

**REGULAR PIQUA CITY COMMISSION MEETING
TUESDAY, JUNE 19, 2012
7:30 P.M. – COMMISSION CHAMBER – 2nd FLOOR
201 WEST WATER STREET
PIQUA, OHIO 45356**

CALL TO ORDER

PLEDGE OF ALLEGIANCE

ROLL CALL

REGULAR CITY COMMISSION MEETING

CONSENT AGENDA

1. APPROVAL OF MINUTES
Approval of the minutes from the June 5, 2012 Regular Piqua City Commission

NEW BUSINESS

2. RES. NO. R-97-12 (Public Hearing)
A Resolution accepting for statutory purposes a budget for the calendar year 2013
3. RES. NO. R-98-12
A Resolution authorizing the City Manager to enter into a lease agreement to permit the usage of a portion of Fountain Park, Hardman Field and Hance Pavilion to the Piqua Fourth of July Association
4. RES. NO. R-99-12
A Resolution submitting to the electors of the City of Piqua, Ohio, a proposed amendment to Codified Ordinance Sections 36.03, 36.04 and 36.13 providing an increase of 0.25 of 1% Municipal Income Tax Levy beginning on January 1, 2013

OTHER

Monthly Reports – April 2012

PUBLIC COMMENT

(This is an opportunity for citizens to address the City Commission regarding issues or to provide information. Comments are requested to be limited to five (5) minutes and specific questions should be addressed to the City Manager's office.)

CITY MANAGER'S REPORT

- a. Department Update – Cynthia Holtzapple, Finance Department

COMMISSIONERS COMMENT

ADJOURNMENT

**PUBLIC HEARING
RESOLUTION NO. R-97-12**

**A RESOLUTION ACCEPTING FOR STATUTORY
PURPOSES A BUDGET FOR THE CALENDAR YEAR
2013**

WHEREAS, Section 5705.28 of the Revised Code requires that this Commission adopt a tax budget for the next succeeding fiscal year; and

WHEREAS, said tax budget, identified as the "2013 County Tax Budget" and incorporated by reference herein, has been presented to this Commission;

NOW, THEREFORE, BE IT RESOLVED by the Commission of the City of Piqua, Miami County, Ohio, the majority of all members elected thereto concurring, that:

SEC. 1: The 2013 County Tax Budget for the City of Piqua, Ohio is hereby accepted as current for all statutory purposes;

SEC. 2: Pursuant to Charter Section 49, receipt of the 2013 draft appropriation ordinance is hereby acknowledged;

SEC. 3: The Clerk of this Commission is hereby authorized and directed to certify a true copy of this Resolution and of the 2013 County Tax Budget to the Miami County Budget Commission;

SEC. 4: This Resolution shall take effect and be in force from and after the earliest period allowed by law.

LUCINDA L. FESS, MAYOR

PASSED: _____

ATTEST: _____
REBECCA J. COOL
CLERK OF COMMISSION

CITY OF PIQUA, OHIO
2013 COUNTY TAX BUDGET

| | | ACTUAL 2010 | ACTUAL 2011 | ESTIMATED 2012 | PROPOSED 2013 |
|---|-------------------------|-------------------|-------------------|-------------------|-------------------|
| <u>OPERATING FUNDS</u> | | | | | |
| TOTAL GENERAL FUND | Total Sources Available | \$ 29,475,999 | \$ 29,001,182 | \$ 29,861,461 | \$ 28,475,621 |
| | Total Expenses | <u>23,524,521</u> | <u>20,889,009</u> | <u>22,715,228</u> | <u>23,148,941</u> |
| | Balance as of 12/31 | \$ 5,951,478 | \$ 8,132,173 | \$ 7,146,233 | \$ 5,326,680 |
| TOTAL ENTERPRISE FUNDS | Total Sources Available | \$ 51,063,966 | \$ 52,997,656 | \$ 58,861,735 | \$ 54,193,004 |
| | Total Expenses | <u>34,043,948</u> | <u>36,043,097</u> | <u>46,600,108</u> | <u>46,004,896</u> |
| | Balance as of 12/31 | \$ 17,020,018 | \$ 16,954,559 | \$ 12,261,627 | \$ 8,188,108 |
| TOTAL OPERATING FUNDS (GENERAL PLUS ENTERPRISE) | Total Sources Available | \$ 80,539,965 | \$ 81,998,838 | \$ 88,723,196 | \$ 82,668,625 |
| | Total Expenses | <u>57,568,469</u> | <u>56,912,106</u> | <u>69,315,336</u> | <u>69,153,837</u> |
| | Balance as of 12/31 | \$ 22,971,496 | \$ 25,086,732 | \$ 19,407,860 | \$ 13,514,788 |
| +-----+-----+-----+-----+-----+-----+ | | | | | |
| <u>TOTAL SPECIAL REVENUE FUNDS</u> | Total Sources Available | \$ 7,331,319 | \$ 8,424,401 | \$ 13,405,665 | \$ 11,128,277 |
| | Total Expenses | <u>3,458,789</u> | <u>4,198,695</u> | <u>9,469,999</u> | <u>7,641,558</u> |
| | Balance as of 12/31 | \$ 3,872,530 | \$ 4,225,706 | \$ 3,935,666 | \$ 3,486,719 |
| <u>TOTAL INTERNAL SERVICE FUNDS</u> | Total Sources Available | \$ 7,476,839 | \$ 6,996,371 | \$ 7,867,319 | \$ 4,255,951 |
| | Total Expenses | <u>3,826,536</u> | <u>3,492,175</u> | <u>4,514,491</u> | <u>1,340,475</u> |
| | Balance as of 12/31 | \$ 3,650,303 | \$ 3,504,196 | \$ 3,352,828 | \$ 2,915,476 |
| <u>TOTAL FIDUCIARY FUNDS</u> | Total Sources Available | \$ 158,605 | \$ 159,178 | \$ 259,275 | \$ 258,291 |
| | Total Expenses | <u>149,988</u> | <u>149,903</u> | <u>251,000</u> | <u>250,500</u> |
| | Balance as of 12/31 | \$ 8,617 | \$ 9,275 | \$ 8,275 | \$ 7,791 |
| <u>TOTAL CONSTRUCTION FUNDS</u> | Total Sources Available | \$ 5 | \$ 35 | \$ 40 | \$ 5 |
| | Total Expenses | <u>5</u> | <u>35</u> | <u>40</u> | <u>5</u> |
| | Balance as of 12/31 | \$ - | \$ - | \$ - | \$ - |
| <u>SPECIAL ASSESSMENTS PROJECTS (700'S)</u> | Total Sources Available | \$ 115,279 | \$ 103,166 | \$ 20,000 | \$ 20,000 |
| | Total Expenses | <u>115,279</u> | <u>103,166</u> | <u>20,000</u> | <u>20,000</u> |
| | Balance as of 12/31 | \$ - | \$ - | \$ - | \$ - |
| <u>TOTAL DEBT SERVICE FUNDS</u> | Total Sources Available | \$ 2,197,158 | \$ 2,210,571 | \$ 3,977,421 | \$ 3,900,191 |
| | Total Expenses | <u>1,664,867</u> | <u>1,804,966</u> | <u>3,568,329</u> | <u>3,482,021</u> |
| | Balance as of 12/31 | \$ 532,291 | \$ 405,605 | \$ 409,092 | \$ 418,170 |
| +-----+-----+-----+-----+-----+-----+ | | | | | |
| <u>GRAND TOTAL ALL FUNDS</u> | Total Sources Available | \$ 97,819,170 | \$ 99,892,560 | \$ 114,252,916 | \$ 102,231,340 |
| | Total Expenses | <u>66,783,933</u> | <u>66,661,046</u> | <u>87,139,195</u> | <u>81,888,396</u> |
| | Balance as of 12/31 | \$ 31,035,237 | \$ 33,231,514 | \$ 27,113,721 | \$ 20,342,944 |

