Enforcement Fund	5	49.00	-5	577,50
Expungement	\$			
State Bond Surcharge (new as of 2010)	5		\$	1
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)	s	63.00	\$	534.00
Remitted to Court Security Fund	5	210.00	\$	1,780.00
Remitted to Facility Fee	5	102.50	\$	887.50
Remitted to City GF - Fines	5	1,870.00	- 5	21,478.00
Remitted to City GF - Court Court/Misc	5	1,347.00	\$	10,470.00
Remitted to City- Jail Expenses	5		5	
Remitted to City- Enforcement & Education	5		5	- E
Remitted to City- Drug Analysis	5		5	1.00
SB 17 Indigent Driver Interlock & Alcohol	5			
TOTAL REMITTED TO CITY	5	3,818.50	\$	36,925,50
Capital Recovery	5		\$	
Restitution	s		5	-
Bonds forfeitured	S		\$	
TOTAL DISBURSED	s	4.567.50	s	43.815.50

Prepared & Submitted By: Kristy Thome, Clerk of Court

Motion by Eggleston 2nd by Rodelwald to accept the Finance Report YES: Rodewald, Lowrey, Grimm, Bahun, Eggleston, Cook, Lindsey NAY: 0 Accepted 7-0

Motion by Grimm 2nd by Lindsey to accept the Mayor's report. YES: Rodewald, Lowrey, Grimm, Bahun, Eggleston, Cook, Lindsey NAY: 0 Accepted 7-0

## **Service Report:**

- 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

  - 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.

## 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 Planning Site Plan Approval at the 12/04 Meeting
  - Board of Zoning Appeals Application Received
  - 0 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)
  - o Congratulations to those newly elected and re-elected City Council Members
    - Vice Mayor Dale Grimm, Councilwomen Peggy Eggleston, Kathy Wright, and Chris Shamy
  - o Clark County Public Health Update Attached
  - Additional Discussion Topics

Council chooses to wait on the interview until two more applicants for BZA. Grimm asks about the Addison cut thru cost, Bridge does not.

# 8. COMMITTEE REPORTS: none

# 9. COMMENTS FROM MEMBERS OF THE PUBLIC:

# 10. <u>RESOLUTIONS</u>:

**Resolution 2023-18R (Introduction, Public Hearing & Action 12/4/23)** A RESOLUTION AMENDING THE NEW CARLISLE CITY COUNCIL RULES OF COUNCIL

**Resolution 2023-19R (Introduction, Public Hearing & Action Tonight)** A RESOLUTION APPROVING LUMP SUM BONUSES TO CERTAIN EMPLOYEES OF NEW CARLISLE 1st Cook 2nd Lindsey ex: Christmas bonus for year, will go out with the next checks Lindsey asks when they will be going out and if it is a separate check YES: Rodewald, Lowrey, Grimm, Eggleston, Cook. Lindsey NAY: Bahun Accepted 6-1

**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 1st Lindsey 2nd Eggleston ex: equipment sharing agreement Trusty notes things like using their radios for the HOF Festival YES: Cook, Lindsey, Rodewald, Lowrey, Grimm, Bahun, Eggleston NAY: 0 Accepted 7-0

*Grimm asks about the agenda and notes he had missed something. Bridge added that when you change ROC it is a 2 read so the agenda needed changed to note they would take action at the 12/4 meeting.* 

# **11. ORDINANCES:**

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 1st Lindsey 2nd Rodewald ex: flow chart from ORC when annexing land into the City. YES: Lowrey, Grimm, Bahun, Eggleston, Cook, Lindsey, Rodewald NAY: 0 Accepted 7-0

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 1st Eggleston 2nd Lindsey ex: yearly housekeeping, ins provided is very good and Mr. Bridge thanks council. YES: Rodewald, Lowrey, Grimm, Bahun, Eggleston, Cook, Lindsey NAY: 0 Accepted 7-0

Ordinance 2023-60 (Introduced on 11/06/23. Public Hearing and Action Tonight) AN ORDINANCE APPROVING AN EMPLOYMENT AGREEMENT WITH RANDY BRIDGE 1st Lindsey 2nd Rodewald ex: approve a contract for Mr. Bridge Lindsey notes if anyone would like to get rid of him "now is their chance" YES: Lowrey, Grimm, Eggleston, Lindsey, Rodewald NAY: Bahun, Cook Accepted 5-2

**Ordinance 2023-61 (Introduction Tonight. Public Hearing & Action 12/04/23)** ANNUAL APPROPRIATIONS ORDINANCE

**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

**Ordinance 2023-63 (Introduction Tonight. Public Hearing & Action 12/04/23)** AN ORDINANCE AMENDING THE CITY OF NEW CARLISLE INCOME TAX RULES AND REGULATIONS

**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

**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:

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

Eggleston asks if residents speaking can give their address prior to the meeting instead of putting their address on YouTube. Mr. Jeffries will look into the matter.

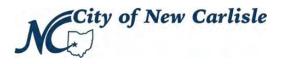
Eggleston asks about the additional speed limit signs for Smith St. Kitko notes they are getting ready to be put up. Asks about additional signs for dogs being on a leash for the bike path. Bridge notes more signs can be installed.

# 13. Executive Session: none

**14.** <u>Adjournment:</u> 1st Lindsey 2nd Eggleston @ 6:50 pm Yes: Cook, Lindsey, Rodewald, Lowrey, Grimm, Bahun, Eggleston NAY: 0 Accepted 7-0

Mayor Mike Lowrey

Clerk of Council Emily Berner



# City Council Staff Report

**Case Name:** McDonalds Site Plan - Recommendation of Approval from Planning Board **Hearing Date:** December 04, 2023 **Hearing Location:** Smith Park Shelter House **Hearing Time:** 6:00PM

# I. General Information and Case Description

Case Type:		City Council - Planning Board Recommendation to Approve Site Plan for					
		McDonalds					
Applicant:		Permit Solutions on I	behalf of Mc	Donalds			
Property Loc	cation:	500 N Main Street No	ew Carlisle, O	hio 45344			
Owner:		Lakeview Plaza Inc					
Parcel Numb	pers:	0300500029103019					
Adjacent Pro	operties:	Zoning		Use			
North:	GB-Gene	eral Business Districts	1268.03 (b)	Automobile sales & service facilities			
South:	GB-Gene	eral Business Districts	1268.03 (j)	Public facilities and utilities			
East:	GB-Gene	eral Business Districts	1268.03 (k)	Any other retail or service establishment			
West:	CB-Centr	al Business Districts	1270.03 (b)	Retail establishments and service businesses			
Parcel Size:		44,867 Square Foot					
Current Zoni	ing:	GB-General Business	s District				

# **II. Exhibits and Attachments**

Item	Purpose
Planning Board Application	Application for Planning Board Review
Civil Plan Sets	Details layout of the site plan
Site Photos	Photos showing east, southeast, and northeast towards vacant lot
Aerial Photo	Denotes Property Lines (Teal) & Setback Measurements (Red)
Site Plan Drawing	Full Site Plan

# III. Staff Notes

McDonalds wishes to build a 3,694SF restaurant located in the City's General Business District in the vacant out lot in front of IGA. The intent of GB General Business Districts is to encourage the establishment of areas for general business uses to meet the needs of a regional market area. Activities in such Districts are often large space users, and the customers thereof generally do not make frequent purchases thereat. Shopping centers shall be the predominant building approach in such Districts. Strip development is prohibited. GB Districts shall be located on primary thoroughfares as specified in the Official Thoroughfare Plan. The proposed use of a restaurant establishment coincides with the intent and purposes of the GB District of the City of New Carlisle.

# Civil Plan Sheet Index:

Page 1	Title Sheet (List surveyors, utility companies, and other site information)
Page 2	Demolition Plan
Page 3	Site Plan (Details setbacks, drive-thru lane widths, curb plans, etc)
Page 4	Drive Thru Details
Page 5-6	Site Details - Construction, pavement markings, etc.)
Page 7	Utility Plan - <u>All</u> materials and construction procedures <u>shall conform</u> to all applicable
	New Carlisle requirements for Streets, Sidewalks, Alleys, and Roadways
Page 8	Utility Details - StormTech Chamber Specifications
Page 9	Grading Plan - Outlines the criteria for land development and may contain components such as design elevation, surface gradient, lot type, and swale location are the usual components of the plan. The plan also shows the elevations, dimensions, slopes, drainage patterns, etc.
Page 10	Erosion Details - Describes permanent seeding, silt fence installation, construction of a filter barrier, etc.
Page 11-13	Planting Plan, Planting Details, and Planting Notes - Shows the location, quantity, and other characteristics of vegetation to be planted in the landscape.
Page 14	Illumination

# Setbacks:

In a GB General Business District, no commercial structure shall exceed two stories, or thirty-five feet in height. The front setback detailed in the attached site plan is 62 ft which is less that the minimum 100ft requirements. The additional setbacks are as follows:

- Front Setback 62ft
- Rear Setback 76ft

- Left Yard 100ft
- Right Yard 53.5 ft

# Lot Coverage:

Zoning lots not less than 20,000 square feet in land area are permitted in a GB General Business District. The ratio of the length of such a lot to its width shall not exceed three to one. Such lots are permitted only if they are serviced by group or central sewage treatment.

- Total Lot Size: 44,867 sf
- Total Building Size: 3,694 sf

- Maximum Coverage 25% (11,217 sf)
- Remaining Coverage 7,523 sf

## Illumination:

An off-street parking area which is intended to be used during non-daylight hours shall be properly illuminated to avoid accidents. Lights used to illuminate such a parking area shall be so arranged as to reflect the light away from the adjoining property. Illumination detailed in the site plan list the following six light sources that direct light <u>only onto</u> the McDonald's site:

- Lot East- 2 Poles
- Lot South- 1 Pole
  - Southwest Building Mounted 1Pole
- Lot North- 1 Pole
  - Northwest Building Mounted-1 Pole

# Landscaping:

Ivory Silk Lilacs (current trees along Main Street) will be planted along Main Street, with various other trees and shrubs to be planted on site near the building.

# History:

- 11/6/2023 The Board of Zoning Appeals approved a front setback variance, signage setback variances, and variances regarding the number of wall signs on the east side of the building.
- 11/14/2023 The Planning Board approved the Conditional Use Permit and recommended that City Council approve the site plan under the following conditions:
  - McDonald's move their handicap parking from the east side of the parking lot, and furthest away from the building to the south side of the parking lot that directly abuts the building. McDonald's was able to move these types of parking spaces.
  - Plant trees along the property that is adjacent to Main Street (North Dayton-Lakeview).
     McDonald's has agreed to install trees whose root systems will not interfere with the high-pressure gas line underneath.

# IV. Staff Recommendation

- The City Council should make a motion tonight as follows:
  - Approve or deny the Site Plan. McDonalds has changed the location of the handicap parking spaces and shall install Ivory Silk Lilacs along Main Street. Despite having direct access off N. Main Street, like other carry-out restaurants (Lee's, Studebaker's. Papa Johns, etc.), this global brand will benefit the citizen base, and the growth of, our great city.



# **CIVIL ENGINEER & SURVEYOR**

BAYER BECKER 6900 TYLERSVILLE ROAD, SUITE A MASON, OHIO 45040 513-336-6600

# **OWNER**

McDONALD'S CORPORATION 2 EASTON OVAL, SUITE 200 COLUMBUS, OHIO 43219

# **UTILITY COMPANIES**

Sanitary Sewer New Carlisle Public Works Contact: Howard Kitko hkitko@newcarlisleohio.gov 331 S Church St New Carlisle, OH 45344 937-845-9492

<u>Water Main</u> New Carlisle Public Works

Contact: Howard Kitko

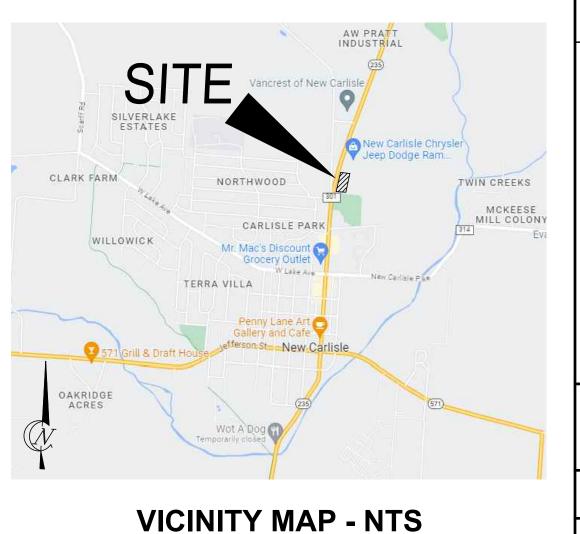
constructioncenter@aes.com Business Solutions: 800-253-5801 Construction: 800-424-5578 AI&I Contact: Gary Van Almsick gv2758@att.com 1-888-508-1235

<u>Gas</u> Columbia Gas 1-800-440-6111

hkitko@newcarlisleohio.gov 331 S Church St New Carlisle, OH 45344 937-845-9492 Storm New Carlisle Public Works

Contact: Howard Kitko hkitko@newcarlisleohio.gov 331 S Church St New Carlisle, OH 45344 937-845-9492

SHE	EET INDEX
C1.0	TITLE SHEET
C2.0	DEMOLITION PLAN
C3.0	SITE PLAN
C3.1	DRIVE THRU DETAILS
C3.2	SITE DETAILS
C3.3	SITE DETAILS
C4.0	UTILITY PLAN
C4.1	UTILITY DETAILS
C5.0	GRADING PLAN
C5.1	EROSION DETAILS
L1.0	PLANTING PLAN
L2.0	PLANTING DETAILS
L2.1	PLANTING NOTES
	PHOTOMETRIC PLAN



SITE SUMMARY

# BOUNDARY AND TOPOGRAPHIC INFORMATION ARE BASED ON FIELD SURVEY PERFORMED BY BAYER BECKER MAY OF 2022.

LOT ACREAGE:	1.03 ACRES
EXISTING ZONING:	GB (GENERAL BUSINESS)
PROPOSED USE:	FAST FOOD RESTAURANT WITH DRIVE THRU
GROSS FLOOR AREA:	3,694 SQUARE FEET
PROVIDED PARKING:	39 SPACES (INCLUDES 2 ACCESSIBLE)

Basis of Bearing State Plane NAD83 (2011)

SCALE: 1" = 40'

# **BENCHMARK #1** CROSS NOTCH IN EX WALK

N=712536.089 E=1541285.523 ELEV=902.91



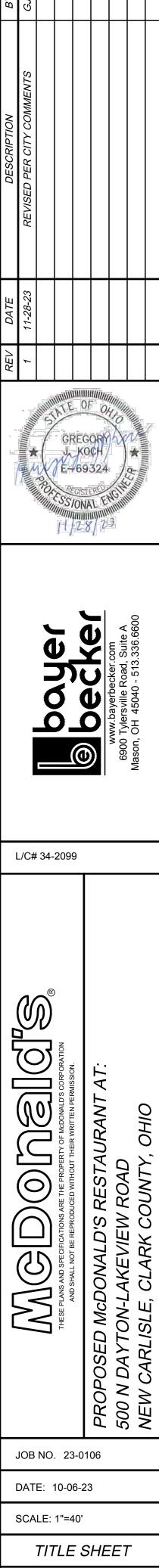
**BENCHMARK #2** 

N=712390.386 E=1541487.985 ELEV=902.51



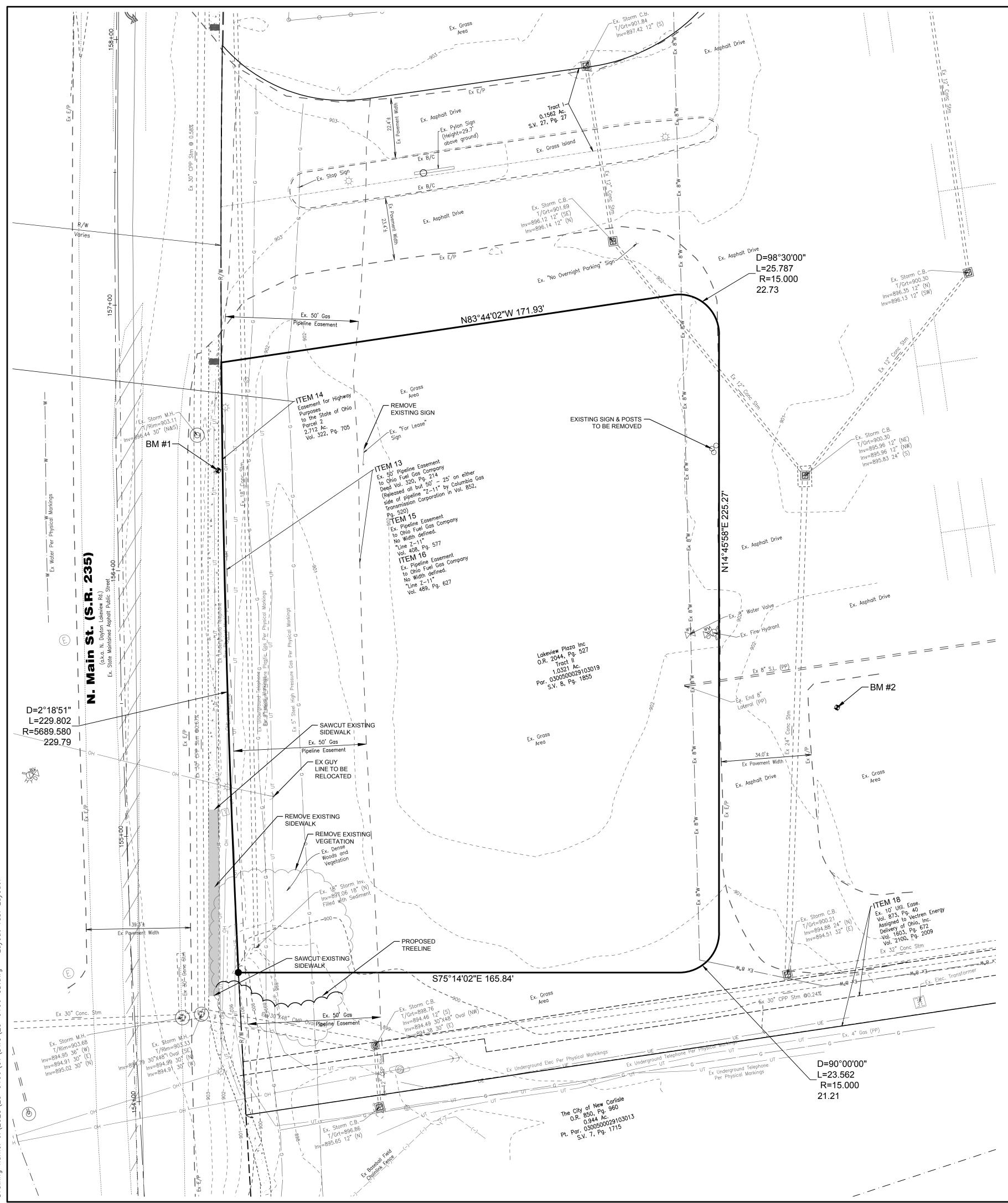
CAUTION!!!

ACTUAL LOCATIONS AND DEPTHS OF UTILITIES MUST BE VERIFIED BY THE CONTRACTOR PRIOR TO CONSTRUCTION. ANY DAMAGE TO EXISTING UTILITIES SHALL BE REPAIRED BY THE CONTRACTOR AT HIS EXPENSE.



SHEET: C1.0





# LEGEND

- LOCAL REGULATIONS.
- WILL BE ACCEPTED.

EXISTING SIDEWALK TO BE REMOVED

# **DEMOLITION NOTES**

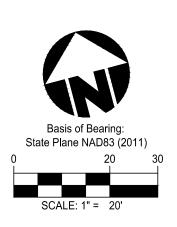
1. CONTRACTOR SHALL BE RESPONSIBLE FOR INSURING THAT ALL NECESSARY PERMITS/APPROVALS ARE IN PLACE BEFORE BEGINNING CONSTRUCTION. 2. LOCATION AND DEPTH OF EXISTING UTILITIES SHOWN HEREON ARE APPROXIMATE ONLY. ACTUAL LOCATIONS AND DEPTHS MUST BE VERIFIED BY THE CONTRACTOR PRIOR TO CONSTRUCTION AND THE CONTRACTOR SHALL BE RESPONSIBLE FOR THE PROTECTION OF ALL UTILITIES, WHETHER SHOWN ON THE PLANS OR NOT,

THROUGHOUT ALL PHASES OF CONSTRUCTION. 3. SITE CONTRACTOR IS RESPONSIBLE FOR REMOVING FROM THE SITE ALL ITEMS SHOWN TO BE DEMOLISHED UNLESS OTHERWISE INDICATED OR NOTED. ALL MATERIALS SHALL BE REMOVED FROM SITE IN ACCORDANCE WITH ALL APPLICABLE FEDERAL, STATE, AND

4. ALL EXISTING ITEMS NOT SPECIFICALLY NOTED TO BE DEMOLISHED SHALL REMAIN. CONTRACTOR IS RESPONSIBLE FOR REPLACING EXISTING ITEMS REMOVED DURING DEMOLITION THAT WERE TO REMAIN.

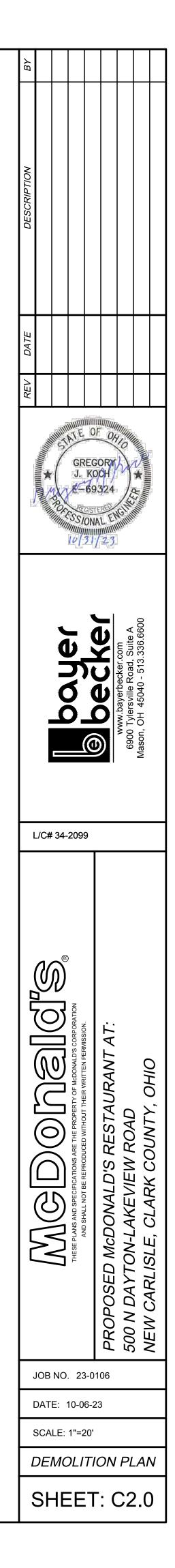
5. THE CONTRACTOR SHALL SAW CUT EXISTING PAVEMENT, CURBS, AND SIDEWALKS AT NEW PAVEMENT, CURB, AND SIDEWALK JUNCTURES, NO JAGGED OR IRREGULAR CUTS

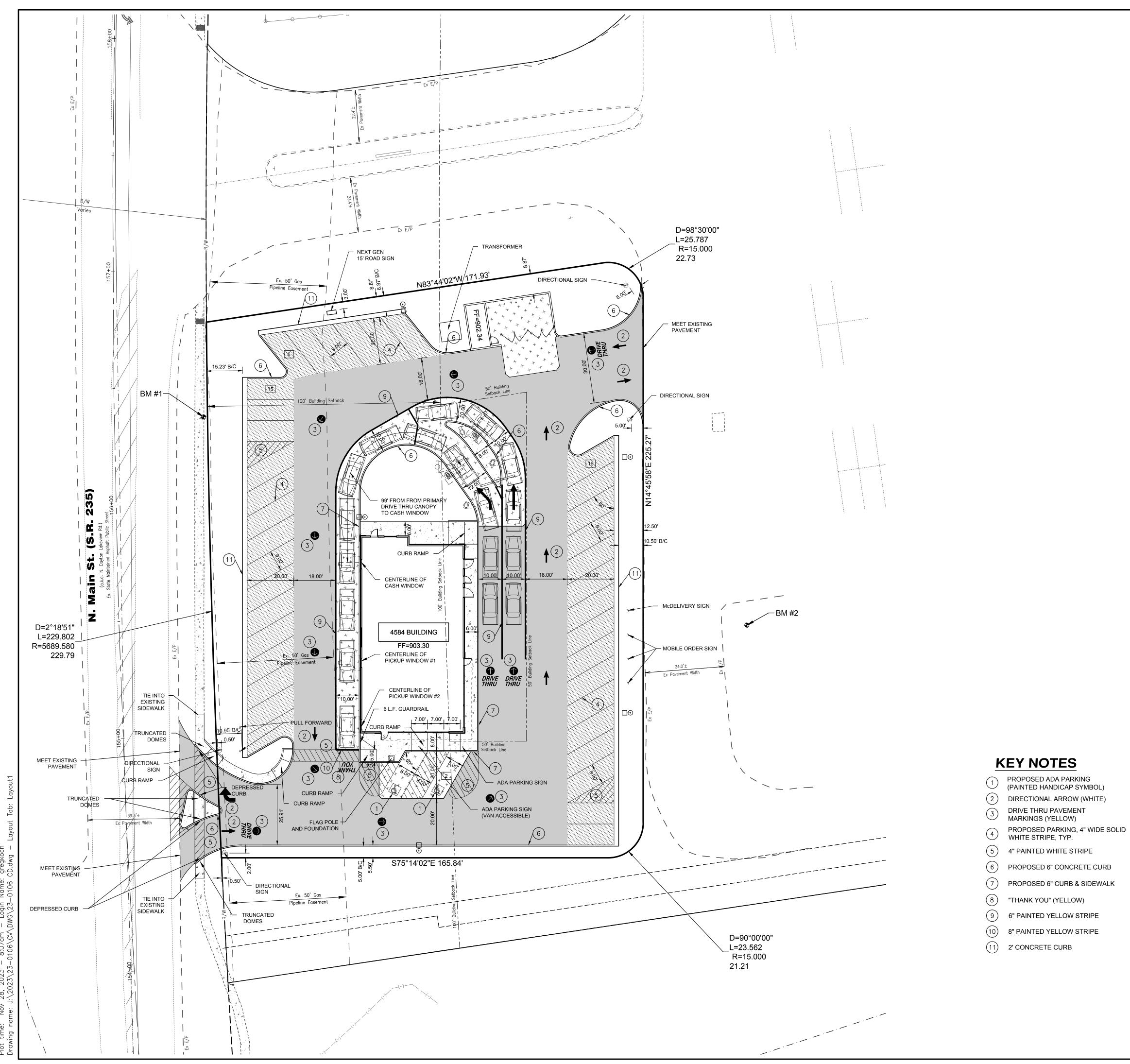
6. ALL NECESSARY EROSION CONTROL MEASURES ARE TO BE IN PLACE PRIOR TO CONSTRUCTION/DEMOLITION. EROSION CONTROL MEASURES ARE TO BE MAINTAINED AND IN WORKING CONDITION AT ALL TIMES.

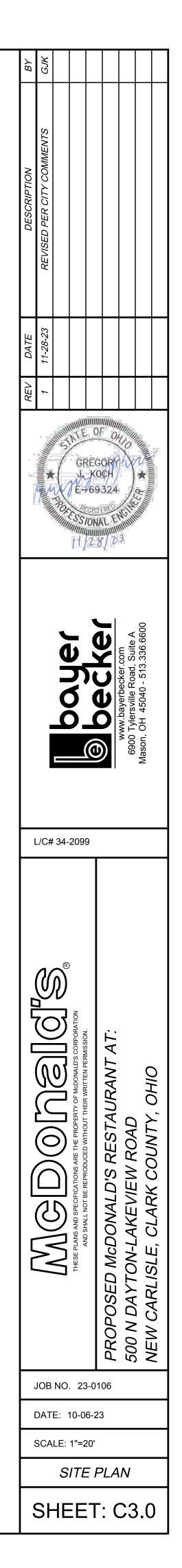


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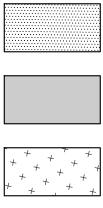
CAUTION!!! ACTUAL LOCATIONS AND DEPTHS OF UTILITIES MUST BE VERIFIED BY THE CONTRACTOR PRIOR TO CONSTRUCTION. ANY DAMAGE TO EXISTING UTILITIES SHALL BE REPAIRED BY THE CONTRACTOR AT HIS EXPENSE.







# LEGEND



LIGHT DUTY ASPHALT PAVEMENT SEE SHEET C3.2 FOR PAVEMENT SECTION

HEAVY DUTY ASPHALT PAVEMENT SEE SHEET C3.2 FOR PAVEMENT SECTION

CONCRETE PAVEMENT SEE SHEET C3.2 FOR PAVEMENT SECTION

SEE SHEET C3.2 FOR PAVEMENT SECTION

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CONCRETE SIDEWALK

XX

PARKING COUNT

# SITE LAYOUT NOTES

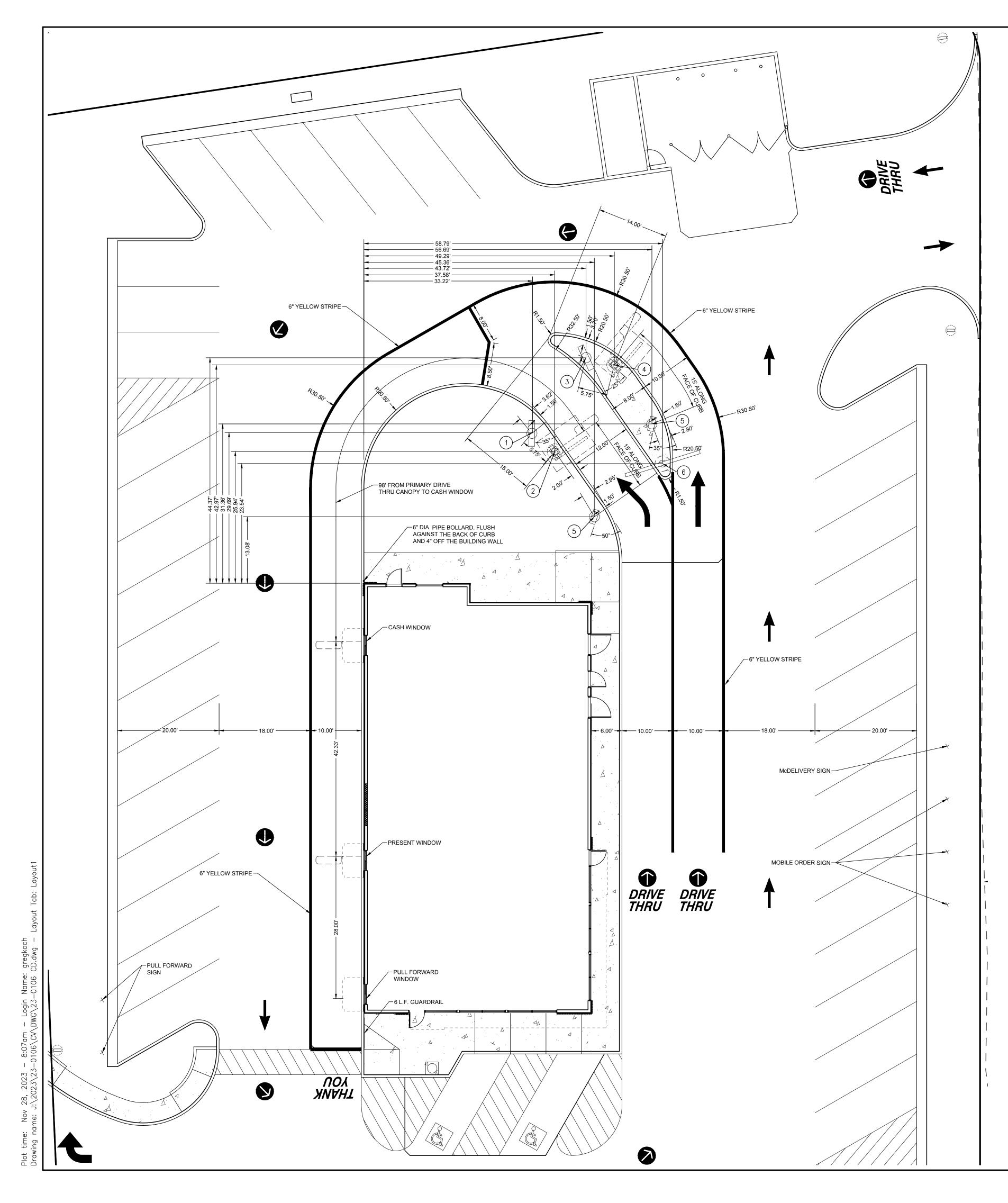
- 1. ALL DIMENSIONS ARE TO THE EDGE OF PAVEMENT UNLESS OTHERWISE NOTED. 2. WHERE CONNECTING TO EXISTING ASPHALT PAVEMENT, THE CONTRACTOR SHALL SAW CUT THE EXISTING EDGE OF PAVEMENT TO PROVIDE A CLEAN EDGE. ITEM 407 TACK COAT SHALL BE APPLIED TO THE ENTIRE CUT FACE OF THE EXISTING PAVEMENT PRIOR TO THE PLACEMENT OF THE PROPOSED PAVEMENT. 3. ADDITIONAL PAVEMENT/CURB WORK DUE TO EXTENTS OF DEMO OR REWORK SHALL BE
- INCLUDED AS PART OF THE CONTRACTORS SCOPE OF WORK. ALL CURB RAMPS TO HAVE DETECTABLE WARNING SURFACE THAT MEETS ODOT'S APPROVED 4 PRODUCTS LIST (APL). SURFACE APPLIED, STAMPED AND BRICK PRODUCTS ARE NOT
- PERMITTED. 5. SEE SHEET C3.2 FOR PAVEMENT SECTIONS.

