- To: Mayor & Members of Council
- *From:* Monica Irelan, City Manager
- Subject: General Information
- **Date:** June 19, 2015

CALENDAR

MONDAY, JUNE 22, 2015

- 1. Agenda Finance & Budget Committee @ 6:30 pm
 - a. Approval of Minutes the minutes from the March 23rd meeting are enclosed.
 - b. *Second Quarter Budget Adjustments* the proposed adjustments for the 2nd quarter are attached.

TUESDAY, JUNE 23, 2015

1. Agenda – Civil Service Commission @4:30 pm

MEETINGS CANCELLED:

- 1. Special Council Meeting
- 2. Safety & Human Resources Committee
- 3. Parks & Rec Board Meeting

INFORMATIONAL ITEMS

- 1. Fourth of July Celebration Schedule of Events
- 2. AMP Update/June 12, 2015
- 3. OML Legislative Bulletin/June 12, 2015

MI:rd Records Retention CM-11 - 2 Years

Monthly Calendar

June 1 - 30, 2015





🕖 Calendar

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
31	1	2	Wednesday 3	Thursday 4	Friday 5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
				10		
21	22	23	24	25	26	27
21			24	20	20	
	6:30 PM FINANCE & BUDGET Committee Meeting	4:30 PM Civil Service Commission Mtg.			6:00 PM Henry County RIBFEST	8:00 AM Napoleon Triathlon
	BUDGET Committee Meeting	Commission witg.			KIDFES I	
28	29	30	1	2	3	4
			6:00 PM River City Rodder's Downtown Cruise-In		HOLIDAY - Closed - July 4th F	
			Downtown Cruise-In			
	1					
						1

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City of Napoleon, Ohio

Finance & Budget Committee

LOCATION: City Offices, 255 W. Riverview Avenue, Napoleon, Ohio 43545

Meeting Agenda

Monday, June 22, 2015 at 6:30pm

- I. Approval of Minutes (In the absence of any objections or corrections, the minutes shall stand approved.)
- II. Second Quarter Budget Adjustments
- III. Any other matters currently assigned to the Committee
- IV. Adjournment

Gregory J. Heath, Finance Director/Clerk

City of Napoleon, Ohio Finance and Budget Committee Meeting Minutes

Monday, March 23, 2015 at 6:30pm

PRESENT				
Committee	Jason Maassel - Chair, John Helberg, Mayor Ron Behm, Travis Sheaffer (substitute)			
City Staff	Gregory J. Heath, Finance Director/Clerk of Council			
•	Monica S. Irelan, City Manager			
Recorder	Tammy Fein			
Others				
ABSENT				
Finance & Budget	Chris Ridley			
I manee & Duuget	Chills Ridiey			
Call To Order	Chairperson Maassel called the meeting to order at 6:30pm.			
Approval Of Minutes	Minutes from the November 24, 2014 meeting stand approved with no objections or corrections.			
First Quarter Budget Adjustments	Heath distributed the First Quarter Budget Adjustments summary by Fund, Department and Category for Committee review.			
	Heath reported that \$500 represented door and sound system improvements to Council Chambers, and \$15,000 represented a sewer tap repair on West Clinton Street that occurred in December 2014 and was not encumbered on the 2014 carryover, totaling \$15,500.			
Motion To Approve First Quarter Budget Adjustments As Presented	Motion: Wilson Second: Behm To approve the First Quarter Budget Adjustments as presented			
Passed	Roll call vote on above motion:			
Yea-4	Yea- Maassel, Sheaffer, Wilson, Behm			
Nay- 0	Nay-			
Any Other Matters	Maassel asked if any proposed budget format changes in 2015 will create more			
Assigned To The Committee	budget adjustments; Irelan reported that there will always be budget adjustments and though she does not know the history of the number of budget adjustments for the City, the amount will probably be about the same. Irelan added that the budget is merely a plan and the adjustments allow for a fluid document. Heath reminded the Committee that he creates a schedule every year, putting dates and times to the tax budget; this will be coming before Council soon and will include the appropriation budget. Heath stated that if major format changes are made, they should be known soon to accommodate for the scheduling, due to statutory requirements.			
Motion To Adjourn	Motion: Wilson Second: Sheaffer To adjourn the meeting at 6:36pm			
Passed	Roll call vote on above motion:			
Yea-4	Yea- Maassel, Sheaffer, Wilson, Behm			
Nay- 0	Nay-			
114y-0	1 mj			

Approved:	
Date	Jason Maassel, Chair

EXHIBIT-A ATTACHMENT TO ORDINANCE No.

PROPOSED ADJ.

2015 APPROPRIATION BUDG				5
BUDGET SUMMARY BY FU				
	015 2ND PROPOS	ED QUARTERLY	BUDGET ADJ	2015
ORDINANCE No. , Passed / /	PERSONAL			FUND
2ND QT Proposed - 2015 Appropriation Budget	SERVICES	OTHER	TOTAL	TOTAL
100 GENERAL FUND				
1370 City Manager/Human Resources	0	7,500	7,500	
Total - 100 General Fund	0	7,500	7,500	\$7,50
- 1370 City Man./Human Resources - Additional for Cost C	entering of Advert		=========	Aico +\$5 000.
- 1370 City Man./Human Resources - Additional for Cost C				
Accounts - 100.1370.53810 Legal Advertising	entering of orvir o	\$5,000		en.mise - + \$2,500
220 RECREATION FUND	0	4 450	4.450	
4400 Recreation/Programs	0	1,150	1,150	
Total - 220 Recreation Fund	0	1,150	1,150	\$1,15
	==========	========	========	
- 4400 Recreation/Programs - Appropriate Donation from H				
- 4400 Recreation/Programs - Appropriate Donation from F	Penny Rowley to p	and the second se	ll bench - +\$650 (Rounded):
Accounts - 220.4400.54200 Supplies-Operating Materials		\$1,150		
503 ELECTRIC DEVELOPMENT FUND				
6110 Electric/Operations, Distribution System	0		148,400	
Total - 503 Economic Development Fund	0	148,400	148,400	\$148,40
6440 Electric/Operations, Distribution System, Approxi			=======	
- 6110 Electric/Operations, Distribution System - Appropria Accounts - 503.6110.57600 Electric Improvements	ate Line Relocation	\$148,400	nergy, not budget	ea - +\$148,400:
		φ110,100		
510 WATER REVENUE FUND				
6200 Water/Treatment Plant Operations	0	121,000	121,000	
Total - 510 Water Revenue Fund	0	121,000	121,000	\$121,000
- 6200 Water/Water Treatment Plt Appropriate additional f		· · · · · · · · · · · · · · · · · · ·		21.000:
Accounts - 510.6200.53435 Cnt. HCRWSD-Water Revenu		\$121,000		
511 WATER DEPRECIATION RESERVE FUND				
6210 Water/Distribution System	0	24,350	24,350	\$24,350
- 6210 Water/Distribution Sys Appropriate additional fund		i		+\$24 350.
Accounts - 511.6210.57700 Water Improvements	is for Applan Ave.	\$24,350		+\$24,330.
		φ24,000		
521 SEWER (WWT) UTY.REP. & IMP. FUND				
6310 Sewer(WWT)/Collection System	0	68,060	\$68,060	
STO Sewer(VVVT)/Conection System	 Inspectation contractions (https://www.sectation.com/ 			***
Total - 521 Sewer (WWT) Uty.Rep.& Imp. Fund	\$0	\$68,060	\$68,060	\$68,060
Total - 521 Sewer (WWT) Uty.Rep.& Imp. Fund	=======================================			
Fotal - 521 Sewer (WWT) Uty.Rep.& Imp. Fund - 6310 Sewer (WWT)/Collctn.Sys Appropriate additional fu	=======================================	ve. Project over t		
Total - 521 Sewer (WWT) Uty.Rep.& Imp. Fund	=======================================			

EXHIBIT-A ATTACHMENT TO ORDINANCE No.