CITY OF PIQUA, OHIO
2013 COUNTY TAX BUDGET

| | | ACTUAL 2010 | ACTUAL 2011 | ESTIMATED 2012 | PROPOSED 2013 |
|-------------------------------------|-------------------------|---------------|---------------|----------------|---------------|
| <u>GENERAL FUND</u> | | | | | |
| GENERAL (001) | Total Sources Available | \$ 11,394,725 | \$ 11,064,080 | \$ 12,053,525 | \$ 11,229,843 |
| | Total Expenses | 6,557,915 | 4,300,140 | 5,976,119 | 6,374,925 |
| | Balance as of 12/31 | \$ 4,836,810 | \$ 6,763,940 | \$ 6,077,406 | \$ 4,854,918 |
| NEIGHBORHOOD IMPROV. TEAM (104) | Total Sources Available | \$ 9,566 | \$ 9,020 | \$ 26,225 | \$ 26,225 |
| | Total Expenses | 9,561 | 8,987 | 26,192 | 26,192 |
| | Balance as of 12/31 | \$ 5 | \$ 33 | \$ 33 | \$ 33 |
| PARK DEPT. (105) | Total Sources Available | \$ 574,234 | \$ 566,308 | \$ 635,021 | \$ 644,120 |
| | Total Expenses | 508,211 | 376,237 | 435,851 | 451,106 |
| | Balance as of 12/31 | \$ 66,023 | \$ 190,071 | \$ 199,170 | \$ 193,014 |
| SAFETY (106) | Total Sources Available | \$ 9,508,916 | \$ 8,398,416 | \$ 8,947,242 | \$ 8,696,252 |
| | Total Expenses | 8,833,449 | 7,601,175 | 8,138,121 | 8,422,955 |
| | Balance as of 12/31 | \$ 675,467 | \$ 797,241 | \$ 809,121 | \$ 273,297 |
| TREE DONATION FUND (107) | Total Sources Available | \$ 17,904 | \$ 8,712 | \$ 3,491 | \$ 491 |
| | Total Expenses | 9,339 | 5,221 | 3,000 | 491 |
| | Balance as of 12/31 | \$ 8,565 | \$ 3,491 | \$ 491 | \$ - |
| DUJ EDUCATIONAL FUND (109) | Total Sources Available | \$ 10,073 | \$ 11,565 | \$ 9,955 | \$ 7,945 |
| | Total Expenses | - | 2,600 | 3,000 | 3,000 |
| | Balance as of 12/31 | \$ 10,073 | \$ 8,965 | \$ 6,955 | \$ 4,945 |
| MAUSOLEUM FUND (110) | Total Sources Available | \$ 21,031 | \$ 2,265 | \$ 3,920 | \$ 4,038 |
| | Total Expenses | 21,031 | 2,265 | 3,920 | 4,038 |
| | Balance as of 12/31 | \$ - | \$ - | \$ - | \$ - |
| PRO-PIQUA (128) | Total Sources Available | \$ 43,069 | \$ 57,024 | \$ 59,000 | \$ 59,000 |
| | Total Expenses | 42,581 | 57,024 | 59,000 | 59,000 |
| | Balance as of 12/31 | \$ 488 | \$ - | \$ - | \$ - |
| POLICE AUXILIARY (120) | Total Sources Available | \$ 6,246 | \$ 5,892 | \$ 5,802 | \$ 3,177 |
| | Total Expenses | 354 | 90 | 2,625 | 2,704 |
| | Balance as of 12/31 | \$ 5,892 | \$ 5,802 | \$ 3,177 | \$ 473 |
| INCOME TAX (407) | Total Sources Available | \$ 7,531,132 | \$ 8,515,270 | \$ 7,750,000 | \$ 7,750,000 |
| | Total Expenses | 7,531,132 | 8,515,270 | 7,750,000 | 7,750,000 |
| | Balance as of 12/31 | \$ - | \$ - | \$ - | \$ - |
| SAFETY EQUIP. RESERVE (809) | Total Sources Available | \$ 359,103 | \$ 362,630 | \$ 367,280 | \$ 54,530 |
| | Total Expenses | 10,948 | - | 317,400 | 54,530 |
| | Balance as of 12/31 | \$ 348,155 | \$ 362,630 | \$ 49,880 | \$ - |
| TOTAL GENERAL FUND | Total Sources Available | \$ 29,475,999 | \$ 29,001,182 | \$ 29,861,461 | \$ 28,475,621 |
| | Total Expenses | 23,524,521 | 20,869,009 | 22,715,228 | 23,148,941 |
| | Balance as of 12/31 | \$ 5,951,478 | \$ 8,132,173 | \$ 7,146,233 | \$ 5,326,680 |
| <u>SPECIAL REVENUE FUNDS</u> | | | | | |
| STREET DEPT. (101) | Total Sources Available | \$ 4,093,603 | \$ 4,772,370 | \$ 5,162,936 | \$ 4,946,636 |
| | Total Expenses | 1,857,271 | 1,958,423 | 2,565,289 | 2,655,074 |
| | Balance as of 12/31 | \$ 2,236,332 | \$ 2,813,947 | \$ 2,597,647 | \$ 2,291,562 |
| STREET INCOME TAX (1/4%) (103) | Total Sources Available | \$ 2,914,872 | \$ 2,961,963 | \$ 4,503,768 | \$ 4,537,378 |
| | Total Expenses | 1,398,490 | 1,801,778 | 3,309,973 | 3,409,272 |
| | Balance as of 12/31 | \$ 1,516,382 | \$ 1,160,185 | \$ 1,193,795 | \$ 1,128,106 |
| N. CO. RD. 25-A CONSTRUCTION (302) | Total Sources Available | \$ 17,824 | \$ - | \$ - | \$ - |
| | Total Expenses | 17,824 | - | - | - |
| | Balance as of 12/31 | \$ - | \$ - | \$ - | \$ - |
| RENEW PIQUA (114) | Total Sources Available | \$ 15,843 | \$ 12,813 | \$ 12,816 | \$ 6,819 |
| | Total Expenses | 3,032 | - | 6,000 | 6,180 |
| | Balance as of 12/31 | \$ 12,811 | \$ 12,813 | \$ 6,816 | \$ 639 |
| MANDATORY DRUG FINE (111) | Total Sources Available | \$ 2,722 | \$ 4,315 | \$ 4,315 | \$ 3,115 |
| | Total Expenses | - | - | 1,200 | 1,200 |
| | Balance as of 12/31 | \$ 2,722 | \$ 4,315 | \$ 3,115 | \$ 1,915 |

