CITY OF MONROE OHIO

Monroe Council Agenda
Regular Meeting of Council
November 28, 2023 – 6:30 PM
233 South Main Street, Monroe, Ohio

Pledge of Allegiance

Roll Call

Approval of the Minutes

Council Minutes of November 14, 2023.

Visitors

Committee Reports

Public Works Committee
Finance Committee
Administrative Liaison Committee
Technology Committee
Public Involvement Committee
Public Safety Committee

Old Business

Ordinance No. 2023-30. An Ordinance amending and supplementing Chapter 887 of the Codified Ordinances to comply with House Bill 33. (Second Reading)

New Business

Resolution No. 65-2023. A Resolution accepting a Safety Grant from the Ohio Bureau of Workers Compensation, authorizing the required matching funds, and authorize the Acting City Manager to execute any necessary documents for acceptance of said grant.

Strategic Priority: Good Governance

Background: This task of dewatering, rolling and loading hose encompasses hose that ranges from 1 3/4" in diameter to 5" in diameter. This hose can weigh between 20 pounds dry / 35 pounds wet (50' of 1 3/4") to 110 pounds dry / 150 pounds wet (100' of 5"). Our trucks typically carry 750' of 1 3/4", 1000' of 2", and 1,100' of 5" hose. We have 2 Engines, a Quint and a Tower that all have this compliment of hose. We also have reserve hose at both of our stations that would allow us to completely change out a truck should the need arise. Currently we have a total of 16,550’ of hose that is broken down into the following sizes:

1 ¾” hose = 5,500’

2 ½" hose = 4,900'
5" hose = 6,100'
This task is performed for the following reasons:
1. After every fire
2. After every fire training requiring hose
3. Yearly for compliance testing

We are required to test every piece of fire hose on an annual basis to ensure that it will hold pressure when put into service at a fire scene. This requires pulling it off every apparatus, charging it to pressure, cleaning the exterior jackets, dewatering, rolling it back up / dragging it back to the apparatus, and then loading it back onto the apparatus. This is not only completed for the hose on the vehicles but also for the reserve hose at the stations. This testing is completed by the entire crew of 10-14 as it is very labor intensive. We are also required to complete this procedure every time the hose is potentially damaged by a vehicle running over it or when drug through materials at a fire that might degrade the hose jacket.

The powered hose roller will eliminate the manual lifting, pulling and transportation of hose by the firefighters. This unit will roll, dewater, transport and then unroll the hose as it is loaded back onto the trucks. This intervention will greatly eliminate the chance of injury while completing this process. Literature has been attached for you to review on the makeup of the rolling unit and the quote submitted to Ohio BWC.

Resolution No. 66-2023. A Resolution adopting the 2023 Butler County Hazard Mitigation Plan.

Strategic Priority: Well Managed Services and Infrastructure

Background: The Butler County Hazard Mitigation Plan update is required by the Robert T. Stafford Disaster Relief and Emergency Assistance Act as amended by the Disaster Mitigation Act of 2000. Each jurisdiction is required to have adopted a plan and the plan is required to be updated every five (5) years.

The purpose of the Butler County Hazard Mitigation Plan is to identify hazard mitigation activities within the county which could lessen or remove fully the impacts of natural disasters. The plan is intended to guide mitigation activities within the county. Additionally, only projects listed within the Butler County Hazard Mitigation Plan will be eligible for FEMA Hazard Mitigation grants. Non-FEMA funds may be used for future mitigation projects regardless of whether or not they are identified in the plan.
Each jurisdiction is required to adopt and maintain a local hazard mitigation plan to remain in compliance with the Disaster Mitigation Act of 2000. This can be achieved through adoption of the County plan or through the development of their own local plan. Cities and villages are required to adopt a plan or develop their own, and are additionally required to have at least one (1) identified mitigation action for their community included in the plan. Unincorporated areas, such as townships, are included in the County plan adoption.

There are several benefits to adopting the Butler County Hazard Mitigation plan. These include:
Communities remain in compliance with the Robert T. Stafford Disaster Relief and Emergency

Assistance Act and are thus eligible for federal disaster relief funds.
Projects identified in the plan may be eligible for FEMA Building Resilient Infrastructure and Communities grants. These include:
Potential hazard mitigation funds following a Presidential major disaster declaration.
Potential hazard mitigation funds prior to a Presidential major disaster declaration.
Potential hazard mitigation funds specifically for flood-prone structures focused on reducing or eliminating claims under the National Flood Insurance Program (NFIP).
Adoption of the Butler County Hazard Mitigation plan saves the local jurisdiction money by fulfilling the requirement without having to undergo the costly plan development process.
Allows citizens to be eligible for direct application grants, such as the Ohio Safe Room Rebate Program (Tornado Safe Rooms)
Part of the Butler County Hazard Mitigation plan update is the development of a Hazard Identification and Risk Analysis (HIRA). The HIRA is used to rank the hazards which may impact Butler County. To develop the HIRA, Butler County used surveys provided to first responders, county and jurisdictional administrators, and community partners to identify what hazards they felt were the most concerning. Every jurisdiction in Butler County participated in the development of the HIRA. A full list of participants is located in the plan, beginning on page 24.
The surveys provided resulted in the following HIRA for Butler County:
1. Natural Hazards
A.Severe Thunderstorms
B. Extreme Temperatures
C. Severe Winter Storms
D. Drought
E. Earthquakes
F. Tornadoes
G. Dam/Levee Failures
H. Flooding
I. Health-related Emergencies*

2. Man-made Hazards
A. Hazardous Materials Incidents*

*denotes hazard is a new addition to the Butler County HIRA

The plan is too large for some email systems (298 pages plus appendices) to accept, so the Butler County EMA placed the 2023 Butler County Hazard Mitigation Plan and Appendices as a .pdf on their website at https://ema.bcohio.gov/resources/hazard_mitigation_.php

Ordinance No. 67-2023. An Ordinance amending and supplementing Ordinance No. 2023-16, otherwise known as the permanent appropriations ordinance, to meet current expenses and other expenditures of the City of Monroe, during fiscal year ending December 31, 2023.

Strategic Priority: Good Governance

Background: This Ordinance includes appropriations necessary to ensure that all accounts are in compliance with audit standards to close out the fiscal year correctly. This Ordinance includes the majority of the necessary 2023 year-end adjustments. However, there may be several additional adjustments necessary at the December 12, 2023 Council meeting as the month of November is reconciled in early December. Included within the Council packet are the details of each appropriation request.

Ordinance No. 2023-68. An Ordinance amending and supplementing Ordinance No. 2023-05 to authorize a 3.5% cost of living to non union employees.

Strategic Priority: Well Managed Services and Infrastructure

Background: Annually, Council is asked to consider an amount for the Cost of Living (COLA) increase to award to employees that are not governed by a Union agreement. Union agreements include annual increases that are agreed upon during the various negotiations. Council was provided the Midwest CPI and current union agreement increases at the November 14th meeting. After discussion, it was the direction of Council to set the COLA at 3.5%.

Consideration of Motion authorizing the expenditure of $17,142.86 to Velecor for firewalls for the City building.

Strategic Priority: Well Managed Services and Infrastructure

Background: Our current firewall is currently at the end of its life, is no longer supported, and we are unable to obtain license renewals on it. Firewalls are recommended to be replaced every five to seven years, and being at the end of life, the network is open to significant vulnerabilities. We are replacing a single firewall with dual next gen firewalls to put them in a high availability pair. It is our recommendation that we replace the firewall as soon as possible to increase our cyber security posture. This replacement is another step in the city wide hardware refreshment schedule.

Consideration of Motion to ratify and approve the additional $5,000 deferred compensation amount provided to executive level employees pursuant to Personnel Policy 2-2(a)5.

Strategic Priority: Well Managed Services and Infrastructure

Background: The additional benefit of a deferred compensation contribution for Executive level employees was added last year when several personnel policies were updated (adopted 11/8/22). Mrs. Hunold had several discussions with Council on this added benefit with consensus indicating $5,000; however, the amount was not included in the final policy and was an unintentional oversight by staff. The 2023 appropriations included the $5,000 benefit amount for those employees (one exception is noted on the appropriations ordinance) and contributions were paid in early 2023.

Administrative Reports

Executive Session - To discuss the employment of a public employee.

Adjournment

CHAPTER 887 - MUNICIPAL INCOME TAX – Changes Required in RED

Section 887.091 (A) (3):

All resident individual taxpayers, as described below, shall file an annual municipal income tax return with the municipality regardless of income or liability.

i. For tax years through 2023, ~~R~~resident individual taxpayers under the age of 18 years old, shall file an annual municipal income tax return with the municipality, if their income or liability meets the federal filing guidelines.

ii. Resident individual taxpayers who are 18 years or older shall file an annual municipal income tax return with the municipality regardless of income or liability.

Section 887.10 (C) (4):

For tax years ending on or before December 31, 2022, ~~W~~with respect to returns other than estimated income tax returns, the municipality shall impose a monthly penalty of $25.00 for each failure to timely file each return, regardless of the liability shown thereon for each month, or any fraction thereof, during which the return remains unfiled regardless of the liability shown thereon. The penalty shall not exceed a total of $150.00 in assessed penalty for each failure to timely file a return.