PROPOSED ADJ.

2015 APPROPRIATION BUDGET - 2ND QT BUDGET ADJUSTMENTS BUDGET SUMMARY BY FUND, DEPARTMENT AND CATEGORY

BODGET GOMMART BTTOND, DEFARTMENT AND GATEGORT				
	2015 2ND PROPC	SED QUARTERL	Y BUDGET ADJ	2015
ORDINANCE No. , Passed / /	PERSONAL			FUND
2ND QT Proposed - 2015 Appropriation Budget	SERVICES	OTHER	TOTAL	<u>TOTAL</u>
SPECIAL NOTE:				
Appian Avenue Project Original Budget to Actual PO:	Original Budget	Actual PO	Dfference	
400-5100-57500 Street Improvements	1,920,000	1,201,162	\$718,838	
511-6210-57700 Water Improvements	130,000	154,350	-\$24,350	
521-6310-57800 Sanitary Sewer Improvements	310,000	375,542	-\$65,542	
521-6310-57900 Storm Sewer Improvements	285,000	287,510	-\$2,510	
Totals - Appian Avenue Project	\$2,645,000	\$2,018,564	\$626,436	
* GRAND TOTAL - ALL FUNDS	\$0	\$370,460	\$370,460	\$370,460
GRAND TOTAL - ALL FUNDS		\$370,460 ========	\$370,460 ========	=========

City of Napoleon, Ohio

Civil Service Commission

LOCATION: City Hall, 255 West Riverview Avenue, Napoleon, OH 43545

Meeting Agenda

Tuesday, June 23, 2015 at 4:30pm

- I. Approval of Minutes (In the absence of any objections or corrections, the minutes shall stand approved.)
- II. Discussion regarding preparation for the July 18, 2015 Examination
- IV. Any other matters to come before the Commission
 - V. Adjournment

Gregory J. Heath, Finance Director/Clerk of Council

City of Napoleon, Ohio Civil Service Commission Meeting Minutes

Tuesday, May 26, 2015 at 4:30pm

PRESENT			
Members:	Jon Tassler, Dan Baer		
City Staff:	Gregory J. Heath, Finance Director/Clerk of Council		
	Trevor M. Hayberger, Law Director		
	Robert Weitzel, Police Chief		
	Clayton O'Brien, Fire Chief		
D	Morgan Druhot, Human Resources Director		
Recorder:	Tammy Fein		
Others: ABSENT	De id Medicer Chei Meine S. L. Lee Cie Mennen		
ABSENI	David Meekison – Chair, Monica S. Irelan, City Manager		
Call To Order	Acting Chairman Tassler called the meeting to order at 4:33pm.		
Approval Of Minutes	Minutes of the April 16 meeting stand approved as presented with no corrections or objections.		
Approval Of Eligible	Heath reported that the lists of eligible applicants for the		
Applicant Lists	Firefighter/Paramedic and Police Officer exams were distributed; see		
	attached.		
	Druhot explained the three (3) applicants that were listed as ineligible		
	applicants:		
	Matthew Dauterman submitted an incomplete application;		
	Austin Daniels did not meet the EMT or Paramedic requirement; and		
	Andrew Kunst did not meet the EMT or Paramedic requirement.		
	Druhot reported that eligible applicants David Bowen and Tobias Westhoven		
	are both on the prior eligible list and are both currently in the process of being		
	hired; Druhot recommended leaving their names on the eligible list, giving		
	them the option to test if they are not hired.		
Motion To	Motion: Baer Second: Tassler		
Approve Eligible	To approve the Eligible Applicant List for Firefighter/Paramedic		
Applicant List For			
Firefighter/Paramedic			
Passed	Roll call vote on motion:		
Yea- 2	Yea- Baer, Tassler		
Nay- 0	Nay-		
,			
Motion To Disapprove	Motion: Baer Second: Tassler		
Ineligible Applicant	To disapprove the ineligible applicant list for Firefighter/Paramedic		
List For			
Firefighter/Paramedic			
Paggad	Roll call vote on above motion:		
Passed			

Yea- 2 Nay- 0	Yea- Baer, Tassler Nay-
Motion To Approve Eligible Applicant List For Police Officer	Motion: Baer Second: Tassler To approve the eligible applicant list for Police Officer
Passed Yea- 2 Nay- 0	Roll call vote on above motion: Yea- Baer, Tassler Nay-
Approval Of Eligible Credits	Heath stated there is only one (1) exemption requested for the credits allowed on the Firefighter/Paramedic eligible list; Trenton Morrissey. Druhot reported that Trenton Morrissey will be taking the EMT test in May and as approved at the last Civil Service meeting, has the opportunity to turn in the certification received before the July 18 test date to be eligible.
Motion To Approve Eligible Credits Allowed Specific To Each Applicant Excluding Morrissey On Firefighter/	Motion: Baer Second: Tassler To approve the Eligible Credits allowed specific to each applicant excluding Morrissey on the Firefighter/Paramedic eligible list
Paramedic Eligible List Passed	Roll call vote on above motion: Yea- Baer, Tassler Nay-
Yea- 2 Nay- 0	Motion: Baer Second: Tassler To include Morrissey on the eligible list with EMT certification to the Human
Motion To Include Morrissey On Eligible List With EMT Certification To	Resources Department prior to the test date
The HR Department Prior To The Test Date	Roll call vote on above motion: Yea- Baer, Tassler Nay-
Passed Yea- 2 Nay- 0	Motion: Baer Second: Tassler To approve eligible credits allowed specific to each applicant on the Police Officer eligible list
Motion To Approve Eligible Credits Allowed Specific To Each Applicant On Police Officer Eligible List	Roll call vote on above motion: Yea- Baer, Tassler Nay-
Passed Yea- 2 Nay- 0	Heath reported that the test date is July 18, 2015 beginning at 8:00am, adding that the testing sites are secured, and Druhot will now order the tests. Heath reminded the Commission that proctors will be needed; the Chiefs will handle this along with having female proctors as well.
Any Other Matters To Come Before The	Heath reminded the Commission that they are welcome to view any of the

received applications; they are housed in the office of the Human Resources Commission Director. Motion To Adjourn Tassler Motion: Baer Second: Motion to adjourn the meeting Passed Roll call vote on motion: Yea-2 Yea- Baer, Tassler Nay-0 Nay-Meeting adjourned at 4:46pm Adjournment **Date Approved:** Jon Tassler, Acting Chair

To:	Council, Mayor, City Manager, City Law Director, City Finance Director,
	Department Supervisors
From:	Gregory J. Heath, Finance Director/Clerk of Council
Date:	6/17/2015
Re:	Special Council Meeting Cancellation

The Special Meeting of City Council which was scheduled for Monday, June 22 at 7:00pm, has been cancelled at the direction of the Council President.

To:	Safety and Human Resources Committee, Township Trustees, Council, Mayor, City
	Manager, City Law Director, City Finance Director, Department Supervisors
From:	Gregory J. Heath, Finance Director/Clerk of Council
Date:	6/17/2015
Re:	Safety and Human Resources Committee Meeting Cancellation

The Safety and Human Resources Committee meeting scheduled for Monday,

June 22, 2015, at 7:30pm has been CANCELED due to lack of agenda items.