CITY OF PIQUA, OHIO
2013 COUNTY TAX BUDGET

| | | ACTUAL 2010 | ACTUAL 2011 | ESTIMATED 2012 | PROPOSED 2013 |
|---|-------------------------|--------------|--------------|----------------|---------------|
| CHIP 2012 (117) | Total Sources Available | \$ - | \$ - | \$ 400,000 | \$ 400,000 |
| | Total Expenses | - | - | 400,000 | 400,000 |
| | Balance as of 12/31 | \$ - | \$ - | \$ - | \$ - |
| CHIP PROGRAM INCOME (119) | Total Sources Available | \$ 31,803 | \$ 24,426 | \$ 31,947 | \$ 30,212 |
| | Total Expenses | 25,906 | 2,816 | 12,072 | 20,000 |
| | Balance as of 12/31 | \$ 5,897 | \$ 21,610 | \$ 19,875 | \$ 10,212 |
| DEMOLITION DEFENSE FUND (126) | Total Sources Available | \$ 10,687 | \$ 22,222 | \$ 53,822 | \$ 58,822 |
| | Total Expenses | 9,865 | 3,400 | 30,000 | 58,822 |
| | Balance as of 12/31 | \$ 822 | \$ 18,822 | \$ 23,822 | \$ - |
| CDBG BLOCK GRANT (122) | Total Sources Available | \$ 88,311 | \$ 156,930 | \$ 108,002 | \$ 115,002 |
| | Total Expenses | 88,241 | 156,928 | 108,000 | 115,000 |
| | Balance as of 12/31 | \$ 70 | \$ 2 | \$ 2 | \$ 2 |
| BROWNFIELD EPA GRANT (131) | Total Sources Available | \$ - | \$ - | \$ 400,000 | \$ 400,000 |
| | Total Expenses | - | - | 400,000 | 400,000 |
| | Balance as of 12/31 | \$ - | \$ - | \$ - | \$ - |
| REVOLVING LOAN (130) | Total Sources Available | \$ 40,323 | \$ 47,301 | \$ 54,321 | \$ 41,091 |
| | Total Expenses | 2,010 | - | 20,250 | 20,959 |
| | Balance as of 12/31 | \$ 38,313 | \$ 47,301 | \$ 34,071 | \$ 20,132 |
| CHIP 2010 (112) | Total Sources Available | \$ - | \$ 237,079 | \$ 279,965 | \$ - |
| | Total Expenses | - | 161,012 | 279,965 | - |
| | Balance as of 12/31 | \$ - | \$ 76,067 | \$ - | \$ - |
| ECONOMIC DEVELOPMENT DEPARTMENT (135) | Total Sources Available | \$ 9,257 | \$ 6,051 | \$ 6,051 | \$ 6,051 |
| | Total Expenses | 4,299 | - | - | - |
| | Balance as of 12/31 | \$ 4,958 | \$ 6,051 | \$ 6,051 | \$ 6,051 |
| DOWNTOWN REVITALIZATION (137) | Total Sources Available | \$ - | \$ - | \$ 50,000 | \$ 250,000 |
| | Total Expenses | - | - | 50,000 | 250,000 |
| | Balance as of 12/31 | \$ - | \$ - | \$ - | \$ - |
| FEMA FUND (139) | Total Sources Available | \$ 5,725 | \$ 10,512 | \$ 20,000 | \$ 20,000 |
| | Total Expenses | 5,725 | 10,512 | 20,000 | 20,000 |
| | Balance as of 12/31 | \$ - | \$ - | \$ - | \$ - |
| ECONOMIC DEVELOPMENT REVOLVING LOAN (141) | Total Sources Available | \$ - | \$ - | \$ 200,000 | \$ 200,000 |
| | Total Expenses | - | - | 200,000 | 200,000 |
| | Balance as of 12/31 | \$ - | \$ - | \$ - | \$ - |
| AGRICULTURAL REVOLVING LOAN (142) | Total Sources Available | \$ 605 | \$ 14,534 | \$ 29,987 | \$ 25,211 |
| | Total Expenses | - | 21 | 20,250 | 25,000 |
| | Balance as of 12/31 | \$ 605 | \$ 14,513 | \$ 9,737 | \$ 211 |
| CLEAN OHIO (HOSPITAL) (144) | Total Sources Available | \$ - | \$ 57,552 | \$ 2,000,000 | \$ - |
| | Total Expenses | - | 57,552 | 2,000,000 | - |
| | Balance as of 12/31 | \$ - | \$ - | \$ - | \$ - |
| ENTERPRISE ZONE APPLICATIONS (127) | Total Sources Available | \$ 300 | \$ 450 | \$ 600 | \$ 450 |
| | Total Expenses | 300 | 450 | 300 | 450 |
| | Balance as of 12/31 | \$ - | \$ - | \$ 300 | \$ - |
| LAW ENFORCEMENT TRUST (609) | Total Sources Available | \$ 11,678 | \$ 12,543 | \$ 12,543 | \$ 12,543 |
| | Total Expenses | - | - | - | 11,500 |
| | Balance as of 12/31 | \$ 11,678 | \$ 12,543 | \$ 12,543 | \$ 1,043 |
| CONSERVANCY (611) | Total Sources Available | \$ 87,766 | \$ 83,340 | \$ 74,592 | \$ 74,947 |
| | Total Expenses | 45,826 | 45,803 | 46,700 | 48,101 |
| | Balance as of 12/31 | \$ 41,940 | \$ 37,537 | \$ 27,892 | \$ 26,846 |
| TOTAL SPECIAL REVENUE FUNDS | Total Sources Available | \$ 7,331,319 | \$ 8,424,401 | \$ 13,405,665 | \$ 11,128,277 |
| | Total Expenses | 3,458,789 | 4,198,695 | 9,469,999 | 7,641,558 |
| | Balance as of 12/31 | \$ 3,872,530 | \$ 4,225,706 | \$ 3,935,666 | \$ 3,486,719 |