(5) For tax years ending on or after January 1, 2023, with respect to returns other than estimated income tax returns, the municipality shall impose a penalty not exceeding $25 for each failure to timely file each return, regardless of the liability shown thereon, except that the municipality shall abate or refund the penalty assessed on a taxpayer's first failure to timely file a return after the taxpayer files that return.

887.062 - Net profit; income subject to net profit tax; alternative apportionment.

This section applies to any taxpayer engaged in a business or profession in the municipality unless the taxpayer is an individual who resides in the Municipality or the taxpayer is an electric company, combined company, or telephone company that is subject to and required to file reports under Chapter 5745 of the Ohio Revised Code.

(A) Except as otherwise provided in (H), (I), (J), (K), and (L) of this section, ~~N~~net profit from a business or profession conducted both within and without the boundaries of the municipality shall be considered as having a taxable situs in the municipality for purposes of municipal income taxation in the same proportion as the average ratio of the following:

(1) The average original cost of the real property and tangible personal property owned or used by the taxpayer in the business or profession in the Municipality during the taxable period to the

average original cost of all of the real and tangible personal property owned or used by the taxpayer in the business or profession during the same period, wherever situated.

As used in the preceding paragraph, tangible personal or real property shall include property rented or leased by the taxpayer and the value of such property shall be determined by multiplying the annual rental thereon by eight;

(2) Wages, salaries, and other compensation paid during the taxable period to individuals employed in the business or profession for services performed in the Municipality to wages, salaries, and other compensation paid during the same period to individuals employed in the business or profession, wherever the individual's services are performed, excluding compensation from which taxes are not required to be withheld under section 887.052 of this chapter;

(3) Total gross receipts of the business or profession from sales and rentals made and services performed during the taxable period in the Municipality to total gross receipts of the business or profession during the same period from sales, rentals, and services, wherever made or performed.

(B) (1) If the apportionment factors described in division (A) of this section do not fairly represent the extent of a taxpayer's business activity in the Municipality, the taxpayer may request, or the Tax Commissioner of the Municipality may require, that the taxpayer use, with respect to all or any portion of the income of the taxpayer, an alternative apportionment method involving one or more of the following:

a. Separate accounting;

b. The exclusion of one or more of the factors;

c. The inclusion of one or more additional factors that would provide for a more fair apportionment of the income of the taxpayer to the Municipality;

d. A modification of one or more of the factors.

(2) A taxpayer request to use an alternative apportionment method shall be in writing and shall accompany a tax return, timely filed appeal of an assessment, or timely filed amended tax return. The taxpayer may use the requested alternative method unless the Tax Commissioner denies the request in an assessment issued within the period prescribed by division (a) of section 887.19 of this chapter.

(3) A Tax Commissioner may require a taxpayer to use an alternative apportionment method as described in division (b)(1) of this section only by issuing an assessment to the taxpayer within the period prescribed by division (a) of section 887.19 of this chapter.

(4) Nothing in division (b) of this section nullifies or otherwise affects any alternative apportionment arrangement approved by a Tax Commissioner or otherwise agreed upon by both the Tax Commissioner and taxpayer before January 1, 2016.

(C) For the purposes of division (a)(3) of this section, and except as provided in (H), (I), (J), (K), and (L) of this section, receipts from sales and rentals made and services performed shall be sitused to a municipal corporation as follows:

(1) Gross receipts from the sale of tangible personal property shall be sitused to the municipal corporation in which the sale originated. For the purposes of this division, a sale of property

originates in a municipal corporation if, regardless of where title passes, the property meets any of the following criteria:

a. The property is shipped to or delivered within the municipal corporation from a stock of goods located within the municipal corporation.

b. The property is delivered within the municipal corporation from a location outside the municipal corporation, provided the taxpayer is regularly engaged through its own employees in the solicitation or promotion of sales within such municipal corporation and the sales result from such solicitation or promotion.

(2) Gross receipts from the sale of services shall be sitused to the municipal corporation to the extent that such services are performed in the municipal corporation.

(3) To the extent included in income, gross receipts from the sale of real property located in the municipal corporation shall be sitused to the municipal corporation.

(4) To the extent included in income, gross receipts from rents and royalties from real property located in the municipal corporation shall be sitused to the municipal corporation.

(5) Gross receipts from rents and royalties from tangible personal property shall be sitused to the municipal corporation based upon the extent to which the tangible personal property is used in the municipal corporation.

(D) The net profit received by an individual taxpayer from the rental of real estate owned directly by the individual or by a disregarded entity owned by the individual shall be subject to tax only by the municipal corporation in which the property generating the net profit is located and the municipal corporation in which the individual taxpayer that receives the net profit resides.

A municipal corporation shall allow such taxpayers to elect to use separate accounting for the purpose of calculating net profit sitused under this division to the municipal corporation in which the property is located.

(E) (1) Except as provided in division (F)(2) of this section, commissions received by a real estate agent or broker relating to the sale, purchase, or lease of real estate shall be sitused to the municipal corporation in which the real estate is located. Net profit reported by the real estate agent or broker shall be allocated to a municipal corporation based upon the ratio of the commissions the agent or broker received from the sale, purchase, or lease of real estate located in the municipal corporation to the commissions received from the sale, purchase, or lease of real estate everywhere in the taxable year.

(2) An individual who is a resident of a municipal corporation that imposes a municipal income tax shall report the individual's net profit from all real estate activity on the individual's annual tax return for that municipal corporation. The individual may claim a credit for taxes the individual paid on such net profit to another municipal corporation to the extent that such credit is allowed under section 887.081 of this chapter.

(F) If, in computing a taxpayer's adjusted federal taxable income, the taxpayer deducted any amount with respect to a stock option granted to an employee, and if the employee is not required to include in the employee's income any such amount or a portion thereof because it is exempted from taxation under divisions (11)(L). and (34)(A)(iv). of section 887.03 of this chapter, by a municipal corporation to which the taxpayer has apportioned a portion of its net profit, the taxpayer shall add the amount that is exempt from taxation to the taxpayer's net profit that was apportioned to that municipal corporation. In no case shall a taxpayer be required to add to its net profit that was apportioned to that municipal corporation any amount other than the amount upon which the employee would be required to pay tax were the amount related to the stock option not exempted from taxation.

This division applies solely for the purpose of making an adjustment to the amount of a taxpayer's net profit that was apportioned to a municipal corporation under this section.

(G) When calculating the ratios described in division (a) of this section for the purposes of that division or division (b) of this section, the owner of a disregarded entity shall include in the owner's ratios the property, payroll, and gross receipts of such disregarded entity.

(H) As used in this division:

(1) “Qualifying remote employee or owner” means an individual who is an employee of a taxpayer or who is a partner or member holding an ownership interest in a taxpayer that is treated as a partnership for federal income tax purposes, provided that the individual meets both of the following criteria:

a. The taxpayer has assigned the individual to a qualifying reporting location.

b. The individual is permitted or required to perform services for the taxpayer at a qualifying remote work location.

(2) “Qualifying remote location” means a permanent or temporary location at which an employee or owner chooses or is required to perform services for the taxpayer, other than a reporting location of the taxpayer or any other location owned or controlled by a customer or client of the taxpayer. "Qualifying remote work location" may include the residence of an employee or owner and may be located outside of a municipal corporation that imposes an income tax in accordance with this chapter. An employee or owner may have more than one qualifying remote work location during a taxable year.

(3) “Reporting location” means either of the following:

a. A permanent or temporary place of doing business, such as an office, warehouse, storefront, construction site, or similar location, that is owned or controlled directly or indirectly by the taxpayer;

b. Any location in this state owned or controlled by a customer or client of the taxpayer, provided that the taxpayer is required to withhold taxes under Section (C) of this section, on qualifying wages paid to an employee for the performance of personal services at that location.

(4) “Qualifying reporting location” means one of the following:

a. The reporting location in this state at which an employee or owner performs services for the taxpayer on a regular or periodic basis during the taxable year;

b. If no reporting location exists in this state for an employee or owner under (H)(4)(a) of this section, the reporting location in this state at which the employee's or owner's supervisor regularly or periodically reports during the taxable year;

c. If no reporting location exists in this state for an employee or owner under (H)(4)(a) or (H)(4)(b) of this section, the location that the taxpayer otherwise assigns as the employee's or owner's qualifying reporting location, provided the assignment is made in good faith and is recorded and maintained in the taxpayer's business records. A taxpayer may change the qualifying reporting location designated for an employee or owner under this division at any time.

(I) For tax years ending on or after December 31, 2023, a taxpayer may elect to apply the provisions of this division to the apportionment of its net profit from a business or profession. For taxpayers that make this election, the provisions of 887.062 apply to such apportionment except as otherwise provided in this division.

A taxpayer shall make the election allowed under this division in writing on or with the taxpayer's net profit return or, if applicable, a timely filed amended net profit return or a timely filed appeal of an assessment. The election applies to the taxable year for which that return or appeal is filed and for all subsequent taxable years, until the taxpayer revokes the election.