To:	Parks & Recreation Board, Council, Mayor, City Manager, City Law Director, City
	Finance Director, Department Supervisors
From:	Gregory J. Heath, Finance Director/Clerk of Council
Date:	6/17/2015
Re:	Parks & Recreation Board Meeting Cancellation

The meeting of the Parks & Recreation Board, regularly scheduled for Wednesday,

June 24, 2015 at 6:30pm, has been CANCELED due to lack of agenda items.



Napoleon Parks and Recreation Fourth of July Celebration 2015

Thursday, July 2:

 12:00 p.m. - 9:00 p.m.
 Hole In One Contest - sponsored by the Napoleon American Legion. Any person scoring a hole-in-one will receive \$1,000 compliments of the American Legion. (Two or more winners shall split the prize). Gift certify cates will be awarded daily to persons closest to the pin. Located near wooden shelterhouse at Glenwood Park.

1:00 pm – 9:00 p.m.	3 on 3 Basketball Tournament – Glenwood Park			
	Age groups – 13- 15 (boys and girls)	1:00 p.m. start		
	Open Division	5:00 p.m. start		
	Teams shall consist of a maximum of four (4) players.			
	Double elimination format. \$20.00 entry fee per team.			
	Trophies and shirts awarded to winners. Registration deadline is			
	Wednesday, July 1.			



Friday, July 3:

12:00 p.m. - 9:00 p.m. Hole In One Contest - sponsored by the Napoleon American Legion. Located near wooden shelter house at Glenwood Park.

6:00 - 7:30 p.mBig Wheel Race – Napoleon Middle School rear parking lot. Age
groups for those 7 and under. Prizes for winners. Register at
the site.



Saturday, July 4:

8:00 a.m.

Red, White, and Blue Golf Scramble – Golf Course

This is a unique 4 person scramble where teams play from the red, white, and blue tees. Prizes will be awarded to winning teams as well as individual awards for closest to the pin, long drive, and longest putt. Entry fee will be \$100.00 per team (10 team minimum). Contact the clubhouse at 592-5526 to enter your team or for more information.



9:00 a.m 6:00 p.m	Hole-In-One Contest -	Glenwood Park
9:00 a.m 1:00 p.m.	Basketball Hotshot Contest - Glenwood Park Basketball Court. Boys and Girls age groups are 9-12, 13-15, and 16-1 Registration at 9:00 a.m. with competition to begin at 9:30 Trophies to winners in each age group	
10:00 a.m 6:00 p.m	Free Open Swim at the Na	poleon Municipal Pool





BE SURE TO VISIT OUR FOOD VENDORS



11:00 a.m.	Girls Softball All-Star Game - All Stars from the Girls Softball program to compete – Glenwood Park
12:00 p.m.	Chicken Barbecue - located inside at the American Legion. Chicken dinners and bratwurst sandwiches. Eat in or carry-outs available. Outside beverage stand also open at 11:00 a.m.
1:00 p.m.	Junior Little League All-Star Game – Glenwood Park.
2:00 - 3:00 p.m.	Kids Games at the Municipal Pool - prizes and candy donated by the American Legion.
5:00 p.m.	Sr. Little League Baseball All-Star Game – Glenwood Park



6:00 – 8:00 p.m.	Live Music – featuring Dave Grahn Live. Acoustic guitar performance playing hits of the 60s, 70s, & 80s. Glenwood Park
8:00 p.m.	Napoleon Community Band - Glenwood Park Local instrumental band playing all of the traditional Independence Day music leading up to the fireworks display.
10:00 p.m.	Fireworks Display - Glenwood Park (Please park in the parking lots at Glenwood Park and the High School - there will be no parking on Bales Road from Briarheath Dr. to Chelsea Ave. and on Briarheath Dr. from Kenil worth to Bales)





June 12, 2015

AMP members recognized and active at APPA National Conference

By Jolene Thompson - senior vice president & OMEA executive director

The American Public Power Association (APPA) held its 2015 National Conference and Public Power Expo in Minneapolis from June 5-10. More than 20 AMP and OMEA officials attended. During the awards ceremony on June 9, three AMP members were recognized for their achievements.

Patrick McCullar, president and CEO of DEMEC, received the James D. Donovan Individual Achievement Award in recognition of the significant contributions he has made to the electric utility industry, to APPA and to public power.



Gary Stauffer (right), chair of APPA's Nominations and Awards Committee and retired CEO/executive director of NMPP Energy in Nebraska; and Paula DiFonzo (left), APPA outgoing board chair and CEO of New Braunfels Utilities in Texas, present Pam Lucas with the Larry Hobart Seven Hats Award.

Pam Lucas, village manager in Montpelier, was presented with the Larry Hobart Seven Hats Award, which recognizes managers of small utilities serving fewer than 2,500 meters for the many different hats they must wear to serve their customers and community. Lucas was the recipient of the AMP Seven Hats Award in 2014.

In addition, Ed Krieger, director of the Piqua Power System, collected the prestigious E.F. Scattergood System Achievement Award on behalf of his system. Congratulations to Pat, Pam and Ed/Piqua!

Attendees had the opportunity to attend a variety of informative sessions see APPA Page 2



Patrick McCullar (center), president and CEO of DEMEC, receives the James D. Donovan Individual Achievement Award from Stauffer (right) and DiFonzo.



Ed Krieger (center), director of the Piqua Power System, accepts the E.F. Scattergood System Achievement Award on behalf of Piqua from Stauffer (right) and DiFonzo.

Spring ends with continued low prices

By Mike Migliore – assistant vice president of power supply planning & transmission

With a lack of extreme weather during April and May, the spring of 2015 ended with low prices and congestion.

Although many coal and nuclear generating units were out of service in April and May, natural gas prices remained cheap enough to keep power prices down. The PP&L Zone remained one of the lower-priced areas in PJM in both months.

AVEI	AVERAGE DAILY				
RATE COMPARISONS					
	May 2015 \$/MWh	April 2015 \$/MWh	May 2014 \$/MWh		
A/D Hub 7x24 Price	\$33.33	\$30.16	\$41.53		
PJM West 7x24 Price	\$34.75	\$32.98	\$42.03		
A/D to AMP-ATSI Congestion/Losses	\$1.43	\$2.45	\$1.12		
A/D to Blue Ridge Congestion/Losses	\$0.87	\$0.26	\$0.97		
A/D to PJM West Congestion/Losses	\$1.42	\$2.83	\$0.50		
PJM West to PP&L Congestion/Losses	-\$2.52	-\$6.67	-\$4.90		
IND Hub to A/D Hub Congestion/Losses	\$3.87	\$2.52	\$3.13		



News or Ads?

Call Krista Selvage at 614.540.6407 or email to kbselvage@amppartners.org if you would like to pass along news or ads.

APPA continued from Page 1

covering industry topics and trends. McCullar was a panelist for a session titled "Understanding the Multiple, Complex and Costly Changes in RTO Markets." Scott Lynch, DEMEC energy services manager, presented at the "Customer Engagement though Distributed Energy Resources" session and I spoke on "Public Power Energy Efficiency Programs and Compliance with 111(d)." The APPA Legislative and Resolutions Committee took action on eight policy resolutions covering topics ranging from distributed energy resources to environmental regulation.

Next year's conference will be held in Phoenix from June 10-15.

June heat drives up prices

By Craig Kleinhenz – manager of power supply planning

Much of the East Coast is expected to be in the low 90s again today and temperatures in the Midwest are not that far behind. The first real heat wave in June was enough to push natural gas prices higher than the six-week low set last week. The amount of natural gas that was injected into storage was smaller than anticipated, further adding to the bullish news.