Basis of Bearing: State Plane NAD83 (2011) 20 SCALE: 1" :

Know what's **below. Call** before you dig.

CAUTION!!!

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# **DRIVE THRU GENERAL NOTES**

CURBING: DRIVE-THRU LANES BOUND BY CURB ON BOTH SIDES ARE TO BE 12'-0". LANES BOUND BY CURB ON ONE SIDE AND PAINTED STRIPING ON THE OTHER SIDE ARE TO BE A MIN. OF 10'-0". THE MIN. RADIUS FOR ALL INSIDE/DRIVER'S SIDE DRIVE-THRU CURBING IS 20'-0". PRIMARY LANE CURBING SHOULD BE AS STRAIGHT AS POSSIBLE. (LESS CURVING, THE BETTER). THE OVERALL LENGTH OF THE CURBED ISLAND SHOULD BE 50'-55'. THE LENGTH OF THE ISLAND FROM THE COD ALLOWS FOR TWO CARS IN THE SECONDARY LANE, TWO IN THE PRIMARY LANE AND ONE AT THE COMMITMENT POINT. THE ISLAND WIDTH SHOULD BE 9.50' AT THE WIDEST POINT (FACE OF CURB TO FACE OF CURB).

ENTRANCE LANE ENTERING THE SIDE BY SIDE DRIVE-THRU IS TO BE 24' MIN. PAVEMENT MARKING

6" WIDE YELLOW PAINT STRIPE TO SPAN OUTER EDGE OF THE ENTIRE DRIVE-THRU LANE. LANE STARTS AT DRIVE-THRU ENTRANCE.

ARROW PAVEMENT MARKING. STANDARD STRIPING MARKINGS ARE 7' SHAFT, 7' ARROW STEM AND 3' FOR THE ARROW HEAD. TIP OF ARROW HEAD TO BE LOCATED AT CENTER OF EACH LANE.

MERGE POINT IS LOCATED WHERE TWO VEHICLES LEAVING EACH COD SIMULTANEOUSLY WOULD MEET. THE MERGE POINT STRIPING IS TO BE LOCATED BY OFFSETTING THE INNER PRIMARY LANE BACK OF CURB 9.0' AND OFFSETTING THE OUTER LANE STRIPING 8.0'. AT THE INTERSECTION OF THESE OFFSETS, A 6" YELLOW STRIPE IS TO BE MARKED PERPENDICULAR TO THE OUTER LANE AS WELL AS THE INNER PRIMARY LANE.

EQUIPMENT POSITIONING FOR PRIMARY LANE MIN. 60'(+/-5') LINEAR DISTANCE BETWEEN THE CENTER LINE OF THE PRIMARY COD FACE AND THE CENTER LINE OF THE OPEN CASH BOOTH WINDOW AS MEASURED ALONG THE CENTER LINE OF THE LANE. THIS MAY ONLY BE

INCREASED IN 20' INCREMENTS TO A MAX. OF 100'. 100' IS OPTIMAL. THE PRIMARY MENU BOARD SHOULD BE AT AN ANGLE BETWEEN 25° AND 35° ANGLE FROM A CAR POSITIONED AT THE

COD TO MAXIMIZE SECOND CAR VIEWING. AUGER "McDONALD'S ORDER HERE CANOPY" COD/CANOPY FOUNDATION TIGHT AGAINST BACK OF CURB. SEE MANUFACTURER/LOCAL SPECIFICATIONS FOR DETAILS.

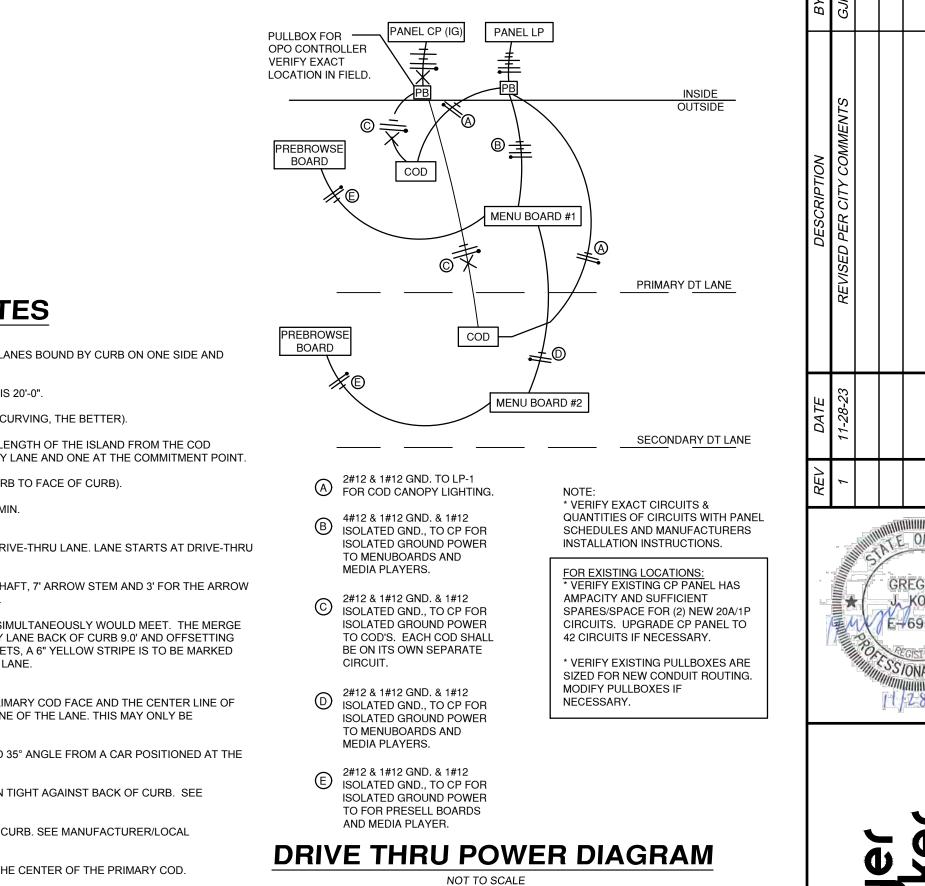
AUGER "McDONALD'S GATEWAY" FOUNDATION TIGHT AGAINST BACK OF CURB. SEE MANUFACTURER/LOCAL SPECIFICATIONS FOR DETAILS.

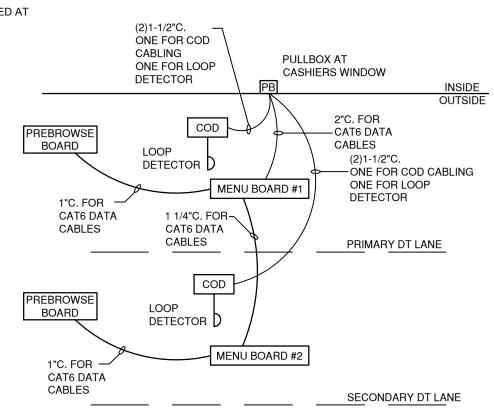
THE PRIMARY LANE DETECTOR LOOP SHOULD BE PERPENDICULAR TO THE CENTER OF THE PRIMARY COD. EQUIPMENT POSITIONING FOR SECONDARY LANE: AUGER "McDONALD'S ORDER HERE CANOPY" COD/CANOPY FOUNDATION TIGHT AGAINST BACK OF CURB. SEE

MANUFACTURER/LOCAL SPECIFICATIONS FOR DETAILS. THE SECONDARY MENU BOARD SHOULD BE AT AN ANGLE OF APPROXIMATELY 25° FROM A VEHICLE POSITIONED AT THE COD AND WITH 100% VISIBILITY.

# LEGEND

- (1) 2 PANEL OUTDOOR DIGITAL MENU BOARD (PRIMARY)
- (2) "ORDER HERE" CANOPY/ CANOPY FOUNDATION (PRIMARY)
- (3) 2 PANEL OUTDOOR DIGITAL MENU BOARD (SECONDARY)
- (4) "ORDER HERE" CANOPY/ CANOPY FOUNDATION (SECONDARY)
- 5 PRE-BROWSE BOARD
- (6) WELCOME POINT GATEWAY PYLON

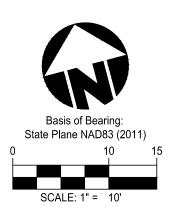




DRIVE THRU LOW VOLTAGE CONDUIT DIAGRAM NOT TO SCALE

# NOTES

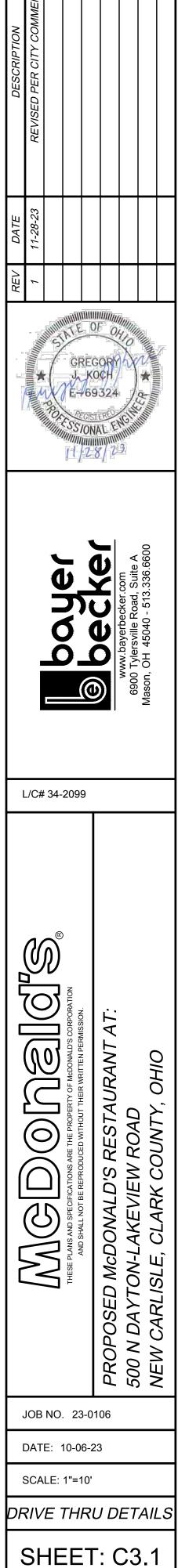
- . THE REGIONAL CONSTRUCTION MANAGER IS TO REVIEW AND APPROVE ALL DRIVE-THRU LAYOUTS. A DRIVE-THRU IS FINAL, AND CONSIDERED "RED", ONCE APPROVED. NO CHANGES ARE TO BE MADE AFTER THIS POINT.
- 2. DUE TO THE EXACT GEOMETRY REQUIRED FOR THE EFFICIENT OPERATION OF THIS DRIVE-THRU LAYOUT, IT IS RECOMMENDED THAT ALL DRIVE-THRU EQUIPMENT AND PAVEMENT IMPROVEMENTS TO BE FIELD LOCATED BY A LICENSED SURVEYOR.
- 3. THE PLACEMENT OF THE CODs AND ANY ADDITIONAL EQUIPMENT SHOULD BE SUCH THAT IT PREVENTS, OR MINIMIZES, BLOCKING THE CUSTOMER'S VIEW OF THE MENU BOARD WHILE ORDERING.
- 4. ALL DRIVE THRU EQUIPMENT SUPPLIED BY MCDONALDS APPROVED SUPPLIERS.
- 5. SEE ADDITIONAL SHEETS FOR FOUNDATION DETAILS.
- 6. ALL DIMENSIONS SHOWN ARE TO THE CENTER OF THE FOUNDATION AND THE FACE OF CURB UNLESS OTHERWISE NOTED.

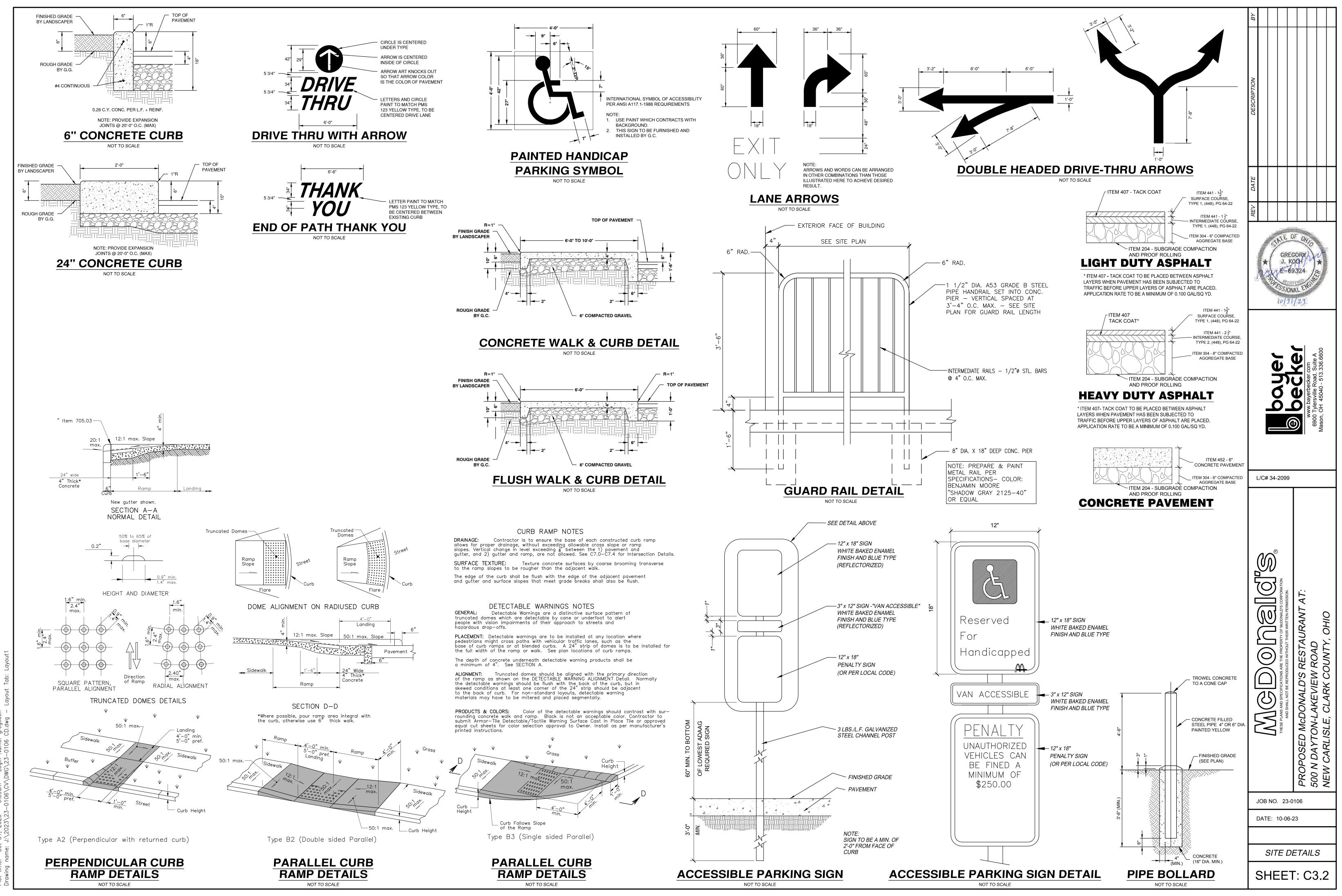


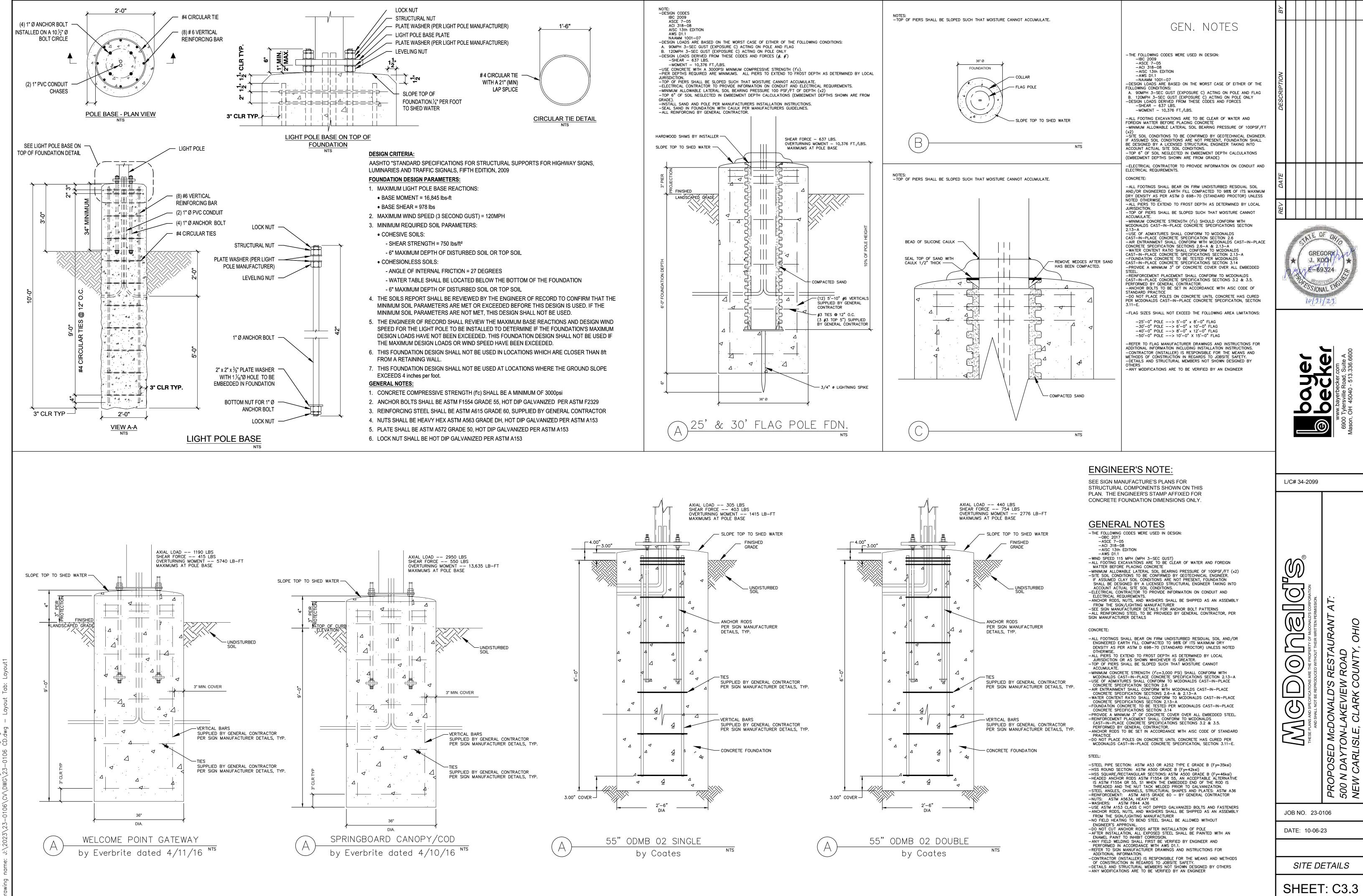
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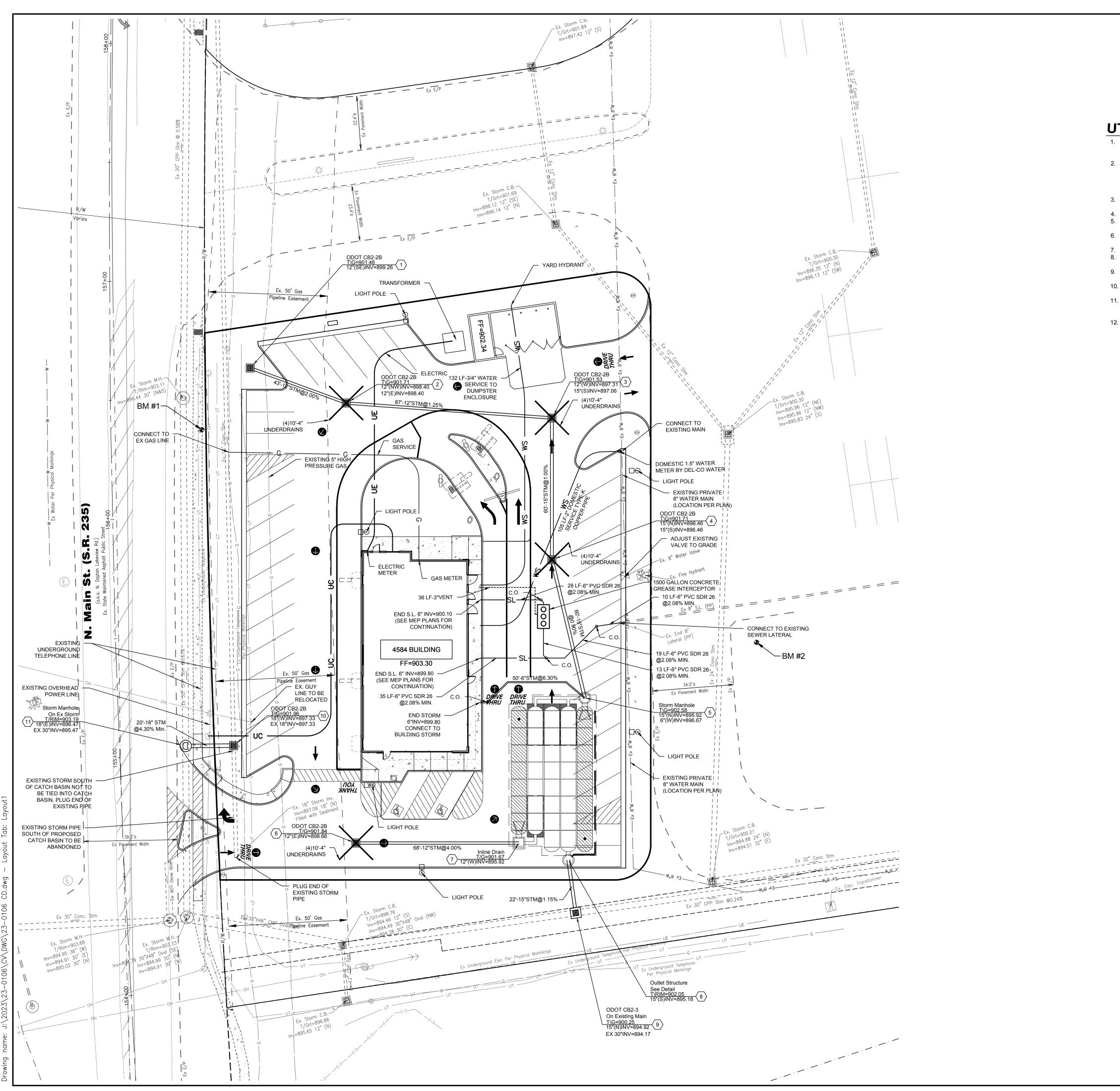
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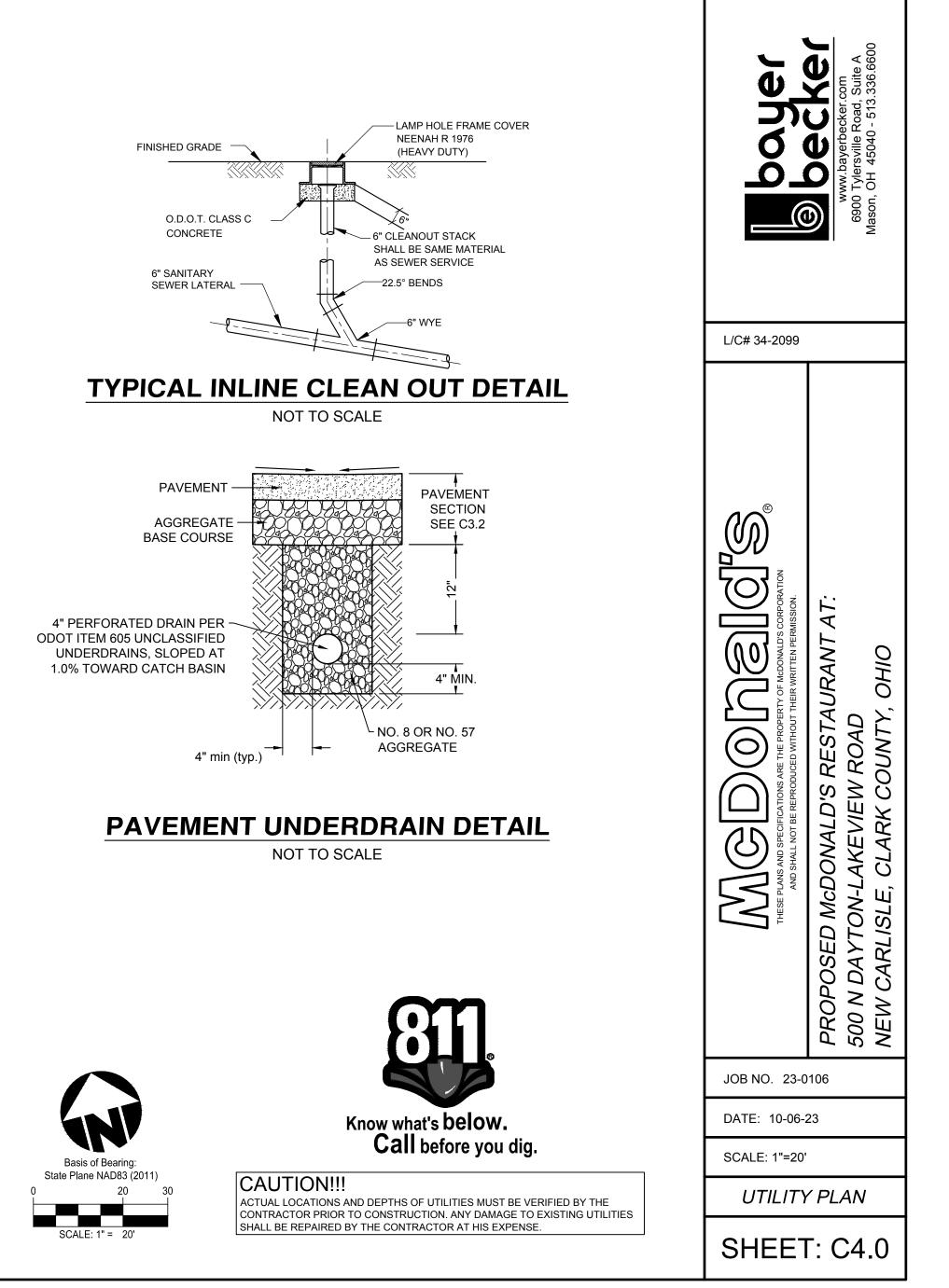




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# **UTILITY NOTES**

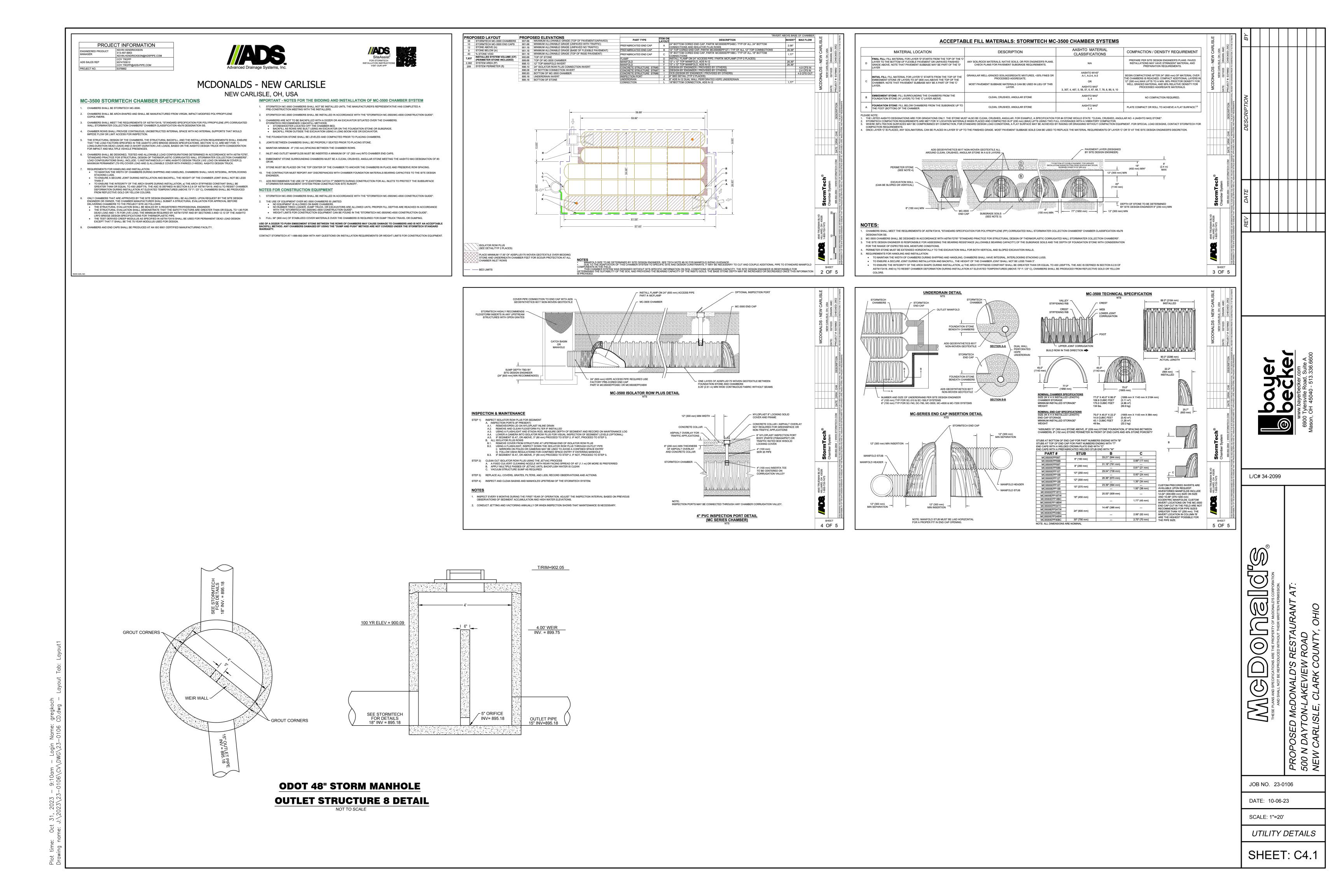
- ALL MATERIALS AND CONSTRUCTION PROCEDURES WITHIN THE SCOPE OF THIS CONTRACT SHALL CONFORM TO ALL APPLICABLE NEW CARLISLE REQUIREMENTS FOR STREETS, SIDEWALKS, ALLEYS AND ROADWAY DESIGN (LATEST EDITION).
- LOCATIONS AND DEPTHS OF UTILITIES MUST BE VERIFIED BY THE CONTRACTOR PRIOR TO CONSTRUCTION. IT SHALL BE THE CONTRACTOR'S RESPONSIBILITY TO LOCATE UTILITY SERVICE LINES AS REQUIRED FOR CONSTRUCTION AND NOTIFY THE ENGINEER OF ANY CONFLICTS IMMEDIATELY. ANY DAMAGE BY THE CONTRACTOR TO EXISTING UTILITIES, WHETHER SHOWN ON THE PLANS OR NOT, SHALL BY THE CONTRACTOR'S RESPONSIBILITY TO REPAIR, AT HIS EXPENSE.
   THE CONTRACTOR SHALL BE RESPONSIBLE FOR ACQUIRING ALL PERMITS, TESTS, APPROVALS, AND ACCEPTANCES
- REQUIRED TO COMPLETE CONSTRUCTION OF THIS PROJECT. 4. ALL UTILITIES SHALL BE INSTALLED PRIOR TO PAVEMENT CONSTRUCTION.
- ALL UTILITY CONNECTIONS SHALL BE COORDINATED WITH THE MECHANICAL AND ELECTRICAL PLANS. NOTIFY ENGINEER OF ANY CONFLICTS PRIOR TO CONSTRUCTION.
   THE CONTRACTOR SHALL INSTALL ANY BENDS, FITTINGS, ETC. IN THE WATER LINE AS REQUIRED TO AVOID
- CONFLICTS WITH OTHER UTILITIES (NO SEPARATE PAY).7. NO WATER JETTING TO BACK FILL TRENCHES WILL BE ALLOWED ON THIS PROJECT.
- 8. THE CONTRACTOR SHALL INSTALL THE SANITARY SEWER SYSTEM OUTSIDE OF THE BUILDING IN ACCORDANCE WITH PROCEDURES SPECIFIED BY NEW CARLISLE.
- ALL SPOIL AND OTHER UNSUITABLE MATERIAL FROM THIS WORK SHALL BE REMOVED FROM THE SITE BY THE CONTRACTOR, AT THEIR EXPENSE.
   ALL SERVICES ARE BROUGHT TO WITHIN 5 FEET OF THE BUILDING. BUILDING CONTRACTOR SHALL INCLUDE IN THEIR
- BID THE COST TO CONNECT ALL SERVICES TO THE BUILDING.
  11. CLEAN OUTS SHALL BE INSTALLED IN ACCORDANCE WITH THE PLUMBING CODE AND AS DIRECTED BY CITY INSPECTOR. ALL CLEAN OUT TOPS SHALL INSTALLED AT LEAST 2" ABOVE FINISHED GRADE OUTSIDE PAVEMENT AND FLUSH WITH FINISHED GRADE WITHIN THE PAVEMENT AREAS.
- 12. CLEAN OUT TOPS WITHIN THE PAVEMENT AREAS SHALL BE TRAFFIC RATED.