The taxpayer shall make the initial election with the tax administrator of each municipal corporation with which, after applying the apportionment provisions authorized in this division, the taxpayer is required to file a net profit tax return for that taxable year. A taxpayer shall not be required to notify the tax administrator of a municipal corporation in which a qualifying remote employee's or owner's qualifying remote work location is located, unless the taxpayer is otherwise required to file a net profit return with that municipal corporation due to business operations that are unrelated to the employee's or owner's activity at the qualifying remote work location.

After the taxpayer makes the initial election, the election applies to every municipal corporation in which the taxpayer conducts business. The taxpayer shall not be required to file a net profit return with a municipal corporation solely because a qualifying remote employee's or owner's qualifying remote work location is located in such municipal corporation.

Nothing in this division prohibits a taxpayer from making a new election under this division after properly revoking a prior election.

(J) For the purpose of calculating the ratios described in division 887.062(A), all of the following apply to a taxpayer that has made the election described in 887.062(I):

a. For the purpose of 887.062(A)(1), the average original cost of any tangible personal property used by a qualifying remote employee or owner at that individual's qualifying remote work location shall be sitused to that individual's qualifying reporting location.

b. For the purpose of 887.062(A)(2), any wages, salaries, and other compensation paid during the taxable period to a qualifying remote employee or owner for services performed at that individual's qualifying remote work location shall be sitused to that individual's qualifying reporting location.

c. For the purpose of 887.062(A)(3), and notwithstanding 887.062(C), any gross receipts of the business or profession from services performed during the taxable period by a qualifying remote employee or owner for services performed at that individual's qualifying remote work location shall be sitused to that individual's qualifying reporting location.

(K) Nothing in this division prevents a taxpayer from requesting, or a tax administrator from requiring, that the taxpayer use, with respect to all or a portion of the income of the taxpayer, an alternative apportionment method as described in 887.062(B). However, a tax administrator shall not require an alternative apportionment method in such a manner that it would require a taxpayer to file a net profit return with a municipal corporation solely because a qualifying remote employee's or owner's qualifying remote work location is located in that municipal corporation.

(L) Except as otherwise provided in this section, nothing in this section is intended to affect the withholding of taxes on qualifying wages.

(Source: ORC 718. 02)

887.094 - Extension of time to file.

(A) Any taxpayer that has duly requested an automatic six-month extension for filing the taxpayer's federal income tax return shall automatically receive an extension for the filing of a municipal income tax return. The extended due date of the municipal income tax return shall be the 15 th day of the tenth month after the last day of the taxable year to which the return relates. For tax years ending on or after January 1, 2023, the extended dude date of the municipality's income tax return for a taxpayer that is not an individual shall be the 15th day of the eleventh month after the last day of the taxable year to which the return relates.

(B) Any taxpayer that qualifies for an automatic federal extension for a period other than six months for filing the taxpayer's federal income tax return shall automatically receive an extension for the filing of a municipal income tax return. The extended due date of the municipal income tax return shall be the same as that of the extended federal income tax return.

(C) A taxpayer that has not requested or received a six-month extension for filing the taxpayer's federal income tax return may request that the Tax Commissioner grant the taxpayer a six-month extension of the date for filing the taxpayer's municipal income tax return. If the request is received by the Tax Commissioner on or before the date the municipal income tax return is due, the Tax Commissioner shall grant the taxpayer's requested extension.

(D) An extension of time to file under this chapter is not an extension of the time to pay any tax due unless the Tax Commissioner grants an extension of that date.

(E) If the State Tax Commissioner extends for all taxpayers the date for filing state income tax returns under division (g) of section 5747.08 of the Ohio Revised Code, a taxpayer shall automatically receive an extension for the filing of a municipal income tax return. The extended due date of the municipal income tax return shall be the same as the extended due date of the state income tax return.

(F) If a taxpayer receives an extension for the filing of a municipal income tax return under this section, the tax administrator shall not make any inquiry or send any notice to the taxpayer with regard to the return on or before the date the taxpayer files the return or on or before the extended due date to file the return, whichever occurs first. If a tax administrator violates 887.094(F) of this Chapter, the municipal corporation shall reimburse the taxpayer for any reasonable costs incurred to respond to such inquiry or notice, up to $150.

887.094(F) of this Chapter does not apply to an extension received under 887.094(A) if the tax administrator has actual knowledge that the taxpayer failed to file for a federal extension as required to receive the extension under 887.094(A) of this Chapter or failed to file an extension under 887.094(C).

ORDINANCE NO. 2023-30

AN ORDINANCE AMENDING AND SUPPLEMEMTING CHAPTER 887 OF THE CODIFIED ORDINANCES TO COMPLY WITH HOUSE BILL 33.

WHEREAS, House Bill 33 was signed into law by Governor Mike DeWine on July 3, 2023; and

WHEREAS, House Bill 33 changed several sections of Chapter 718 of the Ohio Revised Code requiring the City to amend Chapter 887, known as the income tax ordinance, to remain in compliance with Chapter 718 as amended and supplemented.

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF MONROE, STATE OF OHIO, THAT:

SECTION 1: Section 887.091 (A) (3) of Chapter 887 is hereby amended and supplemented to read as follows:

"All resident individual taxpayers, as described below, shall file an annual municipal income tax return with the municipality regardless of income or liability.
i. For tax years through 2023, resident individual taxpayers under the age of 18 years old, shall file an annual municipal income tax return with the municipality, if their income or liability meets the federal filing guidelines.
ii. Resident individual taxpayers who are 18 years or older shall file an annual municipal income tax return with the municipality regardless of income or liability."

SECTION 2: Section 887.10 (C) (4) of Chapter 887 is hereby amended and supplemented to read as follows:

"For tax years ending on or before December 31, 2022, with respect to returns other than estimated income tax returns, the municipality shall impose a monthly penalty of $25.00 for each failure to timely file each return, regardless of the liability shown thereon for each month, or any fraction thereof, during which the return remains unfiled regardless of the liability shown thereon. The penalty shall not exceed a total of $150.00 in assessed penalty for each failure to timely file a return.

(5) For tax years ending on or after January 1, 2023, with respect to returns other than estimated income tax returns, the municipality shall impose a penalty not exceeding $25 for each failure to timely file each return, regardless of the liability shown thereon, except that the municipality shall abate or refund the penalty assessed on a taxpayer's first failure to timely file a return after the taxpayer files that return.

SECTION 3: Section 887.062 of Chapter 887 is hereby amended and supplemented to read as follows:

"This section applies to any taxpayer engaged in a business or profession in the municipality unless the taxpayer is an individual who resides in the Municipality or the taxpayer is an electric company, combined company, or telephone company that is subject to and required to file reports under Chapter 5745 of the Ohio Revised Code.

(A) Except as otherwise provided in (H), (I), (J), (K), and (L) of this section, net profit from a business or profession conducted both within and without the boundaries of the municipality shall be considered as having a taxable situs in the municipality for purposes of municipal income taxation in the same proportion as the average ratio of the following:

(1) The average original cost of the real property and tangible personal property owned or used by the taxpayer in the business or profession in the Municipality during the taxable period to the average original cost of all of the real and tangible personal property owned or used by the taxpayer in the business or profession during the same period, wherever situated.

As used in the preceding paragraph, tangible personal or real property shall include property rented or leased by the taxpayer and the value of such property shall be determined by multiplying the annual rental thereon by eight;

(2) Wages, salaries, and other compensation paid during the taxable period to individuals employed in the business or profession for services performed in the Municipality to wages, salaries, and other compensation paid during the same period to individuals employed in the business or profession, wherever the individual's services are performed, excluding compensation from which taxes are not required to be withheld under section 887.052 of this chapter;

(3) Total gross receipts of the business or profession from sales and rentals made and services performed during the taxable period in the Municipality to total gross receipts of the business or profession during the same period from sales, rentals, and services, wherever made or performed.

(B) (1) If the apportionment factors described in division (A) of this section do not fairly represent the extent of a taxpayer's business activity in the Municipality, the taxpayer may request, or the Tax Commissioner of the Municipality may require, that the taxpayer use, with respect to all or any portion of the income of the taxpayer, an alternative apportionment method involving one or more of the following:

a. Separate accounting;

b. The exclusion of one or more of the factors;

c. The inclusion of one or more additional factors that would provide for a more fair apportionment of the income of the taxpayer to the Municipality;

d. A modification of one or more of the factors.

(2) A taxpayer request to use an alternative apportionment method shall be in writing and shall accompany a tax return, timely filed appeal of an assessment, or timely filed

amended tax return. The taxpayer may use the requested alternative method unless the Tax Commissioner denies the request in an assessment issued within the period prescribed by division (a) of section 887.19 of this chapter.

(3) A Tax Commissioner may require a taxpayer to use an alternative apportionment method as described in division (b)(1) of this section only by issuing an assessment to the taxpayer within the period prescribed by division (a) of section 887.19 of this chapter.

(4) Nothing in division (b) of this section nullifies or otherwise affects any alternative apportionment arrangement approved by a Tax Commissioner or otherwise agreed upon by both the Tax Commissioner and taxpayer before January 1, 2016.