July natural gas prices are up \$0.20/MMBtu from last week, finishing yesterday at \$2.82/MMBtu. 2016 on-peak power prices at AD Hub also closed up, finishing yesterday at \$42.65/MWh, which was \$0.53/MWh higher for the week.

Ohio auditor of state lauds joint ventures, MESA

By Marcy Steckman – vice president of finance & accounting

Based on a recently completed financial audit, AMP's Ohio Municipal Electric Generation Agency (OMEGA) Joint Ventures (JVs) 1, 2, 4, 5, 6 and MESA have received the Auditor of



State Award from Ohio's Auditor of State David Yost.

The award is given to those entities that file timely financial reports in accordance with Generally Accepted Accounting Principles (GAAP), as well as receive a "clean" audit report. A "clean" report means that the JVs and MESA financial audits did not contain findings for recovery, material citations, material weaknesses, significant deficiencies, Single Audit findings or any questioned costs.

The OMEGA JVs and MESA received the award for 2014 financial audits, and also received this award last year for 2013 financial audits.

Receiving the Ohio Auditor of State Award highlights the hard work and efforts of AMP's finance and accounting teams. Our members benefit significantly from the effective and accountable financial practices of AMP.

On Peak (16 hour) prices into AEP/Dayton Hub

Week end	ling June 12			
MON \$35.69	TUE \$36.86	WED \$42.67	THU \$47.31	FRI \$48.14
Week ending June 5				
MON \$35.23	TUE \$31.07	WED \$29.91	THU \$31.08	FRI \$31.04
AEP/Dayton 2016 5x16 price as of June 12 — \$42.65				

AEP/Dayton 2016 5x16 price as of June 5 — \$42.12

APPA names Boatright chair elect, Thompson to board

By Marc Gerken, PE – president/CEO

During the American Public Power Association (APPA) National Conference earlier this week, Westerville Electric Director Andy Boatright was selected by the APPA Board of Directors to become chair elect of the group for June 2015 - June 2016. He will serve as chair from June 2016 - June 2017. Boatright, who is a member of the AMP Board of Trustees, has served on the APPA Board since 2011 and is a member of the APPA Executive Committee.



Andy Boatright



Also during the conference, AMP Senior Vice President/OMEA Executive Director Jolene Thompson was elected to the APPA Board repre-

Jolene Thompson

senting Region 2. Thompson was nominated by the AMP Board of Trustees and OMEA Board of Directors. Thompson has been active with APPA for more than 20 years, including previously chairing the Legislative and Resolutions Committee and the Advisory Committee of State and Regional Associations. Congratulations to Andy and Jolene!

AFEC weekly update

By Craig Kleinhenz

AFEC was dispatched online six of seven days this week, with last Sunday the only day offline. The remaining days saw the plant at maximum base generation levels during the on-peak hours and minimum generation during the overnight hours.

The exception was Thursday afternoon, when transmission constraints in the region led to lower daytime generation. Duct burners were run 14 hours during Tuesday and Wednesday evening. The plant ended the past seven days with a 59 percent load factor (based on 675 MW).

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NYPA to keep rates the same

Provided by Cleveland Public Power

The New York Power Authority (NYPA) announced earlier this week that its power rates will remain unchanged "at least through April 30, 2016."

Seventy-seven Ohio AMP members receive an allocation of hydropower from NYPA, which provides hydroelectricity generated by the Niagara and St. Lawrence rivers. There are 23 AMP members in Pennsylvania that receive NYPA power directly through Allegheny Electric Cooperative.

NYPA is America's largest state power organization, with 16 generating facilities and more than 1,400 circuit-miles of transmission lines.

Cleveland has served as the NYPA bargaining agent for Ohio since the 1980s.

AMP distributes summer edition of Public Power Connections

By Krista Selvage – manager of publications

The summer 2015 edition of Public Power Connections (PPC) was distributed earlier this week to AMP principal contacts and others who have requested it. In this edition are articles on trends in the industry, how community solar works, what a power surge is, and a safety tip.



Members who would like to

be added to the PPC distribution list may contact me at 614.540.6407 or <u>kbselvage@amppartners.org</u>. Please feel free to reach out with any feedback or suggestions. For current and past editions of PPC, please visit the Member Extranet section of the <u>AMP website</u>.

Efficiency Smart® 2014 Annual Report now available

By Steven Nyeste - communications & public affairs specialist, Efficiency Smart

The 2014 Efficiency Smart Annual Report, Connecting the Pieces of Energy Efficiency, explores the role Efficiency Smart plays in connecting its participating communities to a network of services that helps them reach their energy efficiency goals.

The report includes overall Efficiency Smart achievements



in 2014, select success stories and an overview of the programs offered in 2014. Efficiency Smart's 2014 annual report is available in digital format and can be viewed <u>here</u>.

For more information regarding Efficiency Smart's services, visit <u>www.efficiencysmart.org</u> or call 877.889.3777.

Classifieds

AMP accepts applications for open positions

American Municipal Power, Inc. (AMP) is seeking applicants for the following positions. For complete job descriptions, please visit the "careers" section of the <u>AMP website</u> or email to Teri Tucker at <u>ttucker@amppartners.org</u>.

AFEC Facility Manager – This position is responsible for day to day management of operations at the AMP Fremont Energy Center (AFEC) natural gas combined cycle facility, which includes managing contracted services for operation and maintenance. Candidates should have a four-year engineering-related degree and 10 years of generation experience is preferred. A thorough knowledge of power plant equipment, maintenance practices and principles of operation is required.

Vice President of Transmission – This position will participate in the appropriate RTO (MISO, PJM, etc.) stakeholder committees as an advocate of AMP related to transmission and reliability; develop strategies related to influencing, interpreting, and implementing the rules and regulations developed by FERC and RTOs; keep staff and members abreast of regulatory issues which impact transmission, ancillary services and wholesale markets.

Candidates must have a four-year accredited degree in engineering; licensed Professional Engineer preferred. Must have a minimum of 15 years of utility experience in transmission operation, planning or transmission tariff analysis. Knowledge of PJM and MISO transmission expansion processes preferred and must have a working knowledge of the wholesale electric energy marketplace and the impact of transmission.

Belleville Plant Operator – This position functions as a control room operator, starting and stopping units, coordinating unit discharge rates, monitoring and maintaining upstream pool, taking and reporting hourly readings of distribution metering, unit blade positions, unit temperatures, and dissolved oxygen monitoring equipment. Also cleans debris from intake screens, acknowledges and responds to faults or alarms, performs other plant maintenance on equipment throughout the plant. Candidates should have a two- or four-year degree in mechanical or electrical engineering or engineering technology and two years of experience in plant operations, or; three to five years of experience in plant operations. Experience with Allen Bradley PLCs and welding experience are helpful.

Information Systems Intern – This position monitors the IT Support Application, resolves as many tickets as possible, and assigns remaining tickets to second level support. Also provides network preventative maintenance services to ensure network integrity, assists with acquisition and deployment of hardware, software and services, monitors and reviews system generated alerts, *see CLASSIFIEDS Page 4*

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CLASSIFIEDS continued from Page 3

and perform and maintain inventories. Candidates must be currently enrolled at an accredited college or university.

Marshall seeks utility engineer

The City of Marshall is now accepting applications for an Electric Utility Engineer. This position is responsible for the planning, engineering, design, and project management of electric utility system addition and improvement projects. The electric utility engineer is also responsible for the development and technical management of electric utility SCADA and fiber optic systems.