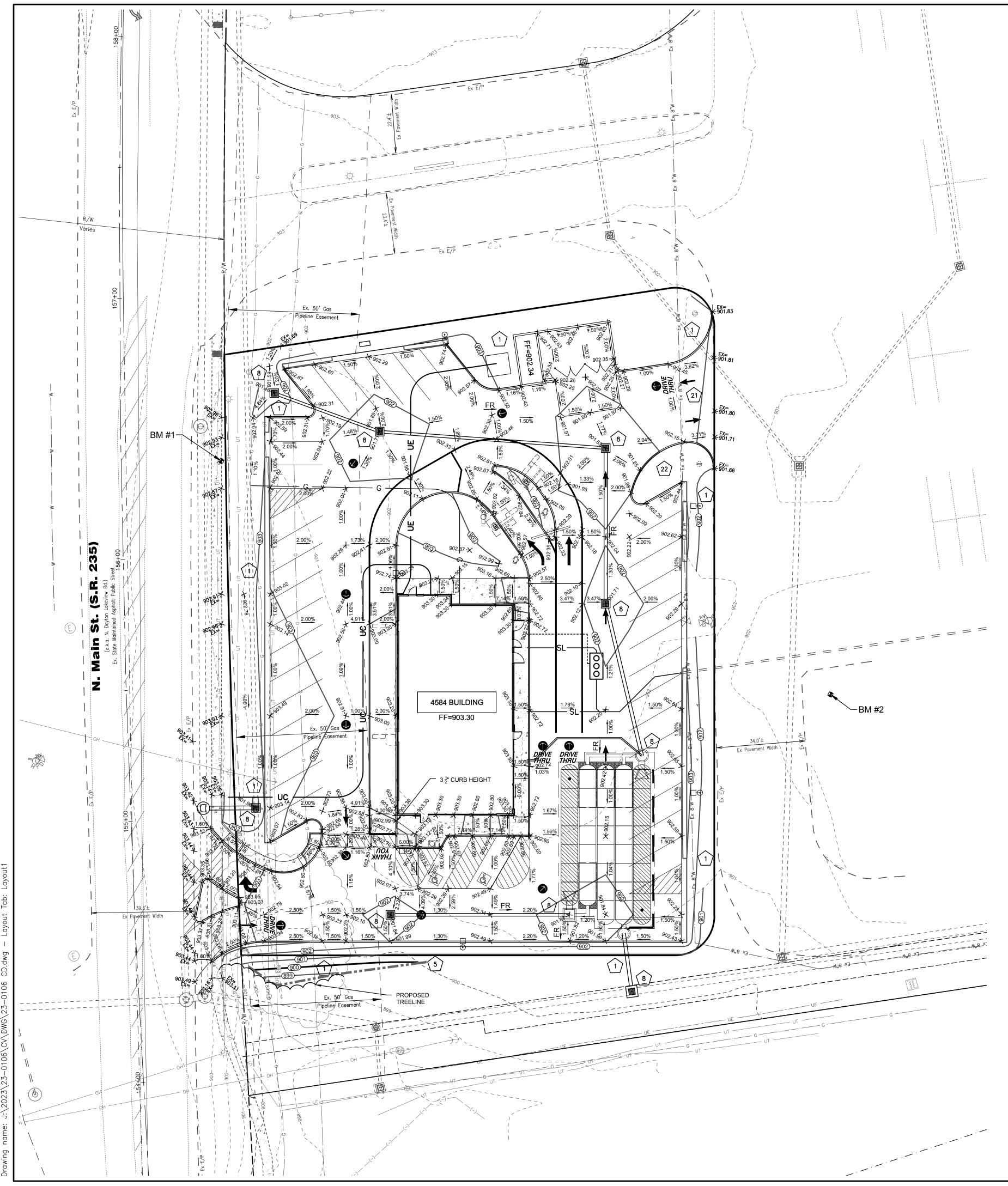


GREGOR

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# **EROSION CONTROL NOTES**

1. SEEE SHEET C1.1 FOR EROSION CONTROL NOTES.

# **GRADING NOTES**

- LOCATION OF EXISTING UTILITIES TO BE DETERMINED IN THE FIELD PRIOR TO BEGINNING WORK.
   THE GRADING PLAN IS TO BE USED FOR GRADING PURPOSES ONLY.
- 3. CONTRACTOR SHALL OBTAIN A COPY OF THE COMPLETE GEOTECHNICAL REPORT AND ALL ADDENDUMS PRIOR TO BIDDING THE PROJECT.
- 4. CONTRACTORS SHALL SET UP AN ONSITE PRE-CONSTRUCTION MEETING WITH THE OWNER, EARTHWORK CONTRACTOR, AND SITE CIVIL ENGINEER PRIOR TO BEGINNING CONSTRUCTION.
- 5. CONTRACTOR SHALL VERIFY ALL EARTHWORK QUANTITIES PRIOR TO AWARD OF CONTRACT. PAY QUANTITIES ARE FINAL EXCEPT FOR DOCUMENTED UNDERCUT APPROVED BY DEVELOPER PRIOR TO COMPLETION OF THE
- ARE HIVE EXCEPTION DOCUMENTED UNDERCOTAFINOVED BY DEVELOPER FROM TO COMPLETION OF THE EXTRA WORK. UPON REQUEST, CONTRACTORS MAY HAVE ACCESS TO THE SITE TO FIELD CHECK TOPOGRAPHY.
  ALL PROPOSED CONTOURS & SPOT ELEVATIONS ARE INTENDED TO BE FINAL GRADES AND REFLECT PAVEMENT, FINISH FLOOR OR TOP SOIL PLACEMENT UNLESS OTHERWISE SPECIFIED. ALL SPOT ELEVATIONS IN PAVEMENT
- AREAS ARE TO THE EDGE OF PAVEMENT UNLESS OTHERWISE NOTED. 6. ALL EARTHWORK AND CONSTRUCTION ACTIVITY SHALL BE PERFORMED PER THE RECOMMENDATIONS OF THE PROJECT GEOTECHNICAL ENGINEER AS DESCRIBED IN THE GEOTECHNICAL EXPLORATION REPORT AND ALL ADDENDUMS.

-	LEGEND
$\left( 1 \right)$	SEEDING & MULCHING
5	SILT FENCE OR MULCH BERM
8	DANDY BAG (OR APPROVED EQUAL)
21	CONSTRUCTION ENTRANCE
22	CONCRETE WASHOUT
F.F.	FINISHED FLOOR ELEVATION
<b>-ф-</b> <sub>ХХХ.ХХ</sub>	EXISTING SPOT GRADE
- <b>ф-</b> -xxx.xx	PROPOSED TOP OF PAVEMENT
	PROPOSED CONTOURS
	EXISTING CONTOURS
FR	EMERGENCY FLOOD ROUTE

# POST CONSTRUCTION WATER QUALITY NOTES

1. THE OWNER IS RESPONSIBLE FOR PROPER MAINTENANCE OF THE PERMANENT WATER QUALITY SYSTEM ON THE SITE PER THE APPROVAL AND WILL COMPLETE ANY NECESSARY REPAIRS AND/OR PREVENTIVE MAINTENANCE PROCEDURES IN A TIMELY MANNER TO ENSURE PROPER FUNCTIONING OF THE SYSTEM AS A STORM WATER MANAGEMENT DEVICE.

# **SWPPP NOTES**

1. THE CONSTRUCTION ACTIVITY WILL CONSIST OF DEMOLITION OF EXISTING CURB; MASS EARTHWORK; UTILITY INSTALLATION; CURB AND PAVEMENT CONSTRUCTION; AND THE PROPOSED BUILDING CONSTRUCTION.

2.	ACREAGE:		
	LOT	1.03	ACRES
	DISTURBED AREA	0.95	ACRES
3.	PRIOR LAND USE:	McDO	ONALD'S RESTAURANT
4.	IMPERVIOUS CALCULATIONS:		
	IMPERVIOUS AREA		
	PRE-DEVELOPED	0.00	ACRES
	POST-DEVELOPED	0.81	ACRES
	IMPERVIOUS PERCENTAGE		

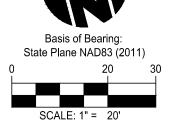
IMPERVIOUS PERCENTAGE			
PRE-DEVELOPED	0.00	%	
POST-DEVELOPED	78.6	%	

- POST 5. EXISTING SOIL DATA:
- SYMBOL SOIL NAM
- EmA Eldean SILT LOAM, 0 TO 2 PERCENT SLOPES 6. POSSIBLE PREVIOUS CONTAMINATIONS: FERTILIZER AND CHEMICALS TO CONTROL WEEDS. 7. THE DEVELOPMENT DRAINS TOWARD STORM SEWER SOUTH OF THE SITE WHICH THEN RUNS ALONG N DAYTON-LAKEVIEW ROAD.
- 8. RUNOFF COEFFICIENT: PRE-CONSTRUCTION 0.20 POST-CONSTRUCTION 0.81



<u>HSG</u>

Know what's **below. Call** before you dig.



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-KO( L/C# 34-2099 (M) Ë. OIH Ó  $\bigcirc$ MG C ¥ ON-I JOB NO. 23-0106 DATE: 10-06-23 SCALE: 1"=20' GRADING PLAN SHEET: C5.0

# PERMANENT SEEDING $\left\{ 1 \right\}$

Permanent seeding includes the seedbed preparation, seeding, and the establishment of perennial vegetation used to permanently stabilize soil, prevent sediment pollution, reduce runoff by promoting infiltration, and provide storm water quality benefits offered by dense vegetation. CONDITIONS WHERE PRACTICE APPLIES

- Permanent seeding should be applied to:
- Areas or portions of construction-sites which can be brought to final grade. Applications of permanent seeding should not be delayed while construction on limited portions of the site being complete
- Areas on that will be regraded, but will be dormant for a year or more.
- PLANNING CONSIDERATIONS

Healthy dense turf will have a dramatic long lasting effect on stormwater quality as well as promoting infiltration and reducing the amount of runoff. To establish quality vegetation, careful preparation of the seedbed, soil, even subsoil is highly encouraged

- Soil Compaction--Stormwater quality and the amount of runoff both vary significantly with soil compaction. Non-compacted soils improve stormwater by promoting: dense vegetation.
- high infiltration & lower runoff rates. pollutant filtration, deposition & absorption, and
- peneficial biologic activity in the soil.

Construction activity can cause highly compacted soils but also offers the opportunity to improve soil condition. The best time for improving soil condition is during the establishment of permanent vegetation. It is highly recommended that subsoilers, plows or others implements be specified as part of final seedbed preparation. Use discretion in slip-prone areas.

- Minimum Soil Conditions--Vegetation cannot be expected to stabilize soil that is unstable due to its texture, tructure, water movement or excessively steep slope. The following minimum soil conditions are needed for the establishment and maintenance of a long-lived vegetation cover. If these conditions cannot be met,
- see the Standards and Specifications for Resoiling. Soils must include enough fine-grained material to hold at least a moderate amount of available moisture. The soil must be free from material that is toxic or otherwise harmful to plant growth.

Permanent Seeding Seeding Rate						
Seed Mix	lb./ac. lb./1,000 ft. <sup>2</sup>		Notes:			
	Ger	neral Use				
Creeping Red Fescue         20-40         1/2-1           Ryegrass         10-20         1/4-1/2           Kentucky Bluegrass         10-20         1/4-1/2						
Tall Fescue	40	1				
Dwarf Fescue	40	1				
	Steep Banl	ks or Cut Slopes				
Tall Fescue	40	1				
Crown Vetch Tall Fescue	10 20	1/4 1/2	Do not seed later than August			
Flat Pea Tall Fescue	20 20	1/2 1/2	Do not seed later than August			
Road Ditches and Swales						
Tall Fescue	40	1				
Dwarf Fescue Kentucky Bluegrass	90 5	2 1/4				
Lawns						
Perennial Ryegrass Kentucky Bluegrass	60 60	1 1/2 1 1/2				
Creeping Red Fescue Kentucky Bluegrass	60 60	1 1/2 1 1/2	For shaded areas			

ertilization and Mowi	ng	igs			
Mixture	Formula	lb./ac.	lb./1,000 sq. ft.	Time	Mowing
Creeping Red Fescue Ryegrass Kentucky Bluegrass	10-10-10	500	12		Not closer than 3"
Tall Fescue	10-10-10	500	12	Fall, yearly or as needed	Not closer than 4"
Dwarf Fescue	10-10-10	500	12		Not closer than 2"
Crown Vetch Fescue	0-20-20	400	10	Spring, yearly following establishment	Do not mow
Flat Pea Fescue	0-20-20	400	10	and every 4-7 yrs. thereafter	Do not mow

Note: Following soil test recommendations is preferred to fertilizer rates shown above.

SITE PREPARATION A subsoiler, plow or other implement shall be used to reduce soil compaction and allow maximum infiltration. (Maximizing infiltration will help control both runoff rate and water quality.) Subsoiling should be done when the soil moisture is low enough to allow the soil to crack or fracture. Subsoiling shall not be done on slip-prone areas where soil preparation should be limited to what is necessary for establishing vegetation. The site shall be graded as needed to permit the use of conventional equipment for seedbed preparation and seeding. Resoil shall be applied where needed to establish vegetation. EEDBED PREPARATION Lime--Agricultural group limestone shall be applied to acid soil as recommended by a soil test. In lieu of a soil test, lime shall be applied at the rate of 100 lb./1,000 sq. ft. or 2 tons/ac Fertilizer--Fertilizer shall be applied as recommended by a soil test. In lieu of a soil test, fertilizer shall be applied at a rate of 12 lb./1,000 sq. ft. or 500 lb./ac. of 10-10-10- or 12-12-12 analysis. The lime and fertilizer shall be worked into the soil with a disk harrow, spring-tooth harrow, or other suitable field implement to a depth of 3 in. On sloping land the soil shall be worked on the contour. EEDING DATES AND SOIL CONDITIONS Seeding should be done March 1 to May 31 or August 1 to September 30. These seeding dates are ideal but, with the use of additional mulch and irrigation, seedings may be made any time throughout the growing season. Tillage/seedbed preparation should be done when the soil is dry enough to crumble and not form ribbons when compressed by hand. For winter seeding, see the following section on dormant seeding. ULCHING Mulch material shall be applied immediately after seeding. Seedings made during optimum seeding dates and with favorable soil conditions and on very flat areas may not need mulch to achieve adequate stabilization. Dormant seeding shall be mulched. Straw--If straw is used it shall be unrotted small-grain straw applied at the rate of 2 tons/ac. or 90 lb./1,000 sq. ft. (two to three bales). The mulch shall be spread uniformly by hand or mechanically so the soil surface is covered. For uniform distribution of hand-spread mulch, divide area into approximately 1,000 sq. ft. sections and spread two 45-lb bales of straw in each section Hydroseeders--If wood cellulose fiber is used, it shall be used at 2,000 lb./ac. or 46 lb./1,000 sq. ft. Other--Other acceptable mulches include mulch mattings applied according to manufacturer's recommendations or wood chips applied at 6 tons/ac. Straw Mulch Anchoring Methods

- Straw mulch shall be anchored immediately to minimize loss by wind or water.
- Mechanical--A disk, crimper, or similar type tool shall be set straight to punch or anchor the mulch material into the soil. Straw mechanically anchored shall not be finely chopped by, generally, be left longer than 6 in.

# PERMANENT SEEDING (1)

- MAINTENANCE
- Permanent seeding shall not be considered established for at least 1 full yr. from the time of planting. Seeded areas shall be inspected for failure and vegetation conditions, it may be necessary to irrigate, fertilize, overseed, or reestablish plantings in order to provider permanent vegetation for adequate erosion control.
- 2. Maintenance fertilization rates shall be established by soil test recommendations or by using the rates shown in the following table.
- DORMANT SEEDINGS.
- 1. Seeding shall not be planted from October 1 through November 20. During this period the seeds are likely to germinate but probably will not be able to survive the winter.
- The following methods may be used for "Dormant Seeding"
- \* From October 1 through November 20, prepare the seedbed, add the required amounts of lime and fertilizer, then mulch and anchor. After November 20, and before March 15, broadcast the selected seed mixture. Increase the seeding rates by 50% for this type of seeding.
- \* From November 20 through March 15, when soil conditions permit, prepare the seedbed, lime and fertilize, apply the selected seed mixture, mulch and anchor, Increase the seeding rates by 50% for this type of seeding.
- Apply seed uniformly with a cyclone seeder, drill, cultipacker seeder, or hydro-seeder (slurry may include seed and fertilizer) on a firm, moist seedbed.
- Where feasible, except when a cultipacker type seeder is used, the seedbed should be firmed following seeding operations with a cultipacker, roller, or light drag. On sloping
- land, seeding operations should be on the contour where feasible. Mulch Nettings -- Nettings shall be used according to the manufacturer's recommendations. Netting may be necessary to hold mulch in place in areas of
- concentrated runoff and on critical slopes. Asphalt Emulsion--Asphalt shall be applied as recommended by the manufacturer or at the rate of 160 gal./ac.
- Synthetic Binders--Synthetic binders such as Acrylic DLR (Agri-Tac), DAC-70, Petroset, Terra Tack or equal may be used at rates recommended by the
- manufacture Wood Cellulose Fiber--Wood cellulose fiber binder shall be applied at a net dry weight
- of 750 lb /ac. The wood cellulose fiber shall be mixed with water and the mixture shall contain a maximum of 50 lb./100 gal, of wood cellulose fiber. IRRIGATION
- 1. Permanent seeding shall include irrigation to establish vegetation during dry or hot weather or on adverse site conditions as needed for adequate moisture for seed germination and plant growth
- Excessive irrigation rates shall be avoided and irrigation monitored to prevent erosion and damage from runoff.



Temporary seeding provides erosion control on areas in between construction operations. Grasses which are quick growing are seeded and usually mulched to provide prompt, temporary soil stabilization. It effectively minimizes the area of a construction-site prone to erosion and should be used everywhere the sequence of construction operations allows vegetation to be established

# CONDITIONS WHERE PRACTICE APPLIES

Temporary seeding should be applied on exposed soil where additional work (grading.etc.) is not scheduled for more than 21 days. Permanent seeding should be applied if the areas will be idle for more than a year. PLANNING CONSIDERATIONS

This practice has the potential to drastically reduce the amount of sediment eroded from a construction-site Control efficiencies greater than 90% will be achieved with proper applications of temporary seeding. Because practices used to trap sediment are usually much less effective, temporary seeding is to be used even on areas where runoff is treated by sediment trapping practices. Because temporary seeding is highly effective and practical on construction-sites, its liberal use is highly recommended.

Temporary Seeding Spe	cies Selection		
Seeding Dates	Species	Lb./1,000 ft. <sup>2</sup>	Per Acre
March 1 to August 15	Oats Tall Fescue Annual Ryegrass	3 1 1	4 bushel 40 lb. 40 lb.
	Perennial Ryegrass Tall Fescue Annual Ryegrass	1 1 1	40 lb. 40 lb. 40 lb.
August 16 to November 1	Rye Tall Fescue Annual Ryegrass	3 1 1	2 bushel 40 lb. 40 lb.
	Wheat Tall Fescue Annual Ryegrass	3 1 1	2 bushel 40 lb. 40 lb.
	Perennial Ryegrass Tall Fescue Annual Ryegrass	1 1 1	40 lb. 40 lb. 40 lb.
November 1 to Spring Seeding	Use mulch only, sodd	ing practices or dormant	seeding.

Note: Other approved seed species may be substituted.

- Structural erosion- and sediment-control practices such as diversions and sediment traps shall be
- installed and stabilized with temporary seeding prior to grading the rest of the construction-site. Temporary seed shall be applied between construction operations on soil that will not be graded or reworked for 21 days or more. These idle areas should be seeded as soon as possible after grading or shall be seeded within 7 days. Several applications of temporary seeing are necessary on typical construction projects
- The seedbed should be pulverized and loose to ensure the success of establishing vegetation. However, temporary seeding shall not be postponed if ideal seedbed preparation is not possible.
- Soil Amendments--Applications of temporary vegetation shall establish adequate stands of vegetation which may require the use of soil amendments. Soil tests should be taken on the site to predict the need for lime and fertilizer
- Seeding Method--Seed shall be applied uniformly with a cyclone seeder, drill cultipacker seeder, of hydroseeder. When feasible, seed that has been broadcast shall be covered by raking or dragging and then lightly tamped into place using a roller or cultipacker. If hydroseeding is used, the seed an fertilizer will be mixed on-site and the seeding shall be done immediately and without interruption.

MULCHING TEMPORARY SEEDING

Applications of temporary seeding shall include mulch which shall be applied during or immediately after seeding. Seedings made during optimum seeding dates and with favorable soil conditions and on very flat areas may not need mulch to achieve adequate stabilization 2. Materials

- \* Straw--If straw is used, it shall be unrotted small-grain straw applied at the rate of 2 tons/ac. or 90 lb./1,000 sq. ft. (two to three bales). The mulch shall be spread uniformly by hand or mechanically so the soil surface is covered. For uniform distribution of hand-spread mulch, divide area into approximately 1,000-sq.-ft. sections and spread two 45-lb. bales of straw in each section.
- \*Hydroseeders--If wood cellulose fiber is used, it shall be used at 2,000 lb/ac. or 46 lb./1.000 sa. ft.
- \* Other--Other acceptance mulches include mulch mattings applied according to manufacturer's recommendations or wood chips applied at 6 tons/ac.
- Straw mulch shall be anchored immediately to minimize loss by wind or water. Anchoring Methods:
  - \*Mechanical--A disk, crimper, or similar type tool shall be set straight to punch or anchor the mulch material into the soil. Straw mechanically anchored shall not be finely chopped but, generally, be left longer than 6 in.
  - \*Mulch Nettings--Nettings shall be used according to the manufacturer's recommendations. Netting may be necessary to hold mulch in place in areas of concentration runoff and on critical slopes.
  - \* Asphalt Emulsion--Asphalt shall be applied as recommended by the manufacturer or at the rate of 160 gal./ac.
  - \* Synthetic Binders--Synthetic binders such as Acrylic DLR (Agri-Tac), DCA-70, Petroset, Terra Tack or equal may be used at rates recommended by the manufacturer.
  - \* Wood-Cellulose Fiber--Wood-cellulose fiber binder shall be applied at a net dry weight of 750 lb./ac. The wood-cellulose fiber shall be mixed with water and the mixture shall contain a maximum of 50 lb./100 gal.

# INSTALLATION 1. PUT UP BEFORE ANY OTHER WORK IS DONE.

WATER TO POND BEHIND FENCE

# **SILT FENCE**

2. INSTALL ON DOWNSLOPE SIDE(S) OF SITE WITH ENDS EXTENDED UP SIDESLOPES A SHORT DISTANCE. 3. PLACE PARALLEL TO THE CONTOUR OF THE LAND AND AT THE FLATTEST AREA AVAILABLE TO ALLOW

4. STAKE TO BE A MINIMUM OF 32 INCHES LONG

# 5. MINIMUM HEIGHT SILT FENCE 16 INCHES ABOVE ORIGINAL GROUND SURFACE

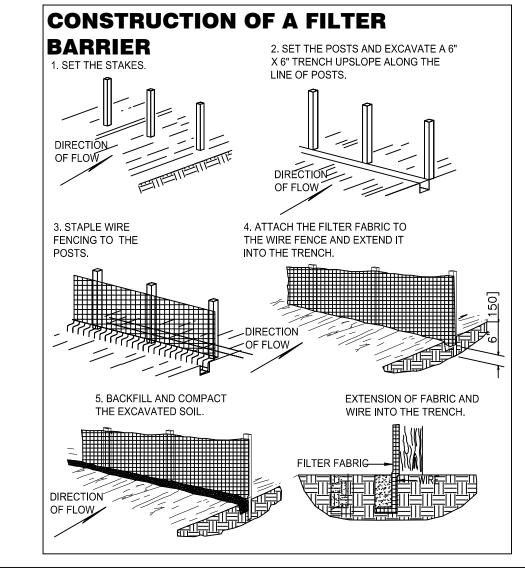
6. LEAVE NO GAPS BETWEEN SECTIONS OF SILT FENCE INSPECT AND REPAIR ONCE A WEEK AND AFTER EVERY 1/2 INCH RAIN. REMOVE SEDIMENT IF DEPOSITS REACH HALF THE FENCE HEIGHT.

- 7. MAXIMUM DISTANCE FROM TOE OF THE SLOPE, LEAVING AT LEAST 5' DISTANCE.
- 8. STAKE ON DOWNHILL SIDE OF GEOTEXTILE WITH 8" OF CLOTH CLOTH BELOW THE GROUND SURFACE; EXCESS MATERIAL TO LAY ON THE BOTTOM OF 6" TRENCH
- 9. ODOT TYPE "C" GEOTEXTILE FABRIC OR EQUAL
- 10. MAINTAIN UNTIL A LAWN IS ESTABLISHED.

MATERIALS: FILTER FABRIC SHALL MEET THE REQUIREMENTS OF CMS 712.09, TYPE C. SUPPORT STAKES SHALL BE A MINIMUM OF 1.5"X1.5" [38X38], NOMINAL, AND SHALL BE HARDWOOD OF SOUND QUALITY. THE STAKES SHALL BE DRIVEN A MINIMUM OF 6" [150] BELOW THE BOTTOM OF THE FILTER FABRIC. THE MAXIMUM SPACING BETWEEN SUPPORT STAKES SHALL BE 10' [3 M].

CONSTRUCTION: THE BOTTOM OF THE FABRIC SHALL BE BURIED 6" [150] BELOW THE GROUND. THE ENDS OF ADJACENT SECTIONS OF FENCE SHALL BE OVERLAPPED WITH THE END STAKE OF EACH SECTION WRAPPED TOGETHER PRIOR TO INSTALLATION. THE GROUND ELEVATION OF THE FENCE SHALL BE HELD CONSTANT EXCEPT THAT THE END ELEVATIONS SHALL BE RAISED UPSLOPE TO PREVENT FLOW AROUND THE END OF THE FENCE. MAINTENANCE: THE FILTER FABRIC FENCE SHALL BE MAINTAINED TO BE FUNCTIONAL. THIS SHALL INCLUDE REMOVAL OF TRAPPED SEDIMENT AND REQUIRED CLEANING, REPAIR, AND REPLACEMENT OF THE FILTER FABRIC. THE MAINTENANCE OR REPLACEMENT COST WILL BE PAID FOR BY THE DEPARTMENT UNDER UNIT BID PRICES, AGREED UNIT PRICES, OR CMS 109.04.

PAYMENT: THE COST OF ALL MATERIALS, CONSTRUCTION AND REMOVAL SHALL BE PAID FOR UNDER ITEM 207 -TEMPORARY PERIMETER FILTER FABRIC FENCE OR TEMPORARY DITCH CHECK FILTER FABRIC FENCE, LINEAR FOOT [METER].



# DANDY BAG & DANDY CURB BAG DETAILS

DANDY BAG®

# Erosion Prevention and Sediment Control Site Inspection F

Introduction: By using some simple Best Management Practices (BMP's) developers their share to protect water resources from the harmful effects of sediment. The topography the construction activities will determine which of these practices are applicable to any giver here are applicable to most construction sites. For details on the installation and maintenand refer to the approved plans and or the Rainwater and Land Development, Ohio's Standar Management, Land Development and Urban Stream Protection (ODNR, 1996).

Temporary Stabilization is the most effective BMP. All disturbed areas that will lie do must be stabilized within 7 days of the date the area becomes inactive. The goal of tempora cover quickly. Areas within 50 feet of a stream must be stabilized within 2 days of reaching fi accomplished by seeding with fast-growing grasses, then covering with straw mulch. See t Development Manual for seasonally adjusted seeding specifications. To minimize your cost leave natural cover in place for as long as possible by only disturbing areas worked within t

Construction Entrances are installed to minimize off-site tracking of sediments. A roo underlain with woven geotextile shall be installed at every point where vehicles enter or exit should also have its own drive once construction on the lot begins. Maintenance is performe stone and/or street sweeping.

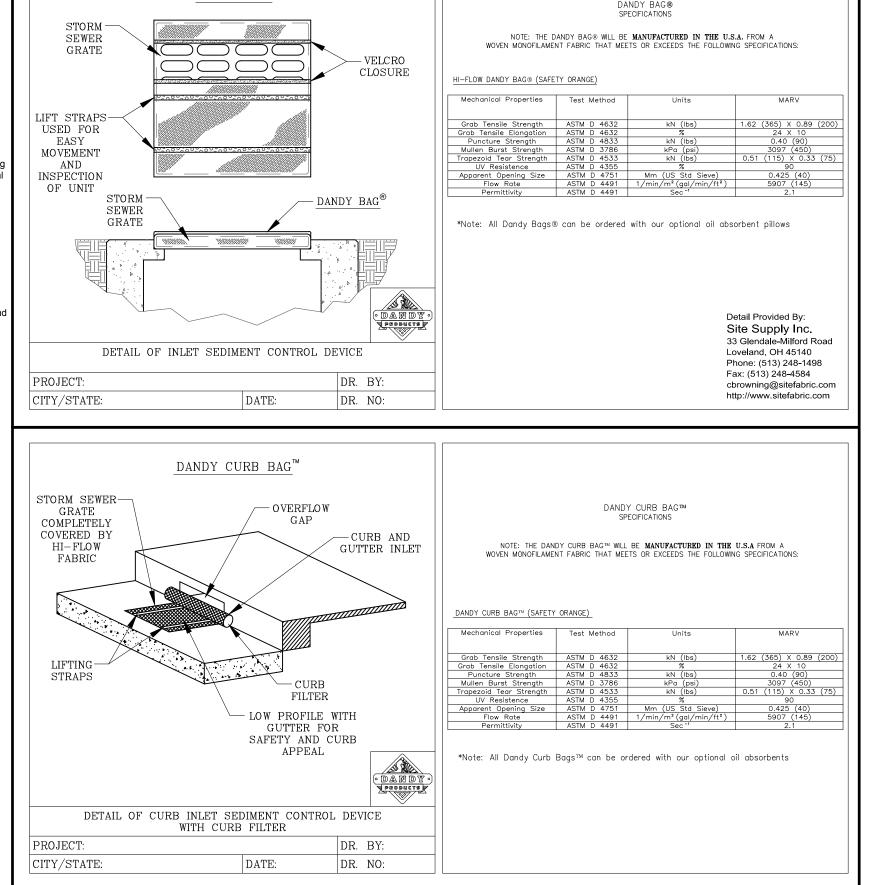
Sediment Basins/Traps are the sediment control of choice for areas, which exceed th fence (see page 119 of the Rainwater manual) or to control concentrated flows or runoff. Th sediment basins and sediment traps. A trap is appropriate where the contributing drainage a The outlet is an earthen embankment with a simple stone spillway underlain with woven geo appropriate for drainage areas larger than 10 acres. The outlet is an engineered riser pipe. water management pond, such as a retention or detention basin, can be retrofitted to act a construction. All sediment ponds, regardless of whether they are a trap or a basin, or whether permanent storm water pond, must provide a minimum storage of 67 cubic yards per acre area. Sediment ponds must be installed prior to mass clearing and grading. Maintenance basin loses 40% of capacity, and 30% for storm water basins retrofitted as sediment basins.