(C) For the purposes of division (a)(3) of this section, and except as provided in (H), (I), (J), (K), and (L) of this section, receipts from sales and rentals made and services performed shall be sitused to a municipal corporation as follows:

(1) Gross receipts from the sale of tangible personal property shall be sitused to the municipal corporation in which the sale originated. For the purposes of this division, a sale of property originates in a municipal corporation if, regardless of where title passes, the property meets any of the following criteria:

a. The property is shipped to or delivered within the municipal corporation from a stock of goods located within the municipal corporation.

b. The property is delivered within the municipal corporation from a location outside the municipal corporation, provided the taxpayer is regularly engaged through its own employees in the solicitation or promotion of sales within such municipal corporation and the sales result from such solicitation or promotion.

(2) Gross receipts from the sale of services shall be sitused to the municipal corporation to the extent that such services are performed in the municipal corporation.

(3) To the extent included in income, gross receipts from the sale of real property located in the municipal corporation shall be sitused to the municipal corporation.

(4) To the extent included in income, gross receipts from rents and royalties from real property located in the municipal corporation shall be sitused to the municipal corporation.

(5) Gross receipts from rents and royalties from tangible personal property shall be sitused to the municipal corporation based upon the extent to which the tangible personal property is used in the municipal corporation.

(D) The net profit received by an individual taxpayer from the rental of real estate owned directly by the individual or by a disregarded entity owned by the individual shall be subject to tax only by the municipal corporation in which the property generating the net profit is located and the municipal corporation in which the individual taxpayer that receives the net profit resides.

A municipal corporation shall allow such taxpayers to elect to use separate accounting for the purpose of calculating net profit sitused under this division to the municipal corporation in which the property is located.

(E) (1) Except as provided in division (F)(2) of this section, commissions received by a real estate agent or broker relating to the sale, purchase, or lease of real estate shall be sitused to the municipal corporation in which the real estate is located. Net profit reported by the real estate agent or broker shall be allocated to a municipal corporation based upon the ratio of the commissions the agent or broker received from the sale, purchase, or lease of real estate located in the municipal corporation to the commissions received from the sale, purchase, or lease of real estate everywhere in the taxable year.

(2) An individual who is a resident of a municipal corporation that imposes a municipal income tax shall report the individual's net profit from all real estate activity on the individual's annual tax return for that municipal corporation. The individual may claim a credit for taxes the individual paid on such net profit to another municipal corporation to the extent that such credit is allowed under section 887.081 of this chapter.

(F) If, in computing a taxpayer's adjusted federal taxable income, the taxpayer deducted any amount with respect to a stock option granted to an employee, and if the employee is not required to include in the employee's income any such amount or a portion thereof because it is exempted from taxation under divisions (11)(L). and (34)(A)(iv). of section 887.03 of this chapter, by a municipal corporation to which the taxpayer has apportioned a portion of its net profit, the taxpayer shall add the amount that is exempt from taxation to the taxpayer's net profit that was apportioned to that municipal corporation. In no case shall a taxpayer be required to add to its net profit that was apportioned to that municipal corporation any amount other than the amount upon which the employee would be required to pay tax were the amount related to the stock option not exempted from taxation.

This division applies solely for the purpose of making an adjustment to the amount of a taxpayer's net profit that was apportioned to a municipal corporation under this section.

(G) When calculating the ratios described in division (a) of this section for the purposes of that division or division (b) of this section, the owner of a disregarded entity shall include in the owner's ratios the property, payroll, and gross receipts of such disregarded entity.

(H) As used in this division:

(1) “Qualifying remote employee or owner” means an individual who is an employee of a taxpayer or who is a partner or member holding an ownership interest in a taxpayer that is treated as a partnership for federal income tax purposes, provided that the individual meets both of the following criteria:

a. The taxpayer has assigned the individual to a qualifying reporting location.

b. The individual is permitted or required to perform services for the taxpayer at a qualifying remote work location.

(2) “Qualifying remote location” means a permanent or temporary location at which an employee or owner chooses or is required to perform services for the taxpayer, other than a reporting location of the taxpayer or any other location owned or controlled by a customer or client of the taxpayer. "Qualifying remote work location" may include the residence of an employee or owner and may be located outside of a municipal corporation that imposes an income tax in accordance with this chapter. An employee or owner may have more than one qualifying remote work location during a taxable year.

(3) "Reporting location" means either of the following:

a. A permanent or temporary place of doing business, such as an office, warehouse, storefront, construction site, or similar location, that is owned or controlled directly or indirectly by the taxpayer;

b. Any location in this state owned or controlled by a customer or client of the taxpayer, provided that the taxpayer is required to withhold taxes under Section (C) of this section, on qualifying wages paid to an employee for the performance of personal services at that location.

(4) "Qualifying reporting location" means one of the following:

a. The reporting location in this state at which an employee or owner performs services for the taxpayer on a regular or periodic basis during the taxable year;

b. If no reporting location exists in this state for an employee or owner under (H)(4)(a) of this section, the reporting location in this state at which the employee's or owner's supervisor regularly or periodically reports during the taxable year;

c. If no reporting location exists in this state for an employee or owner under (H)(4)(a) or (H)(4)(b) of this section, the location that the taxpayer otherwise assigns as the employee's or owner's qualifying reporting location, provided the assignment is made in good faith and is recorded and maintained in the taxpayer's business records. A taxpayer may change the qualifying reporting location designated for an employee or owner under this division at any time.

(I) For tax years ending on or after December 31, 2023, a taxpayer may elect to apply the provisions of this division to the apportionment of its net profit from a business or profession. For taxpayers that make this election, the provisions of 887.062 apply to such apportionment except as otherwise provided in this division.

A taxpayer shall make the election allowed under this division in writing on or with the taxpayer's net profit return or, if applicable, a timely filed amended net profit return or a timely filed appeal of an assessment. The election applies to the taxable year for which that return or appeal is filed and for all subsequent taxable years, until the taxpayer revokes the election.

The taxpayer shall make the initial election with the tax administrator of each municipal corporation with which, after applying the apportionment provisions authorized in this division, the taxpayer is required to file a net profit tax return for that taxable year. A taxpayer shall not be required to notify the tax administrator of a municipal corporation in which a qualifying remote employee's or owner's qualifying remote work location is located, unless the taxpayer is otherwise required to file a net profit return with that municipal corporation due to business operations that are unrelated to the employee's or owner's activity at the qualifying remote work location.

After the taxpayer makes the initial election, the election applies to every municipal corporation in which the taxpayer conducts business. The taxpayer shall not be required to file a net profit return with a municipal corporation solely because a qualifying remote employee's or owner's qualifying remote work location is located in such municipal corporation.

Nothing in this division prohibits a taxpayer from making a new election under this division after properly revoking a prior election.

(J) For the purpose of calculating the ratios described in division 887.062(A), all of the following apply to a taxpayer that has made the election described in 887.062(I):

a. For the purpose of 887.062(A)(1), the average original cost of any tangible personal property used by a qualifying remote employee or owner at that individual's qualifying remote work location shall be sitused to that individual's qualifying reporting location.

b. For the purpose of 887.062(A)(2), any wages, salaries, and other compensation paid during the taxable period to a qualifying remote employee or owner for services performed at that individual's qualifying remote work location shall be sitused to that individual's qualifying reporting location.

c. For the purpose of 887.062(A)(3), and notwithstanding 887.062(C), any gross receipts of the business or profession from services performed during the taxable period by a qualifying remote employee or owner for services performed at that individual's qualifying remote work location shall be sitused to that individual's qualifying reporting location.

(K) Nothing in this division prevents a taxpayer from requesting, or a tax administrator from requiring, that the taxpayer use, with respect to all or a portion of the income of the taxpayer, an alternative apportionment method as described in 887.062(B). However, a tax administrator shall not require an alternative apportionment method in such a manner that it would require a taxpayer to file a net profit return with a municipal corporation solely because a qualifying remote employee's or owner's qualifying remote work location is located in that municipal corporation.

(L) Except as otherwise provided in this section, nothing in this section is intended to affect the withholding of taxes on qualifying wages."

<u>SECTION 4</u>: Section 887.094 of Chapter 887 is hereby supplemented to read as follows:

"(A) Any taxpayer that has duly requested an automatic six-month extension for filing the taxpayer's federal income tax return shall automatically receive an extension for the filing of a municipal income tax return. The extended due date of the municipal income tax return shall be the 15 th day of the tenth month after the last day of the taxable year to which the return relates. For tax years ending on or after January 1, 2023, the extended due date of the municipality's income tax return for a taxpayer that is not an individual shall be the 15th day of the eleventh month after the last day of the taxable year to which the return relates.

(B) Any taxpayer that qualifies for an automatic federal extension for a period other than six months for filing the taxpayer's federal income tax return shall automatically receive an extension for the filing of a municipal income tax return. The extended due date of the municipal income tax return shall be the same as that of the extended federal income tax return.

(C) A taxpayer that has not requested or received a six-month extension for filing the taxpayer's federal income tax return may request that the Tax Commissioner grant the taxpayer a six-month extension of the date for filing the taxpayer's municipal income tax return. If the request is received by the Tax Commissioner on or before the date the municipal income tax return is due, the Tax Commissioner shall grant the taxpayer's requested extension.

(D) An extension of time to file under this chapter is not an extension of the time to pay any tax due unless the Tax Commissioner grants an extension of that date.