Position performs electric system load analysis and makes recommendations for proper utilization of system assets, operates and maintains the city's GIS program and creates various Auto Cad Drawings. Starting pay \$55,000 - \$60,000 DOQ plus benefits. Apply online at <u>cityofmarshall.com</u>. Deadline to apply is June 22, 2015. EOE M/F/H/V

Minster offers transformer for sale

The Village of Minster is offering for sale a McGraw-Edison Substation Transformer. The three-phase transformer was manufactured in 1988 and is rated at 10,000 to 12,500 KVA. It is copper wound and has a primary voltage of 70,600 volts and a secondary voltage of 13,717 volts with 16 taps. The unit is filled with non-PCB mineral oil with a total weight of 70,670 pounds. The length



of the transformer is 11 feet with radiators. Depth with radiators is 12 feet. The unit measures 16 feet 4 inches to the top of the bushings.

The Village of Minster has set a minimum acceptable price of \$45,000.00 for the unit. Additional information can be obtained by contacting Electrical Superintendent John Neuman at 419.305.2971.

City of Columbus accepts applications for open positions

The City of Columbus Department of Public Utilities is seeking qualified candidates for the following positions.

Safety Technician – Under general supervision, safety technician is responsible for implementing safety policies and procedures and ensuring compliance with all safety related requirements. This position will also perform related duties as required. Must have an associate's degree in a safety-related field and one year of experience in safety inspection, safety education or training, or safety program development or management, or safety engineering. Substitution(s): Additional experience as specified may substitute for the educational requirement on a year-for-

year basis. (30 semester/45 quarter credit hours equals one year). Must possess a valid driver's license. Salary \$39,020 - \$51,376.

Plant Maintenance Electrician I – Under general supervision, this position is responsible for installing, maintaining, troubleshooting, and repairing electrical equipment (up to 15kV AC), wiring systems and accessories. Will perform related duties as required. Must have two years of experience installing and repairing three-phase electrical equipment in an industrial facility with voltages up to 2400 volts. Substitution(s): Successful completion of a formal classroom or apprenticeship training program in the general principles of electricity may be substituted for six months of the required experience. Must possess a valid driver's license. Salary \$44,054 - \$59,030.

To apply, candidates must first take the open competitive examination. Applications must be submitted to the Civil Service Commission by applying online at <u>www.</u> <u>csc.columbus.gov</u> by June 17, 2015. Paper applications are available at the Civil Service Commission. Applicant Tracking is now managed by NEOGOV. If candidates do not already have a profile in NEOGOV, they will have to set up a new one in NEOGOV before submitting an application. Contact the Civil Service Commission at 614.645.8300 with questions. EOE

City of Bowling Green seeks wastewater collection operator

Bowling Green Water Distribution & Wastewater Collection Division is seeking a Wastewater Collection Equipment Operator. This position is responsible for maintaining and repairing municipal sewers, installing new storm and sanitary lines and performing lift station maintenance.

Operates jet, TV and dump trucks, backhoes, jack hammers, tapping machines, air monitors, concrete saws and flow meters; uses hand tools; repairs blacktop, concrete, manholes, and catch basins; and performs other related duties as assigned. Work is performed outdoors in confined spaces in proximity to sewage; night, weekend and holiday work.

High school diploma or equivalent; Class B Commercial Driver's License with Tanker Endorsement; one to three years of relevant experience; or any combination of experiences which provides the required skill sets to perform the essential functions of the job. A copy of the job description will be provided to applicants. Qualified persons must complete an application that is available in the Personnel Dept of the City of Bowling Green, 304 N. Church St., Bowling Green, OH 43402-2399. The application is also available online <u>here</u>.

Resumés alone will not be considered. Telephone: 419.354.6200; Fax 419.352.1262; email: <u>BGPersonnel@</u> <u>bgohio.org</u>. The deadline for making application is 4:30 p.m. June 15, 2015. (BGEO Pay Grade 5: \$19.51 - \$24.92 per hour) AA/EEO

Fw: Fwd: Ohio Municipal League Legislative Bulletin

From: "Gregory J Heath" <gheath@napoleonohio.com> To: "Roxanne Dietrich" <rdietrich@napoleonohio.com>

-----Original Message-----From: "Michelle Jordan" <datataxgroup@gmail.com> To: "undisclosed-recipients:" Date: 06/12/2015 04:12 PM Subject: Fwd: Ohio Municipal League Legislative Bulletin

Dear DATA members:

Please share this important legislative bulletin with your administration.

Thank you!!

Michelle

------ Forwarded message ------From: **Ohio Municipal League** <<u>kscarrett@omlohio.org</u>> Date: Fri, Jun 12, 2015 at 12:34 PM Subject: Ohio Municipal League Legislative Bulletin To: <u>datataxgroup@gmail.com</u>

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Ohio Municipal League Our Cities and Villages * Bringing Ohio to Life

June 12, 2015

OHIO SENATE UNVEILS BUDGET PACKAGE DELIVERING ADDITIONAL FINANCIAL HARDSHIP TO OHIO MUNICIPALITIES

Legislative Bulletin

On Tuesday, the Ohio Senate unveiled language that members of various committees and subcommittees have been working on for the past six months, as their proposals for what policy and spending items should be included in the upcoming state operating budget. Before the substitute language was available, Senate Finance committee held hearings on the budget package where the league testified both in writing and through oral presentation. A copy of the written testimony can be found <u>HERE</u>. There were many areas of the Senate budget proposal that will affect Ohio municipalities including proposals to "redirect" municipal specific LGF revenue to other government sources and to withhold LGF distributions, more changes to municipal income tax practices and procedures and state policy changes effecting tax credits and land management requirements. There is an updated LSC Comparison Document and Budget in Detail Document for Sub. H.B. 64 (LSC 131 0001-6) that is available on the LSC website:

http://www.lsc.ohio.gov/budget/mainbudget.htm.

While the state continues to enjoy robust tax collection revenues and is proposing in the Senate budget language to increase the state's Budget Stabilization Fund (also known as the "rainy day fund") from the current \$1.85 billion in reserves to \$3.15 billion by increasing the percentage of state revenue dedicated to this pot of taxpayer dollars, it is fair to say that Ohio cities and villages continue to be the target of some who feel municipalities are somehow flush with extra revenue and that their communities have an untapped fiscal capacity that will allow them to ask without impunity for local taxpayers to pay more in local taxes. It appears as if some feel municipalities have not done enough to subsidize fiscal challenges facing the state and other local government entities.

Without providing too much editorializing on our part, every municipality who has entered into the challenge of raising revenue on the local level, to provide an adequate and once reliable source of funding to support basic services businesses and residents depend upon every day, through the implementation of a municipal income tax, will be punished fiscally through the newly proposed state operating budget. This punishment is materializing itself in the form of language offered through the substitute bill presented Tuesday that will "redirect" LGF distribution amounts dedicated to municipalities with a income tax and will divert those financial resources in two substantial directions, leaving the supplemental appropriation for municipalities essentially bankrupt.

As a brief reminder, about 70 years ago, the state of Ohio pledged this supplemental financial support to taxing municipalities when it, the state of Ohio, entered the arena of administrating its own income tax. This new income tax by the state of Ohio was and continues to be in direct competition with municipalities in Ohio that had already exercised their authority provided them through the Ohio Constitution to initiate their own municipal income tax. With the recognition that taxpayers will be less tolerant of the requirement to comply with two income taxes, one from the local service provider and one from the state thus making future revenue generation more difficult locally and so the cooperative agreement was reached. That agreement seems to now be in significant jeopardy.