CITY OF PIQUA, OHIO
2013 COUNTY TAX BUDGET

| | | ACTUAL 2010 | ACTUAL 2011 | ESTIMATED 2012 | PROPOSED 2013 |
|---|-------------------------|--------------|--------------|----------------|---------------|
| <u>FIDUCIARY FUNDS</u> | | | | | |
| UNCLAIMED TRUST (606) | Total Sources Available | \$ 1,162 | \$ 1,736 | \$ 1,736 | \$ 736 |
| | Total Expenses | 85 | - | 1,000 | 500 |
| | Balance as of 12/31 | \$ 1,077 | \$ 1,736 | \$ 736 | \$ 236 |
| EMPLOYEE FLEXIBLE SPENDING (615) | Total Sources Available | \$ 156,976 | \$ 156,976 | \$ 257,073 | \$ 257,073 |
| | Total Expenses | 149,903 | 149,903 | 250,000 | 250,000 |
| | Balance as of 12/31 | \$ 7,073 | \$ 7,073 | \$ 7,073 | \$ 7,073 |
| PRIVATE-PURPOSE CENTENNIAL TRUST (612) | Total Sources Available | \$ 467 | \$ 466 | \$ 466 | \$ 482 |
| | Total Expenses | - | - | - | - |
| | Balance as of 12/31 | \$ 465 | \$ 466 | \$ 466 | \$ 482 |
| TOTAL FIDUCIARY FUNDS | Total Sources Available | \$ 158,605 | \$ 159,178 | \$ 259,275 | \$ 258,291 |
| | Total Expenses | 149,988 | 149,903 | 251,000 | 250,500 |
| | Balance as of 12/31 | \$ 8,617 | \$ 9,275 | \$ 8,275 | \$ 7,791 |
| <u>INTERNAL SERVICE FUNDS</u> | | | | | |
| INFORMATION TECHNOLOGY (408) | Total Sources Available | \$ 896,995 | \$ 775,373 | \$ 768,730 | \$ 767,494 |
| | Total Expenses | 652,002 | 537,386 | 631,979 | 650,938 |
| | Balance as of 12/31 | \$ 244,993 | \$ 237,987 | \$ 136,751 | \$ 116,556 |
| LIABILITY INSURANCE RESERVE (125) | Total Sources Available | \$ 964,043 | \$ 724,683 | \$ 768,431 | \$ 589,367 |
| | Total Expenses | 316,510 | 88,402 | 311,214 | 320,550 |
| | Balance as of 12/31 | \$ 647,533 | \$ 636,281 | \$ 457,217 | \$ 268,817 |
| WORKMAN'S COMP. RESERVE (124) | Total Sources Available | \$ 1,855,738 | \$ 1,649,188 | \$ 1,568,130 | \$ 1,350,062 |
| | Total Expenses | 280,668 | 219,288 | 356,298 | 366,987 |
| | Balance as of 12/31 | \$ 1,575,070 | \$ 1,429,900 | \$ 1,211,832 | \$ 983,075 |
| HEALTH CARE PLAN (614) | Total Sources Available | \$ 3,760,063 | \$ 3,847,127 | \$ 4,762,028 | \$ 1,549,028 |
| | Total Expenses | 2,577,356 | 2,647,099 | 3,215,000 | 2,000 |
| | Balance as of 12/31 | \$ 1,182,707 | \$ 1,200,028 | \$ 1,547,028 | \$ 1,547,029 |
| TOTAL INTERNAL SERVICE FUNDS | Total Sources Available | \$ 7,476,839 | \$ 6,996,371 | \$ 7,867,319 | \$ 4,255,951 |
| | Total Expenses | 3,826,536 | 3,492,175 | 4,514,491 | 1,340,475 |
| | Balance as of 12/31 | \$ 3,650,303 | \$ 3,504,196 | \$ 3,352,828 | \$ 2,915,476 |
| <u>DEBT SERVICE FUNDS</u> | | | | | |
| SPECIAL ASSESSMENT (202) | Total Sources Available | \$ 350,590 | \$ 365,410 | \$ 389,534 | \$ 401,343 |
| | Total Expenses | 37,867 | 38,672 | 33,191 | 35,763 |
| | Balance as of 12/31 | \$ 312,723 | \$ 326,738 | \$ 356,343 | \$ 365,580 |
| OWDA LOAN 1995 (210) | Total Sources Available | \$ 506,808 | \$ 506,689 | \$ 506,639 | \$ 506,588 |
| | Total Expenses | 506,536 | 506,537 | 506,538 | 506,537 |
| | Balance as of 12/31 | \$ 272 | \$ 152 | \$ 101 | \$ 51 |
| ELECT. G.O. BONDS (238) | Total Sources Available | \$ 473,586 | \$ 408,430 | \$ 2,118,538 | \$ 237,076 |
| | Total Expenses | 405,590 | 408,430 | 2,118,538 | 237,076 |
| | Balance as of 12/31 | \$ 67,996 | \$ - | \$ - | \$ - |
| SWIMMING POOL G.O. BONDS D.S. (221) | Total Sources Available | \$ 10,345 | \$ 9,784 | \$ 9,880 | \$ 9,899 |
| | Total Expenses | 8,638 | 8,434 | 8,437 | 8,456 |
| | Balance as of 12/31 | \$ 1,707 | \$ 1,350 | \$ 1,443 | \$ 1,443 |
| FIRE & POLICE PENSION G.O. BONDS (249) | Total Sources Available | \$ 43,045 | \$ 41,646 | \$ 45,744 | \$ 44,181 |
| | Total Expenses | 39,687 | 38,438 | 42,188 | 40,625 |
| | Balance as of 12/31 | \$ 3,358 | \$ 3,208 | \$ 3,556 | \$ 3,556 |
| GOLF COURSE 9 HOLE EXPANSION G.O. BONDS (243) | Total Sources Available | \$ 202,550 | \$ 194,595 | \$ 195,853 | \$ 196,372 |
| | Total Expenses | 171,307 | 167,286 | 167,328 | 167,847 |
| | Balance as of 12/31 | \$ 31,243 | \$ 27,309 | \$ 28,525 | \$ 28,525 |
| WATER TOWER DEBT SERVICE 2005 (250) | Total Sources Available | \$ 132,893 | \$ 132,862 | \$ 132,844 | \$ 132,822 |
| | Total Expenses | 132,822 | 132,822 | 132,822 | 132,822 |
| | Balance as of 12/31 | \$ 71 | \$ 40 | \$ 22 | \$ - |
| WATER TOWER DEBT SERVICE 2006 (251) | Total Sources Available | \$ 14,358 | \$ 14,354 | \$ 14,352 | \$ 14,350 |
| | Total Expenses | 14,350 | 14,350 | 14,351 | 14,350 |
| | Balance as of 12/31 | \$ 8 | \$ 4 | \$ 1 | \$ - |

CITY OF PIQUA, OHIO
2013 COUNTY TAX BUDGET

| | | ACTUAL 2010 | ACTUAL 2011 | ESTIMATED 2012 | PROPOSED 2013 |
|---|-------------------------|---------------|---------------|----------------|---------------|
| WATER OWDA ENGINEERING DEBT SERVICE 2013 (252) | Total Sources Available | \$ - | \$ - | \$ - | \$ 1,810,935 |
| | Total Expenses | - | - | - | 1,810,935 |
| | Balance as of 12/31 | \$ - | \$ - | \$ - | \$ - |
| INFO TECH GO BONDS DEBT SERVICE (253) | Total Sources Available | \$ 31 | \$ 15 | \$ 21,276 | \$ - |
| | Total Expenses | 31 | 15 | 21,276 | - |
| | Balance as of 12/31 | \$ 21,261 | \$ 21,276 | \$ - | \$ - |
| OWDA 08 EQUALIZATION BASIN DEBT SERVICE (254) | Total Sources Available | \$ 414,205 | \$ 311,373 | \$ 303,478 | \$ 303,392 |
| | Total Expenses | 303,392 | 303,392 | 303,392 | 303,392 |
| | Balance as of 12/31 | \$ 110,813 | \$ 7,981 | \$ 86 | \$ - |
| FIRE EQUIPMENT '08 G.O. BOND FUND (255) | Total Sources Available | \$ 48,747 | \$ 51,633 | \$ 50,391 | \$ 54,341 |
| | Total Expenses | 44,647 | 47,650 | 46,513 | 50,463 |
| | Balance as of 12/31 | \$ 4,100 | \$ 3,983 | \$ 3,878 | \$ 3,878 |
| SIB LOAN (216) | Total Sources Available | \$ - | \$ 173,780 | \$ 188,892 | \$ 188,892 |
| | Total Expenses | - | 138,940 | 173,755 | 173,755 |
| | Balance as of 12/31 | \$ - | \$ 34,840 | \$ 15,137 | \$ 15,137 |
| TOTAL DEBT SERVICE FUNDS | Total Sources Available | \$ 2,197,158 | \$ 2,210,571 | \$ 3,977,421 | \$ 3,900,191 |
| | Total Expenses | 1,664,867 | 1,804,966 | 3,568,329 | 3,482,021 |
| | Balance as of 12/31 | \$ 532,291 | \$ 405,605 | \$ 409,092 | \$ 418,170 |
| <u>CONSTRUCTION PROJECTS</u> | | | | | |
| SWIMMING POOL CONSTRUCTION (323) | Total Sources Available | \$ 5 | \$ 35 | \$ 40 | \$ 5 |
| | Total Expenses | 5 | 35 | 40 | 5 |
| | Balance as of 12/31 | \$ - | \$ - | \$ - | \$ - |
| TOTAL CONSTRUCTION FUNDS | Total Sources Available | \$ 5 | \$ 35 | \$ 40 | \$ 5 |
| | Total Expenses | 5 | 35 | 40 | 5 |
| | Balance as of 12/31 | \$ - | \$ - | \$ - | \$ - |
| <u>SPECIAL ASSESSMENT PROJECTS</u> | | | | | |
| SPECIAL ASSESS. PROJECTS (700'S) | Total Sources Available | \$ 115,279 | \$ 103,166 | \$ 20,000 | \$ 20,000 |
| | Total Expenses | 115,279 | 103,166 | 20,000 | 20,000 |
| | Balance as of 12/31 | \$ - | \$ - | \$ - | \$ - |
| TOTAL SPECIAL ASSESSMENTS | Total Sources Available | \$ 115,279 | \$ 103,166 | \$ 20,000 | \$ 20,000 |
| | Total Expenses | 115,279 | 103,166 | 20,000 | 20,000 |
| | Balance as of 12/31 | \$ - | \$ - | \$ - | \$ - |
| <u>ENTERPRISE FUNDS</u> | | | | | |
| ELECTRIC SYSTEM (401) | Total Sources Available | \$ 36,709,436 | \$ 36,871,522 | \$ 40,496,748 | \$ 36,960,649 |
| | Total Expenses | 25,045,591 | 25,799,485 | 32,960,810 | 33,125,614 |
| | Balance as of 12/31 | \$ 11,663,845 | \$ 11,072,037 | \$ 7,535,938 | \$ 3,835,035 |
| WATER SYSTEM (403) | Total Sources Available | \$ 5,036,247 | \$ 5,436,876 | \$ 7,033,034 | \$ 6,015,244 |
| | Total Expenses | 3,039,765 | 3,408,923 | 6,022,871 | 5,022,871 |
| | Balance as of 12/31 | \$ 1,996,482 | \$ 2,027,953 | \$ 1,010,163 | \$ 992,373 |
| WASTEWATER SYS. (404) | Total Sources Available | \$ 5,136,497 | \$ 5,700,090 | \$ 5,571,410 | \$ 5,547,222 |
| | Total Expenses | 2,876,119 | 3,473,474 | 3,368,982 | 3,486,896 |
| | Balance as of 12/31 | \$ 2,260,378 | \$ 2,226,616 | \$ 2,202,428 | \$ 2,060,326 |
| REFUSE (405) | Total Sources Available | \$ 2,361,010 | \$ 2,563,285 | \$ 2,739,972 | \$ 2,652,490 |
| | Total Expenses | 1,565,042 | 1,585,110 | 1,849,279 | 1,914,004 |
| | Balance as of 12/31 | \$ 795,968 | \$ 978,175 | \$ 890,693 | \$ 738,486 |
| GOLF COURSE (409) | Total Sources Available | \$ 722,286 | \$ 894,489 | \$ 778,056 | \$ 775,704 |
| | Total Expenses | 670,185 | 843,305 | 720,224 | 720,224 |
| | Balance as of 12/31 | \$ 52,101 | \$ 51,184 | \$ 57,832 | \$ 55,480 |
| FORT PIQUA PLAZA (410) | Total Sources Available | \$ 241,886 | \$ 289,201 | \$ 305,612 | \$ 310,680 |
| | Total Expenses | 241,886 | 279,463 | 290,806 | 300,984 |
| | Balance as of 12/31 | \$ - | \$ 9,738 | \$ 14,806 | \$ 9,696 |
| STORM WATER UTILITY (411) | Total Sources Available | \$ 651,694 | \$ 1,041,195 | \$ 1,751,448 | \$ 1,740,680 |
| | Total Expenses | 429,769 | 481,374 | 1,202,395 | 1,244,479 |
| | Balance as of 12/31 | \$ 221,925 | \$ 559,821 | \$ 549,053 | \$ 496,201 |