Silt Fence or Mulch Berms are typically used at the perimeter of a disturbed area. The drainage areas on relatively flat slopes or around small soil storage piles; not suitable where ditch, pipes or though streams. For large drainage areas where flow is concentrated, collect channels and pass it through a sediment pond prior to discharging it from the site. Combinat silt fence supported by welded wire fencing, mulch berms supported by rock check dams, or rock check dams may be effective within small channels. As with all sediment controls, silt fe be capable of ponding runoff so that sediment can settle out of suspension. These must be i first grubbing the area it controls. Whenever practical they should be installed before clearing controls.

Inlet Protection must be installed on all yard drains and curb drains when these inlets trap or basin. Even if there is a sediment trap or basin, inlet protection is still recommended, of sediment entering the basin and increase the overall sediment removal efficiency. Best us traffic. If working properly, inlet protection will cause water to pond. If used on curb inlets, str during heavy storms, (overflow should be built-in.) Check with the authority that has jurisdict installing. They may prefer an alternate BMP. Care should be taken when placing inlet protection not diverted to public roads or other areas where it could cause a hazard.

Permanent Stabilization must occur on areas at final grade within 7 days of reaching accomplished by using seed and mulch, but special measures are sometimes required. This drainage ditches or on steep slopes. These measures include the addition of topsoil, erosion riprap or retaining walls. See the Rainwater and Land Development Manual for seasonally a specifications. At all times of the year, the area should be temporarily stabilized until a pern applied.

Inspections shall be performed at least once a week and within 24 hours after a storm inch of rainfall within a 24-hour duration using the enclosed Inspection Form. Inspections car enclosed Inspection Log. These shall be maintained throughout the development process a years per OEPA requirements. Erosion prevention and sediment control (EP&SC) measure ensure correct operation. Discharge locations shall be inspected to determine effectiveness preventing significant impacts to the receiving waters. Where practices require repair or mai accomplished within three days of the inspection or as soon as site conditions allow. Repa be completed within 10 days or as soon as site conditions allow. Most of these BMP's are e bit of planning and go a long way toward keeping your site clean and organized if they are p maintained. Please be sure to inform all parties on site how these BMPs affect their operation those that will be working near a stream.



Stone Size--Tw concrete equiv

- Length--The co required to stab ft. (except on si length applies).
- Width--The entr less than the fu occurs.
- Bedding--A geo prior to placing of at least 200 190 lb.
- Culvert--A pipe 6. entrance if need the entrance fr Water Bar--A wa
- construction ent from flowing th out onto paved Maintenance-
- applied as cond washed or trac where runoff is removed immed scraping or swe
- Construction en mud fro vehicles that enter and I from muddy areas.

pection Form	Erosion Pre	evention and Sediment Control Site Inspection Form	BΥ				
b) developers and contractors can do he topography of the site and the extent of	General:	Inspector: Date:					
ble to any given site, but the BMP's listed and maintenance of these BMP's, please <b>bhio's Standards for Storm Water</b>	Amount of rainfal	since last inspection:inches ions:					
96). <b>that will lie dormant</b> for 14 days or more	Construction Er Is the entrance in	trances: stalled correctly according to the approved plan? YES NO N/A					
goal of temporary stabilization is to provide ys of reaching final grade. This is y mulch. See the Rainwater and Land	Action Needed: _	stones/street, runoff diverted from street, etc)	SCRIPTION				
imize your costs of temporary stabilization, vorked within the next 14 days.		talled correctly according to the approved plan? YES NO N/A	DES				
<b>liments. A rough</b> stone access drive es enter or exit the site. Every individual lot nce is performed by top dressing with	fence/filter fabric,	directed to basin, down slope areas stabilized, riser pipe wrapped with wire emergency overflow, accumulated sediment more than 40% of volume, etc)					
ice is performed by top dressing with	Silt Fence/Mulcl Are all Silt Fence	Berms: Mulch Berm (SF/MB) installed correctly according to the approved plan?					
<b>ich exceed the design</b> capacity of silt vs or runoff. There are two types: ting drainage area is 10 acres or less. with woven geotextile. A sediment basin is	YES NO N/A (Check for fabric trenched in, follow contour, turned upslope at ends, silt accumulated, broken stakes, tight fabric, installed in all areas where sediment could leave the site) Action Needed:						
ered riser pipe. Often a permanent storm rofitted to act as a sediment basin during pasin, or whether they will become a ards per acre of total contributing drainage	Check for runoff	ctions installed correctly according to the approved plan? YES NO N/A nonding, in good shape, silt accumulated, etc)	REV				
Maintenance must be performed once the ediment basins.	·····	lization					
<b>bed area. They are</b> only for small suitable where runoff is concentrated in a ntrated, collect runoff in diversion berms or		areas that will lie dormant for 14 days or more stabilized with seed/straw or es, hillsides, etc) YES NO N/A		SORY U			
site. Combination barriers constructed of check dams, or silt fence embedded within	mulch? (stockpiles, hillsides, etc)       YES NO N/A         Are all areas stabilized still in good condition and not eroding? YES NO N/A         Permanent Stabilization:         Have areas that achieved final grade within the last 7 days been stabilized? YES NO N/A         Do all storm water outflow areas have riprap or concrete to prevent scouring? YES NO N/A						
t controls, silt fence or mulch berms must hese must be installed within 7 days of before clearing or grubbing the area it							
en these inlets do not drain to a sediment	Stream Crossing						
recommended, as it will reduce the amount iciency. Best used on roads with little or no or curb inlets, streets will flood temporarily		rossings installed correctly according to the approved plan? YES NO N/A red edges, runoff diverted from stream, mud over stones, end of useful life, etc)					
hat has jurisdiction over the roads before using inlet protection so that the runoff is	Action Needed: _						
				<b>1</b>			
<b>s of reaching final</b> grade. This is usually s required. This is particularly true in f topsoil, erosion control matting, rock		vention and Codiment Control Cite Increation Form		rbecke e Road 40 - 51			
or seasonally adjusted seeding red until a permanent seeding can be		red "no" to any of the above questions, note any corrective action needed		W.bayert Tylersville OH 4504			
s after a storm event greater than 1/2	-	e, and note on the Inspection Log when the action was completed.		6900 T Mason, C			
Inspections can be tracked using the nent process and kept on file for three &SC) measures shall be observed to e effectiveness of EP&SC measures in	actual precipita	<b>Inspection Log</b> nspected before and after storm events with 0.5 inches or greater predicted or ion, and documented on the Construction Site Inspection Form. Incidents of					
e repair or maintenance, it must be s allow. Repairs to sediment ponds shall	noncompliance mu	st be reported to the Engineer. A log of all inspections, as shown below, shall be kept current.					
e BMP's are easy to implement with a little red if they are properly installed and	Date: Inspecto	r: Actions Performed/Date:	L/C# 34-2099				
ct their operations on the site, particularly							
			DNALD'S CORPORATION TEN PERMISSION.	-AT.			
				JRANT OHIO			
				AUR , OI			
				ST/ DAD			
				S RE V R( COU			
Stone SizeTwo-inch stone shall be used, or recycled	STRUCTION E	NTRANCE (21)		NIEV VIEV			
concrete equivalent. LengthThe construction entrance shall be as long as required to stabilize high traffic areas but not less than § ft. (except on single residence lot where a 30-ft. minimu	ım 10 ft.		LANS AND SPE	DONA LAKE , CLAI			
length applies). ThicknessThe stone layer shall be at least 6 in. thick.	and no than wi Ingress/	dth of		D McL TON-L ISLE,			
WidthThe entrance shall be at least 10 ft. wide, but no less than the full width at points where ingress or egress occurs. BeddingA geotextile shall be placed over the entire are	s			OSEL DAY1 CARLI			
prior to placing stone. It shall have a Grab Tensile Strer of at least 200 lb. and a Mullen Burst Strength of at leas 190 lb.	ngth <b>V</b>	- Korra orra		PROP 500 N			
CulvertA pipe or culvert shall be constructed under the entrance if needed to prevent surface water flowing acr the entrance from being directed out onto paved surface Water BarA water bar shall be constructed as part of t construction entrance if needed to prevent surface runo	oss es. he —	R/W Diversion Road or Other Existing Paved Surface	JOB NO. 23-0				
from flowing the length of the construction entrance and out onto paved surfaces.	18	or Sufficient Culvert as Needed	DATE: 10-06-2	23			
MaintenanceTop dressing of additional stone shall be applied as conditions demand. Mud spilled, dropped, washed or tracked onto public roads, or any surfaces where runoff is not checked by sediment controls, shall removed immediately. Removal shall be accomplished scraping or sweeping.	be	Divert Runoff	EDOSION	I DETAILS			
Construction entrances shall not be relied upon to remo mud fro vehicles and prevent off-site tracking. Vehicles that enter and leave the construction-site shall be restrict							
from muddy areas.			SHEET	1. しり.1			

# **ZONING NOTES**

# CLARK COUNTY, OH ZONING REGULATIONS

# CHAPTER 8: SUPPLEMENTARY REGULATIONS

SECTION 805: REQUIRED FENCING, SCREENING, AND LANDSCAPING

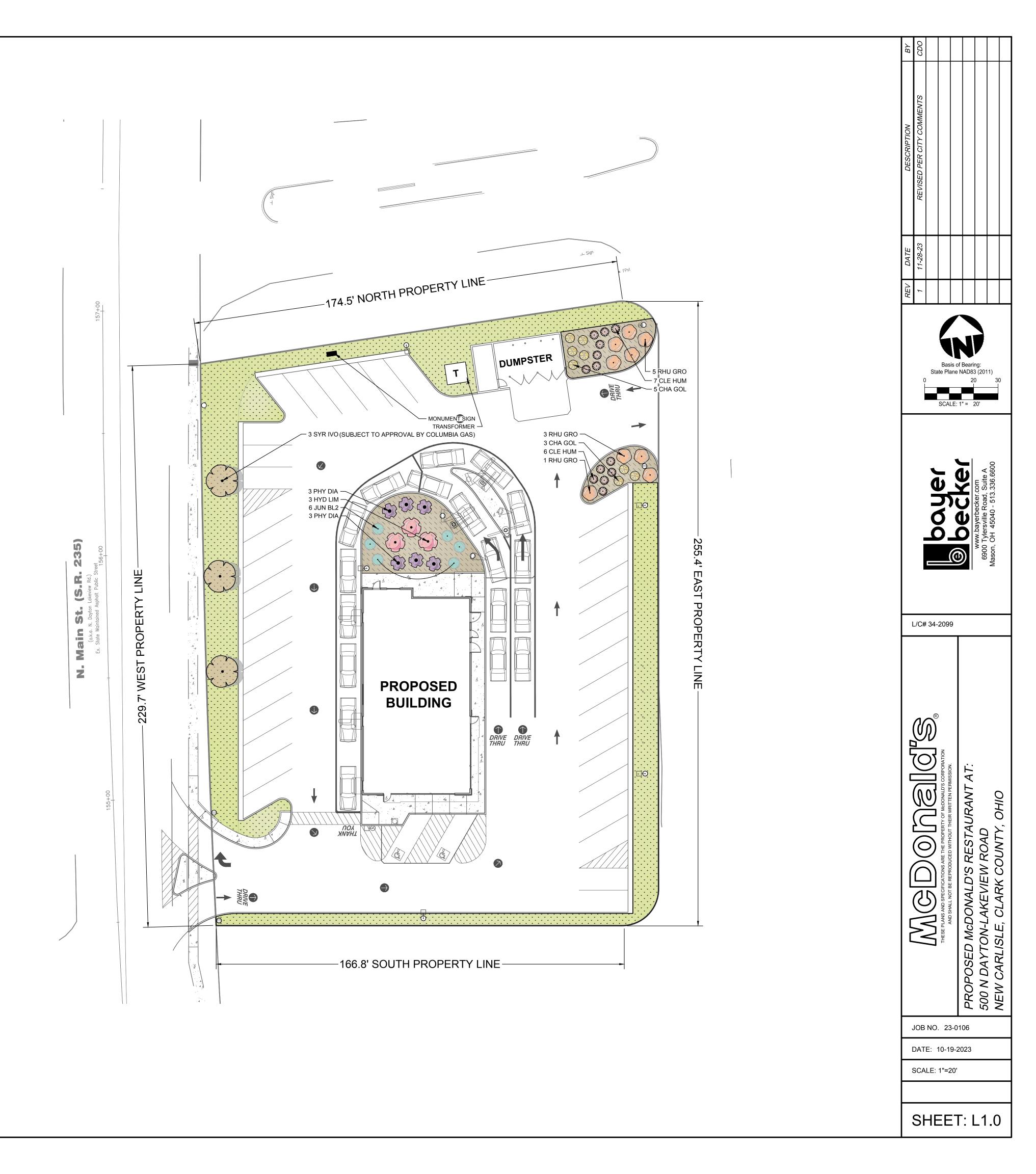
- <u>805.02.05</u> ALL OPEN OFF-STREET PARKING OR LOADING/UNLOADING AREAS WHICH ARE UNUSABLE, EITHER FOR PARKING OR FOR TRAFFFIC, SHALL BE LANDSCAPED WITH PLANTINGS OF GRASS, FLOWERS, SHRUBS, AND/OR TREES, WHICH SHALL BE MAINTAINED IN GOOD CONDITION BY THE OWNER.
- <u>805.02.06</u> ALL COMMERCIAL USES THAT PROVIDE TRASH AND/OR GARBAGE COLLECTIONS AREAS SHALL ENCLOSE SUCH AREAS ON AT LEAST THREE (3) SIDEWS BY A SOLID WALL OR FENCE SIX (6) FEET IN HEIGHT.

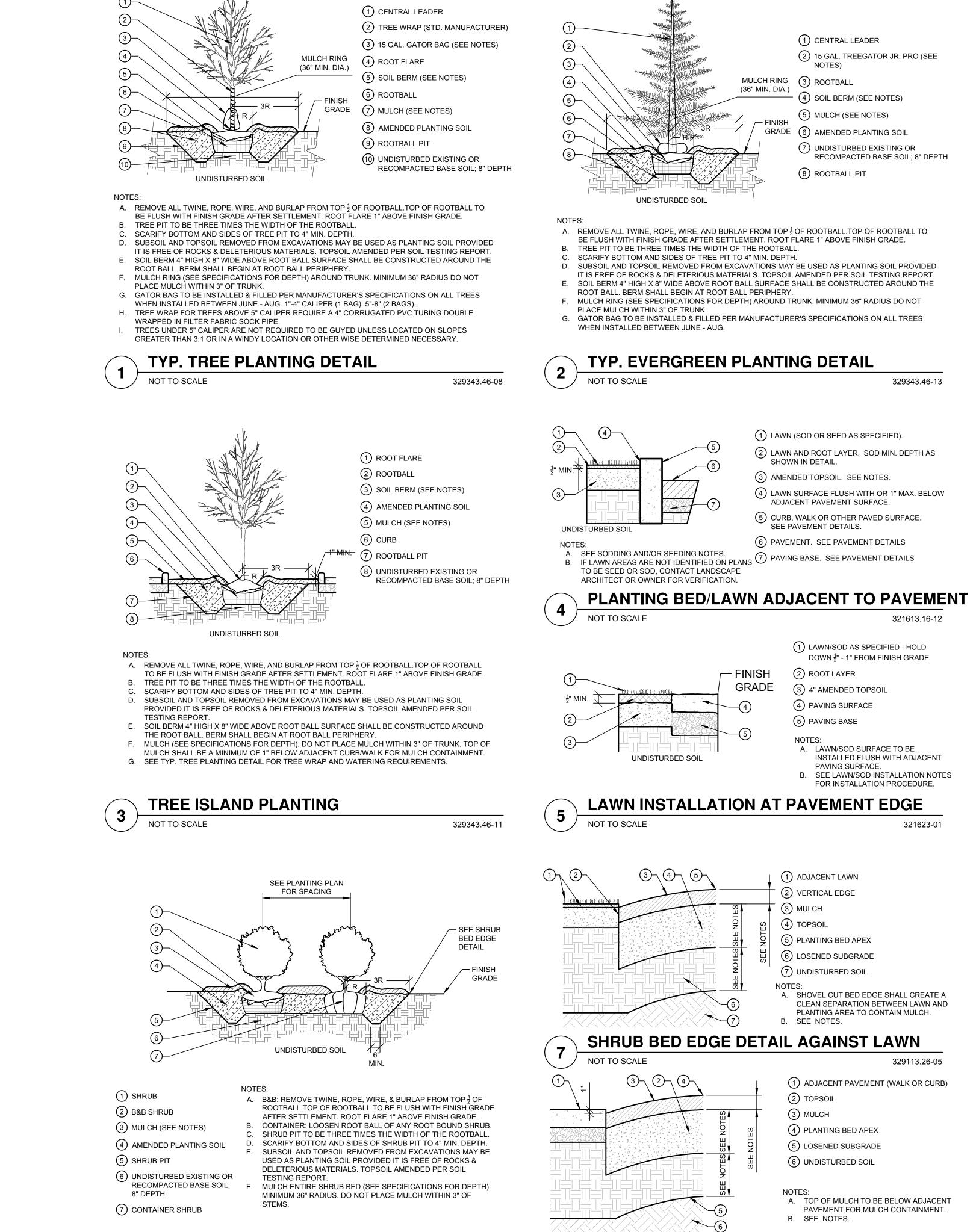
# REFERENCE NOTES SCHEDULE

SYMBOL	DESCRIPTION	QTY
· · · · · · · · · · · · · · · · · · ·	SEED	7,321 sf
	MULCH	2,343 sf

# PLANT SCHEDULE

CODE	QTY	BOTANICAL NAME	COMMON NAME	TYPE	MIN. SIZE
TREES					
SYRIVO	3	Syringa reticulata 'Ivory Silk'	Ivory Silk Japanese Tree Lilac	B & B	1.5"Cal
CODE	QTY	BOTANICAL NAME	COMMON NAME	SIZE	HEIGHT
DECIDUOL	JS SHRU	BS			
CLE HUM	13	Clethra alnifolia `Hummingbird`	Summersweet	3 gal	18" Ht.
HYD LIM	3	Hydrangea paniculata `Limelight` TM	Limelight Hydrangea	3 gal	18" Ht.
PHY DIA	6	Physocarpus opulifolius `Diablo`	Diablo Ninebark	5 gal	24" Ht.
RHU GRO	9	Rhus aromatica `Gro-Low`	Gro-Low Fragrant Sumac	3 gal	18" Ht.
EVERGREI		IRS		•	-
CHA GOL	8	Chamaecyparis pisifera `Golden Mop`	Golden Mop Threadleaf False Cypress	B&B	24" Ht.
JUN BL2	6	Juniperus conferta `Blue Pacific`	Blue Pacific Juniper	3 gal	15" Ht.





SHRUB PLANTING DETAIL

6

NOT TO SCALE

329113.26-06

8

NOT TO SCALE

SHRUB BED EDGE DETAIL AT PAVEMENT

329113.26-04

GENERAL LANDSCAPE NOTES
A. REFER TO LANDSCAPE SPECIFICATIONS FOR ADDITIONAL INSTALLATION REQUIREMENTS.
B. THE CONTRACTOR SHALL VISIT THE SITE AND COMPLETELY REVIEW THESE DOCUMENTS AND FULLY
UNDERSTAND THE NATURE AND SCOPE OF WORK NEEDED TO ACHIEVE THE FINISHED PRODUCT INTENDED BY
THE OWNER. IN ADDITION, THE CONTRACTOR SHALL AT ONCE REPORT TO THE LANDSCAPE ARCHITECT,
INACCURACIES OR INCONSISTENCIES DISCOVERED. FAILURE TO REASONABLY RECOGNIZE OR NOTIFY THE
LANDSCAPE ARCHITECT OF SUCH ITEMS SHALL RELEASE THE LANDSCAPE ARCHITECT AND OWNER OF ALL
LIABILITY. ANY DEVIATIONS FROM THESE DOCUMENTS WITHOUT WRITTEN APPROVAL FROM THE LANDSCAPE
ARCHITECT SHALL BE CORRECTED AT THE CONTRACTORS EXPENSE.
C. PRIOR TO CONSTRUCTION, THE LANDSCAPE CONTRACTOR IS RESPONSIBLE FOR OBTAINING ALL PERMITS
NECESSARY TO COMPLETE THE WORK, LOCATING ALL UNDERGROUND UTILITIES, AND SHALL AVOID DAMAGE TO
ALL UTILITIES DURING INSTALLATION. THE LANDSCAPE CONTRACTOR IS RESPONSIBLE FOR REPAIRING ALL
DAMAGE TO UTILITIES, STRUCTURES, SITE APPURTENANCES, ETC., WHICH MAY OCCUR AS A RESULT OF
LANDSCAPE CONSTRUCTION.
D. CONTRACTOR MUST CERTIFY THAT ITS SAFETY PROGRAM MEETS REGULATORY REQUIREMENTS AT A MINIMUM.
CONTRACTOR TO PROVIDE DOCUMENTATION OF THE OSHA RECORD KEEPING SUMMARY.
E. REFER TO BID DOCUMENTS AND COMPLY WITH ALL STATE & LOCAL TRAFFIC AND SAFETY REQUIREMENTS
REGARDING APPROVED WORK TIMES, SCHEDULING OF INSTALLATION, AND ALL OTHER REQUIREMENTS.
F. LANDSCAPE CONTRACT IS RESPONSIBLE FOR COORDINATING WITH OTHER CONTRACTORS AND/OR LOCATING
PROPOSED SITE UTILITIES, STORM STRUCTURES, EASEMENTS, ETC.
G. ALL PLANT MATERIAL MUST BE INSTALLED ACCORDING TO THE APPROVED LANDSCAPING PLAN BY NO LATER
THAN THE NEXT DUANTING SEASON OF WITHIN & MONTHS FROM THE COMPLETION OF ALL SITE CONSTRUCTION

THAN THE NEXT PLANTING SEASON OR WITHIN 6 MONTHS FROM THE COMPLETION OF ALL SITE CONSTRUCTION. H. CONTRACTOR TO VERIFY ALL PLANT QUANTITIES. ANY DISCREPANCY BETWEEN THE PLANTING LIST AND THE PLAN SHALL BE VERIFIED BY THE LANDSCAPE ARCHITECT. ALL SUBSTITUTIONS AND/OR CHANGES SHALL BE REQUESTED IN WRITING TO THE OWNER OR OWNER'S REPRESENTATIVE AND BE APPROVED BY THE LANDSCAPE ARCHITECT AND THE LOCAL MUNICIPALITY (IF REQUIRED) PRIOR TO INSTALLATION. I. INSTALL PLANTS - REFER TO TYPICAL PLANTING DETAILS FOR PLANT INSTALLATION.

J. IT IS THE CONTRACTOR'S OPTION WHETHER OR NOT TO STAKE A TREE UNDER 5" CALIPER, BUT IT IS ALSO THE CONTRACTOR'S RESPONSIBILITY TO ASSURE THAT PLANTS REMAIN IN AN UPRIGHT POSITION UNTIL THE END OF THE WARRANTY PERIOD, AT WHICH POINT ANY STAKES & WIRE ARE TO BE REMOVED BY THE CONTRACTOR. K. LANDSCAPE CONTRACTOR SHALL INSTALL GATOR BAGS, PER MANUFACTURER'S RECOMMENDATION FOR ALL TREES THAT ARE NOT OTHERWISE IRRIGATED. GATOR BAGS TO BE INSTALLED AND FILLED BETWEEN JUNE AND AUGUST. (1) BAG REQUIRED FOR 1" - 4" CALIPER TREES AND (2) BAGS REQUIRED FOR 5"-8" CALIPER TREES. L. LANDSCAPE CONTRACTOR SHALL ASSURE POSITIVE DRAINAGE FROM ALL PLANT BEDS WITHOUT ADVERSELY AFFECTING SITE DRAINAGE. GRADES BEHIND CURBS FOR AREAS TO RECEIVE MULCH SHALL BE HELD 4 INCHES BELOW TOP OF CURB AND 2 INCHES BELOW TOP OF CURB FOR SOD.

M. CONTRACTOR TO RUN PERCOLATION TESTS TO ASSURE PROPER DRAINAGE IN PLANTING AREAS. N. ADDITIONAL ROCK EXCAVATION AND TOPSOIL MAY BE REQUIRED TO OBTAIN SPECIFIED PLANTING DEPTHS FOR ROOT COVERAGE BASED ON SITE CONDITIONS.

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JOB NO. 23-0106 DATE: 10-19-2023				SE PLANS AND SPECIFICATIONS ARE THE PROPERTY OF MCDONALD'S CORPORATION		1cDONALD'S RESTAURANT AT:	N-I AKEVIEW ROAD		
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DATE: 10-19-2023				THESE PLANS AND SPECIFICATIONS ARE THE PROPERTY OF MCDONALD'S CORPORATION		POSED McDONALD'S RESTAURANT AT:	V DAYTON-I AKEVIEW ROAD		VARLISE, ULARN UUUNII, UTIU
				THESE PLANS AND SPECIFICATIONS ARE THE PROPERTY OF MCDONALD'S CORPORATION		PROPOSED McDONALD'S RESTAURANT AT:	500 N DAYTON-I AKEVIEW ROAD		INE VY CANLIDLE, CLANN COUNT I, OTHO
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### SECTION 32 93 00 - PLANTS

### PART 1 - GENERAL

### 1 RELATED DOCUMENTS

A. DRAWINGS AND GENERAL PROVISIONS OF THE CONTRACT, INCLUDING GENERAL AND SUPPLEMENTARY CONDITIONS AND DIVISION 01 SPECIFICATION SECTIONS, APPLY TO THIS SECTION.

#### .2 SUMMARY A. SECTION INCLUDES:

1. PLANTS. 2. PLANTING SOILS

3. MISCELLANEOUS PRODUCTS.

#### **3 SUBMITTALS**

- A. PRODUCT DATA: FOR EACH TYPE OF PRODUCT INDICATED, INCLUDING SOILS. 1. PLANT MATERIALS: INCLUDE QUANTITIES, SIZES, QUALITY, AND SOURCES FOR PLANT MATERIALS. 2. PESTICIDES AND HERBICIDES: INCLUDE PRODUCT LABEL AND MANUFACTURER'S APPLICATION INSTRUCTIONS
- SPECIFIC TO THE PROJECT. B. SAMPLES FOR VERIFICATION: SUBMIT EACH PRODUCT AND MATERIAL WHERE REQUIRED BY THE SPECIFICATIONS TO THE OWNER'S REPRESENTATIVE FOR APPROVAL.
- C. PRODUCT CERTIFICATES: FOR EACH TYPE OF MANUFACTURED PRODUCT, FROM MANUFACTURER, AND COMPLYING WITH THE FOLLOWING:
- 1. MANUFACTURER'S CERTIFIED ANALYSIS OF STANDARD PRODUCTS. D. MATERIAL TEST REPORTS: FOR STANDARDIZED ASTM D 5268 TOPSOIL, EXISTING NATIVE SURFACE TOPSOIL, AND IMPORTED OR MANUFACTURED TOPSOIL. E. WARRANTY: SAMPLE OF SPECIAL WARRANTY.
- 4 QUALITY ASSURANCE
- A. INSTALLER QUALIFICATIONS: A QUALIFIED LANDSCAPE INSTALLER WHOSE WORK HAS RESULTED IN SUCCESSFUL ESTABLISHMENT OF PLANTS.
- 1. EXPERIENCE: FIVE YEARS' EXPERIENCE IN LANDSCAPE INSTALLATION IN ADDITION TO REQUIREMENTS IN DIVISION 01 SECTION "QUALITY REQUIREMENTS." 2. INSTALLER'S FIELD SUPERVISION: REQUIRE INSTALLER TO MAINTAIN AN EXPERIENCED FULL-TIME SUPERVISOR
- ON PROJECT SITE WHEN WORK IS IN PROGRESS.
- 3. PESTICIDE APPLICATOR: STATE LICENSED, COMMERCIAL B. SOIL ANALYSIS: FOR EACH UNAMENDED SOIL TYPE, FURNISH SOIL ANALYSIS AND A WRITTEN REPORT BY A QUALIFIED SOIL-TESTING LABORATORY STATING PERCENTAGES OF ORGANIC MATTER; GRADATION OF SAND, SILT, AND CLAY CONTENT; CATION EXCHANGE CAPACITY; SODIUM ABSORPTION RATIO; DELETERIOUS MATERIAL; PH; AND MINERAL AND PLANT-NUTRIENT CONTENT OF THE SOIL.
- 1. TESTING METHODS AND WRITTEN RECOMMENDATIONS SHALL COMPLY WITH USDA'S HANDBOOK NO. 60. 2. THE SOIL-TESTING LABORATORY SHALL OVERSEE SOIL SAMPLING; WITH DEPTH, LOCATION, AND NUMBER OF SAMPLES TO BE TAKEN PER INSTRUCTIONS FROM LANDSCAPE LANDSCAPE ARCHITECT. A MINIMUM OF THREE REPRESENTATIVE SAMPLES SHALL BE TAKEN FROM VARIED LOCATIONS FOR EACH SOIL TO BE USED OR AMENDED FOR PLANTING PURPOSES.
- 3. REPORT SUITABILITY OF TESTED SOIL FOR PLANT GROWTH. a. BASED UPON THE TEST RESULTS, STATE RECOMMENDATIONS FOR SOIL TREATMENTS AND SOIL AMENDMENTS TO BE INCORPORATED. STATE RECOMMENDATIONS IN WEIGHT PER 1000 SQ. FT. (92.9 SQ. M) OR VOLUME PER CU. YD. (0.76 CU. M) FOR NITROGEN, PHOSPHORUS, AND POTASH NUTRIENTS AND SOIL AMENDMENTS TO BE ADDED TO PRODUCE SATISFACTORY PLANTING SOIL SUITABLE FOR HEALTHY, VIABLE PLANTS.
- b. REPORT PRESENCE OF PROBLEM SALTS, MINERALS, OR HEAVY METALS, INCLUDING ALUMINUM, ARSENIC BARIUM, CADMIUM, CHROMIUM, COBALT, LEAD, LITHIUM, AND VANADIUM. IF SUCH PROBLEM MATERIALS ARE PRESENT, PROVIDE ADDITIONAL RECOMMENDATIONS FOR CORRECTIVE ACTION.
- 2. PROVIDE QUALITY, SIZE, GENUS, SPECIES, AND VARIETY OF PLANTS INDICATED, COMPLYING WITH APPLICABLE REQUIREMENTS IN ANSI Z60.1. PLANTS WITH HEALTHY ROOT SYSTEMS DEVELOPED BY TRANSPLANTING OR ROOT PRUNING. PROVIDE WELL-SHAPED, FULLY BRANCHED, HEALTHY, VIGOROUS STOCK, FREE OF DISEASE, INSECTS, EGGS, LARVAE, AND DEFECTS SUCH AS KNOTS, SUN SCALD, INJURIES, ABRASIONS, AND DISFIGUREMENT a. IF FORMAL ARRANGEMENTS OR CONSECUTIVE ORDER OF TREES OR SHRUBS IS SHOWN, SELECT STOCK FOR
- UNIFORM HEIGHT AND SPREAD, AND NUMBER LABEL TO ASSURE SYMMETRY IN PLANTING D. MEASUREMENTS: MEASURE ACCORDING TO ANSI Z60.1. DO NOT PRUNE TO OBTAIN REQUIRED SIZES 1. TREES AND SHRUBS: MEASURE WITH BRANCHES AND TRUNKS OR CANES IN THEIR NORMAL POSITION. TAKE HEIGHT MEASUREMENTS FROM OR NEAR THE TOP OF THE ROOT FLARE FOR FIELD-GROWN STOCK AND CONTAINER GROWN STOCK. MEASURE MAIN BODY OF TREE OR SHRUB FOR HEIGHT AND SPREAD; DO NOT MEASURE BRANCHES OR ROOTS TIP TO TIP. TAKE CALIPER MEASUREMENTS 6 INCHES (150 MM) ABOVE THE ROOT FLARE FOR TREES UP TO 4-INCH (100-MM) CALIPER SIZE, AND 12 INCHES (300 MM) ABOVE THE ROOT FLARE FOR LARGER SIZES.
- 2. OTHER PLANTS: MEASURE WITH STEMS, PETIOLES, AND FOLIAGE IN THEIR NORMAL POSITION. E. PLANT MATERIAL OBSERVATION: LANDSCAPE ARCHITECT MAY OBSERVE PLANT MATERIAL EITHER AT PLACE OF GROWTH OR AT SITE BEFORE PLANTING FOR COMPLIANCE WITH REQUIREMENTS FOR GENUS, SPECIES, VARIETY, CULTIVAR, SIZE, AND QUALITY, LANDSCAPE ARCHITECT RETAINS RIGHT TO OBSERVE TREES AND SHRUBS FURTHER FOR SIZE AND CONDITION OF BALLS AND ROOT SYSTEMS, PESTS, DISEASE SYMPTOMS, INJURIES, AND LATENT DEFECTS AND TO REJECT UNSATISFACTORY OR DEFECTIVE MATERIAL AT ANY TIME DURING PROGRESS OF WORK. REMOVE REJECTED TREES OR SHRUBS IMMEDIATELY FROM PROJECT SITE.