(E) If the State Tax Commissioner extends for all taxpayers the date for filing state income tax returns under division (g) of section 5747.08 of the Ohio Revised Code, a taxpayer shall automatically receive an extension for the filing of a municipal income tax return. The extended due date of the municipal income tax return shall be the same as the extended due date of the state income tax return.

(F) If a taxpayer receives an extension for the filing of a municipal income tax return under this section, the tax administrator shall not make any inquiry or send any notice to the taxpayer with regard to the return on or before the date the taxpayer files the return or on or before the extended due date to file the return, whichever occurs first. If a tax administrator violates 887.094(F) of this Chapter, the municipal corporation shall reimburse the taxpayer for any reasonable costs incurred to respond to such inquiry or notice, up to $150.

887.094(F) of this Chapter does not apply to an extension received under 887.094(A) if the tax administrator has actual knowledge that the taxpayer failed to file for a federal extension as required to receive the extension under 887.094(A) of this Chapter or failed to file an extension under 887.094(C)."

SECTION 5: This measure shall take effect and be in full force from and after the earliest period allowed by law.

PASSED:____________________

ATTEST: APPROVED:

______________________________ ______________________________

Clerk of Council Mayor

First Reading:______________________

RESOLUTION NO. 65-2023

A RESOLUTION ACCEPTING A SAFETY GRANT FROM THE OHIO BUREAU OF WORKERS COMPENSATION, AUTHORIZING THE REQUIRED MATCHING FUNDS, AND AUTHORIZE THE ACTING CITY MANAGER TO EXECUTE ANY NECESSARY DOCUMENTS FOR THE ACCEPTANCE OF SAID GRANT.

WHEREAS, the Department of Fire submitted an application for Safety Grant Funds, which was awarded, for the purchase of a portable powered hose roller.

NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE CITY OF MONROE, STATE OF OHIO, THAT:

SECTION 1: Council hereby accepts a Safety Grant in the amount of $6,239.25 from the Ohio Bureau of Workers Compensation to be used toward the purchase of a portable powered hose roller.

SECTION 2: Council hereby authorizes the expenditure of $2,079.75 as matching funds toward the purchase.

SECTION 3: The City Manager is hereby authorized to execute any necessary documents for the acceptance of said grant.

SECTION 4: This measure shall take effect and be in full force from and after its passage pursuant to Section 7.08 (C) of the Charter.

PASSED:_________________

ATTEST: APPROVED:

_______________________ Clerk of Council

_______________________ Mayor

ROLLNRACK®

HOSE MANAGEMENT SYSTEM

EFFICIENCY PACKAGE

Power Roller with 2 jaw sets

Collapsible GO-Pack

Extra Battery Pack & Charger

DRAIN ROLL LOAD

GO-Pack

rollnrack.com

ROLLNRACK®

HOSE MANAGEMENT SYSTEM

FASTBACK

Hand Lines Or Forestry Hose

Our full line of manual & power tools customized for your needs

MADE IN THE USA

262-363-2030

QUOTE

Date 9/12/2023

ROLLNRACK
Hose Management System

ROLLNRACK, LLC
P.O. Box 328
Mukwonago, WI 53149
Ph: 262-363-2030 Fx: 262-363-2034
Javier Fernandez CEO/Owner
E-Mail: info@rollnrack.com

To: Monroe Township Fire Department
ATTN: Chief David J. Leverage
6262 Hamilton Middletown Rd
Middletown, OH 45044

PH: 513-539-8380
leveraged@monroeohio.org

www.rollnrack.com
Check our site for full details

Description	Quantity	Price	Total
Power Roller w/5" Storz Coupling Jaws	1	$6,500.00	$6,500.00
Extra Battery Pack & Charger	1	$499.00	$499.00
2.5"/3" M NST Coupling Jaw Set	1	$430.00	$430.00
1.75" M NST Coupling Jaw Set	1	$430.00	$430.00
P&S on a Wood Skid (with a liftgate delivery)	1	$460.00	$460.00
Please send a copy of your sales tax exempt certificate			
Payment by check DUE within 15 Days of shipment			
For CC, ADD Processing Fee (3.5%)			
ROLLNRACK is a Sole Source and MADE IN THE USA			
Thank you for your interest in THE ROLLNRACK SYSTEM			
QUOTE GOOD THROUGH NOV 30TH, 2023		**Total**	$8,319.00

RESOLUTION NO. 66-2023

A RESOLUTION ADOPTING THE 2023 BUTLER COUNTY HAZARD MITIGATION PLAN.

WHEREAS, the City of Monroe, Butler County, Ohio is most vulnerable to natural hazards which may result in loss of life and property, economic hardship, and threats to public health and safety; and

WHEREAS, Section 322 of the Disaster Mitigation Act of 2000 (DMA 2000) requires state and local governments to develop and submit for approval to the President a mitigation plan that outlines processes for identifying their respective natural hazards, risks, and vulnerabilities; and

WHEREAS, the City of Monroe acknowledges the requirements of Section 322 of DMA 2000 to have an approved Hazard Mitigation Plan as a prerequisite to receiving post-disaster Hazard Mitigation Grant Program funds; and

WHEREAS, the Butler County 2023 Hazard Mitigation Plan has been developed by the Butler County Emergency Management Agency in cooperation with other county departments, and officials and citizens of the City of Monroe; and

WHEREAS, a public involvement process consistent with the requirements of DMA 2000 was conducted to develop the Butler County 2023 Hazard Mitigation Plan; and

WHEREAS, the Butler County 2023 Hazard Mitigation Plan recommends mitigation activities that will reduce losses to life and property affected by both natural hazards that face the County and its municipal governments.

NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE CITY OF MONROE, STATE OF OHIO, THAT:

SECTION 1: The Butler County 2023 Hazard Mitigation Plan is hereby adopted as the official Hazard Mitigation Plan of the City of Monroe.

SECTION 2: The respective officials and agencies identified in the implementation strategy of the Butler County 2023 Hazard Mitigation Plan are hereby directed to implement the recommended activities assigned to them.

SECTION 3: This measure shall take effect and be in full force from and after its passage pursuant to Section 7.08 (C) of the Charter.

PASSED: ______________________________

ATTEST: APPROVED:

______________________________ ______________________________

Clerk of Council Mayor

ORDINANCE NO. 2023-67

AN ORDINANCE, OTHERWISE KNOWN AS THE PERMANENT APPROPRIATIONS ORDINANCE, TO MEET CURRENT EXPENSES AND OTHER EXPENDITURES OF THE CITY OF MONROE, DURING FISCAL YEAR ENDING DECEMBER 31, 2023.

SECTION 1: To provide for current expenses of the City of Monroe, this Appropriations Ordinance is hereby repealed, amended, and supplemented so it sets aside and appropriates from the various funds of the City the amounts set forth in the following sections.

SECTION 2: There be appropriated from the GENERAL FUND:

1110	**GENERAL GOVERNMENT**			
	000	*FUND EXPENSES*		
		OPERATING EXPENSES		51,500
		OTHER		-
			TOTAL	*51,500*
	110	*CITY COUNCIL*		
		PERSONAL SERVICES		124,739
		OPERATING EXPENSES		110,000
			TOTAL	*234,739*
	120	*CITY MANAGER'S OFFICE*		
		PERSONAL SERVICES		703,161
		OPERATING EXPENSES		600,918
			TOTAL	*1,304,079*
	125	*INFORMATION TECHNOLOGY*		
		PERSONAL SERVICES		279,595
		OPERATING EXPENSES		80,500
			TOTAL	*360,095*
	130	*HUMAN RESOURCES*		
		PERSONAL SERVICES		324,185
		OPERATING EXPENSES		317,500
			TOTAL	*641,685*
	135	*ECONOMIC DEVELOPMENT*		
		PERSONAL SERVICES		126,241
		OPERATING EXPENSES		308,300
			TOTAL	*434,541*
	140	*DEVELOPMENT*		
		PERSONAL SERVICES		505,880
		OPERATING EXPENSES		917,500
		CAPITAL EXPENSES		3,143,234
		OTHER EXPENSES		4,000
			TOTAL	*4,570,614*

145	*ENGINEERING*			
	PERSONAL SERVICES		564,588	
	OPERATING EXPENSES		541,650	
		TOTAL	*1,106,238*	
150	*FINANCE*			
	PERSONAL SERVICES		1,122,367	
	OPERATING EXPENSES		456,565	
	OTHER EXPENSES		1,325,000	
		TOTAL	*2,903,932*	
160	*MAYOR'S COURT*			
	PERSONAL SERVICES		120,751	
	OPERATING EXPENSES		23,300	
		TOTAL	*144,051*	
TOTAL GENERAL GOVERNMENT				**11,751,475**
PUBLIC SAFETY				
220	*PUBLIC SAFETY COMMUNICATIONS*			
	PERSONAL SERVICES		786,634	
	OPERATING EXPENSES		166,050	
		TOTAL	*952,684*	
250	*POLICE*			
	OTHER EXPENSES		2,700,000	
		TOTAL	*2,700,000*	
270	*FIRE*			
	OTHER EXPENSES		2,900,000	
		TOTAL	*2,900,000*	
TOTAL PUBLIC SAFETY				**6,552,684**
PUBLIC WORKS				
310	*STREET*			
	OTHER EXPENSES		1,100,000	
		TOTAL	*1,100,000*	
330	*BUILDINGS AND GROUNDS*			
	OPERATING EXPENSES		788,500	
		TOTAL	*788,500*	
390	*STORMWATER*			
	OTHER EXPENSES		755,000	
		TOTAL	*755,000*	
TOTAL PUBLIC WORKS				**2,643,500**