CITY OF PIQUA, OHIO
2013 COUNTY TAX BUDGET

| | | <u>ACTUAL 2010</u> | <u>ACTUAL 2011</u> | <u>ESTIMATED 2012</u> | <u>PROPOSED 2013</u> |
|---------------------------------|-------------------------|--------------------|--------------------|-----------------------|----------------------|
| SWIMMING POOL (415) | Total Sources Available | \$ 152,864 | \$ 151,264 | \$ 162,484 | \$ 167,134 |
| | Total Expenses | 146,702 | 145,200 | 161,770 | 166,623 |
| | Balance as of 12/31 | \$ 6,162 | \$ 6,064 | \$ 714 | \$ 511 |
| BUSINESS OFFICE (412-413) | Total Sources Available | \$ 52,046 | \$ 49,734 | \$ 22,971 | \$ 23,201 |
| | Total Expenses | 28,889 | 26,763 | 22,971 | \$ 23,201 |
| | Balance as of 12/31 | \$ 23,157 | \$ 22,971 | \$ - | \$ - |
| TOTAL ENTERPRISE FUNDS | Total Sources Available | \$ 51,063,966 | \$ 52,997,656 | \$ 58,861,735 | \$ 54,193,004 |
| | Total Expenses | 34,043,948 | 36,043,097 | 46,600,108 | 46,004,896 |
| | Balance as of 12/31 | \$ 17,020,018 | \$ 16,954,559 | \$ 12,261,627 | \$ 8,188,108 |
| <u>GRAND TOTAL</u> ALL FUNDS | Total Sources Available | \$ 97,819,170 | \$ 99,892,560 | \$ 114,252,916 | \$ 102,231,340 |
| | Total Expenses | 66,783,933 | 66,661,046 | 87,139,195 | 81,888,396 |
| | Balance as of 12/31 | \$ 31,035,237 | \$ 33,231,514 | \$ 27,113,721 | \$ 20,342,944 |

**A DRAFT ORDINANCE TO MAKE APPROPRIATIONS FOR
THE CITY OF PIQUA FOR THE CALENDAR YEAR 2013**

WHEREAS, Section 49 of the Piqua Charter requires the submission of a draft appropriation ordinance at this time;

NOW, THEREFORE, BE IT ORDAINED by the Commission of the City of Piqua, Miami County, Ohio, the majority of all members elected thereto concurring that:

SEC. 1: There be appropriated from the City funds as follows:

| | <u>PROPOSED 2013</u> |
|---|----------------------|
| GENERAL FUND (001) | \$6,374,925 |
| NEIGHBORHOOD IMPROVEMENT TEAM (104) | 26,192 |
| PARKS DEPARTMENT (105) | 451,106 |
| SAFETY (106) | 8,422,955 |
| TREE DONATION FUND (107) | 491 |
| DUI EDUCATIONAL FUND (109) | 3,000 |
| MAUSOLEUM FUND (110) | 4,038 |
| PRO-PIQUA (128) | 59,000 |
| POLICE AUXILIARY (120) | 2,704 |
| INCOME TAX (407) | 7,750,000 |
| SAFETY EQUIP. RESERVE (809) | 54,530 |
| STREET DEPARTMENT (101) | 2,655,074 |
| STREET 1/4% INCOME TAX (103) | 3,409,272 |
| RENEW PIQUA (114) | 6,180 |
| MANDATORY DRUG FINE (111) | 1,200 |
| CHIP PROGRAM INCOME (119) | 20,000 |
| DEMOLITION DEFENSE FUND (126) | 58,822 |
| COMMUNITY DEVELOPMENT (FORMULA FUNDS) (122) | 115,000 |
| BROWNFIELD EPA GRANT (131) | 400,000 |
| REVOLVING LOAN (130) | 20,959 |
| CHIP 2012 (117) | 400,000 |
| DOWNTOWN REVITALIZATION (137) | 250,000 |
| FEMA FUND (139) | 20,000 |
| ECONOMIC DEVELOPMENT REVOLVING LOAN (141) | 200,000 |
| AGRICULTURE REVOLVING LOAN (142) | 25,000 |
| ENTERPRISE ZONE APPLICATIONS (127) | 450 |
| LAW ENFORCEMENT TRUST (609) | 11,500 |
| CONSERVANCY (611) | 48,101 |
| UNCLAIMED TRUST (606) | 500 |
| EMPLOYEE FLEXIBLE SPENDING (615) | 250,000 |
| INFORMATION TECHNOLOGY (408) | 650,938 |
| LIABILITY INSURANCE RESERVE (125) | 320,550 |
| WORKMAN'S COMP. RESERVE (124) | 366,987 |
| HEALTH CARE PLAN (614) | 2,000 |
| SPECIAL ASSESSMENT (202) | 35,763 |
| OWDA LOAN '95 (210) | 506,537 |
| ELECTRIC DEBT SERVICE (238) | 237,076 |
| SWIMMING POOL BONDS D.S. (221) | 8,456 |
| FIRE & POLICE PENSION BONDS (249) | 40,625 |