Local Government Fund

There are four significant objections the league has identified with the current Senate version of HB64 as it relates to revenue received by cities and villages through the LGF.

1. The Senate proposes to "redirect" \$24 million over the biennium in funding from the LGF municipal distribution that provides supplemental LGF payments to cities and villages levying an income tax. The "redirected" revenue would go to townships and small villages. Section: 375.10 Specifically, the proposal will:

- Alter the distribution of money in the Local Government Fund, specifying that \$10 million in each of FY 2016 and FY 2017 be distributed through county undivided local government funds to townships, and \$2 million each year be distributed to small villages, **instead of directly from the Department of Taxation to municipal corporations**. (For this purpose, "small village" is defined to be those with populations under 1,000).
- Specifies that half of each amount is to be distributed equally among all townships and small villages in the state and half is to be distributed based on road miles in each township and small village.
- Fiscal effect: Increases LGF transfers to townships by a total of \$10 million in each fiscal year. Decreases transfers to all municipal corporations by a total of \$12 million in each fiscal year, increases transfers to small villages by \$2 million, resulting in a net loss to cities and larger villages totaling more than \$11 million and a net gain to small villages of over \$1

2. The Senate proposes to "redirect" \$15 million over the biennium in funding from the LGF municipal distribution that provides supplemental LGF payments to cities and villages levying an income tax. The "redirected" revenue would go to the Law Enforcement Assistance Fund which will be used to increase the required number of hours of police officer training, changes proposed by the Governor's Police Relations Advisory Commission. The training would include all police officials across the state including State Highway Patrol Troopers, Township Constables, County Sheriff departments, Park Rangers and municipal police forces.

Specifically, the proposal for funding continuing professional training for law enforcement will: (Section: 221.10)

- Alter the distribution of money in the Local Government Fund, specifying that \$5,000,000 in FY 2016 and \$10,000,000 in FY 2017 be distributed through county undivided local government funds to the Law Enforcement Assistance Fund (Fund 5L50), **instead of directly from the Department of Taxation to municipal corporations.**
- Requires the Ohio Peace Officer Training Commission to direct every appointing authority to require each of its appointed peace officers and troopers to complete a total of 11 hours of continuing professional training in calendar year (CY) 2016, and a total of 20 hours of continuing professional training in calendar year (CY) 2017.
- Requires the state, in FY 2017, reimburse each public appointing authority for 100% of the cost of continuing professional training for 11 of the 20 hours of training required in CY 2017.
- Requires the state, in FY 2017, reimburse each public appointing authority, for the first 50 full-time officers or troopers trained, for 100% of the cost of continuing professional training for the remaining 9 of the 20 hours of training required in CY 2017.
- Requires the state, in FY 2017, reimburse each public appointing authority, for any full-time officers or troopers trained after the first 50 full-time officers or troopers are trained, for 80% of the cost of continuing professional training for the remaining 9 of the 20 hours of training required in CY 2017.
- Bill Fiscal effect: The Law Enforcement Assistance Fund (Fund 5L50) will receive an additional \$5 million in FY 2016 and \$10 million in FY 2017 from the Local Government Fund for the purpose of reimbursing public appointing authorities for the cost of required continuing professional training for law enforcement (peace officers and troopers), at the fiscal expense of revenue previously dedicated to Ohio municipalities.

3. The Senate has proposed to "redirect" \$2 million in LGF revenue to implement key recommendations of the Governor's Community Police Relations Task Force including a database and public awareness campaign.

Specifically the proposal would:

- Create the Community Police Relations Fund (Fund 5RS0) in the state treasury.
- Alters the distribution of money in the Local Government Fund, specifying that \$1,000,000 in FYs 2016 and 2017 be distributed through county undivided local government funds to Fund 5RS0.
- Requires appropriation item 768621 be used to implement key recommendations of the Ohio Task Force on Community-Police Relations, including a database on use of force and officer involved shootings, a public awareness campaign, and state-provided assistance with policy-making and manuals.
- Fiscal effect: Appropriates \$1,000,000 in each fiscal year away from the LGF and to DPF

The league believes that municipalities should not have to shoulder the financial responsibility for state mandates requiring increased training for all safety forces throughout the state. Instead, the state should dedicate alternate state funding for heightened training qualifications, especially in light of the bulging state reserve figures and casino revenue which initially was to be earmarked for law enforcement training.

The other significant LGF issue relates to the objection the league has with language incorporated into HB64 by the Ohio House that relates to the use of Red Light Cameras and LGF distribution amounts being withheld. Specifically we object to the language preserved by the Senate that would:

- Require any local authority that has operated a traffic camera between March 23, 2015, and June 30, 2015, to file either of the following with the Auditor of State on or before July 31, 2015: (1) If the local authority has complied with the traffic camera law, a statement of compliance with the traffic camera law; (2) If the local authority has not complied with the traffic camera law, a report including the civil fines the local authority has billed to drivers for any violation of any municipal ordinance that is based upon evidence recorded by a traffic camera. Requires any local authority that has operated a traffic camera to submit either a report or statement of compliance, as discussed above, to the Auditor of State every three months, beginning July 1, 2015. Requires the report or statement of compliance to be filed within 30 days after the end of the three-month period. Requires the Auditor of State to immediately forward these reports or statements of compliance to the Tax Commissioner for purposes of calculating LGF
- Requires the Auditor of State to notify the Tax Commissioner when political subdivisions have failed to make the required filings and when political subdivisions that were the subject of such a notification make the required filings.
- Reduces Local Government Fund (LGF) payments to subdivisions required to file a report of fine receipts in an amount equal to the gross amount of traffic camera fine receipts reported by the subdivision.
- Eliminates LGF payments to a subdivision that is required to but does not submit such a report or statement until the subdivision files the required reports or statements. Requires the LGF payments to resume according to current law once a political subdivision complies with the filing requirements under the provision.
- Redistributes LGF payments withheld from a non complying subdivision on a pro rata basis to other political subdivisions within that subdivision's county.
- Fiscal effect: Loss of LGF distributions for certain political subdivisions.

The league believes this is a reckless attack on the Home Rule provision of the Ohio Constitution and is a warrant-less maneuver against municipalities who are conforming to the new state guidelines for the operation of traffic control devices.

Municipal Tax Changes

Although municipalities across the state continue to digest what was passed last year in the sweeping municipal tax reform legislation, HB5, more changes have been incorporated into the Senate version of the state operating budget bill without consultation by the league or municipal tax officials.

The following is a list of the proposed municipal tax changes now included in HB64, the state operating budget bill:

1. The Senate has removed language the league supported, first introduced by Rep. Sprague (R-Findlay) as HB84 and later placed in HB64, which specifies that taxpayers seeking damage awards on the basis of actions or omissions regarding municipal income taxes may sue the municipal corporation, but not the tax administrator. HB5 changed current law to allow a municipal income tax taxpayer aggrieved by an action or omission of a municipal tax administrator, an administrator's employee, or a municipal employee to bring an action against the tax administrator or municipal corporation to recover compensatory damages and costs. (A tax administrator can include any individual or entity retained by a municipal corporation to administer its income tax, including the Regional Income Tax Agency and the Central Collection Agency.)