#### 5 DELIVERY, STORAGE, AND HANDLING A. PACKAGED MATERIALS: DELIVER PACKAGED MATERIALS IN ORIGINAL, UNOPENED CONTAINERS SHOWING WEIGHT, CERTIFIED ANALYSIS. NAME AND ADDRESS OF MANUFACTURER, AND INDICATION OF CONFORMANCE WITH STATE AND

#### FEDERAL LAWS IF APPLICABLE

- B. BULK MATERIALS: 1. DO NOT DUMP OR STORE BULK MATERIALS NEAR STRUCTURES, UTILITIES, WALKWAYS AND PAVEMENTS, OR ON EXISTING TURF AREAS OR PLANTS.
- 2. PROVIDE EROSION-CONTROL MEASURES TO PREVENT EROSION OR DISPLACEMENT OF BULK MATERIALS, DISCHARGE OF SOIL-BEARING WATER RUNOFF, AND AIRBORNE DUST REACHING ADJACENT PROPERTIES, WATER CONVEYANCE SYSTEMS, OR WALKWAYS.
- 3. ACCOMPANY EACH DELIVERY OF BULK FERTILIZERS, LIME, AND SOIL AMENDMENTS WITH APPROPRIATE CERTIFICATES.
- C. DO NOT PRUNE TREES AND SHRUBS BEFORE DELIVERY. PROTECT BARK, BRANCHES, AND ROOT SYSTEMS FROM SUN SCALD, DRYING, WIND BURN, SWEATING, WHIPPING, AND OTHER HANDLING AND TYING DAMAGE. DO NOT BEND OR BIND-TIE TREES OR SHRUBS IN SUCH A MANNER AS TO DESTROY THEIR NATURAL SHAPE. PROVIDE PROTECTIVE COVERING OF PLANTS DURING SHIPPING AND DELIVERY. DO NOT DROP PLANTS DURING DELIVERY AND HANDLING. D. HANDLE PLANTING STOCK BY ROOT BALL.
- E. STORE BULBS, CORMS, AND TUBERS IN A DRY PLACE AT 60 TO 65 DEG F (16 TO 18 DEG C) UNTIL PLANTING. F. DELIVER PLANTS AFTER PREPARATIONS FOR PLANTING HAVE BEEN COMPLETED, AND INSTALL IMMEDIATELY. IF PLANTING IS DELAYED MORE THAN SIX HOURS AFTER DELIVERY, SET PLANTS AND TREES IN THEIR APPROPRIATE ASPECT (SUN, FILTERED SUN, OR SHADE), PROTECT FROM WEATHER AND MECHANICAL DAMAGE, AND KEEP ROOTS
- 1. SET BALLED STOCK ON GROUND AND COVER BALL WITH SOIL, PEAT MOSS, SAWDUST, OR OTHER ACCEPTABLE MATERIAL 2. DO NOT REMOVE CONTAINER-GROWN STOCK FROM CONTAINERS BEFORE TIME OF PLANTING.
- 3. WATER ROOT SYSTEMS OF PLANTS STORED ON-SITE DEEPLY AND THOROUGHLY WITH A FINE-MIST SPRAY. WATER AS OFTEN AS NECESSARY TO MAINTAIN ROOT SYSTEMS IN A MOIST, BUT NOT OVERLY-WET CONDITION.

#### 6 PROJECT CONDITIONS

A. FIELD MEASUREMENTS: VERIFY ACTUAL GRADE ELEVATIONS, SERVICE AND UTILITY LOCATIONS, IRRIGATION SYSTEM COMPONENTS, AND DIMENSIONS OF PLANTINGS AND CONSTRUCTION CONTIGUOUS WITH NEW PLANTINGS BY FIELD MEASUREMENTS BEFORE PROCEEDING WITH PLANTING WORK.

B. WEATHER LIMITATIONS: PROCEED WITH PLANTING ONLY WHEN EXISTING AND FORECASTED WEATHER CONDITIONS PERMIT PLANTING TO BE PERFORMED WHEN BENEFICIAL AND OPTIMUM RESULTS MAY BE OBTAINED. APPLY PRODUCTS DURING FAVORABLE WEATHER CONDITIONS ACCORDING TO MANUFACTURER'S WRITTEN INSTRUCTIONS AND WARRANTY REQUIREMENTS.

C. COORDINATION WITH TURF AREAS (LAWNS): PLANT TREES, SHRUBS, AND OTHER PLANTS AFTER FINISH GRADES ARE ESTABLISHED AND BEFORE PLANTING TURF AREAS UNLESS OTHERWISE INDICATED. 1. WHEN PLANTING TREES, SHRUBS, AND OTHER PLANTS AFTER PLANTING TURF AREAS, PROTECT TURF AREAS, AND PROMPTLY REPAIR DAMAGE CAUSED BY PLANTING OPERATIONS.

A. SPECIAL WARRANTY: INSTALLER AGREES TO REPAIR OR REPLACE PLANTINGS AND ACCESSORIES THAT FAIL IN MATERIALS, WORKMANSHIP, OR GROWTH WITHIN SPECIFIED WARRANTY PERIOD. 1. FAILURES INCLUDE, BUT ARE NOT LIMITED TO, THE FOLLOWING:

- a. DEATH & UNSATISFACTORY GROWTH, EXCEPT FOR DEFECTS RESULTING FROM ABUSE, LACK OF ADEQUATE MAINTENANCE, OR NEGLECT BY OWNER, OR INCIDENTS THAT ARE BEYOND CONTRACTOR'S CONTROL.
- b. STRUCTURAL FAILURES INCLUDING PLANTINGS FALLING OR BLOWING OVER. c. FAULTY PERFORMANCE OF TREE STABILIZATION, EDGINGS.
- d. DETERIORATION OF METALS, METAL FINISHES, AND OTHER MATERIALS BEYOND NORMAL WEATHERING 2. WARRANTY PERIODS FROM DATE OF PLANTING COMPLETION:
- a. TREES, SHRUBS, VINES, AND ORNAMENTAL GRASSES: 12 MONTHS
- b. GROUND COVERS, BIENNIALS, PERENNIALS, AND OTHER PLANTS: 12 MONTHS. 3. INCLUDE THE FOLLOWING REMEDIAL ACTIONS AS A MINIMUM:
- a. IMMEDIATELY REMOVE DEAD PLANTS AND REPLACE UNLESS REQUIRED TO PLANT IN THE SUCCEEDING PLANTING SEASON. b. REPLACE PLANTS THAT ARE MORE THAN 25 PERCENT DEAD OR IN AN UNHEALTHY CONDITION AT END OF
- WARRANTY PERIOD. c. A LIMIT OF ONE REPLACEMENT OF EACH PLANT WILL BE REQUIRED EXCEPT FOR LOSSES OR REPLACEMENTS
- DUE TO FAILURE TO COMPLY WITH REQUIREMENTS. d. PROVIDE EXTENDED WARRANTY FOR PERIOD EQUAL TO ORIGINAL WARRANTY PERIOD, FOR REPLACED PLANT MATERIAL

#### PART 2 - PRODUCTS

- A. GENERAL: FURNISH NURSERY-GROWN PLANTS TRUE TO GENUS, SPECIES, VARIETY, CULTIVAR, STEM FORM, SHEARING, AND OTHER FEATURES INDICATED IN PLANT SCHEDULE OR PLANT LEGEND SHOWN ON DRAWINGS AND COMPLYING WITH ANSI Z60.1; AND WITH HEALTHY ROOT SYSTEMS DEVELOPED BY TRANSPLANTING OR ROOT PRUNING. PROVIDE WELL-SHAPED, FULLY BRANCHED, HEALTHY, VIGOROUS STOCK, DENSELY FOLIATED WHEN IN LEAF AND FREE OF DISEASE, PESTS, EGGS, LARVAE, AND DEFECTS SUCH AS KNOTS, SUN SCALD, INJURIES, ABRASIONS AND DISFIGUREMENT
- 1. TREES WITH DAMAGED, CROOKED, OR MULTIPLE LEADERS; TIGHT VERTICAL BRANCHES WHERE BARK IS SQUEEZED BETWEEN TWO BRANCHES OR BETWEEN BRANCH AND TRUNK ("INCLUDED BARK"); CROSSING

- REJECTED.
- 2. COLLECTED STOCK: DO NOT USE PLANTS HARVESTED FROM THE WILD, FROM NATIVE STANDS, FROM AN ESTABLISHED LANDSCAPE PLANTING, OR NOT GROWN IN A NURSERY UNLESS OTHERWISE INDICATED. B. PROVIDE PLANTS OF SIZES, GRADES, AND BALL OR CONTAINER SIZES COMPLYING WITH ANSI Z60.1 FOR TYPES AND FORM OF PLANTS REQUIRED. PLANTS OF A LARGER SIZE MAY BE USED IF ACCEPTABLE TO LANDSCAPE ARCHITECT, WITH A PROPORTIONATE INCREASE IN SIZE OF ROOTS OR BALLS.
- C. ROOT-BALL DEPTH: FURNISH TREES AND SHRUBS WITH ROOT BALLS MEASURED FROM TOP OF ROOT BALL, WHICH
- C. WORK SOIL AROUND ROOTS TO ELIMINATE AIR POCKETS AND LEAVE A SLIGHT SAUCER INDENTATION AROUND SHALL BEGIN AT ROOT FLARE ACCORDING TO ANSI Z60.1. ROOT FLARE SHALL BE VISIBLE BEFORE PLANTING. PLANTS TO HOLD WATER. D. LABELING: LABEL AT LEAST ONE PLANT OF EACH VARIETY, SIZE, AND CALIPER WITH A SECURELY ATTACHED, D. WATER THOROUGHLY AFTER PLANTING, TAKING CARE NOT TO COVER PLANT CROWNS WITH WET SOIL WATERPROOF TAG BEARING LEGIBLE DESIGNATION OF COMMON NAME AND FULL SCIENTIFIC NAME, INCLUDING E. PROTECT PLANTS FROM HOT SUN AND WIND; REMOVE PROTECTION IF PLANTS SHOW EVIDENCE OF RECOVERY GENUS AND SPECIES. INCLUDE NOMENCLATURE FOR HYBRID, VARIETY, OR CULTIVAR, IF APPLICABLE FOR THE PLANT FROM TRANSPLANTING SHOCK. AS SHOWN ON DRAWINGS. PLANT TAGS SHALL REMAIN ON INSTALLED PLANT MATERIAL UNTIL THE WORK HAS BEEN APPROVED BY LOCAL INSPECTOR AND/OR THE OWNER OR OWNER'S REPRESENTATIVE.
- 2.2 INORGANIC SOIL AMENDMENTS
- EQUIVALENT AND AS FOLLOWS:
- 1. PROVIDE LIME IN FORM OF GROUND DOLOMITIC LIMESTONE PER ASTM 605, CONTAINING NOT LESS THAN 85% OF TOTAL CARBONATES AND SHALL BE GROUND TO SUCH A FINENESS THAT 50% WILL PASS THROUGH A 100 MESH SIEVE AND 90% WILL PASS THROUGH A 20 MESH SIEVE. COARSER MATERIAL WILL BE ACCEPTABLE, PROVIDED
- THE SPECIFIED RATES OF APPLICATION ARE INCREASED PROPORTIONALLY ON THE BASIS OF QUANTITIES
- PASSING THE 100 MESH SIEVE. B. SULFUR: GRANULAR, BIODEGRADABLE, AND CONTAINING A MINIMUM OF 90 PERCENT SULFUR, WITH A MINIMUM OF 99 PERCENT PASSING THROUGH NO. 6 (3.35-MM) SIEVE AND A MAXIMUM OF 10 PERCENT PASSING THROUGH NO. 40 (0.425-MM) SIEVE.

## 2.3 MULCHES

- SHRUBS, CONSISTING OF ONE OF THE FOLLOWING: 1. TYPE: DOUBLE SHREDDED HARDWOOD BARK.
- 2.4 MISCELLANEOUS PRODUCTS
- A. ANTIDESICCANT: WATER-INSOLUBLE EMULSION, PERMEABLE MOISTURE RETARDER, FILM FORMING, FOR TREES AND SHRUBS. DELIVER IN ORIGINAL, SEALED, AND FULLY LABELED CONTAINERS AND MIX ACCORDING TO
- MANUFACTURER'S WRITTEN INSTRUCTIONS. B. TREE-WRAP TAPE: TWO LAYERS OF CRINKLED PAPER CEMENTED TOGETHER WITH BITUMINOUS MATERIAL, 4" WIDE MINIMUM, WITH STRETCH FACTOR 33 PERCENT.
- C. PRE-EMERGENT HERBICIDE: TO KILL GENERATING WEED SEEDLINGS, APPLY ONE OF THE FOLLOWING PRE-EMERGENT HERBICIDES AS MANUFACTURER'S RECOMMENDED RATE: 1. ORYZALIN (SURFLAN).
- 2. SIMAZIN (PRINCEP).
- 3. TRIFLURALIN (TREFLAN). D. POST-EMERGENT HERMICIDE: TO KILL EMERGENT WEEDS DURING MAINTENANCE PERIOD, APPLY ONE OF THE FOLLOWING POST-EMERGENT HERBICIDES AT MANUFACTURER'S RECOMMENDED RATE;
- 1. SETHOXYDIM (POAST)
- 2. FLUAZIFOP (FUSILADE)

### PART 3 - EXECUTION

- 3.1 EXAMINATION
- INSTALLATION AND PERFORMANCE.
- 1. VERIFY THAT NO FOREIGN OR DELETERIOUS MATERIAL OR LIQUID SUCH AS PAINT, PAINT WASHOUT, CONCRETE SLURRY, CONCRETE LAYERS OR CHUNKS, CEMENT, PLASTER, OILS, GASOLINE, DIESEL FUEL, PAINT THINNER, TURPENTINE, TAR, ROOFING COMPOUND, OR ACID HAS BEEN DEPOSITED IN SOIL WITHIN A PLANTING AREA.
- 2. DO NOT MIX OR PLACE SOILS AND SOIL AMENDMENTS IN FROZEN, WET, OR MUDDY CONDITIONS. 3. SUSPEND SOIL SPREADING, GRADING, AND TILLING OPERATIONS DURING PERIODS OF EXCESSIVE SOIL MOISTURE UNTIL THE MOISTURE CONTENT REACHES ACCEPTABLE LEVELS TO ATTAIN THE REQUIRED RESULTS.
- 4. UNIFORMLY MOISTEN EXCESSIVELY DRY SOIL THAT IS NOT WORKABLE AND WHICH IS TOO DUSTY. B. PROCEED WITH INSTALLATION ONLY AFTER UNSATISFACTORY CONDITIONS HAVE BEEN CORRECTED C. IF CONTAMINATION BY FOREIGN OR DELETERIOUS MATERIAL OR LIQUID IS PRESENT IN SOIL WITHIN A PLANTING .12 DISPOSAL AREA, REMOVE THE SOIL AND CONTAMINATION AS DIRECTED BY LANDSCAPE ARCHITECT AND REPLACE WITH NEW

### PLANTING SOIL

- 3.2 PREPARATION A. PROTECT STRUCTURES, UTILITIES, SIDEWALKS, PAVEMENTS, AND OTHER FACILITIES AND TURF AREAS AND EXISTING PLANTS FROM DAMAGE CAUSED BY PLANTING OPERATIONS. B. INSTALL EROSION-CONTROL MEASURES TO PREVENT EROSION OR DISPLACEMENT OF SOILS AND DISCHARGE OF
- SOIL-BEARING WATER RUNOFF OR AIRBORNE DUST TO ADJACENT PROPERTIES AND WALKWAYS. C. LAY OUT INDIVIDUAL TREE AND SHRUB LOCATIONS AND AREAS FOR MULTIPLE PLANTINGS. STAKE LOCATIONS. OUTLINE AREAS, ADJUST LOCATIONS WHEN REQUESTED, AND OBTAIN LANDSCAPE ARCHITECT'S ACCEPTANCE OF
- LAYOUT BEFORE EXCAVATING OR PLANTING. MAKE MINOR ADJUSTMENTS AS REQUIRED. D. LAY OUT PLANTS AT LOCATIONS DIRECTED BY LANDSCAPE ARCHITECT. STAKE LOCATIONS OF INDIVIDUAL TREES AND SHRUBS AND OUTLINE AREAS FOR MULTIPLE PLANTINGS. E. IF EXISTING ECOLOGY CAUSES ADJUSTMENTS OF LANDSCAPE PLANS TO FIT THE SITE CONDITIONS, A STAKE OUT BY LANDSCAPE CONTRACTOR AND ADJUSTMENTS BY LANDSCAPE ARCHITECT SHALL BE REQUIRED PRIOR TO INSTALLATION.
- F. APPLY ANTIDESICCANT TO TREES AND SHRUBS USING POWER SPRAY TO PROVIDE AN ADEQUATE FILM OVER TRUNKS (BEFORE WRAPPING), BRANCHES, STEMS, TWIGS, AND FOLIAGE TO PROTECT DURING DIGGING, HANDLING,
- AND TRANSPORTATION.
- 1. IF DECIDUOUS TREES OR SHRUBS ARE MOVED IN FULL LEAF, SPRAY WITH ANTIDESICCANT AT NURSERY BEFORE MOVING AND AGAIN TWO WEEKS AFTER PLANTING G. WRAP TREES AND SHRUBS WITH BURLAP FABRIC OVER TRUNKS, BRANCHES, STEMS, TWIGS, AND FOLIAGE TO PROTECT FROM WIND AND OTHER DAMAGE DURING DIGGING, HANDLING, AND TRANSPORTATION.

#### 3.3 PLANTING AREA ESTABLISHMENT

- A. LOOSEN SUBGRADE OF PLANTING AREAS TO A MINIMUM DEPTH OF 18 INCHES (450 MM). REMOVE STONES LARGER THAN 1 INCH (25 MM) IN ANY DIMENSION AND STICKS, ROOTS, RUBBISH, AND OTHER EXTRANEOUS MATTER AND LEGALLY DISPOSE OF THEM OFF OWNER'S PROPERTY. 1. APPLY FERTILIZER DIRECTLY TO SUBGRADE BEFORE LOOSENING. 2. SPREAD TOPSOIL, APPLY SOIL AMENDMENTS AND FERTILIZER ON SURFACE, AND THOROUGHLY BLEND PLANTING
- a. DELAY MIXING FERTILIZER WITH PLANTING SOIL IF PLANTING WILL NOT PROCEED WITHIN A FEW DAYS. b. MIX LIME WITH DRY SOIL BEFORE MIXING FERTILIZER.
- 3. SPREAD PLANTING SOIL TO A DEPTH OF 18 INCHES (450 MM) BUT NOT LESS THAN REQUIRED TO MEET FINISH GRADES AFTER NATURAL SETTLEMENT. DO NOT SPREAD IF PLANTING SOIL OR SUBGRADE IS FROZEN, MUDDY, OR EXCESSIVELY WET.
- B. FINISH GRADING: GRADE PLANTING AREAS TO A SMOOTH, UNIFORM SURFACE PLANE WITH LOOSE, UNIFORMLY FINE TEXTURE. ROLL AND RAKE, REMOVE RIDGES, AND FILL DEPRESSIONS TO MEET FINISH GRADES. C. RESTORE PLANTING AREAS IF ERODED OR OTHERWISE DISTURBED AFTER FINISH GRADING D. ALL PLANTING AREAS SHOWN ON PLANS SHALL BE WITHIN 2" OF FINAL GRADE BEFORE LANDSCAPE CONTRACTOR

### COMMENCES INSTALLATION.

- 3.4 EXCAVATION FOR TREES AND SHRUBS A. PLANTING PITS AND TRENCHES: EXCAVATE CIRCULAR PLANTING PITS WITH SIDES SLOPING INWARD AT A 45-DEGREE ANGLE. EXCAVATIONS WITH VERTICAL SIDES ARE NOT ACCEPTABLE. TRIM PERIMETER OF BOTTOM LEAVING CENTER AREA OF BOTTOM RAISED 8 INCHES TO SUPPORT ROOT BALL AND ASSIST IN DRAINAGE AWAY FROM CENTER. DO NOT FURTHER DISTURB BASE. ENSURE THAT ROOT BALL WILL SIT ON UNDISTURBED BASE SOIL TO
- PREVENT SETTLING. SCARIFY SIDES OF PLANTING PIT SMEARED OR SMOOTHED DURING EXCAVATION.
- 1. EXCAVATE APPROXIMATELY THREE TIMES AS WIDE AS BALL DIAMETER FOR BALLED AND BURLAPPED STOCK. 2. EXCAVATE AT LEAST 12 INCHES (300 MM) WIDER THAN ROOT SPREAD AND DEEP ENOUGH TO ACCOMMODATE VERTICAL ROOTS FOR BARE-ROOT STOCK.
- BACKFILL OVER TILE.
- B. SUBSOIL AND TOPSOIL REMOVED FROM EXCAVATIONS MAY BE USED AS PLANTING SOIL PROVIDED IT IS FREE OF ROCKS OR OTHER DELETERIOUS MATERIALS.
- C. OBSTRUCTIONS: NOTIFY LANDSCAPE ARCHITECT IF UNEXPECTED ROCK OR OBSTRUCTIONS DETRIMENTAL TO TREES OR SHRUBS ARE ENCOUNTERED IN EXCAVATIONS.
- RETENTION IN TREE OR SHRUB PLANTING PITS. E. FILL EXCAVATIONS WITH WATER AND ALLOW TO PERCOLATE AWAY BEFORE POSITIONING TREES AND SHRUBS.

MM) ABOVE ADJACENT FINISH GRADES.

3.6 TREE, SHRUB, AND VINE PRUNING

#### 3.5 TREE, SHRUB, AND VINE PLANTING

- A. BEFORE PLANTING, VERIFY THAT ROOT FLARE IS VISIBLE AT TOP OF ROOT BALL ACCORDING TO ANSI Z60.1. IF ROOT FLARE IS NOT VISIBLE, REMOVE SOIL IN A LEVEL MANNER FROM THE ROOT BALL TO WHERE THE TOP-MOST ROOT EMERGES FROM THE TRUNK. AFTER SOIL REMOVAL TO EXPOSE THE ROOT FLARE, VERIFY THAT ROOT BALL STILL MEETS SIZE REQUIREMENTS. B. REMOVE STEM GIRDLING ROOTS AND KINKED ROOTS. REMOVE INJURED ROOTS BY CUTTING CLEANLY; DO NOT
- C. SET BALLED AND BURLAPPED STOCK PLUMB AND IN CENTER OF PLANTING PIT OR TRENCH WITH ROOT FLARE 1 INCH (25 MM) ABOVE ADJACENT FINISH GRADES. D. SET CONTAINER-GROWN STOCK PLUMB AND IN CENTER OF PLANTING PIT OR TRENCH WITH ROOT FLARE 1 INCH (25

- A. LIME: ASTM C 602, AGRICULTURAL LIMING MATERIAL CONTAINING A MINIMUM OF 80 PERCENT CALCIUM CARBONATE
- A. ORGANIC MULCH: FREE FROM DELETERIOUS MATERIALS AND SUITABLE AS A TOP DRESSING OF TREES AND

- A. EXAMINE AREAS TO RECEIVE PLANTS FOR COMPLIANCE WITH REQUIREMENTS AND CONDITIONS AFFECTING

- 3. IF DRAIN TILE IS SHOWN ON DRAWINGS OR REQUIRED UNDER PLANTING AREAS, EXCAVATE TO TOP OF POROUS
- D. DRAINAGE: NOTIFY LANDSCAPE ARCHITECT IF SUBSOIL CONDITIONS EVIDENCE UNEXPECTED WATER SEEPAGE OR
- 1. CAREFULLY REMOVE ROOT BALL FROM CONTAINER WITHOUT DAMAGING ROOT BALL OR PLANT. 2. PLACE PLANTING SOIL MIX AROUND ROOT BALL IN LAYERS, TAMPING TO SETTLE MIX AND ELIMINATE VOICE AND AIR POCKETS. WHEN PIT IS APPROXIMATELY ONE-HALF BACKFILLED, WATER THOROUGHLY BEFORE PLACING REMAINDER OF BACKFILL. REPEAT WATERING UNTIL NO MORE WATER IS ABSORBED. WATER AGAIN AFTER
- PLACING AND TAMPING FINAL LAYER OF PLANTING SOIL MIX. E. AFTER THE LANDSCAPE ARCHITECT HAS EXAMINED THE TRUNKS OF NEW INSTALLED TREES, WRAP TREES OF 2-INCH CALIPER AND LARGER WITH TREE-WRAP TAPE. START AT THE BASE OF THE TRUNK AND SPIRAL COVER THE TRUNK TO THE HEIGHT OF THE FIRST BRANCHES. OVERLAP THE WRAP, EXPOSING HALF THE WIDTH, AND SECURELY ATTACH WITHOUT CAUSING GIRDLING. INSPECT TREE TRUNKS FOR INJURY, IMPROPER PRUNING, AND INSECT INFESTATION; TAKE CORRECTIVE MEASURES REQUIRED BEFORE TREE WRAPPING.
- A. REMOVE ONLY DEAD, DYING, OR BROKEN BRANCHES. DO NOT PRUNE FOR SHAPE
- B. PRUNE, THIN, AND SHAPE TREES, SHRUBS, AND VINES AS DIRECTED BY LANDSCAPE ARCHITECT. C. PRUNE, THIN, AND SHAPE TREES, SHRUBS, AND VINES ACCORDING TO STANDARD PROFESSIONAL HORTICULTURAL AND ARBORICULTURAL PRACTICES. UNLESS OTHERWISE INDICATED BY LANDSCAPE ARCHITECT, DO NOT CUT TREE

- LEADERS; REMOVE ONLY INJURED, DYING, OR DEAD BRANCHES FROM TREES AND SHRUBS; AND PRUNE TO RETAIN NATURAL CHARACTER.
- D. DO NOT APPLY PRUNING PAINT TO WOUNDS.
- 3.7 GROUND COVER AND PLANT PLANTING A. SET OUT AND SPACE GROUND COVER AND PLANTS OTHER THAN TREES, SHRUBS, AND VINES AS INDICATED IN EVEN ROWS WITH TRIANGULAR SPACING. B. DIG HOLES LARGE ENOUGH TO ALLOW SPREADING OF ROOTS.
- 3.8 PLANTING AREA MULCHING
- A. INSTALL WEED-CONTROL BARRIERS BEFORE MULCHING ACCORDING TO MANUFACTURER'S WRITTEN INSTRUCTIONS COMPLETELY COVER AREA TO BE MULCHED, OVERLAPPING EDGES A MINIMUM OF 6 INCHES (150 MM) AND SECURE SEAMS WITH GALVANIZED PINS. PINS TO BE 8"-10" APART ALONG EDGES AND 12" MINIMUM IN CENTER. B. MULCH BACKFILLED SURFACES OF PLANTING AREAS AND OTHER AREAS INDICATED.
- 1. TREES AND TREE-LIKE SHRUBS IN TURF AREAS: APPLY ORGANIC MULCH RING OF 4-INCH (75-MM)] AVERAGE THICKNESS, WITH 36-INCH (900-MM) RADIUS AROUND TRUNKS OR STEMS. DO NOT PLACE MULCH WITHIN 3 INCHES (75 MM) OF TRUNKS OR STEMS OR VOLCANO MULCH.
- 2. ORGANIC MULCH IN PLANTING AREAS: APPLY 2-INCH (50-MM) AVERAGE THICKNESS OF ORGANIC MULCH EXTENDING 12 INCHES (300 MM) BEYOND EDGE OF INDIVIDUAL PLANTING PIT OR TRENCH AND OVER WHOLE SURFACE OF PLANTING AREA, AND FINISH LEVEL WITH ADJACENT FINISH GRADES. DO NOT PLACE MULCH WITHIN 3 INCHES (75 MM) OF TRUNKS OR STEMS.
- 3.9 PLANT MAINTENANCE
- A. MAINTAIN PLANTINGS BY PRUNING, CULTIVATING, WATERING, WEEDING, FERTILIZING, MULCHING, RESTORING PLANTING SAUCERS, ADJUSTING AND REPAIRING TREE-STABILIZATION DEVICES, RESETTING TO PROPER GRADES OR VERTICAL POSITION, AND PERFORMING OTHER OPERATIONS AS REQUIRED TO ESTABLISH HEALTHY, VIABLE PLANTINGS. SPRAY OR TREAT AS REQUIRED TO KEEP TREES AND SHRUBS FREE OF INSECTS AND DISEASE. a. WATER EXISTING PROTECTED TREES AND VEGETATION WITH ONE INCH OF RAIN (RAIN GAUGE OR NOAH LOCAL
- WEATHER VERIFIED) PER WEEK FOR DURATION OF CONSTRUCTION PROJECT B. FILL IN AS NECESSARY SOIL SUBSIDENCE THAT MAY OCCUR BECAUSE OF SETTLING OR OTHER PROCESSES.
- REPLACE MULCH MATERIALS DAMAGED OR LOST IN AREAS OF SUBSIDENCE. C. APPLY TREATMENTS AS REQUIRED TO KEEP PLANT MATERIALS, PLANTED AREAS, AND SOILS FREE OF PESTS AND PATHOGENS OR DISEASE. USE INTEGRATED PAST MANAGEMENT PRACTICES WHENEVER POSSIBLE TO MINIMIZE THE USE OF PESTICIDES AND REDUCE HAZARDS. TREATMENTS INCLUDE PHYSICAL CONTROLS SUCH AS HOSING OFF FOLIAGE, MECHANICAL CONTROLS SUCH AS TRAPS, AND BIOLOGICAL CONTROL AGENTS.
- 3.10 PESTICIDE APPLICATION
- A. APPLY PESTICIDES AND OTHER CHEMICAL PRODUCTS AND BIOLOGICAL CONTROL AGENTS IN ACCORDANCE WITH AUTHORITIES HAVING JURISDICTION AND MANUFACTURER'S WRITTEN RECOMMENDATIONS. COORDINATE APPLICATIONS WITH OWNER'S OPERATIONS AND OTHERS IN PROXIMITY TO THE WORK. NOTIFY OWNER BEFORE EACH APPLICATION IS PERFORMED.
- B. PRE-EMERGENT HERBICIDES (SELECTIVE AND NON-SELECTIVE): APPLY TO TREE, SHRUB, AND GROUND-COVER AREAS IN ACCORDANCE WITH MANUFACTURER'S WRITTEN RECOMMENDATIONS. DO NOT APPLY TO SEEDED AREAS. C. POST-EMERGENT HERBICIDES (SELECTIVE AND NON-SELECTIVE): APPLY ONLY AS NECESSARY TO TREAT ALREADY-GERMINATED WEEDS AND IN ACCORDANCE WITH MANUFACTURER'S WRITTEN RECOMMENDATIONS.
- 3.11 CLEANUP AND PROTECTION
- A. DURING PLANTING, KEEP ADJACENT PAVING AND CONSTRUCTION CLEAN AND WORK AREA IN AN ORDERLY CONDITION
- B. PROTECT PLANTS FROM DAMAGE DUE TO LANDSCAPE OPERATIONS AND OPERATIONS OF OTHER CONTRACTORS AND TRADES WITHIN 20' OF CONSTRUCTION DISTURBANCE. MAINTAIN PROTECTION DURING INSTALLATION AND MAINTENANCE PERIODS. TREAT, REPAIR, OR REPLACE DAMAGED PLANTINGS.
- C. INSTALL MINIMUM 4' TALL FENCE 5' OUTSIDE THE DRIP LINE OF TREES TO REMAIN. D. AFTER INSTALLATION AND AFTER WORK HAS BEEN APPROVED BY LOCAL INSPECTOR AND/OR OWNER OR OWNER'S REPRESENTATIVE, REMOVE NURSERY TAGS, NURSERY STAKES, TIE TAPE, LABELS, WIRE, BURLAP, AND OTHER DEBRIS FROM PLANT MATERIAL, PLANTING AREAS, AND PROJECT SITE.
- A. REMOVE SURPLUS SOIL AND WASTE MATERIAL INCLUDING EXCESS SUBSOIL, UNSUITABLE SOIL, TRASH, AND DEBRIS AND LEGALLY DISPOSE OF THEM OFF OWNER'S PROPERTY.
  - END OF SECTION 32 93 00

### SECTION 31 14 00 - SITE RESTORATION OF LANDSCAPING

### PART 1 - GENERAL

1.1 RELATED DOCUMENTS G. DRAWINGS AND GENERAL PROVISIONS OF THE CONTRACT, INCLUDING GENERAL AND SUPPLEMENTARY CONDITIONS AND DIVISION 01 SPECIFICATION SECTIONS, APPLY TO THIS SECTION.