PROPOSED 2013

| | |
|--|------------|
| GOLF COURSE 9 HOLE EXPANSION BONDS (243) | 167,847 |
| WATER TOWER DEBT SERVICE '05 (250) | 132,822 |
| WATER TOWER DEBT SERVICE '06 (251) | 14,350 |
| WATER OWDA DEBT SERVICE '13 (252) | 1,810,935 |
| OWDA '08 EQUALIZATION BASIN DEBT SERVICE (254) | 303,392 |
| FIRE EQUIPMENT '08 G.O. BOND (255) | 50,463 |
| SIB LOAN (216) | 173,755 |
| SWIMMING POOL CONSTRUCTION (323) | 5 |
| SPECIAL ASSESS. PROJECT (700'S) | 20,000 |
| ELECTIC SYSTEM (401) | 33,125,614 |
| WATER SYSTEM (403) | 5,022,871 |
| WASTEWATER SYSTEM (404) | 3,486,896 |
| REFUSE (405) | 1,914,004 |
| GOLF COURSE (409) | 720,224 |
| FORT PIQUA PLAZA (410) | 300,984 |
| STORM WATER UTILITY (411) | 1,244,479 |
| SWIMMING POOL UTILITY (415) | 166,623 |
| BUSINESS OFFICE (412-413) | 23,201 |

SEC. 2: That sums expended from the appropriations and which are proper charges against any other department, or against any person, firm or corporation which are repaid with the period covered by such appropriations shall be considered re-appropriated for such original purposes; provided, that the net total of expenditures under any item of said appropriation shall not exceed the amount of the item.

SEC. 3: That the Director of Finance is hereby authorized and directed to draw her warrant upon the City Treasury for the amounts appropriated in this order when claims are properly presented and approved, the same to be chargeable to the appropriations for the year 2013 when passed and legally contracted for in conformity by law.

SEC. 4: That all ordinances, or parts of ordinances, inconsistent with this ordinance be and they are hereby repealed.

SEC. 5: That this ordinance shall take effect and be in force from and after passage.

LUCINDA L. FESS, MAYOR

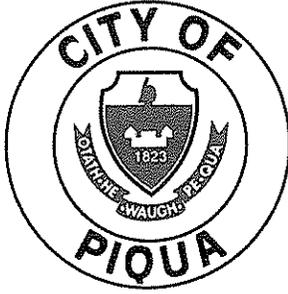
PASSED: _____

ATTEST: _____
REBECCA J. COOL
CLERK OF COMMISSION



Commission Agenda Staff Report

| | | | | |
|---|---|---|--|----------------------------------|
| MEETING DATE | June 19, 2012 | | | |
| REPORT TITLE (Should match resolution/ordinance title) | A Resolution Accepting for Statutory Purposes a Budget for the Calendar Year 2013. | | | |
| SUBMITTED BY | Name & Title: Cynthia A. Holtzapple, Asst. City Manager & Finance Director | | | |
| | Department: Finance | | | |
| AGENDA CLASSIFICATION | <input type="checkbox"/> Consent | <input type="checkbox"/> Ordinance | <input checked="" type="checkbox"/> Resolution | <input type="checkbox"/> Regular |
| ORDINANCE/RESOLUTION | <input checked="" type="checkbox"/> 1 st Reading | <input type="checkbox"/> 2 nd Reading | <input type="checkbox"/> 3 rd Reading | |
| | Ordinance #: | | Resolution #: R-97-12 | |
| APPROVALS/REVIEWS | <input checked="" type="checkbox"/> City Manager | | <input checked="" type="checkbox"/> Asst. City Manager/Finance | |
| | <input type="checkbox"/> Asst. City Manager/Development | | <input type="checkbox"/> Law Director | |
| | <input type="checkbox"/> Department Director | | <input type="checkbox"/> Other: | |
| BACKGROUND (Includes description, background, and justification) | We are required to file this approved Resolution and County Tax Budget with our Miami County Budget Commission on or before July 20, 2012. We must first have this Resolution approved by our City Commission with advertising and public hearing being properly conducted. | | | |
| BUDGETING AND FINANCIAL IMPACT (Includes project costs and funding sources) | Budgeted \$: | | | |
| | Expenditure \$: | | | |
| | Source of Funds: | Annual Budget | | |
| | Narrative: | See attached letter. | | |
| OPTIONS (Include Deny /Approval Option) | 1. | Approve Resolution as proposed. | | |
| | 2. | Approve Resolution with changes being made to the amounts proposed. | | |
| | 3. | Reject Resolution and advise staff of how to proceed. | | |
| | 4. | | | |
| PROJECT TIMELINE | Need to file approved Resolution with Miami County by July 20, 2012. | | | |
| STAFF RECOMMENDATION | Approve Resolution as proposed. | | | |
| ATTACHMENTS | 1. Tax Budget dated June 14, 2012. 2. Draft Ordinance to make Appropriations for The City of Piqua for the calendar year 2013. | | | |



FINANCE DEPARTMENT

Cynthia A. Holtzapple – Director of Finance
201 West Water Street • Piqua, Ohio 45356
(937) 778-2065 • FAX (937) 778-1130
E-Mail: choltzapple@piquaoh.org

June 14, 2012

Mr. Gary Huff
City Manager

RE: Year 2013 County Tax Budget and Draft Appropriation Ordinance

The 2013 County Tax Budget was prepared based upon information obtained from the individual city departments and City administration.

The total 2013 tax budget is projected to be \$81.9 million; a decrease of \$5.3 million, or 6.1% less than the latest 2012 estimates based several major projects in the Special Revenue, Internal Service and Enterprise funds. The major reasons for the net \$5.3 million decrease are as follows:

| <u>GENERAL FUND</u> | <u>AMOUNTS OF CHANGE YEAR 2013 VERSUS 2012</u> |
|--|--|
| General – Operations | \$0.4 million increase |
| Safety – Operations | \$0.3 million increase |
| Safety – Equipment | (\$0.3) million decrease |
| <u>General Fund Total</u> | <u>\$0.4 million increase</u> |
| <u>SPECIAL REVENUE FUNDS</u> | |
| Downtown Revitalization Grant | \$0.2 million increase |
| Clean Ohio – Hospital | (\$2.0) million decrease |
| <u>Special Revenue Funds Total</u> | <u>(\$1.8) million decrease</u> |
| <u>INTERNAL SERVICES FUNDS</u> | |
| Health Care-Due to change in accounting method | (\$3.2) million decrease |
| <u>Internal Service Funds Total</u> | <u>(\$3.2) million decrease</u> |

DEBT SERVICE FUNDS

| | |
|---------------------------------|---------------------------------|
| Electric Debt Service | (\$1.9) million decrease |
| Water OWDA Debt Service | \$1.8 million increase |
| <u>Debt Service Funds Total</u> | <u>(\$0.1) million decrease</u> |

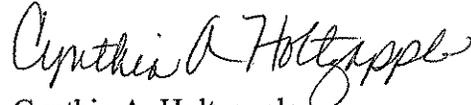
ENTERPRISE FUNDS

| | |
|-------------------------------------|---------------------------------|
| Power System – Operations & Capital | \$0.3 million increase |
| Water System – Operations & Capital | (\$1.0) million decrease |
| Wastewater System – Operations | \$0.1 million increase |
| <u>Enterprise Funds Total</u> | <u>(\$0.6) million decrease</u> |

GRAND TOTAL **(\$5.3) million decrease**

If you have any questions, please let me know.