2. Also related to HB5, the Senate added language related to the Net Operating Loss (NOL) Carry Forward provision which would: (R.C. 718.01)

- Clarify municipal income tax law, effective January 1, 2016, that temporarily reduces the amount of net operating loss (NOL) that a business may deduct and carry-forward to 50% of the amount otherwise allowed. The temporary limit applies to NOLs incurred after 2016 and claimed on tax returns filed for taxable years 2018 through 2022; this provision clarifies that, if an amount is not fully utilized due to this temporary limit and is carried forward to the 2019, 2020, 2021, or 2022 taxable year, the 50% limit continues to apply to that carried-forward amount. Again, the league was not provided with an advance copy of the language added to the bill to determine if the proposal actually clarifies the ambiguity of the proposed treatment.
- 3. Changes to municipal income taxation of publicly traded partnerships R.C. 718.01
 - Allows a publicly traded partnership (defined as any partnership, an interest in which is publicly traded on an established securities market) to elect to be taxed as if the partnership were a C corporation for municipal income tax purposes. (Beginning in 2016, all municipal corporations must tax C corporations at the entity level, while all pass-through entities must be taxed at the owner level). Fiscal effect: Potential municipal tax loss undetermined current partnership treatment is uniform. More review is necessary to determine how this carve-out will be administered.
- 4. Changes to Municipal income taxation of foreign income (R.C. 718.01)
 - Allows a municipal corporation to tax an individual's foreign income if (1) the income is employee compensation that either (a) is included in the taxpayer's federal gross income or (b) would have been included in federal gross income if the taxpayer did not elect to exclude the income under section 911 of the Internal Revenue Code, (2) the amount was not subject to federal or municipal income tax withholding in any previous year, and (3) the amount will not be subject to federal income tax withholding in any future year. Current municipal income tax law makes no specific reference to foreign earned income, and I.R.C. 911 authorizes U.S. citizens and residents living abroad for an extended period to elect to exclude foreign-earned income from their U.S. gross income for federal tax purposes under certain conditions. Fiscal effect: Potential revenue gain for municipalities that use federal adjusted gross income in their municipal tax ordinance.
- 5. Changes to procedure for former municipal income taxpayer to submit affidavit (R.C. 718.05)
 - Allows a municipal income taxpayer to submit an affidavit to a tax administrator certifying that the person is no longer a taxpayer in the municipal corporation. Provides that upon submitting the affidavit, the former taxpayer is no longer required to file a tax return for that municipal corporation for future taxable years, unless the tax administrator possesses

information that conflicts with the affidavit or the person's circumstances change. Fiscal effect is unknown at this time.

6. Change to municipal income tax sharing with school districts, only effecting Columbus (R.C. 718.04)

• Allows a municipal corporation that shares at least 70% of its territory with a school district to enter into an agreement to share municipal income tax revenue with the school district, provided that a portion of the remaining 30% of school district territory lay within another municipal corporation with a population of 400,000 or more. Fiscal effect: Unlike state or municipal income taxes, school district income taxes (SDIT) may be levied only on the income of residents of the school district. Authorizing a municipal income tax and sharing the proceeds with the school district would potentially yield a greater amount of revenue available to a school district than a SDIT with a comparable rate because the municipal tax base includes nonresidents. The only municipality in Ohio with a population over 400,000 is Columbus; therefore, this provision is only applicable to those municipal corporations adjacent to Columbus.

The Senate proposes addressing two issues that are specific to only two municipalities in Ohio which were intended to be addressed in HB5 but were omitted. They are:

7. Allowing alternative municipal income tax base adjustments (R.C. 718.01 R.C. 718.01.)

- Specifically allows a municipal corporation that has adopted Ohio adjusted gross income as its tax base to make adjustments to that tax base with respect to resident individuals. Under continuing law, a municipality that adopted Ohio adjusted gross income as the municipality's tax base before January 1, 2012, may continue to use that tax base instead of the tax base prescribed in Chapter 718. of the Revised Code. However, under current law, the tax base that may be used is that which was in effect on December 31, 2013 and no further adjustments may be made. Same as the House. This particular treatment is for two municipalities in Ohio only.
- 8. Expands documents submitted with municipal income tax returns (R.C. 718.05 R.C. 718.05)
 - Allows the municipal tax administrator of a municipal corporation that adopted Ohio adjusted gross income as the municipality's tax base before January 1, 2012, to require an individual taxpayer to submit their Ohio individual tax return form (IT-1040) along with the individual's municipal income tax return. Under current law to take effect in 2016, an administrator may require an individual to submit only the individual's federal 1040 return and W-2 statements and, if the individual files an amended return or refund request, the documentation needed to support the refund request or adjustments. Fiscal effect: None.

The Senate has retained the following municipal tax changes proposed by the Ohio House:

Due date for municipal income tax returns R.C. 718.05 R.C. 718.05

 Changes the annual return filing deadline for municipal income taxpayers that are not individuals to the fifteenth day of the fourth month following the end of the taxpayer's taxable year. Under current law, all municipal income tax returns for all taxpayers individuals and entities - are required to be filed on or before the date prescribed for filing individual state income tax returns. Same as the House. • Beginning January 1, 2016, requires municipal tax administrators to grant taxpayers a sixmonth filing extension for a municipal income tax return even if the taxpayer did not request a corresponding federal extension. Fiscal effect will be felt through cash flow interruptions and spending adjustments that will be necessary.

Publication of municipal taxpayers' rights and responsibilities R.C. 718.07 R.C. 718.07

• Requires municipal corporations to publish a summary of taxpayers' rights and responsibilities online.

Ohio Historic Preservation Tax Credit

The league is very concerned with language added by the Ohio Senate that appears to end all State Historic Preservation Tax Credits that are not completed and certified by **July 1, 2015**, as well as any applications for projects that are pending. There are several sections of language added to HB64 by the Ohio Senate that gives us great concern. They are:

(TAXCD60) Historic rehabilitation tax credits for C corporations (Section: 757.70 Section: 757.70)

- The Ohio House extended, to July 1, 2017, a provision authorizing owners of an historic rehabilitation tax credit certificate to claim the credit against the commercial activity tax (CAT) if the owner cannot claim the credit against another tax. (H.B. 483 of the 130th General Assembly authorized such credit claims against the CAT only for tax periods ending before July 1, 2015).
- The Senate changed the House language by replacing the House version with a provision that terminates the awarding of new tax credits for expenditures incurred to rehabilitate historic buildings beginning July 1, 2015.
- Fiscal effect: The state GRF revenue will increase. The timing of the revenue gain is uncertain, due to time lags in claiming credits awarded. The revenue gain may be offset, in whole or in part, by an expenditure increase for a grant program for the same purpose (see DEVCD48)

(DEVCD48) Historic Rehabilitation Grant Program (R.C. 122.97)

• Creates the Historic Rehabilitation Grant Program for DSA to award grants, beginning in FY 2018, that cover 25% of the costs of rehabilitating a historic building, with similar requirements, procedures, and individual dollar limitations as currently apply to the Historic Rehabilitation Tax Credit Program. (The tax credit program is ended under the bill. See TAXCD60).