- 1.2 SUMMARY A. SECTION INCLUDES:
- SPREAD AND CONDITION EXISTING STOCKPILED TOPSOIL
- 2. PROVIDE NEW, IF REQUIRED; LIME
- 3. TILL, DISTRIBUTE AND GRADE TOPSOIL CLEAN UP

1.3 SUBMITTALS (SUBMIT ALL THE FOLLOWING REPORTS, IN TRIPLICATE, TO OWNER FOR REVIEW)

- A. LABORATORY TESTS: SUBMIT COPIES OF TOPSOIL LABORATORY TESTS TO THE OWNER.
- B. FERTILIZER: SUBMIT COPIES ATTESTING TO THE FERTILIZER COMPOSITION TO THE OWNER. C. SEED MIX: SUBMIT COPIES ATTESTING TO THE SEED MIX COMPOSITION TO THE OWNER.
- D. SOD: SUBMIT COPIES FROM THE SOD SOURCE ATTESTING TO THE SEED MIX COMPOSITION TO THE OWNER.
- A. PROTECT EXISTING GROUNDS, PLANTS, LAWNS AND VEGETATION TO REMAIN.
- 1. PROTECT EXISTING TREES TO REMAIN IN PLACE AGAINST UNNECESSARY CUTTING, BREAKING, SKINNING, OR BRUISING OF ROOTS AND BARK, SMOTHERING OF TREES BY COMPACTION OR STOCKPILING CONSTRUCTION MATERIALS OR EXCAVATED MATERIALS WITHIN FIVE FEET OF OUTER EDGE OF DRIP LINE.
- a. ERECT MINIMUM OF FOUR (4) FOOT HIGH FENCE FIVE (5) FEET OUTSIDE DRIP LINE OF TREES TO REMAIN b. ERECT TREE PROTECTION BEFORE STARTING SITE WORK OF ANY KIND. MAINTAIN FENCING DURING CONSTRUCTION PERIOD.
- c. INTERFERING BRANCHES MAY ONLY BE REMOVED WITH PRIOR CONSENT FROM LANDSCAPE ARCHITECT d. IDENTIFY ANY TREES LANDSCAPE ARCHITECT WOULD LIKE VERTICALLY MULCHED, TRIMMED OR REPAIRED AS RESULT OF CONSTRUCTION IMPACT AT END OF PROJECT. ALL WORK TO BE DONE BY A CERTIFIED ARBORIST
- TO BE APPROVED BY LANDSCAPE ARCHITECT. 2. WATER TREES AND VEGETATION TO REMAIN WITH ONE INCH OF RAIN (RAIN GAUGE OR NOAH LOCAL WEATHER VERIFIED) PER WEEK FOR DURATION OF CONSTRUCTION PROJECT.
- 3. CONTRACTOR IS RESPONSIBLE FOR ALL DAMAGE TO PLANTS TO REMAIN. COST FOR TREE REPLACEMENT SHALL BE DETERMINED IN ACCORDANCE WITH THE "GUIDE FOR PLANT APPRAISAL" BY THE COUNCIL OF TREE AND LANDSCAPE APPRAISERS (INTERNATIONAL SOCIETY OF AGRICULTURE, PUBLICATION #P1209).
- B. TEMPORARY CONSTRUCTION ACCESS: PROJECT SITE ACCESS AND EQUIPMENT ACCESS ROUTES WITHIN THE PROJECT SITE MUST BE APPROVED BY THE LANDSCAPE ARCHITECT PRIOR TO COMMENCEMENT OF WORK. ANY TEMPORARY GRAVEL PATH OR ACCESS WAY MUST INCLUDE A GEOFABRIC LINER TO ENSURE FULL REMOVAL OF GRAVEL/ STONE FROM PROJECT SITE AT PROJECT COMPLETION.
- 1.5 STRIPPING AND STORAGE OF EXISTING TOPSOIL
- A. STRIP TOPSOIL TO FULL DEPTH AT AREAS IMPACTED & AT ALL AREAS TO BE RE-GRADED OR RESURFACED. B. STOP TOPSOIL STRIPPING OUTSIDE DRIP LINE OF TREES TO REMAIN / DO NOT STRIP AS TO IMPACT ROOT LINE OF TREES TO REMAIN.
- C. DISPOSE OF ROOTS, STONE AND OTHER DEBRIS; STORE TOPSOIL IN PILES WITHIN THE WORK LIMITS. 1. OBTAIN APPROVAL OF LANDSCAPE ARCHITECT PRIOR TO ESTABLISHING TOPSOIL STORAGE AREAS.
- 2. GRADE AND SLOPE STOCKPILES FOR PROPER DRAINAGE AND TO PREVENT EROSION D. THE REUSE OF STOCKPILED TOPSOIL WITHIN THE PROJECT SITE MUST BE APPROVED FOR PLACEMENT BY THE LANDSCAPE ARCHITECT.
- PART 2 PRODUCTS AND MATERIALS

- A. ALL TOPSOIL SHALL BE SHREDDED, CLEAN, AND OF UNIFORM QUALITY FREE FROM HARD CLODS, STIFF CLAY, PARTIALLY DISINTEGRATED STONE, LIME, CEMENT, SLAG, OR OTHER UNDESIRABLE MATERIAL. TOPSOIL SHALL
- CONFORM TO THE FOLLOWING 1. ORGANIC CONTENT: TOPSOIL SHALL CONTAIN BETWEEN 3% AND 10% ORGANIC MATTER AS DETERMINED BY LOSS OF IGNITION
- 2. PH: TOPSOIL PH SHALL RANGE BETWEEN 6.0 AND 7.5
- 3. SOIL TEXTURE: TOPSOIL SHALL CONSIST OF THE FOLLOWING PERCENTAGES OF SAND, SILT, AND CLAY PASSING THROUGH A 2.00MM (#10) SIEVE: a. SAND: 30% TO 75%
- b. SILT: 15% TO 70%
- c. CLAY: 10% TO 30% B. TOPSOIL MUST BE APPROVED BY GROUNDS MANGER PRIOR TO PLACEMENT. TOPSOIL TEST RESULTS SHALL SHOW RECOMMENDATION FOR SOIL ADDITIVES OR FERTILIZERS TO CORRECT NUTRIENT DEFICIENCIES AS NECESSARY. ALL SOIL AMENDMENTS MUST BE APPROVED BY THE LANDSCAPE ARCHITECT PRIOR TO USE.
- 2.2 GRASS SEED
- A. GRASS SEED SHALL BE A TURF-TYPE TALL FESCUE BLEND SUCH AS TROPHY XRE TURF-TYPE TALL FESCUE BLEND OR APPROVED EQUAL BLEND WITH FRESH, CLEAN, NEW CROP SEED MIXTURES. B. SEED MIXTURE SHALL BE POA-FREE MEETING OREGON STATE STANDARDS FOR NOXIOUS WEED EXAMS.
- C. SEED MIXTURE FOR RECREATION FIELDS SHALL BE AS DIRECTED BY THE LANDSCAPE ARCHITECT.
- A. LANDSCAPE ARCHITECT APPROVED NURSERY GROWN TURF-TYPE TALL FESCUE BLEND SUITABLE FOR JOB SPECIFIC EXPOSURE, WEARABILITY, AND DISEASE RESISTANCE CONFORMING TO THE FOLLOWING PERCENTAGES OF GRASS 1. 100% - TURF TYPE TALL FESCUE

В	B. PROVIDE WELL-ROOTED, HE	ALTHY SOD, FREE OF DISE	ASES, NEMATODES, AND S	OIL BORNE INSECTS.	PROVIDE SOD
	IN UNIFORM COLOR, LEAF, TEX	XTURE, DENSITY, AND FREE	OF WEEDS, UNDESIRABL	E GRASSES, CAPABLE	OF GROWTH
	AND DEVELOPMENT WHEN PL	ANTED. SOD IS CONSIDER	ED FREE OF WEEDS IF LES	SS THAN 5 WEEDS ARE	FOUND PER
	100 SQ. FT.				

C. FURNISH SOD MACHINE STRIPPED AND OF SUPPLIER'S STANDARD WIDTH AND LENGTH; UNIFORMLY 1" TO 1-1/2" THICK WITH CLEAN CUT EDGES. SOD SHALL BE RELATIVELY FREE OF THATCH, UP TO ½" PERMISSIBLE. SOD SHALL BE MOWED UNIFORMLY BEFORE HARVESTING

D. DELIVERY, STORAGE, AND HANDLING: SOD SHALL BE HARVESTED, DELIVERED, AND TRANSPORTED WITHIN A PERIOD OF TWENTY-FOUR (24) HOURS. 1. DO NOT HARVEST OR TRANSPORT SOD WHEN MOISTURE CONTENT MAY ADVERSELY AFFECT SOD SURVIVAL.

2. PROTECT SOD FROM SUN, WIND, AND DEHYDRATION PRIOR TO INSTALLATION. 3. DO NOT TEAR, STRETCH, OR DROP SOD DURING HANDLING AND INSTALLATION.

#### 2.4 FERTILIZER

A. GRANULAR, NON-BURNING PRODUCE COMPOSED OF NOT LESS THAN 50% ORGANIC SLOW ACTING, GUARANTEED ANALYSIS PROFESSIONAL FERTILIZER CONFORMING TO THE FOLLOWING: 1. TYPE A: STARTER FERTILIZER CONTAINING 20% NITROGEN, 26% PHOSPHORIC ACID, AND 6% POTASH BY WEIGHT, OR SIMILAR APPROVED COMPOSITION. 2. TYPE B: SECONDARY FERTILIZER CONTAINING 31% NITROGEN, 3% PHOSPHORIC ACID, AND 10% POTASH BY

WEIGHT, OR SIMILAR APPROVED COMPOSITION.

2.5 GRASS SEED MULCH A. GREEN DYED CELLULOSE OR WOOD FIBER MULCH SUCH AS CONWED HYDROMULCH, WEYERHAUSER SILVA-FIBER OR CLEAN FRESH STRAW.

A. CLEAN, POTABLE AND FREE OF SUBSTANCE HARMFUL TO LAWN GROWTH. LAWN WATERING EQUIPMENT, HOSES OR OTHER METHODS OF WATER TRANSPORTATION FURNISHED BY CONTRACTOR.

### PART 3 - EXECUTION

3.1 PREPARATION OF SEED BED/ SODDED AREAS

- A. DE-COMPACTION: DE-COMPACT AREAS HEAVILY TRAFFICKED BY CONSTRUCTION ACTIVITIES WITH HOE OR OTHER LANDSCAPE ARCHITECT APPROVED METHOD PRIOR TO ROUGH GRADING. B. ROUGH GRADING: GRADE SURFACES TO ASSURE DRAINAGE AWAY FROM STRUCTURES AND TO PREVENT PONDING AND POCKETS OF SURFACE DRAINAGE. PROVIDE SUBGRADE FREE FROM IRREGULAR SURFACE CHANGES AND AS
- FOLLOWS: 1. ROUGH GRADE SHALL EQUAL PLUS/ MINUS 0.20 FT., SUB GRADE TOLERANCE SHALL BE FREE OF EXPOSED BOULDERS OR STONES EXCEEDING 1" IN GREATEST DIMENSION.
- 2. FILL IN ALL AREAS OF SETTLEMENT TO PROPER GRADE BEFORE SUBSEQUENT PLACEMENT OF TOPSOIL. C. TOPSOIL DEPTHS: 1. LAWN: AREAS TO RECEIVE SOD OR SEED MUST HAVE MINIMUM SIX (6) INCHES AVERAGE DEPTH OF TOPSOIL
- PLACED. 2. PLANTED BEDS: AREAS IDENTIFIED AS PLANTING BEDS SHALL HAVE MINIMUM TWELVE (12) INCHES AVERAGE DEPTH OF TOPSOIL PLACED.
- D. FINE GRADING: GRADE AREA TO A SMOOTH, FREE DRAINING EVEN SURFACE WITH A LOOSE, MODERATELY COURSE TEXTURE. ROLL, SCARIFY, RAKE AND LEVEL AS NECESSARY TO OBTAIN A TRUE, EVEN LAWN SURFACE AND FILL DEPRESSIONS AS REQUIRED TO DRAIN. SEED BED TO BE APPROXIMATELY 1/2" - 1" BELOW ALL SIDEWALKS AND CURBS. DO NOT MOVE HEAVY OBJECTS EXCEPT NECESSARY LAWN MAKING EQUIPMENT OVER THE LAWN AREAS AFTER THE SOIL IS PREPARED UNLESS IT IS LOOSENED AND RE-GRADED. RESTORE PREPARED AREAS TO SPECIFIED CONDITION IF ERODED, SETTLED, OR OTHERWISE DISTURBED AFTER FINE GRADING.
- E. FERTILIZING: APPLY TYPE A / STARTER FERTILIZER TO INDICATED TURF AREAS AT A RATE EQUAL TO 1.0 LB. OF ACTUAL NITROGEN PER 1,000 S.F. OR AS DIRECTED BY LANDSCAPE ARCHITECT. APPLY FERTILIZERS BY MECHANICAL DROP OR ROTARY DISTRIBUTOR, THOROUGHLY AND EVENLY INCORPORATED WITH SOIL TO A DEPTH OF 3" BY DICING OR OTHER APPROVED METHOD. FERTILIZE AREAS INACCESSIBLE TO POWER EQUIPMENT WITH HAND TOOLS AND INCORPORATE INTO SOIL.

#### 3.2 INSTALLATION OF GRASS SEED

A. LANDSCAPE CONTRACTOR SHALL SEED ALL DISTURBED AREAS. THE FINAL GRADE AND TOPSOIL WITHIN +/- .10 FEET WILL BE IN PLACE FOR SEEDING CONTRACTOR.

- B. GRASS SEED SHALL ONLY BE SOWN AT THE FOLLOWING TIMES: a. SPRING SEED PLANTING: APRIL 1 TO JUNE 1
- b. FALL SEED PLANTING: AUGUST 15 TO OCTOBER 1
- c. OR AS APPROVED BY THE LANDSCAPE ARCHITECT
- C. PERFORM SEEDING WORK ONLY AFTER PLANTING AND OTHER WORK AFFECTING THE GROUND SURFACE HAVE BEEN COMPLETED. LIMIT PREPARATION OF SEED AREAS TO THOSE READY FOR IMMEDIATE SEEDING.
- D. SEED IMMEDIATELY AFTER PREPARATION OF BED. E. PERFORM SEEDING OPERATIONS WHEN SOIL IS DRY AND WHEN WINDS DO NOT EXCEED FIVE MILES PER HOUR.
- a. TO BE APPLIED AT APPROVED MANUFACTURED RATES IN CROSS DIRECTIONS WITH APPROVED SEED DRILLING OR SLICE SEEDING EQUIPMENT. APPLY 50% OF THE SEED IN EACH DIRECTION. b. APPLY HYDRO-MULCH WITH APPROVED HYDRO-MULCH EQUIPMENT IMMEDIATELY AFTER SEEDING. SLURRY TO BE COMPOSED OF CLEAN WATER AND MULCH. APPLY MULCH SLURRY AT MINIMUM RATE OF 1,500 POUNDS PER ACRE ON SLOPES STEEPER THAN 4:1. DIRECT SLURRY TO EVENLY COVER DESIGNATED SEED AREAS.

REPAIR RUTS, DEPRESSIONS AND ALL DAMAGE CAUSED BY HYDRO-MULCHING EQUIPMENT. c. IMMEDIATELY RESEED AND REAPPLY HYDRO-MULCH TO AREAS THAT SHOW POOR GERMINATION.

#### G. HYDROMULCHING

- a. CONTRACTOR SHALL APPLY CELLULOSE FIBER MULCH AT A MINIMUM RATE OF 1500 POUNDS PER ACRE AND FERTILIZERS: BEST 6-20-20 OR BEST 15-15-15 OR APPROVED EQUAL APPLIED AT RATE APPROPRIATE FOR PRODUCT. ORGANIC TACKIFIER SHALL BE APPLIED AT RATE OF 70 POUNDS PER ACRE. HYDROSEED SEED MIX SHALL BE APPLIED AT THE 2,000 POUNDS PER ACRE
- b. CONTRACTOR SHALL WATER ALL PLANT AREAS THOROUGHLY TO SATURATE UPPER LAYERS OF SOIL PRIOR TO THE HYDROSEEDING OPERATION. ALLOW THE PLANTING AREA SOIL SURFACE TO DRY OUT FOR ONE DAY ONLY PRIOR TO THE HYDROSEEDING APPLICATION.
- c. CONTRACTOR SHALL APPLY THE HYDROSEEDING IN THE FORM OF A SLURRY CONSISTING OF ORGANIC SOIL AMENDMENTS, COMMERCIAL FERTILIZER, AND ANY OTHER CHEMICALS THAT ARE CALLED OUT. WHEN HYDRAULICALLY SPRAYED ONTO THE SOIL. THE MULCH SHALL FORM A BLOTTER-LIKE MATERIAL. SPRAY THE AREA WITH A UNIFORM VISIBLE COAT, USING THE DARK COLOR OF THE CELLULOSE FIBER AS A VISUAL GUIDE. THE SLURRY SHALL BE APPLIED IN A DOWNWARD DRILLING MOTION VIA A FAN STREAM NOZZLE. CONTRACTOR SHALL INSURE THAT ALL OF THE SLURRY COMPONENTS ENTER AND MIX WITH THE SOIL
- d. IF SLURRY COMPONENTS ARE LEFT FOR MORE THAN TWO HOURS IN THE MACHINE, ADD 50% MORE OF THE ORIGINALLY SPECIFIED SEED MIX TO ANY SLURRY MIXTURE WHICH HAS NOT BEEN APPLIED WITHIN THE TWO HOURS AFTER MIXING. ADD 75% MORE OF THE ORIGINAL SEED MIX TO ANY SLURRY MIXTURE WHICH HAS NOT BEEN APPLIED EIGHT (8) HOURS AFTER MIXING. ALL MIXTURES MORE THAN EIGHT (8) HOURS OLD, SHALL BE DISPOSED, OFFSITE, AT THE CONTRACTOR'S EXPENSE.
- e. CONTRACTOR SHALL REMOVE ALL SLURRY SPRAYED ONTO HARDSCAPE AREAS INCLUDING CONCRETE WALKS, FENCES, WALLS, BUILDINGS, ETC. AT THE CONTRACTOR'S EXPENSE.
- f. CONTRACTOR SHALL SAVE ALL SEED AND FERTILIZER TAGS AND FIBER MULCH BAGS FOR THE LANDSCAPE ARCHITECT TO VERIFY COMPLIANCE WITH THE DRAWINGS AND SPECIFICATIONS.

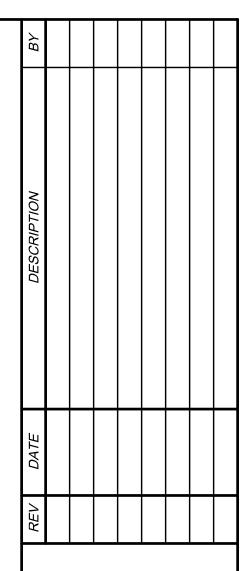
A. WATERING AND MAINTENANCE ACTIVITIES MUST BE REVIEWED AND APPROVED WITH THE LANDSCAPE ARCHITECT. UNLESS OTHERWISE APPROVED, THE FOLLOWING REQUIREMENTS ARE TO BE COMPLETED AT A MINIMUM:

- 1. MAINTAIN NEW INSTALLED SEEDED/ SODDED LAWN AREAS IN AN ACCEPTABLE MANNER UNTIL FINAL ACCEPTANCE OF PROJECT, INCLUDING WATERING, SPOT WEEDING, MOWING, TRIMMING, REMOVAL OF CLIPPINGS, LEAF REMOVAL, APPLICATION OF HERBICIDES, FUNGICIDES, INSECTICIDES, AND RE-SEEDING UNTIL A FULL, UNIFORM STAND OF GRASS FREE OF WEED, UNDESIRABLE GRASS SPECIES, DISEASE, AND INSECTS IS ACHIEVED AND ACCEPTED BY THE LANDSCAPE ARCHITECT.
- 2. WATER DAILY TO MAINTAIN ADEQUATE SURFACE SOIL MOISTURE FOR PROPER SEED GERMINATION. CONTINUE DAILY WATERING FOR NOT LESS THAN THIRTY (30) DAYS. THEREAFTER APPLY ONE-HALF (1/2) INCH WATER EVERY TWO OR THREE DAYS UNTIL ACCEPTED.
- 3. REPAIR, RE-WORK, RE-SEED, AND OR SOD ALL RESPECTIVE AREAS THAT HAVE WASHED OUT, ARE ERODED, OR DID NOT CATCH. 4. SET MOWER BLADES AT A MINIMUM HEIGHT OF TWO AND ONE-HALF (2-1/2) INCHES. NOT MORE THAN THIRTY (30)
- PERCENT OF THE GRASS LEAF/BLADE SHALL BE REMOVED AT THE INITIAL OR SUBSEQUENT MOWING. MOW ALL LAWNS BEFORE TURF REACHES A HEIGHT OF FOUR (4) INCHES. 5. IF INFESTATION OF WEEDS OR CRABGRASS DEVELOPS, TREAT INFESTATION BY HAND WEEDING OR HERBICIDAL
- CONTROL. FURNISH AND INSTALL WEED CHEMICAL CONTROL AS RECOMMENDED BY MANUFACTURER. HERBICIDAL CONTROLS, INCLUDING RENOVATION BEFORE SEEDING OPERATIONS, SHALL BE ACCEPTABLE TO THE LANDSCAPE ARCHITECT 6. APPLY TYPE B FERTILIZER TO LAWNS APPROXIMATELY THIRTY (30) DAYS AFTER INSTALLATION AT A RATE EQUAL
- TO 1.0 LB. OF ACTUAL NITROGEN PER 1,000 SQ. FT. APPLY WITH MECHANICAL DROP OR ROTARY TYPE DISTRIBUTOR. WATER THE FERTILIZER THOROUGHLY INTO THE SOIL B. PROVIDE EROSION CONTROL MEASURES TO ADEQUATELY SLOW WATER AND IMPEDE SOIL LOSS AS REQUIRED AND
- DIRECTED BY THE LANDSCAPE ARCHITECT. 1. EROSION CONTROL BLANKETS TO BE USED ON SEEDED SLOPES GREATER THAN 3:1.
- FIBER ROLLS TO BE USED ON SEEDED SLOPES GREATER THAN 2:1.
- 3. STRAW BALE CHECKING OR OTHER APPROVED DEVICE IN DITCHES OR ERODED SWALES AS REQUIRED. 3.5 ACCEPTANCE

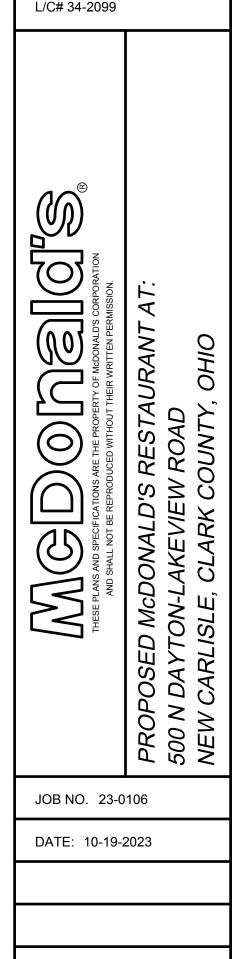
A. INSPECTION TO DETERMINE ACCEPTANCE OF INSTALLED LAWNS WILL BE MADE BY THE LANDSCAPE ARCHITECT, UPON CONTRACTOR'S REQUEST. PROVIDE NOTIFICATION AT LEAST THREE (3) WORKING DAYS BEFORE REQUESTED INSPECTION DATE.

- 1. NEW LAWN AREAS WILL BE ACCEPTABLE PROVIDED ALL REQUIREMENTS, INCLUDING MAINTENANCE, HAVE BEEN COMPLIED WITH, AND A HEALTHY UNIFORM, CLOSE STAND OF GRASS IS ESTABLISHED FREE OF WEEDS, UNDESIRABLE GRASS SPECIES, DISEASE AND INSECTS.
- 2. NO INDIVIDUAL LAWN AREAS SHALL HAVE BARE SPOTS OR UNACCEPTABLE COVER TOTALING MORE THAN TWO (2) PERCENT OF THE INDIVIDUAL AREAS, IN THOSE AREAS REQUESTED FOR INSPECTION. 3. UPON ACCEPTANCE, THE CONTRACTOR WILL ASSUME LAWN MAINTENANCE.