Sincerely,



Cynthia A. Holtzapple
Director of Finance

RESOLUTION NO. R-98-12

**A RESOLUTION AUTHORIZING THE CITY MANAGER
TO ENTER INTO A LEASE AGREEMENT TO PERMIT
THE USAGE OF A PORTION OF FOUNTAIN PARK,
HARDMAN FIELD AND HANCE PAVILION TO THE
PIQUA FOURTH OF JULY ASSOCIATION**

BE IT RESOLVED by the Commission of the City of Piqua, Miami County, Ohio, the majority of all members elected thereto concurring, that:

SEC. 1: The City Manager is hereby authorized to permit the Piqua Fourth of July Association on July 4, 2012 to use Hance Pavilion, Hardman Field, the Fountain Park volleyball courts and that part of Fountain Park between (and including) the hardball diamond and the dining hall, upon the condition that the Piqua Fourth of July Association obtains liability insurance satisfactory to the City Manager at a minimum coverage of \$1,000,000 and complies with the terms of the attached Lease. The rental fee for this lease shall be \$1.00 and other valuable consideration.

SEC. 2: This Resolution shall take effect and be in force from and after the earliest period allowed by law.

LUCINDA L. FESS, MAYOR

PASSED: _____

ATTEST: _____
REBECCA J. COOL
CLERK OF COMMISSION

LEASE AGREEMENT

THIS LEASE AGREEMENT is made and entered into this _____ day of _____ 2012, by and between the City of Piqua and the Piqua Fourth Of July Association as follows:

Section 1: For one dollar and other valuable consideration, the City leases to the Association the below-listed public park facilities for the day of July 4, 2012

Hance Pavilion

Hardman Field

That portion of Fountain Park between (and including) the baseball diamond and the dining hall

Section 2: The Association shall occupy and use the leased premises solely for the purposes of the annual Independence Day celebration and related activities.

Section 3: The Association shall obtain liability insurance satisfactory to the City Manager at a minimum coverage of \$1,000,000 per event or \$3,000,000 aggregate for bodily injury or property damage or for liability for acts of the Association or its agents, employees, licensees, or invitees, including operations, products and contemplated operations. Proof of coverage shall be provided to the City of Piqua.

The association will include the following as additional insureds: The City of Piqua, Ohio, its elected and appointed officials, all employees, agents, volunteers, all boards, commissions and/or authorities and board members including employees, agents and volunteers thereof. Coverage shall be primary to the Additional Insureds and not contributing with any other insurance or similar protection available to the Additional Insureds whether other available coverage be primary, contributing, or excess.

The City of Piqua shall be issued a certificate of insurance in the amount not less than stated above. The certificate of insurance shall specify that the City of Piqua, its elected of and appointed officials, all employees, agents, volunteers, all boards, commissions and/or authorities and board members including employees, agents and volunteers thereof are added by endorsement as additional insureds.

All vendors at the celebration shall provide proof of liability coverage in the same amount and include the City of Piqua as an additional insured. The Association shall not permit any vendor without the proper liability insurance coverage.

Section 4: The Association shall indemnify, hold harmless and defend the City of Piqua, Ohio, its officers, employees, agents and volunteers against any and all liability, loss, costs, damages, expenses, claims or actions, including attorney's fees which the City of Piqua, Ohio, its officers, employees, agents and volunteers may hereafter sustain, incur or be required to pay, arising out of or by any act or omission of the Association, the City of Piqua, Ohio, their

officers, employees, agents and volunteers, in the execution, performance or failure to adequately perform Association's or City of Piqua's obligations pursuant to this contract.

Section 5: The Association, its assigns, heirs, successors, employees and any and all subcontractors are independent contractors and are not agents and/or employees of the City of Piqua.

Section 6: This agreement shall not be assignable.

Section 7. The Association and all vendors shall comply with all inspections and obtain any permits required prior to operation, including any full time or on-site fire personnel for the display of fireworks, at the Association's expense.

Section 8. The City shall review and contract made with a vendor for fireworks. No contract with any vendor shall place any liability upon the City.

Section 9. The Association shall be responsible for basic clean-up of the facilities after the conclusion of the festival.

Executed as of the above-referenced date by:

Gary A. Huff, City Manager
City of Piqua

President, Piqua Fourth of July Assn.

RESOLUTION NO. R-99-12

A RESOLUTION SUBMITTING TO THE ELECTORS OF THE CITY OF PIQUA, OHIO, A PROPOSED AMENDMENT TO CODIFIED ORDINANCE SECTIONS 36.03, 36.04 and 36.13 PROVIDING AN INCREASE OF 0.25 OF 1% MUNICIPAL INCOME TAX LEVY BEGINNING ON JANUARY 1, 2013

WHEREAS, the amount of income taxes which may be raised by Ordinance No. 33-66 will be insufficient to provide adequate funds for capital and operating needs of the police and fire departments and public safety related services; and

WHEREAS, the proposed tax ordinance is attached hereto and incorporated by reference as Exhibit "A";

NOW, THEREFORE, BE IT RESOLVED by the Commission of the City of Piqua, Miami County, Ohio, the majority of all members elected thereto concurring, that:

SEC. 1: There shall be submitted to the electors of the City of Piqua, Miami County, Ohio, at a regular election, which is hereby called, in and for said City on the 6th day of November 2012, the following proposition:

Shall Sections 36.03, 36.04 and 36.13 of the City of Piqua Codified Ordinances be amended to increase the City income tax from 1.75% to 2.00% beginning January 1, 2013 with the additional 0.25% levy to be used solely for the capital and operating needs of police, fire and public safety related services?

For the Income Tax
Against the Income Tax

SEC. 2: The Clerk of this Commission is hereby directed to certify a copy of this Resolution and attached ordinance to the Board of Elections of Miami County, Ohio, prior to the seventy-fifth day before the election upon which it will be propositioned as required by law;

SEC. 3: This Resolution shall take effect and be in force from and after the earliest period allowed by law.

LUCINDA L. FESS, MAYOR

PASSED: _____

ATTEST: _____
REBECCA J. COOL
CLERK OF COMMISSION



Commission Agenda Staff Report

| | | | |
|--|---|--|---|
| MEETING DATE | June 19, 2012 | | |
| REPORT TITLE <small>(Should match resolution/ordinance title)</small> | A Resolution Submitting to the Electors a Proposed Amendment to Codified Ordinance Sections 36.03, 36.04 and 36.13 Providing an Increase of 0.25 of 1% Municipal Income Tax Levy. | | |
| SUBMITTED BY | Name & Title: Cynthia A. Holtzapple, Asst. City Manager & Finance Director Department: Finance | | |
| AGENDA CLASSIFICATION | <input type="checkbox"/> Consent | <input type="checkbox"/> Ordinance | <input checked="" type="checkbox"/> Resolution <input type="checkbox"/> Regular |
| ORDINANCE/RESOLUTION | <input checked="" type="checkbox"/> 1 st Reading | <input type="checkbox"/> 2 nd Reading | <input type="checkbox"/> 3 rd Reading |
| | Ordinance #: | | Resolution #: R-99-12 |
| APPROVALS/REVIEWS | <input checked="" type="checkbox"/> City Manager | | <input checked="" type="checkbox"/> Asst. City Manager/Finance |
| | <input type="checkbox"/> Asst. City Manager/Development | | <input checked="" type="checkbox"/> Law Director |
| | <input type="checkbox"/> Department Director | | <input type="checkbox"/> Other: |
| BACKGROUND <small>(Includes description, background, and justification)</small> | Given the current structural budget issues of the General Fund and the recent decline of local government funding and elimination of the inheritance tax, alternative revenue is needed to help maintain current safety services. We propose submitting to the electors a 0.25 of 1% municipal income tax levy beginning on January 1, 2013 to help address this issue. We must first have this Resolution approved by our City Commission and filed with the Board of Elections. | | |
| BUDGETING AND FINANCIAL IMPACT <small>(Includes project costs and funding sources)</small> | Budgeted \$: | | |
| | Expenditure \$: | | |
| | Source of Funds: | Annual Budget | |
| | Narrative: | | |
| OPTIONS <small>(Include Deny /Approval Option)</small> | 1. | Approve Resolution as proposed. | |
| | 2. | Approve Resolution with changes being made. | |
| | 3. | Reject Resolution and consider other options of increasing revenues. | |
| PROJECT TIMELINE | Submit to the Electors the proposed amendment to be voted on at a regular election on the 6 th day of November 2012. An approved resolution must be filed in early August with the Board of Elections. | | |
| STAFF RECOMMENDATION | Approve Resolution as proposed. | | |
| ATTACHMENTS | | | |