The league has been working with other groups affected by this proposed change to determine the consequence of these sections and have communicated with members of the General Assembly the importance in preserving the Ohio Historic Preservation Tax Credit. We strongly urge municipal officials who object to losing credits or having projects cancelled by this change to immediately contact their State Representative or member of the Senate

Land Management

The Ohio Senate included in their redraft of HB64 language previously vetoed by Governor Kasich that encroaches on regulatory responsibilities placed upon municipalities with maintenance of buffer zones requirements around drinking water reservoirs (R.C. 743.50). The budget would:

- Require a municipal corporation that has established and implemented a watershed management program with respect to a drinking water reservoir to allow an owner of property that is contiguous to property that constitutes a buffer around a body of water that is part of such a reservoir to maintain property that constitutes a buffer if the maintenance is for any of the following purposes: (1) creation of an access path that is not wider than five feet to the body of water; (2) creation of a view corridor along adjacent property boundaries; (3) removal of invasive plant species as defined in Section 901.50 of the Revised Code; (4) creation and maintenance of a filter strip of plants and grass that are native to the area surrounding the reservoir in order to provide adequate filtering of wastewater and polluted runoff from the owner's property to the body of water; (5) beautification of the property.
- Prohibits a peace officer or other official with authority to cite trespassers on property that is owned by the municipal corporation and that constitutes a buffer as described above, from issuing a civil or criminal citation to an individual who enters the property for the sole purpose of mowing vegetation or for any of the purposes specified in the bill.

Although LSC says the fiscal effect potential is a reduction of costs for property maintenance for municipal corporations, this provision may violate requirements by USEPA for erosion management and other pollution control procedures mandated on municipalities.

Auditor of State

The House included language in the budget bill that permits the state Auditor to elevate a situation from financial watch to emergency to financial emergency regardless of financial recovery plan status and to reduce the time frame for a local government to create a financial plan from 120 days to 90 days. The Senate amended the language, at the request of the league, to eliminate this provision two years from the effective date of the bill. Specifically the Senate language will:

- Require the Auditor of State to declare that a fiscal emergency condition exists in a municipal corporation, county, or township if the municipal corporation, county, or township in which a fiscal watch exists has not made reasonable proposals or otherwise taken action to discontinue or correct the fiscal practices or budgetary conditions that prompted the declaration of fiscal watch, if the auditor determines a fiscal emergency is necessary to prevent further decline. Senate amended with sun setting language to eliminate this provision two years from the effective date of the bill.
- Reduces from 120 days to 90 days the amount of time a municipal corporation, county, or township for which fiscal watch has been declared is given to submit to the Auditor of State its financial recovery plan.

The budget work is not over. The Senate will be producing an omnibus amendment early next week, to further adjust budget language they have proposed in the substitute version released Tuesday. The league has been talking with members of leadership about our objections to items currently being proposed and asking for relief through the coming amendment package. Currently, the final Senate budget plan is scheduled to be voted on by the full Senate Wednesday, June 17th. Following the vote by the Senate, the bill will be sent back to the Ohio House where they will vote not to accept the Senate version and instead will call for a Conference Committee to convene, for leaders of both Chambers, including the Governor's office, to meet and resolve differences in budget priorities. The bill will then go to the Governor for his signature by July 1st.

Clearly, the budget work is not over and we need for municipal officials, now more than ever, to contact your state Senator and state Representatives, by telephone or personal visit, to impress upon them how vital LGF revenues are to your communities. Local officials must convey to state policy leaders that it is not the responsibility of municipalities to carry the financial burden for other

government entities, including the state of Ohio, as cities and villages of every size and geographic location continue to struggle financially to meet current and future demands for service businesses and residents deserve and expect.

Meetings & Conferences

Mayor's Court Re-Certification Classes	June, Aug., Oct. & Nov.	Registration
Mayors Association Annual Conference	June 10th ~ 12th, 2015	<u>Registration</u>
OML Annual Income Tax Seminar	July 8th ~ 10th, 215	<u>Registration</u>

Please Click <u>Here</u> to see our entire 2015 Meeting & Conference Schedule

PRELIMINARY COMMITTEE SCHEDULE FOR THE WEEK OF JUNE 14, 2015

<u>Tuesday, June 16, 2015</u>

HOUSE FINANCIAL INSTITUTIONS, HOUSING AND URBAN DEVELOPMENT Rep. Terhar: <u>614-466-</u>8258

Tue., Jun. 16, 2015, 10:00 AM, Hearing Room 122

HB134 FORECLOSURES-VACANT PROPERTIES (GROSSMAN C, CURTIN M) To establish summary actions to foreclose mortgages on vacant and abandoned residential properties, to expedite the foreclosure and transfer of unoccupied, blighted parcels, to make other changes relative to residential foreclosure actions, and to terminate certain provisions of this act on December 31, 2019, by repealing sections of the Revised Code on that date.

Fifth Hearing, All Testimony, POSSIBLE VOTE

HOUSE INSURANCE Rep. Hackett: <u>614-466-1470</u> Tue., Jun. 16, 2015, 10:00 AM, Hearing Room 121

HB207 WORKERS' COMPENSATION-SURPLUS FUND (HENNE M, MCCOLLEY R) To allow a state fund employer to have a workers' compensation claim that is likely to be subrogated by a third party paid from the surplus fund account in the state insurance fund rather than charged to the employer's experience.

Second Hearing, Proponent Testimony

HOUSE WAYS AND MEANS Rep. McClain: <u>614-644-6265</u> Tue., Jun. 16, 2015, 1:30 PM, Hearing Room 121

HB128 TAX CREDIT-ENDOWMENT DONATIONS (SEARS B, AMSTUTZ R) To authorize an income tax credit for donations to the permanent endowment fund of an eligible community foundation and to require the Director of Budget and Management to reimburse the Local Government Fund and the Public Library Fund for revenue lost because of the credit.

Third Hearing, All Testimony

HB176 GAS-FUEL CONVERSION PROGRAM (HALL D, O'BRIEN S) To create the Gaseous Fuel Vehicle Conversion Program, to allow a credit against the income or commercial activity tax for the purchase or conversion of an alternative fuel vehicle, to reduce the amount of sales tax due on the purchase or lease of a qualifying electric vehicle by up to \$500, to apply the motor fuel tax to the

distribution or sale of compressed natural gas, to authorize a temporary, partial motor fuel tax exemption for sales of compressed natural gas used as motor fuel, and to make an appropriation. Third Hearing, All Testimony

HB166 LOCAL TAX-FISCAL REVISIONS (GREEN D) To extend the deadline for filing an application for the homestead exemption or 2 1/2% property tax rollback to the end of the tax year, to require that auditors certify Local Government Fund allocations to subdivisions by regular or electronic, rather than certified mail, and to repeal laws requiring county auditors to issue permits for traveling shows, issue licenses for new merchandise public auctions, certify the annual state tax interest rate to local courts, and provide certain certifications related to the repealed personal property tax. Second Hearing, Proponent Testimony

Wednesday, June 17, 2015

SENATE TRANSPORTATION, COMMERCE AND LABOR Sen. Manning: <u>614-644-7613</u> Wed., Jun. 17, 2015, 10:15 AM, North Hearing Room

HB51 INDUSTRIAL COMMISSION BUDGET (HACKETT R) To make appropriations for the Industrial Commission for the biennium beginning July 1, 2015, and ending June 30, 2017, and to provide authorization and conditions for the operation of Commission programs. Fourth Hearing, All Testimony, AMENDMENTS/POSSIBLE VOTE

HB52 WORKERS' COMPENSATION BUDGET (HACKETT R) To make changes to the Workers' Compensation Law, to make appropriations for the Bureau of Workers' Compensation for the biennium beginning July 1, 2015, and ending June 30, 2017, and to provide authorization and conditions for the operation of the Bureau's programs.

Fourth Hearing, All Testimony, AMENDMENTS/POSSIBLE VOTE

PLEASE CHECK OUR WEBSITE MONDAY MORNING FOR THE FINAL COMMITTEE SCHEDULE

Ohio Municipal League

Legislative Inquires: Edward Albright, Director of Legislative Affairs Kent Scarrett, Director of Communications Josh Brown, Legislative Advocate

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