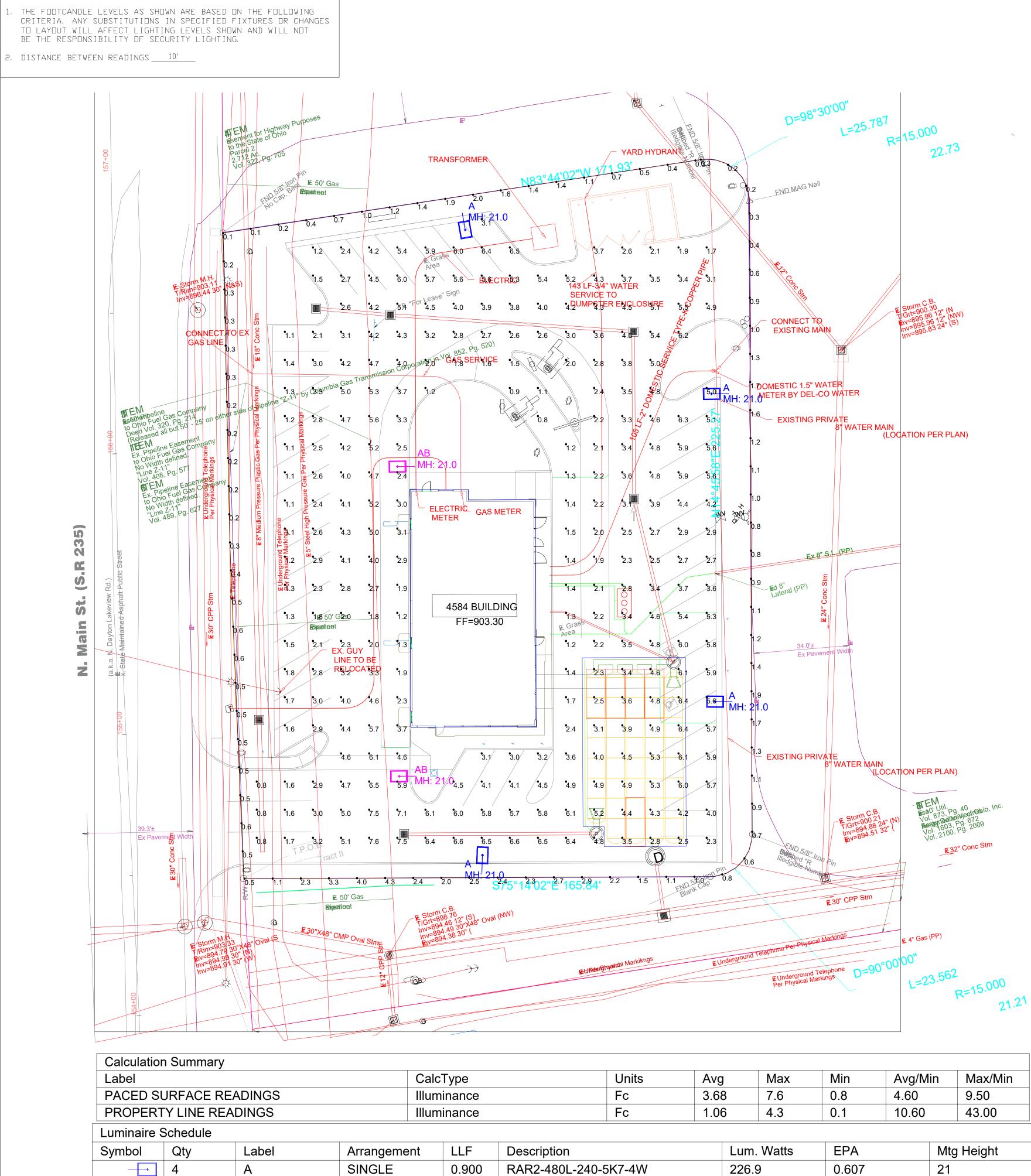
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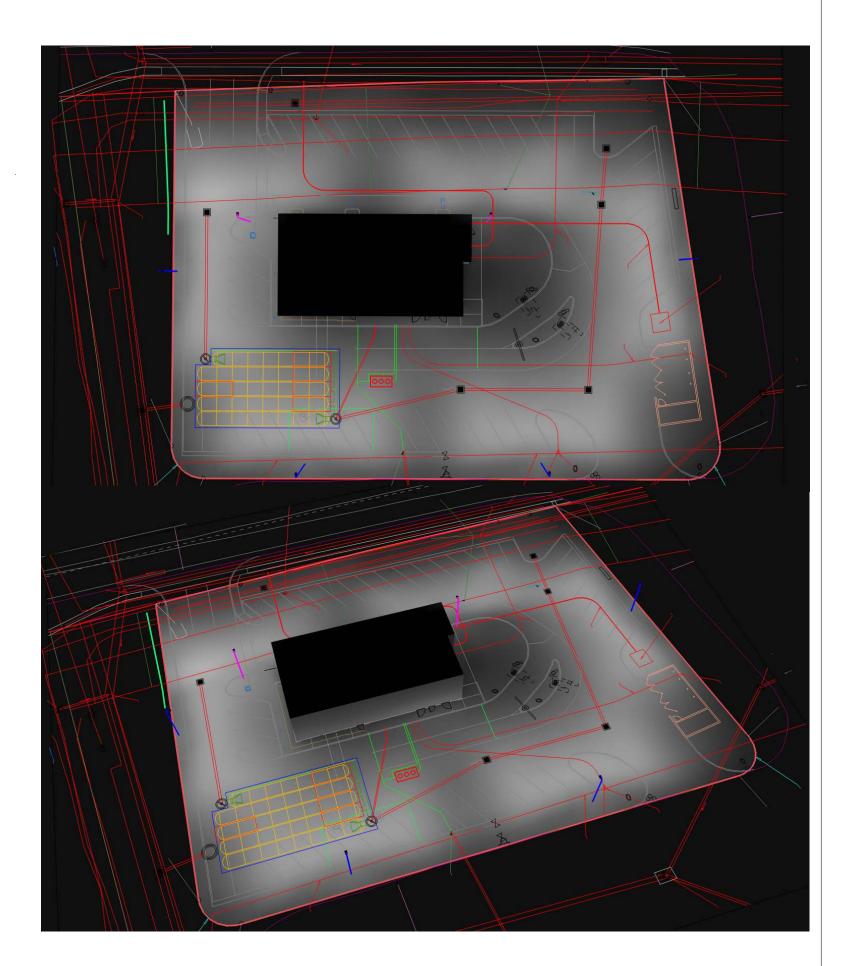
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NDTES

Avg	Max	Min	Avg/Min	Max/Min
3.68	7.6	0.8	4.60	9.50
1.06	4.3	0.1	10.60	43.00

Description	Lum. Watts	EPA	Mtg Height	Pole Type
RAR2-480L-240-5K7-4W	226.9	0.607	21	SES-18-40-1-TA-GL-xx (4")
RAR-2-480L-240-5K7-4W-BC	226.9	0.607	21	SES-18-40-1-TA-GL-xx (4")



Pole Fixtures Are Full Cutoff Tilt=0 Calculation Grids Are At Grade Pole Light Mounting Height=21ft (18' Pole + 3' Base)

> PROJECT WIND LOAD CRITERIA BASED ON: ASCE 7-10 WIND SPEEDS (3-SEC PEAK GUST MPH) 50 YEAR MEAN RECURRENCE INTERVAL ALLOWED EPA 13.6 @ WIND LOAD 90 MPH



Regional Drawing # 342099

1. THIS LIGHTING DESIGN IS BASED ON INFORMATION SUPPLIED BY OTHERS TO SECURITY LIGHTING SYSTEMS. SITE DETAILS PROVIDED HEREON ARE REPRODUCED ONLY AS A VISUALIZATION AID. FIELD DEVIATIONS MAY SIGNIFICANTLY AFFECT PREDICTED PERFORMANCE. PRIOR TO INSTALLATION, CRITICAL SITE INFORMATION (POLE LOCATIONS, ORIENTATION, MOUNTING HEIGHT, ETC.) SHOULD BE COORDINATED WITH THE CONTRACTOR AND/OR SPECIFIER RESPONSIBLE FOR THE PROJECT. 2. LUMINAIRE DATA IS TESTED TO INDUSTRY STANDARDS UNDER LABORATORY CONDITIONS. OPERATING VOLTAGE AND NORMAL MANUFACTURING TOLERANCES OF LAMP, BALLAST, AND LUMINAIRE MAY AFFECT FIELD RESULTS. 3. CONFORMANCE TO FACILITY CODE AND OTHER LOCAL REQUIREMENTS IS THE RESPONSIBILITY OF THE OWNER AND/OR THE OWNER'S REPRESENTATIVE. 4. THIS LAYOUT MAY NOT MEET TITLE 24 OR LOCAL ENERGY REQUIREMENTS. IF THIS LAYOUT NEEDS TO E COMPLIANT WITH TITLE 24 OR OTHER ENERGY REQUIREMENTS, PLEASE CONSULT FACTORY WITH SPECIFIC DETAILS REGARDING PROJECT REQUIREMENTS SO THAT REVISIONS MAY BE MADE TO THE DRAWING.

	00 Golf Road, Suite 460, Rolling Meadows, IL 60008 800-544-4848					
UNLESS OTHER	WISE SPECIFIED, ALL DIMENSIONS ARE IN INCHES					
SCALE 1"=20	' 0 ''					
DRAWN BY CLB						
PDINT-B)	Y-POINT FOOTCANDLE PLOT FOR					
	MCDONALDS					
16	1685 N DAYTON-LAKEVIEW RD					
1	NEW CARLISLE, OH 45344					
NATIONAL STORE N	,					
34209	9					
DATE	DRAWING NUMBER					
10/0/0000						
10/2/2023	A231934A.AGI					

	City of New Carlisle Planning Department 331 S. Church Street New Carlisle, Ohio 45344 937.845.9492 planning@newcarlisleohio.gov	PLANNING BOARD REVIEW APPLICATION	<u>В</u> Ү:
	BUILDING INFO	RMATION	
Number of Employees	s: <u>17</u> Building Capacity	: <u>77</u> Number of Seats:	38
Building Height: 18'-9	9 1/2" Building Footprint: 3,6	694 s.f. Building Floor Levels:	1
Total Floor Area: 3,52	21 s.f.	.ocated in a Floodplain: Yes o	r_√No
Boundary Clearances Front Setback: <u>62</u>	s: (North) 2' Rear Yard: <u>76'</u> Left Side	(South) Yard: <u>100'</u> Right Side Yard: <u>5</u>	3.5'
Other Building Inform	nation: Building to finished w	th a combination of Fiber Co	ement
Lap siding, alumir	num batten (vertical) siding,	metal paneling, and storefro	nt glass.
The design repres	sents McDonald's newest na	tional branding initiative whi	ch is a dark
grey color scheme	e with white accents. DOMESTIC V	NATER	
Size of Service Reque	01		
Basis for Design:	Standard McDonald's ser		
Water Service Details	Copper pipe, type K		
Fire Service Details:	No fire convice		
000 1000 1000 1000 1000 1000 1000 1000	No irrigation service		
Eunoscupe Inigationi		SERVICE	
Size of Service Pegue	sted: 6		
	per Ohio EPA Green Boo		
Special Pre-Treatmen	t:1,500 gallon grease interce	ptor	
		ding on the rear elevation (eas	t aida)

PLANNING BOARD REVIEW APPLICATION - 5



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City of New Carlisle Planning Department 331 S. Church Street New Carlisle, Ohio 45344 937.845.9492 planning@newcarlisleohio.gov

PLANNING BOARD REVIEW APPLICATION

#### STORM WATER MANAGEMENT

Storm Water Detention Plan:	Plan sheet C4.1
Storm Water Retention Plan: _	None
Outlet To:	Tie to existing 30" pipe on south end of site
100 Year Storm Calculations: _	3.90 of algustion 900.09
1 Year Storm Calculations:	0.76 efa. algorithm 206.01
Total Quantity of Detention Pr	
Storm Piping Details:	
	Flood Zone Details: N/A
	PARKING LOT DESIGN
Type & Thickness of Paving:	Light Duty - 3" asphalt and 6" aggregate base
	Heavy Duty - 4" asphalt and 8" aggregate basin Concrete - 6" concrete and 6" aggregate base
Total Number of Spaces: _ 40	Number of Handicap Accessible Spaces: 2
Minimum Size Parking Space:	9' x 20' Minimum Width of Aisle: 18'
Number and Type of Truck Loa	ading Spaces:
Full acce Parking Lot Layout: <u>One-way</u> perimeter	ss from shopping center and Right-In/Right-Out access from SR traffic flow moving counter-clockwise around the site with parkin and a few spaces located on the south side of the building.
Driveway Width: <u>30</u> ft. (Full acce 25.91'	Driveway Details:



City of New Carlisle Planning Department 331 S. Church Street New Carlisle, Ohio 45344 937,845.9492 planning@newcarlisleohio.gov

PLANNING BOARD REVIEW APPLICATION

#### EXTERIOR AND PARKING LOT ILLUMINATION 226.9 Lumens: per McDonald's standards and local code Basis for Design: Number of Exterior Lights: 6 site lights and building mounted fixtures Types: Floodlights $\checkmark$ Pole Mounted Shoebox $\checkmark$ Building Mounted Lighting Details and Fixture Information: Average footcandle reading interior parking lot is 3.68 (0.8 min to 7.6 max), and average footcandle reading at property lines is 1.06 (0.1 min to 4.3 max) LANDSCAPING L1.0 See Landscape Plan on Sheet Number: Varies 10.95' to 15.23' along SR 235, grass Width and Types of Landscaping Along Streets: North 6.87' grass, East 12.50' grass and scrubs, Width and Types of Perimeter Landscaping: \_South 5.00' grass 0.068 ac, grass and shrubs Total Area and Type in Parking Lot Interior: \_ 8% Percentage of Interior Landscaping Compared to Paved Area: \_\_\_\_ General Business **General Business** South: Adjacent Uses: North: East: General Business **Central Business** West: Varies 10.95' to 15.23' along SR 235, grass Type and Width of Landscape Buffer Along Property Lines: North 6.87' grass, East 12.50' grass and scrubs, South 5.00' grass Irrigation: Yes X No No trees only shrubs, see sheet L1.0 Size, Type, and Number of New Trees:



City of New Carlisle Planning Department 331 S. Church Street New Carlisle, Ohio 45344 937.845.9492 planning@newcarlisleohio.gov

PLANNING BOARD REVIEW APPLICATION

22%

Size, Type, and Number of Trees Saved: N/A

Size, Type, and Number of Trees Removed or Destroyed: Near the public sidewalk exists 2-3

trees and some understory brush/shrubs that will be removed as part of this proposed development.

Size, Type, and Number of New Bushes, Shrubs: \_\_\_\_\_ See sheet L1.0 for plant schedule

Percentage of Landscaped/Lawn Area Compared to Lot Area: \_\_\_\_\_\_

#### OTHER PERTINENT INFORMATION

Attach Additional Sheets as Needed

PLANNING BOARD REVIEW APPLICATION



City of New Carlisle **Planning Department** 

331 S. Church Street New Carlisle, Ohio 45344 937.845.9492 planning@newcarlisleohio.gov

#### PLANNING BOARD APPLICATION CONDITIONAL USE

The undersigned requests a Conditional Use Permit for the use specified below. Should this application be approved, it is understood that it shall only authorize that particular use described in this application and any conditions or safeguards required by the Planning Board and/or City Council

#### Fee: \$200

#### PLEASE READ THE REQUIREMENTS AND INSTRUCTIONS BEFORE STARTING THIS APPLICATION

#### 1. Applicant Information

Name of Applicant: Seth Dorman, Permit Solution	ns
Mailing Address: 100 North Ave., Suite 103-164,	Tallmadge, OH 44278
Phone Number: <u>(740) 975-4232</u>	Additional Number:
2. Location Description	
Address of Property: 500 N. Main Street	
Property Owner: Lakeview Plaza, LLC	Property Owner Phone: (614) 288-5087
Property Owner Mailing Address: 7410 Ratchford Cou	urt, New Albany, OH 43054
Existing Use (i.e., residential, commercial, etc.): Vacant	ground
Zoning District (If not known, leave blank): <u>GB</u>	
3. A description of the <u>existing and proposed</u> use of the pr	operty: The existing use of the property is vacant
	new McDonald's restaurant with drive-thru service.
The restaurant building will be 3,694 s.f. and wil	have indoor seating for 38. In the parking lot
is a double lane drive-thru and parking enough	for 40 cars, including 2 accessible spaces.
4. Conditional Use description (Nature of your business):	The proposed business is a quick service (or fast food)
	fied as a a "drive-in" or "pick-up" restaurant in the City's
Zoning Ordinance. This type of restaurant requires	a conditional use permit approval.





Proposed McDonald's Location

Looking southeast toward vacant lot



Proposed McDonald's Location

Looking east toward vacant lot



Proposed McDonald's Location

Looking northeast toward vacant lot

#### A. DEPARTMENTAL REPORTS

- The Following Departmental Reports will be given at the next City Council meeting that will be held on Monday, December 18, 2023
  - o Finance, Public Service, Fire/EMS, and Police
- Planning & Zoning, Mayor's Court Report <u>Attached</u>

#### **B.** INFORMATIONAL ITEMS

- Discussion Topics
  - Updates
    - Rumpke/Waste Management
    - Rite Aid
    - Sunshine Training
    - Planning Board 12/12/23 Meeting
      - ♦ Solar Panels
      - ◊ Zoning Inspector and Mayor's Court 1240's Section
      - ♦ Smith Park Lot Split For new Shelter House
    - Deputy Cost Memo
    - 2024 Dispatching Agreement
    - 101 S. Main Street Offices
  - Upcoming Legislation
    - Ordinance to Accept Codification Update
    - Gov Deals for Unneeded City Property
    - Union Raise Increase, potential
  - o Additional Discussion Topics

Attachment Summary:

• Planning Department / Mayor's Court Reports

Motion Summary:

• None



### Planning Department Report Date: November 17th-November 30th 2023

		November	November
Data Summary		1st-16th	17th-30th
1280.03 Private Swimming Pools			1
1244.10 Zoning Permit Required			
1290.03 Sign Permit Required			
1290.20 Sign Construction and Maintenanc	e		
1290.22 Sign Permit Application			
1460.15 Abatement of Nuisance by the City			
1460.23 Structural Soundness and Mainten	v	2	
1460.25 Exterior Property and Structure Ex	teriors; Residential	9	4
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			2
1460.25 (f) Temporary Occupancy			
1460.25 (g) Storage		12	4
1460.25 (h) Drainage			
1460.25 (i) Drainage Swales			
1460.25 (j) Junk, Inoperable, Unlicensed Ve	hicle	1	5
1460.25 (k) Sanitation		2	1
1460.25 (I) Swimming Pools			1
1460.25 (m) Open Fires			
1460.26 Vegetation; Residential		2	
1460.28 Accessory Structures			
1460.32 -Exterior Property and Structure Ex	cteriors; Commercial		
1460.33 Vegetation; Commercial			
1460.43 (c) On-Street Parking Limitations			1
1460.43 (d) Parking on Private Property		7	12

	November	November	
	1st-16th	17th-30th	
Total Violations	38	36	74
Total Properties Violated	16	19	35
Average Violations Per Property	3	2	2.5
Abatement Complete	0	0	0.00%
Closed Violations	18	0	4.74%
Properties Submitted to Mayor's			
Court	2	3	6.76%
Extensions Granted	6	1	9.54%

#### Disclaimer

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

Main Status determins 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.

1460.44 Accessory Uses; Residential, Commercial, Industrial	2	
---	---	--

				Total
Permit Date	Permit Type	Main Status	Parcel Address	Payments
	None Issued			



### Planning Department Report Date: Date: November 17th-November 30th 2023

		Violation	Correction				Violation
Case #	Main Status	Date	Deadline	Extension Date	Parcel Address	Violation Name	Status
	Open	11/27/2023			1028 BITTERSWEET DR	1460.25 (j) Junk, Inoperable, Unlicensed Vehicle	Open
	Open	11/27/2023			1101 GREENHEART DR	1460.43 (d) Parking on Private Property	Open
	Open	11/27/2023		0	1107 CHESTNUT DR	1460.43 (d) Parking on Private Property	Open
1662	Open	11/27/2023	12/4/2023	0	1107 CHESTNUT DR	1460.44 Accessory Uses; Residential, Commercial, Industrial	Open
1650	Open	11/27/2023	12/4/2023	0	201 FENWICK DR	1460.25 (e) Hazards	Open
1650	Open	11/27/2023	12/4/2023	0	201 FENWICK DR	1460.25 (g) Storage	Open
1650	Open	11/27/2023	12/4/2023	0	201 FENWICK DR	1460.25 Exterior Property and Structure Exteriors; Residential	Open
1651	Open	11/27/2023	12/4/2023	0	210 FENWICK DR	1460.43 (d) Parking on Private Property	Open
1652	Open	11/27/2023	12/4/2023	0	228 FENWICK DR	1460.43 (d) Parking on Private Property	Open
1667	Open	11/27/2023	12/5/2023	0	301 S CHURCH ST	1460.25 (g) Storage	Open
1667	Open	11/27/2023	12/5/2023	0	301 S CHURCH ST	1460.25 (k) Sanitation	Open
1667	Open	11/27/2023	12/5/2023	0	301 S CHURCH ST	1460.25 Exterior Property and Structure Exteriors; Residential	Open
1653	Open	11/27/2023	12/6/2023	0	308 FENWICK DR	1460.25 (g) Storage	Open
1653	Open	11/27/2023	12/6/2023	0	308 FENWICK DR	1460.25 Exterior Property and Structure Exteriors; Residential	Open
1666	Open	11/27/2023	12/5/2023	0	310 N CLAY ST	1460.25 (j) Junk, Inoperable, Unlicensed Vehicle	Open
1648	Open	11/27/2023	12/4/2023	0	320 FENWICK DR	1460.25 (j) Junk, Inoperable, Unlicensed Vehicle	Open
1648	Open	11/27/2023	12/4/2023	0	320 FENWICK DR	1460.43 (d) Parking on Private Property	Open
1665	Open	11/27/2023	12/5/2023	0	608 SPINNING RD	1460.43 (d) Parking on Private Property	Open
1664	Open	11/27/2023	12/5/2023	0	609 WILLOWICK DR	1460.25 (j) Junk, Inoperable, Unlicensed Vehicle	Open
1656	Open	11/27/2023	12/4/2023	0	803 BAYBERRY DR	1460.43 (d) Parking on Private Property	Open
1656	Open	11/27/2023	12/4/2023	0	803 BAYBERRY DR	1460.44 Accessory Uses; Residential, Commercial, Industrial	Open
1658	Open	11/27/2023	12/4/2023	0	804 BAYBERRY DR	1460.44 Accessory Uses; Residential, Commercial, Industrial	Open
1657	Open	11/27/2023	12/15/2023	5/15/2024	804 PLUMWOOD DR	1280.03 Private Swimming Pools	Open
1657	Open	11/27/2023	12/15/2023	5/15/2024	804 PLUMWOOD DR	1460.25 (e) Hazards	Open
1657	Open	11/27/2023	12/15/2023		804 PLUMWOOD DR	1460.25 (g) Storage	Open
1657	Open	11/27/2023	12/15/2023	5/15/2024	804 PLUMWOOD DR	1460.25 (I) Swimming Pools	Open
1657	Open	11/27/2023	12/15/2023	5/15/2024	804 PLUMWOOD DR	1460.25 Exterior Property and Structure Exteriors; Residential	Open

1659	Open	11/27/2023	12/4/2023	0	810 APPLEWOOD DR	1460.43 (c)On-Street Parking Limitations.	Open
1659	Open	11/27/2023	12/4/2023	0	810 APPLEWOOD DR	1460.43 (d) Parking on Private Property	Open
1659	Open	11/27/2023	12/4/2023	0	810 APPLEWOOD DR	1460.44 Accessory Uses; Residential, Commercial, Industrial	Open
1654	Open	11/27/2023	12/4/2023	0	901 BROOKFIELD DR	1460.43 (d) Parking on Private Property	Open
1663	Open	11/27/2023	12/4/2023	0	905 FIRWOOD DR	1460.43 (d) Parking on Private Property	Open
1649	Open	11/27/2023	12/4/2023	0	906 N SCOTT STREET	1460.25 (j) Junk, Inoperable, Unlicensed Vehicle	Open
1649	Open	11/27/2023	12/4/2023	0	906 N SCOTT STREET	1460.43 (d) Parking on Private Property	Open
1655	Open	11/27/2023	12/4/2023	0	907 BROOKFIELD DR	1460.43 (d) Parking on Private Property	Open
1655	Open	11/27/2023	12/4/2023	0	907 BROOKFIELD DR	1460.44 Accessory Uses; Residential, Commercial, Industrial	Open



## Exterior Property Maintenance Mayor's Court Submittal Report Date: November 1, 2023-November 16th 2023

	Mayor's			
Case #	Court Date	Main Status	Parcel Address	Violation Name
1593	11/22/2023	Submitted to Mayor's Court	101-103 N CHURCH ST	1460.25 Exterior Property and Structure Exteriors; Residential
1593	11/22/2023	Submitted to Mayor's Court	101-103 N CHURCH ST	1460.25 (g) Storage
1593	11/22/2023	Submitted to Mayor's Court	101-103 N CHURCH ST	1460.43 (d) Parking on Private Property
1593	11/22/2023	Submitted to Mayor's Court	101-103 N CHURCH ST	1460.44 Accessory Uses; Residential, Commercial, Industrial
1575	11/22/2023	Submitted to Mayor's Court	302 N CHURCH ST	1460.25 (g) Storage
1575	11/22/2023	Submitted to Mayor's Court	302 N CHURCH ST	1460.25 (j) Junk, Inoperable, Unlicensed Vehicle
1575	11/22/2023	Submitted to Mayor's Court	302 N CHURCH ST	1460.25 Exterior Property and Structure Exteriors; Residential
1575	11/22/2023	Submitted to Mayor's Court	302 N CHURCH ST	1460.23 Structural Soundness and Maintenance of Dwellings

#### CITY OF NEW CARLISLE MAYOR'S COURT Court Report

#### November 22, 2023

Arevalos-Lara, Alexis of New Carlisle pled guilty to Speed 48/35 and Driver license suspended less than 6 months. Fined \$300 plus court cost. If defendant provides this court with valid license within 60 days then fine will be suspended.

Fultz, Jana of New Carlisle pled not guilty to Non-Compliance. Trial scheduled for December 6.

Vargas, Rocio of New Carlisle pled not guilty to Junk Inoperable/Unlicensed vehicles and structural soundness/Maintenance. Trial scheduled for November 22. Defendant requested pretrial.

#### <u>Trial</u>

Sanders, Timothy of Springfield pled not guilty to Stop Sign. After testimony from both parties, the defendant was found guilty. Fined court cost.

#### PAID THROUGH VIOLATION BUREAU

Adams, Trevior of New Carlisle, Speed 50/35, \$235 Bushaw, Michael of New Carlisle, Abandoned or Junk Vehicles, \$40 Coleman, Courtney of New Carlisle, Speed 55/35, \$245 Gilbert, Anthony of New Carlisle, Parking of Vehicle with expired tags on roadway, \$40 Harvey, Suzan of New Carlisle, Speed 41/25, \$245 Helton, Jackie R of Englewood, Speed 39/25, \$235 Lykins, James of Springfield, Parking of Vehicle with expired tags on roadway, \$40 Petrohilos, Nicholas of Columbus, Parking of vehicle with expired tags on roadway, \$40 Peters, Noah of New Carlisle, Parking of vehicle with expired tags on roadway, \$40 Plantz, Jeremy of New Carlisle, Parking of vehicle with expired tags on roadway, \$40 Wells, Emily of Springfield, Speed 51/35, \$245

#### **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	Ν
Bahun	Y	Ν
Lindsey	Y	Ν
Mayor Lowrey	Y	Ν
Vice Mayor Grimm	Y	Ν
Rodewald	Y	Ν
Cook	Y	Ν
Totals:		

Pass

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

Fail

### 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:

<u>Section 1</u>. 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.

<u>Section 2</u>. 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.

<u>Section 3</u>. 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 \_\_\_\_\_\_, 2023.

Mike Lowrey, MAYOR

#### Emily Berner, CLERK OF COUNCIL

APPROVED AS TO FORM:

Jacob M. Jeffries, DIRECTOR OF LAW

2nd:		
Eggleston	Y	Ν
Bahun	Y	Ν
Lindsey	Y	Ν
Mayor Lowrey	Y	Ν
Vice Mayor Grimm	Y	Ν
Rodewald	Y	Ν
Cook	Y	Ν
Totals:		
	Pass	Fail

1st\_\_\_\_

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

11	00 - CITY COUNCIL	
Personnel Services		\$52,464
All Other Expenditures	_	\$19,100
	City Council Total:	\$71,564
100		
	00 - CITY MANAGER	6207 000
Personnel Services		\$307,998
All Other Expenditures	City Managar Tatal	\$23,900
	City Manager Total:	\$331,898
:	1400 - FINANCE	
Personnel Services		\$439,764
All Other Expenditures		\$262,000
	Finance Total:	\$701,764
1	500 - PLANNING	
Personnel Services	300 - PLANNING	\$161,078
All Other Expenditures		\$93,500
	Planning Total:	\$254,578
	a	<i>420 1,07 0</i>
	00 - LAW DIRECTOR	
All Other Expenditures	_	\$80,000
	Law Director Total:	\$80,000
	1800 - PARKS	
Personnel Services		\$84,283
All Other Expenditures		\$151,450
	Parks Total:	\$235,733
	0 - SPECIAL EVENTS	627.000
All Other Expenditures	 Special Events Total:	\$37,000
	Special Events Total:	\$37,000
2000 -	- LANDS & BUILDINGS	
All Other Expenditures		\$371,000
	 Lands & Buildings Total:	\$371,000
Personnel Services	0 - MAYOR'S COURT	¢10 E22
All Other Expenditures		\$18,533 \$23,150
An other expenditures	 Mayor's Court Total:	\$23,150 \$41,683
	iviayor's court rolal:	\$41,083

2400 - MISCELLANE	OUS	
All Other Expenditures		\$99,500
	Miscellaneous Total:	\$99,500
2500 - TRANSFER	S	
All Other Expenditures		\$410,000
	Transfers Totals	\$410,000
	General Fund Total:	\$2,634,719

#### **II. SPECIAL REVENUE FUNDS**

CODE/FUND DEPARTMENT/PURPOSE	Amounts
201 - STREET CONSTRUCTION	
Personnel Services	\$192,426
All Other Expenditures	\$381,649 \$574,075
Sireer construction rotal.	JJ/4,0/J
202 - STATE HIGHWAY	
All Other Expenditures	\$25,750
State Highway Total:	\$25,750
203 - STREET PERMISSIVE TAX	
Personnel Services	\$61,558
 Street Permissive Tax Total:	\$61,558
204 - STREET IMPROVEMENT LEVY	
All Other Expenditures	\$142,800
Street Improvement Levy Total:	\$142,800
212 - EMERGENCY AMBULANCE CAPITAL	
All Other Expenditures	\$800
Emergency Ambulance Capital Total:	\$800
213 - EMERGENCY AMBULANCE OPERATING Personnel Services	\$368,356
All Other Expenditures	\$187,900
Emergency Ambulance Operating Total:	\$556,256
214 - FIRE CAPITAL EQUIPMENT All Other Expenditures	\$1,500
Fire Capital Equipment Total:	\$1,500
	<i> </i>
215 - FIRE OPERATING	
Personnel Services	\$112,163
All Other Expenditures	\$198,050
Fire Operating Total:	\$310,213
220 - CLERK OF COURTS - COMPUTER FUND	
All Other Expenditures	\$1,000
 Clerk of Courts - Computer Fund Total:	\$1,000

221 - CLERK OF COURTS - COURT COMPUTERIZATION FUND	
All Other Expenditures	\$500
Clerk of Courts Computerization Fund Total:	\$500
225 - HEALTH LEVY	
All Other Expenditures	\$64,700
Health Levy Total:	\$64,700
250 - 0.5% Police Levy	
All Other Expenditures	\$932,350
	\$932,350
235 - AMERICAN RESCUE FUND - FEDERAL GRANT	
All Other Expenditures	\$207
Total:	\$207
802 - Street Lighting	
All Other Expenditures	\$100,000
Street Lighting Total:	\$100,000
SPECIAL REVENUE FUND TOTAL:	\$2,771,708

#### **III. DEBT SERVICE FUNDS**

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

#### **IV. CAPITAL PROJECT FUNDS**

550 - WATERWORKS CAPITAL IMPROVEMENT	
All Other Expenditures	\$0
Waterworks Capital Total:	\$0
561 - WASTEWATER EQUIPMENT REPLACEMENT	
All Other Expenditures	\$0
Wastewater Equipment Replacement Total:	\$0
CAPITAL PROJECT FUNDS TOTAL:	\$0

#### **V. ENTERPRISE FUNDS**

501 - Water Operating	
Personnel Services	\$412,662
All Other Expenditures	\$1,003,405
Water Operating Total:	\$1,416,067
502 - Wastewater Operating	
Personnel Services	\$560,016
All Other Expenditures	\$629,718
Wastewater Operating Total:	\$1,189,734
505 - SWIMMING POOL	
Personnel Services	\$74,130
All Other Expenditures	\$74,130 \$131,650
Swimming Pool Total:	\$205,780
<b>y y y y y</b>	,,
510 - CEMETERY	
Personnel Services	\$77,983
All Other Expenditures	\$49,400
Cemetery Total:	\$127,383
ENTERPRISE FUNDS TOTAL:	\$2,938,963
PERMANENT FUNDS	
705 - CEMETERY PERPETUAL CARE	
All Other Expensitures	\$ 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

2110.		
Eggleston	Y	Ν
Bahun	Y	Ν
Lindsey	Y	Ν
Mayor Lowrey	Y	Ν
Vice Mayor Grimm	Y	Ν
Rodewald	Y	Ν
Cook	Y	Ν
-		

1st

and.

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 <u>not</u> individuals, filing extended returns as the fifteenth (15<sup>th</sup>) day of the eleventh (11<sup>th</sup>) 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:

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

Passed this \_\_\_\_\_\_, 2023.

Mike Lowrey, Mayor

Emily Berner, Clerk of Council

APPROVED AS TO FORM:

Jake Jeffries, Director of Law

lst		
2nd:		
Eggleston	Y	Ν
Bahun	Y	Ν
Lindsey	Y	Ν
Mayor Lowrey	Y	Ν
Vice Mayor Grimm	Y	Ν
Rodewald	Y	Ν
Cook	Y	Ν
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 is 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 130<sup>th</sup> 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 (3<sup>rd</sup>) 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 (1<sup>st</sup>) 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 (1<sup>st</sup>) 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 for 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, or otherwise negative, 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 latefiling 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 (10<sup>th</sup>) 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 (15<sup>th</sup>) day of the eleventh (11<sup>th</sup>) 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 (<u>www.newcarlisle.net</u>) 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 (15<sup>th</sup>) day of the fourth (4<sup>th</sup>) 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 (15<sup>th</sup>) day of the fourth (4<sup>th</sup>) 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 (15<sup>th</sup>) day of the sixth (6<sup>th</sup>) 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 (15<sup>th</sup>) day of the ninth (9<sup>th</sup>) 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 (15<sup>th</sup>) day of the first (1<sup>st</sup>) 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 (15<sup>th</sup>) 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 15<sup>th</sup> day of the twelfth month to the 15<sup>th</sup> 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 (15<sup>th</sup>) day of the fourth (4<sup>th</sup>) 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 (1<sup>st</sup>) 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 (2<sup>nd</sup>) 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 (3<sup>rd</sup>) 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 (4<sup>th</sup>) 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 (1<sup>st</sup>) 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 <u>not</u> 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 61<sup>st</sup> 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 <u>not</u> 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 718.021 718.17.