EXHIBIT "A"

§ 36.03 IMPOSITION OF TAX

(A) *Generally.* Subject to the provisions of § 36.17, an annual tax for the purposes specified in § 36.01 shall be imposed at the rate of ~~1.75%~~ 2.00% per annum. The first 1% of the tax shall be levied until repealed by the City Commission; the next 0.5% until repealed by the electorate; ~~and the remaining next~~ 0.25% from January 1, 1991 through December 31, 2020; and the remaining 0.25% of the tax shall be levied until repealed by the electorate upon:

(1) All qualifying wages, commissions, other compensation and other income earned or received during the effective period of this chapter by residents of the city.

(2) All salaries wages, commissions, other compensation earned and other income earned or received during the effective period of this Chapter by nonresidents for work done or services performed or rendered in the city.

(3) (a) The portion attributable to the city of the net profits earned or received during the effective period of this charter, of all resident unincorporated businesses, professions or other entities, derived from sales made, work done, services performed or rendered and business or other activities conducted in the city.

(b) The portion of the distributive share of net profits earned or received during the effective period of this charter of a resident partner or owner of a resident unincorporated business entity not attributable to the city and not levied against such unincorporated business entity. Provided, however, that the liability of an individual partner or owner, taxable hereunder on income attributable to another taxing municipality, shall be subject to the Relief and Reciprocity Provisions of § 36.14.

(4) (a) The portion attributable to the city of net profits earned or received during the effective period of this charter of all non-resident unincorporated businesses, professions or other entities, derived from sales made, work done or services performed or rendered and business or other activities conducted in the city, whether or not such unincorporated business entity has an office or place of business in the city.

(b) The portion of the distributive share of net profits earned or received during the effective period of this charter of a resident partner or owner of a nonresident unincorporated business entity not attributable to the city and not levied against such unincorporated business entity. Provided, however, that the liability of an individual partner or owner taxable hereunder on income attributable to another taxing municipality shall be subject to the Relief and Reciprocity provisions of § 36.14.

(5) The portion attributable to the city of net profits earned or received during the effective period of this charter of all corporations derived from sales made, work done, services performed or rendered and business or other activities conducted in the city, whether or not such corporations have an office or place of business in the city.

(6) All income received as gambling winnings as reported on IRS Form W-2G, Form 5754 and or any other form required by the Internal Revenue Service that reports winnings

from gambling, prizes and lottery winnings. Gambling losses are not deductible unless losses are supported by an independent verifiable statement.

(B) *Portion attributable.* The portion of the net profits attributable to the City of Piqua of a taxpayer conducting a business, profession or other activity, both within and without the boundaries of the City of Piqua, shall be determined as provided in Section 718.02 of the Revised Code of Ohio and in accordance with the Rules and Regulations.

(C) *Operating losses.*

(A) The Municipality does not allow a net operating loss carryback or carry forward.

(B) (a) Losses from federal schedules and other sources reported for federal income tax purposes cannot be used to offset qualifying wages, commissions, other compensation and other taxable income earned or received by residents or nonresidents of the municipality.

(b) If an individual is engaged in two or more taxable business activities to be included in the same return, the net loss of one unincorporated business activity may be used to offset the profits of another (except any portion of a loss or profit separately reportable for municipal tax purposes to another taxing entity) for purposes of arriving at overall net profits or net operating loss.

(D) *Consolidated Returns*

(1) Any affiliated group, which files a consolidated return for federal income tax purposes pursuant to Section 1501 of the Internal Revenue Code, may file a consolidated return with the city. However, once the affiliated group has elected to file a consolidated return or a separate return with the city, the affiliated group may not change its method of filing in any subsequent tax year without written approval from the city.

(2) In the case of a corporation that carried on transactions with its stockholders or with other corporations related by stock ownership, interlocking directorates or some other method, or in case any person operates a division, branch, factory, office, laboratory or activity within the city, constituting a portion only of its total business, the Administrator shall require such additional information as he or she may deem necessary to ascertain whether net profits are properly allocated to the city. If the Administrator finds net profits are not properly allocated to the city by reason of transactions with stockholders or with other corporations related by stock ownership, interlocking directorates, or transactions with such division, branch, factory, office, laboratory or activity or by some other method, the Administrator shall make such allocations as the Administrator deems appropriate to produce a fair and proper allocation of net profits to the city.

§ 36.04 EFFECTIVE PERIOD.

(A) The first 1% of said tax shall be levied, collected and paid with respect to the income, qualifying wages, commissions and other compensation, and with respect to net profits of businesses, professions or other activities earned from January 1, 1977, and until repealed by the City Commission.

(B) The next 0.5% of said tax shall be levied, collected and paid with respect to the income, qualifying wages, commissions and other compensation, and with respect to the net profits of businesses, professions or other activities earned from January 1, 1984 and until repealed by the electorate.

(C) The ~~remaining~~ next 0.25% of said tax shall be levied, collected and paid with respect to the income, qualifying wages, commissions and other compensation, and with respect to the net profits of businesses, professions or other activities earned from January 1, 1991 through December 31, 2020.

(D) The remaining 0.25% of said tax shall be levied, collected and paid with respect to the income, qualifying wages, commissions and other compensation, and with respect to the net profits of businesses, professions or other activities earned from January 1, 2013 and until repealed by the electorate.

§ 36.13 USE OF FUNDS.

(A) The total income tax funds collected under the provisions of this ordinance shall be held by the Director of Finance in a separate fund known as the "INCOME TAX FUND" and shall be deposited in a separate account, or accounts, in such bank or banks, as the Director in his or her sole discretion may decide.

(B) Relating to the first 1%, not less than 28% shall be used for the construction, operation and maintenance of streets, including the draining thereof. Not less than 21% shall be used for permanent improvements and operation of the Safety Department. Not less than 7% shall be used for permanent improvements and operation of City parks. Not more than 44% shall be used for General Fund purposes, other than those listed above, and for the purpose of paying the cost of collecting the tax levied by this ordinance and the cost of administering and enforcing the provisions thereof.

(C) The funds collected under the provisions of this ordinance relating to the next 0.5% levy in excess of 1% shall be used entirely for capital and operating needs of police, fire and public safety-related services.

(D) The funds collected under the provisions of this ordinance relating to the ~~remaining~~ next 0.25% levy shall be used entirely for the construction, reconstruction and resurfacing of streets and alleys, including the installation, maintenance and reconstruction of storm drainage lines, manholes and catch basins.

(E) The funds collected under the provisions of this ordinance relating to the remaining 0.25% levy shall be used entirely for capital and operating needs of police, fire and public safety-related services.