	PARKS AND RECREATION			
	410 *PARK OPERATION AND MAINTENANCE*			
	PERSONAL SERVICES		361,337	
	OPERATING EXPENSES		292,000	
		TOTAL	*653,337*	
	TOTAL PARKS AND RECREATION			**653,337**
	OTHER FINANCING USES			
	710 *CAPITAL IMPROVEMENTS*			
	OTHER EXPENSES		-	
		TOTAL	-	
	810 *DEBT SERVICE*			
	OTHER EXPENSES		700,000	
		TOTAL	*700,000*	
	TOTAL OTHER FINANCING USES			**700,000**
TOTAL GENERAL FUND				22,300,996
GRAND TOTAL GENERAL FUND				**22,300,996**

SECTION 3: There be appropriated from the following SPECIAL REVENUE FUNDS:

2101	**PUBLIC SAFETY INCOME TAX FUND**			
	PUBLIC SAFETY			
	PERSONAL SERVICES		3,239,000	
	OTHER EXPENSES		448,700	
		TOTAL		*3,687,700*
2210	**STREET FUND**			
	PUBLIC WORKS			
	PERSONAL SERVICES		1,964,792	
	OPERATING EXPENSES		1,150,998	
	OTHER EXPENSES		75	
		TOTAL		*3,115,865*
2220	**STATE HIGHWAY FUND**			
	PUBLIC WORKS			
	OPERATING EXPENSES		86,750	
		TOTAL		*86,750*
2230	**MOTOR VEHICLE LICENSE**			
	PUBLIC WORKS			
	OPERATING EXPENSES		-	
		TOTAL		-

2310	**FIRE - 1989 LEVY FUND**			
	PUBLIC SAFETY			
	PERSONAL SERVICES		5,100,051	
	OPERATING EXPENSES		1,046,700	
	OTHER EXPENSES		3,800	
		TOTAL		*6,150,551*
2330	**PUBLIC SAFETY FEMA GRANT FUND**			
	PUBLIC SAFETY			
	OPERATING EXPENSES		3,600	
		TOTAL		*3,600*
2360	**AMERICAN RESCUE PLAN ACT FUND**			
	GENERAL GOVERNMENT			
	OTHER EXPENSES		855,000	
		TOTAL		*855,000*
2410	**POLICE LAW ENFORCEMENT**			
	250 *PUBLIC SAFETY*			
	PERSONAL SERVICES		3,865,947	
	OPERATING EXPENSES		936,570	
		TOTAL		*4,802,517*
2420	**DARE GRANT FUND**			
	250 *PUBLIC SAFETY*			
	PERSONAL SERVICES		-	
	OPERATING EXPENSES		6,500	
		TOTAL		*6,500*
2430	**ENFORCEMENT & EDUCATION FUND**			
	250 *PUBLIC SAFETY*			
	OPERATING EXPENSES		3,000	
		TOTAL		*3,000*
2510	**COURT TECHNOLOGY IMPROVEMENT**			
	GENERAL GOVERNMENT			
	OPERATING EXPENSES		13,400	
		TOTAL		*13,400*
2600	**2004 TIFS**			
	DEVELOPMENT INCENTIVES			
	OPERATING EXPENSES		32,500	
	OTHER EXPENSES		3,332,360	
		TOTAL		*3,364,860*

2700	**2004 RIDS**			
	DEVELOPMENT INCENTIVES			
	OPERATING EXPENSES		38,400	
	OTHER EXPENSES		5,366,632	
		TOTAL		*5,405,032*
GRAND TOTAL SPECIAL REVENUE FUNDS				***27,494,775***

SECTION 4: There be appropriated from the following CAPITAL PROJECTS FUNDS:

3101	**CAPITAL INCOME TAX FUND**			
	GENERAL GOVERNMENT			
	OPERATING EXPENSES		-	
	PUBLIC SAFETY			
	OPERATING EXPENSES		-	
	CAPITAL EXPENSES		345,000	
	PUBLIC WORKS			
	OPERATING EXPENSES		-	
	CAPITAL EXPENSES		1,200,000	
	OTHER FINANCING USES			
	OTHER EXPENSES		165,400	
		TOTAL		*1,710,400*
3110	**PARK IMPROVEMENT FUND**			
	PARKS AND RECREATION			
	OPERATING		192,000	
	CAPITAL EXPENSES		1,000	
		TOTAL		*193,000*
3120	**CAPITAL IMPROVEMENT FUND**			
	GENERAL GOVERNMENT			
	CAPITAL EXPENSES		47,530	
	PUBLIC SAFETY			
	CAPITAL EXPENSES		204,840	
	PUBLIC WORKS			
	OPERATING EXPENSES		113,000	
	CAPITAL EXPENSES		2,029,970	
		TOTAL		*2,395,340*

6120	**WATER CAPITAL IMPROVEMENT FUND**		
	PUBLIC WORKS		
	OPERATING EXPENSES	215,000	
	CAPITAL EXPENSES	1,177,538	
	TOTAL		*1,392,538*
6125	**WATER METER REPLACEMENT FUND**		
	PUBLIC WORKS		
	OPERATING EXPENSES	30	
	CAPITAL EXPENSES	80,000	
	TOTAL		*80,030*

GRAND TOTAL CAPITAL PROJECTS FUNDS ***5,771,308***

SECTION 5: There be appropriated from the following DEBT SERVICE FUNDS:

4110	**G.O. BOND RETIREMENT**		
	GENERAL GOVERNMENT		
	DEBT SERVICE EXPENSE	826,050	
	TOTAL		*826,050*
4210	**WATER BOND RETIREMENT**		
	PUBLIC WORKS		
	DEBT SERVICE EXPENSE	372,768	
	TOTAL		*372,768*
4310	**S.A. BOND RETIREMENT FUND**		
	GENERAL GOVERNMENT		
	OPERATING EXPENSES	100	
	DEVELOPMENT INCENTIVES		
	OTHER EXPENSES	1,350,500	
	TOTAL		*1,350,600*
4410	**INCOME TAX BOND RETIREMENT FUND**		
	GENERAL GOVERNMENT		
	DEBT SERVICE EXPENSE	613,863	
	TOTAL		*613,863*

GRAND TOTAL DEBT SERVICE FUNDS ***3,163,281***

SECTION 6: There be appropriated from the following SPECIAL ASSESSMENT FUNDS:

5110	**S.A. STREET LIGHTING FUND**			
	GENERAL GOVERNMENT			
	OPERATING EXPENSES		1	
		TOTAL		*1*
GRAND TOTAL SPECIAL ASSESSMENT FUNDS				***1***

SECTION 7: There be appropriated from the following ENTERPRISE FUNDS:

6110	**WATER FUND**			
	PUBLIC WORKS			
	PERSONAL SERVICES		1,004,818	
	OPERATING EXPENSES		1,736,300	
	OTHER EXPENSES		1,250,000	
		TOTAL		*3,991,118*
6210	**SEWER FUND**			
	PUBLIC WORKS			
	PERSONAL SERVICES		107,981	
	OPERATING EXPENSES		1,234,200	
		TOTAL		*1,342,181*
6310	**STORM WATER FUND**			
	PUBLIC WORKS			
	PERSONAL SERVICES		228,582	
	OPERATING EXPENSES		354,150	
	CAPITAL EXPENSES		755,000	
		TOTAL		*1,337,732*
6410	**GARBAGE FUND**			
	PUBLIC WORKS			
	PERSONAL SERVICES		123,457	
	OPERATING EXPENSES		1,122,000	
		TOTAL		*1,245,457*
6510	**CEMETERY FUND**			
	PUBLIC WORKS			
	PERSONAL SERVICES		40,000	
	OPERATING EXPENSES		127,900	
		TOTAL		*167,900*
6610	**STREET LIGHTING FUND**			
	PUBLIC WORKS			
	OPERATING EXPENSES		150,050	
		TOTAL		*150,050*
GRAND TOTAL ENTERPRISE FUNDS				***8,234,439***

SECTION 8: There be appropriated from the following TRUST AND AGENCY FUNDS:

7100	**CEMETERY MAINTENANCE TRUST FUND**			
	FUND EXPENSE			
	OPERATING EXPENSES		10,000	
		TOTAL		*10,000*
7110	**MOUND CEMETERY TRUST FUND**			
	PUBLIC WORKS			
	OPERATING EXPENSES		10,000	
		TOTAL		*10,000*
7120	**LONG STREET CEMETERY TRUST FUND**			
	PUBLIC WORKS			
	OPERATING EXPENSES		250	
		TOTAL		*250*
7310	**FIRE HISTORIC PRESERVATION FUND**			
	PUBLIC SAFETY			
	CAPITAL OUTLAY		-	
		TOTAL		-
7320	**FIRE LOSS SECURITY FUND**			
	PUBLIC SAFETY			
	OPERATING		-	
		TOTAL		-
7410	**DRUG LAW ENFORCEMENT TRUST FUND**			
	PUBLIC SAFETY			
	OPERATING EXPENSES		20,000	
		TOTAL		*20,000*
GRAND TOTAL TRUST AND AGENCY FUNDS				***40,250***
TOTAL ALL APPROPRIATIONS				***67,005,050***

SECTION 9: The City Manager is hereby authorized to convert the dollar appropriation figure in the Ordinance to such form as may be acceptable to the Auditors of Butler and Warren Counties and the Auditor of the State of Ohio provided in this conversion no change of total dollar amounts shall within the Sections of this Ordinance be permitted without approval of Council.