#### 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 (15<sup>th</sup>) 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 15<sup>th</sup> 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 61<sup>st</sup> 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 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 <u>not</u> 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 <u>not</u> 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 <u>not</u> 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 (15<sup>th</sup>) day of the tenth (10<sup>th</sup>) 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 <u>not</u> individuals, filing extended returns as the fifteenth  $(15^{th})$  day of the eleventh  $(11^{th})$  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 \_\_\_\_\_\_, 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	Ν
Lindsey	Y	Ν
Mayor Lowrey	Y	Ν
Vice Mayor Grimm	Y	Ν
Rodewald	Y	Ν
Cook	Y	Ν
Totals:		

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

Pass

Fail

# 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.

(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 <u>718.01</u> 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 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 sitused 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 <u>718.01</u> 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  $\underline{4313.02}$  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 sitused to the City of New Carlisle as follows:

(1) Gross receipts from the sale of tangible personal property shall be sitused 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 sitused 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 sitused 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 sitused to the City of New Carlisle.

(5) Gross receipts from rents and royalties from tangible personal property shall be sitused 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 sitused 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 sitused 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 sitused 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 sitused 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. 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 <u>5703.77</u> 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 <u>5745.05</u> 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 shall 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 <u>5745.03</u> 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  $\underline{4927.01}$  of the Revised Code.

(5) "Local exchange telephone service" has the same meaning as in section <u>5727.01</u> 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 a taxable year shall file a consolidated tax return for a taxable year shall file a consolidated tax return for a taxable year shall file a consolidated tax return for a taxable year shall file a consolidated tax return for a taxable year shall file a consolidated tax return for a taxable year shall file a consolidated tax return for a taxable year shall file a consolidated tax return for a taxable year shall file a consolidated tax return for a taxable year shall file a consolidated tax return for a taxable year shall file a consolidated tax return for a taxable year shall 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 sitused to a municipal corporation. If the entity's net profit or loss is so excluded, the entity shall be subject to taxation as a separate taxpayer on the basis of the entity's net profits that would otherwise be included in the consolidated federal taxable income of the affiliated group.

(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 sitused to a municipal corporation. If the entity's net profit or loss is so included, the entity shall not be subject to taxation as a separate taxpayer on the basis of the entity's net profits that are included in the consolidated federal taxable income of the affiliated group.

(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 sitused 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, fortyfive 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, sixtyseven 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 <u>5703.37</u> 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 <u>5703.60</u> 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, 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 <u>5703.37</u> 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 <u>5703.47</u> 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:

<u>SECTION 1</u>. 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.

<u>SECTION 2</u>. 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 \_\_\_\_\_\_, 2023.

Mike Lowrey, MAYOR

Emily Berner, Clerk of Council

APPROVED AS TO FORM:

Jacob M. Jeffries, DIRECTOR OF LAW

1st\_\_\_\_\_ 2nd: Υ Eggleston Ν Bahun Y Ν Lindsev Y Ν Mayor Lowrey Y Ν Vice Mayor Grimm Y Ν Rodewald Υ Ν Y Ν Cook Totals:

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

Pass

Fail

# ORDINANCE 2023-66

# AN ORDINANCE AUTHORIZING THE CITY MANAGER TO ENTER INTO A CONTRACT WITH THE SHERIFF OF CLARK COUNTY, OHIO FOR POLICE PROTECTION WITHIN THE CITY LIMITS OF NEW CARLISLE, OHIO

WHEREAS, the City of New Carlisle and the Sheriff of Clark County, Ohio have had an ongoing relationship regarding police protection for the City since 1981; and

WHEREAS, the City desires to maintain that relationship; and

WHEREAS, the existing contract will expire on December 31, 2023; and

**WHEREAS**, despite the 2024 contract listing the highest stepped cost per deputy, the City will only be billed at the actual rate of each deputy assigned to the City.

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

<u>SECTION 1</u>. The City Manager be, and hereby is, authorized and empowered to enter into the attached Contract with the Sheriff of Clark County, Ohio for police protection for the citizens of New Carlisle, Ohio.

<u>SECTION 2</u>. The City of New Carlisle shall arrange for five (5) or six (6) deputies in accordance with the Contract.

SECTION 3. The total cost of the contract shall not exceed \$864,512.56.

Passed this \_\_\_\_\_ day of \_\_\_\_\_, 2023.

Mike Lowrey, MAYOR

Emily Berner, Clerk of Council

APPROVED AS TO FORM:

Jacob M. Jeffries, DIRECTOR OF LAW

2nd:		
Eggleston	Y	Ν
Bahun	Y	Ν
Lindsey	Y	Ν
Mayor Lowrey	Y	Ν
Vice Mayor Grimm	Y	Ν
Rodewald	Y	Ν
Cook	Y	Ν
Totals:		

1st

Intro: 12/04/23 Action: 12/18/23 Effective: 01/02/24

Pass Fail

# CITY OF NEW CARLISLE 2024 LAW ENFORCEMENT AGREEMENT

This Agreement made this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_ between the Sheriff of Clark County, Ohio, hereinafter referred to as "Sheriff," and the **City of New Carlisle**, Clark County, Ohio, hereinafter referred to as "City," and the Board of Commissioners of Clark County, Ohio, hereinafter referred to as "County."

## **WITNESSETH**

<u>WHEREAS</u>, the City is desirous of acquiring police protection for the residents of the **City of New Carlisle**, Clark County, Ohio, pursuant to Section 737.04 of the Ohio Revised Code; and

<u>WHEREAS</u>, the Sheriff of Clark County, Ohio, pursuant to Section 311.29 of the Ohio Revised Code, is willing and able to provide the necessary service of police personnel and equipment to the City.

<u>NOW THEREFORE</u>, the Sheriff agrees to provide police protection for the City by assigning exclusively to the City **at least five (5) but no more than six (6) regular** uniformed deputy sheriffs, the exact number to be periodically agreed upon by the parties, to keep the peace and protect property. The Sheriff will only bill the City for the actual number of Deputies assigned to the City each month under this contract. In addition the Sheriff agrees to make available to the deputy sheriffs all training programs, special equipment and other regular facilities of the Sheriff's Office, including dispatching services for the Deputies. **The Sheriff and City Manager will mutually agree upon the Police Administrator for the City of New Carlisle. However, the collective bargaining agreement between the Sheriff and her employees may take precedence. The Administrator or his/her designee will attend one (1) City Of New Carlisle council meeting per month.** 

It is mutually understood by and between the parties that additional services herein contracted for, to be provided by the Sheriff, shall be in addition to the present level of police protection and routine patrolling as are now being rendered by the Sheriff's Office, and the Sheriff shall not, in any manner, diminish such regular services by reason of this Agreement. Activity shall be limited to within the City limits, unless prior authorization is obtained. All parties understand that certain investigations and emergency situations may require the Deputy to leave the City. The City Manager shall be notified as soon as possible. As much as possible, the Sheriff or her designee agrees to provide the City Manager with information concerning investigations in the City of a sensitive nature or that may draw future public attention, with the understanding that various laws may limit the release of some investigative information.

The Sheriff will furnish daily logs to the City (upon request) and the **Uniform Patrol Sergeant** shall maintain such records. Both the Sheriff and City shall mutually agree to days off and the hours of work (shift) in accordance with the collective bargaining agreement.

In consideration of the foregoing services to be provided by the Sheriff to the City, the City agrees to pay to the Sheriff the following: All the actual salary and benefit costs associated with the Deputies assigned to work in the City of New Carlisle under the terms of this contract. These costs shall include: base salary, sick time payout, comp time payout, overtime, training, retirement funding, Medicare premiums, workers' compensation, life insurance, dental insurance, health insurance, uniform allowance and liability insurance.

While the City generally provides police cruisers and all other equipment for Deputies assigned to the City, the City may request that the Sheriff provide a police cruiser and all other equipment for one or two of the five or six Deputies assigned to the City, which the Sheriff shall provide upon request. The City shall reimburse the Sheriff for the cruiser and other equipment provided to the City by the Sheriff in accordance with the depreciation schedule attached to this contract. The Sheriff shall submit to the City an invoice each month describing the costs incurred by the Sheriff during that particular month. The City shall promptly pay upon receipt of the invoice. Monthly costs may vary, but the total costs invoiced by the Sheriff during the life of the contract shall not exceed **\$864,512.56.** (See attached costs worksheet).

# The County shall provide professional liability insurance coverage insuring these deputies to the same extent that such insurance is provided to deputies on other assignments, and shall name the City as an additional insured.

The City shall provide the vehicle and all other equipment required by the Sheriff to completely equip a full service Deputy Sheriff. The Sheriff must approve all equipment purchases to ensure consistency and compatibility with other Sheriff's Office equipment and systems. The City shall provide vehicle insurance and gasoline. Deputies will not be replaced on time off, however if an illness exceeds more than ten (10) consecutive working days, the Sheriff will reassign appropriate coverage temporarily at no additional charge to the City. In an emergency, the Sheriff will take all reasonable measures to ensure appropriate police coverage to the City.

Payment pursuant to this Agreement shall be made to the Clark County Treasurer and credited to the Sheriff's Policing Rotary Fund. All monies credited to such account and not obligated at the termination of this agreement shall be credited to the County General Fund.

In compliance with ORC § 125.111

(1) That, in the hiring of employees for the performance of work under the contract or any subcontract, no contractor or subcontractor, by reason of race, color, religion, sex, age, disability or military status as defined in <u>section 4112.01 of the Revised Code</u>, national origin, or ancestry, shall discriminate against any citizen of this state in the employment of a person qualified and available to perform the work to which the contract relates;

(2) That no contractor, subcontractor, or person acting on behalf of any contractor or subcontractor, in any manner, shall discriminate against, intimidate, or retaliate against any employee hired for the performance of work under the contract on account of race, color,

religion, sex, age, disability or military status as defined in <u>section 4112.01 of the Revised Code</u>, national origin, or ancestry.

# This Agreement shall become effective on the 1<sup>st</sup> day of January, 2024, and shall terminate on the 31<sup>st</sup> day of December 2024.

If, during the above stated agreement period, the City is desirous of acquiring additional police protection for the citizens of New Carlisle, the Sheriff and the County agree to re-examine the current agreement and modify it accordingly. In addition, any party hereto may request a modification to this agreement. Modifications (other than with respect to health insurance costs, as stated above) must be mutually agreed upon in writing by all parties hereto.

# Termination

The Sheriff, the County, or the City may terminate this agreement for any reason prior to the above date by providing the other party a notice of intent to terminate, which must be provided in writing at least sixty (60) days prior to the intended date of termination.

The Sheriff, the County, or the City may terminate this agreement with a shorter notice than sixty (60) days by giving a thirty (30) day notice of intent to terminate when another party has breached the terms of the agreement. A breach of the agreement shall include, but not be limited to, a delinquency in any payment by the City under this agreement. If the City is delinquent in any payment, the City shall have thirty (30) days to cure such delinquency before the notice of intent to terminate begins to run.

In the event the City terminates this agreement, or in the event that the Sheriff or County terminates this agreement because of a breach by the City, the City shall be liable to the Sheriff and the County for any and all unemployment benefits paid or due to the deputies provided to the City under this agreement. In the event that the deputies who are provided to the City under this agreement are able to avoid layoff after termination of this agreement by displacing less senior deputy sheriffs, the City shall be liable to the Sheriff and County for any and all unemployment benefits paid to the deputy sheriffs who are laid off as a result of either (1) the City's termination of this agreement, or (2) the Sheriff's or County's termination of this agreement following a breach by the City.

Deputy Salary and Be	enefits 2024	
SALARY EXPENSES		
SALARY	\$	<b>83,096.00</b>
SICK PAY OUT	\$	<b>3,196.00</b>
OVERTIME (4% SALARY)	\$	3,323.84
TOTAL	\$	89,615.84
BENEFIT EXPENSES		
PERS	\$	16,220.47
MEDICARE	\$	1,299.43
WORKER'S COMP	\$	1,344.24
LIFE INSURANCE	\$	114.00
DENTAL INSURANCE	\$	218.64
HEALTH INS FAMILY	\$	27,641.40
UNIFORM ALLOWANCE	\$	900.00
LIABILITY INSURANCE	\$	800.00
TOTAL BENEFITS	\$	48,538.18

GRAND TOTAL: SALARY AND BENEFITS \$ 138,154.02

			Depreciation	
Item	Quantity	Price	(years)	Yearly Total
				<b>, , , , , , , , , ,</b>
Police Cruiser	1	\$50,000.00	6	\$8,333.33
Cruiser Maintenance	1	\$3,000.00	1	\$3,000.00
Gasoline	1	\$2,200.00	1	\$2,200.00
Big Easy GLO kit	1	\$66.15	10	\$6.62
Trunk First Aid Kit	1	\$69.30	3	\$23.10
18" Nonreflective Cones	1	\$120.75	5	\$24.15
Traffic Vest	1	\$23.10	5	\$4.62
Cradle Point Internet Access	1	\$997.50	5	\$199.50
Cradle Point Yearly subscription	1	\$504.00	1	\$504.00
Measuring Wheel	1	\$39.90	5	\$7.98
Rock River Rifle with Extra Magazine	1	\$1,024.80	20	\$51.24
Remington Shotgun	1	\$740.25	20	\$37.01
Glock Handgun and w/Accessories	1	\$577.50	20	\$28.88
TASER with Accessories	1	\$1,890.00	4	\$472.50
Camera's and Audio Recorders	1	\$170.07	5	\$34.01
L3 Body Worn Cameras	1	\$795.10	4	\$198.78
Toughbook Laptop Computer	1	\$4,200.00	5	\$840.00
Microsoft License	1	\$345.64	5	\$69.13
Hand Held Radio w/Accessories	1	\$4,753.73	7	\$679.10
Cruiser Radio	1	\$4,986.45	10	\$498.65
Combat Tourniquet	1	\$52.50	7	\$7.50
Gas Mask and Accessories	1	\$249.48	7	\$35.64
Torso Plates	1	\$339.94	5	\$67.99
Stops Sticks	1	\$502.69	4	\$125.67
Level 4A Vest (plate carrier)	1	\$367.50	5	\$73.50
Ballistic Helmet	1	\$210.00	5	\$42.00
Molly Vest	1	\$248.85	5	\$49.77
Ballistic Vests	1	\$897.75	5	\$179.55
<b>T</b> • 4 = 1				¢17 704 33
Total				\$17,794.22

# **Deputy Sheriff Equipment and Depreciation List 2024**

# SIGNATURE PAGE

<u>IN WITNESS WHEREOF</u>, the parties have hereunto set their hands this \_\_\_\_\_ day of \_\_\_\_\_.

BOARD OF CLARK COUNTY COMMISSIONERS

Jennifer Hutchinson, County Administrator RESOLUTION NO. \_\_\_\_\_ Date: \_\_\_/\_\_\_\_

THE CITY OF NEW CARLISLE, OHIO

Randy Bridge, City Manager

Law Director, City of New Carlisle

THE SHERIFF OF CLARK COUNTY, OHIO

Clark County Sheriff Deborah K. Burchett

CLARK COUNTY PROSECUTOR \_\_\_\_\_\_APPROVED AS TO FORM AND LEGAL SUFFICIENCY Date: \_\_\_\_\_/\_\_\_\_By: \_\_\_\_\_

# ORDINANCE 2023-67

# AN ORDINANCE GRANTING THE CITY MANAGER AUTHORITY TO PURCHASE REAL PROPERTY FOR THE PURPOSE OF PROVIDING ADDITIONAL ACCESS TO RESERVE AT HONEY CREEK

**WHEREAS**, Reserve at Honey Creek ("Development") is a development planned to consist of approximately 360 single family homes; and

**WHEREAS**, the Development will benefit the City economically, and provide desired housing for the City's growing population; and

**WHEREAS**, the City desires to purchase 0.0557 acres of unimproved land out of Clark County Parcel No. 0300500029103026 ("Subject Property") for the purpose of providing additional access to the Development; and

**WHEREAS**, Hensley Family Limited Partnership, the current owner of the Subject Property, has graciously offered to sell the property to the City for \$1.00; and

**WHEREAS**, the purchase of the Subject Property would be in the best interests of the City and its residents.

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

Section 1. The City Manager is hereby authorized and directed to enter into the attached purchase agreement on behalf of the City of New Carlisle and all other legal documentation necessary to accomplish the purchase of the Subject Property, and to take all necessary actions to close on said property and obtain title thereto.

Passed this \_\_\_\_\_\_, 2023

Mike Lowrey, MAYOR

Emily Berner, CLERK OF COUNCIL

#### APPROVED AS TO FORM:

Jake Jeffries, LAW DIRECTOR

Intro: 12/04/23 Action: 12/18/23 Effective: 01/02/24

1st 2nd: Y Eggleston Ν Bahun Y Ν Lindsey Y Ν Y Ν Mayor Lowrey Y Ν Vice Mayor Grimm Y Rodewald Ν Y Ν Cook Totals:

Pass Fail

# **REAL ESTATE PURCHASE AGREEMENT**

This Agreement is entered into by and between **HENSLEY FAMILY LIMITED PARTNERSHIP**, hereinafter referred to as "Seller", an Ohio limited partnership with a mailing address of 5500 Studebaker Rd., Tipp City, OH 45371, and the **CITY OF NEW CARLISLE**, hereinafter referred to as "Purchaser", an Ohio municipal corporation with a mailing address of 331 S. Church St., PO Box 419, New Carlisle, OH 45344.

# WITNESSETH:

In consideration of the mutual promises, representations, and agreements herein contained, the Seller and Purchaser hereby agree as follows:

1. <u>Property</u>. Seller agrees to sell and convey, upon the fulfillment of all the obligations and terms of this Agreement to be paid and performed by the Purchaser, by a good and sufficient deed of general warranty, with covenants against encumbrances, unto said Purchaser, the following described real estate ("Subject Property"), free of all liens and encumbrances except as hereinafter provided and in substantially the same condition and state of repair as at the time of the signing of this Agreement:

# SEE EXHIBIT A ATTACHED HERETO AND MADE A PART HEREOF

Purchaser has examined the Subject Property and, in making this offer, is relying solely upon such examination with reference to the condition, character and size of the land, improvements and fixtures, if any.

2. Acceptances and Payment of Purchase Price. Purchaser accepts the Subject Property in its present condition and in all respects as it exists as of the execution of this Agreement. The Purchaser promises, covenants, and agrees to buy the Subject Property and to pay Seller the total sum of One and xx/100 Dollar (\$1.00), due at closing. The parties agree that the total value of the Subject Property is \$1,000.00 and that \$999.00 is an in-kind donation by Seller.

3. <u>Survey</u>. Purchaser has already arranged for a survey of the Subject Property, and will be solely responsible for the costs of the survey. The results of said survey will be utilized in the preparation of the deed.

4. <u>Title Examination</u>: Prior to closing, Purchaser may, at its own cost, arrange for a title examination of the Subject Property.

5. <u>Possession</u>. Said Seller agrees to deliver possession of the Subject Property to Purchaser on the date of the closing unless otherwise agreed upon by the parties in writing.

6. <u>Preparation of Deed and Recording</u>. Purchaser shall pay for the preparation of the deed, be responsible for paying all conveyance taxes, if any, and pay all Auditor's transfer fees and Recorder's fees for recording the deed, if any.

Seller agrees to deliver the following at closing: a) evidence that Seller is authorized to sell and convey the Subject Property to Purchaser; b) appropriate warranties regarding claims liabilities, environmental matters and litigation; and c) pay-off letters and appropriate discharges and releases for any liens encumbering the Subject Property, if any.

7. <u>Prorating of Taxes, Special Assessments, Municipal Charges</u>. There shall be no proration of taxes, special assessments or municipal charges.

8. <u>Time of Closing</u>. The Closing will be conducted within thirty (30) days of both parties' execution of this Agreement, but either party may automatically extend the time of closing by up to fifteen (15) days.

9. <u>Sale Commission</u>. The parties acknowledge that the services of a real estate broker/agent were <u>not</u> utilized in reaching this Agreement. Therefore, no sales commission shall be due or paid to any individual or agency.

# 10. Environmental Issues

(a) Seller represents and warrants that to the knowledge of Seller, as of the date hereof, the Subject Property is not in violation of any federal, state, or local law, ordinance, or regulation relating to industrial hygiene or to the environmental conditions on, under, or about the Subject Property, including, but not limited to, soil and ground water conditions. Seller further represents and warrants that during the time in which the Seller has owned the Subject Property, neither the Seller nor to the best of Seller's knowledge, any third party has used, generated, manufactured, stored, or disposed of on, under, or about the Subject Property or transported to or from the Subject Property any flammable, explosive, or radioactive materials, hazardous waste, toxic substances, or related materials (hereinafter "Hazardous Materials"). Hazardous Materials shall include, but not be limited to, substances defined as "hazardous substances" in the Comprehensive Environmental Response, Compensation, and Liability Act of 1980. As amended, 42 U.S.C. Sections 9601-9657; the Hazardous Material Transportation Act of 1975. 49 U.S.C. Sections 1801-1812; the Resource Conservation and Recovery Act of 1976, 42 U.S.C. Sections 6901-6987; and those substances defined as "Hazardous Wastes", under the laws of the State of Ohio, and in the regulations adopted pursuant to the laws.

(b) Seller represents and warrants that to the knowledge of Seller, during the period of the Seller's ownership of the Subject Property, there has been no disposal, release, or threatened release of hazardous substances or hazardous waste on, from or under the Subject Property. Seller further represents and warrants that it has no knowledge of any presence, disposal, release, or threatened release of any hazardous substances or hazardous wastes on, from, or under the Subject Property that may have

occurred prior to Seller's acquisition of title to the Subject Property. For purposes of this agreement the terms "disposal", "release", "threatened release", "hazardous substances", and "hazardous wastes" shall mean and include any hazardous, toxic, or dangerous waste, substance, or material, or disposal, discharge, release, or threatened release, or any defined as such in (or for purposes of) the Federal Comprehensive Environmental Response, Compensation and Liability Act, or any other federal, state, or local statute, law, ordinance, code, rule, regulation, order, or decree regulating, relating to, or imposing liability or standard of conduct concerning and hazardous, toxic, or dangerous waste, substance, or material, as now or at any time hereafter in effect.

(c) To the knowledge of Seller, during the period of the Seller's ownership of the Subject Property, there has been no litigation or administrative enforcement actions or proceedings brought or threatened to be brought, nor have any settlements been reached by or with any party or parties, public or private, alleging the presence, disposal, release, or threatened release of any hazardous waste or hazardous substance on, from, or under the Subject Property.

11. <u>Additional Representations and Warranties</u>. Seller further represents and warrants to Purchaser as follows, as of the closing date:

(a) There are no undisclosed parties in possession of any portion of the Subject Property as lessees, tenants at sufferance, or trespassers;

(b) There is no pending or threatened condemnation or similar proceeding or assessment affecting the Subject Property, or any part of it, nor to the best knowledge and belief of Seller is any such proceeding or assessment contemplated by any governmental authority;

(c) Seller has complied with all applicable laws, ordinances, regulations, statutes, rules and restrictions relating to the Subject Property, or any part of it; and

(d) No work has been performed or labor, materials, equipment or fuel furnished to the Subject Property within the past 90 days (or, if any of the same has been performed or furnished, all persons who may have the right to assert a mechanic's lien have been fully paid).

12. <u>Survival</u>. The representations and warranties set forth in this Agreement shall be continuing and shall be true and correct on and as of the closing date with the same force and effect as if made on that date, and all such representations and warranties shall survive the closing and shall not be affected by any investigation, verification or approval by any party hereto or by anyone on behalf of any party hereto.

13. <u>Termination If Title Defective</u>. If the title to the Subject Property is not marketable at the time of closing, extended or otherwise, the parties agree that the scheduled closing may be postponed for up to an additional thirty (30) days to give Seller the opportunity to resolve the defect. If the defect cannot be cured within such extended

time, this Agreement shall be null and void, and all parties shall be released from the obligations hereof.

14. <u>Binding Upon Representatives</u>. This Agreement shall inure to the benefit of, and be binding upon, the heirs, executors, administrators, other personal representatives, devisees, legatees, successors and assigns of the Parties hereto.

15. <u>Plural Includes Singular Male, Female and Neuter Gender</u>. The Parties hereto agree that the plural gender used in this Agreement shall mean the singular male, female or neuter gender where applicable to an individual Seller or Purchaser.

16. <u>Miscellaneous</u>. Purchaser has examined all property involved in this contract, and in signing this Agreement, is relying solely upon such examination with reference to the condition, character and size of the land and improvement and fixtures, if any.

17. <u>Counterparts</u>. This Agreement may be executed in counterparts, with each such counterpart being deemed to constitute an original document and with all such counterparts together being deemed to constitute one and the same instrument. Facsimile, electronic, or digital signatures shall have the same legal effect as original signatures.

18. <u>Assignment</u>. This Agreement may not be assigned without the express written consent of the other party.

19. <u>Ohio Law to Apply</u>. This Agreement shall be construed under and in accordance with the laws of the State of Ohio, and all obligations of the parties created under this Agreement are performable in Clark County, Ohio.

20. <u>Legal Construction</u>. In case any one or more of the provisions contained in this Agreement shall for any reason be held invalid, illegal or unenforceable in any respect, this shall not affect any other provision and this Agreement shall be construed as if such invalid, illegal or unenforceable provision had never been contained in it.

21. <u>Prior Agreements Superseded</u>. This contract constitutes the only agreement of the parties to it and supersedes any prior understandings or written or oral agreements between the parties with respect to the subject matter contained in it.

In Witness Whereof, the Parties have set their hands to duplicates hereof as of the below date.

SELLER:

HENSLEY FAMILY LIMITED PARTNERSHIP

By: \_\_\_\_\_\_ Its: General Partner

Date:\_\_\_\_\_

PURCHASER:

CITY OF NEW CARLISLE, OHIO

By: Randy Bridge Its: City Manager

Date:\_\_\_\_\_

\_\_\_\_\_

# EXHIBIT A

Being part of a 16.3157 acre tract owned by Hensley Family Limited Partnership as conveyed in Official Record Volume 1960, Page 207 of the Clark County Recorder's Office.

Situate in the Southwest Quarter of Section 29, Town 23, Range 9, City of New Carlisle, Clark County, Ohio, between the Miamis and being more fully described as follows:

Beginning at a rail road spike found at the Northeast corner of the Brubaker Terrace Industrial Park Section One, as shown in Plat Book 13, Page 79 of the Clark County Recorder's Office, and being on the East right-of-way line of Brubaker Drive (60' R/W) and being on the North right-of-way line of Mill Road (20' R/W) and being on the Southernly line of a 16.3157 acre tract of land owned by the Hensley Family Limited Partnership as conveyed in Official Record Volume 1960, Page 207;

Thence, South 86°48'09" West, 60.67 feet, to an iron pin with cap set on the North rightof-way line of Mill Road and being on the Southeast corner of a 10.2809 acre tract of land owned by Brubaker Capital Limited Partnership as conveyed in Official Record Volume 1138, Page 232;

Thence, North 04°24'36" East, 40.36 feet along the East line of said 10.2809 acre Brubaker Capital tract to an iron pin with cap set;

Thence, North 86°48'09" East, 60.93 feet, along the South line of said 10.2809 acre Brubaker Capital tract to an iron pin with cap set;

Thence, South 04°46'08" West, 40.39 feet, to the point of beginning.

Containing 0.0557 acres more or less and all being subject to any legal highways and easements of record. The bearings are based on NAD 83 CORS 2011 Adjustment, Ohio South Zone, ODOT VRS CORS Network.

The above description was prepared by Wesley D. Goubeaux, Ohio professional surveyor number 8254, based on a field survey performed under his direct supervision and dated July 5, 2023. All iron pins set are 5/8" x 30" rebar with caps reading "Choice One ENGR-WDG PS 8254."

Out of Parcel No. 0300500029103026

Prior Instrument Reference: Official Record Volume 1960, Page 207, Clark County Recorder

# ORDINANCE 2023-68E

# AN ORDINANCE AMENDING THE CITY OF NEW CARLISLE'S ESTIMATED RESOURCES AVAILABLE TO APPROPRIATE FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2023, AND DECLARING AN EMERGENCY

**WHEREAS**, Ordinance 2022-62 adopted the annual appropriations for the City of New Carlisle for the fiscal year beginning January 1, 2023; and

**WHEREAS**, Resolution 2022-14R, which was certified to the County Auditor, accepted the Official Certificate of Estimated Resources for 2023 and the Tax Year 2023 Rates and Amounts Certification from the Clark County Budget Commission, and authorized the necessary tax levies; and

**WHEREAS**, the City of New Carlisle received a first Amended Certificate of Estimated Resources on January 24, 2023, a second Amended Certificate of Estimated Resources on April 10, 2023 and a third Amended Certificate of Estimated Resources on April 21, 2023 that set forth certain changes to the estimated resources from the real and personal property taxes available to appropriate for the fiscal year beginning January 1, 2023; and

**WHEREAS**, it is necessary to make adjustments to certain revenue estimates pursuant to subsections (a) and (c) of Section 7.09 of the Municipal Charter.

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

<u>Section 1</u>. In accordance with the Amended Certificate of Estimated Resources for 2023, as revised by the Clark County Budget Commission, the estimated resources for the following fund/fund types are hereby increased or decreased by the amounts indicated.

Fund #	Fund Name		se/ (Decrease) Other Sources	DESCRIPTION
101	GENERAL FUND	\$	205,000.00	INCREASED INTEREST INCOME, FINES, COURT COSTS
213	EMERGENCY AMB OPERATING	\$	(70,000.00)	ELIZABETH CONTRACT TERMINATION, AMB BILLING
220	CLERK OF COURTS COMPUTER	\$	1,300.00	FINES, COURT COSTS HIGHER THEN ESTIMATED
221	CLERK COMPUTERIZATION	\$	300.00	FINES, COURT COSTS HIGHER THEN ESTIMATED
502	WASTEWATER FUND	\$	195,000.00	INCREASE FROM CONSUMER CHARGES
510	CEMETERY FUND	\$	12,000.00	INCREASE SALE OF LOTS AND GRAVE OPENINGS
550	WATERWORKS CAPITAL	\$	(9,000.00)	WATER TAP IN
561 705	WASTEWATER EQUIP REPLACE CEMETERY PERPUTUAL CARE	\$ \$	(3,000.00) 9,000.00	SEWER TAP IN FEES INCREASED INTEREST INCOME
	ΤΟΤΑ	LS \$	340,600.00	

<u>Section 2.</u> These amendments are due to the anticipated and unanticipated changes to the resources available to appropriate for the fiscal year beginning January 1, 2023.

<u>Section 3</u>. The Finance Director is hereby authorized and directed to enter the foregoing transactions upon the books and accounts of the City of New Carlisle.

Section 4. This ordinance is declared to be an emergency measure necessary for the immediate preservation of the life, health and property of the City, and for the further reason that the fiscal year ends December 31, 2023, and this ordinance shall be deemed effective immediately upon the affirmative vote of at least six (6) City Council members.

Passed this \_\_\_\_\_ day of \_\_\_\_\_, 2023.

Mike Lowrey, MAYOR

Approved as to form:

Emily Berner, CLERK

Jake Jeffries, DIRECTOR OF LAW

1st		
2nd:		
Eggleston	Y	Ν
Bahun	Y	Ν
Lindsey	Y	Ν
Mayor Lowrey	Y	Ν
Vice Mayor Grimm	Y	Ν
Rodewald	Y	Ν
Cook	Y	Ν
Totals:		
	Pass	Fail