SECTION 10: The Finance Director is hereby authorized to draw warrants on the City Treasury for payments from any of the foregoing appropriations upon receiving proper certificates and vouchers therefore, approved by the board or officers authorized by law to approve the same, or an ordinance or resolution of Council to make the expenditures provided that no warrants shall be drawn OR paid for salaries or wages except to persons employed by authority and in accordance with law or ordinance. Provided further that the appropriations for contingencies can only be expended upon appeal of two-thirds vote of Council for items of expense constituting a legal obligation against the City, and for purposes other than those covered by other specific appropriations herein made.

SECTION 11: This measure shall take effect immediately upon passage pursuant to Section 7.08(B)(1) of the Charter of the City of Monroe.

PASSED: ______________________________

ATTEST: APPROVED:

______________________________ ______________________________

Clerk of Council Mayor

FUND	FUND DESCRIPTION	CURRENT APPROPRIATIONS	ADJUSTED APPROPRIATIONS	AMOUNT OF CHANGE	% CHANGE	ACCOUNT NUMBER	REASON FOR REQUEST
1110	**GENERAL GOVERNMENT**						
125	*INFORMATION TECHNOLOGY*						
	PERSONAL SERVICES	313,095	279,595	(33,500)	-10.7%	*11112551-51101*	*IT Operations Manager not hired until July 2023*
135	*ECONOMIC DEVELOPMENT*						
	PERSONAL SERVICES	201,241	126,241	(75,000)	-37.3%	*11113551-51101*	*Economic Development Professional position not filled in 2023*
140	*DEVELOPMENT*						
	PERSONAL SERVICES	497,380	505,880	8,500	1.7%	*11114051-51235* *11114051-51243*	*3,500 - in lieu of health ins. Payment was not budgeted* *5,000 - City's deferred compensation portion*
	OPERATING EXPENSES	1,217,500	917,500	(300,000)	-24.6%	*11114000-52314*	*Budgeted $700,000 for NIC Contract - funds not needed in 2023*
	CAPITAL EXPENSES	-	3,143,234	3,143,234	100.0%	*11114300-53701*	*Account used for initial purchase of PW Facility Land - Bond Anticipation Notes (BANs) will reimburse General Fund on 11/29/23*
145	*ENGINEERING*						
	OPERATING EXPENSES	526,250	541,650	15,400	2.9%	*11114500-52313*	*Crossings Blvd. Traffic Calming Study*
150	*FINANCE*						
	OTHER EXPENSES	825,000	1,325,000	500,000	60.6%	*11115100-55903*	*Income Tax Refunds - $1,031,864 issued YTD as of 11/20 with Dec. refunds & state filing still remaining*
2101	**PUBLIC SAFETY INCOME TAX FUND**						
	PUBLIC SAFETY						
	PERSONAL SERVICES	2,589,000	3,239,000	650,000	25.1%	*21012551-51101* *21012751-51101*	*$350,000 Funding to offset Police Salaries* *$300,000 Funding to offset Fire Salaries*
2210	**STREET FUND**						
	PUBLIC WORKS						
	OTHER EXPENSES	-	75	75		*22131000-55999*	*Mailbox damage reimbursement - no budget*
3110	**PARK IMPROVEMENT FUND**						
	PARKS AND RECREATION						
	OPERATING	-	192,000	192,000	100.0%	*31142600-52313-PK160*	*Bicentennial Commons Hydrology Study*
	CAPITAL EXPENSES	2,000,000	1,000	(1,999,000)	-100.0%	*31142600-53711-PK162*	*Budget for GMRT - funds will be held for future year use as project moves forward*

3120	**CAPITAL IMPROVEMENT FUND**						
	GENERAL GOVERNMENT						
	CAPITAL EXPENSES	-	47,530	47,530	100.0%	*31210000-53718*	*Network Hosts for City Building*
	PUBLIC WORKS						
	CAPITAL EXPENSES	2,709,962	2,029,970	(679,992)	-25.1%	*3123000-53714*	*Money budgeted for Timrick Place Reconstruction will be moved to 2024 & moving funds for Network Hosts*
5110	**S.A. STREET LIGHTING FUND**						
	GENERAL GOVERNMENT						
	OPERATING EXPENSES	-	1	1	100.0%	*51135000-52304*	*Butler Co. Tax Fee - no budget*
6110	**WATER FUND**						
	PUBLIC WORKS						
	PERSONAL SERVICES	854,818	1,004,818	150,000	17.5%	*61138051-51109*	*Annual Payroll Admin Fee - omitted from 2023 budget*
	OTHER EXPENSES	950,000	1,250,000	300,000	31.6%	*61138000-55901*	*Additional Transfer to Water Capital Fund to cover cost of capital projects*
6210	**SEWER FUND**						
	PUBLIC WORKS						
	OPERATING EXPENSES	1,198,200	1,234,200	36,000	3.0%	*62139000-52506*	*To cover Monthly Butler Co. Sewer Charge*
6410	**GARBAGE FUND**						
	PUBLIC WORKS						
	PERSONAL SERVICES	81,457	123,457	42,000	51.6%	*64139051-51109*	*Annual Payroll Admin Fee - omitted from 2023 budget*

ORDINANCE NO. 2023-68

AN ORDINANCE AMENDING AND SUPPLEMENTING EMERGENCY ORDINANCE NO. 2023-05 TO AUTHORIZE A 3.5% COST OF LIVING TO NON UNION EMPLOYEES.

WHEREAS, Council desires to authorize a 3.5% cost of living adjustment for all non-union employees; and

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF MONROE, STATE OF OHIO, THAT:

SECTION 1: Ordinance No. 2023-05 is hereby amended and supplemented to read as follows:

"SECTION 1: Exhibit "1" of Ordinance No. 2023-05 is hereby amended as set forth on Exhibit "1" attached hereto and made a part hereof."

SECTION 2: There shall be no reduction in pay for those employees with a current rate of pay above the maximum rate of pay grade established for their position. Employees with a rate of pay above the maximum rate of pay grade established for their position shall receive the same cost of living increase on their base pay as all non union employees.

SECTION 3: This measure shall be retroactive to January 1, 2024.

SECTION 4: This measure shall take effect and be in full force from and after the earliest period allowed by law.

PASSED:____________________

ATTEST: APPROVED:

_____________________________________ _____________________________________

Clerk of Council Mayor

First Reading:___________________

Exhibit "1" Ord No. 2023-68

TITLE	CLASS	POSITIONS	PAY GRADE
COUNCIL			
CLERK OF COURTS	C	1	3
CLERK OF COUNCIL	UC	1	1
CITY MANAGER'S OFFICE			
ASSISTANT CITY MANGER	UC	1	10
HUMAN RESOURCES MANAGER	UC	1	7
ASSISTANT TO CITY MANAGER (Econ Dev)	UC	1	6
ASSISTANT TO CITY MANAGER (Clerk of Council)	UC	1	5
HUMAN RESOURCES SPECIALIST	UC	1	5
EXECUTIVE ASSISTANT	UC	1	2
ADMINISTRATIVE SUPPORT CLERK	UC	2	1
DEVELOPMENT			
DEVELOPMENT DIRECTOR	UC	1	9
ASSISTANT DEVELOPMENT DIRECTOR	UC	1	6
PLANNER	UC	1	5
CODE ENFORCEMENT INSPECTOR	UC	1	4
PLANNING & ZONING SPECIALIST	UC	1	3
FINANCE			
FINANCE DIRECTOR	UC	1	9
ASSISTANT FINANCE DIRECTOR	UC	1	7
FINANCIAL OPERATIONS MANAGER	UC	1	7
FINANCE ADMINISTRATOR	UC	1	7
INCOME TAX ADMINISTRATOR	UC	1	6
FINANCE SPECIALIST (Payroll & Accounts Payable)	UC	2	3
FINANCE SPECIALIST (Technology)	UC	1	3
INCOME TAX AUDITOR	UC	2	3
COMMUNITY SERVICES SPECIALIST	UC	3	2
UTILITY BILLING SPECIALIST	UC	2	2
FIRE			
FIRE CHIEF	UC	1	9

ASSISTANT FIRE CHIEF	UC	2	8
FIRE CAPTAIN	UC	1	7
EMS COORDINATOR	UC	1	7
BATTALION CHIEF	UC	3	7
FIRE ADMINISTRATIVE ASSISTANT	UC	1	2
FIRE LIEUTENANT	C	6	UNION SCALE
FIREFIGHTER/PARAMEDIC/EMT	C	34	UNION SCALE
POLICE			
POLICE CHIEF	UC	1	9
POLICE CAPTAIN	UC	2	8
POLICE LIEUTENANT	UC	3	7
COMMUNICATIONS SUPERVISOR	UC	1	5
DISPATCHER	C	8	3
POLICE ADMINISTRATIVE ASSISTANT	UC	1	2
POLICE SERGEANT	C	4	UNION SCALE
PATROL OFFICER	C	29	UNION SCALE
PUBLIC WORKS			
PUBLIC WORKS DIRECTOR	UC	1	9
CIVIL ENGINEER	UC	1	8
ASSISTANT PUBLIC WORKS DIRECTOR	UC	1	7
PUBLIC WORKS SUPERINTENDENT	UC	2	6
GIS ANALYST	UC	1	6
CONSTRUCTION INSPECTOR	UC	1	4
PUBLIC WORKS ADMINISTRATIVE ASSISTANT	UC	2	2
LABORER	UC	8	PT
PUBLIC WORKS CREW LEADER	C	6	UNION SCALE
OPERATOR/LABORER	C	20	UNION SCALE

CLASS: C= CLASSIFIED UC= UNCLASSIFIED

Pay Grade	Pay Ranges			
	Minimum Annual	Maximum Annual	Minimum Hourly	Maximum Hourly
10	$ 107,245.57	$ 150,143.80	$51.56	$72.18
9	$ 100,095.87	$ 140,143.71	$48.12	$67.38
8	$ 93,421.22	$ 122,328.83	$44.91	$58.81
7	$ 76,010.15	$ 106,770.51	$36.54	$51.33
6	$ 68,622.92	$ 96,072.08	$32.99	$46.19
5	$ 59,382.93	$ 83,136.10	$28.55	$39.97
4	$ 54,632.30	$ 76,485.21	$26.27	$36.77
3	$ 49,881.66	$ 69,834.32	$23.98	$33.57
2	$ 47,601.36	$ 66,641.90	$22.88	$32.04
1	$ 33,848.27	$ 47,506.34	$16.27	$22.84
PT	$ 11,876.59	$ 19,002.54	$11.42	$18.27

From:	Jameson Diegmueller
To:	Dawn Levandusky
Subject:	FW: Firewall quote
Date:	Wednesday, November 15, 2023 2:36:12 PM
Attachments:	Outlook-A logo wit.png Outlook-A black ba.png Outlook-A black ba.png Outlook-A black ba.png City of Monroe - Fortigate 201F.pdf image001.png

Fortinet FortiGate 201F - security appliance - with 1 year FortiCare 24X7 Support + 1 year FortiGuard Enterprise

MFG.PART: FG-201F-BDL-811-12   CDW PART: 6355709

~~$11,793.75~~

$9,111.73

Ohio State Term Schedule CDW-G # 534605

Lease Pricing Available ⓘ

1

Availability: 2-4+ Days
Expected in-stock date for this item is between 2-4 days. Item will ship once it is in stock.

Add to Cart

Add to Compare   Save to favorites

Quick tech specs

- Security appliance
- GigE
- rack-mountable
- with 1 year FortiCare 24X7 Support + 1 year FortiGuard Enterprise Protection
- 1U

From: Zachary Morvik <zachary.morvik@velecor.com>
Sent: Sunday, November 12, 2023 3:46 PM
To: Jameson Diegmueller <DiegmuellerJ@monroeohio.org>
Cc: Tom Toerner <tom.toerner@velecor.com>
Subject: [External Sender] Firewall quote

WARNING - This email originated from an EXTERNAL SOURCE. Do not click any links or open attachments unless you can confirm the sender.

Jameson,

Apologies for the delay, attached is the quote for the Fortigate 201F firewalls.

Please let us know if you have any questions.

Thanks,

VELECOR

ZACHARY MORVIK

CTO

O: 513.984.3900 **M:** 513.490.0073

8044 Montgomery Rd., Suite 700

Cincinnati, OH 45236

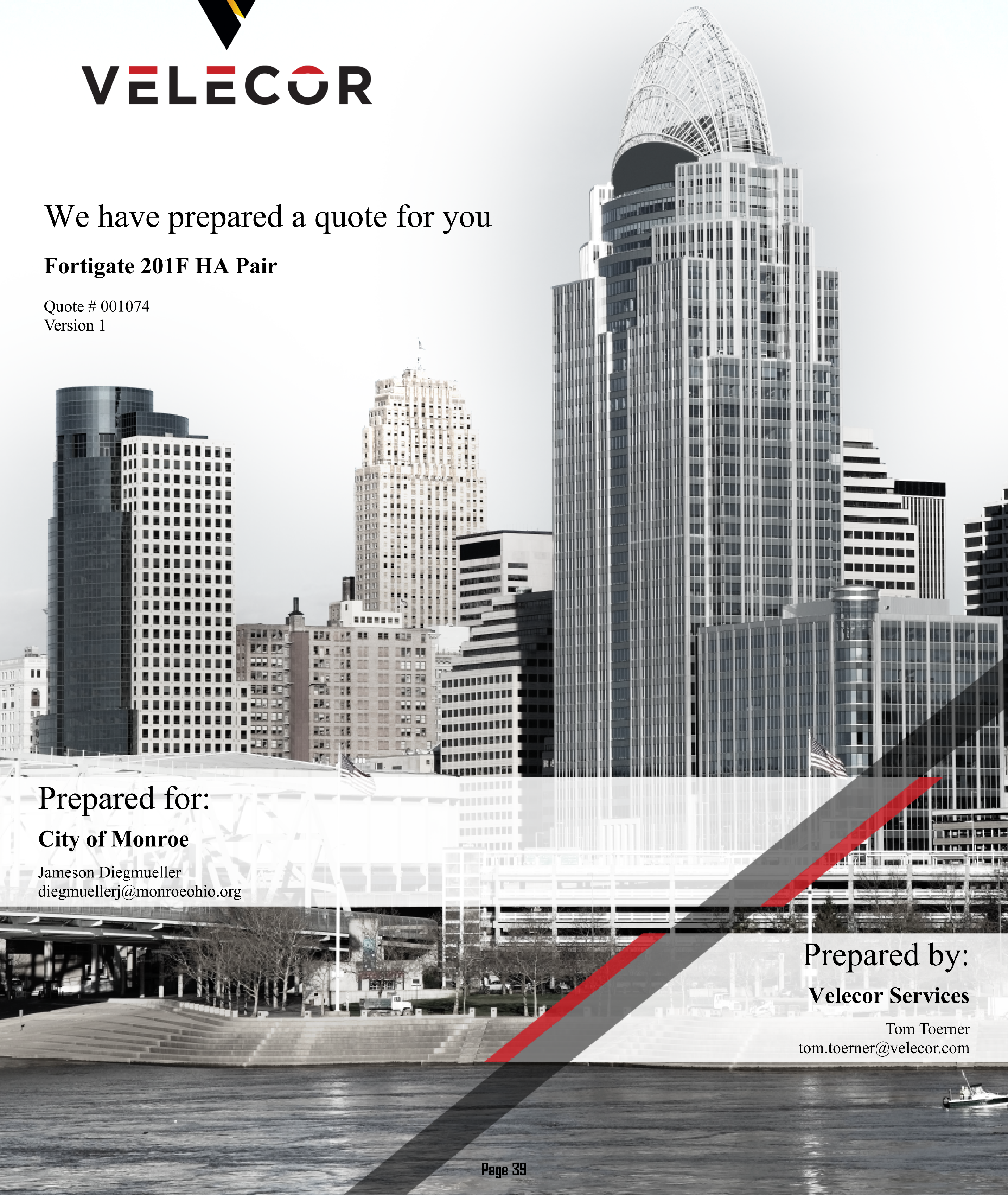
www.velecor.com

For service requests, please open a ticket by sending an email to servicedesk@velecor.com

We have prepared a quote for you

Fortigate 201F HA Pair

Quote # 001074
Version 1



Prepared for:

City of Monroe

Jameson Diegmueller
diegmuellerj@monroeohio.org

Prepared by:

Velecor Services

Tom Toerner
tom.toerner@velecor.com

Hardware

Description	Price	Qty	Ext. Price
FortiGate-201F Firewall FG-201F-BDL-811-12 1 Year Hardware plus FortiCare and FortiGuard Enterprise Protection	$8,571.43	2	$17,142.86
		Subtotal:	$17,142.86

1081 B State Route 28
Suite 222
Milford, OH 45150
www.velecor.com
(513) 984-3900

Fortigate 201F HA Pair

Quote Information:

Quote #: 001074
Version: 1
Delivery Date: 11/12/2023
Expiration Date: 12/10/2023

Prepared for:

City of Monroe
233 S Main Street
P. O. Box 330
Monroe, OH 45050
Jameson Diegmueller
(513) 539-7374
diegmuellerj@monroeohio.org

Prepared by:

Velecor Services
Tom Toerner
513-984-3900
tom.toerner@velecor.com

Quote Summary

Description	Amount
Hardware	$17,142.86
Total:	$17,142.86

Taxes, shipping, handling and other fees may apply. We reserve the right to cancel orders arising from pricing or other errors.

Velecor Services

Signature: Tom Toerner

Name: Tom Toerner

Title: VP, Sales & Marketing

Date: 11/12/2023

City of Monroe

Signature:

Name: Jameson Diegmueller

Date: